



Hillsborough County Florida

County Internal Auditor

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DATE: September 29, 2026

TO: George Cassady, Assistant County Administrator Public Utilities
Tom Fesler, Chief Financial Administrator
Damien Tramel, Director Solid Waste

FROM: Melinda Jenzarli, County Internal Auditor 

SUBJECT: Solid Waste Senior Discount Monitoring, Report #2026-13

Background: This interim report confirms the implementation of corrective actions per Recommendation 2.1.1 (Senior Discount Principles Alignment) and 2.1.2 (Senior Discount Adjustments) related to the Solid Waste Residential Assessments Process, Report #2025-07. The original report, issued on May 21, 2025, contained comments and recommendations to mature operations by enhancing controls to achieve business objectives and mitigate risks. A subsequent report will be issued once the remaining corrective actions related to data integrity improvements for habitable unit counts, assessment start dates, and tax roll preparation quality assurance reviews from the original report have been implemented.

Approach and Scope: In conformance with the Institute of Internal Auditors Standard 15.2, "Confirming the Implementation of Recommendations or Action Plans," a systematic methodology was employed to monitor and confirm the implementation of management's action plans. This included:

- Inquiry: Discussions with Solid Waste management regarding the progress of action plan implementation.
- Follow-up Assessment: A risk-based approach was used to determine the scope of follow-up assessments. This included:
 - Reviewing implemented Standard Operating Procedures (SOPs).
 - Determining whether the SOPs provide adequate guidance and align with written guiding principles.
 - Evaluating enhanced control designs for efficiency and effectiveness.
 - Testing activities performed for compliance with written guiding principles and control designs.

Results: Management's corrective actions appear to have achieved the desired results.

Recommendation 2.1.1 Senior Discount Principles Alignment

The BOCC adopted amendments to the Hillsborough County Code of Ordinances and Laws (Code), Ch. 130-61(a), to clarify criteria for senior discounts, including the age requirement, timeframe for filing an

application, and conditions for retention of a senior discount. The Code, Solid Waste Senior Discount Application standard operating procedure, and the department's County website are sufficiently aligned to ensure that the senior discount process is consistently applied.

Recommendation 2.1.2 Senior Discount Adjustments

Reports were developed or improved in the Solid Waste Information System (SWIS) to accurately and timely identify owner name changes and property sales to ensure that senior discounts are only applied to eligible folios.

As of August 03, 2026, the Solid Waste Assessment Team completed its comprehensive review of all folios with an active senior citizen discount applied between 1996 and 2022. Based on this review, the team removed the discount from 9,956 folios. Solid Waste notified the affected customers by direct mail of the change in their discount status, explained the eligibility requirements, and provided an application for customers who continued to qualify to reestablish their eligibility. After receiving and reviewing new applications, the senior citizen discount was reinstated for 2,690 folios. As a result, the discount remained removed from 7,266 folios. These remediation efforts are expected to generate approximately \$518,213 in additional assessment revenue from 2026 tax bill collections.

The County Internal Auditor has discontinued monitoring activities for Recommendations 2.1.1 and 2.1.2 related to the Solid Waste Residential Assessments Process, Report #2025-07. The monitoring results are detailed in Figure 1.

Please let me know if you would like to schedule a meeting to discuss this further.

COPY: Julia Mandell, County Attorney
 Bonnie Wise, County Administrator

ATTACHMENT: Figure 1 County Internal Auditor's Office Monitoring Activity Results

Figure 1: County Internal Auditor's Office Monitoring Activity Results

Report Issue #	Prior State Report #2025-07 Control Environment	Current State Report #2026-13 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Monitoring and Reporting – Inaccurate			Yes
2.1.1	Misalignment existed between the Solid Waste Senior Discount Application SOP, department website, and Code Ch 130-61(a) related to the senior discount age requirement and application filing deadline.	Management updated the Solid Waste Senior Discount Application SOP and the department website, and the BOCC adopted amendments to Code Ch. 130-61(a) to clarify when a senior discount begins and ends. An applicant must be at least 65 years of age and must file an application prior to the year in which the assessment is imposed. The Code now also states the conditions for keeping the discount. A reduced assessment continues only while the qualifying senior citizen both owns and occupies the property. It terminates when the property is transferred, sold, or conveyed, or when the property is no longer owned and occupied by a qualifying senior citizen, effective as of the transfer date reflected in Hillsborough County public records.	
2.1.2	Solid Waste lacked a reliable control to identify changes in a property's ownership, typically through a sale or name change, resulting in new owners retaining the existing senior discount and lower solid waste disposal assessment without a valid, approved application.	SWIS reports were developed or improved to accurately and timely identify owner name changes and property sales to ensure that senior discounts are only applied to eligible folios. These updates allowed Solid Waste to review and correct folios with senior discounts applied from 1996 through 2022, as well as identify prospective ownership changes, to ensure compliance with the Code Ch. 130-61(a), and Resolution R24-069, Attachment to the Solid Waste Rates, Fees, Charges, and Assessments.	