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Excellence....Always

Paula S. O'Neil, Ph.D.
Clerk & Comptroller
Pasco County, Florida

June 11, 2019

The Honorable Ron Oakley, Chairman, and
Members of the Board of County Commissioners
Pasco County Board of County Commissioners
8731 Citizens Drive
New Port Richey, Florida 34654

Dear Chairman Oakley and Members of the Board:

Enclosed is Audit Report No. 2018-05. The Department of Inspector General (IG) conducted an audit of the County's Fuel Card System. The overall objective of this audit was to determine if the County had effective over the fuel card program to prevent, detect, and deter unauthorized fuel disbursements.

Based on the results of the completed audit, 26 audit comments and one observation were identified. The IG concluded that the internal controls over the County's Fuel Card System required significant improvement to reduce the risk of misuse within the program.

All comments, observations, and recommendations were brought to management's attention, and their verbatim responses were included in this report. Recommendations were provided to Fleet Management to improve the control environment.
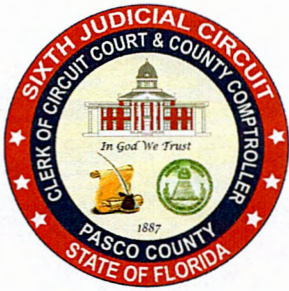
The results of the audits were as follows:

Compliance:

1. There were cardholders with an incorrect status in the E.J. Ward System.

2. Fuel Request Forms were not on file for some employees issued a fuel card during 2018.

Control:

3. An Interlocal Agreement between the County and the Dade City Police Department did not exist.

4. Adequate policies and procedures to govern the County's fuel program did not exist.

5. Segregation of duties for some fuel processes was not adequate.

6. Fuel Request Forms were only maintained for one calendar year.

7. The Fuel Access Request Forms utilized by user departments were inconsistent.

8. The Fuel Cardholder Report was inaccurate.

9. There were active fuel cards with no or low activity.

10. There was fuel activity after a cardholder's separation date.

11. Fuel cards were not deactivated in a timely manner.

12. There were cardholders with two active fuel cards.

13. Volunteer firefighters with fuel cards could not be easily identified, and fuel transactions could not be verified.

14. The Fuel Card Changes Spreadsheet was inaccurate.

15. The Active Vehicle Report was inaccurate.

16. There were numerous vehicle card profiles that deviated from the established control limits or restrictions.

17. Security cameras were not installed at the fueling stations.

18. Signage at the fueling station did not exist or was not visible.

19. Fuel was able to be dispensed without a fuel card at two fueling stations.

20. The established system controls did not restrict invalid fuel transactions.

21. The card issued date reflected in the E.J. Ward System was inaccurate.

22. Fleet Management did not have effective internal controls in place to ensure fuel transactions were monitored, reviewed, or reconciled on a department level.

23. Mileage or trip logs were not maintained by user departments.

24. Fuel expenditures were overstated.

25. Departments were not charged for all fuel dispensed.

26. An outside agency was overcharged by $703.54, and refund was not issued in a timely manner.

Observation:

27. There was a lack in management oversight and monitoring of volunteer firefighters and fuel transactions.

We appreciate the cooperation, professional courtesy, and responsiveness received from management during this audit. Please let us know if you wish to discuss any of the information provided in the report.

We request the Board to receive and file the report.

Sincerely,

Paula S. O'Neil, Ph.D.
Clerk & Comptroller

PSO/pmm

Pasco County Board of County Commissioner

Fleet Management

Audit of the County Fuel Card Internal Control System

July 9, 2019

Department of Inspector General

Patrice Monaco-McBride, CIG, CIGA, CGFO
Inspector General

Erika Hendricks, CIA, CIGA, CFE
Auditor III

Report No. 2018-05

Table of Contents

Executive Summary

Background Information

As part of the Department of Inspector General (IG) annual audit plan, the IG conducted an audit of Pasco County's (the County) Fuel Card System. The purpose of the audit was to examine and verify the internal controls over the fuel card program. The audit period was from June 1, 2018 through November 30, 2018.

The Fleet Management Division, an internal service fund, was supported on a cost reimbursement basis by user departments for the cost of goods and services provided. A key service provided to County customers was the fuel distribution system (fueling stations) to keep County vehicles and equipment operational.

There were seven fueling sites throughout the County. The fueling stations were located in Dade City, Land O' Lakes, New Port Richey, Port Richey, San Antonio, Spring Hill, and Zephyrhills. These fueling sites consisted of fuel pumps that contained unleaded gas, diesel, and diesel exhaust fluid (DEF).

Fuel services were provided to County departments and outside agencies. The outside agencies included the City of Dade City Police Department, Pasco County Clerk & Comptroller, Pasco County Property Appraiser, Pasco County Public Defender, Pasco County Sheriff's Office, State Attorney's Office, and Pasco County Supervisor of Elections.

Fuel cards were issued to authorized staff approved by Department Heads. Fuel cards were required to obtain fuel at the County's fueling sites. Fuel was dispensed directly into County's vehicles, equipment, storage containers or transported in a tanker truck to be later dispended into off-road vehicles or equipment. County vehicles and some equipment were assigned vehicle cards. The following table summarized the number of fuel cards issued as of audit period (11/30/18):

Active Fuel Cards
As of November 30, 2018

	# of Active Cards Issued
County Departments	1,852
Outside Agencies	768
Total	2,620

On July 26, 2011, the Board of County Commissioners (BCC) awarded a contract to E.J. Ward, Inc. for a new countywide fuel management system. The fuel management system provided a two stage authorization process that validated both the vehicle and the user prior to fueling. The fuel management system allowed automated and manual fueling, and tracked fuel dispensed at the fueling sites. Customizable vehicle and driver limits and restrictions were also available.

According to Fleet Management, vehicles that were a 2016 model or newer were fully automated. In the fully automated mode, the fuel management system automatically identified

the vehicle when the fuel nozzle was inserted into the vehicle's fuel inlet. Therefore, manual input was not required by the operator using the fuel facility.

In a manual fueling, users were required to insert a valid fuel card and vehicle card, and enter the vehicle odometer reading and pump number to initiate a fueling transaction. Fuel was dispensed only if the information met the system's established controls.

The Fleet Management Division was responsible for administrating the fuel management system (E.J. Ward). Fleet Management issued and deactivated fuel cards, established fuel card limits, and maintained the fuel data. Fleet Management had the following controls available in the E.J. Ward system:

- Fuel type (unleaded gasoline or diesel)
- Fuel tank capacity
- Mileage between fill-ups (500 miles)
- Number of fill ups (maximum of five times/day)
- Number of times an incorrect odometer reading could be entered (maximum of five times/fill up)

User departments and outside agencies were billed monthly for fuel costs. Fleet Management prepared interdepartmental chargebacks for County departments and fuel invoices for outside agencies. An administrative fee was also charged for the overhead cost of running the fuel program.

Departments were responsible for monitoring fuel consumption, and ensuring fuel purchases were for appropriate County business. The fuel management system generated transaction data on fuel dispensing, including date, time, location, quantity, and fuel type. Fleet Management posted fuel data on the County's intranet for departments' review.

According to the fuel transactions captured by the E.J. Ward system, approximately $2.1 million in fuel was dispensed and processed during the audit period. The following table summarized the transactions, consumption, and fuel cost:

Fuel Dispensing Transactions *
June 1, 2018 through November 31, 2018

Fuel Type	# of Transactions	Gallons	Fuel Cost
Unleaded Gasoline	24,975	356,942.80	$ 871,867.96
Diesel	14,721	456,239.50	$ 1,216,893.30
Diesel Exhaust Fluid (DEF)	2,261	8,844.80	$ 11,498.24
Total	41,957	822,027.10	$ 2,100,259.50

*Note- This did not include fuel dispensed using WEX fuel credit cards, which is a separate and independent system.

On June 11, 2019, Clerk & Comptroller Paula S. O'Neil, Ph.D. approved this report and signed the cover letter to the Board of County Commissioner requesting they receive and file it for public record. During the audit, Dr. Paula S. O'Neil retired effective June 30, 2019. As a result,

the final report was presented to the Board of County Commissioners at the public hearing on July 9, 2019 by Nikki Alvarez-Sowles, Esq., who was the Chief Operations Officer at the time this report was submitted to be included on the agenda.

Objective

The overall objective of the audit was to determine if the County had effective controls over the fuel card program to prevent, detect, and deter unauthorized fuel disbursements. Specifically, the audit objectives were to:

- Determine if the internal controls and processes over the County's fuel card program were reasonable and adequate, including County operated delivery trucks.

- Determine that the fuel cards controls established in the E.J. Ward System were utilized and functioned properly.

- Determine fuel cards and fuel consumption were adequately and effectively monitored to prevent and detect misuse and abuse.

- Determine fuel costs were accurately charged to user departments to ensure accountability for the fuel usage.

Scope and Methodology

The audit period included fuel card activity from June 1, 2018 through November 30, 2018. However, transactions reviewed were not necessarily limited to that period. The nature and scope of the audit was intended to provide objective and relevant assurance, and to contribute to the effectiveness and efficiency of governance, risk management, and control processes of the Fuel Card Program. The audit was limited in scope and did not include WEX system fuel credit cards.

Although the audit team exercised due professional care in the performance of this audit, this did not mean that unreported noncompliance or irregularities did not exist. The deterrence of fraud, and/or employee abuse was the responsibility of management. Audit procedures alone, even when carried out with due professional care, did not guarantee that fraud or abuse was detected. The audit was neither designed nor intended, to be a detailed study of every relevant system, procedure, or transaction. The purpose of this report was to provide an independent, objective analysis, recommendations, and information concerning the activities reviewed. It was not an appraisal or rating of management.

The IG audit team planned and performed the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objectives. The evidence and documentation obtained during the audit process provided this reasonable basis.

To achieve our objectives, the procedures performed included, but were not limited to, the following:

- Developed an understanding of procedures and controls for issuing and deactivating fuel cards, monitoring fuel transactions captured by the E.J. Ward system, and allocating fuel costs to user departments. Information obtained and reviewed included administrative policies and procedures and department internal procedure aides.

- Visited each fueling station, and physically observed the location including the signage posted, and condition of the fuel pumps. All of the fuel pumps were tested (a total of 47) to determine if fuel could be dispensed without a fuel card.

- Obtained, reviewed, and analyzed reports relevant to the fuel card program for the audit period. These reports included a listing of fuel cardholders (active and inactive), vehicle card profiles, fuel card transactions, current employees, and terminated employees.

    o Reviewed and tested fuel cardholder information related to policies and procedures, such as issuance of fuel cards, deactivation of fuel cards, established card limits, and documentation on file.

    o Analyzed data from the vehicle card profiles report and fuel card transaction report to determine if system controls were being utilized and the established card limits were effective.

- Verified user departments monitored and reconciled fuel transactions related to their department. Seven user departments were judgmentally selected for testing based on consumption. Departments with both low and high activity were selected for testing.

    o A questionnaire was developed by the IG team to determine how fuel consumption was traced, monitored, and reconciled on a departmental level. The questionnaire was sent to each department included in the test sample, and the responses were reviewed.

- Obtained and reviewed monthly chargeback documentation for the audit period. Sixteen departments were selected for testing. The test sample consisted of a 10% random sample and a judgmental sample based on consumption.

    o The monthly fuel costs for each department selected were traced to the financial system.

- Identified and documented discrepancies and opportunities for improvement.

Statutory Authority and County Guidelines

To conduct this audit, the IG relied on the following authoritative guidelines to serve as criteria:

- Pasco County Policy No. 500-05: Administrative Policies and Procedures Manual, revised 08/24/14- Requesting Vehicle/Equipment or Employee Fuel Cards for Use at County Fuel Pumps

- Fleet Management Fuel Access Request Forms

- Fleet Management Fuel Island Card Procedure Aide

Subsequent Event

On April 26, 2019, Governor DeSantis signed Senate Bill 7014, making it effective July 1, 2019. Included in Section 14 of this bill were revisions to Florida Statute 218.33. Specifically, the statute was amended to include:

(3) Each local governmental entity shall establish and maintain internal controls designed to:

a) *Prevent and detect fraud, waste, and abuse as defined in s.11.45(1).*

b) *Promote and encourage compliance with applicable laws, rules, contracts, grant agreements, and best practices.*

c) *Support economical and efficient operations.*

d) *Ensure reliability of financial records and reports.*

e) *Safeguard assets.*

Conclusion

Overall, the internal controls over the County's Fuel Card Program required significant improvement to reduce the risk of misuse within the program. The audit revealed concerns about key controls that were not in place or were ineffective. Control weaknesses related to the areas noted below were identified:

- Policies and procedures, including written agreements between the County and outside agencies
- Segregation of duties over the fuel cards and reconciliation
- Management oversight and monitoring of fuel cards and fuel consumption
- System controls
- Physical security and signage posted at Fueling Stations
- Fuel cardholder authorization documentation
- Fuel cost allocation

Policies and Procedures

Comprehensive policies and procedures related to fuel management and usage did not exist. The existing policies and procedures contained limited guidance, and did not address all the key controls and procedures that need to be followed to ensure fuel transactions were monitored for exception and policies and procedures were followed. A comprehensive fuel card manual

should outline the policies and procedures to be followed related to the fuel card program, and minimize misunderstanding and inconsistencies among staff.

Additionally, an Interlocal Agreement between the County and the Dade City Police Department was not in place. In the event of a dispute between the County and the Dade City Police Department, it would be difficult to substantiate what was agreed upon, and hold parties accountable without a written agreement.

Segregation of duties

Segregation of duties was not adequate for some fuel processes. The same person ordered, received, and reconciled fuel deliveries, as well as created, distributed, maintained and made card changes in the E.J. Ward System. Having the same person perform all these duties increased the risk of undetected errors, misuse, or other irregularities.

Management Oversight and Monitoring

Fleet Management did not utilize or review exception reports that were available in the E.J. Ward System (i.e. volume, mileage, consumption, etc.). Additionally, Fleet Management did not effectively communicate to user departments their responsibility to monitor fuel transactions and fuel reports, and it did not regularly follow-up with the user departments to ensure adequate monitoring. The majority of the user departments included in testing did not monitor, review, or reconcile fuel transactions. The lack of management oversight and monitoring increased the potential risk of misuse, errors, or other irregularities, and could have interfered with detection.

Fleet Management did not review fuel cardholder and vehicle profile data included in the E.J. Ward System for accuracy, completeness, and reliability. There were cardholders and vehicle card profiles with the incorrect status or description. The information reflected in the E.J. Ward System should be correct to ensure the County records were accurate and complete, and established system controls were enforced.

System Controls

Although the E.J. Ward System had built-in fuel transaction controls, the system controls were ineffective or were not utilized. The following was noted:

- The system controls established in the E.J. Ward System did not restrict or limit some fuel transactions that were determined to be invalid.

- The IG was able to dispense a small amount of fuel without a fuel card at two fueling stations.

- There were also numerous vehicle card profiles that deviated from the established control limits or restrictions

Fueling Stations

The IG team found that the physical security and signage posted at the fueling stations could be enhanced. All the fueling stations, except for one, were accessible at all times (24-hours), and security cameras were not installed at any of the locations.

Additionally, there was nothing to alert potential users at some fueling stations that the fuel pumps were only intended for County use, and not open to the public or other non-authorized personnel. Signage did not exist or was not visible.

Fuel inventory should be properly safeguarded to reduce theft, loss, or abuse. Utilizing security cameras would be a preventative and detective control recommended to help safeguard the fuel and improve safety at the fueling stations. However, according to Fleet Management, the cost associated with installing and maintaining security cameras was too high to offset the benefits at this time.

Fuel Cardholders Authorization Documentation

Adequate documentation to justify the fuel cards issued or changes made to the fuel cards did not exist. The Fuel Access Request Form was not maintained for active fuel cards issued prior to January 1, 2018. The accountability over the fuel cards was weakened.

According to Fleet Management, this form was required to be maintained for one calendar pursuant to the State of Florida General Records Schedule GS1-SL for state and local government agencies, "Equipment/Vehicle Maintenance Records." However, this section defined equipment/vehicle usage records as a record series that documented use of agency equipment and vehicles, including, but not limited to, vehicle logs indicating driver, destination, fuel/service stops, and odometer readings.

The IG did not consider the access request form as a usage record because it did not contain detailed usage information. It was used to request, authorize and approve cardholders, and served as an internal control. Management did not agree with the IG's recommendation that the Fuel Access Request Form should be retained until after the fuel cardholder was deactivated from the E.J. Ward System or until the form was superseded.

Additionally, during the audit, it took management (Fleet, Human Resources, and Fire Rescue) approximately five weeks to verify the existence of some active fuel cardholders reflected in the E.J. Ward System. The cardholders were determined to be volunteer firefighters (active and former).

These cardholders were not easily identified by management because volunteer service records were maintained solely by Fire Rescue. Human Resources did not require any information to be included in its files. Consequently, separation dates were not tracked or documented in any County files.

Five cardholders that were former volunteer firefighters had fuel activity. However, it was not determined if all the fuel transactions occurred prior to the separation date because there was not record when volunteer services ended. As a result, public purpose of fuel dispensed could not be verified.

Management did not agree with the IG's recommendation that Human Resources should collect basic volunteer data to be stored electronically for all volunteers with any access to County buildings, data, equipment, etc.

Fuel Cost Allocation

The existing procedure aids did not provide detailed guidance for preparing the monthly fuel billing documentation, and did not reflect a requirement for the documentation to be reviewed and verified by a second person. The IG team identified some fuel expenditures that were overstated and understated, and the financial records were inaccurate. Additionally, an outside agency (City of Dade City Police Department) was overcharged $703.54 during the audit period, and a refund was not processed in a timely manner.

Except as noted above, Fleet Management stated that additional policies and procedures would be developed or updated after completion of the audit to address the issues identified. Management made several improvements or took corrective action throughout the course of the audit for some of the issues. The Department of Inspector General commends the Fleet Management Division for their professionalism, cooperation and responsiveness during the audit.

The recommendations made in this report were offered to strengthen the control environment. The comments and recommendations in this report were discussed with management, and their verbatim responses were included in this report.

Based on the documentation reviewed and audit procedures performed, the IG identified 26 opportunities for improvement and one observation:

No.	Description	Page Reference
Comments (Compliance):		
1.	There were cardholders with an incorrect status in the E.J. Ward System.	11
2.	Fuel Request Forms were not on file for some employees issued a fuel card during 2018.	11
Comments (Control):		
3.	An Interlocal Agreement between the County and the Dade City Police Department did not exist.	12
4.	Adequate policies and procedures to govern the County's fuel program did not exist.	13
5.	Segregation of duties for some fuel processes was not adequate.	15
6.	Fuel Request Forms were only maintained for one calendar year.	15
7.	The Fuel Access Request Forms utilized by user departments were inconsistent.	16
8.	The Fuel Cardholder Report was inaccurate.	17
9.	There were active fuel cards with no or low activity.	18

No.	Description	Page Reference
10.	There was fuel activity after a cardholder's separation date.	18
11.	Fuel cards were not deactivated in a timely manner.	19
12.	There were cardholders with two active fuel cards.	19
13.	Volunteer firefighters with fuel cards could not be easily identified, and fuel transactions could not be verified.	20
14.	The Fuel Card Changes Spreadsheet was inaccurate.	22
15.	The Active Vehicle Report was inaccurate.	23
16.	There were numerous vehicle card profiles that deviated from the established control limits or restrictions.	25
17.	Security cameras were not installed at the fueling stations.	27
18.	Signage at the fueling station did not exist or was not visible.	28
19.	Fuel was able to be dispensed without a fuel card at two fueling stations.	31
20.	The established system controls did not restrict invalid fuel transactions.	32
21.	The card issued date reflected in the E.J. Ward System was inaccurate.	34
22.	Fleet Management did not have effective internal controls in place to ensure fuel transactions were monitored, reviewed, or reconciled on a department level.	35
23.	Mileage or trip logs were not maintained by user departments.	36
24.	Fuel expenditures were overstated.	37
25.	Departments were not charged for all fuel dispensed.	38
26.	An outside agency was overcharged by $703.54, and refund was not issued in a timely manner.	39
Observations:		
27.	There was a lack in management oversight and monitoring of volunteer firefighters and fuel transactions.	39

Audit Comments & Recommendations

> **Compliance:** Since compliance with agreements, contracts, laws, rules, regulation, policies and procedures is expected, recommendations were not provided.

1. **There were cardholders with an incorrect status in the E.J. Ward System.**

   There were 76 BCC cardholders that were no longer employed, but were still active in the E.J. Ward System at time of audit (as of 11/30/18). According to payroll records, these employees were terminated between April 2004 and November 2018.

   According to the Fleet Management Fuel Card Procedure Aide, a weekly termination report was received from Human Resources. This list was reviewed by the fuel coordinator, and fuels cards were to be deactivated immediately. Department Heads were also required to notify Fleet Management when someone separated or transferred to another department.

   > **Recommendation:** Since compliance with agreements, contracts, laws, rules, regulations, polices, and procedures are expected, a recommendation was not provided.

   Management Response: *Fleet Management Agrees*

   Corrective Action Plan: *Additional steps will be added to procedure to ensure the errors by employee department, Fleet Management, or others is captured.*

   Target Completion Date: *90 days after completion of the audit.*

2. **Fuel Request Forms were not on file for some employees issued a fuel card during 2018.**

   According to policy #500-05, Pasco County departments/divisions were responsible for submitting the proper approved employee and vehicle equipment card forms to Fleet Management. The Fuel Island Card Procedure Aide required the Fuel Access Request Form be completed by the Fleet Representative under the "Fleet Management Office Use Only" section and stored for filing.

   Fleet Management maintained Fuel Request Forms for one calendar year. Of the 193 cardholders included in the test sample, 33 had fuel cards issued or deactivated during 2018. The following was noted:

   - A total of 24 (73%) did not have a Fuel Access Request Form on file.

     o Of the 24 cardholders, only five had an email from the department or agency that documented the new request or card deactivation.

Recommendation: Since compliance with agreements, contracts, laws, rules, regulations, polices, and procedures are expected, a recommendation was not provided.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *When publishing new fuel and procedures policy (upon completion of this audit) Fleet Management will address this issue in regards to Out of County Customers (8 additional transactions), as well as internal auditing procedures to monitor record keeping.*

Target Completion Date: *90 days after completion of this audit.*

Control Activities: Listed below are comments that represent opportunities to strengthen the internal controls. For each comment, a recommendation was included.

Policies and Procedures

3. **An Interlocal Agreement between the County and the Dade City Police Department did not exist.**

   The Dade City Police Department used the County's fuel islands to purchase gas. However, as of 8/7/18, an Interlocal Agreement between the County and the Dade City Police Department did not exist.

   In the event of a dispute between the County and the Dade City Police Department, it may be difficult to substantiate what was agreed upon, and make it hard to hold parties accountable. Good internal control would include a written contractual agreement that stated the provisions of services to minimize misunderstanding and to allocate the cost of the services to the relevant agency.

   Recommendation: Establish policies and procedures that require written Interlocal Agreements be maintained between the County and governmental agencies that use the County's fuel islands. The Interlocal Agreements should outline all the terms and conditions of the service arrangement. Establish a fully executed written agreement with the City of Dade City.

   Management Response: *The Fleet Management Department agrees with this finding.*

   Corrective Action Plan: *Fleet Management will establish a written agreement with Dade City regarding use of Pasco County fueling sites.*

   Target Completion Date *90 days after completion of audit.*

4. **Adequate policies and procedures to govern the County's fuel program did not exist.**

The existing policies and procedures related to the County's Fuel Card Program contained limited guidance and did not address all the key controls and procedures that need to be followed to ensure transactions were:

> ➢ monitored for trends and exceptions
> ➢ policies and procedures were followed
> ➢ disciplinary action was taken for program violations and exceptions

The following was noted:

- According to Fleet Management, user departments were responsible for monitoring their fuel consumption. However, this was not documented in the policies.

  o Management also stated that they did not know if user departments were monitoring the fuel transactions, and did not know if the departments were aware that the fuel transaction reports were available for review on the County's intranet.

- Fleet Management did not review exception reports for unusual transactions on a regular basis.

  o According to Fleet Management, exception reports were only reviewed upon request. Management stated that they rarely received a request for exception reports.

- Written policies and procedures related to the County operated fuel delivery trucks did not exist.

- Disciplinary action for program violations and exceptions were not included in the policies and procedures. In addition, user departments were not required to inform Fleet Management if discrepancies or disciplinary action occurred.

- Employees were not required to sign a fuel card usage agreement or statement of understanding before the fuel card was issued.

- The program did not have an administrator who was responsible for unifying the actions of the departments.

A comprehensive fuel card manual that outlined policies was critical to ensuring staff followed the proper procedures and rules, and would promote a clear and consistent understanding of the required polices related to the fuel card program.

Recommendation:
- Establish documented policies and procedures that adequately safeguard the fuel program from fraud, waste, and abuse:

- Assign responsibilities of monitoring fuel usage and transactions related to the user departments.

- Requires Fleet Management to periodically monitor fuel transactions for exceptions to identify trends, program violations, and possible misuse or fraud.

- Requires all employee fuel card users to sign an acknowledgement that they understand the prescribed procedures, obligations, stewardship responsibilities of being an authorized fuel user, and disciplinary action for program violations.

- Enforces disciplinary action for program violations and exceptions

- Include guidance for departmental monitoring, reporting of discrepancies, and outline a disciplinary structure for policy violations.

- Develop policies and procedures that provide detail and guidance related to the County operated fuel delivery trucks.

Management Response: *Fleet Management will provide better data and guidance to the using departments to assist with the task of monitoring fuel transactions and consumption through the implementation of weekly/monthly fuel exception reports in addition to billing statements and having transactional data on-line. Fleet Management will also create and provide fuel card user acknowledgement documentation for the organization to utilize. Finally, policies and procedures related to the fuel delivery truck operations will be developed by Fleet Management.*

Department Directors are responsible for all activities in their departments by job description. Assignment of duties, discipline, and behavior related concerns identified in the recommendation are the responsibility of the individual departments. When violations occur, they are addressed by each user department through and in coordination with the Human Resources Department. The disciplinary program and personnel concerns included in the recommendation are covered in the Personnel Policy & Procedures Manual or during the new employee orientation process.

Corrective Action Plan:

1. *Fleet Management will create a series of weekly/month exception reports to provide to user agencies with any areas of concern identified by Fleet highlighted. Reports will include but are not limited to:*

   a. *After hour/odd hour usage*
   b. *Multiple vehicle fuelings in one day*
   c. *Users fueling multiple vehicles*

2. *User acknowledgement documentation will be created.*

3. *Fuel truck procedures and policies will be written.*

4. *Fuel policy will be updated to include a breakout of department responsibilities and procedures for monitoring fuel transactions.*

Target Completion Date: *90 days after completion of audit.*

5. Segregation of duties for some fuel processes was not adequate.

The Fuel Coordinator placed fuel orders, received bill of lading/delivery ticket, confirmed tank levels for fuel deliveries, and reconciled fuel disbursements to inventory records. In addition to these duties, the Fuel Coordinator also created, distributed, and maintained fuel cards.

An important basic of internal controls was adequate segregation of duties. The same individual should not complete all the transactions relative to a process. Assigning responsibilities to multiple individuals created an appropriate level of checks and balances.

> **Recommendation:** Management should assign responsibility for some of these processes to other staff members (i.e. ordering, receiving,). This will help create an appropriate level of checks and balances, and to mitigate the risk of unauthorized fuel transactions. If this is not possible due to staffing requirements, compensating controls should be implemented.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *New policy and procedure updates resulting from this audit will be created. Policies will cover, to the best of the department's abilities based on limited staff/overhead, some separation of duties in the fuel operation.*

Target Completion Date: *90 days after completion of this audit*

Fuel Card Authorization Testing

6. Fuel Request Forms were only maintained for one calendar year.

Of the 193 cardholders included in the test sample, 160 (82%) had fuel cards issued or deactivated prior to 1/1/18. These cardholders did not have the County approved Fuel Access Request Form on file. According to Fleet Management, documentation was not required to be maintained for cardholders with fuel cards issued or deactivated prior to 1/1/18.

Fleet Management stated they were required to retain equipment/vehicle usage records for one calendar year pursuant to the State of Florida General Records Schedule GS1-SL for state and local government agencies, "Equipment/Vehicle Maintenance Records." However, this section defined equipment/vehicle usage records as a record series that documented use of agency equipment and vehicles, including, but not limited to, vehicle logs indicating driver, destination, fuel/service stops, and odometer readings.

However, the IG did not agree that the Fuel Access Request Form was a usage record. This form served as an internal control, and was used to authorize and approve cardholder.

> **Recommendation:**
> - Implement a policy and procedure that requires Fuel Access Request Forms to be retained until after the fuel cardholder is deactivated from the E.J. Ward System or form is superseded.

- Require Department Heads and agencies review all cardholders without a Fuel Access Request Form on file, and submit updated forms to ensure cardholders are properly authorized.

Management Response: *Fleet Management agrees with the concept of ensuring all holders of fuel cards are approved at the Department level. Fleet Management will also ensure compliance with all Florida statutes regarding records retention.*

Corrective Action Plan: *Fleet Management will modify the IG's second recommendation to include annual review by department of ALL existing fuel card holders.   Annual verification of users will make retention of the Fuel Access Request Form redundant, meaning they could be discarded upon annual verification.*

Target Completion Date: *Policy and procedure will be written 90 after close of this audit.*

Additional IG Comment: Since management was responsible for maintaining internal controls, the IG strongly recommends maintaining authorization forms for all cardholders until they are deactivated or forms are superseded. These forms could be scanned and maintained electronically by Fleet Management. This form identified who authorized the cardholder, and other pertinent information that would be useful if there were cardholders in question (as identified in #13 below).

7. **The Fuel Access Request Forms utilized by user departments were inconsistent.**

The current Fuel Access Request Form was available on the County's intranet for departments to utilize. However, different versions of the Fuel Access Request Forms were being used by the user departments. Of the nine cardholders that had a request form on file, the following was noted:

- Three used the Fuel Access Request Form (current version).

- Three used the Employee Card Request Form (2/12/18).

- Three used the Employee Fuel Card Request Form (revised 12/14).

Recommendation: Departments should use the same Fuel Access Request Form for consistency purposes. This will help ensure that the required information is captured and submitted to Fleet Management.

Management Response: *Fleet Management agrees with the recommendation. However, all of our current and legacy forms have the necessary data to create the complete record in the EJ ward system. Since one of our Department goals is to provide exceptional service to include timely transactions, we remind our customers who submit incorrect forms where the current form is located on the intranet site but we do not deny access or make them fill out another form.*

Corrective Action Plan: *Fleet Management will continue to guide customers to the correct documentation when receiving incorrect forms and implement information and training procedures.*

Target Completion Date: *To be implemented with other training/information requirements and schedules recommended/required in other portions of this audit.*

Cardholder Testing

8. The Fuel Cardholder Report was inaccurate.

The Fuel Cardholder Report contained incorrect or incomplete information. Of the 2,260 cardholders included on the report, the following was noted:

- 22 active cardholders had "do not use" included in the description field for Emergency Management Department. According to Fleet Management, the department codes should have been updated in the system for 9 of these. The remaining 13 were issued during Hurricane Irma, and should have been deactivated in the system.

- One active cardholder (#1136) was assigned to Fleet Management, but was for an outside agency. According to Fleet Management, this card was deactivated in 2013. However, there was one place on the file that should have been unchecked, but mistakenly left on. This card should have been fully deactivated in the system.

- One active cardholder (#5154) was assigned to Fleet Management, but was for the County's inmate program known as "Operation Payback." According to Fleet Management, this vehicle was re-assigned to the Sherriff's Office in fiscal year 2018. This card should have been deactivated in the system.

- The date issued field was blank for numerous fuel cards. According to Fleet Management, these cards were issued prior to the implementation of E.J. Ward System in 2012. Cardholders that were imported from the prior fuel system to E.J. Ward System were uploaded with incomplete or blank field for the date issued.

    Recommendation: The incorrect and/or incomplete information identified should be corrected in the E.J. Ward system. Implement a policy and procedure that requires a periodic review/reconciliation of the Fuel Cardholder Report to ensure the information is accurately reflected in the fuel system.

Management Response: *Fleet Management concurs.*

Corrective Action Plan: *Fleet Management will correct the active cardholders to de-active accounts in the Fuel Management system (EJW), and create new procedure to review active cardholders on an annual basis.*

Target Completion Date: *Data will be reviewed and corrected by May 1, 2019. New procedures will be written and implemented 90- 120 days after closure of this audit dependent on amount of procedures to be written or amended.*

9. **There were active fuel cards with no or low activity.**

There were active fuel cards assigned to staff and outside agencies that were not used, in some cases since issuance of the card. Issuing cards to employees and agencies that do not routinely need fuel increased the exposure to loss or misuse of assets.

Of the 2,620 active cardholders (all agencies), the following issues were noted:

- 792 had no activity. These cards were issued between July 2012 and August 2018.

- 434 cardholders that had no fuel activity in the last 90 days of the audit period (9/1/18-11/30/18).

  Recommendation: Utilize reporting capability in the E.J. Ward system to review on a regular basis the list of cardholders, and assess whether the fuel cards are still needed. Develop policies and procedures to periodically (i.e. annually, semi-annually, etc.) monitor cardholders with low or no activity, and follow-up with user card management as to the need for the inactive fuel cards. Develop and implement a policy and procedure to include a requirement for fuel cards to be physically inspected at least annually. This will help to detect lost or misplaced cards in a timely manner.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *New policy and procedure addressed in previous responses will be adjusted to include the above mentioned recommendations to review and monitor the need for fuel cards.*

Target Completion Date: *90 days after completion of this audit.*

10. **There was fuel activity after a cardholder's separation date.**

There was activity for one fuel card after the cardholder's separation date in the audit period. The following was noted:

- For cardholder #550, there was one fuel transaction 55 days after their separation date (6/22/18), but prior to being deactivated in the system (10/5/18). On 8/16/18, 26 gallons of unleaded was pumped at the D&E Maintenance Fuel Station.

  o According to Fleet Management, the supervisor did not collect the fuel card, and the fuel card was left in the vehicle after cardholder separated. The fuel card was used by a team member on 8/16/18. However, supporting documentation was not provided to verify which team member used the card or to substantiate management's statement.

  Recommendation: Develop policies and procedures that require the Fuel Coordinator to verify if any fuel transactions were made after a cardholder was terminated. Establish policies and procedures for responding to exceptions if identified.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *New policies and procedures will be rolled into changes previously directed by this audit.*

Target Completion Date: *90 days after completion of this audit.*

11. Fuel cards were not deactivated in a timely manner.

Documented policies and procedures that established time frames when to notify Fleet Management or to deactivate fuel cards when an employee separated or transferred did not exist. As a result, the following was noted:

- Of the 70 BCC cardholders separated during the audit period (6/1/18-11/30/18), a total of 47 did not have their cards deactivated in a timely manner (5 days or less). Cards were deactivated six to 119 days after the cardholder's separation date.

    Recommendation:
    - Establish timeframes that are reasonable and timely (i.e. within one business day) for departments/divisions to complete the Employee Card Request Form and notify Fleet Management when an employee separates or transfers. The current policy (#500-05) should be updated to reflect the established timeframe.

    - Establish timeframes that are reasonable and timely for the Fuel Coordinator to deactivate a fuel card when an employee separates or transfers to another department (i.e. within three days). The Fleet Management Fuel Card Procedure Aide should be formalized and updated to reflect the established timeframe.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *Policy, procedures, and forms ensuring timely card activation will be added/modified during procedure re-write.*

Target Completion Date: *90 days after completion of this policy.*

12. There were cardholders with two active fuel cards.

There were duplicate cardholders reflected on the Active Cardholder Report. The following cardholders had two active fuel cards:

- Cardholder #5094 and #5664
    - According to notes entered into the E.J. Ward System, fuel card #5094 was lost but was not deactivated.

- Cardholder #0777 and #4643; cardholder was no longer employed (separation date 2/3/17)

- Cardholder #3891 and #5250

- Cardholder #5246 and #5275

- Cardholder #3070 and #3239

    Recommendation: Develop and implement a policy that requires a periodic review/reconciliation of the Fuel Cardholder Report to ensure the information is accurately reflected in the E.J. Ward System, and does not contain duplicate cardholders. The cardholders identified above should be examined to determine which fuel card should be deactivated.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *Policy and procedures will be updated to include review of users with multiple cards in use.*

Target Completion Date: *90 days after completion of this audit.*

13. Volunteer firefighters with fuel cards could not be easily identified, and fuel transactions could not be verified.

There were 30 active cardholders that could not be easily identified by Fleet Management or Human Resources (HR). These cardholders were not active BCC employees and there was no record of services maintained in HR. After further research by management (approximately five weeks), it was determined that these cardholders were volunteer firefighters (active and inactive). The following was noted:

- 18 cardholders were confirmed to be active volunteer firefighters.

- 12 cardholders were confirmed to be former volunteer firefighters. The fuel cards were deactivated after the IG brought issue to management's attention.

    o Five cardholders had fuel activity. However, the IG was not able to determine if all of the transactions occurred prior to the separation date because there was no record when volunteer services ended. The separation date was not documented in the volunteer files maintained by Fire Rescue, and could not be provided by Human Resources.

    - For cardholder #3239, a combined total of 55.70 gallons were obtained between 3/14/13-2/24/15. There were a total of three transactions.

    - For cardholder #3769, a combined total of 484 gallons were obtained between 9/12/12-4/11/18. There were a total of 35 transactions.

    - For cardholder #4704, a combined total of 351.40 gallons were obtained between 7/10/13-9/7/17. There were a total of 30 transactions.

- For cardholder #4447, a combined total of 616.90 gallons were obtained between 10/16/13 and 10/14/2016. There were a total of 39 transactions.

- For cardholder #4959, a combined total of 608.50 gallons were obtained between 7/14/12 and 8/23/17. There were a total of 45 transactions.

Recommendation:
- Human Resources should be involved in the process when a volunteer firefighter is approved for membership, and when the services end.

- Develop and implement a policy that requires Human Resources to track, at a minimum, volunteer firefighters start and end dates, preferably within Munis.

- Volunteer firefighters should be reflected on the termination report that is provided to Fleet Management. This will help ensure Fleet Management is notified timely when fuel cards are no longer required for a volunteer firefighter.

- The transactions noted above should be further examined to determine if any occurred after volunteer services ended, and action taken as needed.

Management Response: *Concur with the management response from Fire Rescue on this topic. Consistent with the Fire Rescue response, the prior management and tracking of fire department volunteer was minimal up until the hiring of the Volunteer Services Chief (a position dedicated to volunteer firefighters). Prior to the dedicated Chief, a single person or division responsible for processing of fire department volunteers did not exist and therefore processes to ensure proper audit compliance/controls were weak.*

Volunteer applications are currently processed using the NeoGov application. Therefore, for each department, Human Resources maintains access to the information (address, date of birth, contact information, etc.) on each volunteer. Once a volunteer is hired, individual departments are responsible for ensuring compliance with the management and supervision of the volunteers. Upon coordination with the Fire Department Chief regarding this comment inquiry, and in consistent application of the management and supervision of volunteers County-wide, the responsibility to monitor and track fire department volunteers will remain with the Fire Rescue department. The Fire Rescue department will implement and maintain a plan to track the fire department volunteers that will include tracking the volunteers' access related to facilities, fleet and IT systems.

Corrective Action Plan: *Concur with the action plan discussed with and provided in the Audit Inquiry Response by Fire Rescue, which is as follows:*

Corrective Action Plan: *(From Fire Rescue)*

Continue to use the spreadsheet and include all start and end dates going forward

Go through all current members files and add start dates

Scan in all current and former volunteers housed at Fire Rescue Headquarters into electronic files

Email Fleet with a notification that a volunteer has the left and the card has been secured/destroyed by the Division Chief of Volunteer Services

Place a copy of end of service date in the file as volunteers end service going forward

The Fire Rescue Volunteer Services division will maintain the start and end dates of volunteer service and notify Fleet Management (pursuant to the audit recommendation) timely when a volunteer firefighter ends their service with the department.

Target Completion Date: *Fire Rescue responded with a target completion date of May 2020; however, the department has already created the tracking document, researched the start dates of their current volunteers, added an end date to the document, and researched end dates of those in question on the initial report.*

> **Additional IG Comment:** The transactions identified above were not further examined by management because the separation dates were unknown. As a result, public purpose of fuel dispensed could not be verified.

14. The Fuel Card Changes Spreadsheet was inaccurate.

The Fuel Card Changes Spreadsheet contained incorrect or incomplete information. This spreadsheet was used outside of the E.J. Ward System to track fuel cards issued, and any changes made to the fuel cards. Of the 193 cardholders included in the test sample, over 52%, or 101, had the following exceptions:

- For 12 active cardholders, the date issued reflected on the Fuel Card Changes Spreadsheet did not agree to the date issued on the Active Cardholder Report. The difference between the dates ranged from 1 to 1,013 days. Since there were no Fuel Access Control Forms on file for these cardholders, the date reflected on the spreadsheet could not be verified.

- For 28 cardholders, the date issued was not reflected on the Fuel Card Changes Spreadsheet, and the field was blank.

- There were 17 cardholders included on the Active Cardholder Report that were not included on the Fuel Card Changes Spreadsheet.

- There were 44 cardholders included on the Deactivated Cardholder Report that were not included on the Fuel Card Changes Spreadsheet.

- For each card issued or deactivated, the card status and deactivation date were not easily identified on the Fuel Card Changes Spreadsheet. Various tabs had to be cross-referenced to determine the status of the fuel card (i.e. new, lost, replaced, resigned, etc.). Additionally, the spreadsheet only referenced card statuses for fiscal year 2018.

Recommendation:

- The incorrect and/or incomplete information identified should be corrected on the Fuel Card Changes Spreadsheet.

- Consider updating the Employee Number Assigned list to reflect all changes made to the fuel cards. This would be a continuous record of all the fuel cards issued, any changes made, and the current status.

- Implement a policy and procedure that requires a periodic review/reconciliation of the Fuel Card Changes Spreadsheet to the Cardholder Reports available in the E.J. Ward System to ensure the information is accurately reflected on the spreadsheet.

Management Response: *The date issued reflected on the Fuel Card Changes Spreadsheet will not always match the date issued on the EJ Ward system. Once fuel cards are in the system, and a fuel card is recoded, or a replacement card is issued, EJ Ward automatically changes the timestamp for the record to the current date.*

The Fuel Card Changes Spreadsheet that contained a blank issue date are for external requests and would have the timestamp recorded in EJ Ward.

The Fuel Card Changes Spreadsheet that was used for audit purposes was for FY18, so it would not contain fuel cardholders prior to that fiscal year (a new spreadsheet is saved for each fiscal year).

The majority of the deactivated card holders that were not included on the Fuel Card Changes Spreadsheet are for the Sheriff's Department. In 2015 Fleet Management was notified that the Sheriff's Department would no longer be using County fuel. The deactivated timestamp on EJ Ward was sufficient.

Corrective Action Plan: *Fleet Management will discontinue the use of the spreadsheet. The current procedure has double entry requirements from the Fuel Coordinator to the internal spreadsheet and the EJ Ward online system. Once the audit is complete, Fleet Management will revise our procedures to include the creation of data inside the fuel management system (EJW) and use this system as the data warehouse for all fuel card data to include data previously managed on the Fuel Card Changes Spreadsheet. This step along with the annual verification by department of card holders will make this spreadsheet redundant.*

Target Completion Date: *90 days after completion of audit.*

Vehicle Profile Testing

15. The Active Vehicle Report was inaccurate.

The Active Vehicle Report contained incorrect or incomplete information. Of the 2,508 vehicle/equipment included on the report, the following was noted:

- 108 vehicle/ equipment cards (4%) should not have been included on the report as the following discrepancies were identified:

    a. Three vehicle/equipment cards had a department description as "Lopez State Veterans Nursing Home." According to Fleet Management, this was an outside agency that had not used the County's fuel since 2013. These cards should have been previously deactivated in the system.

    b. Four vehicle/equipment cards were assigned to Emergency Management, Fleet Management, and Fire Suppression. The make/model field indicated it was for an outside agency, vendor, or City of Zephyrhills. Fleet Management stated these cards were issued to outside agencies during Hurricane Irma so they could utilize the County fuel sites if necessary. These cards should have been deactivated in the system.

    c. Five vehicle/equipment cards did not specify the truck model. The description entered in the model field was "Truck." Fleet Management stated these vehicles went to auction, and the cards should have been deactivated in the system.

    d. Eight vehicle cards did not have a make, model, or year entered in the fields. The fields were blank. Fleet Management stated these were incorrect, and should have been taken out of the system.

    e. Eight vehicle/equipment cards were noted in the model field as "DO NOT USE." Fleet Management stated these should not have been included on the report. These cards should have been deactivated in the system.

    f. 24 vehicle/equipment cards had a department description as "Default, DO NOT DELETE." Fleet Management stated these should not have been included on the report, and were for testing purposes. No cards were created or issued.

    g. 56 vehicle/equipment cards had a make description as "disaster." The model and year fields were blank. According to Fleet Management, these were imported from the old legacy system to E.J. Ward, and no cards were created or issued. These cards should have been deactivated in the system.

- 63 vehicles assigned to outside agencies did not have a make, model, year or the description was incomplete. According to Fleet Management, the Fleet Department was not supplied with all of the information and/or the City of Dade City did not want to provide the information.

Recommendation:
- The incorrect and/or incomplete information identified should be corrected in the E.J. Ward system.

- Implement a policy and procedure that requires an inventory of the fuel cards to be performed periodically to ensure only authorized vehicle/ equipment cards are in use.

- Implement a policy and procedure that requires the Active Vehicle Report to be reviewed periodically to ensure the vehicle information is accurately reflected in the fuel system.

- Require outside agencies to provide all the necessary vehicle or equipment information.

Management Response: *Fleet Management agrees with the IG on all recommendations with the exception of collecting all vehicle information for outside agencies. Most of this information relates to law enforcement vehicles that the agency has requested to not be put into the system. Fleet Management will continue to ask for all information and keep record of such requests to not enter data.*

Corrective Action Plan: *Fleet Management will correct/update the records. New procedure will be written to ensure vehicle and card data is accurate.*

Target Completion Date: *Fleet Management will correct/update the data in EJ Ward by April 1st, 2019. A new policy to review active cardholders will be put into place 90 days after completion of the audit.*

16. **There were numerous vehicle card profiles that deviated from the established control limits or restrictions.**

According to Fleet Management, the E.J. Ward fuel system had built in controls that were being utilized. When a vehicle was entered into the system, the restrictions or limits were set for the fuel type, tank capacity, mileage between fill-ups, and number of fill-ups per day. Gas cans were limited to five to 10 gallons. However, there were vehicle card profiles identified that deviated from the established control limits or restriction.

Of the 2,508 vehicles/equipment included on the Active Vehicle Report, the following was noted:

- Some vehicle/equipment cards did not have a restriction on the fuel type. There were 64 cards identified on the report that had a fuel type of "unknown" or "all". According to Fleet Management, the fuel type descriptions for these cards were incorrect.

- Some vehicle/equipment cards did not have a limit on the tank capacity entered. There were 19 cards identified on the report that had a tank capacity of zero. According to Fleet Management, the tank capacities should not be zero, and were incorrect.

- Some gas cans were not limited to a tank capacity of 10 gallons or less. There were 23 gas can cards identified on the report that had tank capacities between 15 and 99 gallons. According to Fleet Management, there were departments with multiple gas cans at various locations. The County fuel truck driver delivered fuel to the various locations. Fuel cards were not issued, but were assigned a number in the system for billing purposes.

- Some vehicle/ equipment cards were not limited to a max distance of 500 miles between fill-ups. The following was noted:

  a. 92 cards (excluding Fire Rescue) had a max distance range between 575 and 4,000 miles. According to Fleet Management, some vehicles had a larger tank capacity, and could travel beyond 500 miles. Additionally, some department supervisors may have requested the max distance to be increased for various reasons (i.e. frequent travels outside the county that required utilizing retail gas stations). However, documentation was not maintained to support all exceptions.

  b. 12 cards had a max distance of zero, and did not have a limit on the mileage between fill-ups. According to Fleet Management, the department heads or outside agencies requested the vehicle not to be flagged with mileage issues. However, documentation was not maintained to support all exceptions.

- Numerous vehicle/ cards were not limited to 5 fill-ups per day. The following was noted:

  a. There were 12 cards identified on the report that had number of visits between 10 and 15 per day. According to Fleet Management, these were primarily for transfer tanks, DEF, and Fleet staff managing vehicles and fuel tanks. However, documentation was not maintained to support these exceptions.

  b. There were 1,010 cards identified on the report that had a visit or number of fill-ups of zero. According to Fleet Management, zero for the number of fill-ups allowed a user to fill-up up to 15 times (max) per day.

      i. Fleet Management stated 38 were coded to zero visits for the following reasons: outside agencies who manage their own fuel procedures, emergency management (storm related activities), and special requests by department heads. However, documentation was not maintained to support all exceptions.

      ii. Fleet Management stated that 972 of the cards were imported from the old system to the E.J. Ward system with no data in this field. The system defaulted to zero.

Additionally, a policy or procedure that required variations from the normal department standards to be documented or justified did not exist.

Recommendation:
- The card profiles identified should be reviewed and corrected if necessary in the E.J. Ward system. Gas cans should not have a tank capacity greater than 10 gallons, regardless if there are multiple locations for the same department.

- Implement a policy and procedure that requires all card profiles in the E.J. Ward System to be reviewed periodically to ensure the restrictions or limitations entered are appropriate.

- Implement a policy and procedure that requires documentation to be maintained for card profiles that vary from the established requirements.

Management Response: *Fleet Management concurs with the IG.*

Corrective Action Plan:
Gas can procedures are being reviewed with operating departments for best options.

Fleet Management will correct in the incomplete profiles that were imported from the legacy system prior to the implantation of EJ Ward.

New procedures to review card profile restrictions and exceptions will be written.

All gas can cards will be updated and corrected in EJ Ward. A large number of the transactions called out in the IG comments above are for multiple types of assets. Fleet Management will create proper assets in EJ Ward to accurately identify what is being fueled.

Target Completion Date: *Fleet Management will correct in the incomplete profiles in EJ Ward by May 1, 2019. A new policy to review profiles will be completed 90 days after completion of this audit.*

Fueling Station Testing

17. Security cameras were not installed at the fueling stations.

The fuel site locations were accessible at all times (24-hours), and security cameras were not installed at any of the locations. It was noted that some of the fuel sites used to have security cameras, but they stopped working an undeterminable amount of time ago, and were not replaced.

Fuel inventory should be properly safeguarded to reduce theft, loss, or abuse. Optimizing security cameras was a preventative and detective control to help safeguard the fuel. Physical access should be limited to authorized individuals who were accountable for the custody and/or use of the resources.

Recommendation: For improved safety and internal control and accountability over the fuel, install surveillance cameras at all fuel site locations. This will help to prevent or detect potential inappropriate fuel usage.

Management Response: *The installation of surveillance cameras will be evaluated periodically and implemented when the cost-benefit analysis determines the economic benefit of installing the technology meets or exceeds the costs of not having the technology present. Current safeguards in the EJ Ward system already provide significant deterrence to theft. The County utilizes a robust fuel management system that with strong control mechanisms that will identify any outliers or suspicious activity. Examples of the control capabilities in place include:*

- *Fuel pump hard stops with odometer readings*

- *Pre-set fuel dispensing limitations and caps per vehicle per day*
- *Canceiver controls for each vehicle at the fuel pump*
- *Periodic reviews of fuel dispensed reports for anomalies*

Additionally each year Fleet Management (Assistant Director role) creates a fuel expense projection that is loaded into the approved County budget. If an unusual amount of fuel is dispensed that was not planned, the line item budget of the end user (department) will be insufficient and will trigger a cause for an audit on consumption. This audit would be both completed by the consuming department, the budget office as well as Fleet Management.

Currently, adding surveillance cameras is not a cost effective technology to control or deter theft. Initial estimates to install the technology at all County fuel sites is approximately $100K+ with recurring annual maintenance, replacement, and employee time costs of $50K-$75K. The break-even point of installing and maintaining surveillance is equivalent to the loss of at least 20,000 gallons of fuel per year using current market prices resulting in a highly unlikely return on investment. Current control and surveillance methods in place are sufficient to prevent a significant loss volume of fuel.

Corrective Action Plan: *This proposal will be evaluated periodically to review economic feasibility.*

Target Completion Date: *Fleet Management will re-look at this option annually during the rate development process.*

18. Signage at the fueling station did not exist or was not visible.

Fleet Management required signs posted at each fuel station that stated sharing of fuel cards was prohibited. Additionally, signs posted at the fuel station should be easily readable and visible to all internal and external users. Signs serve as a reminder, and should be of use to those who were not familiar with an area or process.

The signage posted at the various fuel stations were sometimes inconsistent, did not exist, or were weathered and difficult to read. During testing, the following was observed at the following fuel stations:

- D&E Maintenance Garage: Some signs posted, including the "County Authorized Personnel and Vehicles only", were weathered and difficult to read.

- Fire Station #16: The sign posted that stated sharing of fuel cards was prohibited was only visible on one side of the pumps, which was opposite of the front side of terminal where information was entered. Additionally, there was not a sign posted at the site that stated "County Authorized Personnel and Vehicles only."

- Fire Station #20: There was not a sign posted at the site that stated "County Authorized Personnel and Vehicles only."

- Galen Wilson: There was not a sign posted at the site that stated "County Authorized Personnel and Vehicles only.

- Jackson Building: There was a sign posted, like at other fuel stations, stating sharing of fuel cards was prohibited. Additionally, the sign posted for "County Authorized Personnel and Vehicles only" was weathered and difficult to read.

- Sheriff's Maintenance Garage: The sign posted that stated sharing of fuel cards was prohibited was not easily viewable. The sign was visible on one side of the pumps, opposite of the front side of terminal where information was entered, and placed behind a post.

Recommendation: Establish policies and procedures that require the fuel stations to be examined periodically to ensure the signage is posted, easily visible and readable. The signage at the fuel stations mentioned above should be replaced, re-positioned, and/or posted.

Management Response: *Fleet Management concurs. Signage at fuel islands is not uniform.*

Corrective Action Plan: *Fleet Management will update/create policy regarding signage at fuel islands.*

Target Completion Date: *May 2019, or approximately 90 days after completion of audit. (Fleet will initiate policy updates upon completion of the audit to ensure that the minimum amount of new updates and policies are implemented).*

19. Fuel was able to be dispensed without a fuel card at two fueling stations.

According to Fleet Management, the fuel system, E.J. Ward, required a valid vehicle and/or user fuel card to turn on the fuel dispensers, and pump fuel. There was a two stage authorization process in the system that identified both the vehicle and the driver prior to fueling. However, the Department of Inspector (IG) was able to obtain 1.5 gallons of diesel without a fuel card at two fuel stations. The following was noted:

- On 11/30/18, the IG team visited the Galen Wilson fuel station at approximately 2:41 pm. Diesel spilled on the ground when the nozzle was removed from fuel dispenser #2 (terminal #12). When the handle was turned, the fuel dispenser turned on, and 0.1 gallons was pumped into a gas can without a fuel card. The IG stopped at 0.1, and tried to pump again. The fuel dispenser did not turn on, and diesel could not be dispensed on the subsequent attempts.

- On 12/03/18, the IG team visited the Jackson Building fuel station at approximately 2:45 pm. When the handle was turned on fuel dispenser #5 (F0335), the fuel dispenser turned on, and 1.3 gallons was pumped into a small gas can without a fuel card. The IG stopped at 1.3 gallons so the small container would not overflow with fuel, and tried to pump again. The fuel dispenser did not turn on, and diesel could not be dispensed on the subsequent attempts.

- On 12/04/18, the IG team returned to the Jackson Building fuel station at approximately 7:17 pm to retest fuel dispenser #5 (F0335). When the handle was turned, the fuel dispenser turned on, and 0.1 gallons was pumped without a fuel card. The fuel

dispenser stopped at 0.1 gallons. The IG tried to pump again. The fuel dispenser did not turn on, and diesel could not be dispensed on the subsequent attempts

Recommendation: The fuel pumps noted above should be further inspected to determine the root cause. Establish a policy and procedure to physically test all the fuel pumps to determine if fuel can be obtained without a fuel card. These tests should occur on a regular basis, and the results should be documented.

Management Response: *The Fleet Management Department was able replicate the incidents of 0.1 gallons being issued without a card at two locations. When the handle is turned at any fuel pump the system is activated. Two pumps had valve faults and allowed fuel in the system to flow through when turned on. The fuel issue was limited to 0.1 gallons and only immediately following a system approved transaction, i.e. the only way to get 1 gal of fuel dispensed without a card would be to initiate 10 transactions prior with a card.*

Fleet Management was not able to replicate the scenario of an unlimited disbursement of fuel or identify any fault leading to the event.

Corrective Action Plan: *Short-term, the repair parts to resolve the mechanical failure are pending delivery. Long-term, the testing of pumps for properly functioning valves will be added to the site checklists.*

Target Completion Date *March 1, 2019.*

System Control Testing

20. The established system controls did not restrict invalid fuel transactions.

The fuel card controls established in the E.J. Ward System did not restrict or limit some fuel transactions. There were discrepancies identified between the Vehicle Profile Reports and the Fuel Transaction Report. The following was noted:

- For one fuel transaction, the unit number (#36797) was not included on the Vehicle Profile Reports. According to the Fuel Transaction Report, this purchase was for a 61-70 inch riding mower for Utilities Wastewater Services, and two gallons were pumped on 6/15/18. According to the E.J. Ward System, this vehicle went to auction on 12/18/18.

- For 831 fuel transactions (249 vehicles), the mileage between fill-ups was not within the max distance reflected on the Vehicle Profile Report. The maximum distance was the maximum number of miles that the vehicle was allowed to travel in between

fueling. The maximum distance reflected on the Vehicle Profile Report ranged from 500 to 900 miles for these transactions. The differences between the odometer readings was outside of the maximum distance, and ranged from (784,934) to 740,000 miles. Fuel was pumped for 810 of the 831 transactions.

- For 2,241 fuel transactions (259 vehicles), the fuel product type purchased did not agree to the fuel product type reflected on the Vehicle Profile Reports.

- For 243 fuel transactions (57 vehicles), the volume or gallons pumped exceeded the tank capacity reflected on the Vehicle Profile Reports. The amount exceeded ranged from 0.1 to 2,028 gallons.

- For two vehicles, the max visit reflected on the Vehicle Profile Reports was five. However, these vehicles had a total of six transactions on the same day. The number of transactions was not within the number of fueling transactions allowed per day.

- For 368 fuel transactions (32 vehicles), the department names did not agree to the department reflected on the Vehicle Profile Reports.

Recommendation:
- The discrepancies identified should be reviewed to determine why the card controls entered did not restrict fuel transactions that were outside the criteria established in the E.J. Ward System.

- The full set of controls available in the E.J. Ward System should be utilized for all vehicles. Review the profiles in the system for all vehicles and equipment to ensure the fuel card controls available are fully implemented. Exceptions to the standard limits or restriction should be documented and justified.

- Management should utilize exception reports (i.e. volume, mileage, consumption, etc.) available in the fuel management system to identify transactions that are unusual or questionable.

- Implement a policy and procedure that requires exceptions reports to be reviewed on a regular basis, and all exceptions to be researched and addressed in a timely manner.

Management Response: *Fleet Management agrees with the IG. We would like to clarify statement of condition #3 – the vehicle report that we initially sent to the auditor had "fuel type 1" from EJW. EJW also has another data field (fuel type 2) that was not included to the auditor. The additional fuel type will allow a vehicle to obtain multiple types of fuel (DEF, DSL and UNL). This will identify the discrepancies on fuel types allowed.*

Corrective Action Plan: *Fleet Management is currently working with vendor to identify why fuel controls did not function properly. Procedure will be written to establish regular data review and exception report review.*

Target Completion Date: *Fleet Management will work with EJ Ward and expect to have all controls being utilized ASAP (need vendor support to fully resolve some of the issues). In*

addition, a new policy related to exception reports managed by Fleet will be put in place 90 days after completion of the audit.

21. The card issued date reflected in the E.J. Ward System was inaccurate.

The card issued date reflected in the E.J. Ward System was inaccurate for some cardholders that were no longer active. For two cardholders, the date Fleet Management stated the fuel card was deactivated did not agree to the date deactivated that was reflected in the system. The following was noted:

- According to E.J. Ward System, card #5245 was deactivated on 2/15/19. However, Fleet Management stated the card was actually deactivated on 10/6/17. The card issued date, not date deactivated, reflected in the system was 10/6/17. The card issued date was also after the card last used date (9/13/17). Fleet Management could not provide documentation to confirm that the card was deactivated on 10/6/17.

  Fleet Management stated they were working with the vendor to determine how the date the card was taken out of service was being posted as the card issued date.

- According to E.J. Ward System, card #5629 was deactivated on 2/15/19. However, Fleet Management stated the card was deactivated on 1/6/17. This date was only reflected in the comment field of the system.

In addition to the two cardholders above, the IG team identified the following cardholders with a card issued date that was after the card last used date. Notes that indicated a new card was assigned (i.e. card was replaced) did not exist.

Card #	Card Issued	Card Last Used	Date Deactivated	User Field 1
3995	4/20/17	4/12/17	2/15/19	Resigned 4/20/17
5225	1/23/17	1/6/17	2/15/19	Resigned 1/23/17
5241	1/23/17	1/10/17	2/15/19	Resigned 1/23/17
5367	4/11/17	3/20/17	2/15/19	Retired 4/11/17

Recommendation:
- The card issued date, last used date, and date deactivated for the above cardholders should be reviewed and corrected in the E.J. Ward System.

- Management should continue to work with the vendor to determine how the system posted the date the card was taken out of services as the issue date.

- Establish a policy with procedures for oversight and periodic reconciliations to enable staff to identify and correct errors so all systems and documentation agree.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *Policy and procedures will be updated to ensure system processing errors are identified and fixed.*

Target Completion Date: *90 days after completion of this audit.*

User Department Testing

22. Fleet Management did not have effective internal controls in place to ensure fuel transactions were monitored, reviewed, or reconciled on a department level.

According to Fleet Management, departments were responsible for monitoring and reviewing fuel transactions. However, the majority of the BCC departments included in the test sample did not review or monitor fuel transactions. The following was noted:

- Five departments did not monitor or review fuel transactions (Public Transportation, Utilities Services, Public Works, Fire Rescue, and Parks, Recreation & Natural Resources). The majority stated that Fleet Management performed these functions.

- Two user departments did not adequately monitor or review the fuel transactions (Information Technology and Planning & Development). These departments indicated that only the budget accounts were reviewed.

- Six departments stated that the fuel transactions were not reconciled (Public Transportation, Utilities Services, Public Works, Fire Rescue, Parks, Recreation & Natural Resources, and Information Technology).

- The majority of the departments were unaware that fuel reports provided by Fleet Management were available on the County's intranet (Public Transportation, Utilities Services, Public Works, Fire Rescue, Parks, Recreation & Natural Resources, and Planning & Development).

The seven departments selected for testing represented 86% of the total gallons (802,454.02) obtained for BCC departments during the audit period (6/1/18-11/30/18).

Department	Total Gallons (6/1/18-11/30/18)
Public Transportation	220,020.13
Utilities Services	202,744.22
Public Works	165,798.24
Fire Rescue	65,871.96
Parks, Recreation & Natural Resources	28,400.84
Information Technology	3,241.90
Planning & Development	209.00
Total	**686,286.29**

Recommendation:
- Fleet Management should provide training to user departments to explain their responsibility for monitoring fuel transactions; reconciling, reporting discrepancies

and how the reports available on the County's intranet can be used to review and monitor fuel transactions on a regular basis.

- The policies and procedures should be updated to include the user departments are responsible for monitoring fuel consumption, and include specific detail and guidance for monitoring fuel transactions. Standard forms and spreadsheets should be created to assist departments with these responsibilities, and to ensure consistency among the user departments.

- Fleet Management should periodically follow-up with user departments to ensure that they are monitoring and reconciling fuel consumption.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *New policy and procedure updates will clarify user department responsibilities and procedures for monitoring fuel consumption. Fleet Management will also provide training (both initial and annual refresher training) for on all Fleet Management information available to the customer.*

Target Completion Date: *Policy and procedures will be updated and first training class scheduled 90 days after close of this audit.*

23. Mileage or trip logs were not maintained by user departments.

According to some user departments included in the test sample, mileage logs or trip records were not maintained to support that the vehicle usage was appropriate and for County business.

Mileage logs serve as an additional control to ensure accuracy and strengthen accountability and to validate the business purpose of the trips, and assist in the reconciliation of fuel reports. Without detailed mileage logs, including a history or trip purposes, beginning and ending odometer readings, and the name of the employee using the vehicle, the actual business use of vehicles could not be determined.

Recommendation: Fleet Management should establish and implement a policy that requires all departments to maintain vehicle logs that tracks date, employee, origin, destination, purpose, and mileage, etc. Fleet Management should create a master vehicle log to ensure user departments consistently capture the required information. These records would substantiate that usage was appropriate, and would increase accountability for employees, as well as management. Additionally, Fleet Management should periodically review vehicle logs, and establish consequences for non-compliance.

Management Response: *Manual vehicle logs are an additional method of monitoring vehicle use. They are sometimes used by local government agencies supporting federal government funded programs requiring strict documentation of vehicle use for funding reimbursement. They are also required for inter-state commercial drivers to ensure national safety guidelines and laws are followed.*

Corrective Action Plan: *This recommendation will be reviewed by the Pasco Leadership team for implementation as the fuel procedures and policies are re-written upon completion of this report.*

Target Completion Date: *Final policy and procedure updates will be completed within 90 days of audit close.*

Monthly Chargeback Testing

24. Fuel expenditures were overstated.

For department #113702-25015056 (Fleet Mgmt.- DS Fuel Comp), the fuel transactions were posted incorrectly, inconsistently, and the expenditures were recorded twice. This department was created in the E.J. Ward system to track the fuel dispensed into the delivery trucks that transported and delivered fuel to departments with off road equipment in the field.

These transactions were being expensed to the Fleet Management's fuel expense account when the fuel was dispensed from the fueling stations, and then a second time when the fuel was dispensed from the fuel truck to the actual equipment.

It should be noted that this was error was identified by Fleet Management after other discrepancies related to the department's monthly chargebacks were brought to management's attention. Fleet Management stated the billing procedure would be corrected going forward.

There could be additional departments not included in the test sample included on the Transaction Report that were charged and also expensed in Fleet Management.

Recommendation:
- Develop and implement policies and procedures to include a required secondary review of the monthly fuel billing to verify data is accurate and complete. The secondary review should be documented.

- Management should review the departments reflected on the Transaction Report to determine if there are additional departments with fuel expenditures being expensed incorrectly and twice.

- Management should perform a review and determine what corrections are required to correct all related account balances in Munis for fiscal year 2019.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *Updated policies and procedures will include steps for performing a documented second review of monthly fuel billing.*

Review of billing data and needed corrections has taken place.

Target Completion Date: *Policy and procedure updates will be completed 90 days after completion of this audit.*

25. Departments were not charged for all fuel dispensed.

Of the 16 departments included in the test sample, four departments (25%) were not billed for all the fuel dispensed during the audit period (6/1/18-11/30/18). This resulted in 621 gallons of diesel ($1,643.85) and 6.54 gallons of DEF ($8.50) not being allocated to the user departments.

Discrepancies were noted between the total gallons dispensed reflected on the Fuel Transaction Report, and the amounts posted in Munis. The following was noted:

- For three departments (Road & Bridge, Stormwater Management, and Utilites Wasterwater Services), the differences between the reports were identified in June 2018. There was a difference of 621 gallons reported for diesel and 4 gallons reported for DEF that totaled $1,649.05.

    o According to Fleet Management, these differences were the result of the Fuel Transaction Report being run prematurely (on 7/6/18 instead of 7/18/18). The report should have been run after all transactions, including manual transactions, were completed and reported. All the transactions were completed on 7/18/18, but the report was not re-run to capture the manual transactions.

- For one department (Rescue), the difference between the reports was identified in July 2018. There was a difference of 2.54 gallons reported for DEF that totaled $3.30.

    o According to Fleet Management, this difference was the result of one transaction dated 7/3/18 not being reflected on the Fuel Transaction Report that was generated as of 8/17/18. Fleet Management notified the vendor to determine how this occurred.

There could be additional outside agencies not included in the test sample included on the Transaction Report for June 2018 that were undercharged.

Recommendation:
- Develop and implement policies and procedures to include specific detail when the monthly Fuel Transaction Report should be generated. A secondary review of the monthly fuel billing should also be performed to verify amounts are accurate and complete. The secondary review should be documented.

- Management should review the Transaction Report for June 2018 to determine the total amount undercharged for all departments. Since FYE18 was closed and the Comprehensive Annual Financial Report was issued, the total amount should be reported to the Director of Financial Services for a determination as to whether an adjustment to the general ledger is warranted.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *Policy and procedure updates will include schedules and documentation of a second review. Total of billing discrepancies will be forwarded to OMB.*

Target Completion Date: *90 days from completion of this audit.*

26. An outside agency was overcharged by $703.54, and refund was not issued in a timely manner.

For one department #900001 (City of Dade City Police) included in the test sample, the administrative fee assessed was incorrect in October 2018 and November 2018. The FY18 assessment ($0.39) was used to calculate the fee, instead of the FYE19 assessment ($0.22).This resulted in the outside agency being overcharged by $703.54 in these two months.

According to Fleet Management, the overpayment was identified in December, 2018. Fleet Management stated they were in the process of issuing a refund for the overpayments. However, the refund was not issued as of 04/10/2019.

There could be additional outside agencies not included in the test sample that require a refund for October 2018 and November 2018.

Recommendation:
- Develop and implement policies and procedures to include a required secondary review of the monthly fuel billing to verify amounts are accurate and complete. The secondary review should be documented. Discrepancies identified should be corrected in a timely manner.

- Management should issue refunds to all outside agencies that were overcharged for the administrative fee in FYE19.

Management Response: *Fleet Management agrees.*

Corrective Action Plan: *Updated policies and procedures will include steps for performing a second review of monthly fuel billing.*

Munis documents to correct the Dade City billing have been submitted.
Target Completion Date: *Updated policies and procedures will be completed 90 days after completion of this audit.*

Observations: Listed below were items we observed during the audit that were outside the scope of the audit, but were worthy of being brought to the attention of management.

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27. There was a lack in management oversight and monitoring of volunteer firefighters and fuel transactions.

During an audit of the Fleet Fuel Card System, it was noted that the separation dates for volunteer firefighters were not documented in the files maintained by Fire Rescue. Additionally, start dates were requested, and could not be provided because they were not tracked. The IG identified 30 volunteer firefighters in the test sample that were issued a fuel card. The following was noted:

- 18 cardholders were confirmed to be active volunteer firefighters. However, start dates were not provided by Fire Rescue.

- 12 cardholders were confirmed to be former volunteer firefighters. Seven of the 12 were not easily identified by Fire Rescue, and required additional research to confirm services. The fuel cards were deactivated after the IG brought issue to management's attention.

    o Five cardholders had fuel activity (#3239, #3769, #4704, #4447, and #4959). However, the IG was not able to determine if all of the transactions occurred prior to the separation date because there was no record when volunteer services ended.

        ▪ For cardholder #3239, a combined total of 55.70 gallons were obtained between 3/14/13-2/24/15. There were a total of three transactions.

        ▪ For cardholder #3769, a combined total of 484 gallons were obtained between 9/12/12-4/11/18. There were a total of 35 transactions.

        ▪ For cardholder #4704, a combined total of 351.40 gallons were obtained between 7/10/13-9/7/17. There were a total of 30 transactions.

        ▪ For cardholder #4447, a combined total of 616.90 gallons were obtained between 10/16/13 and 10/14/2016. There were a total of 39 transactions.

        ▪ For cardholder #4959, a combined total of 608.50 gallons were obtained between 7/14/12 and 8/23/17. There were a total of 45 transactions.

Recommendation:
- Human Resources should be involved in the process when a volunteer firefighter is approved for membership, and when the services end to ensure all required information is being tracked and documented. This adds to the checks and balances that help ensure Fleet Management is notified timely when fuel cards are no longer required for a volunteer firefighter.

- Develop and implement a policy that requires volunteer firefighters start and end dates be tracked and documented in the volunteer files.

- The transactions noted above should be further examined to determine if any occurred after volunteer services ended, and action taken as needed.

Management Response: *Agree that systems were not in place in the past to capture the data requested. As to the 12 members that we did not have easy access to, those files were archived in-house and due to office space being needed in the Hap Clark Building they had been moved to Dade City for records retention. Had they remained here they would have been easily accessed. Chief Cassin spoke with the HR Director and HR would like to continue with what we already have in place. They have access to all applicant applications through NeoGov. We currently track our new and former volunteers via a spreadsheet. While we currently capture end dates via that form, we have not used it for start dates and this plan was not in place in the past.*

Corrective Action Plan:

Continue to use the spreadsheet and include all start and end dates going forward

Go through all current members files and add start dates

Scan in all current and former volunteers housed at Fire Rescue Headquarters into electronic files

Email Fleet with a notification that a volunteer has the left and the card has been secured/destroyed by the Division Chief of Volunteer Services

Place a copy of end of service date in the file as volunteers end service going forward

Target Completion Date: *05/01/2020*

> **Additional IG Comment:** The transactions identified above were not further examined by management because the separation dates were unknown. As a result, public purpose of fuel dispensed could not be verified.