



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

FINAL

February 11, 2026

Vernetha Halls,
 Assistant Director, Fleet Management
 5350 Memorial Drive
 Stone Mountain, Ga. 30083

RE: 3rd Follow-up Report on the Status of Vehicle Fuel Administration Audit Report No. 2019-007-PW.

Dear Interim Director Haynes,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A - Independent Internal Audit (I), the Office of Independent Internal Audit (OIIA) has completed a follow-up of the audit noted above. I have attached OIIA’s report on the status of management actions taken to address the finding(s) contained in the referenced audit report. The conclusions in this follow-up report are limited to the status of the implementation and not the effectiveness of the completed action plans, which may be assessed in a future audit.

Status of Audit Findings

Based on the follow-up procedures performed, this recommendation is considered Closed. Management provided sufficient documentation demonstrating that Fuel Management Administrative controls are being utilized. Figure 1 below:

Figure 1 - Status of Management Action Plans

| Finding No. | Report Finding | Status of Management Action Plans - May 2024 | Status of Management Action Plans - February 2026 |
|--------------------|-----------------------------------------------------------------------|-----------------------------------------------------|----------------------------------------------------------|
| 1 | FM Administration and Application Security Controls Were Not Utilized | Partially Complete | Closed |
| 2 | Current Application Support for the FM Application is Limited. | Management Assumed Risks | |
| 3 | Unauthorized Personal Fuel Code Use. | Closed | |
| 4 | Limited Monitoring Controls in Place to Manage Fuel Usage. | Management Assumed Risks | |
| 5 | Confidential. | Management Assumed Risks | |
| 6 | Limited Controls in Place to Manage Fuel Keys. | Closed | |
| 7 | Vehicles Fueled Without Recording Odometer Reading. | Closed | |



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Please contact me if you require additional information.

Regards,

Lavois Campbell

Lavois Campbell, CIA, CISA, CFE, CGA-CPA

Chief Audit Executive

Attachment: Audit Findings Status Update Form

- cc. Lorraine Cochran-Johnson, Chief Executive Officer
- Robert Patrick, Board of Commissioners District 1
- Michelle Long Spears, Board of Commissioners, District 2
- Nicole Massiah, Board of Commissioners District 3
- Chakira Johnson, Board of Commissioners District 4
- Mereda Davis Johnson, Board of Commissioners District 5
- Ted Terry, Board of Commissioners, District 6
- LaDena Bolton, Board of Commissioners, District 7
- Tanja Christine Boyd-Witherspoon, Chairperson
- Adrienne McMillion, Vice Chairperson
- Michael Lapata, Member of Audit Oversight Committee
- Lisa Earls, Member of Audit Oversight Committee
- Petrina Bloodworth, Member of Audit Oversight Committee
- Zachary L. Williams, Chief Operating Officer/Executive Assistant
- Leah Davis, CEO's Chief of Staff
- Dionne M. McKenzie, Special Projects Mgr/Deputy Clerk,
Central Staff, Board of Commissioners
- Robert Gordon, Director of Public Works

| Dekalb County Government | | | |
|-----------------------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|
| Office of Independent Internal Audit | | | |
| Date: February 4, 2026 | | Prepared by: Lawrence Clark | |
| Audit Findings Status Update Form | | | |
| Report Date | Report # | Report Title | |
| 2/4/2026 | 2019-007-PW | VEHICLE FUEL ADMINISTRATION FOLLOW-UP AUDIT | |
| Contact Person | Title | Phone No. | Email Address |
| Vernetha Halls | Assistant Director | (404) 297-3281 | vhalls@dekalbcountyga.gov |
| Activity | Responsible Area | Repeat Finding | Anticipated Completion Date (OIIA) |
| 3rd Follow-up | Fleet Management Division | N/A | N/A |
| Finding | | Finding Detail | |
| No. | 1 | | |
| Date | 8/24/21 | | |
| FM ADMINISTRATION AND APPLICATION SECURITY CONTROLS WERE NOT UTILIZED | | | |
| Recommendations | | <p>We recommend that Fleet Management:</p> <p>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:</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 Responses | | <p>Agree.</p> <ul style="list-style-type: none"> Individual user names have been assigned to all users. Each user has their individual passwords. Supervisor/Manager will review system activities as applicable. | |
| 1st Status Update - 02/2022 | | All (3) "Agree" actions listed above have been implemented. They were implemented before the Final Audit was completed. | |
| <input type="checkbox"/> | Open | <p>OIIA received an FuelMaster "Operator List" of the application user names and employee names of the current users. Each of the six cross-trained individuals have their own profile while only one employee is listed as an "admin". This individual, for operational reasons, will remain to have both FM application's administrative duties and business functional duties.</p> <p>As it pertains to periodic reviews of the user security profiles and system activities/transaction log, FuelMaster doesn't have the capability to reveal which of the six individuals entered a change. There is no way to track activity/changes of any kind in Fuelmaster by user. The future upgrade of the FuelMaster application should facilitate this reporting functionality. However, a timeline for this upgrade has not yet been</p> | |
| <input type="checkbox"/> | Management/Agency Assumes Risk | | |
| <input checked="" type="checkbox"/> | Partially Complete | | |
| <input type="checkbox"/> | Complete Pending Verification by OIIA | | |
| <input type="checkbox"/> | Closed | | |
| 2nd Status Update - 05/2024 | | The procedure is being followed as outlined. The Fuelmaster upgrade has not been implemented. The Fuelmaster upgrade is an IT initiative & scheduled for implementation in 2024. This timeline is driven by IT and the last update given to Fleet was that IT has plans for this upgrade to happen in 2024. | |
| <input type="checkbox"/> | Open | | |
| <input type="checkbox"/> | Management/Agency Assumes Risk | | |
| <input checked="" type="checkbox"/> | Partially Complete | | |
| <input type="checkbox"/> | Complete Pending Verification by OIIA | | |
| <input type="checkbox"/> | Closed | | |
| Current Status - 02/2026 | | The current status has been updated as follows: | |
| <input type="checkbox"/> | Open | <p>Based on the follow-up procedures performed, this recommendation is considered Closed.</p> <p>Management provided sufficient documentation demonstrating that Fuel Management Administrative controls are being utilized. Fleet Management provided a screenshot of the FMLive system, which identified the following:</p> <p>Login activity of Fleet users</p> <p>FMLive records a log of each user who logs into the system. The system generates (2) separate events for each login, and it shows the date and time of the login. The Status shows the name of the user logged in and that the user was authenticated with SSO (single sign-on).</p> | |
| <input type="checkbox"/> | Management/Agency Assumes Risk | | |
| <input type="checkbox"/> | Partially Complete | | |
| <input type="checkbox"/> | Complete Pending Verification by OIIA | | |
| <input checked="" type="checkbox"/> | Closed | | |