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Interim Chief Audit
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August 2021

**DeKalb County Government
Public Works Department
Division of Fleet Management**

**VEHICLE FUEL
ADMINISTRATION AUDIT**

FINAL REPORT

Audit Report No. 2019-007-PW

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Interim Chief Audit
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FLEET MANAGEMENT DIVISION
VEHICLE FUEL ADMINISTRATION AUDIT
AUDIT REPORT NO. 2019-007-PW

FINAL REPORT

HIGHLIGHT SUMMARY

<p>Why We Performed the Audit In accordance with the Office of Independent Internal Audit (OIIA) Annual Audit Plan, we conducted a performance audit of the Public Works Department's Division of Fleet Management (Fleet). The purpose of the audit was to assess whether adequate controls exist over DeKalb County's (County) vehicle fuel process. The audit objectives were to:</p> <ul style="list-style-type: none"> Review and assess whether fuel is effectively managed. Identify opportunities to strengthen the effectiveness and efficiency of the fuel procedures. Assess the compliance with the existing procedures for the fuel process. <p>How We Performed the Audit The audit's focus was on the County's fuel process during the period of January 1, 2020, through July 31, 2020. Our methodology included, but was not limited to the following:</p> <ul style="list-style-type: none"> Reviewing current policies and procedures regarding fuel distribution and usage. Identifying and testing internal controls over fuel usage. Analyzing the Fleet's databases for completeness and accuracy. Conducting a walkthrough of the fuel administration process. Reviewing supporting documentation and FuelMaster (FM) system manual. Interviewing appropriate County personnel. <p>Background Fuel is a major expense for the County and is a critical asset of day-to-day operations. An effective fuel management process is the best use of County resources to ensure the efficient use of County fuel. During 2019 user departments (UD) consumed approximately \$7,028,291¹ worth of diesel, gasoline, and propane, which is the typical annual consumption. The top five consumers during 2019 were: Police, Watershed Management, Sheriff, Sanitation, and Fire & Rescue. Given the volume of fuel consumed per year and the inherent risk of the misuse of fuel, it is critical that fuel access is restricted and only used as authorized to fuel County vehicles for County only business.</p>	<p>What We Found The audit noted that Fleet supports the "green" initiative and currently maintains a fleet of 239 alternative fuel vehicles such as compressed natural gas (CNG), propane, hybrid, and electric. Also, we noted that Fleet had some monitoring procedures in place to help manage fuel activity:</p> <ul style="list-style-type: none"> Monthly process to reconcile fuel inventory with activity recorded in FM. Polling reports which document problems or errors with the site and fuel pump. Mileage exception report which identifies differences in systems where fuel activity is recorded. Transaction by product report which is used to analyze fuel activity by fuel type. <p>Audit Findings</p> <ol style="list-style-type: none"> FM Administration and Application Security Controls Were Not Utilized. Current Application Support for the FM Application is Limited. Unauthorized Personal Fuel Code Use. Limited Monitoring Controls in Place to Manage Fuel Usage. Confidential. Limited Controls in Place to Manage Fuel Keys. Vehicles Fueled Without Recording Odometer Reading. <p>What We Recommend We recommend that Fleet Management work with the other members of County Management to address the internal control and process improvements recommended in this report.</p> <p>How Management Responded Management agreed with six of the seven findings and plan to implement actions to address the recommendations by 2022. The finding that management did not agree to, was a partial disagreement due to business needs; however, management did implement a plan to address part of this finding.</p>
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¹2019 Fuel Billing Data provided by Finance Department



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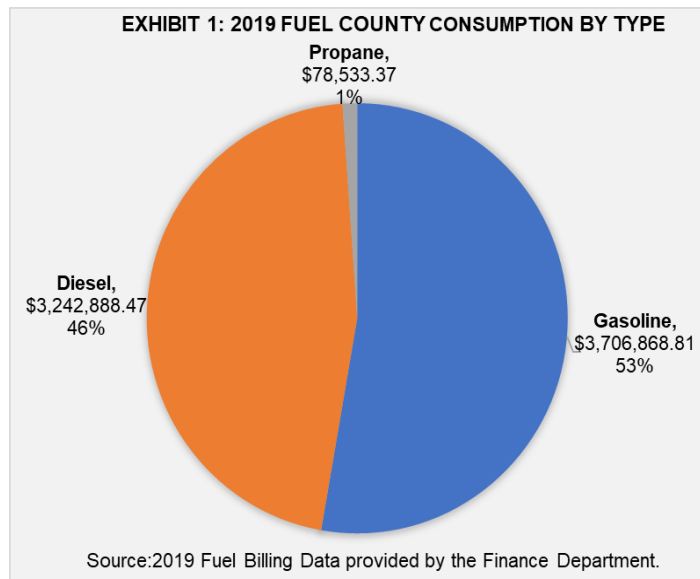
BACKGROUND AND INTRODUCTION

The DeKalb County (County) Public Works Department's website states that the department's goal is to provide efficient and effective basic infrastructure services to the County's citizens. The Department of Public Work's Division of Fleet Management (Fleet) is responsible for providing preventive maintenance and repair services, vehicle replacements, and fuel administration to County departments to ensure a highly functional, efficient, and economical fleet to support County citizens.

The cost of fuel is a major expense for the County and is a critical asset for day-to-day operations. Fleet's vision is to maintain a high-quality fleet operation that responsively fulfills the vehicle and equipment needs of the County's departments and to work in partnership with our customers and employees to provide solutions in meeting the needs of County citizens. Therefore, monitoring fuel usage is essential and is an especially important part of the County's fuel management program.

Fleet maintains an inventory of approximately 3,500 County-owned vehicles and other equipment, such as tractors, backhoes, bulldozers, and mowers. Additionally, in support of the nationwide "Green Initiative," the County owns 239 alternative fuel vehicles that use either compressed natural gas (CNG), propane, hybrid, or electric as a fuel source². The other fuel types that County-owned vehicles and equipment use are diesel and gasoline.

During 2019, user departments (UD) consumed approximately \$7,028,291³ worth of diesel, gasoline, and propane, which is the County's typical annual fuel consumption. The top five County consumers during 2019 were: Police, Watershed Management, Sheriff, Sanitation, and Fire & Rescue. Given the volume of fuel consumed per year and the inherent risk of fuel misuse, it is critical that fuel access is restricted and only used as authorized to fuel County-owned vehicles for County only business.



Fleet uses an application called FuelMaster (FM) to administer the County's fuel program. FM is used for the following tasks:

- Activating/deactivating fuel keys for County vehicles.
- Activating/deactivating personal fuel codes for authorized personnel.
- Recording fuel usage data from automated fuel sites.
- Transcribing fuel usage data logs from manual fuel sites.

² <https://www.dekalbcountyga.gov/public-works/fleet-management>

³ 2019 Fuel Billing Data provided by Finance Department



- Producing fuel management reports.

Exhibit 2: FuelMaster Automated Fuel Pump



Source: Vendor website

DeKalb owns and operates 30 fuel sites across the County. There are 21 fuel sites with automated fuel pumps (See Exhibit 2) and nine fuel sites with manual fuel pumps. The automated sites require a combination of a fuel key, personal code, and vehicle odometer reading to dispense fuel. However, the manual sites do not require the above combination to dispense fuel.

All County vehicles have a fuel key (See Exhibit 3), but certain keys such as utility and tanker keys are not assigned to a vehicle. These keys are for fueling equipment. Fuel keys are also reprogrammable; for example, when the County surpluses a vehicle and deactivates the vehicle's fuel key, that fuel key is then available for use with another vehicle.

Exhibit 3: Fuel Key



Source: Vendor website

County employees, whose department head or designee authorizes them to use County fuel, are assigned a personal code. Employees are notified not to share their code with anyone.

Fleet also performs a monthly reconciliation and inventory of all fuel sites. Additionally, Fleet has developed procedures for managing keys and codes. However, UDAs are responsible for monitoring their employees' fuel usage and are expected to have controls in place to help ensure that fuel used is for County business only.

AUDIT RESULTS

Our audit procedures used discussions with management and staff and tests of a sample of transactions to assess management's effectiveness in achieving division goals, mission, and vision. The audit noted that Fleet supports the "green" initiative and currently maintains a fleet of 239 alternative fuel vehicles such as compressed natural gas (CNG), propane, hybrid, and electric. Also, we noted that Fleet had some monitoring procedures in place to help manage fuel activity:

- Monthly reconciliation of fuel inventory with activity recorded in FM.
- Polling report, which documents problems or errors with the site and fuel pump.
- Mileage exception report, which identifies differences in systems where fuel activity is recorded.
- Transaction by product report which is used to analyze fuel activity by fuel type.

However, we found that some controls and processes could be strengthened to help ensure effective management of fuel activity and the accomplishment of management goals, mission, and vision. The detailed findings and corresponding recommendations are outlined in this report.



Finding 1: FM Administration and Application Security Controls Were Not Utilized.

Based on discussions with Fleet and a review of the FM software application manual, we determined that some of the standard access control procedures have not been implemented. Our review of the manual during the audit noted the following:

- FM's default "ADMIN" account is currently being used for normal daily administrative activities, which is not recommended by FM and is not a standard best practice.
- Individual user accounts with a unique username and password have not been set up for each staff member that accesses FM. More specifically, nine administrative employees and Department of Innovation and Technology (DoIT) personnel share three generic accounts, and two of these generic accounts have high-level administrative access.
- The generic account's user password construction, history, and complexity were not set up in FM to reflect the County's policy and best security practices.
- Individual user account privileges for the different FM administrative and functional activities have not been created.
- User activities such as updates, changes, and errors were not logged.
- Management does not perform periodic reviews of user security profiles and FM administrative and functional activities.

Additionally, one employee was responsible for all aspects of FM security administrative duties, such as creating vehicle profiles, assigning and deactivating fuel keys and codes. Also, this employee is responsible for inputting fuel activity data into FM and has a personal fuel code that can be used to obtain County fuel, which are conflicting duties.

Recommendation:

To limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that Fleet management work with DoIT to implement standard access control procedures such as:

- Restricting the default "ADMIN" account from being used for daily administrative and functional activities, as recommended by FM and industry best practices.
- Implementing standard procedures to:
 - Assign individually unique usernames.
 - Require password complexity and expiration.
 - Record user account activities.
 - Perform periodic reviews of user security profiles and system activities.
- Segregating the FM application's administrative duties from business process functional duties.



Management Response (Fleet Management Division):

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<ul style="list-style-type: none"> Individual usernames have been assigned to all users. Each user has their individual passwords. Supervisor/Manager will review system activities as applicable. 	Implemented 06/15/2021
Reason For Disagreement:		

Finding 2: Current Application Support for the FM Application is Limited.

During the audit, we discussed FM with Fleet and DoIT staff. We determined that current DoIT support staff have limited knowledge regarding the history of the application and rely on the vendor to provide support for complex issues noted by Fleet. Additionally, we noted from these discussions and our review that limited guidance had been shared with Fleet staff regarding recommended access controls and security features mentioned above that are features of the application. DoIT and Fleet noted that, when funding can be identified, they expect to move the application to a cloud environment utilizing more vendor support.

While transitioning the application to a vendor supported cloud environment would address many of these issues in the long term, the current support and security environment for the application presents risks that need to be addressed.

Recommendation:

To address current risks, we recommend that:

- Fleet work with DoIT support staff and the vendor to increase their knowledge and awareness of the application and its history.
- Fleet work with the vendor and DoIT support staff to implement baseline security requirements within the FM application.

Management Response (Fleet Management Division):

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<ul style="list-style-type: none"> Fleet will work with DoIT support staff to explore security protocols available in the current client system. DoIT currently manages the application platform to ensure its stability and its operational for the client. 	2022
Reason For Disagreement:		

Finding 3: Unauthorized Personal Fuel Code Use.

During the audit, we reviewed a list of active personal fuel codes to ensure that access had been authorized. We found six of 25 (24%) codes sampled were assigned to persons who had terminated their employment with the County. Further, we noted that these person's employment ended one to six years earlier.

Additionally, we reviewed the inactive fuel codes listing to confirm that they are no longer being used and found the following:



- 13 of 1,405 (1%) inactive codes were still in use and assigned to persons who have terminated their employment. These ex-employees were terminated from one to ten years ago, but these codes were used consistently between June and July 2020 to obtain fuel.
- Eight of 1,405 (1%) inactive codes were in use and assigned to current employees. However, we were not able to obtain documentation granting them access to obtain County fuel. Again, we noted activity for these inactive codes during June and July 2020.

We also tested a sample of active fuel keys to determine if the fuel keys are authorized for use, assigned to valid County-owned vehicles (if applicable), and the fuel usage is business-appropriate. We noted two of 25 (8%) fuel keys tested showed fuel activity during June and July 2020, although the associated fuel codes were for employees who had terminated their employment in previous years.

This issue was previously reported in a 2010 County internal audit report on the fuel administration process. Management took steps to address this issue prior to the conclusion of the audit. However, we will evaluate the effectiveness of these new procedures during our follow-up audit.

Recommendation:

We recommend that Fleet implement additional procedures to review personal codes periodically to help ensure that personal fuel codes are only active for employees who are authorized to obtain County fuel. Management implemented procedures to address this issue during the audit.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management's Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Fleet has established with HR a weekly report sent to Fleet with terminated and transferred employees.	Implemented 01/22/2021
<i>Reason For Disagreement:</i>		

Finding 4: Limited Monitoring Controls in Place to Manage Fuel Usage.

During the audit, we interviewed management and staff to gain an understanding of the County's procedures for recording and managing fuel activity. In addition, as a part of this process, we surveyed the UDs to determine what procedures were in place for monitoring and controlling employee fuel usage. We found that the FM administrator records the manual fuel pump transactions in bulk for multiple vehicles at a time instead of on an individual employee and vehicle basis. Recording fuel transactions in FM using this bulk process limits the ability to track and monitor each vehicle's fuel activity.

Furthermore, because of the bulk recording of these transactions, the fuel activity is presented in the following format:

- 1,108 of 33,856 (3%) of the fuel transactions were recorded minutes apart for either the same vehicle or different vehicles.



- 285 of 33,856 (1%) fuel transactions sampled were for fuel quantities greater than the vehicle’s fuel tank capacity by five or more gallons per vehicle transaction.

In our discussions with staff, we determined that these transactions happened in this manner because the FM administrator manually entered fuel transactions using the administrator’s personal fuel code. Again, recording transactions in this manner limits the ability to track and monitor fuel activity within FM.

Recommendation:

We recommend that Fleet management implement procedures to record fuel usage at in a manner that provides the ability to track transactions by vehicle and employee. Tracking fuel activity by vehicle and employee will provide user department management information to monitor staff behavior and decrease risks of unauthorized fuel usage.

Management Response (Fleet Management Division):

Management Agreement	Description of Management’s Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Fleet Management’s current process tracks transactions by vehicle and employee. Reports are available for departments to monitor individual transactions, date, time, who is fueling a vehicle, and what vehicle is being fueled. Exception applies to pieces of equipment, and other dispensers required for off-road equipment.	Has been in process since the inception of FuelMaster.
Reason For Disagreement:		

Audit Rebuttal:

While the FuelMaster system does have the capability to capture automatically fuel transactions by vehicle and employee for automated fuel pumps, this finding relates to transactions at manual fuel pumps. Some manual fuel pump transactions are manually entered, by Fleet personnel, into the FuelMaster system in bulk rather than by vehicle and employee. In addition, our sampled fuel transactions related to 281 of 285 or 99% vehicles.

Finding 5: Confidential.

The details of this finding are confidential under the exemptions noted in Georgia Open Records Act #50-18-70. The details of this finding would put the organization at risk. For questions and further information should be requested from the Chief Audit Executive of the Office of Independent Internal Audit.

Finding 6: Limited Controls in Place to Manage Fuel Keys.

During the audit, we reviewed the procedures for managing the fuel key inventory and noted that Fleet does not:

- Perform a periodic inventory of keys.
- Keep a record of lost, stolen, or destroyed keys.



Additionally, we reviewed all active keys to verify the associated vehicles or equipment and noted that Fleet did not timely deactivate 65 of 3,265 (2%) of the active keys that were associated with surplus vehicles.

Recommendation:

To limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that management implement procedures to account for all fuel keys, identify and deactivate fuel keys that are not associated with an active County vehicle. Although management noted that procedures had been implemented to address this finding, we were not able to verify these procedures. Our follow up procedures will verify recently implemented procedures and confirm that these procedures have addressed the finding.

Management Response (Fleet Management Division):

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<ul style="list-style-type: none"> Fleet has a record sheet with a count of blank fuel keys on hand and fuel keys reported lost. Fuel keys are being deactivated within 48 hours of processed surplus documentations. 	Implemented 06/01/2021
Reason For Disagreement:		

Finding 7: Vehicles Fueled Without Recording Odometer Reading.

To dispense fuel from a County pump, a combination of a fuel key, fuel code, and the vehicle odometer reading is required. During the audit, we reviewed the odometer recording for a sample of vehicles. While we noted no exceptions with the vehicles that recorded the highest level of fuel activity, we found that some County employees with fuel privileges obtained County fuel without entering an odometer reading. We reviewed vehicle fuel transactions in June and July 2020 and noted the following:

- 361 of 33,856 (1%) fuel transactions were made without the required odometer reading.

Odometer readings aid management in monitoring fuel activity for reasonableness and propriety. Without this required information, unauthorized fuel usage will occur.

Recommendation:

We recommend that Fleet implement procedures to help ensure that fuel is not dispensed without the required odometer information. Again, although management noted that procedures had been implemented to address this finding, we were not able to verify these procedures before finalizing the audit. Our follow up procedures will verify recently implemented procedures and confirm that these procedures have addressed the finding.



Management Response (Fleet Management Division):

Management Agreement	Description of Management's Action Plan to Address Finding	Estimated Timeline to implement Action Plan
<input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree	Daily report is being reviewed to identify units being fueled without odometer information. It is standard that some equipment will not have odometer information, and the review will identify and flag units that do not meet the standard equipment criteria, and result in an investigation as applicable.	Implemented 06/01/2021
<p>Reason For Disagreement: There is a level of disagreement because it will be unrealistic to state that no fuel will be dispensed without odometer information. Some County "equipment" does not have an odometer and/or does not have a unit number assigned and therefore may not fall within the guidelines to require odometer information. There are emergency situations where public safety may use a supervisor key without an odometer requirement. This allowance was created for emergency situations, wherein emergency departments will not be hindered from performing their jobs. There will always be some fuel usage without an odometer reading, but it should be minimal and restricted to some equipment and emergencies.</p>		

Audit Rebuttal:

We agree that not all transactions will have an odometer reading since fuel is also used in equipment without odometers. However, the exceptions noted in the findings were related to transactions for vehicles with odometers.



APPENDICES

Appendix I – Purpose, Scope, and Methodology

Purpose

The purpose of the audit was to assess whether adequate controls exist over DeKalb County's vehicle fuel process. The audit objectives were to:

- Review and assess whether fuel is effectively managed.
- Identify opportunities to strengthen the effectiveness and efficiency of the fuel procedures.
- Assess the compliance with the existing procedures for the fuel process.

Scope and Methodology:

The scope of our audit focused on the County's fuel administration process during the period of January 1, 2020, through July 31, 2020.

Our methodology included but was not limited to the following:

- Reviewing current policies and procedures regarding fuel distribution and usage.
- Identifying and testing internal controls over fuel usage.
- Analyzing the Fleet's databases for completeness and accuracy.
- Conducting a walkthrough of Fleet's management's fuel administration process.
- Reviewing supporting documentation and FM system manual.
- Interviewing appropriate County personnel.



Appendix II – Management Response

DeKalb County, Georgia
Public Works Department



Fleet Management Division
Infrastructure

5350 Memorial Drive, Stone Mountain, GA 30083
Phone 404-297-3293 Fax 404-297-3295

July 9, 2021

John Greene
Chief Audit Executive
Office of Independent Internal Audit
1300 Commerce Drive, Suite 300
Decatur, Georgia 30030

RE: **Management Response to “Vehicle Fuel Administration” Audit Report**

Dear Mr. Greene:

In accordance with DeKalb County, Georgia – Code of Ordinances / Organizational Act Section 10A- Independent Internal Audit, this is our response to the audit named above provided in this document. As required by the ordinance, our response includes 1) statement regarding our agreement or disagreement along with reasons for any disagreement, 2) our plans for implementing solutions to issues identified, and 3) the timetable to complete such plans.

If you have any questions about this response, please contact Robert L. Gordon, Deputy Director, Fleet Management.

Sincerely,

Robert Gordon

Robert Gordon, Deputy Director, Fleet Management Division



Audit Finding 1 - FM Administration and Application Security Controls Were Not Utilized:

Recommendation

To limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that Fleet management work with DoIT to implement standard access control procedures such as:

- The default “ADMIN” account should not be used for daily administrative and functional activities, as recommended by FM and industry best practices.
- Implement standard procedures to:
 - Assign individually unique usernames.
 - Require password complexity and expiration.
 - Record user account activities.
 - Perform periodic reviews of user security profiles and system activities.
- Segregating FM application’s administrative duties from business process functional duties.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management’s Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<ul style="list-style-type: none"> • Individual usernames have been assigned to all users. • Each user has their individual passwords. • Supervisor/Manager will review system activities as applicable. 	Implemented 06/15/2021
<i>Reason For Disagreement:</i>		

Audit Finding 2 - Current Application Support for the FM Application is Limited:

Recommendation

To address current risks, we recommend that:

- Fleet work with DoIT support staff and the vendor to increase their knowledge and awareness of the application and its history.
- Fleet work with the vendor and DoIT support staff to implement baseline security requirements within the FM application.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management’s Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<ul style="list-style-type: none"> • Fleet will work with DoIT support staff to explore security protocols available in the current client system. • DoIT currently manages the application platform to ensure its stability and its operational for the client. 	2022
<i>Reason For Disagreement:</i>		



Audit Finding 3 - Unauthorized Personal Fuel Code Use:

Recommendation

We recommend that Fleet implement additional procedures to review personal codes periodically to help ensure that personal fuel codes are only active for employees who are authorized to obtain County fuel. We recommend Fleet work with Human Resources and UDs to keep records of active and authorized employees current.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management's Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Fleet has established with HR a weekly report sent to Fleet with terminated and transferred employees.	Implemented 01/22/2021
<i>Reason For Disagreement:</i>		

Audit Finding 4 - Limited Monitoring Controls in Place to Manage Fuel Usage:

Recommendation

We recommend that Fleet management implement procedures to record fuel usage in a manner that provides the ability to track transactions by vehicle and employee. Tracking fuel activity by vehicle and employees will provide user department management information to monitor staff behavior and decrease risks of unauthorized fuel usage.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management's Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	Fleet Management's current process tracks transaction by vehicle and employee. Reports are available for departments to monitor individual transactions, date, time, who is fueling a vehicle, and what vehicle is being fueled. Exception applies to pieces of equipment, and other dispensers required for off road equipment.	Has been in process since the inception of Fuelmaster.
<i>Reason For Disagreement:</i>		

Audit Finding 5 – Confidential:

The details of this finding are confidential under the exemptions noted in Georgia Open Records Act #50-18-70. The details of this finding would put the organization at risk. For questions and further information should be requested from the Chief Audit Executive of the Office of Independent Internal Audit.

RESPONSE PROVIDED UNDER SEPARATE COVER



Audit Finding 6 – Limited Controls in Place to Manage Fuel Keys:

Recommendation

To limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that management implement procedures to account for all fuel keys, identify and deactivate fuel keys that are not associated with an active County vehicle.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management’s Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input checked="" type="checkbox"/> Agree <input type="checkbox"/> Disagree	<ul style="list-style-type: none"> Fleet has a record sheet with a count of blank fuel keys on hand and fuel keys reported lost. Fuel keys are being deactivated within 48 hours of processed surplus documentations. 	Implemented 06/01/2021
Reason For Disagreement:		

Audit Finding 7 – Vehicles Fueled Without Recording Odometer Reading:

Recommendation

We recommend that Fleet implement procedures to help ensure that fuel is not dispensed without the required odometer information.

Management Response (Fleet Management Division):

<i>Management Agreement</i>	<i>Description of Management’s Action Plan to Address Finding</i>	<i>Estimated Timeline to implement Action Plan</i>
<input type="checkbox"/> Agree <input checked="" type="checkbox"/> Disagree	Daily report is being reviewed to identify units being fueled without odometer information. It is standard that some equipment will not have odometer information and the review will identify and flag units that do not meet the standard equipment criteria, and result in an investigation as applicable.	Implemented 06/01/2021
Reason For Disagreement:		
There is a level of disagreement because it will be unrealistic to state that no fuel will be dispensed without odometer information. Some County “equipment” does not have an odometer and/or does not have a unit number assigned and therefore may not fall within the guidelines to require odometer information. There are emergency situations where public safety may use a supervisor key without an odometer requirement. This allowance was created for emergency situations, wherein emergency departments will not be hindered from performing their jobs. There will always be some fuel usage without an odometer reading, but it should be minimal and restricted to some equipment and emergencies.		



Appendix III – Definitions and Abbreviations

Acronyms and Abbreviation

CEO: Chief Executive Officer.
BOC: Board of Commissioners.
FM: FuelMaster.
CNG: Compressed Natural Gas.
UD: User Department.
ILO: International Labour Organization.

Key Definitions

FuelMaster: A computer application (*software program*) that Fleet management uses to manage and control access to the County’s automated fuel pumps.

ADMIN ACCOUNT: The account within the FuelMaster application is established for the person who administers the high-level functions, such as security and maintenance, within the application. This access level is considered much higher than a normal user.

FASTER: Fleet Asset Management Software.

Fuel Key: A plastic fob used to obtain fuel from the County’s automated fuel pumps.

Fuel Code: A number assigned to County personnel that are authorized to use County fuel.

Green Initiative: The Green Initiative aims to scale up the ILO’s knowledge, policy response, and capacity to manage a transition toward greener economies and a sustainable future.⁴

⁴ https://www.ilo.org/global/about-the-ilo/history/centenary/WCMS_467270/lang--en/index.htm



DISTRIBUTION

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John Matelski, Chief Information Officer and Director of Innovation and Technology

Richard Lemke, Director, Public Works Department

Benita Ransom, Director, Human Resources & Merit System Department



PROJECT TEAM

This report was submitted by:

Lakesha Hall
Kesha Hall
Internal Auditor, Senior
Office of Independent Internal Audit

08/19/2021
Date

This report was reviewed by:

Lavois Campbell
Lavois Campbell, CIA, CISA, CFE, CGA-CPA
Internal Audit Manager
Office of Independent Internal Audit

08/19/2021
Date

The report was approved by:

Yolanda Lockett
Yolanda Lockett, CIA, CISA
Interim Chief Audit Executive
Office of Independent Internal Audit

08/19/2021
Date



STATEMENT OF ACCORDANCE

Statement of Accordance

The mission of DeKalb County is to make the priorities of the citizens of DeKalb County; the priorities of County government - by achieving a safer DeKalb, building stronger neighborhoods, creating a fiscally accountable and more efficient county government and uniting the citizens of DeKalb County.

The mission of the Office of Independent Internal Audit is to provide independent, objective, insightful, nonpartisan assessment of the stewardship or performance of policies, programs, and operations in promoting efficiency, effectiveness, and integrity in DeKalb County.

This performance audit was prepared pursuant to DeKalb County, Georgia – Code Ordinances/Organizational Act Section 10A- Independent Internal Audit. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

This report is intended for the use of the agency to which it was disseminated and may contain information that is exempt from disclosure under applicable law. Do not release without prior coordination with the Office of Independent Internal Audit.

Please address inquiries regarding this report to the Office of Independent Internal Audit at 404-831-7946.