



**Internal Audit Committee  
of  
Brevard County, Florida**

**Internal Audit Review of**

**Roadways and Landscaping Department**

**Prepared By:  
Internal Auditors of Brevard County  
June 1, 2004**

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June 1, 2004

The Audit Committee of  
Brevard County, Florida  
Viera, Florida 32940-6699

Pursuant to the provisions of Section 125.01(1)(s), Florida Statutes, and the approved 2003/2004 internal audit plan, we hereby submit our internal audit report covering Roadways and Landscaping. We will be presenting this report to the Audit committee at the next scheduled meeting on June 28, 2004.

Our report is organized in the following sections:

<b>Background</b>	This provides an overview of the Roadways and Landscaping Department.
<b>Objectives and Approach</b>	The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach.
<b>Issues and Recommended Action</b>	This section gives a description of the issues as well as the impact and recommended action.

We would like to thank the Roadways and Landscaping Department and all those involved in assisting the Internal Auditors regarding this report. We found the Roadways and Landscaping staff to be receptive to our recommendations. They have already begun implementing recommended improvements.

Respectfully Submitted,

***INTERNAL AUDITORS***

# **Background**

# **Background**

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## **Authorization for Roadways and Landscaping Department**

Pursuant to Article VIII, Section 1 of the Florida Constitution and the provisions of Florida Statutes Sections 125.01, 125.66 and 206.41, local governments are authorized to establish ordinances for the purpose of providing infrastructure and for repairs and maintenance of existing infrastructure. Chapter 86 and Chapter 98 of Brevard County, Florida, Code of Ordinances, as amended, were enacted for this purpose in the interest of the residents of Brevard County. Chapter 86 specifies the requirements for and responsibilities of Roadways and Landscaping. Chapter 98 provides requirements for financing certain infrastructure improvements within a municipal service benefit unit.

## **Roadways and Landscaping Programs and Services**

Roadways and Landscaping responsibilities include both mandated and non-mandated programs and services. Roadway maintenance is mandated while landscape operations and MSBU special assessments are non-mandated programs and services. Roadways and Landscaping responsibilities are as follows:

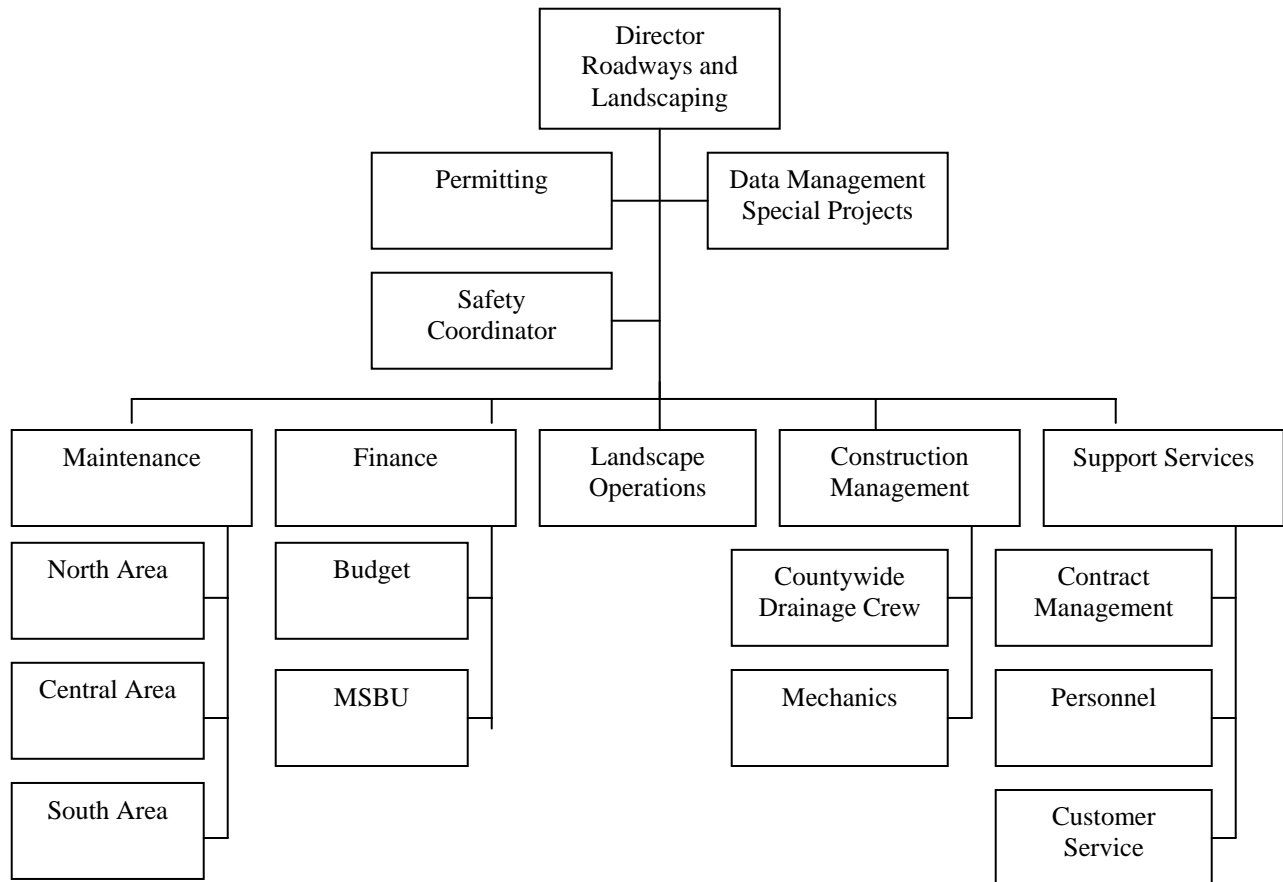
- Maintenance of all County roadways, drainage structures, ditches and canals
- Administration of Road and Bridge Municipal Service Tax Unit (MSTU) funds
- Administration of county construction program building projects initiated by other county departments
- Maintenance of a regulatory section that oversees, permits and inspects activities within the County rights-of-way
- Oversight of expenditure of the ad valorem gas tax funds
- Design, installation and maintenance of landscaping projects on County roads and facilities
- Administration of the Municipal Service Benefit Unit (MSBU) funds

# Background (continued)

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## Organization

To fulfill responsibilities under Florida Statutes and County Ordinances and to accomplish the assignments and goals of the department, Roadways and Landscaping is organized as follows:



## Staffing

Key personnel of Roadways and Landscaping:

Name	Title
Billy Osborne, Jr.	Director
Greg Pelham	Finance Manager
Loren Rapport	Landscape Operations Manger
Charlie Burton	Construction Manager
Mary O'Neal	Support Services Manager
David Russo	Manager, North Area Maintenance
Eric Citta	Manager, Central Area Maintenance
Keith Alward	Manager, South Area Maintenance

# Background (continued)

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## Number of Maintenance Area Personnel

Position/Title	Number of Employees		
	North	Central	South
Manager	1	1	1
Supervisor	3	6	6
Project Coordinator	1	0	0
Clerical	1	2	2
Heavy Equipment Operator	7	9	10
Mechanic	1	0	0
Repair	2	0	2
Mason	1	3	0
Automotive Equipment Operator	13	11	16
Maintenance	4	8	7
Bridge Tender	6	4	0

## Construction

Roadway Construction provides supplemental construction services to Roadway Maintenance and works with other County Departments on the construction of infrastructure related improvements. Interdepartmental projects might include baffle boxes, wire installations, major drainage improvements, parking lot, pedway/sidewalk and road construction, as well as driveway installation, water and sewer line installation, and drainage related improvements. In addition, Roadway Construction routinely reviews construction plans as submitted by independent consultants for County projects. These reviews include an emphasis on long-term maintenance by the County upon completion, and compliance with County standards and regulations.

## Landscape Operations

The Landscaping section is responsible for designing, installing and overseeing new and existing County landscaping projects including plant selection and irrigation. These projects include roadway medians, county facilities (libraries, courthouses, etc.), and retention ponds.

The Landscaping section is also responsible for the selection of maintenance contractors, as well as writing and administering beautification grants.

## Maintenance

Roadway Maintenance Operations is responsible for the care and repair of approximately 1177 linear miles of roadway within Brevard County. There are currently more than 120 employees in this section. Roadway Maintenance is divided geographically with three offices which are located in North, Central and South Brevard County. There are two draw bridges in the jurisdiction of Roadway Maintenance, Titusville at State Road 406 and South Merritt Island on Tropical Trail.

# **Background (continued)**

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## **Maintenance (continued)**

This Department maintains the structural integrity of County roads, repairing potholes, washouts, etc. Responsibilities include: mowing within the County right-of-way and trimming shrubs and trees as needed to maintain visibility, maintaining all County ditches and related drainage structures, preparing roads for resurfacing and paving, coordinating the work through private contractors and reviewing newly constructed roads for compliance with all standards and requirements before the County accepts the roads.

## **Municipal Service Benefit Unit (MSBU)**

The MSBU program (also known as Special Assessments) provides residents with a funding mechanism for specific infrastructure improvements including sidewalks, streetlights, road resurfacing, water, and sanitary sewer line installation. In short, residents can finance these improvements (at a generally low interest rate) through a cooperative relationship with the County.

## **Municipal Service Tax Unit (MSTU)**

An MSTU is a taxing district for any part or all of the unincorporated area of the County, established by authority of Florida statute Section 125.01(1)(q) for the purpose of maintaining roads, bridges, canals and channels. Taxes from the MSTU may only be used to provide improvements for that unit and funds must be maintained in a separate account. MSTU district boundaries reflect Commission district boundaries currently in existence.

## **Permitting & Inspection**

The Permitting & Inspection Department responsibilities include review and issuance of permits for work occurring within the County rights-of-way and easements. Driveway permits for residential properties would be included, as well as utility installations and bus benches. Commercial properties within unincorporated Brevard County are administered through the Land Development Department, but commercial properties within a City, bordering a County roadway, would require permitting through this office.

This Department's primary function is to insure that any alterations to the rights-of-way and easements meet County regulations for stability, structural integrity, etc., and that items placed within these areas do not create clearance issues. In the case of a driveway culvert, it is critical that the pipe be set to the proper grade so that its placement does not interfere with drainage from the adjoining properties or from the roadway.

This program includes a staff of three clerical employees, and three inspectors who are geographically assigned to the North, Central and South areas of the County.

## **Safety and Training**

An employer is required by OSHA 29CFR1910.132 to carry out the following tasks:

- To perform an assessment of the workplace to determine if hazards are present, or likely to be present, that require the use of personal protective equipment
- To organize and analyze hazard assessment findings
- To verify, with a written certification, that the workplace hazard assessment has been performed
- To ensure employees are trained in the use and limitations of personal protective equipment
- To provide written certification that employees have received and understand the training in this area

Mandatory training is imposed at the Federal, State and County level. Additionally, all employees receive on-the-job safety training. The Safety Coordinator is responsible for coordinating the training of County employees.

## **Objectives and Approach**

# Objectives and Approach

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## Objectives

The internal audit objectives in the audit of Roadways and Landscaping are comprehensive in scope in order to provide assurance over compliance with State statutes, County ordinances, and the stated goals of Roadways and Landscaping.

<input type="checkbox"/>	Determine whether complaints received are documented and responses to the complaints are made in a timely manner.
<input type="checkbox"/>	Determine time worked is documented and accurately recorded as a cost of the appropriate maintenance or construction job.
<input type="checkbox"/>	Determine whether equipment storage and use is in accordance with County policies and regulations.
<input type="checkbox"/>	Determine that permitting is performed in accordance with County ordinances and policies.
<input type="checkbox"/>	Determine whether fees associated with permitting are being assessed and collected in accordance with County policies and regulations.
<input type="checkbox"/>	Determine whether construction records adequately document the history of the project.
<input type="checkbox"/>	Determine that work is authorized for construction before any project is begun.
<input type="checkbox"/>	Determine that tracking and billing processes for construction projects result in accurate and timely billing of all project costs.
<input type="checkbox"/>	Determine whether Municipal Service Benefit Unit funds are expended according to State statutes and County policies.
<input type="checkbox"/>	Determine whether Municipal Service Tax Unit funds are expended according to State statutes and County policies.
<input type="checkbox"/>	Determine whether the department has established safety policies and procedures and is in compliance with County policies and regulations.
<input type="checkbox"/>	Determine that personnel are receiving training in accordance with County policies and regulations.

## Approach

Our audit approach consisted of four phases:

## Understanding and Documentation of Process

During phase one, we held an entrance conference with the Roadways and Landscaping Department Director and personnel to discuss the scope and objectives of the audit work, obtain preliminary data, and establish working arrangements. We then conducted interviews with responsible Roadways and Landscaping managers and personnel and documented their roles in the process.

# **Objectives and Approach (continued)**

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## **Population and Sample Determination**

We selected samples from multiple populations representing various departmental activities that occurred during calendar year 2003 including: (1) construction projects, (2) complaint calls, (3) daily work reports, (4) permits issued, (5) expenditures, and (6) schedules.

## **Detailed Testing**

The purpose of this phase was performance of testing procedures based on our understanding of applicable State statutes, County ordinances, and Roadways and Landscaping goals. Our procedures included obtaining an understanding of the procedures in place, assessing their effectiveness in ensuring compliance with applicable requirements, and testing the accuracy and completeness of recordkeeping and billing.

Our procedures included, but were not limited to, testing:

- |  |   |
|--|---|
| <input type="checkbox"/> activities initiated by calls from the public | <input type="checkbox"/> training programs                  |
| <input type="checkbox"/> permitting                                    | <input type="checkbox"/> safety education programs          |
| <input type="checkbox"/> construction project records                  | <input type="checkbox"/> licenses and certifications        |
| <input type="checkbox"/> job cost records                              | <input type="checkbox"/> compliance with equipment policies |

## **Reporting**

During this phase, we summarized our findings, based on our detailed testing, into a report format and conducted an exit conference with management and incorporated their responses into our report.

## **Issues and Recommended Actions**

<b><i>Issue # 1</i></b>	<b><i>Recording Complaint Calls</i></b>
	<p>The method for recording complaint calls from the public is not consistent for all area maintenance offices. The North Area Maintenance office uses a call log book and completes a complaint form. The Central Area Maintenance office does not log calls in a book, but completes a complaint form. The South Area Maintenance office uses a call log book but does not complete a complaint form. Items missing from the log included in some cases call number, caller name, and date of call.</p> <p>Additionally, when multiple calls are received for the same complaint the subsequent calls are not recorded.</p> <p><b><i>Impact</i></b></p> <p>Use of a call log provides a record of all calls taken and maintains a control for insuring a timely response and resolution for each call. Using only the complaint form can result in individual calls being lost with no control record to initiate an investigation as to the response and resolution of a particular call. Failure to utilize the department's complaint form as designed could result in omitting information needed to respond to the call.</p> <p>The area maintenance offices' responsibilities include responding to the public. If calls are not recorded, no contact information is available for follow up response allowing the caller to perceive their call is not important. Also, tracking the number of calls reporting the same condition will aid the maintenance supervisor in assessing the importance to the public of resolving the condition and may affect scheduling decisions. Finally, logging all calls will provide evidence of the volume of phone calls answered by the area maintenance offices.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend each maintenance location follow unilaterally consistent record keeping policies, which include utilizing a call log and completing the department's complaint form as designed.</p> <p>We recommend multiple calls for the same condition be recorded, possibly on the same complaint form as the original call or linked to the original form to more accurately reflect the actual number of calls handled by each area office.</p>
	<b><i>Management Response and Action Plan</i></b>
<b>Response</b>	The department is implementing a new computerized complaint tracking system that will be utilized by all areas to provide a consistent basis for the handling of all calls received.
<b>Time Frame</b>	Implementation is scheduled to take place on July 1, 2004.
<b>Person Responsible</b>	Billy Osborne/Greg Pelham

<b>Issue # 2</b>	<b>Referred Complaints</b>
	<p>Complaints are referred by the District Commissioners. These complaints are not recorded in the same manner as complaints called in during the normal course of business and are handled differently in each area maintenance office. In addition, documentation is not always kept that the commissioners are notified when a complaint is resolved.</p> <p>North – Complaint forms are faxed to the referring Commissioner’s office and the fax receipts are attached to the filed complaint form when they are resolved. Both resolved complaints tested were missing documentation substantiating this notification.</p> <p>Central – All five of the complaint forms tested had properly been faxed to the Roadways and Landscaping Director or Support Services Manager and subsequently forwarded to the District Commissioner.</p> <p>South – Complaints from the Commissioner’s office were not logged and are usually not documented. Occasionally, email is kept as documentation. Due to the lack of documentation, we were unable to define the population for sample selection. Therefore, none were tested.</p> <p><b>Impact</b></p> <p>Evidence of receipt, resolution or timeliness of resolution of complaints referred by Commissioners’ offices is not readily available.</p> <p>The South Area Maintenance office does not have a record of the complaint for some of the Commissioners’ calls; therefore no method is available for follow-up control of each call.</p> <p><b>Recommended Action</b></p> <p>We recommend the Commissioner’s referred calls be included in the log and that a complaint form be completed for all calls, including the ones from the Commissioners’ offices. In addition, we recommend consistency in notifying the Commissioners’ offices by routing the resolution information through the Viera Office to the Commissioner’s office.</p>
	<b>Management Response and Action Plan</b>
<b>Response</b>	The department is implementing a new computerized complaint tracking system that will be utilized by all areas to provide a consistent basis for the handling of all referred complaints received.
<b>Time Frame</b>	Implementation is scheduled to take place on July 1, 2004.
<b>Person Responsible</b>	Billy Osborne/Greg Pelham

<b>Issue # 3</b>	<b>Incomplete Documentation on</b>
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<b><i>Complaint Form</i></b>	
	<p>A complaint that is resolved is to be signed off by the supervisor. Seven of the fifteen complaints selected at the North Area Maintenance office, and eleven of the fifteen selected from the South Area Maintenance office did not have the supervisor's signature. The supervisor's signature was noted on all fifteen complaints tested in the Central Area.</p> <p>A supervisor is to notify the caller if the resolution of a complaint will be delayed. In the North area, there was no documentation to indicate a supervisor called a complainant to indicate on May 20, 2003 a resolution was to be delayed. The call had not been resolved by January 28, 2004 either. In the Central area, a caller specifically requested a call back on a complaint dated March 13, 2003 that was resolved on September 2, 2003 but there was no documentation of that call back.</p> <p>The maintenance crews in the field are encouraged to have the public call in any complaints to the office but on occasion the crew will perform unscheduled repair work if they are approached or observe a need while responding to another situation in the area. This maintenance is not documented.</p> <p><b><i>Impact</i></b></p> <p>A fundamental concept of internal control is that someone should be accountable for each step of the process. Departmental procedures require the supervisor to sign off that a complaint has been resolved. No signature affirming the issue was resolved or that a call was made leaves doubt that the process was in fact completed. The caller in each case may still be waiting for resolution of the complaint. The department has no way of confirming the caller has been appeased without contacting them or receiving a second or third call from them.</p> <p>Documenting unscheduled maintenance provides evidence of the volume of work performed by the maintenance crews. If the unscheduled maintenance is extensive, it could impact on the time available to complete the scheduled maintenance.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend all required signoffs be completed by appropriate personnel and all calls to the originator of the complaint be documented.</p> <p>We recommend that a policy be established for documenting unscheduled maintenance that is completed when observed or that is requested of the maintenance crew in the field.</p>
<b><i>Management Response and Action Plan</i></b>	
<b>Response</b>	The department is implementing a new computerized complaint tracking system that will be utilized by all areas that will require different levels of review to ensure documentation and will incorporate unscheduled maintenance activities.
<b>Time Frame</b>	Implementation is scheduled for July 1, 2004.
<b>Person Responsible</b>	Billy Osborne/Greg Pelham
<b><i>Issue # 4</i></b>	
<b><i>Input Errors</i></b>	

	<p>We tested eight time entries and noted one exception during testing of Construction Labor Hours Billed. A total of 9.5 hours were charged to project 4E03, Oars/Paddles Park, on December 12, 2002, instead of the 8.0 actually worked and paid.</p> <p>We tested twenty invoices for MSTU expenditures and noted one exception. District 1 was charged for work performed in District 2.</p> <p><b><i>Impact</i></b></p> <p>Project 4E03 was overcharged 1.5 hours on this day in the amount of \$27.43, calculated at the employee's overtime rate.</p> <p>The amount charged to District 1 that should have been charged to District 2 was \$1,200.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend the reconciliation of the work log program to payroll records be performed regularly, with exceptions resolved.</p> <p>We recommend that the person assigning the fund account to be charged look up the 5-digit road number to confirm the correct district to be charged rather than relying on someone else's handwriting.</p>
<b><i>Management Response and Action Plan</i></b>	
<b>Response</b>	<p>The department has established a more stringent review process for daily work reports which includes a supervisor review that is intended to ensure accurate reports and accounting of all projects and maintenance activities.</p> <p>The department has provided training to supervisors and administrative staff regarding the modified procedures and policies to improve information and data entry.</p> <p>The department has begun reviewing work logs and reconciling them with payroll records on a regular basis and will begin a follow up review upon completion of each project prior to billing.</p> <p>Prior to assigning the fund and account to be charged, the 5-digit road number will be confirmed to ensure the correct district is charged and exceptions will be resolved prior to processing.</p>
<b>Time Frame</b>	July 1, 2004
<b>Person Responsible</b>	Billy Osborne/Greg Pelham

<b><i>Issue # 5</i></b>	<b><i>Departmental Policies</i></b>
	Good internal controls require procedures be documented and that

	<p>employees follow the procedures in the performance of their assigned duties.</p> <p>Although Roadways and Landscaping has written policies and procedures, it appears there is a need to update the manual as portions were last updated in July 2000. Also, not all personnel appeared to be aware of the policy and procedure manual although individuals in several areas had compiled the forms and policies that related to their function. It was also noted during testing, that each field office has developed distinctly different methods and forms for accomplishing the same tasks. For example: each area office is using a different method for compiling weekly payroll, a different method for documentation of complaint calls and different forms for issuing personal protective equipment.</p> <p><b><i>Impact</i></b></p> <p>Written policies and procedures facilitate consistency in performance, establish standards for performance measurement, and allow for smoother employee transitions. The lack of awareness of such policies and lack of availability of an updated manual may cause Roadways and Landscaping to be in noncompliance with State statutes, County ordinances and department goals.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend that the Department review the actual forms and procedures in use in order to update the policies and procedures manual to encompass the best practices for all current phases of Roadways and Landscaping.</p>
<b><i>Management Response and Action Plan</i></b>	
<b>Response</b>	The department will begin a review of the department's policies and forms for consistency between all areas of Roadways & Landscaping and to ensure that the best practices for all phases of work provided by Roadways & Landscaping are incorporated.
<b>Time Frame</b>	January 1, 2005
<b>Person Responsible</b>	Billy Osborne/Mary O'Neal

<b><i>Issue # 6</i></b>	<b><i>Missing Documentation</i></b>
	<p>Daily Work Reports were missing the signature of the supervisor. All fifteen time entries tested in the North Area and five of fifteen entries tested in the South Area were missing the supervisor's signature. Eight of fifteen entries tested for Construction Labor Hours billed were missing the supervisor's signature. Central Area had no missing signatures for the fifteen items tested.</p> <p>It is the equipment operator's responsibility to inspect equipment before use and note on the Daily Work Report any items needing repair. The supervisor uses these reports to schedule the equipment for the repair. During review of the Daily Work Reports, it was noted some had notes in the area for equipment safety problems or needed repair but most did not.</p>

	<p><b>Impact</b></p> <p>Although the employee's weekly timesheet for payroll is approved by the District Maintenance Manager, without the supervisor's signature on the Daily Work Report it is not verified that work was performed at the site.</p> <p>We were not able to determine if repairs were not needed or if employees merely failed to complete the equipment report. The concern is that needed equipment repairs are not being reported.</p>										
<p><b>Issue # 7</b></p>	<p><b>Recommended Action</b></p> <p><b>Permit Status Report &amp; Opportunity for Revenues from Expired Permits</b></p>										
	<p>We further recommend that employees fill in the equipment safety and needed repair area of the form. If no repairs or problems are noted, write "none" on all permits issued by Roadways &amp; Landscaping for the year ended December 2003. The report provided had to be requested from the computer support department and was not available to the user as a preset report or query. This report listed all permits initiated by Roadways and Landscaping</p>										
<p><b>Response</b></p>	<p><b>Management Response and Action Plan</b></p> <p>We have implemented the audit recommendations and all daily work reports will be reviewed and approved by the supervisor to verify that time reported is accurate.</p> <p>All employees which perform work on any equipment to be completed or to do daily work performed without a permit is subject to a fee for an application for a new permit and/or fines. There is currently no report available that lists</p>										
<p><b>Time Frame</b></p>	<p>July 1, 2004 expiration dates of existing permits in Roadways and Landscaping. In addition, information is not available to follow-up and to charge for expired permits.</p>										
	<p><b>Impact</b></p> <p>The ability to monitor the status of all outstanding permits would enable the coordinator to apply resources where needed and notify the applicant when a permit is about to expire. Without access to the status of all outstanding permits, Roadways and Landscaping does not have the tools to effectively manage its resources. The possibility exists for permits to expire and for the work to be completed by the applicant without a final inspection.</p> <p>The impact is lost revenue to the County for work performed after a permit expires. The total impact cannot be calculated as some permits have expired with no follow-up. The County does not know how many or which ones. Fines are generally double the permit fee. Fees for several areas controlled by Roadways &amp; Landscaping are currently:</p> <table data-bbox="698 1617 1136 1774"> <tr> <td>\$75 or \$375</td> <td>Utilities</td> </tr> <tr> <td>\$90</td> <td>Residential driveway</td> </tr> <tr> <td>\$125</td> <td>Easement</td> </tr> <tr> <td>\$500</td> <td>Commercial driveway</td> </tr> <tr> <td>\$875</td> <td>Cut road</td> </tr> </table> <p><b>Recommended Action</b></p> <p>We recommend a preset report be available that will allow Roadways and Landscaping to monitor the status of outstanding permits in a timely manner in order to notify applicants when permits are about to expire and the action</p>	\$75 or \$375	Utilities	\$90	Residential driveway	\$125	Easement	\$500	Commercial driveway	\$875	Cut road
\$75 or \$375	Utilities										
\$90	Residential driveway										
\$125	Easement										
\$500	Commercial driveway										
\$875	Cut road										

	needed to extend the permit.
<b><i>Management Response and Action Plan</i></b>	
<b>Response</b>	The Permitting and Enforcement Department has determined that these types of reports appear to be feasible under the current system. Roadways and Landscaping will work with the Permitting and Enforcement Department to facilitate compliance with the Auditor recommendations.
<b>Time Frame</b>	January 1, 2005
<b>Person Responsible</b>	Billy Osborne/Greg Pelham.
<b><i>Issue # 8</i></b>	
<b><i>Limitation of Permit Data Field</i></b>	
	<p>Permits issued by the Permitting and Enforcement Department detail Building Inspections, Septic Tank Permit, Landscape Permit, Driveway-Right of Way and Lot Drainage. The amount of space to enter text on the permit is fixed. Detail information requiring additional space requires a separate letter to be attached to the permit. HDC noted the data field to enter information detailing Driveway-Right of Way on the permit is considerably less than what it appears to be on the face of the permit.</p> <p><b><i>Impact</i></b></p> <p>Needed information could be separated from the permit if attached letters are included, instead of including any descriptions in the computer screen to be filed as part of the computerized portion of the permitting information.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend the data entry field be expanded to allow the inclusion of the information on the face of the permit, reducing the need for a separate attached letter.</p>
<b><i>Management Response and Action Plan</i></b>	
<b>Response</b>	The Permitting and Enforcement Department has determined that these changes may be feasible under the current system. Roadways and Landscaping will work with the Permitting and Enforcement Department to facilitate compliance with the Auditor recommendations.
<b>Time Frame</b>	January 1, 2005
<b>Person Responsible</b>	Billy Osborne/Greg Pelham

<b>Issue # 9</b>	<b>Missing Applicant Signature on Permit</b>
	<p>We noted that sign-offs and approvals were in place, without exception; however, one permit from the sample of six tested had no applicant signature. Permits state, “by acceptance of this permit, the permittee agrees to the terms and conditions of this permit”.</p> <p><b>Impact</b></p> <p>By failing to sign the permit, the applicant is not acknowledging and accepting responsibility for compliance with all applicable codes, and agreeing to maintain all improvements not accepted for maintenance by the County. Nor does the applicant agree to hold the County harmless for any liability arising from applicant-constructed improvements or failure to maintain improvements not accepted for maintenance by the County, at time of application.</p> <p><b>Recommended Action</b></p> <p>We recommend a system be established to review permit applications for signature.</p>
	<b>Management Response and Action Plan</b>
<b>Response</b>	The department no longer accepts permit applicants that are not signed by the applicant.
<b>Time Frame</b>	July 1, 2004
<b>Person Responsible</b>	Billy Osborne

<b><i>Issue # 10</i></b>	<b><i>Licenses</i></b>
	<p>During interviews of Department personnel, Roadways and Landscaping does not appear to have procedures in place to identify the license and endorsement requirements for specific equipment and to insure that equipment is only operated by personnel with the license required by that specific equipment.</p> <p><b><i>Impact</i></b></p> <p>Employees may be operating equipment without the proper license and endorsements which may result in a liability for the County.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend the Department establish a list of licenses and endorsements required to operate specific equipment and develop procedures to insure the equipment operators have the proper license and are appropriately matched to equipment based on license held.</p>
	<b><i>Management Response and Action Plan</i></b>
<b>Response</b>	<p>The State determines license requirements based on vehicle weight. Each job classification requires a specific license requirement which allows the equipment operator to operate multiple pieces of equipment. Human Resources maintains a list of all licenses and endorsements required by job classification.</p> <p>Roadways and Landscaping will compile a list of equipment along with the license and endorsement required to operate specific pieces of equipment.</p>
<b>Time Frame</b>	October 1, 2004
<b>Person Responsible</b>	Billy Osborne/Mary O'Neal

<b><i>Issue # 11</i></b>	<b><i>Tracking Employee Training</i></b>
	<p>We had difficulty getting a comparison of all safety classes held or required to be held, detailed with a list of all employees required to take these classes. In addition, we could not determine who took the classes and therefore could not conclude whether all employees that needed to be trained, have been trained. Sign-in sheets of classes held and employees attending these classes were available, but this did not give an overview which compared mandatory classes versus actual attendance. Additionally, some classes yield certifications which are good for only a set period of time. While individual certifications were filed in employee files, there was no list stating which employees have particular certifications, with expiration dates noted.</p> <p><b><i>Impact</i></b></p> <p>Having a schedule with safety classes and required versus actual attendance will better direct resources to hold classes that are required and necessary. In addition, it will ensure all employees have the required training and certifications.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend a system be developed to monitor required safety classes, workers needing to attend, workers that have attended and when their certifications expire. The maintenance of this grid would need to be assigned to a responsible employee to be updated based on new hire information and class attendance lists. The grid could be readily reviewed by the Director, Safety Coordinator and Area Managers.</p>
	<b><i>Management Response and Action Plan</i></b>
<b>Response</b>	The safety coordinator will work with the department's administration to develop a tracking system.
<b>Time Frame</b>	October 1, 2004
<b>Person Responsible</b>	Billy Osborne/Mary O'Neal/Charlie Angel

<b>Issue # 12</b>	<b><i>Maintenance Worker Training Inconsistent at Area Offices</i></b>
	<p>Safety and mandatory training for maintenance workers is not offered consistently at all three area offices. Additionally, due to the amount of time the Safety Coordinator is required to devote to mandated EPA testing, the maintenance areas are not receiving some opportunities for training. At the South Area, there is a fieldworker with safety training responsibility, but there is no one assigned to the North or Central areas with the same responsibility.</p> <p><b><i>Impact</i></b></p> <p>Traveling between areas for training takes more time than the length of some of the training classes offered.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend an individual at each area's maintenance office, North, Central and South, be assigned the responsibility for conducting scheduled training classes.</p>
	<b><i>Management Response and Action Plan</i></b>
<b>Response</b>	The department's safety coordinator will work with each area to coordinate the scheduling of all training classes to be held in each area and the assignment of responsibility for conducting the classes.
<b>Time Frame</b>	October 1, 2004
<b>Person Responsible</b>	Billy Osborne/Mary O'Neal/Charlie Angel

<b>Issue # 13</b>	<b><i>Inconsistency in Assigning PPE Equipment</i></b>
	<p>There is inconsistency in documenting the assigning of, signing for, the approval of the assignment of Personal Protective Equipment (PPE), and of requesting its return upon leaving the employment of the County.</p> <p><b><i>Impact</i></b></p> <p>Employees may not be receiving needed equipment and all assigned PPE that is to be returned is not returned to the supervisor upon leaving the County's employment. A record of PPE issued tracks which employee has what equipment and ensures employees have the necessary equipment. Since the county owns the equipment, it should be returned to them.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend consistency in assigning and signing for equipment, and that property assigned to individuals be returned and that it be disposed of following County policy.</p>
	<b><i>Management Response and Action Plan</i></b>
<b>Response</b>	The department's safety coordinator will work with the department's administration office to develop a consistent plan for documenting the assigning, signing for, the approval of Personal Protective Equipment and the request for its return upon leaving employment.
<b>Time Frame</b>	October 1, 2004
<b>Person Responsible</b>	Billy Osborne/Mary O'Neal/Charlie Angel

<b><i>Issue # 14</i></b>	<b><i>Construction File Documentation</i></b>
	<p>During testing of the construction files we noted that one of the fifteen files tested was missing the cost estimate approval and one was missing the notice to proceed. We also noted two files in which the cost estimates were completed after the date of the notice to proceed.</p> <p><b><i>Impact</i></b></p> <p>Incomplete construction files may result in Roadways and Landscaping expending funds on an unapproved project expecting to recover the cost. Funding sources may be unable to reimburse Roadways and Landscaping for the cost of work that was completed prior to a certain date if approval is not obtained prior to commencement.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend the Department document the approval of cost estimates and receipt of the notice to proceed, including verbal authorization to proceed. The documentation could be initialing the document by the individual completing the step or signing off on a checklist in the file for verbal authorizations.</p>
	<b><i>Management Response and Action Plan</i></b>
<b>Response</b>	The department will update each project file checklist to include a review for a notice to proceed and a project tracking number will not be issued until a written notice to proceed has been provided.
<b>Time Frame</b>	July 1, 2004
<b>Person Responsible</b>	Billy Osborne/Greg Pelham/Charlie Burton/Karen Wines

## **Other Comment**

<b><i>Other Comment</i></b>	<b><i>Road Inventory</i></b>
	<p>In compliance with the Department's procedure manual, a road inventory is maintained. This inventory is maintained in a manual system.</p> <p><b><i>Impact</i></b></p> <p>The time spent searching through and updating a manual system could be used more productively in other areas of the Department.</p> <p><b><i>Recommended Action</i></b></p> <p>We recommend the Department consider converting the manual road inventory to a computerized system.</p>
<b><i>Management Response and Action Plan</i></b>	
<b>Response</b>	The Department will investigate funding opportunities of a system for the possible use in updating the current inventory tracking system.
<b>Time Frame</b>	August 2005
<b>Person Responsible</b>	Billy Osborne/Greg Pelham