

# **CITY OF ALLENTOWN**

## **Bureau of Recycling and Solid Waste (BRSW) SWEEP Process**

**Date of Report: August 11, 2025**

Solid Waste Education and Enforcement Program (SWEEP) provides compliance with Allentown's solid waste, recycling, and neighborhood improvement ordinances.

§ 393-1: Ord. No. 14262: Purpose,

“The quality of life and community pride of Allentown's citizens are negatively affected by litter, dumping, and graffiti. Recognizing these are community problems, the purpose of this chapter is to promote the health, safety and general welfare of the City by helping to create a clean environment for the citizens of Allentown.”

The SWEEP officers educate and issue warnings, SWEEP violation tickets and citations for non-compliance of the City Ordinances.

SWEEP complaints, appeals, tickets, overdue notices and citations are logged and maintained in a SWEEP Database.

### **OBJECTIVE**

The objective of the review was to:

- Document the SWEEP ticket process for the Bureau of Recycling and Solid Waste to identify any potential risk weaknesses.
- Determine the existing policies and procedures including Ordinances, AIMs were being followed and whether internal controls were adequate to ensure that all revenue is collected, accurately recorded, safeguarded and deposited.
- Ensure the timeliness and propriety of internal reporting.

### **PROCEDURES**

This audit was conducted in accordance with Generally Accepted Governmental Auditing standards and utilized an approach that included staff interviews, reviews of documents, and reports and examinations of individual financial transactions.

The period selected for testing was 2024. Our process began by:

- Developing a Process Flowchart and Narrative for the Bureau of Recycling and Solid Waste SWEEP ticket process.
- Using the Process Flowchart and Narrative to identify the potential risks and develop the appropriate testing of the risk area. Reviewing the controls for the process and identifying any potential weaknesses.
- Selecting a sample of ticket payment information and tracing back to the SWEEP Database System and daily settlement reports to assess the accuracy of payment records.
- Selecting a sample of SWEEP tickets and supporting documentation to verify timeliness of the ticket process and it's compliance to the Ordinance.
- Reviewing the fines imposed and verifying the fees with the Ordinance.

- Through discussion and observation of the initial complaint, payment collection and deposit processes identifying any potential internal control weaknesses.

## **FINDINGS, RECOMMENDATIONS AND RESPONSES**

### **INTERNAL CONTROL WEAKNESSES**

#### **1. Accounts Receivable (AR) Not on General Ledger (GL)**

The City of Allentown maintains the AR on Munis.

Recycling and Solid Waste uses an internal program to track SWEEP ticket AR. This is not on Munis.

As of 05/13/2025, SWEEP has **\$3,608,944.66** in unpaid SWEEP Tickets which is not reported in Munis.

| <b>Year</b>            | <b>Number of Tickets</b> | <b>Total AR \$</b>    |
|------------------------|--------------------------|-----------------------|
| 2025 (Thru 05/13/2025) | 1,558                    | <b>\$134,985.63</b>   |
| 2022 – 2024            | 9,411                    | <b>\$1,158,404.99</b> |
| 2016 – 2021            | 8,880                    | <b>\$1,074,413.15</b> |
| Pre 2016               | 9,033                    | <b>\$1,241,140.89</b> |

Finance does not have access to the SWEEP database which includes AR. Finance does not know the amount of revenue outstanding for SWEEP at any given time.

#### **Recommendation**

Finance should consider obtaining access to SWEEP's internal database program which includes SWEEP AR.

Finance should determine what is collectible and what should be written off.

#### **Finance's Response**

We agree that this recommendation should be further evaluated and that there is value in tracking all of the City's AR within one system and SWEEP AR should be reviewed to determine what is collectable and what should be written off. At this time, AR is a function of one analyst's job, along with many other functions. Currently, departments are responsible for collecting and monitoring their own AR. At this time, the Finance Department is not in a position to take on additional AR responsibilities. The AR should be reviewed and monitored by the department, with support and guidance as needed from the Finance Department.

#### **2. Progressive Fine Weaknesses**

Per Ordinance No. 14636:

“(1) For the first and second offense of a violation of this chapter within a twelve-month period, violation tickets shall be issued in the amounts of \$25 or \$100. (2) For the third offense of a violation of this chapter within a twelve-month period, violation tickets shall be issued in the amounts of \$150 or \$250. (3) For the fourth offense of a violation

of this chapter within a twelve-month period, violation tickets shall be issued in the amounts of \$300 or \$500.”

For 2024, we tested 13 addresses which should have been assessed progressive fines. The total dollar amount for the 13 unpaid SWEEP Tickets tested was **\$4,238.95**. None of the unpaid SWEEP tickets had progressive fines assessed.

If progressive fines had been assessed as prescribed by the Ordinance the new totals of the SWEEP Ticket with progressive fines would be:

|   | <b>Minimum</b>     | <b>Maximum</b>     |
|---|--------------------|--------------------|
| SWEEP ticket with Fine  | <b>\$17,707.41</b> | <b>\$26,257.41</b> |
| Progressive Fine Income Lost  | <b>\$13,468.46</b> | <b>\$22,018.46</b> |
| Avg. Progressive Fine Income Lost per SWEEP ticket (Based on 13 Sweep Tickets Tested) | <b>\$1,036.00</b>  | <b>\$1,693.00</b>  |

### **Recommendation**

Recycling and Solid Waste should comply with the Ordinance or request a change to the Ordinance.

### **Administration’s Response**

We agree with the recommendation and will assess further to change the ordinance and remove progressive fines.

### **3. Appeal Process Weakness**

Per Ordinance No. 14262:

“A person in receipt of a violation ticket may appeal to the Bureau of Recycling and Solid Waste by filing a request within 10 days of receipt of the violation ticket.”

We reviewed 20 appeals in 2024 on SWEEP’s internal program and noted the following information:

|                  | <b># of Days Given to Appeal</b> | <b># of Tickets Appealed</b> |
|------------------|----------------------------------|------------------------------|
| Within Ordinance | = or < 10                        | 10 <b>(50%)</b>              |
| Within 14 Days   | >10 = or < 14                    | 3 <b>(15%)</b>               |
| Within 30 Days   | >14 = or < 30                    | 4 <b>(20%)</b>               |
| 30+ Days         | >30                              | 3 <b>(15%)</b>               |

Currently, Recycling & Solid Waste allows for 14 days to appeal a SWEEP Ticket.

This issue was previously identified in 2014.

### **Recommendation**

Recycling and Solid Waste should comply with the Ordinance or request a change to the Ordinance.

### **Administration's Response**

We agree with your recommendation and will explore appropriate language to modify the Ordinance.

#### **4. Payment Process Weakness**

Per Ordinance No. 14636:

“(1) If the person in receipt of a \$25 violation ticket does not pay the fine or request a hearing within 10 days, the person will be subject to a \$10 penalty for days 11 through 20.

(2) If the person in receipt of a \$100 violation ticket does not pay the fine or request a hearing within 10 days, the person will be subject to a \$25 penalty for days 11 through 20.”

For 2024, we tested 20 random \$25 and 20 random \$100 SWEEP Tickets that were paid in full, that were not assessed a late fee to determine when they were paid and if they were following the Ordinance and noted:

| <b>\$25 SWEEP Tickets</b> | <b># of Days Given to Pay</b> | <b># of Tickets Paid</b> |
|---------------------------|-------------------------------|--------------------------|
| Within 14 Days            | = or < 14                     | 13 (65%)                 |
| Within 30 Days            | >14 = or < 30                 | 6 (20%)                  |
| 30+ Days                  | >30                           | 1 (5%)                   |

| <b>\$100 SWEEP Tickets</b> | <b># of Days Given to Pay</b> | <b># of Tickets Paid</b> |
|----------------------------|-------------------------------|--------------------------|
| Within 14 Days             | = or < 14                     | 12 (60%)                 |
| Within 30 Days             | >14 = or < 30                 | 8 (40%)                  |
| 30+ Days                   | >30                           | 0 (0%)                   |

Although the Ordinance requires payment within 10 days, currently Recycling and Solid Waste allows 14 days to pay a SWEEP Ticket in full before assessing a fine.

### **Recommendation**

Recycling and Solid Waste should comply with the Ordinance or request a change to the Ordinance.

### **Administration's Response**

We agree with your recommendation and will explore appropriate language to modify the Ordinance.