

**SOLID WASTE AND ENVIRONMENTAL
PROGRAM MANAGEMENT DEPARTMENT
ENVIRONMENTAL COORDINATION DIVISION
ENVIRONMENTAL COMPLIANCE**

**AUDIT 20-01
JANUARY 9, 2020**



CITY OF TAMPA

Jane Castor, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

January 9, 2020

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

RE: Solid Waste and Environmental Program Management – Environmental Compliance,
Audit 20-01

Dear Mayor Castor:

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

We thank the management and staff of the Environmental Coordination Division for their
cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Brad Baird, Public Works and Utility Services Administrator
Dennis Rogero, Interim Chief Financial Officer
Mark Wilfalk, Solid Waste and Environmental Program Management Director
Adri Colina, Solid Waste and Environmental Program Management, Administration
Chief
Dan Fahey, Solid Waste and Environmental Program Management Engineer II –
Supervisory

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/s/ Debbie Abbott

Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Environmental Coordination Division of the City of Tampa's (City) Solid Waste and Environmental Program Management (SW&EPM) Department oversees a wide variety of programs, including the State of Florida Brownfield Program, stationary petroleum tank compliance monitoring, historic landfill assessment, McKay Bay Refuse-to-Energy facility operations and maintenance oversight, and other projects that have an environmental impact in the City. The Division manages environmental issues within the SW&EPM and assists other departments as requested.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY2020 Audit Agenda. The objective of this audit was to ensure that the system of internal controls related to compliance with environmental requirements is adequate.

STATEMENT OF SCOPE

The audit period covered activity that occurred in FY2019. Original records as well as copies were used as evidence and verified through interviews, observation and physical examination.

The McKay Bay Refuse-to-Energy facility is not included because it is audited separately.

STATEMENT OF METHODOLOGY

The following techniques were used to accomplish our objectives:

1. Interviewed key personnel to determine whether adequate controls over the internal processes had been established.
2. Evaluated the effectiveness of the established internal control systems.

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 Environmental Coordination Division has designated 42 Brownfield areas in the City. A Brownfield is an abandoned commercial development where hazardous substances or contamination are typically present and restrict site redevelopment.

The importance of having a site designated a Brownfield is that the Florida Department of Environmental Protection (FDEP) provides financial and technical assistance for activities to assess and clean up the site. The FDEP reimburses up to 75% of costs to remediate contamination at designated Brownfield sites.

AUDIT CONCLUSION

Based upon the work performed during the planning phase and the audit recommendation noted below, we conclude the system of internal controls related to compliance with environmental requirements is adequate; however, improvement to enhance the controls is needed.

POLICIES AND PROCEDURES

STATEMENT OF CONDITION: The Environmental Coordination Division does not have written policies and procedures to govern environmental compliance requirements.

CRITERIA: City Code Section 2-46 requires departments to "create and maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department."

CAUSE: The division is currently working on training manuals that they think better address their specific needs.

EFFECT OF CONDITION: Because there are numerous rules and regulations, there is a need for consistency.

RECOMMENDATION: Develop written policies and procedures for handling and addressing different types of compliance issues.

MANAGEMENT RESPONSE: The Solid Waste Department agrees with the recommendation. The Environmental Coordination Division will draft policies and procedures on how to address various environmental compliance issues. The policies and procedures will identify the numerous rules and regulations at federal, state and local levels that apply to the various programs that the Environmental Division manages.

TARGET IMPLEMENTATION DATE: March 1, 2020