

LANDFILL 2017 Audit Programs

June 30, 2017

MISCELLANEOUS

PROCEDURE	OBJ.	DONE BY	W/P REF	N/A	REMARKS
<p>2. If the cell's pay-in period is complete, determine if inflationary increases in the estimate of closure and postclosure care costs are fully funded annually in accordance with IAC Section 567 Chapters 113.14(3) and 113.14(6).</p> <p>D. Obtain a copy of the financial assurance annual report form submitted to DNR (including documentation of the financial assurance mechanism, engineer's cost estimates and the previous fiscal year audit report) and determine these documents were timely filed by April 1.</p> <p>E. If a transfer station exists, determine the following requirements have been met per IAC Section 567 Chapter 106 and Chapter 455B of the Code of Iowa.</p> <p>1. Obtain and file in the workpapers a copy of the valid operating permit approved by DNR.</p> <p>2. Obtain and file a copy of the plan of operation.</p> <p>3. Obtain and file a copy of the emergency response and remedial action plan.</p> <p>4. Obtain and file a copy of the inspection report and the financial assurance document.</p> <p>a. Determine the inspection was performed by an Iowa-licensed professional engineer and was submitted to DNR by the first workday in November each year. IAC Section 567 Chapter 106.14(2)</p> <p>b. Determine a report addressing financial assurance for the closure costs of the transfer station has been estimated and filed with DNR by an Iowa-licensed professional engineer every three years upon permit renewal. IAC Section 567 Chapter 106.18(2)</p> <p>5. Determine the transfer station has met the financial assurance requirement in accordance with IAC Section 567 Chapters 106.18(1), 106.18(2) and 106.18(5). (Note: Effective September 26, 2007, the estimated closure costs shall be fully funded before DNR will issue or renew a permit to operate a transfer station. For transfer stations in their initial 5-year pay-in period as of September 26, 2007, DNR is not enforcing the requirement to be fully funded. The transfer station should have documentation from DNR approving an extension.)</p>	A				
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