

**DEPARTMENT OF SOLID WASTE AND  
ENVIRONMENTAL PROGRAM MANAGEMENT  
RESIDENTIAL SERVICES  
AUDIT 18-05  
NOVEMBER 13, 2019**



# CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

November 13, 2019

Honorable Jane Castor  
Mayor, City of Tampa  
1 City Hall Plaza  
Tampa, Florida

RE: Department of Solid Waste and Environmental Program Management –  
Residential Services, Audit 18-05

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Department of Solid Waste and Environmental Program Management – Residential Services.

The Department of Solid Waste and Environmental Program Management has already taken positive actions in response to our recommendations. We thank the management and staff of Residential Services for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover  
Internal Audit Director

cc: John Bennett, Chief of Staff  
Dennis Rogero, Interim Chief Financial Officer  
Brad Baird, Administrator of Public Works and Utilities  
Mark Wilfalk, Director, Department of Solid Waste and Environmental Program Management  
Adri Colina, Chief of Administration, Department of Solid Waste and Environmental Program Management  
Gary McClendon, Chief of Operations, Department of Solid Waste and Environmental Program Management  
Kiana Romeo, Residential Services Superintendent, Department of Solid Waste and Environmental Program Management

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*/s/ Debbie Abbott*

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Auditor

*/s/ Christine Glover*

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Audit Director

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**BACKGROUND**

The Department of Solid Waste and Environmental Program Management Residential Services (RS) Division provides twice-per-week curb, alley, and backdoor garbage collection services; once-per-week recycling services; and once-per-week yard waste collections. RS provides pick-ups for an average of 77,000 single family and multi-family residents and also collects waste from an average of 2,700 small businesses located within or near residential neighborhoods. The Department provides one 95-gallon cart for garbage and one 95-gallon cart for recycling items.

**STATEMENT OF OBJECTIVES**

This audit was conducted in accordance with the Internal Audit Department's FY2018 Audit Agenda. The objectives assess the system of internal controls and ensure:

1. Customer calls/complaints are resolved timely.
2. Reports providing information, for performance measures, are accurate.
3. Overtime is warranted and approved.
4. Vehicle Inspection Reports are completed daily.
5. Drivers have current and valid Commercial Driver's Licenses (CDLs).

**STATEMENT OF SCOPE**

The audit period covered activity that occurred from October 1, 2016, through April 13, 2018. Tests were performed to determine whether RS's personnel were fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

**STATEMENT OF METHODOLOGY**

We obtained and reviewed a list of open calls/complaints on March 28, 2018. We also obtained a report of calls/complaints that were closed October 1, 2017 through April 13, 2018. We selected a sample using a 90% confidence level and 10% acceptable error rate. We reviewed the calls/complaints to determine if they were resolved in a timely. We further:

- Selected a judgmental sample of performance measures to ascertain whether they are accurately reported.
- Obtained and reviewed overtime documentation and Kronos timekeeping for a sample of RS drivers.
- Requested and reviewed Vehicle Inspection Reports for January 2018.
- Reviewed the CDL status for a statistical sample (90% confidence level, 10% error rate) of RS drivers using the State of Florida Department of Motor Vehicles website to determine they were current and valid.

## **STATEMENT OF AUDITING STANDARDS**

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## **NOTEWORTHY ACCOMPLISHMENTS**

The Department of Solid Waste has revamped its new employee safety and training, which has led to increased job satisfaction, employee retention, and a 6% reduction in vacancy rate. Further, 100% of staff members have received updated training on the Solid Waste Department's revised Safety Manual. RS continues to enhance collection service and is proud to exceed the goal of 99.96% same day and on time collection to 77,000 customers each month.

## **AUDIT CONCLUSIONS**

Based upon the test work performed and the audit findings noted below, we conclude that the system of internal controls for RS could be improved as noted below:

1. Customer calls/complaints are resolved timely.
2. Reports providing information, for performance measures, are not always accurate.
3. Overtime is warranted and approved.
4. Vehicle Inspection Reports are not always completed on a daily basis.
5. Drivers have current and valid CDLs. However, there is no periodic monitoring process to ensure CDLs remain current and active.

## VEHICLE INSPECTION REPORTS

**Statement of Condition:** Vehicles are required to have pre- and post-trip inspections daily, and drivers are required to document the inspections on the Vehicle Inspection Report form. The form provides a list of items to be checked and a place to add the date and time for both the pre- and post-trip checks, odometer reading for pre- and post-trip and the employee's number and initials. January reports were requested for review. A list was provided of vehicles and whether or not a Report was in the vehicle. Vehicle Inspection Reports are not being consistently completed by drivers and reviewed by supervisors as required by Department policy. This is a REPEAT FINDING from Audit 11-03 Solid Waste Residential Operations.

**Criteria:** The Solid Waste Employee Handbook, Section 4-2 Checking Your Vehicle, a. Before Starting your Engine, states "1. ...A daily equipment check form must be properly completed in conjunction with the inspection."

Department of Solid Waste Policy and Procedure Manual SW 35 states "2. Vehicles will be checked daily by Supervisors. The Supervisor will walk the line along with the employee(s) at least once a week. Periodic checking will be conducted by the assistant Manager or Supervisor II." The Employee Handbook 4-2 Checking Your Vehicle a. Before Starting your Engine 1. The designated driver shall do a vehicle inspection of his/her assigned unit at the beginning and end of each workday, and when any change in equipment occurs. A daily equipment check form must be properly completed in conjunction with the inspection."

**Cause:** There is no process in place to ensure the inspections are performed and documented. Supervisors are not always documenting they are monitoring Vehicle Inspection Reports and ensuring drivers complete them daily. As a result, the reports are handled in different ways. Some reports are completed, and others are not. Also, Management stated when a vehicle repair is required, sometimes Fleet keeps the report.

**Effect of Condition:** A lack of documentation of completing inspections and supervisor monitoring does not provide assurance the task is taking place. It does not provide assurance that repairs and routine maintenance are being identified and completed.

**Recommendation 1:** While this is no longer a Federal requirement, it is a Department policy and best practice. A process should be established for completing and retaining the forms. Also, Solid Waste should review and update their Employee Handbook on this topic because it still refers to being a Federal requirement.

**Solid Waste Management Response:** Agreed. The following program adjustments have been implemented to improve the accountability and management of the Department's Vehicle Inspection Report (VIR) process.

1. All Solid Waste Supervisors personally monitor the pre- and post-trip performance activities of their subordinates. Solid Waste Supervisors address any signs of inconsistencies upon discovery.

2. In order to improve the accuracy of maintaining vehicle repair history, the Department's Vehicle Coordinator assists the Solid Waste mechanics with documenting their repairs on related vehicles, recording their findings, and sharing their reports with the Fleet Maintenance Division on a monthly basis.
3. The Department completed standard operating procedures and protocols associated with completing pre- and post-trip inspections. The Department successfully implemented a new vehicle condition report (VCR) process. The VCR book consists of bound inspection forms in triplicate copy. The original copy of the form is returned to the Asset Division, the second copy is submitted to the Solid Waste Supervisor, and the third copy of the form remains in the VCR book for historical review purposes.

**Completion Date:** October 1, 2018.

## COMMERCIAL DRIVER'S LICENSES

**Statement of Condition:** While confirmed during hiring, there is no process in place to periodically confirm Solid Waste truck drivers currently have valid CDLs (Commercial Driver's License). However, during the course of our audit, it was noted that all drivers tested had current CDLs.

**Criteria:** Drivers are required to have a valid CDL to operate Solid Waste vehicles. If a license is suspended, the driver has a responsibility to notify Department of Solid Waste immediately.

**Cause:** Responsibility for monitoring became unclear between the Departments of Solid Waste and Risk Management; and as a result, there is no process in place to periodically check to ensure drivers have a valid CDL.

**Effect of Condition:** The City is self-insured. If a driver is working with an expired or suspended license and is involved in an accident, the City is liable and could be considered negligent.

**Recommendation 2:** The Department of Solid Waste should confer with the Department of Human Resources Division of Risk Management to determine responsibility for monitoring drivers' licenses and ensure a process is established.

**Management Response:** Agree. Following this audit inquiry, the Department of Solid Waste & Environmental Program Management contacted Risk Management regarding the periodic reviews and was advised that the Department was permitted to conduct the reviews. As a result, Department Policy SW.9 was updated to include protocol which requires business unit leaders to conduct random driver's license reviews at least two (2) times per year.

**Completion Date:** June 30, 2018.

## VEHICLE AVAILABILITY REPORT

**Statement of Condition:** The formulas used in the excel spreadsheet to calculate availability of vehicles in the Vehicle Availability Report are not accurate. This report records the number of vehicles needed to complete all routes and the number of vehicles available to complete the routes. The report reviewed recorded more than 100% availability when there were more vehicles available than needed. What is needed is 100%, which is the maximum result. Numbers over 100% skew the results when factored in with results of other days/weeks. The formulas also captured data for Wednesday, which is a day RS does not pick up.

**Criteria:** Calculations should be developed for a daily total and a weekly total. The weekly total should be an average of the week's performance.

**Cause:** The formulas in the spreadsheet were incorrect.

**Effect of Condition:** Decisions were made based on inaccurate information. When a report identifies availability is 98% for the month, there is no concern over overtime related to a lack of available vehicles in order to complete routes.

**Recommendation 3:** An individual knowledgeable about excel should review the formulas for the calculations and make corrections as needed.

**Management Response:** Agree. The Excel spreadsheet originally provided included the total number of vehicles without reflecting the requirement of specialty vehicles needed for certain routes. Following this audit, the vehicle availability report was revised to reflect the actual daily total fleet availability. The report includes the vehicles on hand, the vehicle type(s) needed to service specific routes and fleet unavailable and being serviced by the Fleet Maintenance Division on a daily basis. Lastly, on February 26, 2018, an individual with advanced level Excel knowledge was hired into this business unit. This employee has reviewed the spreadsheet and has ensured that formulas and reporting information is accurate and optimal.

**Completion Date:** March 19, 2018.