

**DEPARTMENT OF SOLID WASTE AND
ENVIRONMENTAL MANAGEMENT
TRANSFER STATION AND SCALEHOUSE
AUDIT 24-03
FEBRUARY 2, 2024**



City of Tampa
Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
Office (813) 274-7159

February 2, 2024

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

RE: Solid Waste – Transfer Station and Scalehouse, Audit 24-03

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Solid Waste – Transfer Station and Scalehouse, Audit 24-03. We thank the management and staff of the Department of Solid Waste and Environmental Program Management for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: John Bennett, Chief of Staff
Jean Duncan, Administrator of Infrastructure and Mobility
Dennis Rogero, Chief Financial Officer
Larry Washington, Solid Waste Director
Regina Byrd, Solid Waste Administrative Chief
Stephen Swan, Solid Waste Operations Chief
Vince Butorac, Business Operations Supervisor
Ora Almestica, Scalehouse Supervisor
Megan Birnholz, Assistant City Attorney

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/s/ Echiemeze Ofili

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Transfer Station is a business unit of the Commercial Services Division within the Department of Solid Waste and Environmental Program Management (Solid Waste). The Station is authorized to process Class I solid waste, Class III waste, yard waste, tire waste, and white goods.

The Scalehouse is the facility located at the McKay Bay site for the weighing and processing of vehicles transporting materials into and out of the McKay Bay Complex. The Scalehouse facility includes scalehouses, motor truck scales, and a computer system.

STATEMENT OF OBJECTIVE

This audit was conducted in accordance with the Internal Audit Department's FY 2024 Audit Agenda. The objective of this audit was to determine whether the system of internal controls relating to Solid Waste Transfer Station and Scalehouse is adequate.

STATEMENT OF SCOPE

The audit period covered Transfer Station and Scalehouse activities that occurred from October 1, 2022, through September 30, 2023. Assessments were conducted to determine whether Transfer Station and Scalehouse personnel were fulfilling their stated duties and responsibilities in an effective manner. The Mettler Toledo-DataBridge system used by the Transfer Station and Scalehouse generated data used during this audit. The system was assessed in previous audits and data deemed reliable. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The following steps were performed to achieve the audit's objective:

- Assessed implemented internal controls related to main activities.
- Reviewed and updated process flow, created during Audit 23-01, McKay Bay detailing the Transfer Station and Scalehouse processes.
- Reviewed maintenance records to verify regular maintenance of the leachate control system.
- Evaluated the comprehensiveness and effectiveness of inspection checklists.
- Validated documentation of personnel training records and certifications.
- Reviewed documentation to support calibration of both radioactive waste detection equipment and weighing and measuring equipment.

- Reviewed Tampa.gov, Intranet, and the budget book for performance metrics related to Transfer Station and Scalehouse operations. There are currently no relevant performance measures for the Transfer Station and Scalehouse.

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.

AUDIT CONCLUSIONS

Based upon the audit work performed and noted audit recommendations, we conclude that the system of internal controls related to the Transfer Station and Scalehouse needs improvement.

TRANSFER STATION FACILITY AND SITE INSPECTION

STATEMENT OF CONDITION: In-house inspection activities is a part of the internal control system at the Transfer Station. Inspection activities as currently designed need improvement to effectively identify and mitigate operational peculiarities. Inspections lack comprehensive checklists for monitoring all mandatory activities. Inadequate inspections have resulted in a failure to promptly identify and address issues such as improper leachate control, activities operating outside the permit's designated scope.

These operational deficiencies have been identified by the Florida Department of Environmental Protection (FDEP) which has issued a consent order documenting the major areas requiring corrective actions. The checklists, as designed, only focus on the specific FDEP findings from their 2022 inspections.

CRITERIA: Pursuant to Section 62-4.160(6), Florida Administrative Code. “the permittee shall properly operate and maintain the facility and systems of treatment and control (and related appurtenances) that are installed and used by the permittee to achieve compliance with the conditions of this permit, as required by Department rules. This provision includes the operation of backup or auxiliary facilities or similar systems when necessary to achieve compliance with the conditions of the permit and when required by Department rules.”

CAUSE: Inspection activities need improvement to include development of comprehensive checklists for monitoring all mandatory activities.

EFFECT OF CONDITION: The consequence of ineffective inspections inhibits the ability to proactively identify and rectify violations, allowing them to persist, and compromises the City of Tampa’s compliance and reputation. Further, failure to promptly identify and address operational peculiarities could lead to an unsafe work environment.

RECOMMENDATION 1: Solid Waste should review and redesign their inspection procedures, augment training programs for inspection personnel, and implement more robust monitoring mechanisms to ensure timely identification and mitigation of potential risks to permit violations.

MANAGEMENT RESPONSE: Our team agrees with you that a more robust, detailed approach will be beneficial to mitigating future circumstances regarding compliance inspections. We are continually attempting to improve our processes and welcome feedback. A detailed action plan has been developed and is in process.

TARGET IMPLEMENTATION DATE: JUNE 30, 2024.

SCALEHOUSE RADIATION DETECTORS FUNCTIONALITY

STATEMENT OF CONDITION: The Scalehouse is equipped with radiation detectors. Our review showed the following:

- The Scalehouse radiation detectors have stopped functioning properly.
- No information is available on the frequency of testing for the radiation detectors.
- No maintenance logs are currently maintained for radiation detectors.

CRITERIA: Pursuant to the Scalehouse operations procedures, “All detection equipment shall be tested and calibrated annually. The Transfer Station Superintendent and Scalehouse Supervisor will maintain calibration records for the hand-held and fixed radiation detectors.”

CAUSE: Lack of established testing procedures or schedules, regular testing, and absence of a maintenance log for radiation detectors.

EFFECT OF CONDITION: A lack of maintenance log for radiation detectors could result in insufficient documentation and potential compromise of safety measures in the Scalehouse. Absence of an established testing procedures or schedules, increases risk of undetected malfunctions, poses potential hazard risk to personnel, damage to equipment, and decreased overall efficiency.

RECOMMENDATION 2: Solid Waste Management should develop and implement a regular testing schedule for radiation detectors to ensure early identification of issues. Assign responsibility for conducting and documenting tests at specified intervals. Establish a comprehensive log-keeping system for both hand-held and fixed radiation detectors. Logs should include details such as date, time, detector identification, observations and the type of maintenance performed.

MANAGEMENT RESPONSE: The Department of Solid Waste & Environmental Program Management agrees with audit findings. The Department has put in an order for replacement radiation detection devices from Ludlum with a tentative delivery date of 3/14/2024. Upon receiving the new devices, Ludlum will be travelling to Tampa to install these devices at our Scalehouse.

The department is currently working with Ludlum to determine the frequency of testing required under the preventative maintenance for the new radiation detection devices. Ludlum has advised they believe our staff will be able to handle the preventative maintenance and testing internally. Once we establish the preventative maintenance tasks and schedule, if deemed necessary, we will put this work out on demand star to find a local technician to assist with calibrating the devices. The Scalehouse team will be responsible for the preventative maintenance. The Scalehouse Supervisor, Business Operations Supervisor, Audit & Contracts Supervisor, Transfer Station Superintendent, WTE Plant Manager and the Management Methods Analysts, will all have a copy of the schedule. The Department’s Management

Method Analyst will assist with the procurement of additional resources required to ensure the devices remain functional. The Scalehouse Supervisor will keep a maintenance log to track the preventative maintenance schedule for these new devices.

TARGET IMPLEMENTATION DATE: 10/1/2024