

CITY OF CORPUS CHRISTI SOLID WASTE DEPARTMENT

Agreed-Upon Procedures

For the Fiscal Years Ended September 30, 2018

(October 1, 2015 Thru September 30, 2018)

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Independent Accountants' Report on Applying Agreed Upon Procedures

City of Corpus Christi
Solid Waste Department
Corpus Christi, Texas

We have performed the procedures enumerated below, which were agreed to by the management of the City of Corpus Christi Solid Waste Department (City), on assisting in evaluating the collection of the Municipal Solid Waste System Service Charge ("MSWSSC") for the three (3) year period October 1, 2015 through September 30, 2018. City management is responsible for the collection of the MSWSSC. The sufficiency of these procedures is solely the responsibility of the City, accordingly, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

We were engaged to conduct tests of the proper reporting and collection of the MSWSSC from the City's customers for the thirty-six (36) month period from October 1, 2015 through September 30, 2018. We were provided a list of permitted haulers, and selected a sample from the list for testing. We tested records of selected haulers for consistency with City reports and compliance with the Corpus Christi Code of Ordinances. From the sample taken, we found that overall the selected haulers were in compliance, except for certain issues related to three of the self-remitting haulers. Our findings are detailed in the pages that follow.

We were also engaged to conduct tests of the proper collection and remittance of the MSWSSC from the Gulley-Hurst Landfill (Gulley-Hurst) for the same thirty-six (36) month period. We tested records of Gulley-Hurst for consistency with the application of the MSWSSC rates, their compliance with City regulations regarding collection of the MSWSSC, and for the accurate remittance of collected MSWSSC fees on their remittance forms. We investigated deviations found regarding collection of the MSWSSC and recorded management's explanations given to us. We found that overall based on the information provided, Gulley-Hurst was in compliance. Our findings are detailed in the pages that follow.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the collection of the MSWSSC. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that we would have been reported to you.

Included in the agreed-upon-procedures were samples which have sampling risk. Sampling risk is the possibility that the items selected in a sample are not truly representative of the population being tested.

This report is intended solely for the information and use of the City and is not intended to be and should not be used by anyone other than those specified parties.

Lourey, Powell, Stevens & Mangum

San Antonio, Texas

May 06, 2020

Scope and Timing of Agreed-Upon Procedures

We were engaged by the City of Corpus Christi Solid Waste Department (City) to conduct agreed-upon procedures in regards to the Municipal Solid Waste System Service Charge (MSWSSC), for the period beginning October 1, 2015 and ending September 30, 2018. This 36 month period represents three fiscal years for the City.

On October 3, 2019, we met with Paul Bass, Assistant Director of Support Services, Angie Menchaca, Finance and Resource Management Superintendent, and Leticia Varela, Executive Assistant, to discuss the agreed-upon procedures for the MSWSSC fee. During the discussion, it was determined that in addition to testing of compliance for the MSWSSC fee for the permitted haulers as set forth in the service agreement for the agreed-upon procedures, the City also requested testing for certain compliance issues of the Gulley-Hurst landfill. Additionally, it was decided the permitted self-haulers were to be randomly chosen and the permitted haulers for hire were to be selected by the City personnel. As for Gulley-Hurst, the City asked us to design procedures to test adherence to the City code and to test the MSWSSC portion of the existing contract between the two parties.

We received a list of the City's permitted haulers from Paul Bass on October 9, 2019. A letter was prepared by us, reviewed by Paul Bass, and then sent to all permitted haulers on October 16, 2019. This letter was sent to remind all haulers that they could be selected for testing by an independent CPA firm for the City. We received several letters back as the addresses were incorrect or the business was no longer in service. We then obtained correct addresses and re-mailed any returned letters.

After filtering for haulers no longer in service, we then randomly selected 11 permitted self-haulers from the City's list of permitted haulers as listed below:

- AZ Make Ready Services
- R.H. Const. & Mowing
- Baldwin Roofing Co., Inc.
- Coastal Homes Improvement
- Corpus Christi Produce Co.
- Tukasa Creations
- Mitchell's Home Repair
- Southern Builders Co. LLC
- Industrial Piping & Stell
- Alicia's Lawn Care
- Apogee CFS, LLC

These haulers either pay the MSWSSC at the landfill or are billed by the landfills, where they take their solid waste. We confirmed this list of permitted self-haulers with Paul Bass on October 15, 2019. We then prepared selection letters to notify the haulers that they were selected for testing and to respond to our firm through email to verify they had received their notice and to provide a readily available contact person for us to correspond with. The selection letter was sent out on October 21, 2019. The plan was to gather a list of invoices, that included waste disposal associated with the job. From this list, we our plan was to pull a small sample and then obtain the ticket from the landfill that was associated with the job/invoice.

We did not receive any communications back from the self-haulers, therefore we began communications to gain an understanding of the permitted self-haulers operations and how they pay the MSWSSC fee. After our initial attempt to contact, we received responses from 5 of the 11 haulers. For the 5 haulers that responded, all responded that they do not self-remit to the City. Of the 5 self-haulers, three responded that they use a third party service to haul waste. One of the self-haulers responded that they pay a monthly invoice to the Landfill they use. Finally, the last hauler responded that they pay at the landfill, but they are not aware of whether or not any ticket receipts kept from the landfill. We noted that only the one that pays a monthly invoice has the appropriate records to be able to ascertain if the MSWSSC is being paid for jobs inside the city limits of Corpus Christi. Given the lack of record keeping and responses, no further work was performed.

For the permitted haulers for hire, the City provided us with a list of 3 haulers to perform testing – Coastal Trailer Trash, Mark Dunning Industries, and Killian-Calderon Disposal. We prepared selection letters, mailed them on October 21, 2019, and began receiving responses within the next month. City personnel then provided all the information for testing of the monthly remittances for each of these haulers for hire, including checks received, monthly remittance forms and notarized signatures. All items received were reviewed for compliance with the Code of ordinances, which state a monthly remittance form must be completed, notarized and be submitted to the City within 15 days of month end. Additionally, the calculation of the amount was verified, including the 0.5% discount each hauler for hire is allowed. All three haulers had issues with late payments, one hauler had an issue with their 0.5% calculation, and one hauler over-calculated their payment.

After establishing initial contact with the haulers for hire, we obtained a listing of invoices for the years being tested and selected a random sample of 45 invoices for initial testing. Mark Dunning Industries, Inc. and Killian-Calderon testing was completed by December 9, 2019. Coastal Trailer Trash testing was completed by February 23, 2020. A separate section below will cover the specific details of the testing results for these haulers.

On December 12, 2019, we communicated with Lee Schubert, Controller, of Gulley-Hurst Landfill. We received a process narrative over the collection of the MSWSSC fee and how it is remitted to the City, as well as the list of all tickets issued for the period being tested. We also received the Gulley-Hurst contract on December 10, 2019 from City personnel and reviewed it for

applicable sections relating to the MSWSSC fee. We selected an initial sample of 100 tickets for testing. A separate section below will cover specific details of the testing results for the Gulley-Hurst Landfill.

Below are the results and findings of our testing for the self-remitting haulers for hire and Gulley-Hurst Landfill.

RESULTS OF SELF-REMITTANCE HAULER TESTING

MARK DUNNING INDUSTRIES, INC.

In reviewing the self-remittance forms of Mark Dunning Industries, Inc., provided by the City, we noted that 16 out of the 36 months submitted to the City were past the due date of the 15th day following month end. Our determination that the payments were made after the due date, was based on the date the check was written. All other compliance requirements were met for the submission of the monthly remittances.

After establishing communications November 6, 2019, we received a process narrative over how the MSWSSC fee is collected and remitted. This hauler keeps a running list of all customers in excel and uses this list to base their calculations for the month. Please see below for communications directly from owner of hauler, Brad Dunning:

“I have a running list of all current customers (with service frequencies, container size and quantity) and their total CY’s monthly for our FEL customers, if you would like that. It is a running total and I cannot produce this for any selected month. For FEL customers, we do not pay the MSWCC fees at the gate, we submit the MSWCC monthly by paying \$0.31 per CY and \$0.91 per CY collected. We pay separate amounts because we signed a contract with the landfill on March 9th, 2017, and if you sign a contract that amount per CY goes up. The \$0.31 are customers that we acquired before the contract was signed and the \$0.91 was for the customers we signed afterwards. We were allowed by the City to honor what we quoted. This confirmation of understanding is attached. (LPSM received understanding stating as such)

We also service FEL and RO containers at NAS Corpus Christi and NAS Kingsville, but it is exempt because it is outside the City limits, and is not in this billing register. Since these areas are exempt, we pay the contract gate rate without the MSWCC fees for this waste, and is ultimately another reason why we pay the MSWCC fee by the CY instead of at the gate since sometimes this waste is mixed with the Base waste.

We pay all RO MSWCC fees at the gate if required”

We also asked if they were meeting all of the documentation requirements as listed in the code of ordinances. All answers were yes. This includes a list of all customers within the City or an industrial district created by the city which includes all pertinent information – name, type of

service, classification of the solid waste, etc.; a list of customers outside of the City whose waste is taken to the City; the routes taken on a daily basis by any vehicle used to collect solid waste within the city or any vehicle that disposes of solid waste at a city owned facility that is collected from outside the City; and, copies of all reports filed with the comptroller of public accounts that relate to any services provided or activities conducted within the City. No documentation was verified.

Based on the process narrative obtained, we selected a sample of 45 invoices from the FEL listing of invoices that we received from the hauler. We tested the recalculation of the fee, if the fee was listed separately on the invoice, and if the customer was included on the running excel list that is used by the client. As a result of our testing, we note 8 errors below:

- Invoice 69101163 on 9/1/2016 to Coastal Bend Blood Center – the fee was calculated to be \$22.35 but was collected at \$22.00. We noted in later invoices for this customer the fee was fixed. This resulted in an error of \$0.35.
- Invoice 65101259 on 5/1/2016 to VFW John W Timon Post 2397– the fee was not charged to this customer. Fee should have been \$5.37. We noted that the customer was included on the running list, albeit as it is a running list, they may not have been included at that time of this particular invoice, however in later invoices, we noted the fee was being charged.
- Invoice 6B116134 on 11/1/2016 to Coastal Bend Blood Center– the invoice included a fee for recycled items for which the MSWSSC fee is not applicable as the hauler takes all recycling to a recycling center. Per discussion with Brad Dunning, owner, IT updated their system and corrected this error. We noted in future invoices that the recycle was not being charged. Total error was for \$10.37.
- Invoice 75119773 on 5/1/2017 to Engie Insight Services, Inc. – the invoice included a fee for recycled items for which the MSWSSC fee is not applicable as the hauler takes all recycling to a recycling center. Per discussion with Brad Dunning, owner, they have corrected this error. We noted in a future invoice from 2018 that the recycle was still being charged for this customer. We therefore obtained one from 2019 and noted the fee was no longer being charged for recyclable items. Total error was for \$32.21.
- Invoice 79101916 on 9/1/2017 to HITT Contracting – the customer should not have been charged the MSWSSC fee. However, the fee was collected and remitted in error as per discussion with Brad Dunning. Before the problem was corrected, however, the account was closed. The total error was \$31.52.
- Invoice 79101936 on 9/1/2017 to Rubicon Global, LLC – we noted that the customer ordered one extra pick up for the month. However, the MSWSSC fee was only collected on the regular serviced hauls for this customer for the month. We noted that the hauler

should have charged, collected and remitted an additional \$1.24. However, as this extra haul was not included in the running list it was not charged or remitted.

- Invoice 88101410 on 8/1/2018 to Ayers Food Mart – we noted that this client should not have been charged any fee, as they are outside of the City limits of Corpus Christi. We obtained a later invoice and noted they were not being charged a fee. Additionally, we noted that they were not on the up to date running list provided to us.
- Invoice 85102095 on 5/1/2018 to Engie Insight Services, Inc. – the invoice included a fee for recycled items for which the MSWSSC fee is not applicable as the hauler takes all recycling to a recycling center. Per discussion with Brad Dunning, owner, they have corrected this error. We noted in a future invoice from 2018 that the recycle was still being charged for this customer. We therefore obtained one from 2019 and noted the fee was no longer being charged for recyclable items. Total error was for \$32.21. We noted that if recycle was charged for the whole year, see invoice on 5/1/2017 above to Engie Insight Services, Inc., then the actual total error would be \$386.52.

Of the errors noted in the FEL invoices selected for testing, including the error on Engie Insight for the entire year of being charged recycling, a net over collection and overpayment of \$429.70. However, some of these amounts are refunded to the customers as they are identified. Additionally, we noted that the hauler is submitting their amounts based on the amounts billed and not collected and is based on the running excel sheet. Therefore, they may be remitting more than they actually collect.

Given the RO invoices are paid at the gate of the landfill, we then selected only five invoices from their list of RO invoices and tested to ensure the invoices still met compliance requirements of having the fee listed on the invoice and if the fee should have been paid. No exception was noted for meeting these two requirements.

KILLIAN-CALDERON DISPOSAL

In reviewing the self-remittance forms provided by the City, we noted that 16 out of the 21 months submitted to the City were past the due date of the 15th day following month end. (21 months instead of 36 as they began operations in January of 2017) We noted lateness based on the date the check was written.

All other compliance requirements were met for the submission of the monthly remittances.

After establishing communications November 4, 2019, we received a process narrative over how the MSWSSC fee is collected and remitted. Please see below for communications directly from owner of the hauler, Bill Killian:

“For the paid invoice report we use to compile our remittance; we use a report in our system called “Paid Charges Report” which reports to us charges paid during a selected time frame. So for the calendar dates of the month we are reporting on, we get a report that shows our MSW codes (one for the 15.14 per ton, one for the .91 per yard) that were paid in that month. Very easy.”

We also asked if they were meeting all of the documentation requirements as listed in the code of ordinances. All answers were yes. This includes a list of all customers within the City or an industrial district created by the city which includes all pertinent information – name, type of service, classification of the solid waste, etc.; a list of customers outside of the City whose waste is taken to the City; the routes taken on a daily basis by any vehicle used to collect solid waste within the city or any vehicle that disposes of solid waste at a city owned facility that is collected from outside the City; and, copies of all reports filed with the comptroller of public accounts that relate to any services provided or activities conducted within the City. No documentation was verified.

Based on the process narrative above, we selected a sample of 45 invoices for testing. We tested to ensure that the fee should or should not be collected, was charged correctly, and was listed as a separate line item on the invoice. As a result of our testing, we noted two potential errors:

- Invoice 17254 on 3/1/2018 to Gulley-Hurst Landfill – We noted that Gulley-Hurst is within the City limits and if services are performed, they should be charged a fee. Per discussion with owner Bill Killian, Gulley-Hurst reported to them that the landfill was not in the City limits. Total amount that should be charged would have been \$39.40 (10YD serviced weekly for one month or $\$.91 * 4.33 * 10$).
- Invoice 15849 on 11/30/2017 to Gulf Shores Condos – We noted that this customer should have been charged a fee as the job site was within the Corpus Christi City limits as per the Nueces County Tax assessor website. Per discussion with owner Bill Killian, the hauler proceeded with them being in Port Aransas as that was the mailing address given to them. They proceeded with the client as if the client was in Port Aransas, not Corpus Christi. That being said, the work was for post-Harvey work and the contractor ended up pulling a permit and paid MSWSSC fees on that permit per the square footage of the project, which we did not verify. Total amount that should have been charged was $\$27.30 (30YDS * \$.91)$.

The total of the potential errors noted is \$66.70. We noted that in the process narrative they use a paid invoice report to generate their monthly remittances, and as such, remit the fee based on amounts collected.

COASTAL TRAILER TRASH

In review of the self-remittance forms provided by the City, we noted that all months were submitted to the City past the due date of the 15th day following month end. We noted lateness based on the date the check was written. Additionally, as of the date of the report, we were not made aware of the months of August 2018 and September 2018 check payments being remitted to the City.

All other compliance requirements were met for the submission of the monthly remittances.

After establishing communications November 14, 2019, we attempted to gain an understanding over how the MSWSSC fee is collected and remitted on January 13, 2020. We discussed with the accountant of the hauler, Melissa Westbrook, and owner, Tom Davis Jr, and noted that the process is to list all monthly invoices, ascertain if a fee is needed, and then remit the total along with the excel backup to the City.

We also asked if they were meeting all of the documentation requirements as listed in the code of ordinances. For two of four documentation requirements, the answer was no. The yes answers included a list of customers outside of the City whose waste is taken to the City and copies of all reports filed with the comptroller of public accounts that relate to any services provided or activities conducted within the City. No documentation was verified.

For the documentation requirements that had answers of no, the response of the hauler is below:

- Do you have a list of all customers within the City or an industrial district created by the city, which includes all pertinent information – name, type of service, classification of the solid waste, etc?

As per Tom Davis, Jr., “We do not have a compiled list of customers based upon location. However, we use product codes that are delineated by location. So, we should be able to generate a list that will show customers within city limits. We only service roll off containers. No frontload or compaction is done in our operation. We service nonhazardous customers...mostly construction or remodel type customers.”

- Do you have the routes taken on a daily basis by any vehicle used to collect solid waste within the city or any vehicle that disposes of solid waste at a city owned facility that is collected from outside the City?

As per Tom Davis, Jr., “We do not have routes for our trucks and drivers as we are a roll off only type company.”

Based on the process narrative above, we selected a sample 45 invoices for testing. We tested to ensure that the fee should or should not be collected, was charged correctly, and was listed as a separate line item on the invoice. Additionally, we attempted to trace amounts to the excel listing support that is to be remitted to the City in addition to the form and payment. Of the 45 invoices selected for testing, we noted a total of 12 that should have the fee charged. As a result of our testing, we noted eight potential errors:

- Invoice 1017809 on 6/5/2017 to Rocha Construction; Invoice 1021118 on 8/1/2018 to Padre Island Property Owners; Invoice 1020423 on 4/26/2018 to Marshall Company; Invoice 1019499 on 1/12/2018 to D&D Remodeling; Invoice 1018748 on 10/27/2017 to Edgewater Homes; Invoice 1016079 on 8/6/2018 to Texas State Roofing; Invoice 1017722 on 5/10/2017 to Executive Key Condos; Invoice 1020403 on 4/25/2018 to Michael Vargas

– We noted that there was no line item with the fee in the invoice sent to the customer. We did trace the invoice to the listing sent to the City and determined the fee was remitted to the City, but not collected from the customer. Our trace was based on the date of the dump and amount of yards or tons. There was no direct link between the invoice and the listing sent to the City such as an invoice number or ticket number as the listing is prepared with the ticket numbers which are not included on the invoices sent to the client.

Of further note, we also obtained evidence that the self-hauler was also remitting the fee at the Gulley-Hurst Landfill. As such, on loads taken to the Gulley-Hurst Landfill, the company was remitting more than required as they also remitted the fee to the City in their monthly remittances.

RESULTS OF GULLEY-HURST LANDFILL TESTING

Initial contact was made on December 6, 2019. We established communications with Lee Schubert, Controller, and asked for a process narrative as well as a listing of all tickets for the period covered. For the process, Lee Schubert provided the following:

“A ticket is generated in Access for every load delivered to the landfill. In preparing the ticket, data is gathered about the origin of the load, such as the county the waste was collected and if the waste was collected in Nueces County whether the waste originated inside the city limits of Corpus Christi. Additionally, we inquire as to whether the waste hauler paid MSW City Fees with their construction or demolition permit.

If the load originated in the city limits of Corpus Christi and the waste hauler has not paid MSW City Fees on any permits, then a MSW City Fee is charged on the load at a rate of \$1.40 per cubic yard or \$10.24 per ton depending on how the load is charged.

Twice a month a schedule is prepared that lists all city fees collected during that period. All tickets paid at time of delivery by either cash, check or credit card are summarized in Access and reported to the city. For customers that have an account with Gulley-Hurst, all payments reflected in QuickBooks during the period are traced into the Invoice being paid and the City Fees charged on those invoices are reported to the city.”

Additionally, the list received of the tickets for the time period was received by customer and in PDF format. As such, we asked if we could please have the listing in excel by type of solid waste. Upon receiving in excel, we performed excel analysis to verify no significant gaps in the ticket sequence to ensure a complete listing was received. We noted a total of 358 missing tickets in the sequence we were provided. We inquired with Lee Schubert as to the missing ticket numbers and were informed that based on their investigations there were several reasons as follows: 1. The load was rejected (they cannot dispose of household waste and various other items) 2. Customer did not dump (some customers object to additional charges, sometimes it's too wet for them to get to the dump area in their vehicle, and dump trailer hydraulics can fail so they can't unload, etc.). 3. Duplicate tickets get generated for the same load, when this happens one ticket is zeroed out and noted as a duplicate of another ticket with the ticket number listed. 4. Blank tickets - occurs when icon to generate new ticket is clicked twice.

The plan was to test a sample of 100 tickets in accordance with City personnel requests and then expand as considered necessary.

Of the 100 tickets tested, we noted the following errors:

- Ticket Number 80115 to CC Disposal on September 2, 2019 – the ticket was not marked with as being from inside the Corpus City limits, however, the ticket still was charging for the MSWSSC fee. Upon discussion with Lee Schubert, this was due to an error in the database code. The fee should have been charged but the CC box was not checked.

In reviewing the tickets, we noted that later in 2018, the landfill began to also utilize a scale system as tonnage started to be seen in the invoices. However, our random sample did not include any tickets that had yet charged the rate per tonnage. We noted in the process narrative provided by Lee Schubert, the rate will be \$10.24 per ton, which agrees to the contract. We did also note during our testing of one of the self-haulers, Coastal Trailer Trash, the self-hauler was being charged a fee at \$0.91 per cubic yard, however, this was the incorrect rate and the self-hauler was self-remitting and should not have been charged a fee.

Additionally, as per the City request, we performed further analytical procedures using the excel listing of tickets. We analyzed our results and of the 100 tickets selected 71% were from within Nueces County and 29% were from outside of Nueces County. Of the 71% from within Nueces County, 63% were from outside the City of Corpus City Limits and 37% were from inside the City of Corpus City Limits. Of further note, we analyzed those that pay cash versus those on account or pay with a debit/credit card and noted the following: From those that were from outside of the city limits, approximately 50% were paying with Cash. Therefore, it is noteworthy that some individuals may or may not be accurately reporting whether or not they are from within the City limits. However, no definitive answer is available, as the only process in place is to inquire with the customer.

Finally, we inquired about obtaining a report that would list all tickets in the period October 1, 2015 through September 30, 2018 and include a column for ICL and OCL. We had planned to run analytics on this excel sheet to identify potential tickets that should have a fee charged. However, we were informed that the client system could not produce such a report. Therefore we did not perform this task.

During our agreed upon procedures, we were notified by the City of Corpus Christi that because Gulley-Hurst Landfill is not a City owned landfill, they are required to charge a higher MSWCC rate than the City's rate per cubic yard and tonnage to their customers. Through our communications with Gulley-Hurst, they indicated that they were utilizing a \$1.40 cubic yard and \$10.42 per ton MSWCC rate at their landfill, which is the same rate the City charges customers who utilize City owned landfills. It is the City's position that Gulley-Hurst should be charging MSWCC rates in compliance with Chapter 21-47 of the City's Code of Ordinances, which stipulates a higher MSWCC rate for non-City landfill.

RECOMMENDATIONS

We would make the following recommendations to the City:

- **Begin charging the monthly late fees and interest charges for late payers.**
- **Offer an additional slight discount if the hauler for hire utilizes an efficient system that requires minimal maintenance outside of inputs as this could lead to less errors by the haulers.**
- **There are no requirements in the Code of Ordinances for those who do not self-remit to keep any certain records. However, given the lack of overall responses from the self-haulers, it may be worth adding some compliance whereby they keep all of their tickets, which are traceable to invoices for possible selection for testing for accuracy of reporting the jobsite location.**
- **Require landfill operators to have the capability to provide reports that would provide some representation that a ticket was for an ICL or OCL jobsite.**
- **It was suggested by some self-haulers involved in our agreed upon procedures project that the City should hold a class on the requirements. This might eliminate some of the confusion surrounding the documentation requirements and what was exactly expected.**
- **Amend the disposal contract between the City and the Gulley-Hurst Landfill to include language that brings Gulley-Hurst into compliance with the City's Code of Ordinances.**