

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2016 Legislative Session

Legislative Day No. 01

Resolution 05-2016

**A RESOLUTION ACCEPTING THE AUDIT REPORT ON
WICOMICO COUNTY SOLID WASTE CONVENIENCE CENTERS.**

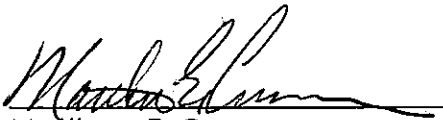
WHEREAS, under Section 305, titled "County Internal Auditor" of the Charter of Wicomico County, Maryland, the Internal Auditor is charged with the duty to report on internal accounting controls, administrative and operating practices and procedures, and other pertinent financial and compliance matters within Wicomico County; and

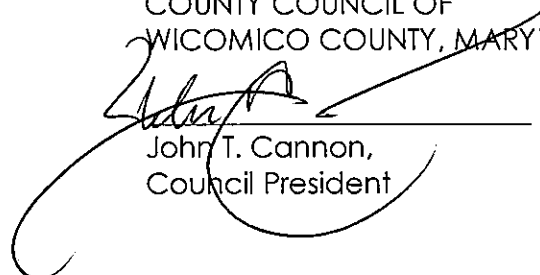
WHEREAS, the Internal Auditor has submitted an audit report on "Solid Waste Convenience Centers" for the County Council's consideration, which focuses on the landfill, recycling and dredging operations of the Wicomico County Solid Waste Convenience Centers.

NOW, THEREFORE, BE IT RESOLVED, by the County Council of Wicomico County, Maryland that the audit report on the "Wicomico County Solid Waste Convenience Centers" submitted by the County Internal Auditor, attached as Exhibit A, is accepted.

Done at Salisbury, Maryland, this 5th day of January, 2016.

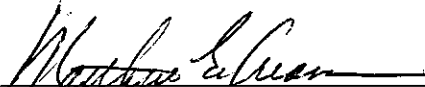
ATTEST:

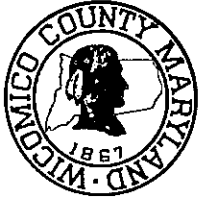

Matthew E. Creamer,
Council Administrator

COUNTY COUNCIL OF
WICOMICO COUNTY, MARYLAND

John T. Cannon,
Council President

CERTIFICATION

This Resolution was Adopted , Adopted with Amendments , Failed , Withdrawn by the County Council on January 5, 2016.

Certified by 
Matthew E. Creamer, Council Administrator



Wicomico County, Maryland
OFFICE OF THE INTERNAL AUDITOR

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Steve Roser, CPA/CIA/CFE
Internal Auditor

December 23, 2014

Internal Auditor's Report

The County Council and County Executive of Wicomico County, Maryland:

Pursuant to Section 305(D) of the Wicomico County Code and Council Resolution No. 120-2015, the Office of the Internal Auditor (IA) has conducted a study of the Wicomico County Solid Waste Convenience Centers. A report is submitted herewith. The purpose of the consultation was to gain an understanding and evaluate the County's Solid Waste Convenience Centers.

IA extends appreciation to Management and Staff in Administration and Public Works for their timely assistance, cooperation, and candid assessment of the Convenience Center System.

Respectfully submitted,

DN: cn=J. Stephen Roser, CPA, o=Wicomico
County Maryland, ou=Internal Auditor,
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Date: 2015.12.18 12:47:33 -05'00'

J. Stephen Roser, CPA
Internal Auditor

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Audit Report

Background

Wicomico County Solid Waste Convenience Center Program

The Wicomico County Solid Waste program contains numerous components. The county must provide for the disposition of solid waste and maintains the county landfill located on Brick Kiln Road. According to the county website:

The Solid Waste Division is responsible for landfill, recycling, and dredging operations. Its fleet consists of 39 tagged vehicles, 32 pieces of specialty equipment and 14 implements. The normal workforce is approximately 60 employees.

The Solid Waste Complex, which is located on Brick Kiln Road, includes administrative office, shop, equipment shed, employee break room, inmate break room, storage shed, two recycling buildings, scale house, landfill, borrow pit, leachate storage facility, and waste to energy facility. There are also 11¹ convenience centers (CC), 8 recycling centers (RC) and 3 dredge material placement (DMP) sites located throughout the county.

The current project concerns the ten convenience centers located at various locations throughout the county. The county must transport waste and recyclables to the landfill.

Audit Objective

The objectives of the audit were to:

1. Assure that Public Works Landfill Division convenience center program is in compliance with existing county management policies
2. Map and evaluate usage by county citizens
3. Evaluate locations and operations for efficiency and effectiveness

Scope of the Audit

The audit period examined on a test basis was FY 2014 and FY 2015. The Scope was open ended. Observations, interviews, and inquiries with appropriate personnel were conducted. IA performed inspections of all ten locations including interviews with attendants on duty.

General Statistics and Highlights

Convenience Center Locations

A list of convenience center locations follows:

- Airport
- Bivalve
- Delmar
- Fruitland
- Hebron
- Mardela
- Parsonsburg
- Quantico
- Sharptown
- Wango

¹ Please note that the scope of the audit did not include a convenience center located at the landfill

Convenience Center Rules

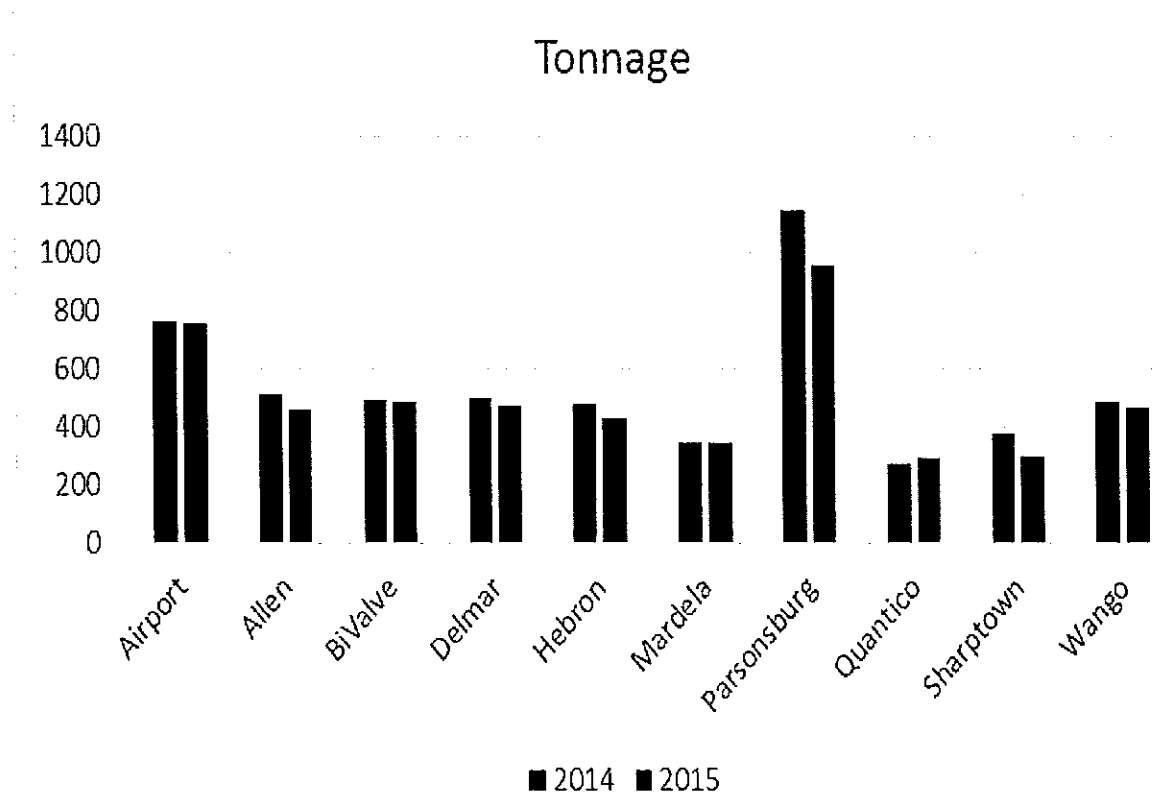
County landfill permit holders may dispose of household trash at any of the 10 convenience centers or at the landfill. Permits cost \$60 per year and permit holders must be Wicomico County residents. Anyone may dispose of recyclable material at any of the centers and each center has recycling receptacles. A few of the centers accept yard waste. IA tested for the following at each location and found no violations:

- Permit requirement
- Hours properly posted
- Presence of disallowed commercial vehicles
- Presence of disallowed illegal waste including paint
- Recycling in proper areas with recycling rules posted
- Presence of disallowed electronics for disposal

Additionally, IA checked each location for cleanliness and the need for repairs. All locations were clean and well maintained. We forwarded a short list of various minor repair recommendations to management.

Usage

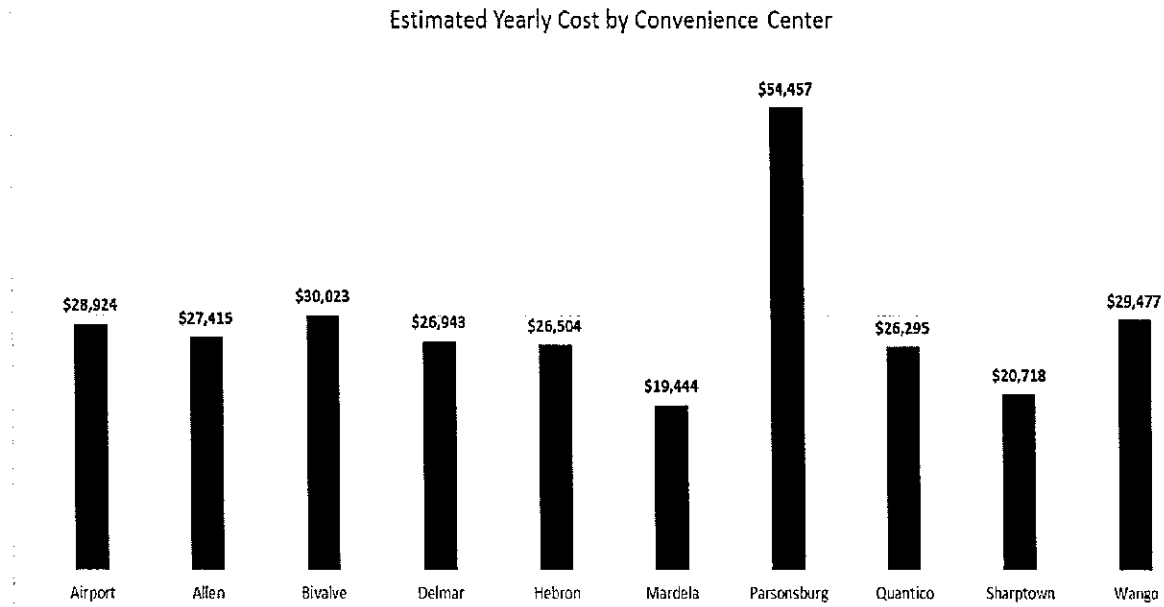
Tonnage for FY2014 and FY2015 by locations follows:



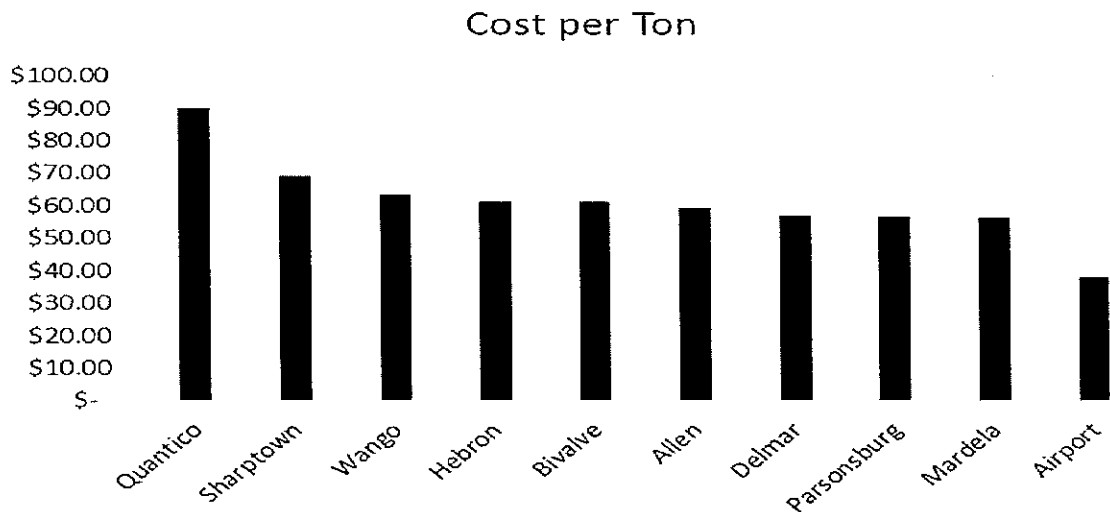
We see from the graph that the Parsonsburg location (although showing a small year-over-year decrease) is the most-used facility. The Quantico location remains the least used facility.

Cost and Other Considerations

Solid Waste estimates yearly costs for each location as follows:

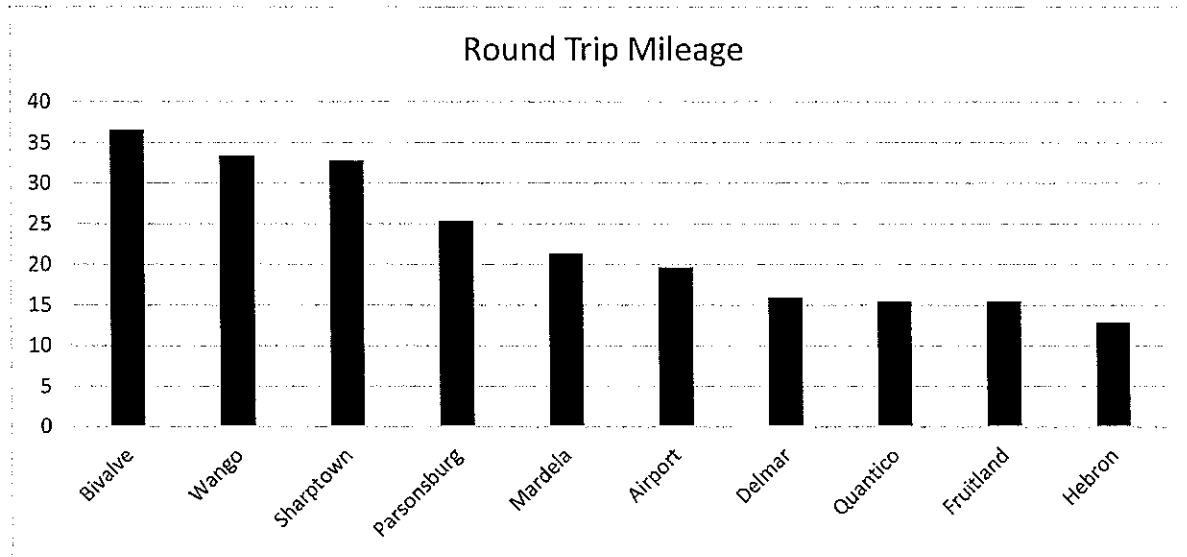


The Parsonsburg location is (by far) the most expensive location to operate in terms of estimated annual expense. Costs per ton, however, show a different picture:



Most facilities cost \$60 to \$70 per ton to operate. Quantico represents an outlier on the high side at \$90 per ton. The Airport location comes in low at only \$38 per ton. The Parsonsburg location handled a total of 1,149 tons in FY 2014 and 958 tons in FY 2015 including recycled material.

Round trip mileage to and from the landfill is as follows:



Other Jurisdictions

The following chart compares Wicomico to adjacent Maryland counties:

County	Population	Number of Centers	Area (Square Miles)	Available hours
Dorchester	32,578	3	541	8am to 4pm (closed Thursday)
Somerset	25,859	5	320	7am to 5pm
Wicomico	101,539	10	374	8am* to 5pm (closed Tuesday/Thursday)
Worcester	51,675	4	468	7:30am to 5:30pm (closed Wednesday)

*Sharptown and Mardela open at noon

Wicomico County represents the most populous county in the area with the second smallest area behind Somerset measured in square miles. Additionally Wicomico maintains at least twice the number of centers with the smallest number of available hours compared to the other counties.

Conclusion

Based upon evidence gathered along with observations and interviews, we determine that convenience center compliance with management policies and adherence to those policies are at a level satisfactory² to its stated purposes.

² For the purposes of this audit, IA uses a three-tier grading system recommended by the International Professional Practices Framework (IPPF) as expressed by the IPPF Practice Guide issued March 2009. The three tiers are Inadequate System of Internal Control, Adequate System of Internal Control, and Satisfactory System of Internal Control. Satisfactory findings indicate that overall controls are satisfactory, although some enhancements may be recommended. It is the highest rating on the scale.

Management Response

The Public Works Department Solid Waste Division will continue to monitor the efficiencies and effectiveness of each of its convenience centers. We plan to begin replacement of several 30+ year old attendant stations and docks in future operating budgets.

Auditor's Closing Remark

The Wicomico County Office of the Internal Auditor would like to thank management and staff from Solid Waste for their timely cooperation and assistance during the audit.

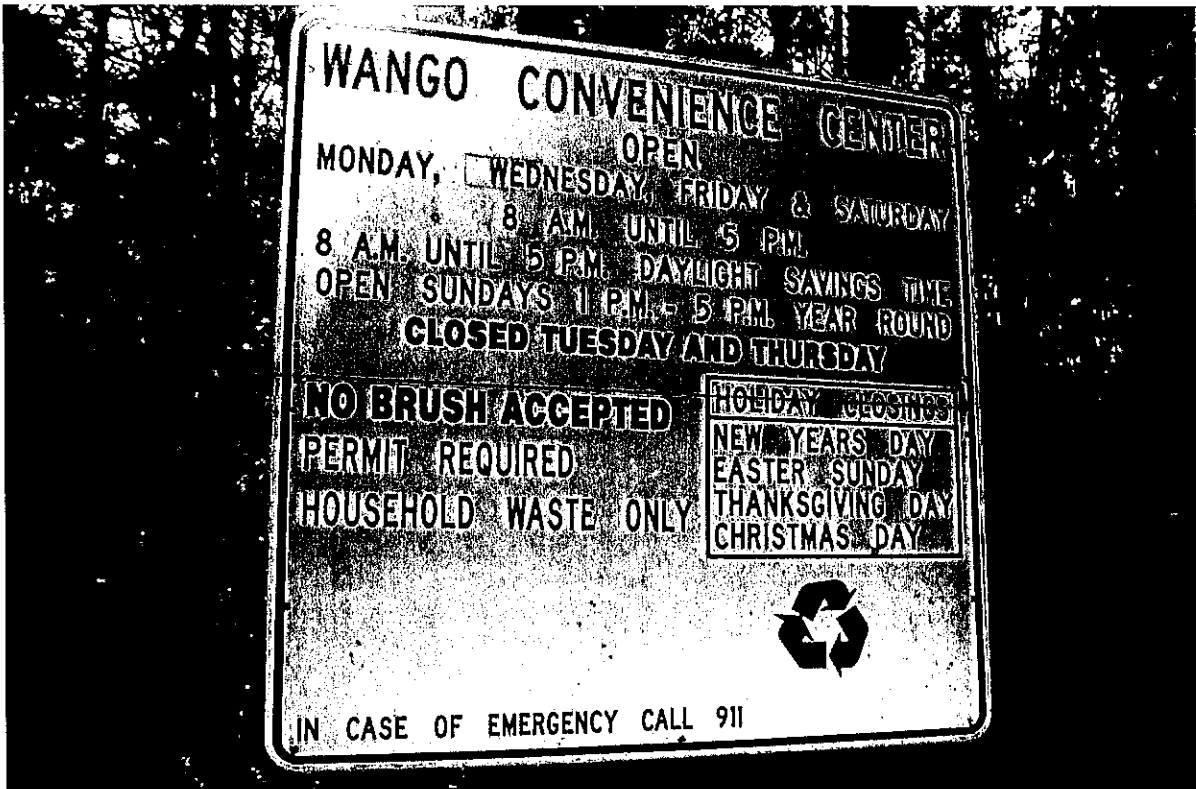
Selected Photographs



Recycling bins at the Hebron location



The motor oil-recycling shed at the Parsonsburg location is typical of all locations



Signage at the Wango location