Audits

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CALIFORNIA INTEGRATED WASTE MANAGEMENT BOARD

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September 15, 2009

Illaf Hall
Stanislaus County Fink Road Landfill
4000 Fink Road
Crows Landing, CA 95313

RE: FINAL AUDIT REPORT – STANISLAUS COUNTY FINK ROAD LANDFILL CEWID 102629

Dear Ms. Hall:

Enclosed is the final audit report of Stanislaus County Fink Road Landfill regarding the Covered Electronic Waste Collection Program. The audit was planned and performed to determine conformance with the regulations resulting from the Electronic Waste Recycling Act of 2003. The period of review for this audit was January 1, 2007 through December 31, 2007.

The audit disclosed the following finding:

1. Estimated Weights Not Listed on Collection Logs.

The response by Stanislaus County Fink Road Landfill, dated July 23, 2009, to the draft audit report has been included in this final report, along with our evaluation of the response.

The response addressed your corrective action for the above finding.

A copy of this letter is being forwarded to the E-Waste Program for information and any necessary action, if required.

INTEGRATED WASTE MANAGEMENT BOARD

(over)

ORIGINAL PRINTED ON 100 % POST-CONSUMER CONTENT, PROCESSED CHLORINE FREE PAPER

If you have any questions regarding this report, please contact Gladys Onejeme, Staff Services Management Auditor, at (916) 324-6892 or gonejeme@ciwmb.ca.gov

Sincerely,

Susan R. Villa, Branch Manager
Fiscal Services Branch
Administration and Finance Division

Enclosure

cc: Jeff Hunts, Manager, E-Waste Branch, CIWMB
Gladys Onejeme, Auditor, Audits and Evaluations Unit, CIWMB
CIWMB Audits and Evaluations Unit File

AN ELECTRONIC-WASTE AUDIT

Stanislaus Count Fink Road Landfill

E-Waste Recovery and Recycling Fund

Final Audit Report

Recycler Payment Claim: California Electronic Asset Recovery

For the Period January 1, 2007 through December 31, 2007

Prepared By:
California Integrated Waste Management Board
Audits and Evaluations Unit

September 2009

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OBJECTIVE, SCOPE, AND METHODOLOGY

We conducted the audit to determine whether Stanislaus County Fink Road Landfill complied with CEW reporting, recordkeeping, and payment requirements, as specified by the California Public Resources Code, Section 42460, et seq., and the California Code of Regulations (CCR), Title 14, Chapter 8.2.

The audit scope included, but was not limited to, an evaluation of the integrity of electronic waste recycling claims submitted to the CIWMB for payment, and an assessment of operational and regulatory compliance by the collector.

The audit was conducted in accordance with Government Auditing Standards. The standards require that we plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

CONCLUSION

The following audit finding was identified:

FINDING 1 - Estimated Weights Not Listed on Collection Logs

Stanislaus County Fink Road Landfill did not put the estimated weight on the collection and source anonymous logs.

Title 14, CCR, Section 18660.20(j)(1)(A) states, "For each collection activity or event that results in CEW transferred to the approved collector, a brief written description of the collection activity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and a estimate of the weight of CEW collected."

RECOMMENDATION:

The Stanislaus County Fink Road Landfill should list the estimated weights on the collection logs.

RESTRICTED USE

This report is intended for the information and use of the CIWMB and Stanislaus County Fink Road Landfill management. However, this report is a matter of public record and distribution is not limited.

Audit Report
Stanislaus County Fink Road Landfill (CEWID 102629)
Period Audited: January 1, 2007 through December 31, 2007

Audit Start Date	May 5, 2009
Physical Address:	4000 Fink Road Crows Landing, CA 95313
Contact Person:	Illaf Hall
Phone Number:	(209) 837- 4814
E-Mail Address:	ihall@enres.org
Auditor:	Gladys Onejeme

SUMMARY

The California Integrated Waste Management Board (CIWMB) processed and paid a claim, in the amount of $223,357.97, submitted by California Electronic Asset Recovery (CEAR) (an e-waste recycler). Stanislaus County Fink Road Landfill (an e-waste collector) provided covered electronic waste (CEW), in the amount of $1,900.00, to CEAR Recyclers for payment. The payments issued by the CIWMB are funded by the E-Waste Recovery and Recycling Fund.

Audits and Evaluations Unit auditor Gladys Onejeme reviewed records related to the appropriateness of expenditures of state recovery and recycling funds, for the period of January 1, 2007 through December 31, 2007.

BACKGROUND

Stanislaus County Fink Road Landfill has one facility that collects e-waste located at 4000 Fink Road, Crows Landing, CA 95313. E-waste is accepted free of charge to the residents of Stanislaus County. Businesses and residents living within Stanislaus County drive into Fink Road Landfill and drop off their e-waste.

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Stanislaus County
Striving to be the Best

DEPARTMENT OF ENVIRONMENTAL RESOURCES

3800 Cornucopia Way, Suite C, Modesto, CA 95358-9492
Phone: 209.525.6700 Fax: 209.525.6774

July 23, 2009

To: CIWMB
Attn: Glays Onejeme
P O Box 4025
Sacramento, CA 95313

From: Fink Road Landfill
Ilif Hall

Subject: Respose to recommendations to Draft Audit Report – Stanislaus County Fink Road Landfill (CEIWD 102629)

1. In response to the Criteria: Stanislaus County Fink Road Landfill is not in compliance with Title 14 CCR Section 18660.20 9 (j) (1) (A), which states " For each collection activity or event that results in CEW transferred to the approved collector, a brief written description of the collection activity or event, including the type of California sources targeted for collection, the date and location the activity or event occurred, the number of CEW collected, and an estimate of the weight of CEW collected."

2. The Recommendation was: Stanislaus County Fink Road Landfill needs to start listing the estimated weights on the Collections Logs.

3. This was corrected and implemented the same day of inspection and continues to be incorporated into our daily duties.

Sincerely,

Ilif Hall
Accounting Technician

tanislaus County
Striving to be the Best

DEPARTMENT OF ENVIRONMENTAL RESOURCES

3800 Cornucopia Way, Suite C, Modesto, CA 95358-9492
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Sincerely,

Ilif Hall
Accounting Technician

Approved Collector (Organization) Name:	CEW ID #	Primary Contact Name:	Telephone #
Stanislaus County Fink Road Landfill	102629	Ron Grider	(209) 837-4800

Approved Collector Address (street, city, & zip)	Location of Collection Event (if different from the Collector's Address):
4000 Fink Road Crows Landing, CA. 95313	

Date	Material Received From Consumer			Material Received					
	Name and Address of Source of Material:	Type of Consumer	Describe Sources of CEW's if Received from Other Collectors	CRT's		Other CEW's		Other Electronic Devices	
				Weight	Units	Weight	Units	Weight	Units
8/17/09	Name: Ray Smith 18624 Crowslanding RD Address: Crowslanding 95313	R	TVM	10	1				
8/17/09	Name: David Galloway 20564 Sarazen Ln Address: Patterson	R	TVM	18	1				
8/18/09	Name: Dwight Mattabir 3125 Fraitis RD Address: Newman	R	Monitor ~~TVM~~	10	1				
8/19/09	Name: Lorenzo Draina PO Box 1216 Address: Patterson Ca 95363	R	TVM	15	1				
8/19/09	Name: Reed Stevison 3525 N Wainwright Rd Address: Stevison 95374	R	TVM	50	1				
8/21/09	Name: David Valverete 1165 Bluehorn Dr Address: Patterson 95363	R	Monitor	10	1				
8/21/09	Name: Jesse Rosas 631 Vanff Address: Newman	R	Monitor	15	1				
8/2/09	Name: Jose Lopez 457 Darfino CT Address: Patterson 95356	R	TVM TVM TVM TVM	20 20 20 20	1 1 1 1				
8/21/09	Name: Jose Lopez 457 Darfino CT Address: Patterson	R	Monitor	15	1				
8/22/09	Name: Linda Young 1232 Inno Av Address: Modesto 95358	R	TVC	75	1				
			Totals						

Approved Collector (Organization) Name:	CEW ID #	Primary Contact Name:	Telephone #
Stanislaus County Fink Road Landfill	102629	Ron Grider	(209) 837-4800

Approved Collector Address (street, city, & zip)	Location of Collection Event (if different from the Collector's Address):
4000 Fink Road Crows Landing, CA. 95313	

Date	Material Received From Consumer			Material Received					
	Name and Address of Source of Material:	Type of Consumer	Describe Sources of CEW's if Received from Other Collectors	CRT's		Other CEW's		Other Electronic Devices	
				Weight	Units	Weight	Units	Weight	Units
7/25/09	Name: Rudy Alvarez Address: 555 E. 10th St. Ceres, CA. 95328	R	TVC	100	1				
7/24/09	Name: Thomas Villion Address: 122 Plover Patterson Ca 95363	R	TVC	100	1				
7/30/09	Name: Bill Adam Address: 1437 Mariposa Newman 95360	R	TVC	100	1				
8/15/09	Name: Joseph Teixeira Address: 2905 Crowell Rd. Turlock, CA.	R	TVC	30	1				
8/16/09	Name: Chris Tokunaga Address: 1981 Carlton Dr. Turlock	R	TVC	40	1				
8/21/09	Name: Jose Lopez Address: 457 Dorfmann Ct Patterson 95363	R	TVC	50	1				
	Name: Address:								
	Name: Address:								
	Name: Address:								
	Name: Address:								
			Totals						

EVALUATION OF RESPONSE TO AUDIT REPORT

During the course of the audit, the following finding was noted:

FINDING 1 - Estimated Weights Not Listed on Collection Logs

The auditor informed Stanislaus County Fink Road Landfill that the estimated weights of CEW collected were not listed on the collection logs.

The response from the Stanislaus County Fink Road Landfill indicated that the collection logs were corrected with the listing of estimated weights. In addition, the corrected collection logs were provided to the auditor as proof of corrective action. Accordingly, the finding was resolved.