

VALENCIA

**Valencia Community College
Compliance and Auditing Department
Undria Stalling, CIA
Internal Auditor**

**Hazardous Waste Inspection
Follow-Up Review**

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Purpose of Follow-Up Review

In accordance with the Board approved audit plan, the Compliance and Auditing Department has performed a Follow-Up Review to the Hazardous Waste Compliance Inspection performed by the Florida Department of Environmental Protection (FDEP).

Background

In October 2007, the FDEP conducted unannounced hazardous waste and used oil compliance inspections at the West and East campus locations of Valencia Community College. The Osceola campus was not included in FDEP's inspections. This was the College's first hazardous waste and used oil compliance inspection performed by FDEP. The College's compliance inspector accompanied FDEP during the inspections. Violations of certain federal and state regulations pertaining to hazardous waste and used oil were noted on the East and West campus locations. As a result, FDEP executed a Consent Order against the College in an effort to reach settlement of the violations notated within the inspection. The Consent Order provided the College two alternatives to reach a settlement. The College could implement a pollution prevention project (which required approval by FDEP) and pay FDEP a minimal amount for civil penalties and costs, approximately \$4,500. The other alternative was to forego the pollution prevention project and pay the total amount in civil penalties and cost for the violations, \$22,406. The College came up with several pollution prevention projects, but none met the approval of FDEP. The College paid FDEP the total amount in civil penalties and cost.

The College's compliance inspector oversees regulatory compliance issues relating to health and safety for the College. In response to the FDEP hazardous waste and used oil compliance inspections, the compliance inspector's office held meetings on both East and West campuses with Biology, Chemistry, Fine Arts and Plant Operations supervisors and employees. These meetings were held during the week of November 5, 2007 through November 9, 2007. According to the compliance inspector, written documentation was provided to the affected departments outlining FDEP violations found in their area of responsibility and instruction was given on how to correct the FDEP deficiencies. The respective departments were informed that the changes they needed to make would become required college operational procedures from that day forward.

There are several areas on the East, West, and Osceola campus locations that could generate hazardous waste and/or used oil. They are the Dental Hygiene program, Chemistry and Biology labs, certain Fine Arts programs, and certain areas within Facilities Maintenance. Currently, both East and West campus locations are considered as Small Quantity Generators. This status indicates that each location generates between 100 – 1000 kilograms of hazardous waste and used oil in a month. The Osceola campus location is considered a Conditionally Exempt Small Quantity Generator. This status indicates that the location generates less than 100 kilograms of hazardous waste and used oil in a month.

Scope

The follow-up review consisted of determining the College's compliance with the hazardous waste and used oil federal and state regulations that had been previously violated, as noted within the executed Consent Order. Several areas within each campus were inspected. Inspection of the West campus locations occurred on February 17, 2011. Inspection of the East campus locations occurred on February 22, 2011. The Osceola campus was not inspected. Unannounced inspections were performed by the internal auditor and the College's compliance inspector.

Conclusion

Based upon observations, many of the violations as detailed within the consent order have been resolved. Of the original ten aggregate violations as reported by the FDEP, there were six violations noted at the West campus and four violations noted at the East campus during the follow-up review. These recent violations occurred due to inconsistencies in following established College procedures. Addressing these procedural inconsistencies will aid the College in complying with the hazardous waste and used oil regulatory requirements. It also demonstrates the College's commitment to the safety of those employees and students involved with hazardous waste or used oil and the commitment to protecting the environment. Should these issues remain the College could be subject to additional civil penalties provided there be another FDEP hazardous waste and used oil compliance inspection.

Observations

Regulatory Authority	Area of Violation	Violation Description	Requirement	Violation Status	Follow-Up Inspection Observations
40 CFR 262.11	Waste Determination	The College failed to make proper waste determinations on wastes generated at its facilities.	A person who generates a solid waste, as defined in 40 CFR 261.2, must determine if that waste is a hazardous waste.	West – In Progress East – No Exceptions	West – Bldg. 10 (room 308) Chemistry lab. One container was not labeled. It was stored among other containers properly labeled as hazardous waste. A waste determination needs to be made on the contents of the unlabeled container. The Dean of the department was notified of the violations by the Compliance Inspector.
40 CFR 262.34(a)(2)	Accumulation Start Date	The College failed to mark containers storing hazardous waste with the date accumulation began.	The date upon which each period of accumulation begins must be clearly marked and visible for inspection on each container.	West – In Progress	West – Bldg. 10 (room 308) Chemistry lab. Three containers were labeled as hazardous waste, but did not have the accumulation start dates marked on the containers. The Dean of the department was notified of the violations by the Compliance Inspector.

				East – In-Progress	East – Bldg. 8 (room 216) Biology lab. Two containers were labeled as hazardous waste but did not have the accumulation start dates marked on the containers. East – Bldg.1 (room 322A/B) Chemistry lab. One room had hazardous waste containers that were marked with incorrect accumulation start dates, according to the Lab Manager. The correct accumulation start dates were appropriately marked on the containers on February 24, 2010, as stated by the compliance inspector based on his re-inspection.
40 CFR 262.34(d)	180-Day Accumulation	The College failed to dispose of hazardous waste within 180 days of being generated.	A generator who generates > than 100 kilograms but < 1000 kilograms of hazardous waste in a calendar month may accumulate hazardous waste on-site for 180-days or less without a permit or without having interim status.	West - In Progress East – No Exceptions	West – Chemistry labs. Several rooms contained hazardous waste that exceeded 180 days of being generated. The hazardous waste was past due for disposal. The Dean of the department was notified of the violations by the Compliance Inspector.
40 CFR 262.34(d)(5)(ii)	Contingency Plans	The College failed to post the required information at the College's facilities.	The generator must post the following information next to the telephone: (a) name and phone number of the emergency	West – In Progress East – No	West – Chemistry labs did not have the required information posted.

			<p>coordinator; (b) location of fire extinguishers and spill control material, and if present, fire alarm; and (c) phone number of the fire department, unless the facility has a direct alarm.</p>	Exceptions	
<p>40 CFR 262.34(d)(5) (iii)</p>	<p>Personnel Training</p>	<p>The College failed to provide proper waste handling training to employees managing hazardous waste at the College's facilities.</p>	<p>The generator must ensure all employees are thoroughly familiar with proper waste handling and emergency procedures, relevant to their responsibilities during normal facility operations and emergencies.</p>	<p>West – In Progress</p> <p>East – In Progress</p>	<p>West/East – Although some employees have received training, many employees are still in need of the required training in regards to proper hazardous waste handling and emergency procedures. A comprehensive and current list of all employees requiring training should be maintained for tracking purposes.</p> <p>The compliance Inspector provided annual training on chemical hazardous waste on February 19, 2010. Twelve employees that could handle hazardous waste within their normal responsibilities attended the training. According to documentation provided by the compliance inspector, there are currently 139 employees that require training on an annual basis.</p>
<p>62-730.160(6), F.A.C.</p>	<p>General Inspections</p>	<p>The College failed to inspect containers storing hazardous waste.</p>	<p>Generators of hazardous waste who accumulate hazardous waste on-site under 40</p>	<p>West – In Progress</p>	<p>West – Chemistry Labs. Inspection logs detailing site inspections of containers storing</p>

			CFR 262.34, shall maintain written documentation of the inspections under this section for at least 3 years from the date of the inspection. At a minimum, this documentation shall include the date and time of the inspection, the legibly printed name of the inspector, the number of containers, the condition of the containers, a notation of the observations made, and the date and nature of any repairs or other remedial actions.	East – No Exceptions	hazardous waste was not on hand for December 2010, January 2011, or February 2011. The Dean of the department was notified of the violations by the Compliance Inspector.
40 CFR 279.22(c)	Used Oil Storage	The College failed to label containers of used oil with the words "Used Oil."	Containers and aboveground tanks used to store used oil at generator facilities must be labeled or marked clearly with the words "Used Oil."	East – In Progress West – No Exceptions	East – One large drum containing used oil was not labeled or marked "used oil".
62-737.400(5)(a)(1) F.A.C.	Universal Waste Labeling (East & West)	The College failed to label containers of waste fluorescent bulbs.	Boxes storing waste fluorescent bulbs should be labeled "Spent Mercury Containing Lamps for Recycling," "Universal Waste Mercury Lamps," "Waste Mercury Lamps," or "Used Mercury Lamps."	East – In Progress West – No Exceptions	East – Several opened boxes of what appeared to be waste fluorescent bulbs were not properly labeled. One bulb was broken and exposed within an open box. The boxes were in the same section as other properly labeled boxes of waste fluorescent bulbs. According to the compliance inspector, the maintenance supervisor was contacted regarding the violation. On February 28, 2010, all the boxes were

					appropriately marked as waste fluorescent, as stated by the compliance inspector based on his re-inspection.
40 CFR 262.40(a)	Recordkeeping	The College failed to keep a copy of manifests from wastes generated at the East facility.	A generator must keep a copy of each manifest signed in accordance with 262.23 (a) for 3 years.	East – No Exceptions West – Not Applicable	
62-710.401(6) F.A.C.	Containment	The College failed to provide secondary containment for used oil containers and a storage tank at the East facility.	If tanks are not double-walled, they shall be stored on an oil-impermeable surface such as sealed concrete or asphalt, and must have secondary containment which has the capacity to hold 110% of the volume of the largest tank or container within the containment area.	East – No Exceptions West – Not applicable	

Management’s Response

All violations of the follow-up inspections of February 17 and 22, 2011 have been corrected and brought into compliance. In an effort to insure compliance and follow established College procedures an ad-hoc committee was created. Mr. Keith Houck, V.P. Administrative Services, worked with each campus to identify a point of contact from campus administration to work with a committee made up of the Deans of Science, Facilities, Compliance and Risk Management. The committee comprised of Joe Bivins, Fran Frierson, Kathy Hauser, Roger Corriveau, Marie Brady, Helene Loiselle, Bill Gibson, Undria Stalling and Tom Lopez met on April 13, 2011. The committee developed a strategy for enhancing compliance through training and inspections.

Training:

- a. Provide additional training for F/T faculty and staff in the effected departments who handle hazardous waste.
- b. Conduct a train the trainer program using the lab managers so that student assistants are properly trained.
- c. Produce an annual video training program for on-line access to provide refresher training and track the usages.
- d. Provide other delivery methods and venues for training adjuncts not trained with the F/T.
- e. The first phase of training, which includes the lab managers and assistants is scheduled and will be completed by May 6, 2011.

Inspections:

- a. Conduct one inspection per semester in each lab area to monitor compliance.
- b. Conduct periodic inspections of facilities maintenance areas.

Communications:

- a. Provide initial communications of the changes and training programs.
- b. Provide inspection records to committee members and other appropriate personnel for follow-up and any needed correction.



Compliance and Auditing Department
Undria Stalling, CIA
Internal Auditor

Tuition and Fee Revenue Audit
Academic Year 2010

Report No. CA 2011-109

March 2011

Objective

1. Determine that certain student fees being assessed by the College have been properly proposed, approved, and implemented in accordance with the College policy and applicable state regulations.
2. Evaluate the adequacy of the College's procedures for calculating and assessing student fees.
3. Determine that tuition and fee revenue is reflective of student enrollment.
4. Determine that assessed registration fees (tuition and fees) are accurately recorded in the accounting records and are properly disclosed for financial reporting purposes.

Scope

The audit consisted of an analysis of tuition and fee revenue associated with student enrollment in College Credit and College Preparatory Credit courses for the Academic Year 2010 (Fall 2009, Spring 2010, and Summer 2010). For the purpose of this audit, such revenue included tuition, out-of-state tuition, student financial aid, student activity, capital improvement and technology fees. Relevant state fee schedules, College policy 6Hx28: 6-08.1 *Student Fees and Refunds* and chapter 1009.23 F.S., *Community College Student Fees* (2009) were used to determine fee appropriateness and allowable fee amounts. Financial information and certain automated registration and financial rules within the College's operating system were reviewed.

Audit Comments

- Objective #1 – No exceptions noted.
- Objective #2 – No exceptions noted.
- Objective #3 – No exceptions noted.
- Objective #4 – No exceptions noted.

Summary Analysis

	Total Billable Hours (credit hours)	Total Student Semester Hours reported to the State		
Academic Term	per Department Revenue Report	per Student Data Base FTE Enrollment Report	Difference	Variance %
201010	350,341	349,395	946	0.27%
201020	340,393	340,891	-498	-0.15%
201030	180,285	179,902	383	0.21%
Grand Total	871,019	870,188	831	0.10%

	Total Revenue	Total Revenue as calculated		
Academic Term	per General Ledger	per Departmental Revenue Report	Difference	Variance %
201010	33,697,143	33,687,292	9,851	0.03%
201020	32,730,083	32,738,360	-8,277	-0.03%
201030	16,914,329	16,901,547	12,782	0.08%
Grand Total	83,341,555	83,327,199	14,356	0.017%

**Tentatively Scheduled Projects
Valencia College
Audit Plan – FY'12**

<u>Description</u>	<u>Report No.</u>
<i>Follow Up Review – Payroll Audit</i>	<i>Report No. CA2010-104</i>
<i>Follow Up Review – Florida Auditor General Operational Audit</i>	<i>Report No. 2011-025</i>
<i>Follow Up Review – Financial Investigation (Procurement Card System; Student Development)</i>	<i>Report No. CA2010-105</i>
<i>Annual - Tuition and Revenue Fee Audit</i>	<i>N/A</i>

Please provide any feedback you deem necessary with regards to areas of interest to the District Board of Trustees for consideration of the upcoming audit plan. Feedback can be provided during the June 2011 board meeting, communicated via email to ustalling@valenciacollege.edu or Undria can be reached by phone at 407-582-5557.