CITRUS COUNTY
CLERK OF THE CIRCUIT COURT AND COMPTROLLER

Follow-Up Audit of the
Citrus County Fuel Card Program

FINAL REPORT

February 19, 2016

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CliftonLarsonAllen

February 19, 2016

Ms. Angela Vick

Clerk of the Circuit Court and Comptroller

Citrus County, Florida

110 N. Apopka Ave.

Inverness, Florida 34450

Dear Ms. Vick:

We have conducted a follow-up audit of the Citrus County Board of County Commissioners' (County) fuel card program. The purpose of the follow-up audit was to determine the implementation status of recommendations included in our Citrus County Fuel Card Program report, dated May 23, 2014 (herein referred to as the original audit).

Of the 19 recommendations included in our audit report, we determined that 10 have been implemented, 3 were implemented through an acceptable alternative, 2 were partially implemented, 1 was not implemented, and 3 of the recommendations were no longer applicable. The status of each recommendation is described in this follow-up report.

We appreciate the cooperation of the Public Works Department and Fleet Services Division management during follow-up audit procedures.

Respectfully submitted,

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I. SCOPE AND METHODOLOGY

CLA conducted the follow-up audit of the County's fuel card program, the purpose of which is to determine the implementation status of the recommendations of the audit report dated May 23, 2014.

The objective of the original audit was to evaluate the adequacy of the controls in the following areas:

- The assignment, removal, and management of fuel cards assigned to employees, and the designation and controls of fuel cards to County vehicles.

- The Fleet Services Division's monitoring and control activities over vehicle fuel usage to ensure that all instances of disbursement are properly recorded, and that consumption remains within acceptable levels.

- Reliability, accuracy, and completeness of the fuel disbursement data as captured in GasBoy and Wright Express databases, and in the County's general ledger.

- User department and external entities' activities to monitor fuel usage, including monthly billing reconciliations and review of exception reports.

To determine the current status of the recommendations, CLA interviewed incumbent management to document the specific actions taken to improve the conditions identified, and assess the extent to which the recommendations for improvement have been implemented. As applicable, CLA performed necessary walkthroughs and observations to verify the changes made. Follow-up fieldwork took place between January 21 and February 19, 2016.

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II. SUMMARY OF RESULTS

Overall, CLA commends management for the actions taken and the procedural changes made to build control structures and management reporting systems around the fuel operation. Through these actions, management has increased data reliability as well as the ability to monitor fuel usage and assure that fuel purchased is solely used in the pursuit of County business. CLA believes that because of the actions taken, the fuel program operation no longer operates in a high risk environment as documented in the original audit.

Of the 19 recommendations included in the May 23, 2014 audit report, we determined that

- 10 have been implemented
- 3 were implemented through an acceptable alternative
- 2 were partially implemented
- 1 was not implemented, and
- 3 of the recommendations were no longer applicable

A relevant post-audit action included the elimination of one of the existing fuel card systems, GasBoy, and adoption of the Wright Express (WEX) fuel card program as the single fuel card system. Through this action, several of the issues identified during the audit automatically disappeared, and management moved to a more controlled environment that has a single source of data and data-capturing procedures.

Another key action was the implementation of a formal tool that facilitates user departments/divisions/offices' assessment of reasonable fuel usage. A monthly fuel usage report of all fleet is now distributed first to the Public Works Director and then to user to clarify any anomalies noted. According to management, the data-entry errors have decreased significantly and the number of exceptions noted from month to month continually decreases. Further, management defined a fuel management accountability structure that involves independent review and clarification of unusual transactions. Additionally, policies and procedures for fuel usage were formalized through administrative regulation.

Although the monthly monitoring is critical, the process does not yet include fuel utilization metrics, like miles per gallon (MPG) comparison, necessary to objectively determine reasonable use. Additionally, the process does not look across time to identify trends. Further, the process to identify anomalies is manually intensive and thus, prone to omissions and time-consuming.

III. STATUS OF MANAGEMENT ACTION PLAN

The following table presents a summary of the implementation status of original audit recommendations, as documented during the follow-up audit.

Implementation Status as of February 2016

Number	Recommendation	Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
1	The County, with the input of the Human Resources Department, should evaluate additional, practical steps to ensure timely communication to Fleet regarding employee status changes and prompt update to the systems. The County, with the input of HR, should discuss a practical mechanism to include fuel card deactivation as part of the employee status change process. A mechanism should also be considered to inform Fleet of any organizational changes that affect the use of cards.	X				
2	The County should develop a dual card fuel usage report to capture the transactions of those employees that dispense fuel through a GasBoy card assigned to them and through WEX. At the same time, the County should establish reasonable parameters for acceptable dual use, either in terms of volume range or occurrences, and define parameters for what would constitute exceptions that management would want to research."					X
3	The County should improve segregation of duties for the card issuance/card change process whereby these duties are not entirely performed by the same individual.	X				
4	The County should conduct a study to research and maximize the use of the capabilities of existing applications as a means to establish mechanisms to improve operational controls. The County should consider all opportunities of electronic interface between the existing applications, and establish a goal to make FASTER the central repository of GasBoy and WEX fuel transactions, and the source of needed management reports.		X			
5[*]	The County should increase the effectiveness of fuel usage monitoring and control by developing a robust monitoring and control structure. Specifically, the County should:					
5a	Enter tank capacity and any other missing vehicle parameters in the GasBoy and WEX databases.			X		

No.	Recommendations	Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
5b	Develop standard monitoring and usage reports to address fuel usage by vehicle and by driver, miles per gallon per vehicle, and by department, among others. Reports should also address bulk fuel purchases and transfers, generators' fuel usage, golf carts' fuel usage, and fuel usage in portable gas containers. Reports should also include dual user reports, i.e., a single report that combines WEX and GasBoy data for management to verify that the dual use was justified. A report that shows deviations from the assigned user of the card/vehicle should also be developed. Exception reports to help management glean anomalies, trends or patterns should also be developed. Vehicles or drivers with unusual readings should be flagged for follow up.			X		
5c	Develop metrics that assess fuel usage, such as fuel cost per vehicle compared to vehicle age. Utilize the large amount of historic data available in both systems to develop metrics and trend analyses. Metrics can include vehicle miles per gallon (MPG), equipment hours per gallon (HPG), average vehicle miles between tank fill-ups, average number of fill-ups during regular working hours, during weekends or during non working hours, among others.				X	
5d	Establish adequate segregation of duties by developing a policy to require that the individual reconciling the WEX transactions is not a GasBoy card holder or a WEX authorized user. The County should identify an independent party to perform review and approval procedures.	X				
5e	Establish standardized reconciliation procedures for GasBoy transactions and for dual user transactions (users with both GasBoy and WEX authorization). Procedures for larger departments may require additional steps to facilitate the reconciliation process.		X			
6(*)	The County should conduct similar periodic analyses to assess whether the use of fuel is reasonable and allowed. Specifically, the County should:					
6a	Further analyze same-day fill-up activity and develop standards for limiting the number of same day fill-ups, as practical. Management should also have exception reports flagging individuals with more than one fill-up during one day, or more than one fill up every other day, for example.	X				
6b	To the extent practical or on a selective basis, develop a policy to limit fuel purchases during the weekend. Develop a standard report to monitor weekend use.		X			

No.	Recommendations	Implemented	Acceptable Alternative	Partially Implemented	Not Implemented	No Longer Applicable
6c	Discuss the value of developing a standard report that compares TimeForce timekeeping records to fueling transactions that occurred when employee was off work.		X			
6d	Monitor the ratio of GasBoy gallons for every WEX gallon for dual card holders to minimize WEX purchases, where possible.					X
7	Once adequate monitoring tools are developed (Recommendation 5), establish an accountability structure along with practical accountability mechanisms. The accountability structure should designate a team or individual to carry out a centralized, independent review to fuel usage. Accountability policies and procedures for reporting and correcting issues found should also be established.	X				
8a	The County should take additional measures to minimize manual data entry errors to increase accuracy and reliability. Fleet should continue to train personnel on the importance of accurate data entry. Fleet can also conduct deeper analyses to identify the noncompliant employees and take corrective action, including training. Additionally, departments should establish a goal of zero error rate, and recognize employees that reduce data entry errors.	X				
8b	The County should also coordinate a project to further understand system settings and built-in controls to ensure that the system controls are properly set to reject erroneous data, or activate other controls currently not used. Specifically, the County should adjust the WEX parameter that limits the number of times a card can be used in a 24-hour period (currently programmed at ten times) to a more reasonable number.	X				
8c	The County should further investigate why fuel was dispensed through WEX eight times when the employee number had been entered as zero.	X				
8d	The County should further investigate the number of times fuel was purchased more than once during the same day for vehicle numbers 20144 and 1032, and determine whether that usage level was reasonable.	X				
8e	The County should periodically generate a report that summarizes the instances where the employee department is different from the vehicle department and clarify discrepancies as needed.	X				

(*) Recommendations 5 and 6 were not counted as an individual recommendation because they had multiple parts.

IV. FUEL PROGRAM BACKGROUND

County employees can procure the fuel required to operate County vehicles either at the County's fueling site at the Lecanto fleet maintenance compound or at any commercial gas station that participates in the Wright Express (WEX) fuel card program. Fuel can be dispensed directly into vehicles, into equipment, or transported in a tanker truck or gas cans to be later dispensed into off-road vehicles or equipment.

The Wright Express (WEX) credit card program allows employees to buy fuel for County vehicles at any participating commercial gas station throughout the nation and at the County fuel site. WEX operates through a credit card assigned to every County vehicle along with a Driver Identification Number (DIN) assigned to participating County employees. Upon swiping the card, fuel is only dispensed when the employee's ID number, department number and current odometer reading are entered. The WEX system has several built-in controls, such as limiting the number of times a card can be used in a 24-hour period, the maximum transaction amount, the type of fuel dispensed, and restrictions to "fuel-only" purchases.

Certain WEX cards are designated "Non-Vehicle cards", assigned to individual departments, and used to purchase fuel for off-road and non-vehicle equipment. As of February 15, 2016, there were 362 WEX active cards, of which 48 were designated non-vehicle cards.

Management encourages fueling at the County fuel site, especially to departments headquartered at the compound area. The County's fueling site consists of two aboveground fuel storage tanks (one for unleaded, one for diesel fuel), and eight fuel pumps, four for unleaded and four for diesel. As of December 2014, the system supporting fuel disbursement at the County site was changed from GasBoy to WEX.

V. STATUS OF RECOMMENDATIONS

This section of the report includes a detailed description of the actions taken by management to improve the observations documented in the original audit report. The recommendations herein are those included in the original audit, followed by CLA's description of current state.

Observation 1

While there are procedures in place to update GasBoy and WEX system rights upon changes in employee status, not all changes may be communicated to Fleet on a timely basis. Consequently, there is a risk that cards continue to be used after no longer needed or justified.

Recommendation 1

The County, with the input of the Human Resources (HR) Department, should evaluate additional, practical steps to ensure timely communication to Fleet regarding employee status changes. The County, with the input of HR, should discuss a practical mechanism to include fuel card deactivation as part of the employee status change process. A mechanism should also be considered to inform Fleet of any organizational changes that affect the use of cards.

Status: IMPLEMENTED

The employee status change process now involves an email sent by the Human Resources Department to the Fleet Service Director and the Fleet Services Administrative Staff every time an employee is hired, transferred, retired, or terminated. In addition to this procedure, the Fleet Service Director is planning to add a new procedure to record the employee changes communicated by HR in a single spreadsheet to facilitate referencing.

Additional comment

Consider formalizing the employee status change through a written procedure.

> **Observation 2**
>
> **Activity of individuals that have the authority to use both GasBoy and WEX is not being monitored.**

Recommendation 2

The County should develop a *dual card fuel usage* report to capture the transactions of those employees that dispense fuel through a GasBoy card assigned to them and through WEX. At the same time, the County should establish reasonable parameters for acceptable dual use, either in terms of volume range or occurrences, and define parameters for what would constitute exceptions that management would want to research.

Status: NO LONGER APPLICABLE

Effective December 2014, the fleet operation went to a single card system, WEX, which eliminated the issues associated to a dual fuel cards setting. The change was accomplished by updating the Lecanto fuel site GasBoy equipment and implementing the use of WEX fuel card and data system to support transactions. The change also included the development of a reporting interface between WEX and Faster to access vehicle parameters available in FASTER and to provide detailed consumption reports. The system update had a cost of approximately $20,000.

> **Observation 3**
>
> **Segregation of duties regarding the fuel card issuance procedures is not optimal.**

Recommendation 3

The County should improve segregation of duties for the card issuance/card change process whereby these duties are not entirely performed by the same individual.

Status: IMPLEMENTED

Management has segregated fuel-card related duties into three areas:

1) The Fleet Service Director's Administrative Staff is responsible for adding/deleting or changing fuel card users in WEX.

2) The Fleet Program System Technician is responsible for WEX data extraction and creation of the monthly WEX Fuel Activity Report.

3) The Fleet Service Director conducts the in-depth review of the WEX Fuel Activity Report and identifies any anomalies.

Additional comment

Consider formalizing the fuel card related roles and responsibilities in a written procedure.

Observation 4

The County is not maximizing the use of the technology supporting fuel operations, which constitutes a significant obstacle to adequate monitoring and control procedures.

Recommendation 4

The County should conduct a study to research and maximize the use of the capabilities of existing applications as a means to establish control mechanisms to improve operational controls around fuel usage. The County should consider all opportunities of electronic interface between the existing applications, and establish a goal to make FASTER the central repository of GasBoy and WEX fuel transactions, and the source of needed management reports.

Status: ACCEPTABLE ALTERNATIVE

Moving to a single card system and merging fuel consumption in one database eliminated the need to interface the two fueling systems and increased operational control capability.

WEX, not FASTER, was designated as the system of record and the main reporting mechanism because WEX captures much more data than what FASTER is equipped to handle. Vehicle fuel consumption is imported into FASTER on an annual basis to support the preventive maintenance schedule.

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Observation 5

The user department/divisions/offices' mechanisms to monitor fuel usage are not well defined and lack structure. While ultimate fuel usage responsibility resides with the individual user departments, the departments do not have standard tools or parameters needed to objectively determine reasonable use.

Recommendation 5

The County should increase the effectiveness of department/divisions/offices' fuel usage monitoring and control by developing a robust monitoring and control structure. Specifically, the County should:

Recommendation 5a

Enter tank capacity and any other missing vehicle parameters in the GasBoy and WEX databases.

Status: PARTIALLY IMPLEMENTED

Management was able to populate the WEX system database with fuel tank capacity. Although this is a critical improvement, additional parameters should be loaded to increase the ability to monitor reasonable fuel use. Most importantly, the WEX (or the FASTER database) does not include the manufacturer's MPG specifications. Such reference can help management compare actual fuel usage (see also recommendation 5c). As mentioned in the original report, vehicle fuel type and designated driver data can assist management in achieving additional control.

Recommendation 5b

Develop standard monitoring and usage reports to address fuel usage by vehicle and by driver, miles per gallon per vehicle, and by department, among others. Reports should also address bulk fuel purchases and transfers, generators' fuel usage, golf carts' fuel usage, and fuel usage in portable gas containers.

Reports should also include dual user reports, i.e., a single report that combines WEX and GasBoy data for management to verify that the dual use was justified. A report that shows deviations from the assigned user of the card/vehicle should also be developed.

Exception reports to help management glean anomalies, trends or patterns should also be developed. Vehicles or drivers with unusual readings should be flagged for follow up.

Status: PARTIALLY IMPLEMENTED

Management has formalized the issuance of a monthly *WEX Fuel Activity report* which provides detailed consumption data for every user department/division/office's fleet. Because a single system (WEX) is now in place, the report data encompasses fueling transactions at both commercial gas stations and at the County's Lecanto fueling site.

The report is prepared in Excel by the Fleet Program System Technician from a monthly extraction of WEX data, which is then separated in tabs by user department/division/office. The Fleet Service Director then completes a detailed review of the parameters shown below, and notes any exceptions, which the user department managers are required to address.

1) Time of transaction, to identify unauthorized after-hour fueling.
2) Date of transaction, to identify unauthorized weekend vehicle use.
3) Number of transactions per day, to ensure that the established daily limit is not exceeded.
4) Odometer reading to ensure data entry accuracy.
5) Instances where the MPGs display unusual or unexpected values, to minimize risk of misuse.

CLA reviewed the October 15 WEX Fuel Activity report, verifying user department/division/office response to reported exceptions. Since the operation went to a single system, WEX, dual system reporting is no longer a concern.

Implementation gap

Although the report in itself and the related accountability mechanism are important control mechanisms, the data is not fully leveraged to determine reasonable use.

Notably, although the WEX Fuel Activity report includes an actual MPG field, no formal analyses of reasonable use are being performed by either comparing the actual MPGs to the manufacturer's MPG specifications or to the actual MPG record over time (e.g., 3-6 months). Additionally, the report

is an Excel file of 35 tabs, one for each department/division/division and their fleet. This format may not allow an effective review by the director and does not facilitate comparisons.

According to management, comparison to manufacturer MPG specifications is not reasonable because County vehicles are used for varied activities, some that involve highway trips with high fuel efficiency results and others, where the vehicle is continuously stopping, idling, or loaded with heavy equipment, which results in low fuel efficiency. Management also stated that the broad range of vehicle age further complicates comparison to manufacturer's MPG specification.

Additional comment

Management should modify the report by placing all department/division/office's information in a single tab with filtered fields that incumbent leadership can select for review. Additionally, management should add conditional formulas to automatically identify common anomalies like after-hours transactions. Further, management should utilize the large amount of historic data available in both systems to develop the Excel scripts necessary to build analyses and even graphic representations that cover multiple months and can show usage trends.

Recommendation 5c

Develop metrics that assess fuel usage, such as fuel cost per vehicle compared to vehicle age. Other common metrics include vehicle miles per gallon (MPG), equipment hours per gallon (HPG), average vehicle miles between tank fill-ups, average number of fill-ups during regular working hours, during weekends, or during non-working hours, among others. Further, utilize the large amount of historical data available in both systems to develop metrics and trend analyses.

Status: NOT IMPLEMENTED

Management has not established metrics to assess reasonable use like vehicle miles per gallon (MPG), equipment hours per gallon (HPG), average vehicle miles between tank fill-ups, average number of fill-ups during regular working hours, during weekends, or during non-working hours. Further, fuel utilization trend analyses have not been implemented. See Recommendation 5.b.

Recommendation 5d

Establish adequate segregation of duties by developing a policy to require that the individual reconciling the WEX transactions is not a GasBoy card holder or a WEX authorized user. The County should identify an independent party to perform review and approval procedures.

Status: IMPLEMENTED

Management identified an independent party to perform review procedures. See Recommendation 7.

Recommendation 5e

Establish standardized reconciliation procedures for GasBoy transactions and for dual user transactions (users with both GasBoy and WEX authorization). Procedures for larger departments may require additional steps to facilitate the reconciliation process.

Status: NO LONGER APPLICABLE

With the change of Gasboy to operate with a single fuel card system (WEX), there is no longer a need to reconcile Gasboy transactions and dual user transactions.

Observation 6

Tests conducted to assess whether the use of fuel during the audit period was within reasonable levels were not conclusive due to database errors[1] (see Observation 8), and lack of established metrics or policies against which to compare.

Recommendation 6

The County should conduct periodic analyses [similar to the ones completed by CLA] to assess whether the use of fuel is reasonable and allowed. Specifically, the County should:

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[1] The audit team based analyses on the data provided by the County; the audit team did not conduct tests to make sure the source data was reliable.

Recommendation 6a

Further analyze same-day fill-up activity and develop standards for limiting the number of same day fill-ups, as practical. Management should also have exception reports flagging individuals with more than one fill-up during one day, or more than one fill up every other day, for example.

Status: IMPLEMENTED

To control same day use, WEX has been programmed to limit the number of fill-ups to two (2) per day (applicable at both commercial gas stations and at the county fuel site.) During storm season, Fleet Services management may increase to 5 - 10 transactions per day, depending on the severity of the storm or other emergency circumstances.

Additionally, fueling at the County fuel site was restricted to 40, 60, 80 or 100 gallons per day per transaction, as established by the user department/division/office. There are no restrictions to the amount fueled by the service trucks which dispense fuel to all generators and heavy equipment in the county.

Recommendation 6b

To the extent practical or on a selective basis, develop a policy to limit fuel purchases during the weekend. Develop a standard report to monitor weekend use.

Status: ACCEPTABLE ALTERNATIVE

Establishing a policy to limit fuel purchases during weekends was not practical. Weekend use is flagged during the WEX Fuel Activity report review, and it is the user department's responsibility to provide an explanation for weekend transactions by verifying that the transaction agrees to the timekeeping record.

Recommendation 6c

Discuss the value of developing a standard report that compares TimeForce timekeeping records to fueling transactions that occurred when employee was off work.

Status: ACCEPTABLE ALTERNATIVE

According to management, after due research it was concluded that an automated system to link fuel transactions with timekeeping records was not cost effective. Management considers that the current responsibility of user department managers to explain weekend activity by verifying the employee's timekeeping record is a reasonable control procedure.

Recommendation 6d

Monitor the ratio of GasBoy gallons for every WEX gallon for dual card holders to minimize WEX purchases, where possible.

Status: NO LONGER APPLICABLE

With the change of Gasboy to WEX, monitoring the ratio of GasBoy to WEX disbursements for dual users is no longer necessary.

Observation 7

An accountability mechanism for reasonable fuel usage has not been developed. Currently, there are no requirements for user department/division/office to identify, research, and report unusual transactions, as necessary.

Recommendation 7

Once adequate monitoring tools are developed (Recommendation 5), establish an accountability structure along with practical accountability mechanisms. The accountability structure should designate a team or individual to carry out a centralized, independent review to fuel usage. Accountability policies and procedures for reporting and correcting issues found should also be established.

Status: IMPLEMENTED

Management established an accountability structure for fuel use whereby the Public Works Director and Assistant Director carry out a centralized, independent review of unusual fuel usage transactions, as noted by the Fleet Service Director. Public Works leadership has 5 days to acknowledge comments and initiate corrective action with user department/division/office when necessary. Upon completion of leadership review, the report is distributed to all users to address the anomalies noted.

Management has also formalized policies and procedures for reporting and correcting fuel usage issues by adding a "Vehicle/Equipment Fueling and Reporting Procedures" in Administrative Regulation (AR) 8.12-2, *Fleet Management Policy*. Specifically, AR 8.12-2 requires departments/division/offices to verify all fuel transactions. The policy also establishes an independent review of all fuel transactions by the Public Works Director.

Observation 8

Audit tests showed that, overall, the fuel usage data is not fully reliable. Root cause is linked largely to the extent of manual entry of odometer readings and other information key for monitoring purposes, such as vehicle and equipment number, type of fuel purchased (bulk over non-bulk), and employee identification. Additionally, there are no formal mechanisms to identify errors. According to Fleet's Program System Technician, when errors are noted, only GasBoy can be updated since WEX does not allow data corrections.

Recommendation 8a

The County should take additional measures to minimize manual data entry errors to increase accuracy and reliability. Fleet should continue to train personnel on the importance of accurate data entry. Fleet can also conduct deeper analyses to identify the noncompliant employees and take corrective action. Additionally, departments/divisions/offices should establish a goal of zero error rate, and recognize employees that reduce data entry errors.

Status: IMPLEMENTED

By eliminating one card system (GasBoy), the number of errors was inherently reduced because now there is only one set of information to be entered into the card reader system (WEX). According to the Fleet Service Director, error rates have gone down significantly and continue to decrease as a result of the monthly review process. The current WEX Fuel Activity report review identifies data entry errors, which user departments must research and explain. The review specifically points out "zero" odometer readings and instances where the current reading is lower than the previous reading. Fleet Services conducted Fuel Card training in February 2014 regarding the fueling policies and procedures formally documented in AR 8.12-2.

Recommendation 8b

The County should also coordinate a project to further understand system settings and built-in controls to ensure that the system controls are properly set to reject erroneous data, or activate other controls currently not used. Specifically, the County should adjust the WEX parameter that limits the number of times a card can be used in a 24-hour period (currently programmed at ten times) to a more reasonable number.

Status: IMPLEMENTED

According to management, there has been significant interaction with WEX to further understand and maximize the use of system settings. As mentioned in Observation 6a above, WEX has been programed to limit the number of fuel card transactions to two (2) a day.

Recommendation 8c

The County should further investigate why fuel was dispensed through WEX eight times [during the original audit period October 1, 2011 to September 30, 2013] when the employee number had been entered as zero.

Status: IMPLEMENTED

Fleet Services research concluded that of the 8 transactions:

- 4 Gasboy Manual entry were due to network error
- 2 WEX Manual entry were due to gas station attendant error
- 2 WEX Program Glitch were due to software error

Recommendation 8d

The County should further investigate the number of times fuel was purchased more than once during the same day for vehicle numbers 20144 and 1032 [during the original audit period October 1, 2011 to September 30, 2013], and determine whether that usage level was reasonable.

Status: IMPLEMENTED

Fleet Services researched transactions deeming them to be normal. Vehicle 20144 is a Trash Truck that drives a long distance to get to the waste dumping facility. This vehicle has a 40 gallon fuel tank

and averages 7 MPG. Vehicle 1032 is a Taurus that was used by two different drivers the same day, and both topped off the tank after uses.

Recommendation 8e

The County should periodically generate a report that summarizes the instances where the employee department is different from the vehicle department and clarify discrepancies as needed.

Status: IMPLEMENTED

According to management, the monthly WEX Fuel Activity report notes the instances where the employee department is different from the vehicle department, especially when the Fleet Service Director cannot justify the sharing of the vehicle by another department employee.

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