



Unannounced Cash Count at the Broward County Landfill

Office of the County Auditor

Audit Report

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County Auditor

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Report No. 25-30
September 30, 2025



OFFICE OF THE COUNTY AUDITOR

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September 30, 2025

Honorable Mayor and Board of County Commissioners

We have conducted an unannounced cash count at the Broward County Landfill, overseen by the Solid Waste and Recycling Services (SWRS) Division.

Our objectives were to determine whether cash collections for our observation date of September 4th, 2025 were completely and accurately counted and recorded and to determine whether appropriate internal controls, safeguards, and policies and procedures were followed during the period of our observation on September 4th, 2025.

We conclude that cash collections were completely and accurately counted and recorded for our observation date of September 4th, 2025 and that appropriate internal controls, safeguards, and policies and procedures were followed during the period of our observation on September 4th, 2025.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and 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 conclusions based on our audit objectives.

We appreciate the cooperation and assistance provided by the Broward County Landfill personnel and SWRS Division management.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

Broward County Board of County Commissioners

Mark D. Bogen • Alexandra P. Davis • Lamar P. Fisher • Beam Furr • Steve Geller • Robert McKinzie • Nan H. Rich • Hazelle P. Rogers • Michael Udine
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Honorable Mayor and Board of County Commissioners

September 30, 2025

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cc: Monica Cepero, County Administrator
Andrew Meyers, County Attorney
Kevin Kelleher, Deputy County Administrator
Isami Ayala-Collazo, Assistant County Administrator
Trevor Fisher, Director, Public Works Department
Notosha Austin, Director, Solid Waste and Recycling Services Division

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INTRODUCTION

Scope and Methodology

The Office of the County Auditor conducts audits of Broward County's (County) entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders, unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted an unannounced cash count at the Broward County Landfill, overseen by the Solid Waste and Recycling Services (SWRS) Division.

Our audit objectives were to determine whether:

1. Cash collections for our observation date of September 4th, 2025 were completely and accurately counted and recorded.
2. Appropriate internal controls, safeguards, and policies and procedures were followed during the period of our observation on September 4th, 2025.
3. Any Opportunities for Improvement exist.

To determine whether cash collections were completely and accurately counted and recorded, we performed an unannounced cash count and observation of cash handling and deposit procedures and reconciled the count to the daily shift summary report, deposit, transaction records, bank deposit verification documents. We also observed the facilities and infrastructure utilized.

To determine whether appropriate internal controls, safeguards, and policies and procedures are followed, we obtained and reviewed associated policies and procedures and compared the policies and procedures to the unannounced observation of cash handling and deposit procedures.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and 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 conclusions based on our audit objectives.

Our audit included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was for the observation and count date of September 4th, 2025, and its associated bank deposit on September 5th, 2025. However, transactions, processes, and situations reviewed were not limited by the audit period.

This was a limited scope audit consisting of a one-day period. It did not include every aspect of the cashiering system and was limited to cash collected on-site that day. It did not include a detailed study of every relevant system, procedure or transaction.

Overall Conclusion

We conclude that cash collections were completely and accurately counted and recorded for September 4th, 2025 and that appropriate internal controls, safeguards, and policies and procedures were followed during the period of our observation on September 4th, 2025.

Background

Solid Waste and Recycling Services (SWRS) Division

SWRS manages waste and recycling services for the Broward Municipal Services District; operates the Broward County Landfill and Residential Drop-off Centers; provides household hazardous waste disposal and residential bulk waste disposal, oversees the Keep Broward Beautiful programs, and provides recycling services for County government facilities and parks.

Broward County Landfill

The Broward County Landfill (Landfill) operates as a Class III landfill and accepts bulk waste, yard trash, and construction and demolition debris originating within Broward County. No household garbage, hazardous waste, biomedical waste, lead-acid batteries, used oil, and waste containing PCB's (polychlorinated biphenyls) are accepted at the Landfill.

Landfill personnel collect fees in accordance with an established rate schedule. Rates include a \$10 flat fee for waste delivered by residential customers in passenger vehicles, a \$100 per ton fee for bulk waste and construction / demolition materials (with a \$10 minimum charge), a \$75 per ton fee for yard trash (with a \$10 minimum charge), a \$130 per ton fee for tires, a \$10 per foot fee for boats, trailers, and mobile homes, and other miscellaneous fees. The Landfill accepts cash and credit card payments.

Scale House and Cashiering Operations

The Scale House is the point of entry and exit for Landfill customers. It includes a weigh scale and offices for processing transactions and collecting payment. Scale House supervisors and attendants provide a workable and controlled cash-handling environment that promotes safeguarding of public funds collected by the Landfill. They provide oversight and service support to the Landfill in the form of processing inbound and outbound customer service transactions, collection of public funds, receipting and documenting all transactions in their respective systems, preparing daily bank deposits, and providing other value-added services to ensure Landfill operations are effectively managed and controlled.

For customers paying a per ton fee, as specified by the fee schedule, the vehicle is weighed on the way in and way out to determine the tons of waste to be charged. Customers report the waste type being delivered and the scale house attendants confirm the reported waste type, which is viewable via overhead surveillance cameras that display the contents of open trucks and trailers. Customers are issued a “Tipping Authorization Form” (TAF) at the scale house, with the recorded waste type and incoming vehicle weight (if applicable). The scale house attendants update the TAF on the way out with the outgoing vehicle weight and the calculated weight difference to be charged. The cashiering system calculates the fee and records the transaction based on the disposed waste type and tonnage. The scale house attendants collect the fee, and the cashiering system generates a receipt, which is provided to the customer. For customers on account (customers who frequently use the facility with established accounts), the payments are subsequently collected through monthly billing by SWRS Division accounting staff.

For customers paying a flat fee, as specified by the fee schedule (residential customers in passenger vehicles), attendants collect the fee on the way in, and a receipt is provided. The customer proceeds to a separate dumping area consisting of paved area (suitable for passenger vehicles) and dumpsters to discard the waste.

At the end of the day, supervisors and attendants count the collected cash and prepare a shift summary report and daily deposit. The daily deposit is stored overnight in a locked safe and picked up by an armored car service in the morning. SWRS accounting staff subsequently reconcile the daily deposit to the cashiering system recorded transactions.

Annual Revenues

Revenues collected at the scale-house, for fiscal year 2024, totaled approximately \$8 million, consisting of approximately \$7 million (87.5%) in credit card payments and \$1 million (12.5%) in cash payments. An additional approximate \$1 million was collected from customers on account.

OPPORTUNITIES FOR IMPROVEMENT

Our audit did not disclose any policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, there may be areas where improvement may be needed.