



Audit of Solid Waste Operations

Scale House Management and Safety, Training, & Reporting Compliance Follow-Up Review

Solid Waste has implemented several new procedures manuals, and individual standard operating procedures for the Scale House, Landfill, and Collections teams. Additionally, safety training completion rates and record retention have improved for all Divisions.

Additional guidance on completing incident reports and vehicle inspections has been created. Environmental compliance reporting processes are generally the same, though steps have been taken to minimize manual data collection.

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Follow-Up at a Glance

Why we did this Follow-Up:

This report is intended to provide information on what changes have been made in response to the Audit of Solid Waste Operations: Scale House Management issued in December 2022 and the Audit of Solid Waste Operations: Safety, Training, & Reporting Compliance issued in January 2023. The original audits evaluated the City’s internal controls over its Solid Waste operational processes. This follow-up review was included on the City’s Fiscal Year 2025-2026 Annual Internal Audit Plan as approved by the City Council.

What we Found:

The Solid Waste Department has implemented several new standard operating procedures to better document the Scale House Division processes, including transaction processing, credit account billing, credit account application processing, and staff training. The Department continues to ensure that both Landfill and Collections staff receive safety and equipment training; medium- and heavy-duty vehicle defensive driving completion rates are more consistent, and monthly safety meeting attendance has increased. However, explicit training or clear guidance on how to record employees’ training in the established method is still being developed. City-wide guidance has been published to clearly indicate what incidents should be reported and an internal checklist has been created to increase documentation consistency. Additionally, vehicle and equipment inspection guidance has been documented and communicated. Finally, though environmental compliance reporting and data collection methods remain similar, some data collection processes have been automated helping to reduce manual methods. The status of each recommendation is summarized below:

	Recommendation	Mgmt. Response	Status
Scale House Management	1. Develop a process to ensure altered transactions are consistently documented and reviewed periodically.	Concur	Implemented
	2. Develop a process to ensure refunds are reviewed, approved, and adequately documented.	Concur	Implemented
	3. Continue working with the Customer Service Division to streamline the monthly credit account billing process.	Concur	Implemented
	4. Document the credit account application process, including formalized criteria, in written policies and procedures.	Concur	Implemented
	5. Create and use an updated ‘Request for Service’ application that clearly documents the credit account criteria.	Concur	Implemented
	6. Retain completed credit account applications for a minimum of one year for all applicants with one million dollars or less in revenue and sixty days for those over a million dollars in revenue.	Concur	Implemented
	7. Implement a process that would allow leadership to track and ensure all applicable staff comply with the City’s required cash handling training within the required timeframes.	Concur	Implemented

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	8. Develop onboarding safety training and assess if a comprehensive safety manual is necessary for Scale House staff.	Concur	Implemented
Safety, Training, & Reporting Compliance	1. Continue ensuring all Collections and Landfill staff, including leadership, complete the appropriate occupation safety training program and consider implementing periodic refresher trainings.	Concur	Implemented
	2. Consider providing additional monthly safety meetings to ensure all employees are able to attend more frequently.	Partially Concur	Implemented
	3. Provide training or clear guidance to supervisors on how to record employees' equipment training in the established method including completing all data within the training proficiency letters and training logs.	Concur	In-Progress
	4. Evaluate methods to expand Solid Waste's defensive driving program to ensure all applicable employees complete training in accordance with City policy.	Concur	Implemented
	5. Consider centralizing all training documents into a single location and further digitalize training records.	Concur	Implemented
	6. Update policies & procedures to include clear instructions on what type of incidents need to be reported and what documentation is necessary.	Concur	Implemented
	7. Consider photographing any and all damage to Solid Waste equipment regardless of cause.	Partially Concur	Implemented
	8. Implement policies and procedures on what inspection issues should be reported and how those should be documented and communicated.	Concur	Implemented
	9. Centralize all policies and procedures into the appropriate division manual to ensure all employees easily have access to the information.	Concur	Implemented
	10. Evaluate necessary tests and data collections activities to determine if additional standard operating procedures should be developed.	Concur	Risk Accepted
	11. Explore ways to minimize the usage of handwritten data collections.	Partially Concur	Implemented
	12. Consider implementing a compliance software program to assist in complying with environmental reporting requirements.	Concur	Implemented

Recommendation Status Update: Scale House Management

This report summarizes the Audit of Solid Waste Operations: Scale House Management recommendations, management responses, and the City Auditor's Office's follow-up findings, which describe to what extent City management has implemented the City Auditor's Office's recommendations since the publication of the original report in December 2022.

Scale House Appears to Appropriately Charge Customers; Transaction Processing Lacks Written Policies or Procedures

1. Develop a process to ensure altered transactions are consistently documented and reviewed periodically.

Management Response: Concur

Solid Waste Department Comments: Staff will develop documented processes for transaction edits to ensure effective notes are entered that describe transaction changes and the reason for the change. All changes will be reviewed monthly by the manager.

Audit Follow-Up Finding: Implemented

The Scale House Division has implemented a procedures manual that adequately details the process of documenting and reviewing altered transactions by two senior staff members. As shown in Table 1, a review of a statistical sample of 100 edited transactions found that all had complete notes explaining and justifying the edit. Additionally, a review of photographs associated with a judgmental sample of 14 edited transactions found that all the notes were valid and matched the documented circumstances.

2. Develop a process to ensure refunds are reviewed, approved, and adequately documented.

Management Response: Concur

Solid Waste Department Comments: **Short Term:** Staff will save a daily Strong Data report and compare to Payment Mate report with proper documentation. Only the Weigh Station Supervisor or Team Lead shall perform refunds. The log will be reviewed monthly by the Admin. Manager. **Long Term:** Strong Data will be integrated with Payment mate, the City's POS credit card system. Once integrated, SWR will develop a new process for refunds based on the parameters of the new software.

Audit Follow-Up Finding: Implemented

The Scale House Division has implemented a procedures manual that provides adequate instructions on how to complete a refund in the payment

system and requires these actions to be completed by senior staff and reviewed by two staff members. A review of a statistical sample of 100 deleted transactions found that most had complete notes that explained the situation and verified the exit weight of the customer’s vehicle if the customer was present when the transaction was deleted. Four deleted transactions did not have enough detail to confirm if the customer was present at the time of deletion, and thus, it could not be confirmed if those transaction notes should have included an exit weight as shown in Table 1.

Table 1: Transactions Without Detailed Notes Summary

Transaction Type	Original Audit		Follow-Up Review	
	Quantity	Percentage	Quantity	Percentage
Edited/Altered	28	64%	0	0%
Deleted/Voided	22	56%	4	4%

Credit Account Holders Are Generally Billed Correctly; The Credit Account Process Overall Lacks Consistency

3. Continue working with the Customer Service Division to streamline the monthly credit account billing process.

Management Response: Concur

Solid Waste Department Comments: SWR will work with the Customer Service Division to determine the format and missing codes that need to be included in the monthly billing report. SWR will then reach out to Strong Data Automation to develop these enhancements to the report. This should allow Customer Service to upload the charges instead of manually entering them, reducing the chance for human error.

Audit Follow-Up Finding: Implemented

The Scale House and Customer Service Divisions have updated the monthly credit account billing process to no longer require manual data entry. Additionally, the billing process is now detailed in the Scale House Division’s procedures manual, which provides the steps required to complete the monthly billing process, including the need to save the billing reports internally.

4. Document the credit account application process, including formalized criteria, in written policies and procedures.

Management Response: Concur

Solid Waste Department Comments: SWR Staff will develop a written procedure for credit accounts. This process will include eligibility criteria, application process, and retention schedules.

Audit Follow-Up Finding: Implemented

The Scale House Division has implemented a procedures manual that adequately details criteria for the credit account application process, including transaction history, minimum credit score requirements, and application retention requirements. During the original audit, the application review process and criteria were not clearly documented in a written policy, limiting the ability to verify that applications were processed appropriately. A review of all thirty-six applications received in 2025 found that all application decisions were appropriate based on the established criteria.

5 Create and use an updated 'Request for Service' application that clearly documents the credit account criteria.

Management Response: Concur

Solid Waste Department Comments: SWR Staff will work with Customer Service to ensure the utilization of the most current 'Request for Service' form or develop a Landfill specific form.

Audit Follow-Up Finding: Implemented

During the original audit, an outdated application that did not explain the applicable criteria was provided to Landfill customers to apply for a credit account. An updated application has been created and is now used for all submitted applications. The new application, the current criteria, and an overview of the application process were available as of February 2026 on the Solid Waste Department's public website.

6. Retain completed credit account applications for a minimum of one year for all applicants with one million dollars or less in revenue and sixty days for those over a million dollars in revenue.

Management Response: Concur

Solid Waste Department Comments: Staff will work with Customer Service to replicate their retention methods utilizing Laserfiche.

Audit Follow-Up Finding: Implemented

The Scale House Division has implemented a procedures manual that adequately details the credit account application process, including application retention requirements. Prior to the original audit, no completed applications were retained. A review of the digital document management system found that all completed applications received from 2023, 2024, and 2025 have been securely stored and retained.

Staff Receive Payment Processing Training & Generally Complete Required Cash Handling Training; Safety Training Could Be Improved

- 7. Implement a process that would allow leadership to track and ensure all applicable staff comply with the City's required cash handling training within the required timeframes.**

Management Response: Concur

Solid Waste Department Comments: Staff will create a new-hire training tracker form. This will have a sign-off for the employee, trainer, and Supervisor. Supervisor and Manager will review on a monthly basis.

Audit Follow-Up Finding: Implemented

The City requires all staff members handling City monies to complete cash handling training within six months of hire. During the original audit, all but one Scale House staff member completed the required training. A review of all Scale House staff employed as of January 2026 found all had current cash handling training.

Additionally, physical training checklists have been implemented to help ensure necessary Scale House training, including cash handling, is completed for new employees.

- 8. Develop onboarding safety training and assess if a comprehensive safety manual is necessary for Scale House staff.**

Management Response: Concur

Solid Waste Department Comments: A core safety training module will be developed with assistance of our on-site SW Safety & training Specialist. This module will include basic safety, slips, trips, and falls, hazardous weather, and other applicable safety training. Training module will be created in NeoGov which will allow for tracking purposes. Tracking will also be included along with the new-hire training packet which will be reviewed on a monthly basis by the supervisor and manager.

Audit Follow-Up Finding: Implemented

The Scale House Division previously had no safety-related training, nor was safety training provided as part of the onboarding process. The Scale House Division procedures manual, implemented in 2023, includes a section that addresses basic employee safety related to the Scale House work environment including: personal protective equipment; slips, trips, and falls, including how to safely inspect vehicle loads; and weather-related safety.

While there is not a specific onboarding safety course listed in the manual, a section of the new hire training checklist includes a review of

the safety section of the manual. Additionally, a virtual Scale House Safety course is available and is reportedly watched during new-hire training to help ensure staff receive safety training during onboarding.

Recommendation Status Update: Safety, Training, & Reporting Compliance

This report summarizes the Audit of Solid Waste Operations: Safety, Training & Reporting recommendations, management responses, and the City Auditor's Office's follow-up findings, which describe to what extent City management has implemented the City Auditor's Office's recommendations since the publication of the original report in January 2023.

Safety & Equipment Training Has Expanded; Additional Resources May be Needed to Ensure All Employees Complete Training

- 1. Continue ensuring all Collections and Landfill staff, including leadership, complete the appropriate occupation safety training program and consider implementing periodic refresher trainings.**

Management Response: Concur

Solid Waste Department Comments: Solid Waste and Recycling (SWR) is committed to continuing to enhance and ensure a trained workforce.

Audit Follow-Up Finding: Implemented

During the original audit, occupational safety training was offered to both the Collections and Landfill Divisions' staff upon hire. The Landfill occupational safety onboarding training was required since roughly 2020, while the Collections onboarding training was implemented during the original audit.

As shown in Table 2, the review of training records found that 88 percent of all Landfill staff have now completed at least one occupational safety course, an increase from the original audit, and 82 percent of a statistical sample of Collections employees have completed an occupational safety course. Landfill Division management reported that staff who had not completed a course were exempt due to work experience and were hired before the onboarding requirement.

Table 2: Occupational Safety Training Review

Division	Original Audit		Follow-Up Review	
	Quantity	Percentage	Quantity	Percentage
Landfill	17	65%	24	88%
Collections	N/A	N/A	44	82%

Additionally, hazard communication—or HAZCOM—training is required by a City-wide HAZCOM program. As shown in Table 3, the average HAZCOM training completion rates have increased from the original audit for both the Landfill and Collections Divisions from about 95 to 100 percent.

Table 3: HAZCOM Training Completion Rates

Division	Original Audit		Follow-Up Review	
	Quantity	Percentage	Quantity	Percentage
Landfill	17	94%	24	100%
Collections - Residential	22	100%	18	100%
Collections – Commercial	18	89%	20	100%
Collections – Valet	3	100%	6	100%
Total:	60	95%	68	100%

2. Consider providing additional monthly safety meetings to ensure all employees are able to attend more frequently.

Management Response: Partially Concur

Solid Waste Department Comments: SWR will continue to work through its managers and supervisors to ensure all staff are appropriately trained, and that training is adequately documented each month. The department has already taken steps towards enhancing the program, by recording the monthly trainings to promote the dissemination of information to employees that may miss a training topic in any given month.

Audit Follow-Up Finding: Implemented

As found in the original audit, Solid Waste has continued to offer additional safety-related training via monthly safety training meetings. As detailed in Table 4, during the original audit, Commercial Collections staff had the lowest attendance rate due to scheduling differences.

Since then, safety meeting attendance rates have increased for all divisions from an average of 68 to 93 percent, indicating that Department management is ensuring these meetings are accessible to all staff.

Table 4: Safety Meeting Attendance Rate (Jan. through Oct. 2025)

Division	Original Audit		Follow-Up Review	
	Quantity	Percentage	Quantity	Percentage
Landfill	17	75%	24	94%
Collections - Residential	36	81%	38	92%
Collections – Commercial	32	51%	32	95%
Collections – Valet	6	60%	6	95%
Total:	92	68%	100	93%

3. Provide training or clear guidance to supervisors on how to record employees' equipment training in the established method including completing all data within the training proficiency letters and training logs.

Management Response: Concur

Solid Waste Department Comments: SWR is committed to enhancing the existing training procedures and documents to ensure compliance with documentation and record requirements.

Audit Follow-Up Finding: In-Progress

During the original audit, Solid Waste had established a process to document training for different pieces of equipment that included multiple steps and different forms of documentation, resulting in some discrepancies in how training records were documented.

Since then, the Landfill Division introduced a new tracking sheet that lists each employee's capabilities on different pieces of equipment. Further, in December 2025, the Landfill Division implemented written guidance detailing employee training requirements and crew leaders' responsibility for completing Daily Observation Reports when training new employees. However, specific instructions on tracking, verifying, or recording the completion of all training programs were not included.

The Collections Division manual mentions training as a means of employee development, including cross-training, but it does not address recording or storing employees' training records. Furthermore, a specific standard operating procedure or written guidance related to tracking or recording of training for the Collections division was not provided.

4. Evaluate methods to expand Solid Waste's defensive driving program to ensure all applicable employees complete training in accordance with City policy.

Management Response: Concur

Solid Waste Department Comments: SWR is committed to this recommendation and has already taken steps to enhance the existing program by creating a retraining schedule, which internal safety staff will monitor to support defensive driving maintenance within the department.

Audit Follow-Up Finding: Implemented

As found during the original audit, the Solid Waste Department provides a comprehensive defensive driving program specific to the medium- and heavy-duty vehicles driven by both the Landfill and Collections Divisions. City policy requires all employees that must drive for their job duties complete a defensive driving course every three years, and the Department's defensive driving course fulfills the requirement.¹

¹ City Policy 409.05 'Comprehensive Driving and City Vehicle Use'

Since the original audit, Solid Waste has trained a third certified defensive driving trainer, helping to ensure all staff can complete the medium- and heavy-duty defensive driving training timely. As detailed in Table 5, defensive driving completion rates have significantly increased from an average of 52 percent to 99 percent for all Divisions based on review of all Landfill employees and a statistical sample of 44 Collections Division employees.

Table 5: Defensive Driving Completion Rates

Division	Original Audit		Follow-Up Review	
	Quantity	Percentage	Quantity	Percentage
Landfill	17	82%	24	96%
Collections - Residential	22	55%	18	100%
Collections – Commercial	18	11%	20	100%
Collections – Valet	3	100%	6	100%
Total:	60	52%	68	99%

5. Consider centralizing all training documents into a single location and further digitalize training records.

Management Response: Concur

Solid Waste Department Comments: SWR currently maintains a centralized repository, and is committed to creating and improving processes and training materials to ensure compliance with documentation and records.

Audit Follow-Up Finding: Implemented

During the original audit, employee training records were not maintained in a central location, making it more difficult to track or verify an employee’s training history and potentially hindering compliance with records retention requirements.

While calculating the training completion rates detailed in Tables 2, 3, 4, and 5, most training documents were maintained in individual, digital folders for each employee, though there were some exceptions. Specifically, the occupational safety training records for 13 employees were not initially found, and attendance for the newly adopted safety training program is maintained in a separate log. Still, training documentation has been significantly centralized, helping to ensure these risks are addressed.

Safety Incidents Are Reported; Lack of City-Wide Guidance Hinders Reporting Consistency

- 6. Update policies & procedures to include clear instructions on what type of incidents need to be reported and what documentation is necessary. Guidance should also be provided to operators to ensure all employees understand their responsibilities.**

Management Response: Concur

Solid Waste Department Comments: SWR currently follows the City-wide accident and employee injury reporting and investigation requirements outlined in Policies 409.05 and 409.11 The department is committed to providing department specific procedures that build on the existing policies to provide clear guidance for employees.

Audit Follow-Up Finding: Implemented

During the original audit, there was no department-specific guidance for incident reporting as well as a lack of explicit City-wide guidance.

The City implemented a comprehensive Safety Manual in February 2023 that specifically states “all injuries and accidents, no matter how minor, must be reported to the Risk Management division by submitting an Accident/Injury Report form and supporting documentation (e.g., photos, statements).” In addition, Solid Waste implemented an Accident Documentation Checklist to assist supervisors in handling incident reporting. Further, in February 2025, the monthly safety meeting topic was accident and injury investigation, indicating that guidance has been provided to staff.

- 7. Consider photographing any and all damage to Solid Waste equipment regardless of cause.**

Management Response: Partially Concur

Solid Waste Department Comments: SWR currently photographs all damages that can be safely documented or assessed. Damage that cannot be accessed for photos (wheel bearings, injector ports, etc.) will include detailed written documentation, as to why photographs could not be included with the report.

Audit Follow-Up Finding: Implemented

During the original audit, a judgment sample of 13 safety incidents found that related documentation, including photographs, was inconsistently retained. Department management reported that all incidents are now documented with photos and video when available. Additionally, the Accident Documentation Checklist mentions the task of taking and filing

the pictures associated with the incident, indicating photographing damage is now a typical practice.

Truck Safety Equipment Condition Adequately Monitored; Guidance on When Maintenance is Needed Could Reduce Risk

- 8. Implement policies and procedures on what inspection issues should be reported and how those should be documented and communicated. This guidance should clearly identify the safety deficiencies that would cause a vehicle to be placed out of service until repairs are complete.**

Management Response: Concur

Solid Waste Department Comments: Employee forums, emails, and department trainings have all been used to communicate the surplus disposal process. The Warehouse Manager presented a presentation in the December 2021 Employee Forum informing city personnel of the procedures. Staff will continue to utilize these and other identified platforms to provide periodic updates to City staff. Information on sustainability can be included.

Audit Follow-Up Finding: Implemented

As detailed in the original audit, Collections Division employees must inspect their assigned truck before and after their route to ensure the vehicle is in working order and document the vehicle's condition. There is a standard digital inspection checklist, and operators cannot view their assigned route for the day unless a pre-trip inspection is completed. The Collection Division inspection process is now outlined in the Division's manual.

Additionally, Landfill Division staff are required to complete inspections of the equipment they are utilizing. The Landfill vehicle inspection process is detailed in its division manual and provides information on what inspection issues should be reported and how those should be documented and communicated.

- 9. Centralize all policies and procedures into the appropriate division manual to ensure all employees easily have access to the information.**

Management Response: Concur

Solid Waste Department Comments: Warehouse will review the fixed asset criteria and update the asset destruction criteria for consistency across both programs.

Audit Follow-Up Finding: Implemented

As detailed in the original audit, though there were multiple written instructions and Department policies regarding Solid Waste operations,

they were not centrally retained, increasing the risk of staff not being able to readily review the information. Both the Landfill and Collections Divisions have created procedures manuals, which provide a general overview of requirements and themes for staff in a central location. Some procedural specifics are retained in separate standard operating procedures and staff must certify receipt upon implementation.

Required Environmental Compliance Reporting Completed Accurately & Timely; Some Processes Could Be Streamlined

10. Evaluate necessary tests and data collections activities to determine if additional standard operating procedures should be developed.

Management Response: Concur

Environmental Services & Solid Waste Department Comments: The City of Denton Landfill operates in compliance with State Law and its operational permit (MSW1590B). While many of the compliance efforts are prescriptive within permit requirements and state forms, SWR will evaluate opportunities and develop appropriate written documentation for department specific procedures.

Audit Follow-Up Finding: Risk Accepted

As reported in the original audit, Solid Waste must comply with multiple reporting requirements to maintain its operational permit. The tracking of these requirements was completed manually, and most required reporting tasks were not listed in summary reference documents. While the adopted manual processes appeared effective, additional written procedures would help retain institutional knowledge, navigate emergencies, and facilitate consistency.

Since the original audit, Solid Waste has not implemented any new standard operating procedures for environmental compliance reporting. According to staff, based on operational review, no additional standard operating procedures are needed since the Landfill operates under multiple State and Federal permits and regulations, which detail how required reporting tasks must be completed. Department management reported they are comfortable with the current tracking and documentation methods for environmental compliance reporting, indicating that they have accepted this risk. Additionally, in 2025, the Texas Commission on Environmental Quality completed two compliance evaluation investigations of the City of Denton's landfill and found no violations with applicable requirements indicating current practices are operationally acceptable.

11. Explore ways to minimize the usage of handwritten data collections. Potentially log data directly into the corresponding report to eliminate the need to transfer handwritten data.

Management Response: Partially Concur

Environmental Services & Solid Waste Department Comments: The City of Denton Landfill operates in compliance with State Law and its operation permit (MSW1590B). While many of the compliance efforts are prescriptive within permit requirements and state forms, SWR will evaluate data collection and reporting requirements to incorporate electronic opportunities, where applicable. The department has already been working on budgeting to acquire and implement a leachate monitoring system.

Audit Follow-Up Finding: Implemented

As reported in the original audit, site inspections were conducted by a technician who collected the necessary data in the field and then handwrite the results on a corresponding log. The handwritten data was then transferred to an electronic spreadsheet for reporting purposes.

Since the original audit, Solid Waste began constructing a new Supervisory Control and Data Acquisition—or SCADA—system at the Landfill, which will monitor the leachate sumps and allow for live, uncorrupted data acquisition and automated pumping, reducing the amount of handwritten data collection needed.

12. Consider implementing a compliance software program to assist in complying with environmental reporting requirements. Compliance software may also be used to minimize the need for handwritten data.

Management Response: Concur

Environmental Services & Solid Waste Department Comments: SWR will research compliance software solutions and, if appropriate, recommend improvements.

Audit Follow-Up Finding: Implemented

The original audit found that Solid Waste generally completed environmental compliance tasks manually, and related reporting due dates were tracked on a paper calendar, increasing the risk of submitting a report late. According to staff, regulatory deadlines are now listed in an Outlook calendar.

Additionally, Solid Waste management reported they have reviewed potential compliance software systems but have not been able to identify one that would be both financially and operationally beneficial.

Audit Project Background

The City Auditor's Office is responsible for providing: (a) an independent appraisal² of City operations to ensure policies and procedures are in place and complied with, inclusive of purchasing and contracting; (b) information that is accurate and reliable; (c) assurance that assets are properly recorded and safeguarded; (d) assurance that risks are identified and minimized; and (e) assurance that resources are used economically and efficiently and that the City's objectives are being achieved.

Auditing Standards

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, 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 findings and conclusions based on our audit objectives.

Management Responsibility

City management is responsible for ensuring that resources are managed properly and used in compliance with laws and regulations; programs are achieving their objectives; and services are being provided efficiently, effectively, and economically.

Objectives, Scope, and Methodology

This report is intended to provide a progress update on recommendations from the [Audit of Solid Waste Operations: Scale House Management](#) issued in December 2022 and [Audit of Solid Waste Operations: Safety, Training, & Reporting Compliance](#) originally issued in January 2023. This audit project evaluated the City's internal controls over its Solid Waste operational processes.

Audit fieldwork was conducted during January and February 2026. The scope of review varied depending on the procedure being performed. The following list summarizes major procedures performed during this time:

- Reviewed documentation from the issued audit review to develop criteria including industry standards, best practices, policies, and procedures;
- Interviewed Solid Waste Department and Customer Service Division staff;

² The City of Denton City Auditor's Office is considered structurally independent as defined by generally accepted government auditing standard 3.56.

- Reviewed new standard operating procedures and procedures manuals related to transaction processing, credit account application process, training, and Landfill and Collections Divisions operations;
- Verified that a statistical sample of 100 edited and 100 voided transactions from October 2023 through September 2025 were processed per the Scale House Division's procedures, including having required justification;³
- Inspected the associated photos for 14 edited transactions to ensure they were processed per the Scale House Division's procedures;
- Examined the updated Landfill Charge Account application and Solid Waste's public website for information related to the charge account criteria;
- Observed Solid Waste's digital storage location to verify Landfill Charge Account application and training record retention practices;
- Verified that all applicable Scale House Division staff have completed required cash handling training;
- Determined if a statistical sample of 44 Collections Division employees and all 24 Landfill Division employees had completed HAZCOM, Defensive Driving, and occupational safety training;
- Calculated monthly safety meeting attendance rates for the Collections and Landfill Divisions; and
- Reviewed the Landfill SCADA system design contract.

³ Each sample size provides with 95 percent confidence that the true population statistic is with ± 10 percent of the sample estimate.