



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

FINAL

February 21, 2023

Robert L. Gordon, Deputy Director
Fleet Management Division,
Public Works Department
DeKalb County, GA

RE: Follow-up on the status of management actions plans to address the Vehicle Fuel Administration Audit- Report No. 2019-007-PW

Dear Mr. Gordon:

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A- Independent Internal Audit (I), I have attached the Office of Independent Internal Audit’s report on the status of management actions taken to address the findings 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.

Fleet Management Division (FM) is continuing to work through the process of completing all the corrective action plans. Management has indicated that action plans will be completed by March 31, 2023. We will follow up after that date to verify the completion of the action plans.

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

Please contact me if you require additional information.

Sincerely,

Lavois Campbell
Lavois Campbell, CIA, CFE, CISA, CGA
Chief Audit Executive

Attachment: Audit Findings Status Update Form

cc. Michael L. Thurmond, Chief Executive Officer
Robert Patrick, Board of Commissioners District 1
Michelle Long-Spears, Board of Commissioners District 2
Larry Johnson, Board of Commissioners District 3
Steve Bradshaw, Board of Commissioners District 4
Mereda Davis Johnson, Board of Commissioners District 5
Ted Terry, Board of Commissioners District 6
Lorraine Cochran-Johnson, Board of Commissioners District 7
Lisa Earls, Chairperson, Audit Oversight Committee
Gloria Gray, Vice-Chairperson, Audit Oversight Committee
Adrienne T. McMillion, Audit Oversight Committee
Harold Smith, Jr., Audit Oversight Committee
Tanja Christine Boyd-Witherspoon, Audit Oversight Committee
Zachary L. Williams, Chief Operating Officer/ Executive Assistant
La'Keitha D. Carlos, CEO's Chief of Staff
Kwasi K. Obeng, Chief of Staff, Board of Commissioners
Richard (Rick) W. Lemke, Director Public Works(PW)
Vernetha Halls, Deputy Director, Fleet Management Division, (PW)

Dekalb County Government			
Office of Independent Internal Audit			
Date: February 17, 2023		Prepared by: Audrey D. Pogue	
Audit Findings Status Update Form			
Status Date	Report #	Report Title	
2/17/23	2019-007-PW	VEHICLE FUEL ADMINISTRATION AUDIT	
Contact Person	Title	Phone No.	Email Address
Vernetha Halls	Assistant Director	404-297-3281	vhalls@dekalbcountyga.gov
Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	Yes	3/31/23
Finding		Finding Detail	
No.	1		
Date	8/24/21		
Finding		FM ADMINISTRATION AND APPLICATION SECURITY CONTROLS WERE NOT UTILIZED	
Recommendation		<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 Response		<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. 	
Status Update-12 months		<p>OIIA received an FuelMaster "Operator List" of the application user names and employee names of the current users. Each of the six employees (Admin Office) have their own profile while only one employee is listed as an application "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, for the employees, the current version of Fuelmaster does not track activity/changes by user. The future planned upgrade of the FuelMaster application should facilitate this reporting functionality. However, a timeline for this upgrade has not yet been established.</p> <p>Management's interim approach to address this issue will be to require staff to initial documents used to support system changes such as addition of new fuel code/users in the system. Management can then occasionally review system activity and related initialed supporting documentation to determine if an issued fuel code or other change was properly authorized and also who performed the task. This process will be implemented and documented in the policy by March 31, 2023.</p>	
<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		

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Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	No	N/A
Finding		Finding Detail	
No.	2		
Date	8/24/21		
Finding		CURRENT APPLICATION SUPPORT FOR THE FM APPLICATION IS LIMITED	
Recommendation		<p>To address current risks, we recommend that:</p> <ul style="list-style-type: none"> Fleet management work with DoIT support staff and the vendor to increase their knowledge and awareness of the application and its history. Fleet management work with the vendor and DoIT support staff to implement baseline security requirements within the FM application. 	
Management Response		<p>Agree.</p> <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 it's operational for the client. Per IT, DeKalb County utilizes a tiered security approach. NOBODY can access Faster without being logged in to the county's network through Active Directory first, which does meet the password requirements in the policy. 	
Status Update-12 months		<p>Per DoIT, "DeKalb County utilizes a tiered security approach. Systems including (FuelMaster) cannot be accessed without first being logged in to the County's network through Active Directory, which does meet the password requirements in the policy". This should mitigate the baseline security risk(s) with the FuelMaster. The planned upgrade of the FuelMaster application should provide the functionality to address the baseline security issues such as compliance with County password configuration requirements. However, a timeline for the application upgrade has not yet been established. Management accepts the residual risks with the current application version.</p> <p>A new DoIT employee has been assigned responsibility for supporting the FuelMaster application.</p>	
<input type="checkbox"/>	Open		
<input checked="" type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
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Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	No	4/26/21
Finding		Finding Detail	
No.	3		
Date	8/24/21		
Finding		UNAUTHORIZED PERSONAL FUEL CODE USE	
Recommendation		We recommend that Fleet Management 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		Agree. Fleet has established with HR a weekly report sent to Fleet with terminated and transferred employees.	
Status Update-12 months		The above referenced report is provided by HR as stated above and now being sent daily and this was implemented before the Final Report was published. Management provided audit with a sample of reports for this particular finding on 4/26/21. Management subsequently provided recent (January 2023) terminated and transferred employee reports.	
<input type="checkbox"/>	Open		
<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		

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Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	No	N/A
Finding		Finding Detail	
No.	4		
Date	8/24/21		
Finding		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 employee will provide user department management information to monitor staff behavior and decrease risks of unauthorized fuel usage.	
Management Response		<p>Agree. 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.</p> <p>Audit Rebuttal:</p> <p>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.</p>	
Status Update-12 months		Management maintains the back-up documentation for all transactions at manual fuel sites, however it is not practical for our one responsible staff person to enter the detailed information from the manual fuel site logs. The aggregate fuel consumption per week is recorded in FuelMaster for billing purposes. While this process does not facilitate trend analysis of usage data for anomalies. The individual logs containing detailed fuel transactions are reviewed for any discrepancies before entering the aggregate information into the FuelMaster application. The documentation is maintained on file for further review as necessary. The current process meets our operational needs and available resources.	
<input type="checkbox"/>	Open		
<input checked="" type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input type="checkbox"/>	Closed		

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Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	No	N/A
Finding		Finding Detail	
No.	5		
Date	8/24/21		
Finding		CONFIDENTIAL	
Recommendation		<p>Note: 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. Questions and further information should be requested from the Chief Audit Executive, Office of the Independent Internal Audit.</p>	
Management Response		CONFIDENTIAL	
Status Update-12 months		<p>CONFIDENTIAL - Management agreed with the audit recommendations but believes that the estimated cost is prohibitive and exceeds the likely loss due to this risk. Management indicated that there has been only a few occurrences/instances in the past. Management also has long-term plans, which may further mitigate this risks.</p>	
<input type="checkbox"/>	Open		
<input checked="" type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
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Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	No	3/31/23
Finding		Finding Detail	
No.	6		
Date	8/24/21		
Finding		LIMITED CONTROLS IN PLACE TO MANAGE FUEL KEYS	
Recommendation		To limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that Fleet 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		<p>Agree.</p> <ul style="list-style-type: none"> Fleet management 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. 	
Status Update-12 months		The information regarding fuel key count and keys reported lost have been documented as a part of our process. Lost keys are documented on the customer sign-in sheet and a fuel key count is conducted annually. Management plans to update its documented Standard Operation Procedures to include this process by March 31, 2023.	
<input type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input checked="" type="checkbox"/>	Partially Complete		
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Activity	Accountability	Schedule	
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	No	3/31/23
Finding		Finding Detail	
No.	7		
Date	8/24/21		
Finding		VEHICLES FUELED WITHOUT RECORDING ODOMETER READING	
Recommendation		We recommend that Fleet management 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		Disagree. Daily reports are 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. Audit Rebuttal: OIIA agrees that not all transactions will have an odometer reading since fuel is also used in equipment without odometers. However, the exceptions noted in the finding were related to transactions for vehicles with <u>odometers</u> .	
Status Update-12 months		As stated in the department's response, there are some exceptions where few pieces of equipment do not have an odometer. There are emergency situations where Police and Fire are allowed access without using an odometer. Therefore, there will always be some minimal usage of fuel being dispensed without an odometer reading. Management stated that the current process, including allowable exceptions to fueling a vehicle without the odometer reading will be documented in their standard operating procedures (SOP). Management anticipates implementation of these updates by March 31, 2023.	
<input checked="" type="checkbox"/>	Open		
<input type="checkbox"/>	Management/Agency Assumes Risk		
<input type="checkbox"/>	Partially Complete		
<input type="checkbox"/>	Complete Pending Verification by OIIA		
<input type="checkbox"/>	Closed		