

Audit Highlights

At the request of Crawford County, OPT conducted a performance audit on the County's landfill operations. This report includes in-depth analyses of the landfill operator's practices, the current lease agreement, internal controls, and capital planning. We also reviewed, at the County's request, the rates and fees charged by the landfill operator.

INTERNAL CONTROLS



The current landfill operator lease agreement contract does not provide some important internal controls over contract monitoring and performance of the private landfill operator.

The County Commissioners are often unable to match the tonnage report totals received from the landfill operator, Rumpke, to the tonnage report totals shown in the fee collection letter sent by Rumpke a couple of weeks later. The contract does not specify a short timeline for remedying such errors, so the County often cannot resolve these discrepancies to their satisfaction.

The current lease agreement does not follow all of the best practices outlined by In the Public Interest (ITPI) and the National State Auditors Association (NSAA).



CAPITAL PLANNING



Crawford County does not have a capital reserve plan or fund for addressing long-term landfill space needs.

Without a capital plan the County is at risk of not having enough funds available to purchase additional land for future waste disposal and landfill management needs that may be the responsibility of the County.

A well-established capital plan will meet all elements of best practices as identified by the Government Finance Officers Association.