

September 17, 2026

Eugene McKinnie, Director  
DeKalb County Solid Waste Management Department  
3720 Leroy Scott Drive, Decatur, GA

**RE: Follow-up Report on the Status of Audit of the County's Recycling Process, Audit Report No. 2023-181-PW.**

Dear Director McKinnie,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A - Independent Internal Audit (I), the Office of Independent Internal Audit (OIIA) has completed a follow-up of the audit noted above. I have attached OIIA's report on the status of management actions taken to address the findings contained in the referenced audit report. The conclusions in this follow-up report are limited to the status of the implementation and not the effectiveness of the completed action plans, which may be assessed in a future audit.

**Status of Audit Findings**

Based on our review of management's responses to the audit findings, Finding 1 remains open because, although management provided a cost-benefit study to determine the **net cost/benefit of delivering already separated commercial cardboard to the vendor**, the analysis does not consider processes that are already in place and would not require additional funds.

Current processes already include collecting commercial cardboard separately, delivering it to the Central Transfer Station, and weighing the cardboard. The analysis required for this recommendation is for any additional costs to transport the commercial cardboard to the vendor separately, so that the County could benefit from the contract clause that reduces recycling expenses when commercial cardboard is delivered to the vendor separately. Currently, the cardboard is commingled with other recyclables before being delivered to the vendor. Based on management's response on 5/7/26, there does not appear to be any justification for purchasing six (6) additional trucks to deliver commercial cardboard separately to the vendor, or for the additional 751 containers.

OIIA conducted a meeting with the County's Director of Solid Waste Management to discuss the open finding. The Director agreed that the response was inaccurate and needed to be revised. The Director committed to developing a new estimate to transport the cardboard from the transfer station to the vendor, to take advantage of the financial incentive stipulated in the contract for delivering cardboard to them separately. OIIA will request that the Director provide their revised response during our next follow-up audit.

Management has provided adequate updates and support for the implementation of recommendations for Findings 2 through 6; hence, these findings were evaluated as closed. See Figure 1 below:

**Figure 1 - Status of Management Action Plans**

| Finding No. | Report Finding                                                                                                                                                  | Status of Management Action Plans – May 2026 |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| 1           | <b>Terms of Recycling Vendor Contract That Provide Potential Revenue and Cost Savings Were Not Utilized.</b>                                                    | Open                                         |
| 2           | The Vendor Contract was Not Finalized in a timely manner, Resulting in Extra Financial Costs to the County.                                                     | Closed                                       |
| 3           | Improvement Needed in Controls for Effective Review and Verification of Vendor Invoices.                                                                        | Closed                                       |
| 4           | Vendor's Materials Composition Audit Revealed a 38% Contamination Rate in Recycling Material Collected by the County from Residential and Commercial Customers. | Closed                                       |
| 5           | Responses from Sanitation Staff and Residential Customers Indicate a Need to Enhance Commingling Prevention and Detection Controls.                             | Closed                                       |
| 6           | Opportunities Exist to Further Strengthen County Residents' Awareness of Recycling Requirements and Best Practices.                                             | Closed                                       |

Please contact me if you require additional information.

Regards,

*Lavois Campbell*

**Lavois Campbell, CIA, CISA, CFE, CGA-CPA**

Chief Audit Executive

**Attachment:** Audit Findings Status Update Form

cc. Lorraine Cochran-Johnson, Chief Executive Officer  
 Zachary L. Williams, Chief Operating Officer/Executive Assistant  
 Robert Patrick, Board of Commissioners District 1  
 Michelle Long Spears, Board of Commissioners, District 2  
 Nicole Massiah, Board of Commissioners District 3  
 Chakira Johnson, Board of Commissioners District 4  
 Mereda Davis Johnson, Board of Commissioners District 5  
 Ted Terry, Board of Commissioners, District 6  
 LaDena Bolton, Board of Commissioners, District 7  
 Tanja Christine Boyd Witherspoon Chairperson, Audit Oversight Committee  
 Michael Lopata, Vice Chairperson, Audit Oversight Committee  
 Adrienne McMillion Member of Audit Oversight Committee  
 Petrina Bloodworth- Member of Audit Oversight Committee  
 Lisa Earls, Member of Audit Oversight Committee  
 Leah Davis, CEO's Chief of Staff

### Audit Findings Status Update Form

| Status Date                                           |          | Report #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Report Title                        |                                                                                |
|-------------------------------------------------------|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------|
| 5/15/26                                               |          | IA-2023-181-PW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Audit of County Recycling Processes |                                                                                |
| Contact Person                                        |          | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Phone No.                           | Email Address                                                                  |
| Eugene McKinnie                                       |          | Director of Solid Waste Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                     | <a href="mailto:emckinnie@dekalbcountyga.gov">emckinnie@dekalbcountyga.gov</a> |
| Activity                                              |          | Accountability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                     | Schedule                                                                       |
| Sanitation Recycling                                  |          | Responsible Area                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Repeat Finding                      | Anticipated Completion Date/Date Adjustments will be made                      |
|                                                       |          | PWC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | No                                  | N/A                                                                            |
| Finding                                               |          | Finding Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                     |                                                                                |
| No.                                                   | 1        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                                                                |
| Date                                                  | 11/22/24 |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                                                                |
| Finding                                               |          | <b>Terms of Recycling Vendor Contract That Provide Potential Revenue and Cost Savings Were Not Utilized.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| OIIA's Recommendations                                |          | <p>We recommend that Sanitation management do the following:</p> <ol style="list-style-type: none"> <li>Conduct a formal cost-benefit study to determine the net cost/benefit of delivering already separated commercial cardboard to the vendor. As part of the study, management and/or an external consultant should determine the net financial benefit, considering: <ul style="list-style-type: none"> <li>Potential revenues from the sale of already separated cardboard and the reduced charges resulting from a reduction in the weight of single-stream recyclable material delivered to the vendor.</li> <li>Associated operational costs that Sanitation would incur by delivering the already separated cardboard to the vendor from CTS.</li> </ul> </li> <li>Implement procedures requiring Sanitation trucks carrying commercial cardboard to deliver their load directly to the vendor for processing where routes are geographically efficient and close to the vendor recycling plant.</li> </ol> |                                     |                                                                                |
| Management Initial Response to OIIA's Recommendations |          | <p>The Sanitation Division will review the current recycling contract to identify any previous unrealized revenue from not delivering commercial cardboard separately. Further, the Division will conduct an internal review aimed at identifying the net cost/benefit of a direct cardboard hauling arrangement with Pratt. The review will include the cost for purchasing trucks, hiring drivers, creating a new collection route, creating a sort-separation process for businesses, and purchasing/providing cardboard containers for businesses.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |

## Management's Status Update 5/7/2026

Based on the current contractual agreement with Pratt, the Sanitation Division determined that there is no financial benefit to implement a direct hauling cardboard program. An analysis was conducted using 2024 recycling stream data, and the approximate costs related to purchasing trucks, staffing, and new containers. More specifically, the parameters below were used in the analysis. The associated available reference documents are attached, and an explanation is provided below.

1. 2024 monthly recycled tonnage – monthly tonnage reports are attached.
2. Monthly composition of OCC in recycling stream – monthly reports of percentage composition of recycling stream are attached.
3. Monthly OCC value per ton – monthly composite market value of recycling stream and OCC cost are attached.
4. Truck cost – a lumpsum cost of \$400,000 per truck was used for the cost estimation. It was also estimated that an additional six collection trucks will be needed for direct OCC hauling. A recent quote (attached) showed the cost of a commercial front-end loader as \$565,678, which is approximately \$165,000 more than the cost initially used for estimation.
5. Container cost – a lumpsum estimate of \$1,100 per container cost for 751 commercial accounts was used for the cost estimation.
6. Operational and maintenance truck costs – a lumpsum estimate of an annual operation and maintenance cost of Sanitation's fleet of \$60,000 was used.
7. Employee cost – it was estimated that six drivers (average cost to Sanitation of \$75,000 per driver) and one supervisor (average cost to Sanitation of \$85,000 per supervisor) would be needed for direct OCC hauling.

### For OIIA Use Only

## Status Update

Based on management's status update (above), OIIA considers the finding to be **OPEN**. Management provided a cost analysis that does not consider processes that are already in place and would not require additional funds. Current processes already include collecting commercial cardboard separately, delivering it to the Central Transfer Station, and weighing the cardboard. The analysis that is required for this recommendation is for any additional costs to transport the commercial cardboard to the vendor separately so that the County could benefit from the contract clause that reduces recycling expenses when commercial cardboard is delivered to the vendor separately. Currently, the cardboard is being comingled with other recyclables before it is delivered to the vendor. Based on management's response on 5/7/26, there does not appear to be any justification for purchasing six(6) additional trucks for delivering commercial cardboard separately to the vendor or for the additional 751 containers.

OIIA conducted a meeting with the County's Director of Solid Waste Management to discuss the open finding. The Director, who **did not** provide the status update shown above, agreed that the response was inaccurate and needed to be revised. The Director committed to developing a new estimate to transport the cardboard from the transfer station to the vendor to facilitate taking advantage of the financial incentive stipulated in the contract for delivering cardboard to them separately. OIIA will request that the Director provide their revised response during

X

Open

Management/Agency Assumes Risk

Partially Complete

Complete Pending Verification by OIIA

Closed

| Audit Findings Status Update Form                     |                                       |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
|-------------------------------------------------------|---------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------|
| Status Date                                           |                                       | Report #                                                                                                                                                                                                                                                                                                                                                                                                  | Report Title                        |                                                                                |
| 5/15/26                                               |                                       | IA-2023-181-PW                                                                                                                                                                                                                                                                                                                                                                                            | Audit of County Recycling Processes |                                                                                |
| Contact Person                                        |                                       | Title                                                                                                                                                                                                                                                                                                                                                                                                     | Phone No.                           | Email Address                                                                  |
| Eugene McKinnie                                       |                                       | Director of Solid Waste Management                                                                                                                                                                                                                                                                                                                                                                        |                                     | <a href="mailto:emckinnie@dekalbcountyga.gov">emckinnie@dekalbcountyga.gov</a> |
| Activity                                              |                                       | Accountability                                                                                                                                                                                                                                                                                                                                                                                            | Schedule                            |                                                                                |
| Sanitation Recycling                                  |                                       | Responsible Area                                                                                                                                                                                                                                                                                                                                                                                          | Repeat Finding                      | Anticipated Completion Date/Date Adjustments will be made                      |
|                                                       |                                       | PWC                                                                                                                                                                                                                                                                                                                                                                                                       | No                                  | N/A                                                                            |
| Finding                                               |                                       | Finding Detail                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| No.                                                   | 2                                     |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| Date                                                  | 11/20/24                              |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| Finding                                               |                                       | The Vendor Contract was Not Finalized in a Timely Manner, Resulting in Extra Financial Costs to the County.                                                                                                                                                                                                                                                                                               |                                     |                                                                                |
| OIIA's Recommendations                                |                                       | We recommend that Sanitation management collaborate with the Purchasing and Contracting Department to administer the next recycling contract sufficiently in advance of its expiration date to ensure that the next contract is finalized before the prior contract expires.                                                                                                                              |                                     |                                                                                |
| Management Initial Response to OIIA's Recommendations |                                       | Recycling contract # 2000131 with Pratt Recycling is current. A contract extension was approved on October 8, 2024, until October 31, 2025. The Sanitation Division will collaborate with the Purchasing and Contracting Department to ensure that future recycling contract bidding processes are timely and efficient, and new contracts are finalized and executed prior to the old contract expiring. |                                     |                                                                                |
| Management's Status Update<br>5/7/2026                |                                       | The Sanitation Division has renewed the contract with Pratt until October 31, 2026 and is committed to a timely and efficient process for future contract bid and renewal processes.                                                                                                                                                                                                                      |                                     |                                                                                |
| For OIIA Use Only                                     |                                       |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| Status Update                                         |                                       | Management of Sanitation Division provided status updates and responded to follow-up questions. Based on verification of management's update the finding is closed.                                                                                                                                                                                                                                       |                                     |                                                                                |
| <input type="checkbox"/>                              | Open                                  |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input type="checkbox"/>                              | Management/Agency Assumes Risk        |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input type="checkbox"/>                              | Partially Complete                    |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input type="checkbox"/>                              | Complete Pending Verification by OIIA |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input checked="" type="checkbox"/>                   | Closed                                |                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |

### Audit Findings Status Update Form

| Status Date                                             |                                       | Report #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Report Title                        |                                                                                |
|---------------------------------------------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------|
| 5/15/26                                                 |                                       | IA-2023-181-PW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Audit of County Recycling Processes |                                                                                |
| Contact Person                                          |                                       | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Phone No.                           | Email Address                                                                  |
| Eugene McKinnie                                         |                                       | Director of Solid Waste Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                     | <a href="mailto:emckinnie@dekalbcountyga.gov">emckinnie@dekalbcountyga.gov</a> |
| Activity                                                |                                       | Accountability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     | Schedule                                                                       |
| Sanitation Recycling                                    |                                       | Responsible Area                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Repeat Finding                      | Anticipated Completion Date/Date Adjustments will be made                      |
|                                                         |                                       | PWC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | No                                  | N/A                                                                            |
| Finding                                                 |                                       | Finding Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                     |                                                                                |
| No.                                                     | 3                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| Date                                                    | 11/20/24                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| Finding                                                 |                                       | <b>Improvement Needed in Controls for Effective Review and Verification of Vendor Invoices.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| OIIA's Recommendations                                  |                                       | <p>We recommend that Sanitation management:</p> <ol style="list-style-type: none"> <li>1. Ensure all outgoing truck weights per County's scales are consistently entered into the County's scale system. Management should implement procedures to connect the outgoing scales to the County's scale system so that the net weights are automatically recorded in the scale system when the trucks are weighed.</li> <li>2. Document monthly reconciliations of vendor weights to Sanitation's outgoing weights. Investigate all significant variances and document investigation steps and resolutions.</li> <li>3. Implement procedures to help ensure scale house operators specify the type of contents being weighed. The type "none" or "-1" option should not be used.</li> </ol>                                   |                                     |                                                                                |
| Management's Initial Response to OIIA's Recommendations |                                       | <p>Standard operating procedures are in place to ensure proper internal controls that facilitate accurate documentation and reconciliation of weights and invoice billing. Procedures include:</p> <ul style="list-style-type: none"> <li>• All incoming trucks to the transfer station identify the load type, i.e., recycling, garbage, etc.</li> <li>• Every truck weight and type of material is documented, maintained, and tracked on a spreadsheet.</li> <li>• Weight tickets from Pratt Recycling are submitted by every driver to the scale house operator.</li> <li>• Weight tickets are reconciled at the end of each month against the monthly report and invoice from Pratt.</li> <li>• Should there be variances in weight statistics, an investigation will be conducted and the issue resolved.</li> </ul> |                                     |                                                                                |
| Management's Status Update<br>5/7/2026                  |                                       | As presented earlier, the Sanitation Division has implemented internal controls, accurate weight documentation and reconciliation, and accurate invoicing procedures. The transfer station superintendent performs monthly weight ticket reconciliations.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                                                                                |
| For OIIA Use Only                                       |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| Status Update                                           |                                       | Management of Sanitation Division provided status update and responded to follow-up questions. Based on management's update the finding is closed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                     |                                                                                |
| <input type="checkbox"/>                                | Open                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| <input type="checkbox"/>                                | Management/Agency Assumes Risk        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| <input type="checkbox"/>                                | Partially Complete                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| <input type="checkbox"/>                                | Complete Pending Verification by OIIA |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| <input checked="" type="checkbox"/>                     | Closed                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |

### Audit Findings Status Update Form

| Status Date                                             |                                       | Report #                                                                                                                                                                                                                                                                                                                                 | Report Title                        |                                                                                |
|---------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------|
| 5/15/26                                                 |                                       | IA-2023-181-PW                                                                                                                                                                                                                                                                                                                           | Audit of County Recycling Processes |                                                                                |
| Contact Person                                          |                                       | Title                                                                                                                                                                                                                                                                                                                                    | Phone No.                           | Email Address                                                                  |
| Eugene McKinnie                                         |                                       | Director of Solid Waste Management                                                                                                                                                                                                                                                                                                       |                                     | <a href="mailto:emckinnie@dekalbcountyga.gov">emckinnie@dekalbcountyga.gov</a> |
| Activity                                                |                                       | Accountability                                                                                                                                                                                                                                                                                                                           |                                     | Schedule                                                                       |
| Sanitation Recycling                                    |                                       | Responsible Area                                                                                                                                                                                                                                                                                                                         | Repeat Finding                      | Anticipated Completion Date/Date<br>Adjustments will be made                   |
|                                                         |                                       | PWC                                                                                                                                                                                                                                                                                                                                      | No                                  | N/A                                                                            |
| Finding                                                 |                                       | Finding Detail                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| No.                                                     | 4                                     |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| Date                                                    | 11/20/24                              |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| Finding                                                 |                                       | Vendor's Materials Composition Audit Revealed a 38% Contamination Rate in Recycling Material Collected by the County from Residential and Commercial Customers.                                                                                                                                                                          |                                     |                                                                                |
| OIIA's Recommendations                                  |                                       | <p>We recommend that Sanitation management:</p> <ol style="list-style-type: none"> <li>1. Address the recommendations noted in Findings 5, 6.</li> <li>2. Ensure at least one County employee or an independent third-party person is present to observe and verify the quarterly composition audits conducted by the vendor.</li> </ol> |                                     |                                                                                |
| Management's Initial Response to OIIA's Recommendations |                                       | Effective January 2025, the Sanitation Division is committed to participating in monthly audits at the Pratt facility. The Division's representative will be instrumental in observing the quarterly recycling composition audits per the contract's requirement.                                                                        |                                     |                                                                                |
| Management's Status Update<br>5/7/2026                  |                                       | The transfer station superintendent coordinates with Pratt's facility manager to be present during the quarterly audits performed at Pratt's facility.                                                                                                                                                                                   |                                     |                                                                                |
| For OIIA Use Only                                       |                                       |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| Status Update                                           |                                       | Management of Sanitation Division provided status update and responded to follow-up questions. Based on management's update the finding is closed.                                                                                                                                                                                       |                                     |                                                                                |
| <input type="checkbox"/>                                | Open                                  |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| <input type="checkbox"/>                                | Management/Agency Assumes Risk        |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| <input type="checkbox"/>                                | Partially Complete                    |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| <input type="checkbox"/>                                | Complete Pending Verification by OIIA |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |
| <input checked="" type="checkbox"/>                     | Closed                                |                                                                                                                                                                                                                                                                                                                                          |                                     |                                                                                |

| Audit Findings Status Update Form                     |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
|-------------------------------------------------------|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------|
| Status Date                                           |                                       | Report #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Report Title                        |                                                                                |
| 5/15/26                                               |                                       | IA-2023-181-PW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Audit of County Recycling Processes |                                                                                |
| Contact Person                                        |                                       | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Phone No.                           | Email Address                                                                  |
| Eugene McKinnie                                       |                                       | Director of Solid Waste Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     | <a href="mailto:emckinnie@dekalbcountyga.gov">emckinnie@dekalbcountyga.gov</a> |
| Activity                                              |                                       | Accountability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     | Schedule                                                                       |
| Sanitation Recycling                                  |                                       | Responsible Area                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Repeat Finding                      | Anticipated Completion Date/Date Adjustments will be made                      |
|                                                       |                                       | PWC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | No                                  | N/A                                                                            |
| Finding                                               |                                       | Finding Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                                                                |
| No.                                                   | 5                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| Date                                                  | 11/22/24                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| Finding                                               |                                       | <b>Responses from Sanitation Staff and Residential Customers Indicate a Need to Enhance Commingling Prevention and Detection Controls</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| OIIA's Recommendations                                |                                       | <p>We recommend that Sanitation management implement additional controls to detect and deter commingling. The following are some examples for management to consider if they are deemed cost effective for the county:</p> <ol style="list-style-type: none"> <li>1. Installing additional cameras on recycling trucks can help monitor the behavior of sanitation crews and ensure that recyclables and non-recyclables are properly sorted at the curb. Some systems provide real-time footage, allowing supervisors to spot potential co-mingling issues as they happen.</li> <li>2. Equipping trucks with sensors or smart systems that detect the weight or type of material in bins. This technology can signal whether a bin contains contaminants, helping crews or supervisors identify noncompliance.</li> <li>3. Empowering residents to report suspected co-mingling incidents through public apps, hotlines, or online incident reporting form on the County website. This adds a layer of oversight and encourages both residents and</li> </ol>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                     |                                                                                |
| Management Initial Response to OIIA's Recommendations |                                       | <p>The Sanitation Division is committed to ensuring all stakeholders are fully vested in the recycling program, and DeKalb maintains its ranking as one of the most "green" counties in the southeast region. Further, the Division remains committed to investing time and effort (based on resource availability) toward ensuring our shared goal of a sustainable DeKalb. The following will assist with ensuring a sustained focus on recycling education:</p> <ul style="list-style-type: none"> <li>• Enhance the Division's website, social media platform, and other online recycling education resources.</li> <li>• Elevate the Division's recycling outreach education as resources allow.</li> <li>• Encourage residents to report instances of commingling observed within their communities.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                     |                                                                                |
| Management's Status Update<br>5/7/2026                |                                       | <p>Based on Pratt Industry Inc.'s 2025 recycling program changes, our communications materials and online messaging have been updated, including the collection procedures brochure, single-stream recycling program flyer, decals placed on recycling roll carts, and social media messaging. Attached are the recycling flyer and roll cart decal.</p> <p>We have several ongoing community partnerships aimed at increased recycling participation and awareness. Three notable examples are:</p> <ul style="list-style-type: none"> <li>• An ongoing city of Stone Mountain Ambassador Program initiative, which provides appointed neighborhood ambassadors with the education and resources needed to increase recycling in their communities. Their successes and challenges are shared during Ambassador Program meetings.</li> <li>• Discussions with the city of Lithonia to launch biannual Sanitation Days, beginning summer 2026. These events will provide opportunities for residents to join the recycling program on-site, receive recycling education materials, and become neighborhood recycling ambassadors.</li> <li>• An ongoing partnership with the Dunwoody Sustainability Committee to increase recycling awareness and participation. Our collaboration includes their team informing us about obsolete/outdated recycling information from Google online searches. Once received, the county's Department of Innovation &amp; Technology removes the information from the county's server, and it is subsequently removed from Google's cached index.</li> </ul> <p>As presented earlier, while technological advances, such as cameras, sensors, smart systems, etc., can be instrumental in detecting and deterring commingling, the cost involved in the implementation of such resources will be significant and cannot be supported by the Division's budget. Residents successfully report instances of commingling through direct email and calls to our Division. However, residents have historically used other channels, i.e., their county commissioners, our social media platform (X), their city government communications channels, and their homeowners' associations, etc., to report instances of commingling. Complaints received are immediately shared with (and addressed by) the respective collection lot.</p> |                                     |                                                                                |
| For OIIA Use Only                                     |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| Status Update                                         |                                       | Management of Sanitation Division provided status update and responded to follow-up questions. Based on management's update the finding is closed.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                     |                                                                                |
| <input type="checkbox"/>                              | Open                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| <input type="checkbox"/>                              | Management/Agency Assumes Risk        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| <input type="checkbox"/>                              | Partially Complete                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| <input type="checkbox"/>                              | Complete Pending Verification by OIIA |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |
| <input checked="" type="checkbox"/>                   | Closed                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |                                     |                                                                                |

| Audit Findings Status Update Form                     |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
|-------------------------------------------------------|---------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------|
| Status Date                                           |                                       | Report #                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Report Title                        |                                                                                |
| 5/15/26                                               |                                       | IA-2023-181-PW                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Audit of County Recycling Processes |                                                                                |
| Contact Person                                        |                                       | Title                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Phone No.                           | Email Address                                                                  |
| Eugene McKinnie                                       |                                       | Director of Solid Waste Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                                     | <a href="mailto:emckinnie@dekalbcountyga.gov">emckinnie@dekalbcountyga.gov</a> |
| Activity                                              |                                       | Accountability                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Schedule                            |                                                                                |
| Sanitation Recycling                                  |                                       | Responsible Area                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Repeat Finding                      | Anticipated Completion Date/Date Adjustments will be                           |
|                                                       |                                       | PWC                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | No                                  | N/A                                                                            |
| Finding                                               |                                       | Finding Detail                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                     |                                                                                |
| No.                                                   | 6                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| Date                                                  | 11/22/24                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| Finding                                               |                                       | <b>Opportunities Exist to Further Strengthen County Residents' Awareness of Recycling Requirements and Best Practices.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                     |                                                                                |
| OIIA's Recommendations                                |                                       | <p>To further enhance education and awareness around recycling, procedures should be implemented to strengthen residents' awareness and compliance. The County should consider the residents' recommendations in Figure 12 of the report. Also, consider implementing the following additional activities:</p> <ol style="list-style-type: none"> <li>1. Conduct Targeted Outreach to High-Contamination Areas: Use data (including OIIA survey results) to identify areas with high resident contamination rates and focus targeted educational efforts in these communities. This could include door-to-door information distribution, special workshops, or direct mail campaigns with tips and guidelines.</li> <li>2. Revise the recycling registration process on the website to allow the registration forms to be submitted directly from the website without having to be downloaded and emailed separately.</li> <li>3. Establish a regular frequency for disseminating information (monthly or quarterly) through various delivery mediums and conduct periodic surveys (e.g., sending flyers through US mail, texts, or emails with a QR code or link to the feedback form on the County website). Other ideas for management to consider only if feasible:</li> <li>4. Establish incentive programs, such as rebates or reductions in solid waste collection taxes or fines for residents with repeated noncompliance.</li> <li>5. Establish a chatbot service where residents can quickly get answers to their recycling-related questions, find recycling glass drop-off locations, and receive information on County recycling efforts, such as tons recycled for the year to date.</li> <li>6. Recycling competitions —Introduce community-wide recycling challenges in which neighborhoods compete to reduce contamination or increase recycling rates. Offer incentives such as recognition, awards, or discounts on Sanitation services for top-performing communities.</li> </ol>                                                                                                                                    |                                     |                                                                                |
| Management Initial Response to OIIA's Recommendations |                                       | <p>Recycling program awareness and engagement remains one of the Division's top priorities. Various opportunities exist for the Division to further strengthen the residential recycling program's best practices.</p> <p>With the addition of two public outreach employees within the Beautification Unit, who will work in partnership with the Sanitation Division Communications team, the Division will engage in targeted recyclingrelated outreach in high-contamination areas. Further, the Division will leverage resources, such as the DeKalb County Board of Commissioners' constituent services teams, DeKalb County Television, city government communications, and homeowners associations, among others, to ensure recycling education within DeKalb communities is ongoing, purposeful, productive, and rewarding.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                                                                                |
| Management's Status Update<br>5/7/2026                |                                       | <ul style="list-style-type: none"> <li>• The Beautification Unit's public outreach team is actively engaged in increased recycling awareness and participation through opportunities like annual Earth Day events; collaborations with various sustainable groups within the DeKalb community; and the dissemination of information on a regular basis through various public outreach channels (social media, monthly e-newsletter, etc.).</li> <li>• Online recycling program registration is available on the Sanitation Division's website.</li> <li>• The Beautification Unit shares recycling information in its monthly e-newsletter.</li> <li>• The DeKalb Dispatch (weekly county e-newsletter) shares recycling information periodically.</li> <li>• Recycling information is shared on the Sanitation Division's X social media handle several times per month.</li> <li>• The Sanitation Division continually collaborates with city governments, county commissioners, and select homeowners' associations to regularly share recycling information on their websites, social media platforms, e-newsletters, etc.</li> <li>• The Sanitation Division is creating recycling QR code cards that will provide easy access for residents to subscribe to the recycling program, share feedback on their recycling experiences, access recycling protocol, etc.</li> <li>• Establishing incentive programs or fines for noncompliance will be evaluated. If any viable initiative(s) is/are identified, it/they will be implemented.</li> <li>• AI-powered platforms are being explored by the Department of Innovation &amp; Technology and will be activated once a countywide AI-based enterprise account is launched later this year.</li> <li>• The Sanitation Division currently collaborates with homeowners' associations, sustainability groups, city governments, and the DeKalb County School District to reward deserving communities, students, and residents. Rewards and recognition include Sanitation Division give-a-ways, certificates of recognition, and social media recognition, among others.</li> </ul> |                                     |                                                                                |
| For OIIA Use Only                                     |                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| Status Update                                         |                                       | Management of Sanitation Division provided status update and responded to follow-up questions. Based on management's update the finding remains ongoing.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                     |                                                                                |
| <input type="checkbox"/>                              | Open                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input type="checkbox"/>                              | Management/Agency Assumes Risk        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input type="checkbox"/>                              | Partially Complete                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input type="checkbox"/>                              | Complete Pending Verification by OIIA |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |
| <input checked="" type="checkbox"/>                   | Closed                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                     |                                                                                |