

COUNTY AUDIT DEPARTMENT

REPORT # 391

An Audit of:

SOLID WASTE SCALEHOUSE OPERATIONS

SEPTEMBER 29, 2020



Pat Frank INTEGRITY. TRANSPARENCY. ACCOUNTABILITY.

CLERK OF COURT & COMPTROLLER • HILLSBOROUGH COUNTY, FLORIDA



September 29, 2020

The Honorable Lesley “Les” Miller, Jr., Chairman
The Honorable Ken Hagan
The Honorable Pat Kemp
The Honorable Sandra L. Murman
The Honorable Kimberly Overman
The Honorable Mariella Smith
The Honorable Stacy R. White

Dear Chairman Miller and Commissioners:

The Audit Team performed an audit of the Solid Waste Division’s scalehouse process (Audit Report #391, dated September 29, 2020). Responses to the Audit Team’s recommendations were received from the Director of Solid Waste Management and have been included in the Report after each audit comment and recommendation.

The purpose of this Report is to furnish management independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. It is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

The Audit Team appreciates the cooperation and professional courtesies extended to the auditors by the Director and personnel of Solid Waste Management during this audit.

Sincerely,

Heidi Pinner, CIA, CISA, CFE, CRMA
Senior Director of County Audit

CC: Bonnie Wise, County Administrator
Lucia Garsys, Deputy County Administrator, Development & Infrastructure
George Cassady, Assistant County Administrator, Public Utilities
Kim Byer, Division Director, Solid Waste Management
Debbie Benavidez, Director, Enterprise Solutions & Quality Assurance
Dan Klein, Chief Executive Officer, Clerk of Court & Comptroller
Rick VanArsdall, Chief Operating Officer, Clerk to the Board

TABLE OF CONTENTS

EXECUTIVE SUMMARY..... 1

 BACKGROUND INFORMATION..... 1

 OBJECTIVE..... 1

 SCOPE 1

 OVERALL EVALUATION 2

 OPINION 2

 AUDITED BY..... 3

AUDIT COMMENTS & RECOMMENDATIONS4

 AUDIT COMMENT 1.....4

 AUDIT COMMENT 2.....7

 AUDIT COMMENT 3.....10

 AUDIT COMMENT 4.....12

 AUDIT COMMENT 5.....14

BENCHMARKING SURVEY RESULTS15

EXECUTIVE SUMMARY

BACKGROUND INFORMATION

Solid Waste Management oversees waste collection, disposal, and recycling in Hillsborough County. The department contracts with private companies known as franchise haulers for curbside residential and commercial service, and operates several facilities throughout the County that accept various types of waste. Solid Waste fees are collected as a non ad-valorem assessment on each property tax bill. The department will also accept cash fees or a customer tax receipt from County residents that want to drop waste at a facility.

Each facility accepts various forms of waste that must be weighed at the scalehouses in order to calculate the fee. The weights are determined by capturing each vehicle's entry and exit weight. Based on the weight and the material code selected for the waste type, a disposal fee will be calculated and charged to the customer. Fees may be waived for a customer because they are a Hillsborough County resident using a point system that has been implemented and requires proof of residency. Payments are collected as a cash transaction, charged to an account, or are recorded in CompuWeigh, the County's waste management computer system, if they are a contracted vendor using a radio frequency device installed on their vehicle.

OBJECTIVE

The objective of the audit was to determine whether or not there are adequate controls in place to ensure proper weighing and fee collection at the County's scalehouses. Specifically, the County Audit Department determined whether or not:

- Scalehouse locations have controls in place to ensure adequate and effective operations.
- System controls are in place to ensure data (rate) accuracy and appropriate user access.
- There are effective controls over the customer account deposit process.
- There is an effective process to periodically assess and determine what disposal fee rate amounts are needed to cover the cost of Solid Waste operations.
- There are opportunities to improve scalehouse operations based on surveys of other Florida counties.

SCOPE

The audit was conducted in conformance with the *Generally Accepted Government Auditing Standards* and the *International Standards for the Professional Practice of Internal Auditing*. These Standards require that County Audit plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. County Audit believes that the evidence obtained provides this reasonable basis.

The Audit Team reviewed Solid Waste Management system data, customer accounts, best practices and disposal rate calculations for FY 2020.

OVERALL EVALUATION

Process strengths:

- There are effective controls to ensure vehicles dropping off waste are weighed and charged for the appropriate waste type utilizing regularly calibrated scales, inbound and outbound cashiering attendants, and pre-approved material types.
- Solid Waste Management has a robust process to calculate new rate requirements, including the use of expert consultants with industry knowledge, population and financial data, solid waste models, calculations, projections, management evaluation, and Board approval.
- Scalehouse operations are reasonably consistent with other Counties surveyed.

Control improvement opportunities:

- A secondary verification process is not currently utilized for fee updates in the Solid Waste system and errors were observed.
- It is unclear how the system detects transponders which have been swapped to circumvent fees.
- User Accounts for former employees are not always deactivated to a view-only status.
- Some customer account deposits were not supported by the appropriate documentation.
- Credit and debit cards could be accepted to reduce cash burden and improve customer experience.

Full testing results begin on page four (4) of this Report.

OPINION



The control environment relative to the Solid Waste Management Scalehouse Operations is at a formal maturity level. This means that there are controls, procedures, and/or processes in place with formal structure; however, several exceptions were identified while reviewing the processes and procedures handled by the Solid Waste Department. This included variances with the rates that were entered into the CompuWeigh system versus the approved Rate Resolution, user accounts not deactivated timely, and supporting documentation for customer accounts not always maintained. Addressing the opportunities identified in this Report will further enhance the overall control structure and provide additional assurance.

The exit conference was held on August 26, 2020.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

Heidi Pinner, CIA, CISA, CFE, CRMA, Senior Director, County Audit

Ben Everett, CPA, CIA, CFE, Audit Manager

Matthew Demler, Internal Auditor

AUDIT COMMENTS & RECOMMENDATIONS

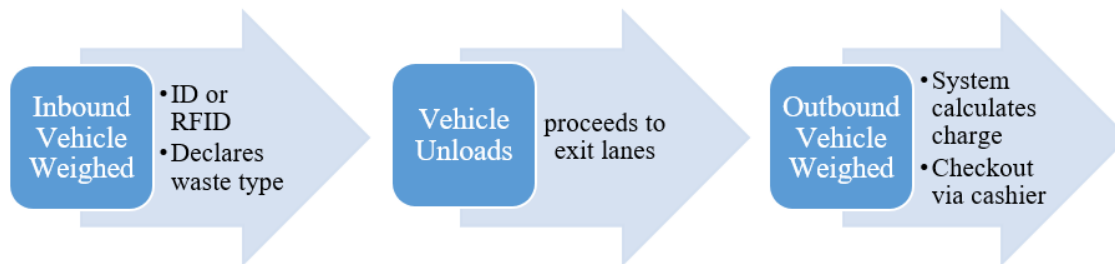
AUDIT COMMENT 1

Solid Waste scalehouses have adequate controls in place, however there may be an opportunity to improve the effectiveness of operations.

The objective was to determine whether or not the Solid Waste scalehouse locations have controls in place to ensure adequate and effective operations.

Physical Observation and Practices Observed

The Audit Team obtained the Solid Waste Management Scalehouse Policies and Procedures and performed on-site observations at the Northwest County Solid Waste Facility and Southeast County Landfill. At the scalehouses, the Audit Team observed customer transactions being processed by the scalehouse attendants, along with observing how the unattended lane operates at the Landfill.



The scalehouses use an inbound and outbound lane for processing transactions using the operating system CompuWeigh. The customer drives over a scale on an inbound lane which takes the weight of their vehicle when full. The scalehouse attendant will check a customer in by taking a form of identification and selecting from a pre-defined list of waste material types that is maintained for each site in CompuWeigh. Once the customer has unloaded their vehicle, they will exit through an outbound lane to have their vehicle weighed empty. The net difference of the customer’s full and empty vehicle weight will be calculated by CompuWeigh to determine what a customer will be required to pay. This calculation is done automatically by CompuWeigh using the rates that are maintained in the system for each specific material type.

Franchise haulers (garbage trucks) use an installed transponder that is detected by a radio frequency (RF) reader at the scalehouses to identify the truck. The truck’s empty (tare) weight is stored in CompuWeigh based on an average empty weight obtained once every six months. This allows franchise hauler trucks to use automated unattended lanes to drop off waste.

Testing Results

The Audit Team observed the following control strengths through interview, observation and a review of policies and procedures:

- Scalehouse attendants only have pre-approved material types to select from and cannot manually enter rates or charges.
- Once an incoming vehicle is weighed, the inbound lane attendant provides a receipt to the outbound lane attendant so the customer can be checked out.
- CompuWeigh will flag when a franchise hauler's vehicle needs to be re-tared for the unattended lane.
- Only franchise haulers and County transfer trucks utilize the unattended lane.
- CompuWeigh requires that attendants deposit cash into a safe after a certain limit has been reached.
- All scales are tested and calibrated quarterly by a third-party vendor. The Audit Team reviewed the quarterly scale calibration invoices and results for fiscal year 2019 for both of the sites visited. All scales were calibrated in a timely manner each quarter and any repairs necessary were performed. The sites also maintained the calibration certificate received by the State of Florida.

Overall, scalehouse operations appear to have adequate control processes established and functioning. The Audit Team did identify the following opportunities to further strengthen controls and effectiveness.

- The Audit Team observed instances where customers that have accounts with the County did not always have company information or the account number displayed on their vehicles, which is required by Solid Waste policies. This information displayed on the vehicle helps to identify the proper customer account to be charged.
- Only cash is currently accepted at the scalehouses which in turn increases cash handling risks and reduces process efficiency and customer convenience. (Additional information is included in the Benchmark Survey Results on page 15 for how other municipalities leverage credit card acceptance.)
- Different trucks with different empty weights may be charged incorrect fees if their assigned transponders are swapped. Management advised the transponder system identifies if a transponder is swapped to a different vehicle, but management could not provide detail or demonstration of how the system determines when this happens.

RECOMMENDATION

In an effort to strengthen controls over scalehouse operations, management should consider:

1. Enforcing the Solid Waste Management policies for customers on account; or determining if existing requirements are still compatible with operations and update the policies.
2. Working with the Information and Innovation Office (IIO) to implement credit card payment capabilities that are in compliance with Payment Card Industry (PCI) security standards.
3. Gaining more technical understanding and assurances that the transponder system is able to detect when a transponder is swapped from one truck onto another.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN***Enforcing Solid Waste Management Policies***

The Water Resources Departments (WRD) Accounts Receivable (AR) team provides detailed commercial customer account instructions to all commercial customers when their account is created. These instructions include an “Authorized Vehicle Registration Form” which details vehicle requirements including permanently affixed identification numbers. This is the current policy.

The scalehouse team will issue a standard email to all commercial account holders reminding customers of the requirement for permanently affixed identification numbers.

Credit Card Implementation

The Solid Waste Management Division is currently working with the Enterprise Program Management Office and several other County Departments to contract a qualified provider to implement and support a modern cloud-based enterprise digital commerce payment platform which includes credit card payment capabilities.

Technical Knowledge of Transponder System

The Solid Waste Management Division utilizes RFID tags and RF Readers at several Solid Waste Management Facilities. The RF tag or “transponder” device is permanently affixed to County and Franchise Collection vehicles so they may utilize unattended lanes when entering County Solid Waste Facilities. Each transponder has a unique identification number that is assigned to a specific vehicle, within a specific numbered account, linking three (3) unique numeric identifiers to each transponder. When a vehicle with an affixed transponder crosses the unattended lane, the RF Reader automatically captures encoded data from each tag, identifying the specific vehicle and transmitting data to the host computer.

The Solid Waste Management Division is currently working on a plan with the SWIMS TEAM to conduct testing of the unattended system to document system response to different transponder scenarios and identify any limitations that may exist. The plan will include periodic audits of the transponders on Franchise Collector vehicles.

TARGET COMPLETION DATES

10/01/2020 - an email will be issued to all commercial customers.

10/01/2021 - for full scalehouse credit card implementation.

1/01/2021 - for full testing of the unattended system.

AUDIT COMMENT 2**There is an opportunity to improve access controls and rate accuracy in the CompuWeigh system.**

The objective was to determine whether or not the rates entered in CompuWeigh are accurate and whether or not system access controls were in place to ensure user accounts are deactivated timely.

The Audit Team obtained a list of all transactions that occurred at the Scalehouse locations for quarter 1 of fiscal year 2020, along with a complete list of rates currently maintained within the CompuWeigh system. Using the data provided, the Audit Team determined whether or not:

- Rates were properly entered in CompuWeigh.
- Transactions were being calculated properly by the system.

The Audit Team also obtained a listing of all active user accounts and compared the accounts with a list of current County employees to determine if any active accounts were for employees no longer with the County.

CompuWeigh Data Accuracy

Several controls are in place to ensure the accuracy of rates recorded in CompuWeigh:

- Solid Waste Management is responsible for reviewing rates and determining if any changes are necessary. Rates are reviewed at least annually.
- When rates are set to change, a public notice must be made to Hillsborough County residents prior to being adopted in a Rate Resolution.
- Rate Resolutions must be approved by the BOCC.
- The Information and Innovation Office (IIO) is responsible for updating any rates in CompuWeigh. IIO requires the department to provide the new approved Rate Resolution to make those changes.

The Audit Team compared the Rate Resolution to the rates that have been entered into CompuWeigh and recalculated cash transactions that took place at the scalehouse locations. While reviewing the transactions and rates in the system, the Audit Team identified the following:

- There were no instances where a customer was charged an amount that was not approved in the FY20 Rate Resolution.
- Two of the rates that were approved in the Rate Resolution were improperly entered; however, they were not used for any actual transactions and therefore no customers were improperly charged.
- A secondary review does not appear to be in place to verify that the rates entered into CompuWeigh are entered properly.

The Audit Team also compared the list of active user accounts in CompuWeigh with a current list of all employees currently working for the County. Management advised that terminated employee user accounts are set to view-only rather than being deactivated to maintain data integrity. Of the 176 CompuWeigh user accounts, there were 7 active accounts for terminated employees that still had functional access and had not been changed to view-only. One of these accounts was a maintenance account for a former employee from the software vendor for CompuWeigh.

RECOMMENDATION

Solid Waste Management should:

- Establish and implement a procedure to review all rates that have been updated in CompuWeigh prior to authorizing them for use within the scalehouses.
- Implement controls to ensure that all terminated employee accounts are set to view-only mode in a timely manner.
- Periodically review all user accounts including third-party vendor accounts to ensure they're still current.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN

Establish and implement a procedure to review all rates in CompuWeigh prior to use.

When the Board of County Commissioners approves solid waste rate changes, the Disposal Process Management Section provides an updated rate table to the IIO SWIMS Team to enter rates in the CompuWeigh database.

A standard operating procedure was not in place to test rates following updates to CompuWeigh. A new standard operating procedure is currently being drafted to address this issue. In addition to rate table review by Solid Waste Management, a review of the updated data entered into CompuWeigh by the SWIMS Team will occur in a test environment by Scalehouse Management prior to the beginning of each new Fiscal Year. In addition, the WRD Accounts Receivable team will run test transactions prior to the beginning of each new fiscal year to verify rate changes are calculating accurately in the CompuWeigh test environment prior to implementation.

Implement controls to ensure all terminated employee accounts are set to view-only mode in a timely manner.

The Solid Waste Management Division currently updates user security rights semi-annually.

TARGET COMPLETION DATE

10/01/2020 – FY21 rate table has been updated and reviewed by the Solid Waste Team. Once the SWIMS Team updates the rate table in CompuWeigh, WRD Accounts Receivable will run test transactions in the CompuWeigh test environment to verify all changes have been implemented and the system is calculating new rates accurately. Draft Standard Operating Procedure for Rate Change Implementation in CompuWeigh will be complete by 10/01/2020.

Effective immediately, the Solid Waste Management Division will review and update security access quarterly.

AUDIT COMMENT 3**There are opportunities to improve record keeping for customers that have accounts setup with Solid Waste Management.**

The objective was to determine whether or not there are effective controls in place over the customer account deposit process.

Customer Account Review

The County allows customers to setup an account if they have a need to dispose of waste on a regular basis. This program requires that customers submit an application along with a deposit that they feel would be sufficient to cover their costs for a month at a time. The minimum deposit is \$500. The Public Utilities Department (PUD) has the responsibility of maintaining these accounts and makes adjustments to customer accounts as needed, including increasing account deposits and closing accounts. Records are maintained for any changes made to a customer's account.

The Audit Team obtained a list of all 252 customer accounts in CompuWeigh. The Audit Team selected a sample of 25 customer accounts and reviewed supporting documentation of their deposit amount and account information. Based on the review, the Audit Team identified the following:

- Seven (7) of the accounts tested did not include the appropriate supporting documentation. This included missing check copies, missing deposit forms, or inaccurate records of additional deposits made by the customer.
- The current deposit process was inherited by PUD from a previous group and PUD is actively working to streamline the process and identify improvement opportunities.
- There has not always been a formalized process for keeping records of all new accounts and at present, there is not a standard form being used when a customer has decided to increase their deposit.

RECOMMENDATION

Solid Waste Management and PUD should consider the following:

- Review each account to determine whether or not the accounts and supporting documents are complete and accurate.
- Periodically send confirmations to all customers on account informing them of the amount currently on deposit. Work with the customer to resolve any discrepancies.
- Develop a formal process and procedure for creating and maintaining customer accounts which includes change controls.

CLIENT RESPONSE

Concur

CORRECTIVE ACTION PLAN

The Water Resources Departments (WRD) Accounts Receivable (AR) team took over the collection and tracking of the Solid Waste deposits in 2010. The AR team has scanned in all documents found related to the customer accounts. During the transition complete documentation was not available for all customer accounts. The AR team has created a checklist to ensure all documents going forward are scanned into the customer accounts and have created a form letter that will be sent to customers and attached to their file anytime a change in the deposit amount takes place.

The WRD Accounts Receivable team will review the accounts and send confirmation requests to any customers that do not have the deposit information attached to their accounts and resolve any discrepancies that may occur.

TARGET COMPLETION DATE

12/31/2021 for customer confirmations and update of accounts.

AUDIT COMMENT 4**Solid Waste Management has an effective process in place for calculating new rate requirements.**

The objective was to determine whether or not Solid Waste Management disposal fees are reasonably calculated and supported by documentation.

Tipping fee and rate calculations

The County must re-evaluate the rates being charged to customers for curbside pickup, along with the rates that are charged when customers bring in their waste to be disposed of at the scalehouses operated throughout the County. The process involves working with a team, including the outside consulting agency Public Resources Management Group, Inc. (PRMG). To perform the calculations, data is obtained from various sources including County Finance, the Building Department and the Property Appraiser's office, among other sources. Using the data, Solid Waste Management and PRMG develop a Solid Waste Model that is used to forecast near and long term revenues and expenses expected by the department. Once a finalized Solid Waste Model has been developed, it is presented to Senior Management for their review and approval. Then a public notice is sent to residents so that public comments can be made before the BOCC. Ultimately, the BOCC votes to approve the new rates for the coming fiscal year.

Test Procedures

The Audit Team:

- Met with Solid Waste Management and inquired about the process involved with developing the new rates.
- Reviewed the supporting Solid Waste Model and supporting documents for reasonableness.

Results

While the Audit Team does not possess the technical expertise to evaluate the specific inputs and outputs of the rate change process, the Team did review the design and implementation of the process overall to determine if it was reasonable and sufficiently controlled.

The process currently utilized by Solid Waste Management appears to be a sufficiently detailed and well thought out process for calculating new rates. Control strengths of the process include:

- Utilization of industry knowledge and expert consultants along with detailed calculations.
- Annual rate evaluations which include all levels of management in the Solid Waste Division.
- Final approval obtained by the BOCC.
- The Solid Waste Model is developed using data related to the County's population, taxes assessed, expenses, and revenue.

- The Solid Waste Model also uses projections related to the County's estimated future growth, revenues, and expenses. These projections are provided by PRMG.

RECOMMENDATION

The Audit Team did not identify any material concerns that require management's corrective actions.

AUDIT COMMENT 5

County scalehouse operations appear to be consistent with other Counties. There may be an opportunity to improve the payment process.

In cooperation with management, the Audit Team designed a benchmark survey and solicited feedback from other municipalities. The objective of this survey was to determine whether Hillsborough County scalehouses operate in a similar manner as other facilities throughout the state, or if there are opportunities for improvement.

Best Practices Observation and Results

The benchmark survey was intended to identify best practices and included subjects such as:

- Existing practices for scalehouse lane operations.
- Existing practices and processes for taking payments.
- The handling of residential accounts.
- Scale calibrations and hauler account management.
- Material types currently being used by each County and current rates.
- The frequency of rate reviews and updates.

The benchmark survey was sent to a variety of municipalities. Ultimately, fifteen (15) counties responded. Overall, Hillsborough County practices appeared generally consistent with other respondents. The exception to this was pertaining to the acceptance of credit card payments. An opportunity may exist to enhance payment processing through the acceptance of credit/debit cards.

The following pages contain more detailed results for each of the benchmarking questions. Information in these pages has been normalized and summarized for consistency.

BENCHMARKING SURVEY RESULTS

1. DOES YOUR ORGANIZATION UTILIZE UNATTENDED LANES/TRANSPONDERS FOR VEHICLES?

IF YES, HOW OFTEN ARE TARE WEIGHTS RESET AND TAKEN FOR THE AUTHORIZED VEHICLES AND ARE TRANSPONDERS LIMITED TO ONLY FRANCHISE HAULERS?

50% of respondents use unattended lanes

6 months is the average frequency for tare weight

COUNTY	UNATTENDED LANES / TRANSPONDER?	LIMITED?	TARE WEIGHT FREQUENCY
Hillsborough	Yes	Yes – haulers only	6 months
Bay	No	-	-
Broward	No	-	-
Escambia	Yes	Yes – haulers via card access	12 months
Hernando	No	-	-
Manatee	Yes	Yes - municipal & franchise haulers via card access	12 months
Marion	No	-	-
Martin	Yes	Yes – Gov’t & franchise haulers only	3 months
Monroe	No	-	-
Okaloosa	No	-	-
Orange	No	-	-
Palm Beach	Yes	Yes – internal/operations vehicles only	-
Pinellas	Yes	No - There are no countywide franchise haulers. There are 240 charge accounts eligible and 30 currently in use	6 months
Polk	No	-	-
Sarasota	Yes	Yes - municipal & franchise haulers via card access	6 months
Volusia	Yes	No	3 months

2. ARE CREDIT CARD PAYMENTS ALLOWED/PROCESSED AT THE SCALE HOUSES?

IF YES, ARE CONVENIENCE FEES/SURCHARGE FEES PASSED ON TO THE CUSTOMER?

88% of respondents accept credit cards

87% do not pass on CC fee or surcharges to cardholders

COUNTY	CREDIT / DEBIT CARDS ACCEPTED?	FEES PASSED ON?
Hillsborough	No	-
Bay	Yes Visa/MasterCard/Discover	Only to Commercial Haulers
Broward	Yes	No
Escambia	Yes Visa/MasterCard/Discover/Debit	No
Hernando	Yes	No
Manatee	Yes	No
Marion	Yes	No
Martin	Yes	No
Monroe	Yes	Yes
Okaloosa	Yes	No
Orange	Yes	No
Palm Beach	No – But plans to implement	No- will not pass on once implemented.
Pinellas	Yes	No
Polk	Yes	No
Sarasota	Yes	No
Volusia	Yes	No

3. DO YOU HAVE A PROGRAM FOR RESIDENTIAL HOUSEHOLDS TO DISPOSE OF WASTE AT NO CHARGE?

IF YES, HOW MANY TONS ARE ALLOWED PER YEAR AND HOW IS IT ADMINISTERED?

25% of respondents have a program for residents at no charge

COUNTY	RESIDENTIAL PROGRAM (NO CHARGE)*	FREE TONS PER YEAR
Hillsborough	NO	Fee assessed on taxes, points allocated & used with each disposal.
Bay	NO	Punch card option (\$30) for residential customers which allows 26 truckloads and does not expire.
Broward	NO	Flat \$10 fee charged for residential loads
Escambia	NO	0
Hernando	YES	1 ton
Manatee	YES	60 Cubic Yards
Marion	YES	Daily Limits- Varies by Waste Type
Martin	NO	0
Monroe	NO	0
Okaloosa	NO	0
Orange	NO	0
Palm Beach	NO	0
Polk	NO	0
Pinellas	NO	0
Sarasota	NO	0
Volusia	NO	0

* SEVERAL OF THE COUNTIES WHO RESPONDED NO TO THIS QUESTION ALSO INDICATED THAT THEY DO NOT CHARGE A SOLID WASTE FEE ON TAXES.

4. HOW FREQUENTLY ARE THE SCALES AT YOUR SCALEHOUSES RECALIBRATED AND CERTIFIED?

QUARTERLY is the most common frequency for scale calibration

COUNTY	CALIBRATION INTERVALS
Hillsborough	Quarterly by contractor. Annual by State.
Bay	At least quarterly, more if lightning strikes.
Broward	Semi-Annually
Escambia	Every four months.
Hernando	Semi-Annually. Once by state and once by contractor.
Manatee	Quarterly by contractor. Annual by State.
Marion	Quarterly by contractor. Annual by State.
Martin	Quarterly
Monroe	Quarterly
Okaloosa	Semi-Annually
Orange	Quarterly
Palm Beach	At least every six months.
Pinellas	Quarterly by contractor. Annual by State.
Polk	Quarterly
Sarasota	Quarterly by contractor. Annual by State.
Volusia	Monthly

5. HOW FREQUENTLY DO RATES GET EVALUATED OR CHANGED?

HAVE THEY INCREASED OR DECREASED IN THE LAST FIVE YEARS? HOW MUCH HAVE THEY CHANGED?

ANNUALLY

was the most frequently reported review interval

46%

of respondents have increased overall rates in the last 5 years

COUNTY	FREQUENCY OF REVIEW	5 YEAR CHANGE
Hillsborough	Annually; Increase in FY20	Increase
Bay	Annually at 3%.	Increase
Broward	Last adjusted in 2015. County tracks market pricing and adjusts as necessary, but are not on a set schedule.	No Change
Escambia	Undetermined frequency - there have been no increases in the past five years.	No Change
Hernando	Most rates have been constant for over 10 years.	No Change
Manatee	Annually; formal rate study completed every 3-5 years.	No Response
Marion	Periodically; this year during the Master Plan review.	No Response
Martin	Evaluations in-line with long term financial forecasting. The last increase was in 2016. Possible increase in FY20.	Increase
Monroe	Tipping fees have not been raised within the past five years.	No Change
Okaloosa	Annually based on CPI; Rates have increased each year.	Increase
Orange	Annually; All rates increased by 3.5% on Oct. 1, 2017.	Increase
Palm Beach	Reviewed at least annually; Adjusted as needed.	No Response
Pinellas	Unchanged since 1988; 6% Increase in FY20.	Increase
Polk	Rates decreased from \$37.95/ton to \$36.50/ton on October 1, 2013 and have remained the same since.	No Change
Sarasota	Evaluated with each new landfill operating contract.	No Change
Volusia	Annually; Most rates have been constant for 17 years	No Change

6. DO YOU TAKE DEPOSITS FOR CASH TRANSACTIONS?

WHAT CONTROLS PREVENT SOMEONE FROM "RUNNING THE SCALES" TO AVOID PAYMENT?

NO DEPOSIT

Most respondents indicate they do not take cash deposits.

COUNTY	RESPONSE
Hillsborough	50% deposit. Outstanding deposits at end of day are recorded as revenue.
Bay	No deposits. If scale is run and can get tag/description, sheriff is contacted.
Broward	No deposits are collected, all non-account customers just weigh in and out.
Escambia	Customers tracked with a board number. Scale runs for cash customers are rare.
Hernando	No deposits. If can't pay, information is taken down and they can't bring waste in until prior balance is paid.
Manatee	Cash paying customer's names are taken at entry. Cameras capture the driver, vehicle, and license plate should they bypass the scales. Deposits are only required for customers who have bounced checks in the past.
Marion	No deposits. Customers can only exit the site across the scales. If payment is not available, the driver's license information is taken. Customers must return that business day, to pay in full or they are billed for the amount owed.
Martin	No deposits. Gates and security cameras to assure payment.
Monroe	Only one way in and out. Customers not paying tipping fees does not occur.
Okaloosa	Traffic flow is constrained such that running the scales is not an issue.
Orange	A deposit is collected. The deposit amount normally covers the entire tipping fee if the customer fails to weigh out.
Palm Beach	Collect a high deposit based on an estimate before the customer enters facility (higher 30 minutes prior to closing.) Bypass lane means customers can still run scales but deposit estimate should exceed the tipping fees.
Pinellas	50% deposit. Outstanding deposits at end of day are recorded as revenue.
Polk	No deposits. Deputy on-site at all times that assists with run-outs.
Sarasota	No deposits. Attendant takes driver's license upon entry.
Volusia	No deposits. Cameras capture plate # and a SW Compliance Officer follows up.

7. WHAT RATES ARE CURRENTLY BEING CHARGED BY WASTE TYPE?

VARIES

Fee Rates and Structures varied significantly

As part of the survey, the Audit Team asked each county for a list of their solid waste disposal fees to be compared to Hillsborough County's fees. The results of the surveys indicate that while some fees and fee types are consistent throughout the responding areas, each County has its own naming conventions and ways of organizing their fee rates. Some of the fees reported are different or may not exist within Hillsborough County's fee structure, and some fee structures included much more individual or ad hoc fees and types.

The following table represents a summarized result of the most comparable fees from the other Counties while omitting those that do not specifically coincide with a particular Hillsborough County fee rate. Examples of omitted fee types include concrete, roofing materials, dirt, flat-rates for cars, trucks, trailers & mobile homes, different rates for cities, and other miscellaneous items.

Rates shown on the following table are per ton unless otherwise stated.

COUNTY	MUNICIPAL SOLID WASTE	COMMERCIAL / INDUSTRIAL	CONSTRUCTION & DEMOLITION	YARD WASTE	TIRES	OVERSIZED / OTHER TIRES	ASBESTOS	SPECIAL WASTE / SLUDGE/OTHER
Hillsborough	Processable - \$61.54 Non-Processable - \$39.11	Processable \$73.22 Non-Processable - \$62.38	N/A	\$37.06	\$115.00/ton for tires up to 18" without rims, or \$5.23 per tire 18" or less.	Tires w/ Rims - \$185.00/ton or \$7.40/tire Semi & oversized - \$120.00/ton or \$10.43/tire	\$158.25	Bio-Solids for Composting - \$22.25/ton Non-profit Recycling Residue - Non-Processable \$35.00/Ton
Bay	W2E - \$55.07 Landfill - \$55.07	Appliances W2E - \$55.07 Appliances Landfill - \$55.07 Animals Landfill - \$77.90	W2E - \$55.07 Landfill - \$55.07	W2E - \$55.07 Landfill - \$32.22	W2E - \$55.07 Landfill - \$172.49	Car Tires - \$2.50 Ea. Tires over 20" - \$5.00 Ea.	Landfill - \$172.49	Special Waste W2E - \$77.90 Special Waste Landfill - \$77.90 Control Burns W2E - \$172.49 Mix Load W2E - \$100.75 (192.07 min)
Broward	Current - \$40.00 Jan. 1, 2020 - \$50.00	N/A	Current - \$40.00 Jan. 1, 2020 - \$50.00	\$50.00	\$110.00	N/A	N/A	N/A
Escambia	\$45.06/ton \$11.64 min	N/A	N/A	\$27.62/ton \$11.64 min	\$196.25	Car/Light Truck Tires - \$3.90 Ea. Large Tires - \$7.80 Ea.	\$235.47	Special Waste - \$94.49 Uncovered Load Fee - \$35.12/com load - \$7.02/citizen load
Hernando	\$53.00	\$54.50	\$45.00	\$20.00	All tires other than semi and off road tires (18" or less) - \$1.00/Ea. up to 8 tires, or \$100/ton.	Semi - \$4.00/Ea. up to 10 tires or \$100/ton Off road - \$150/ton	N/A	N/A
Manatee	\$40 Residential / Uncovered \$80.00 / Out of County \$120.00	\$40 / ton \$80 uncovered \$120 Out of County	\$61.00 / Uncovered \$122.00 / Out of County \$183.00	\$40.00 / Uncovered \$80.00 / Out of County \$120.00	\$86.00 / Uncovered \$80.00 / Out of County \$258.00	OOC & Uncovered \$258.00 / Mixed Load \$172.00	\$61.00 / Uncovered \$122.00 / Out of County \$183.00	By Product of Business \$40.00 By Product of Business Uncovered \$80.00 Contaminated Soil & Ash Residue \$61.00 Agricultural Waste \$40.00 White Goods \$40.00

COUNTY	MUNICIPAL SOLID WASTE	COMMERCIAL / INDUSTRIAL	CONSTRUCTION & DEMOLITION	YARD WASTE	TIRES	OVERSIZED / OTHER TIRES	ASBESTOS	SPECIAL WASTE / SLUDGE/OTHER
Marion	\$42.00	\$42.00	\$42.00	\$25.00	\$95.00	\$210.00	N/A	\$100.00
Martin	\$60.00	N/A	\$42.00	\$26.00	\$130.00 \$4.00 Ea.	\$300.00 \$30.00 Ea.	N/A	Clean Concrete on a Roll-off/Dump Truck - \$7.00/ton Uncovered Loads or Outside Normal Business Hours - Double Standard Rates
Monroe	\$123.50	N/A	\$123.50	\$123.50	N/A	N/A	N/A	Special Handling - \$195.00
Okaloosa	\$52.00	\$52.00	N/A	\$45.00	\$125.00	N/A	N/A	County Waste Residential - \$59.47 County Commercial Waste - \$61.31 Military Yard Waste - \$61.31 Tip Fee on Recyclables - \$35.00
Orange	\$34.80	N/A	\$26.50	\$30.00 - \$34.80/ Ton	\$153.00	N/A	\$114.00	N/A
Palm Beach	\$42.00	Whole Animals - \$30.00 Livestock Waste - \$15.00 Appliances - \$10.00 Trailers - \$90.00	\$52.00	\$30.00	\$55.00	Whole Truck/ Oversized - \$190.00 Shredded - \$10.00	N/A	Class A - \$65.00 Class B - \$150.00 Dewatered Sludge - \$100.00 C/D Recycling Residue - \$25.00
Pinellas	\$37.50, \$39.50 proposed FY20	\$37.50, \$39.50 proposed FY20	\$37.50, \$39.50 proposed FY20	\$37.50, \$39.50 proposed FY20	\$50.50, \$75.00 proposed FY20	N/A	N/A	Special waste could fall into any of the other types of waste & would incur a \$100 surcharge, depending on the conditions of disposal. Proposed additional fee of \$110 in addition to \$100 surcharge for scheduling, material review and special handling requirements for FY20.

COUNTY	MUNICIPAL SOLID WASTE	COMMERCIAL / INDUSTRIAL	CONSTRUCTION & DEMOLITION	YARD WASTE	TIRES	OVERSIZED / OTHER TIRES	ASBESTOS	SPECIAL WASTE / SLUDGE/OTHER
Polk	\$36.50	Appliances w/Freon - \$50 Appliances w/o Freon - \$27.50	\$36.50	\$22.00	\$300 for residential customers only	\$175.00	N/A	N/A
Sarasota	\$57.56, \$7.50 minimum	N/A	\$48.96/ton or \$16.34/ cu. yd.	\$41.37, \$5.00 minimum	\$158.60	Up to 5 passenger, \$2.00 each	\$75.00, \$10.00 minimum	\$75.00
Volusia	\$34.00	N/A	\$28.00	\$23.00	\$126.00	\$201.00	\$200.00	\$68.00