

AN AUDIT OF:

Janitorial Services

COUNTY AUDIT DEPARTMENT

REPORT #433

5/16/2025



VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

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VICTOR D. CRIST

CLERK OF CIRCUIT COURT & COMPTROLLER
HILLSBOROUGH COUNTY, FL

The Honorable Ken Hagan, Chair
The Honorable Chris Boles
The Honorable Donna Cameron Cepeda
The Honorable Harry Cohen
The Honorable Christine Miller
The Honorable Gwen Myers
The Honorable Joshua Wostal

May 16, 2025

Dear Commissioners:

The Audit Team performed an audit of the Janitorial Services Contract (Audit Report #433, dated May 16, 2025). The purpose of this Report is to furnish management with an independent, objective analysis, 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 ultimately the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate this opportunity to be of service to the Board of County Commissioners. I am happy to address any questions that you may have or furnish additional information if desired.

Sincerely,

Heidi Pinner

Heidi Pinner, CIA CISA CFE CRMA
Chief Audit Executive, Clerk of Court & Comptroller

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	2
BACKGROUND INFORMATION.....	2
OBJECTIVE.....	2
SCOPE.....	2
OVERALL EVALUATION	3
OPINION.....	3
AUDITED BY	3
AUDIT COMMENT 1: INVOICE AND PAYMENT TESTING.....	4
AUDIT COMMENT 2: CONTRACT MANAGEMENT	7

EXECUTIVE SUMMARY

BACKGROUND INFORMATION

On April 20, 2022, the Hillsborough County Board of County Commissioners (Board) awarded 5-year contracts to two (2) suppliers for ongoing and as-needed janitorial services at 144 facilities throughout Hillsborough County, for the Facilities Management & Real Estate Services Department at a total cost of \$27,646,647.71:

- American Facility Services, Inc. (\$10,766,479.16) for groups 4, 6, 7, and 8.
- C & W Facility Services Inc. (\$16,880,168.55) for group 1, 2, 3, and 5.

Due to additional County facilities needing services, on April 19, 2023, a small agreement modification for an additional cost was awarded to both suppliers. The modification increased American Facility Services, Inc. agreement amount to \$10,798,321.16 and C & W Facility Services Inc. increased to 16,886,125.40.

On March 1, 2024, the agreement with American Facility Services, Inc. was terminated due to non-performance. On April 17, 2024, S and C Janitorial, Inc. was awarded a five (5) year agreement in the amount of \$1,675,869.40. C & W Facility Services and S and C Janitorial, Inc. were allocated the locations that American Facility Services was previously assigned. In addition, General Building Maintenance of Florida, LLC was contracted with the County in the amount of \$2,181,798.24, for ongoing and as-needed janitorial services at facilities throughout the County until February 28, 2025.

The County also employs its own janitorial staff that performs basic cleaning and bathroom stocking tasks during business hours. The County-employed custodians are separate staff not covered by the contracted agreements with the vendors. The vendors' janitorial staff typically work after-hours and provide a more extensive variety of cleaning services.

OBJECTIVE

The objective of the audit is to determine whether or not controls are in place to ensure that the multiple supplier awarded agreements for janitorial services at facilities throughout Hillsborough County are in compliance with their respective agreement to include accurate billing, proper deliverables, and acceptable services rendered.

SCOPE

The audit was conducted in conformance with 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.

This audit covers the period from April 1, 2024 to current.

OVERALL EVALUATION

PROCESS STRENGTHS AND SUCCESSES

- There are five County employees designated as inspectors who perform inspections of the vendors' work to ensure adequate services are provided.
- The supplier has two (2) days to correct inadequate work, or a fee can be deducted.
- Invoice payments were timely and had accurate amounts based on the agreement and Purchase Orders (POs).

CONTROL IMPROVEMENT OPPORTUNITIES/RISKS

- Opportunities exist to improve the archiving of inspection forms, which can be used as a reference when examining the quality of the janitorial service and determining payments.
- Opportunities exist to ensure vendors' monthly worksheets are required as supporting documentation when submitting invoices for payment.
- Opportunities exist to ensure county facilities are cleaned properly.

Full testing results are included on page 5 of this Report.

OPINION

Control Maturity Levels



The overall control environment relative to the Facilities Management & Real Estate Services' management of the janitorial services agreement is at a formal maturity level. This rating signifies that management has implemented well-defined internal controls and monitoring methods to help ensure general satisfactory performance of the vendors. There may be opportunities to improve invoice documentation and the detection of occasional inadequate janitorial services.

An exit conference was conducted with management on May 7, 2025. 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, Chief Audit Executive
 Ben Everett, CPA, CIA, CFE, CISA, Audit Manager
 Lovonia Scott, CGAP, Internal Auditor

AUDIT COMMENT 1: INVOICE AND PAYMENT TESTING**REAL ESTATE &
FACILITIES
SERVICES****8 INVOICES
REVIEWED****OTHER COUNTY
DEPARTMENTS****19 INVOICES
REVIEWED****NO EVIDENCE OF
MONTHLY
WORKSHEET OR
INSPECTION FORMS
AVAILABLE**

Invoices had appropriate amounts, proper approval, and were paid timely. An opportunity exists to ensure supporting documents are maintained.

The objective was to determine whether or not there is an effective process to review and approve invoices prior to payment.

Background

There are eight (8) groups or geographical areas assigned throughout the County. These areas are divided among a team of five county-employed inspectors who make site visits to inspect the quality of the janitorial work performed. The inspectors use an inspection form to document the results of their inspections. If the suppliers' services are inadequate, they are given two (2) days to rectify their work. If the work is not corrected, a monetary deduction would be enforced and reflected on the supporting documentation when payment is due. Invoices are submitted monthly to the County for payment.

Some invoices that were submitted by the suppliers were for the Facilities Department and others were for other County departments such as Public Utilities and Solid Waste. For each invoice, a monthly worksheet is used by the County and the vendor to calculate the payment amount based on the work performed, adjustments, other costs/fees, less any deductions for inadequate or omitted work, in order to come to an agreement on the final totals for that month's work.

TESTING PROCEDURE

For payment testing, the Audit Team obtained a list of payments from April 1, 2024, through June 30, 2024, and reviewed all eight (8) Facilities invoices as well as 19 invoices for other County departments for services provided during that timeframe.

The invoices were reviewed to determine whether or not:

- Appropriate supporting documentation, including the inspection form and monthly worksheet, was maintained.
- The services provided were within the scope of the agreement.
- The amounts charged were accurate based on Purchase Orders and the agreement.
- The invoice received proper department approval before payment.
- The payment was made timely in compliance with the Florida Prompt Payment Act.

TESTING RESULTS

Every invoice had appropriate janitorial services within the scope of the agreement which were paid timely based on the Florida Prompt Payment Act. All invoices had appropriate amounts for the services rendered which matched the agreement and Purchase Orders. Proper departmental approval was obtained before payment.

Based on the audit testing performed for the invoices reviewed, the following exceptions were found:

- Seven (7) of the 8 invoices tested for Facilities (88%) did not have an inspection form and 4 (57%) did not have a monthly worksheet as support.
- Fourteen (14) of the 19 invoices for other departments (74%) did not have an inspection form and all 19 did not have a monthly worksheet.

RECOMMENDATIONS

To ensure invoice accuracy and contract compliance, management should:

1. Ensure the inspection forms are archived for the services provided by the supplier as additional support when the supplier submits invoices to the County for payment.
2. Ensure the Monthly Worksheets are submitted as backup with each invoice.

CLIENT RESPONSE:

Concur

CORRECTIVE ACTION PLAN:

Daily Cleaning

- *Integrate the Daily Cleaning Inspections Form into the Enterprise Asset Management (EAM) system to ensure centralized archiving and easy access for monthly invoice review.*

- *Ensure the ability to upload photos to document cleaning issues.*
- *Schedule and conduct training sessions for all Inspectors on accurate form completion.*
- *Establish a semi-automated daily review process to ensure inspection forms are completed, and issues are exported and emailed to the vendor daily.*
- *Conduct follow-up inspection within 24–48 hours to confirm resolution of reported issues.*

Monthly Worksheet (Report) Process

- *Create a monthly performance report which summarizes the daily cleaning inspections each month.*
- *Review the report with the cleaning vendor during scheduled monthly performance meetings.*
- *Assess and apply deductions for missed items or substandard service using the monthly report.*
- *Submit monthly reports as supporting documentation with each vendor invoice.*

Project Work

- *The vendor must supply expected completion dates for all project work for the upcoming year for each task.*
- *Implement the project work task and expected completion dates into the EAM system to ensure centralized tracking and data retention.*
- *Schedule and conduct training for all Supervisors on accurately completing and verifying the project work in EAM. This reinforces the requirement for supervisors to walk the buildings at least once per month to maintain oversight and quality assurance.*
- *Establish a weekly review process to ensure project work is completed. Identified issues must be exported and emailed to the vendor weekly by the Supervisor.*
- *Based on the project inspection findings, evaluate and apply deductions for missed and/or deficient project work.*

TARGET COMPLETION DATE:

10/1/2025

AUDIT COMMENT 2: CONTRACT MANAGEMENT LOCATIONS AND INSPECTIONS

The Real Estate and Facilities Services Department has controls in place to monitor janitorial services and ensure inspections are performed. However, some locations were found to have inadequate cleaning services.

The objective was to determine whether or not County sites are receiving satisfactory janitorial services.

Background

The janitorial cleaning services provided to each County building or facility help ensure a neat, clean appearance for members of the public and for employees, as well as helping to maintain facilities and equipment overall. Items or areas that are typically cleaned are bathrooms, floors, carpets, employee break rooms, window sills, public areas, lobbies, office & cubicle spaces, stairs, recreation areas, hallways, and exterior areas. The vendor agreements have defined schedules for how often specific tasks should be completed. Some cleaning assignments are ordered by special request for events or emergencies.

Five County inspectors help to ensure cleaning services are satisfactory and also serve as a visible point of contact for employees on site in the event of inadequate services. Employees may also opt to talk directly with contracted janitors or their supervisors. If an employee or department has a concern as to the quality of work, the department may also contact Facilities Management & Real Estate Services to make a report.

TEST PROCEDURE

The Audit Team obtained a list of the County inspectors and their assigned locations where they inspect the work of the vendors. The Audit Team selected a judgmental sample of the following locations based on a range of different inspectors and locations and performed walkthroughs to inspect the areas for cleanliness:

- The Joe Chillura Courthouse Square (outdoors) and Frederick B. Karl County Center Building (five floors: 1st, 12th, 15th, 17th, and 19th).
- Extension Services.
- Phyllis Busansky Adult Day Care Center.
- 78th Community Library.
- Nye Head Start Center.

The sites were reviewed by the Audit Team independently by utilizing the same checklist used by the inspectors. The Audit Team located the janitorial maintenance rooms and observed if sign-in sheets were completed. The Audit Team also interviewed County employees at each site about the quality of work and whether County inspectors were observed routinely.

TESTING RESULTS

The Audit Team observed the following for the locations selected for testing:

- **Joe Chillura Courthouse Square:**
 - Observed the area to be clean with no other concerns identified.
- **The County Center:**
 - Dusty areas in bathroom stalls and around empty desk cubicles, some un-stocked bathroom supplies, minor carpet stains, and dirty window sills.
 - The County Center staff overall indicated that they observe a county inspector at times. Some bathrooms were adequately cleaned, and some breakroom tables were not cleaned. When they bring concerns to the inspector's attention, some issues were resolved immediately.
- **Extension Services (Seffner):**
 - Numerous dead insects, cobwebs, and dirty areas.
 - Department staff observe inspectors on-site periodically, but were generally unsatisfied with the work performed by the vendor and felt there was little to no vacuuming of carpets, soap dispensers not being refilled timely, garbage bags not being replaced, and bathrooms not cleaned regularly.
- **Phyllis Busansky Senior Center:**
 - Location had dead insects, dusty areas, and carpet stains.
 - The department staff stated that the County Inspector was seen regularly, issues were resolved promptly, they were easy to work with, and communicative.
- **78th Street Library:**
 - Location was generally clean, but had minor floor stains, cobwebs, and light dusty areas.
 - The department staff stated that they observe the County inspector at the location periodically, believed the services were adequate, and had no issues to report.
- **Nye Park Head Start Center:**
 - Area was generally clean, but had minor stains, dust, and dirt on the floors.
 - The department staff believed janitorial services were adequate, but did not recall having seen a County inspector at the location.

OBSERVATION

The Audit Team did not identify a material concern and does not have a formal control recommendation, but there may be an opportunity for Facilities to work with the cleaning services and ensure that consistent standards are being met at all locations and for inspectors to ensure they are soliciting feedback from location staff on a periodic basis to identify and resolve deficiencies timely.

No client response or corrective action plan is required for observations.

THE AUDIT CLIENT OPTED TO PROVIDE THE FOLLOWING RESPONSE:**SHORT TERM CORRECTIVE ACTION PLAN****Inspector's Hours & Schedule**

- **New Hours:** Effective 10/1/2025, Custodial Contract Compliance Inspectors' hours will shift to **2:30 PM - 11:00 PM**. This change will allow real-time, evening oversight of cleaning operations.
- Use Enterprise Asset Management (EAM) reporting to validate inspections and identify high-risk areas requiring more frequent inspections.
- Management will prepare a monthly inspection schedule to randomize time and dates to ensure inspectors conduct inspections of each building at least once per month, ideally twice per month.

Customer Feedback

- The Support Services Manager will offer quarterly meetings with department managers to review building performance, discuss recurring issues, and gather feedback on cleaning service effectiveness.
- A survey will be distributed to each site coordinator every quarter, requesting feedback. See the hyperlink to the survey below:

[Facilities Management & Real Estate Services - Support Services Survey](#)

NEAR TERM CORRECTIVE ACTION PLAN

Recent performance issues, including the removal of two contractors for non-compliance and substandard service delivery, have highlighted the need to enhance quality assurance in janitorial service contracts. The current ITB model prioritizes cost over service quality, making it inadequate for managing complex or performance-sensitive environments such as daily cleaning, project work, and services in Parks & Libraries.

To address these issues, the FMRES Department will transition to a Request for Proposals (RFP) process for all future janitorial services contracts, which will consist of the following:

Transition to RFP

- Develop specifications and issue an RFP for janitorial services that places primary weight on service quality, workforce stability, and operational oversight, rather than the lowest bid alone.
- Include clearly defined performance expectations for:
 - Daily Cleaning (standard operating hours and touch-point focus)
 - Project Work (deep cleaning, seasonal, or rotating tasks)

- *Specialized Areas such as Parks & Libraries (requiring public-facing cleanliness and variable schedules)*
- *Structure the RFP for a longer-term contract (7–10 years) with milestone-based reviews and performance measures.*
- *Incorporate deductions for service failures, including automatic deductions or service credits for unresolved issues.*
- *Require that a minimum of 80% of all janitorial services be performed by the Contractor's direct employees rather than subcontractors.*
- *Mandate submission of:*
 - *Retention rates for frontline janitorial staff and supervisors*
 - *A clear plan for staff supervision, onboarding, and in-service training*
- *Include a process for pre-approval of any subcontractor's involvement, with clear standards and accountability measures.*
- *Require contractors to submit:*
 - *Monthly performance reports including completed work, open issues, and resolved items*
 - *Supporting documentation with invoices (e.g., inspection summaries, corrective actions)*
- *Conduct quarterly performance reviews with contractors.*

Analyze a replacement of Contract Work with Parks & Libraries.

Parks & Libraries have public facing facilities that require a large amount of daytime cleaning.

Consider replacement of contract cost with employees that are "porters" and submit justification through the DU budget process. The additional increase is approximately \$800k.

Departments	Grand Total	# of Locations Cleaned by Contracts	# of Internal Employees Currently Assigned	# of Internal Staff if Contract is Converted*	Estimated additional cost to have 1 staff per location	Additional Staff Needed (FT & PT) in FTE
Library Services	\$ 846,054.37	28	5	14.67	\$ 595,751.76	10.33
Park & Rec	\$ 608,972.62	52	9	10.56	\$ 201,852.00	3.5