



THE HONORABLE
GWEN MARSHALL

CLERK OF THE CIRCUIT COURT AND COMPTROLLER

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DIVISION OF INTERNAL AUDITING

To: Cassie Griffith, Solid Waste Manager
D.J. Newsome, Sr Crew Chief
Greg Broome, Solid Waste Financial Specialist
Mike Hamilton, Inmate Supervisor
Calvin Holton, Transfer Station Superintendent

Cc: Gwen Marshall, Clerk of the Circuit Court and Comptroller
Kenneth Kent, COO and Chief Deputy Clerk
Scott Ross, Director Office of Financial Stewardship
Edward Burke, Finance Director
Wade England, Treasury Manager
Luis Camejo, Internal Audit Manager

From: Natalie Hill, Internal Auditor

Subject: Cash Collection Walkthrough – Solid Waste Division

Date: 12/13/2022

The Division of Internal Auditing (IA) conducted walkthroughs of the cash collection process associated with Solid Waste, which consolidates cash receipts at the Landfill and Transfer Station, on October 27, 2022, and November 9, 2022. At the Landfill, collection includes cash, checks, and credit cards while the Transfer Station does not accept cash payments. The objective of the engagement was to evaluate the control environment over the cash collection process.

As part of the walkthroughs, IA performed the following procedures:

- Reviewed the site's Cash Control Narrative updated as of June 26, 2022, and compared it to the actual process.
- Observed access to the safe to ensure adequate controls are in place.
- Counted cash on hand and compared it to the cash recorded in the balance sheet.
- Reviewed the list of cash custodians to ensure all employees listed are active.
- Interviewed two cash custodians at the Landfill, and the Transfer Station Superintendent to assess the process.
- Reviewed a list of access rights to void transactions to evaluate adequate segregation of duties.
- Reviewed a void transactions report generated from the Paradigm system to ensure all voided transactions are supported.



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RESULTS

- All payments processed at the Transfer Station are submitted to the Landfill site for deposit and to report it to the Finance Division.
- The access to the safe, where deposits and change funds are kept, is restricted to three employees. Additionally, there is a camera above the safe to monitor activity.
- The change fund on hand was \$400. This amount tied to the cash fund recorded on the balance sheet.
- The November 9, 2022, closeout of \$91.00 in currency tied to the total cash receipts; no overage or shortage noted.
- Currently, five employees can void transactions (receipts) at the Transfer Station. Review of the void transactions report for the last two months, showed 87 voids.
- There is no review of voided transactions by Transfer Station Superintendent.

POINTS TO CONSIDER

- 1) At the Transfer Station, only the Superintendent and Crew Chief II (backup) should have access to void transactions (receipts) detailing the reason for the voids. We recommend removal of this access from all other Transfer Station employees.
- 2) Train staff to minimize the need for voiding transactions when weighing vehicles.
- 3) Cash Control Narrative should be updated to include an updated list of employees with access to void transactions.



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MANAGEMENT COMMENTS AND ACTION PLANS

Management Action Plans	Expected Completion Date
1) Removal of void access from other employees	
Only employees with access to void transactions are: Gregory Broome at SWMF Calvin Holton and Marchay Shuler at T.S.	Completed 12/01/2022
2) Training of staff to minimize the need for voiding transactions when weighing vehicles	
Effective immediately Management will monitor reports to discover areas root cause voids. Any necessary training and other corrective action will be given to employees reduce the need to void transactions.	Completed 12/01/2022
3) Updating of the narrative and providing updated version to Finance	
Cash Narrative updated to reflect changes for FY2023	Completed 12/12/2022