SOLID WASTE &
ENVIRONMENTAL PROGRAM MANAGEMENT
COMMERCIAL OPERATIONS
AUDIT 25-15
SEPTEMBER 5, 2025

City of Tampa
Jane Castor, Mayor

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

September 5, 2025

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

RE: Solid Waste – Commercial Operations, Audit 25-15

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Solid Waste – Commercial Operations. The Department of Solid Waste & Environmental Program Management has already taken positive actions in response to our recommendations. We thank the management and staff of the Commercial Operations 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
Eric Hayden, Chief Technology Officer
Stephen Swan, Solid Waste Operations Chief
Bruce Allen, Solid Waste Program Superintendent
Jonathan Kane, Business Programs Supervisor
Megan Birnholz-Couture, Assistant City Attorney

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/s/ Rachael Dennis

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Senior Auditor

/s/ Vivian Walker

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Lead Senior Auditor

/s/ Christine Glover

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Audit Director

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BACKGROUND

The Department of Solid Waste & Environmental Program Management (Department) is charged with "providing environmentally safe, time responsive, and cost-effective collection, disposal, and recycling services for nearly 90,000 residential and commercial customers in the City of Tampa (City). The Department is organized into seven divisions: Residential, Commercial, Recycling, Quality Control, Environmental Coordination, Audits & Contracts, and Support Services."[1]

The Commercial Services Division (Division) provides trash and recycling services to businesses in the City and is responsible for collecting refuse generated primarily by business establishments and multi-family residential complexes within the City. The Division provides "65 percent of the commercial collection services and issues collection contracts to private hauling companies for the remaining 35 percent." [1]

The Division also provides special collection services citywide, including "neighborhood cleanups for 37 weeks of the year, refuse collection services for all the City's major events, removal of dead animals, pick-up of appliances, roll-off and compactor service, and collection of illegally dumped waste."[1]

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2025 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls within the Division is adequate.

2. Charges to customers are accurate.

3. Vehicle inspection reports are completed and resolved.

4. Performance metrics are accurate and relevant.

[1] https://www.tampa.gov/solid-waste/about-us

STATEMENT OF SCOPE

The audit period covered Division activity that occurred from January 2024 to May 2025. Tests were performed to determine whether Division personnel were fulfilling their stated duties and responsibilities effectively and efficiently. Original records, as well as copies, were used as evidence and verified through observation and physical examination. The source information reviewed was from Cayenta and Routeware. Cayenta has previously been evaluated and deemed reliable. Routeware Inc. provided a System and Organization Controls 2 (SOC 2) report that assessed the design and operating effectiveness of internal controls. The opinion from the SOC 2 review was that the controls in place were suitably designed and operated effectively during the period covered by this audit scope. Based on the SOC 2 report, the data generated was deemed reliable.

STATEMENT OF METHODOLOGY

The following steps were taken to evaluate the Division's activities as they relate to the stated objectives:

- Conducted interviews with employees to obtain an understanding of Commercial Operations from initiation to completion.
- Evaluated core activities within the Division to assess the adequacy of internal controls.
- Reviewed policies and procedures related to the Division and observed operational processes.
- Compared charges billed on closed service orders to the approved City resolution.
- Reviewed vehicle inspection records.

The following steps were performed to determine the accuracy and relevance of the metrics reported:

- Identified Cayenta, Routeware, and weight tickets as the sources for the metrics being reported.
- Reviewed data reliability testing for Cayenta and Routeware.
- Traced reported metric data to support documentation.

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 test work performed and the audit findings noted below, we conclude that:

1. The system of internal controls within the Division needs to be improved.

2. Charges to customers are not always accurate.

3. Vehicle inspection reports are completed, but the Department does not always maintain documentation to evidence that failed items were resolved.

4. Performance metrics are considered relevant but not always accurate.

MONTHLY MAINTENANCE CHARGES

STATEMENT OF CONDITION: Solid Waste rates, fees, and charges are approved by City Council Resolution. Prior to October 2024, the monthly maintenance fee for front-end load (FEL) containers was established by Resolution 2012-134. The updated Solid Waste Rate Schedule contained in Resolution 2024-515 and effective October 1, 2024, does not list a monthly maintenance fee for FEL container service. Discussion with the Department's Management indicated that the monthly maintenance fees for FEL containers were rolled up into the monthly charges for FEL customers beginning on October 1, 2024.

Beginning FY2025, the Department erroneously charged commercial customers with FEL container service a monthly maintenance fee of $21.15 - $28.20 based on the size of the container. There are currently approximately 5,277 active front-end load container service accounts.

CRITERIA: Resolution 2024-515 "supersedes all previous resolutions regarding solid waste rate schedules… and shall be utilized to calculate solid waste billing effective October 1, 2024."

CAUSE: The Department's rate changes and updates within Cayenta are performed by the Technology & Innovation Department (T&I). The rates are reviewed and validated by the Solid Waste Department. The FEL Maintenance Rate Code within Cayenta was not properly updated according to the new Solid Waste Rate Schedule contained in Resolution 2024-515.

EFFECT OF CONDITION: Customers with FEL container service were overcharged. Inaccurate billing could erode public trust.

RECOMMENDATION 1: Management should review the accounts affected by the billing error and determine a fair and reasonable corrective measure. In addition, the Department in conjunction with T&I should develop policies and procedures and revise the process for reviewing and validating rates to ensure accuracy prior to their effective date.

MANAGEMENT RESPONSE (SOLID WASTE & T&I): We concur with this recommendation. T&I and Solid Waste are currently in process with a plan to credit impacted customer accounts in addition to turning off all non-applicable rates. T&I and Solid Waste are reviewing the previously implemented rate resolution for accuracy and have turned off all fees that are not listed on the new rate structure for affected customer accounts effective July 18, 2025.

T&I is also currently working on FY26 annual rate changes for Water, Wastewater, and Solid Waste with stakeholding departments, including Solid Waste. The new Solid Waste rate structure will not change just rate values. As a result, there should be minimal risk of this occurring when the new rate increases are implemented October 1, 2025.

Solid Waste will monitor customer bills monthly to ensure ongoing accuracy.

TARGET IMPLEMENTATION DATE: There are two parts to this implementation. The first part is to turn off the charging error, which already occurred on July 18, 2025. The second part is to credit affected customer accounts. We are still in the process of developing and testing an implementation plan. We are targeting 90 days or less.

VEHICLE INSPECTIONS

STATEMENT OF CONDITION: Truck drivers are required to complete pre- and post-trip vehicle inspections daily using Routeware. Our review noted that inspections are being performed. However, during a review of a judgmentally selected sample of 17 instances with failed vehicle pre- and post-trip inspection items, it was observed that in 6 instances, the vehicle was turned in for service within an average of 10.5 days. Management was unable to provide documentation to evidence that failed items were resolved in the remaining 11 instances. Examples of failed items include:

- Lights (including power take-off strobe and work lights) and reflective tape
- Fluid levels (engine oil, transmission fluid, coolant level, power steering, diesel exhaust fluid if applicable)
- Wiper arms/blades
- Seat belt/seat condition

CRITERIA: Daily vehicle inspections help identify and articulate deficiencies and damages, and ensure vehicles are safe for operation. Fleet Management Division Policies and Procedures state that "vehicles with operational safety defects shall be immediately taken to Fleet for maintenance… regardless of the type of inspection required, any defects must be reported and corrected timely."

CAUSE: There is no process in place to ensure that reported vehicle defects are resolved in a timely manner.

EFFECT OF CONDITION: Operating an unsafe vehicle can result in liability if an accident occurs. It could also delay pick-up services, leading to inefficiencies within the Department. In addition, the City may incur increased vehicle costs due to delayed maintenance and repairs.

RECOMMENDATION 2: A process should be established to ensure vehicle defects are addressed in a timely manner and vehicles are only operated in safe conditions.

MANAGEMENT RESPONSE: We have collectively established a procedure that will enhance our ability to address vehicle defects when the operators have indicated so during their

pre/post trip inspections. This will assist with closing the gap and ensuring timely repairs are being made for us to maintain the safest fleet of vehicles possible.

TARGET IMPLEMENTATION DATE: Implemented

PERFORMANCE METRICS

STATEMENT OF CONDITION: The Department reports performance metrics for external and internal audiences. Externally, on OpenGov, the Department reports "Percent of On Time Commercial Pick Ups." Internally, for Management, the monthly metrics of Commercial Solid Waste Enhanced Environmental Program (SWEEP)/ Work Orders (WO) Tonnage and "Roll-Off Pickups Vs Carry Overs." A request was made for documentation to support metrics reported from October 2024 through March 2025. However, a discussion with Management indicated the following:

- System-generated data reported on OpenGov from October 2024 through March 2025 was not retained.

- Manual and system-generated support for January 2025 through February 2025 monthly internal reports of roll-off and carryover of roll-off requests were not retained.

- Internally generated metric data is initially captured in Excel spreadsheets. However, the spreadsheets are not password-protected to avoid unauthorized manipulation of the data.

- The internal metric for SWEEP/WO does not have a goal established.

A random sample of 22 (out of 195) entries during the months of January 2025 through March 2025 for the metric that reports the SWEEP and work orders was selected to trace to supporting documentation. Four (18%) entries had inaccurate information—two in February 2025 and two in March 2025.

Additionally, nine roll-off drivers were judgmentally selected to trace reported activity to actual weight tickets. The sample of 9 drivers included 37 entries that represented 294 scheduled pickups. However, only 191 weight tickets were located. Of the 37 entries, discrepancies were identified for 22 of them.

CRITERIA: Performance metrics help guide and gauge an organization's success.

CAUSE: Management indicated that there are system-generated issues for the external reports and are known concerns with the Cayenta software, which are currently being addressed. For the internal reporting of roll-offs, it was stated that the software Routeware

does not properly capture the Radio Frequency Identification (or RFID) information for containers. Carryovers are not captured as separate actions in Routeware, which creates the requirement to manually identify carryovers before the next day's schedules are created.

March data had to be used because the information captured in the tablets used for the Cayenta system, prior to using Routeware, was not retained when the transition occurred.

The inaccurate information for SWEEP was attributed to errors recorded by the driver.

EFFECT OF CONDITION: Missing or inaccurate information prevents Management from making effective decisions about productivity.

RECOMMENDATION 3: Any documentation used to create information being used by Management should be retained, based on records retention guidelines. Additionally, a level of quality assurance should be included that ensures the accuracy of any reported data.

MANAGEMENT RESPONSE: In collaboration with the Roll Off and Compactor (ROC) and Special Service Supervisors, standardized documents and a data retention process aligned with applicable record retention guidelines will be established. All source materials, i.e., manual logs, system reports, and supporting documentation, used in management reporting will be stored in a centralized, secure location for future reference.

Additionally, we will implement a quality assurance step in the reporting workflow to verify data accuracy before submission. This will include periodic internal audits, spot checks, and refresher training for the ROC and Special Service Supervisors responsible for data entry and validation, to ensure the ongoing integrity of reported information.

TARGET IMPLEMENTATION DATE: These steps will be initiated immediately, with a completion timeframe of December 2025.