Date: April 2, 2026

To: Sheryl M.M. Long, City Manager

From: Lauren Sundararajan, CFE, Internal Audit Manager *L S*

Copies to: Internal Audit Committee
William Weber, Assistant City Manager
Art Dahlberg, Director of Buildings and Inspections

Subject: **Private Lot Abatement Program Audit**

Attached is the Private Lot Abatement Program (PLAP) audit report. The primary objectives of this performance audit were to evaluate the City's process and internal controls over PLAP and to determine whether the Department of Buildings and Inspections (B&I) is effectively and efficiently operating PLAP in accordance with all applicable regulatory and legislative requirements. This audit was conducted in accordance with the current audit agenda.

We would like to thank the management and staff of B&I for their assistance and cooperation during this audit.

If you need any further information, please contact me.

Attachment

Private Lot Abatement Program Audit

April 2026

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Executive Summary

Internal Audit (IA) conducted a performance audit of the Department of Building and Inspections' (B&I) Private Lot Abatement Program (PLAP). The primary objectives of this audit were to evaluate the City's process and internal controls over PLAP and to determine whether B&I is effectively and efficiently operating PLAP in accordance with all applicable regulatory and legislative requirements.

PLAP is a critical part of the City of Cincinnati's effort to keep neighborhoods clean, safe, and healthy. The audit revealed several opportunities for strengthening the internal controls over PLAP operations. For instance, IA determined that communication between PLAP and contractors and contract adherence must be improved, as contractors do not always check in with PLAP per the terms of the contract, address complaints in a timely manner, or include the contractually required verification photos. Furthermore, PLAP does not obtain timesheets from the contractors, so it is impossible to verify the number of workers who worked on a given property. Improving communication and maintaining documentation is essential in ensuring efficient and effective program operations.

IA also found that PLAP needs to strengthen interdepartmental communication, specifically with B&I inspectors and the Office of Administrative Hearings (OAH). IA learned that inspectors do not always follow policies regarding interdepartmental transfer requests and removing properties from the abatement program. IA also discovered that OAH hearing results are not promptly communicated to PLAP. This communication is crucial so abatements can begin promptly after citation hearings. Good interdepartmental communication between these departments is key for PLAP to run efficiently.

IA determined that while informal staff meetings occur, there is no formal management oversight and review process within PLAP. Proper management oversight of PLAP is critical to ensure that all operations occur in accordance with the program's expectations and the Cincinnati Municipal Code (CMC). As such, PLAP should work to implement a formal management oversight and review process.

IA finally determined that the Department of Public Services (DPS) and B&I should collaborate to formalize expectations regarding contractors dumping waste at DPS. IA met with DPS management and learned that currently, PLAP contractors are dumping waste at DPS without a formal arrangement in place. IA was informed that this has led to resource concerns for DPS due to the large amount of waste dumped by the contractor. Thus, the two departments should work to execute a Memorandum of Understanding (MOU) to clarify expectations.

Overall, IA found that to strengthen internal controls, the following recommendations should be incorporated: work with the Law Department to amend future contracts to include timesheet requirements, and enforce contract terms; improve communication between PLAP & inspectors; improve communication between PLAP and OAH; create a formal oversight and review process for all PLAP operations and institute performance metrics for program staff; and work with DPS to formalize an MOU for PLAP contractors to dump at DPS. Implementing these recommendations will ensure that proper internal controls have been established to ensure efficiency, effectiveness, and accountability over PLAP operations.

I. Introduction

Background

PLAP is a critical part of the City of Cincinnati's effort to keep neighborhoods clean, safe, and healthy. The program helps enforce Chapters 714, 731, and 751 of the CMC, and specifically addresses complaints about tall grass, litter, graffiti, and other nuisances on private property.[1] PLAP receives requests when complaints are made via phone call, website, or the Cincy 311 app. In 2025, PLAP received a total of 11,403 complaints, up from 8,677 in 2024.[2]

PLAP is currently staffed by a program manager and two administrative technicians. The program manager is tasked with the overall operation and oversight of the program. The administrative technicians focus on the assignment of properties, review of invoices, and other day-to-day operations of the program. Additionally, there is one unfilled service area coordinator position. The role of the service area coordinator is to direct PLAP contractors and act as a liaison between the contractors and the rest of the program.

When a complaint is received for a nuisance on a private property, B&I inspectors are automatically assigned to inspect the property by inspection supervisors, which is expected to be completed within two business days.[1] Inspectors then either mark the request as closed if no violations are found or issue citations and schedule second inspections to be completed within 7-10 days[1] if violations are present. If the property still has nuisance conditions upon the second inspection, another citation is issued and the property is referred to PLAP for abatement. In the instance that a complaint is received and sent to PLAP for a publicly owned property, the request is then transferred to DPS. DPS additionally assists the program with bulk waste pickup and contractor dumping.

Property owners have the right to contest any citation issued. When citations are contested, the property owner schedules a hearing with OAH. During the hearing, the property owner can present their evidence of why the citation should be dismissed[3], and the inspector presents why it should be upheld. If citations are dismissed, no further action is taken. If citations are upheld, the abatement process begins.

Properties that enter the abatement program are then assigned to city-approved contractors by the PLAP program. The contractors abate the property of the nuisance and dispose of any waste and debris. Contractors submit invoices to PLAP based on the contractual rates. When invoices are submitted, contractors are also required to submit before-and-after pictures and dump tickets for all properties on the invoice.[4] PLAP then invoices the property owner to recover the expenses from the contractor's abatement. If the property owner does not pay the invoice, the property is either sent to the Law department for collections or to the Hamilton County Auditor for property tax assessment.

[1] https://www.cincinnati-oh.gov/buildings/private-lot-abatement-program-plap/
[2] https://insights.cincinnati-oh.gov/stories/s/Private-Lot-Abatement-Program-PLAP-/df53-ukdf/
[3] https://www.cincinnati-oh.gov/law/oah/faq/
[4] Contract 251R025039

Audit Selection

IA conducted this audit in accordance with the Audit Work Plan.

Audit Objectives

The primary objectives of this audit were to evaluate the City's process and internal controls over PLAP; and to determine whether the Department of Buildings & Inspections is effectively and efficiently operating PLAP in accordance with all applicable regulatory and legislative requirements.

Audit Scope and Methodology

To accomplish the audit objectives, IA ensured compliance with the CMC, reviewed pertinent policies and procedures, interviewed appropriate staff, and analyzed statistics of relevant data. Records reviewed included contracts, invoices, payroll data, and other relevant information from Fiscal Year (FY) 2024 to date.

Statement of Auditing Standards

As required by the Cincinnati Administrative Code Article II §15, this audit was conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS), except for standard 5.60 pertaining to external peer review requirements. This exception did not have a material effect on the audit.

IA continues to conduct internal quality reviews to assure conformance with applicable GAGAS. IA performed the fieldwork between December of 2025 and February of 2026.

Commendations

IA commends the staff of B&I for their cooperation throughout the audit.

II. Audit Findings and Recommendations

Communication and contract adherence between PLAP and contractors can be improved.

Ensuring that PLAP contractors are adhering to all stipulations of the contract and communicating with PLAP staff is essential to the program operating as intended. Per the terms of the contracts[5], contractors must check in with PLAP every Monday by 10:00 A.M. However, per the program manager, this does not always occur. Contractors are also obligated to address any complaints on properties that have been abated within 4 hours of PLAP notifying them of the complaint.[6] IA obtained emails between PLAP and contractors showing that this does not consistently occur. Additionally, IA was informed that one contractor will sometimes submit invoices for properties that are marked as abated by the owner without attaching the contractually required photos.

Additionally, IA was informed that PLAP does not require contractors to provide timesheets for property abatements. Per contract stipulations, the unit cost should be calculated as cost per man per hour. IA selected a sample of 100 abated properties, obtaining invoices, before-and-after photos, and dump tickets for each property. IA's goal was to recalculate the amounts charged by the contractor, but as timesheets were not obtained, IA was unable to verify number of workers who completed the work. As a result, IA could not fully recalculate the amount billed. Obtaining timesheets from the contractor for all work completed is essential to verify that all amounts paid are accurate.

Recommendation 1: Work with the Law Department to amend future contracts to include timesheet requirements, and enforce contract terms.

Department Response: Agree. B & I will consult with the departments of Procurement and Law, prior to the next contract to establish the best solutions for time verification of work performed by all contractors. Obtaining timesheets or requiring photos of staff performing the work are viable options that will be discussed.

Communication between PLAP and B&I Inspectors can be improved.

B&I inspectors conduct inspections when complaints are received for properties with tall grass or litter violations. The initial inspection is to occur within 2 business days, with reinspection occurring between 7-10 business days.[7] It is crucial that these inspections occur promptly for the program to run effectively and efficiently. IA selected a sample of 100 property abatements that occurred from FY 2024 to date, reviewing the timestamped photos for each property to determine if the inspections were occurring in accordance with the policy. Of the 100 selected properties, 68 of the initial inspections occurred within the 2-day time window, with the average time between complaint and inspection being approximately 4 days. For reinspections, only 2 of the selected 100 properties were reinspected within 10 days, with the average time between the

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[5] Contract 251R025039 Statement of Work 1: "In performing the work under this Agreement for the Department of Buildings and Inspections, the Contractor shall: a. Contact the Litter Control Unit at the start of each work week by 10:00 a.m. to discuss the week's work and the phases of the job. The Contractor must have a competent person in charge of the work at all times to whom the Litter Control Unit may issue directives and who is authorized to accept and immediately act upon such directions."
[6] Per Contract 251R025039 SOW 9 "Respond to calls by the Litter Control unit and take any corrective action needed to address complaints made by citizens within (4) hours."
[7] Per PLAP Operational Procedures

initial inspection and reinspection being approximately 27 days. While IA was informed that a portion of these properties may be in the process of OAH hearings and thus have not been reinspected, it is essential that this is documented and tracked.

Additionally, IA learned from discussions with inspectors and their supervisors that when inspectors are absent, there is no communication with PLAP. Instead, the inspectors manage the reassignment of inspections internally. It was also discovered that inspectors are not consistently following procedures for transferring interdepartmental requests and removing properties from the abatement program.

Recommendation 2: Improve communication between PLAP and inspectors, and ensure that inspectors are adhering to department procedures.

Department Response: Agree. PLAP manager will provide training to all Supervisor of Inspections on various tracking reports that can be used to identify inspectors that are deficient meeting the established response time. The Supervisor of Inspections will provide all inspectors with a weekly summary detailing any inspections that are passed due. PLAP inspections have been assigned to Building Inspectors, that have been operating at a 50% staffing. With the upcoming graduating class, the department will now streamline inspections and reduce the workload challenges that have prevented timely inspections.

Communication between PLAP and OAH can be improved.

Interdepartmental communication between PLAP and OAH is essential to ensure that property abatements are occurring efficiently and lawfully. Abatements are put on a legal hold when property owners appeal citations. If the appeal is ruled in favor of the property owner, PLAP takes no further action. If the citation is upheld, PLAP may continue with the abatement process. IA determined that the database of OAH hearings does not interface with PLAP's internal database, and results are not always quickly relayed to PLAP. As PLAP operations are dependent on the result of OAH hearings, it is imperative that results are communicated to PLAP promptly.

Recommendation 3: Improve communication between PLAP and OAH.

Department Response: Agree. Access was given to the OAH database, the employee responsible for making PLAP referrals. This change has enabled "real time" access to any decision results. With these recent changes, this has been resolved.

There is no formal oversight and review of PLAP operations.

Management review and oversight is necessary to ensure the program is functioning effectively, properties are being addressed timely, and all operations occur in accordance with the CMC.[8] It is also essential to ensure that no errors are going undetected, which would hinder the program's effectiveness. While informal meetings occur, there is currently no formal oversight or review of the work performed within the program. Additionally, IA found that no performance metrics are in place for program staff. Performance metrics are essential to the efficient

[8] CMC Chapters 714, 731, and 751

operation of a program, as they ensure that employees are meeting program goals to the best of their abilities.

Recommendation 4: Create a formal oversight and review process for all PLAP operations and institute performance metrics for program staff.

Department Response: Agree. The department will enhance quality control measures assigned to the SAC position. These measures will include the sampling of completed inspections to assure compliance with the established policies and procedure, timely completed intake, follow up and refaband inspections. Deficiencies will be documented by SAC and forwarded to PLAP Program Manager who will work with all Supervisor of Inspections to ensure accountability and continuous improvement. Performance metrics for abatement activities including evaluation of completed work and completion timelines will be established within each new contract moving forward.

There is currently no MOU between PLAP and DPS.

Developing an MOU is critical to ensuring interdepartmental collaboration by clarifying department roles and responsibilities and fostering positive relationships. DPS is currently allowing PLAP contractors to dump waste and debris at DPS without a formal agreement in place. Through discussions IA had with DPS, it was discovered that there are staffing and space concerns with the current arrangement. Contractors' ability to efficiently dump waste and debris is essential in ensuring that abatements are occurring promptly. Thus, it is critical that a formal arrangement is made so going forward clear expectations are set.

Recommendation 5: B&I should work with DPS to formalize an MOU for PLAP contractors to dump at DPS.

Department Response: Agree. PLAP Program Manager worked with The Department of Public Services Superintendent to develop an MOU clarifying department roles and responsibilities and define clear expectations. Once completed, both Department Directors will sign the MOU.

There is no segregation of duties for the workload traditionally assigned to the Service Area Coordinator (SAC).

According to the Standards for Internal Control in the Federal Government, "Segregation of duties helps prevent fraud, waste, and abuse in the entity by considering the need to separate authority, custody, and accounting in the organizational structure."[9] PLAP contracts state that the SAC is the sole city employee to direct the contractors and assign properties to them for abatement.[10] The SAC position is vital to the programs operations as they act as the liaison between the contractors and the rest of the program. The SAC position is currently vacant, leading to the responsibilities of the SAC being completed by an administrative technician. The administrative technician is now solely responsible for directing contractors, assigning properties

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[9] GAO Standards for Internal Control in the Federal Government (May 2025) Section 3 Paragraph 8.
[10] Contract 251R025039 Statement of Work 1, ""The Service Area Coordinator of the Department of Buildings and Inspections' Litter Control Unit is the sole City coordinator on these jobs and the Contractor shall follow only his/her directives."

to contractors, and approving contractors' invoices to be paid. It is crucial that a segregation of duties occurs to ensure that no individual can commit and conceal error or fraud.

Recommendation 6: Ensure the proper segregation of SAC duties.

Department Response: Agree. PLAP Program Manager is currently working with Central HR, Buildings HR and CODE President to revise the Litter Control SAC job specifications. Once approved, clear segregation of duties will be established.

The program does not adhere to goals for assessments and collections.

Program performance goals are essential to the efficient operation of the organization, as they ensure that the program is operating in line with expectations. Currently, the program has a goal that properties sent to the Law Department for collections or to the Hamilton County Auditor for property tax assessment are addressed quarterly. PLAP staff noted that this process currently occurs biannually. Delays in this process can lead to overall program inefficiency by causing a backlog of properties that need to be sent to collections or for assessment. These delays additionally extend the period of collection fees; thus, it is crucial that properties are promptly sent for assessment or collections.

Recommendation 7: Adhere to program goals and complete submissions quarterly.

Department Response: Agree. Once billing templates are established for CEO, all PLAP assessments will occur on a quarterly basis.

Current technology is insufficient to meet program needs.

Having the proper technology in place for the program to operate efficiently is crucial. IA was made aware that after the recent update to Windows 11, reports that staff were previously able to generate, must now be manually compiled. IA observed program staff performing their daily duties, noting that a report that previously could be run in minutes, now takes hours to create manually. It was also explained to IA that the technology used to generate reports may fail for hours at a time, and that reports may take as long as three hours to run out of the system. These persistent issues with software lead to operating inefficiencies, as they take valuable time that could be spent elsewhere.

Recommendation 8: Work with the Enterprise Technology Solutions (ETS) Department to determine the best way to restore functionality to these reports and continue working towards the implementation of a new system.

Department Response: Agree. B & I has worked with ETS and these issues have been resolved.

Contract files were not maintained.

Obtaining and maintaining the documentation required by the contract is key to ensuring that all contractors PLAP uses are compliant with all aspects of the contract. IA obtained all contracts that were in effect during FY 2024 through FY 2026. IA also obtained supporting documents (e.g., proof of liability insurance) for each contract and determined that the required documents related to one of the five contracts were not maintained. IA met with various departments involved in the drafting of the contract in an effort to obtain the documents but were unsuccessful. Ultimately, it is the responsibility of the program manager to ensure that all documents required by the contract are obtained and maintained.

Recommendation 9: Ensure that all contractually required documents are maintained by the program manager.

Department Response: Agree. A copy of all contracts will be stored on the department H drive.

Required documentation was not included for all sampled PLAP properties.

Ensuring that all required documentation is obtained and maintained when invoices are sent is critical to the program operating effectively. When sending invoices for payment, contractors must submit the before-and-after pictures of the property and any dump tickets related to the abated property. IA selected a sample of 100 abated properties, obtaining invoices, before-and-after photos, and dump tickets for each property to recalculate the contractors' invoices based on the terms of the contract. Of the 100 sampled properties, 3 of the selected properties were completely missing or had incomplete dump ticket support, 1 property did not have photos saved in the Cincinnati Area Geographic Information System (CAGIS) to support that work was completed, and no supporting documentation was able to be obtained for one property abated by a contractor that the PLAP no longer uses. When these supporting documents are not obtained or maintained, a third party is unable to verify that the program was properly charged for the work of the contractors.

Recommendation 10: Ensure that all documentation is maintained for third party review.

Department Response: Agree. All hard copy documents will be stored in a marked filing cabinet and maintained by the Service Area Coordinator.

There are no formally documented policies in place for the graffiti abatement portion of PLAP.

Having formally documented policies and procedures in place is crucial for operations to be consistent, effective, and efficient. Graffiti Abatement, CMC Chapter 751, was moved to B&I under PLAP in May 2024.[11] During IA's fieldwork, PLAP was in the process of executing contracts for the graffiti abatement portion of PLAP. However, there are currently no policies and procedures in place for that portion of the program. It is imperative that PLAP works to implement policies and procedures so that when everything is in place with the contractors, graffiti abatement work can begin promptly and uniformly.

Recommendation 11: Implement formal policies and procedures for the graffiti abatement portion of PLAP.

Department Response: Agree. B & I is currently working with the Office of Procurement to finalize a Scope of Services to place the Graffiti out to bid. Formal policies and procedures will be implemented following the scope of the signed contract.

[11] City Ordinance 163-2024

III. Conclusion

PLAP is a critical part of the City of Cincinnati's effort to keep neighborhoods clean, safe, and healthy. The audit revealed several opportunities for improvement of PLAP processes.

Overall, IA found that to strengthen internal controls, the following recommendations should be incorporated: work with the Law Department to amend future contracts to include timesheet requirements, and enforce contract terms; improve communication between PLAP & inspectors; improve communication between PLAP and OAH; create a formal oversight and review process for all PLAP operations and institute performance metrics for program staff; and work with DPS to formalize an MOU for PLAP contractors to dump at DPS. Implementing these recommendations will ensure that proper internal controls have been established to ensure efficiency, effectiveness, and accountability over PLAP operations.

IV. Department of Buildings & Inspections Response

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