

Completion Status	Open	●
	Partial	● ●
	Substantial	● ● ●
	Full	● ● ● ●

#	Observation Title	Recommendation	Action Item	Due Date	Completion Status	Comments/ Standing
1	Sufficient staffing needed	<i>Seek sufficient personnel to improve the efficiency and effectiveness of the Statewide Recycling Program.</i>	<ul style="list-style-type: none"> <li>Request new employee in the FY16/FY17 budget</li> <li>Hire new employee if approved by legislature</li> </ul>	Complete	● ● ● ●	The Committee of Conference approved a full time position for FY16/FY17; hired Oct, 2016.
2	Documentation of scrap metal price needed	<i>Ensure the contractor supplies all specified pricing documentation to validate the price paid on the day of pick-up and ensure sufficient staff are available to review and verify prices paid.</i>	<ul style="list-style-type: none"> <li>Request monthly report from vendor</li> <li>Have new employee review payments against monthly report</li> </ul>	Complete	● ● ● ●	Inputs of scrap metal are requested by agencies through a listSERV email, to which the recycling administrator is included; the vendor does not provide service without email documentation. A database was developed for tracking the requests-to-payment, and revenue is balanced each month; the vendor provides a report if any checks go uncashed by the State. Payments are cross-referenced with metal market indices.
3	Pick-up frequency should be examined	<i>Regularly review cost-effective pick-up frequencies for State recycling.</i>	<ul style="list-style-type: none"> <li>Audits of sites/containers</li> <li>Collaboration with facility/site staff</li> </ul>	Complete	● ● ● ●	The recycling administrator consults with and advises agencies for cost-effective practice.
4	Internal controls needed for marketable recycling assets	<ul style="list-style-type: none"> <li><i>*Develop and adopt written policies, procedures, and administrative rules governing recycling and safeguarding of scrap materials.</i></li> <li><i>*Develop procedures to ensure trash does not get dumped in recycling containers.</i></li> </ul>	<ul style="list-style-type: none"> <li>Fact sheets</li> <li>Program manual</li> <li>Agency handbook</li> <li>Standard operating guide</li> </ul>	Complete	● ● ● ●	An intranet page was created for communicating with agencies as an internal control. Fact sheets for current contracted vendors are available for agency reference. Recycling policies and procedures are incorporated into the overarching Agency Handbook for Surplus Management due to close association with that the surplus system in waste reduction and reduce for RSA 9-C; the handbook is available on the intranet page. The recycling administrator operates under standards of RSA 9-C.
5	Reporting should be improved	<i>Modify the reporting form for measuring and reporting recycling output with attention to cost and accuracy.</i>	<ul style="list-style-type: none"> <li>Update the report template</li> <li>Need system for regularly checking frequency/site</li> </ul>	Complete	● ● ● ●	Legislative report (RSA 9-C:10) requirements repealed July 2015; regular checks of frequency/site are conducted.

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6	Contracts should be evaluated for terms more favorable to the State	<i>Evaluate the pricing structure of its contracts prior to renewal.</i>	<ul style="list-style-type: none"> <li>◦ Research alternative pricing structures</li> <li>◦ If possible, add data collection mechanism for volume each pickup</li> </ul>	Complete	● ● ● ●	Recycling collection sizes and frequencies, as well as the recycling collection structure, is examined for each new contract cycle; a data collection mechanism for pickup volume is not possible within industry practice.
7	Evaluate contracts for cost savings	<i>Evaluate contracts to determine whether better pricing can be obtained by changing pick-up schedules, container sizes, and using the most competitive vendor.</i>	<ul style="list-style-type: none"> <li>◦ Research contract schedules, sizing and frequency each contract cycle</li> </ul>	Complete	● ● ● ●	Recycling collection contract details are evaluated each bid cycle.
8	Liquor Commission should manage its own recycling program	<p><i>*Ensure recycling contractors send invoices for payment and remit revenues directly to Liquor Commission.</i></p> <p><i>*Ensure the Liquor Commission pay excess recycling funds to the DAS by June 30 of each year.</i></p>	<ul style="list-style-type: none"> <li>◦ Transfer billing to Liquor Commission</li> <li>◦ Stronger relationship with the Liquor Commission</li> <li>◦ Need to set forth mutually agreeable expectations</li> </ul>	Complete	● ● ● ●	Billing transferred to Liquor Commission in November 2015; should a revenue program be implemented by the Liquor Commission, reporting format and submission requirements would need to be established.
9	Liquor Commission should manage its own recycling program	<p><i>*Have the Liquor Commission establish accounting procedures to track recycling-related revenues and expenditures.</i></p> <p><i>*Liquor Commission explore contracting with the warehouse and delivery contractor for recycling cardboard and revenue sharing.</i></p>	Liquor should upload separate audit response.	N/A	N/A	N/A