

# DeKalb



# County

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Department of Finance

Internal Audit and Licensing

**Date:** November 03, 2009  
**TO:** William O'Brien, Chief of Police, DeKalb County Police Department  
**FROM:** Deputy Director of Finance, Internal Audit & Licensing (DIAL)  
**SUBJECT:** DeKalb County Police Department  
**RE:** Wrecker Services Contracts

### General Information

In 2008, five (5) new contracts for Wrecker Services were awarded by DeKalb County. Four (4) of the awardees previously had Wrecker Service Agreements with the County. During the contract selection process, an offer was extended to a new vendor, Cymill Motors, Inc. Topcat Towing & Recovery did not have its contract (No. 5996-03) renewed. The contract between DeKalb and Topcat officially expired on May 31, 2008. However, Topcat continued to do business with the County until June 2008. Their Bid Bond deposit was returned to them on April 1, 2009.

DeKalb County's primary purpose for awarding Wrecker Service contracts is to provide professional towing and wrecker Services which includes the furnishing of labor force, required equipment and other means for the removal of wrecked or disabled vehicles or equipment from the highways, roads, streets or other public thoroughfares. Listed below are the companies that participated in countywide towing along with the revenues generated on behalf of the County for the period under review.

A stipulation in the contract specified that contractors were to collect an additional \$18.00 per tow to be remitted to DeKalb County for monitoring and administration of the contract and for providing services related to impound and disposal of vehicles. During the period under examination January 1, 2008 through December 31, 2008, towing contractors submitted total revenue in the amount of \$299,198.

| Vendor  | Revenue   |
|---|-----------|
| Brown and Brown Wrecker Service – Contract No. 08-901343        | \$113,530 |
| South DeKalb Wrecker Service – Contract No. 08-901345           | \$ 28,278 |
| S & W Towing Services of Atlanta, Inc. – Contract No. 08-901339 | \$ 48,030 |
| StateWide Wrecker Service – Contract No. 08-901344              | \$ 60,228 |

|   |                  |
|---|------------------|
| TopCat Towing and Recovery, Inc. – Contract No. 5996-03 | \$ 30,240        |
| Cymill Towing – Contract No. 08-901342                  | \$ 18,892        |
| <b>Total Revenue</b>                                    | <b>\$299,198</b> |

**Purpose and Scope**

The purpose of our examination was to obtain reasonable assurance of compliance to contract conditions for the towing of public vehicles for a fee, a portion of which is remitted to DeKalb County, and for the towing of DeKalb County vehicles at no cost.

We conducted an examination of the operational policies and procedures for the awardees of the towing contracts granted by Dekalb County for the period January 01, 2008 through December 31, 2008. We also examined the operational process of the Police Communication Unit along with the Police Taxi/Wrecker/Vice/Permits Unit. We reviewed records of the towing companies and those of the Police Communications Unit.

Due to current procedures in place at the Police Communications Unit we were unable to verify the total number of calls dispatched and the revenue generated from these calls.

**Opinion**

In our opinion, the County and vendors substantially complied with the terms and conditions of the contracts. However, the records maintained by the Police Communications Unit as discussed below, did not provide a method that would determine the total number of calls dispatched to the respective towing companies nor a way to calculate the expected quarterly revenue per the contract.

**Deficiency I**

There is no process in place to 1) determine the number of total tow request for a particular vendor and 2) verify that vendors are remitting the correct revenue for serviced tow requests.

**Recommendation I**

We recommend the implementation and activation of the CAD automated system that will keep track of and account for the status of tow requests initiated by the DeKalb County Police Department. The CAD platform uses a record incident form which captures significant data; due to time constraints, it may not be feasible for the dispatcher to complete all fields. In order to receive efficient reporting, we recommend at minimum the use of two fields, tow company code, and CAD incident number. Once the record incident form is properly utilized, and the system activated, adequate reports providing the total number of calls dispatched to the respective towing companies along with the calculation of the expected quarterly revenue can be created.

**Deficiency II**

Vendors submit checks to the County without an *itemized description of the towing fees*.

**Recommendation II**

We recommend that the DeKalb County Police Department request that each vendor submit an itemized description with the towing fees. This description should be comprised of a list of ticket numbers for serviced towing requests initiated by the DeKalb County Police Department and the number of tows of DeKalb vehicles.

**Comment - Contract**

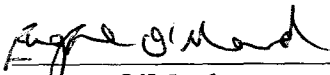
During the review, Internal Audit discovered that Topcat continued to receive incident cases and performed services for DeKalb County after their contract expired on May 31, 2008.

Purchasing sent a letter dated February 20, 2008 to the Police Department informing them that Topcat's contract would expire on May 31, 2008. However, that information was not disseminated to the Police dispatchers until October, 2008.

**Recommendation**

Internal Audit recommends that the Police Department carefully monitor the wrecker service vendors' contracts for expiration dates to ensure that their contracts are current. We also recommend that the Police Department make an effort to recoup any revenue that Topcat owes the County.

Internal Audit would like to express our appreciation for the cooperation that we received from the Police Department.

  
Eugene O'Mard

EO/CH

Dr. Michael J. Bell, Chief Financial Officer  
William Miller, Director of Public Safety  
Major James W. Conroy, Dekalb County Police Command Center  
Sergeant Weyman Wright, DeKalb County Police Taxi/Wrecker/Vice/Permits Unit