



# MEMO

OFFICE OF THE INTERNAL AUDITOR

**To:** All County Council Members and Executive Pollitt;

**From:** Steve Roser

**Date:** February 5, 2014

**Re:** Solid Waste Cash Audit follow-up

**Message:**

On January 28, 2014, IA performed a follow-up inquiry concerning the Landfill Cash Audit (report dated August 15, 2013). Remaining opening items addressed were as follows:

***Open gate for ingress/egress:***

Solid waste established better dialogue (communication) between workers on the hill and those in the weigh station. Heavy equipment operators who observe suspicious activity will communicate with the scale house to determine if action is necessary (and vice-versa). Management is of the opinion that improved communication along with improvements in scale house security eliminates the need for an electronic gate in that location.

***Requiring two employees in the scale house at all times:***

Solid Waste ordered a closed circuit camera through Purchasing to monitor activity in the booth. A new cash drawer is on order as well. The new cash drawer will operate in conjunction with the scale house software and will not open unless a cash transaction is under way. Additionally, Solid Waste is taking bids on new (tollbooth type) gates for the scale house that will prevent more than one vehicle on the scale at a time. Management believes that these enhanced internal controls negate the need for two employees in the scale house at all times.

***Permit renewal process:***

The new county website will contain a portal for residential permit renewal. Solid Waste wishes to adjust pricing going forward. It will cost more to take household trash to the substations (convenience centers) and it will cost less to take household trash to the landfill better reflecting the county's costs to provide these services.

Unless instructed otherwise by Council, IA plans no further follow-up on this Solid Waste Cash Audit. We may instead include a new audit of Solid Waste cash handling practices as part of a future Annual Audit Plan.