

FLEET MANAGEMENT

Audit Report No. FM0109

December 22, 2008



**MENTAL HEALTH MENTAL RETARDATION
AUTHORITY OF HARRIS COUNTY**

Internal Audit Report

AUDITOR'S REPORT

Fleet Management

Harris County, Texas

Internal Audit Report

December 22, 2008

Henry E. Webb, CFE

Internal Auditor





December 22, 2008

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RE: Audit Relative to the Authority's Management of Fleet Vehicles

BACKGROUND

Management

The Mental Health Mental Retardation Authority of Harris County (MHMRA) had a fleet of 62 light and medium size vehicles (mostly passenger vans) as of August 11, 2008. These vehicles were either leased or owned by the Authority. The Transportation Services Department has a computer database maintenance program to record and gather vehicle fuel and repair information for reporting and management review purposes.

Exhibit 1 presents funds expended for fuel for Fiscal Years 2006 through 2009.

Exhibit 1
MHMRA of Harris County
Fuel Cost
FY2006 – FY2009

Fiscal Year 2006	\$214,305
Fiscal Year 2007	\$201,979
Fiscal Year 2008	\$190,210
Fiscal Year 2009*	\$ 45,117
TOTAL	\$651,611

*Three months

MHMRA uses the Voyager Fleet System which provides a fueling and maintenance fleet card program. The Voyager product is a "universal" fuel card with extensive fleet management features.

The Voyager product provides the following features:

- Acceptance at close to 200,000 locations
- Card assignment flexibility: Driver, Vehicle, or neither
- Purchase control limits: Product, Transactions per Day and/or Dollars per Month
- Three options for card usage control: Driver ID, Vehicle ID, or PIN
- Online real-time access to account
- Windows-based PC Program to manage data/exceptions
- Comprehensive separate exception reporting capability

The general policy of MHMRA is to assist all levels of clientele in developing the independent living skills necessary for daily living. For those individuals who cannot obtain needed services without transportation assistance, transportation in Agency vehicles may be provided for the following purposes:

- Either client cannot afford to ride public transportation or public transportation is unavailable from client’s residence to center.
- Public transportation is available, but, would involve three or more transfers to reach the center.
- Client has a handicapping condition which would prevent him/her from utilizing public transportation.
- When transportation is part of a contract agreement with special programs.
- Local and out-of-county field trips associated with both residential and non-residential programming, when the purpose of such trips is for educational or social enrichment.

The Unit Director accepting the vehicle is totally responsible for the operation, maintenance, safety, and storage of the vehicle(s) assigned. These duties include at least the following:

- Keeping the Daily Record form in the unit’s files.
- Maintaining a file of Monthly Vehicle Inspection Reports to aid in maintenance scheduling.
- Maintaining a copy of the Acknowledgment of Operation form signed by each driver.
- Maintaining copies of any driver traffic violations received while on MHMRA business.
- Maintaining copies of the driver’s certificates attesting to the successful completion of all required driving courses.

All requests and requisitions for vehicle repairs and maintenance are required to follow the General Repairs and Maintenance procedures:

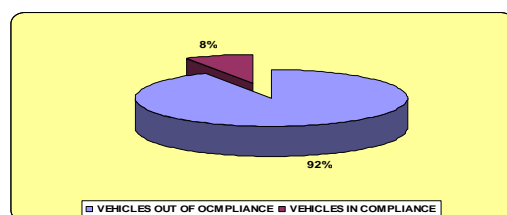
- The supervisor assigned a vehicle is totally responsible for the repair, maintenance, operation, safety, and storage of the vehicle(s) assigned.
- The Unit Supervisor is responsible to ensure that all applicable preventive maintenance, manufacturer’s recommendations, and service is performed when required.

Emergency repairs:

- For emergency repairs caused by accidents or performance failures during normal business hours, the Component Director or certified driver will contact the Transportation Specialist for direction and assistance.
- For emergency repairs by accidents or performance failures after normal business hours, the Component Director or certified driver will refer to the Emergency Transportation Vendors list which is issued quarterly to each unit operating a center vehicle. Contact the appropriate vendor directly for assistance with securing the vehicle. When towing is required, center vehicles are to be stored in a secure location until a final determination of its repair has been completed by the Transportation Specialist.
- When center vehicles are towed or placed in a repair facility after normal business hours, the Transportation Specialist is to be advised of the vehicle’s status by the Component Supervisor the next business day.
- It is the policy of MHMRA of Harris County to assure that all Agency vehicles are operated by qualified/certified employees in a safe and courteous manner.

Exhibit 2 presents Agency-wide vehicle compliance with established policy and procedures.

**Exhibit 2
Agency Wide Vehicle Compliance
With Policies and Procedures**



OBJECTIVES

The overall objectives of the audit were to determine whether the Transportation Department:

- Managed and used resources in an efficient, effective, and economical manner
- Administered funds in compliance with applicable laws, regulations, policies, and procedures
- Implemented internal controls to prevent or detect material errors and irregularities

The specific objectives in this audit were to:

- Determine the adequacy of the unit's policies and procedures for managing Agency owned/leased fleet of vehicles
- Determine if related expenses were supported, computed, approved, and reported in compliance with established policy and procedures

SCOPE

The scope of the work did not constitute an evaluation of the overall internal control structure of the units. The examination was designed to evaluate and test compliance with established policy and procedures and to test the internal control over tested areas and material. The audit scope period was from January 1, 2008 through November 30, 2008.

Departmental management is responsible for establishing and maintaining a system of internal controls to adequately comply with approved policy and procedures. The objectives of an internal control system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use and theft, and that transactions are executed in accordance with management's authorization and are recorded properly.

Because of inherent limitations in any system of internal control, errors or irregularities may occur and not be detected timely. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions, or that the degree of compliance with procedures may deteriorate.

The purpose of the audit report is to furnish management independent, objective analysis, recommendations, and information concerning the activities reviewed. The audit report is a tool to help management discern and implement specific improvements.

Although due professional care in the performance was exercised, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud will be detected. Specific areas for improvement are addressed later in this report.

Other minor findings, not included in this report, have been communicated to management and/or corrected during the audit process. Internal Audit would like to thank the management and staff for their cooperation throughout the audit.

METHODOLOGY

In order to meet the objectives, Internal Audit flowcharted and evaluated controls over the repair and maintenance records, reviewed the accounting system for accuracy relating to routine and other repairs, as well as reviewed policies and procedures for compliance and completeness. Transportation Department management and staff were interviewed and audit tests and procedures were conducted as considered necessary.

The sample size and selection were statistically generated using a desired confidence level of 95%, expected error rate of 5% and a desired precision of +/-5%. Statistical sampling was used in order to infer the conclusions of test work performed on a sample to the population from which it was drawn and to obtain estimates of sampling error involved. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

STATEMENT OF AUDITING STANDARDS

The audit was conducted in accordance with generally accepted government auditing standards (GAGAS). Those standards require that Internal Audit plan and perform the audit to afford a reasonable basis for the judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. It is believed that this audit provides a reasonable basis for the findings, conclusions, and recommendations.

RESULTS

As a result of the audit procedures and surveys conducted, it was determined that departmental compliance with either established criteria to govern the efficient use of vehicle resources does not meet Agency policy and procedures. It was discovered that business objectives, control measures, administration, and information flows are not in place to minimize potential loss to the Agency.

FINDING

Traffic Citations

Policy and Procedures **BUS-V:1.4 (Par. 8.)**, states: *“The driver will notify the supervisor who in turn will notify the Transportation Specialist of the receipt of a traffic ticket. A copy of the ticket will be kept by the supervisor and a copy will be placed in the driver’s personnel file. The driver receiving the ticket is responsible for paying the ticket as MHMRA does not accept responsibility for any traffic violations or tickets.”*

Upon review of traffic citations received by operators of owned/leased vehicles of the Agency, MHMRA has two outstanding citations dated April 10, 2003 and June 17, 2005.

Recommendation

- It is recommended that on a periodic basis, contact the City/County to determine if Agency owned vehicles have outstanding citations/warrants.
- It is recommended that the Agency pay the two outstanding citations.

Management Response (Transportation Services)

“Transportation Services will monitor citations on a monthly basis during FY’09 and quarterly thereafter. In compliance with the P&P on Driver Citations(BUS-V:5.1), staff issued citations are responsible for payment, even after separation from the Agency. Transportation Services will authorize payment of tickets/citations only after consultation with the unit/program’s supervisor and the Agency’s General Counsel.”

FINDING

Personal Identification Number (PIN) Shared by Staff

Unit personnel are provided individual and confidential PIN numbers for entry when refueling. These numbers are used to help identify Agency staff in the Voyager System.

An examination of oil company billing statements and interviews with staff members disclosed that there were employees who shared PIN numbers with other employees when purchasing fuel.

Recommendation

- Staff members that are assigned confidential PIN numbers should be required to acknowledge the receipt of the Voyager Card policy & procedures and confidential PIN number. Agency employees receiving a Voyager Card should sign a statement stating that they will not share their PIN number.

- Staff members that violate the policy against sharing their confidential PIN number with other persons should have the card revoked and should be subject to disciplinary action up to and including termination of employment.

Management Response (Transportation Services)

“Transportation Services has developed a statement that will be signed by all staff who drive Agency vehicles and assigned a fuel card vendor PIN number. The statement indicates that consequences for sharing this number with someone else. Additionally, new PIN numbers will be assigned to each eligible driver at the start of each fiscal year. The immediate supervisor will be required to review this statement with their drivers and both sign the document. Copies of these statements will be forwarded to Transportation Services by January 15, 2009, and within four working days after a new PIN number has been assigned.”

FINDING

Vehicle logs not maintained, incomplete, and no required monthly inspection completed

Agency policy & procedure requires staff members that drive clients for various appointments and other duties to maintain a log identifying passengers, destinations, and fuel purchases.

An examination of Agency Vehicle Logs provided the following results:

- 65% of cases, no logs were maintained
- 90% of cases, logs were incomplete
- 96% of cases, no monthly vehicle inspection was completed
- 95% of cases, mileage logs did not match mileage in the Voyager System

Recommendation

- It is recommended that all drivers of Agency vehicles be required to be 100% compliant with maintaining Vehicle Logs
- It is recommended that all drivers of Agency vehicles conduct the required monthly vehicle inspection
- It is recommended that all managers check vehicle logs against the Voyager System to ensure consistency in fueling

Management Response (Mental Health Division)



“All drivers of Agency vehicles for the MH Division will be 100% compliant with maintaining Vehicle Logs and also ensure that logs are done correctly. Monthly audits of the drivers will be conducted to ensure compliance effective immediately”.

“All drivers of Agency vehicles for MH Division will conduct monthly Vehicle Inspections as required by policy & procedures. Drivers will be required to turn in copies of monthly inspection to the Transportation Department as well as to the Practice Manager for audit control purposes. A fire extinguisher for one deficient van is on order.”

“All driver training requirements are up to date. Will audit monthly through the “requirements” to ensure future compliance”

“Managers will check logs on submission to Voyager system to assure they catch on an ongoing basis.”

“Managers with the responsibility:

-  - ACT
-  - Ripley Clinic and Safe Haven”

“PMs will submit the “requirements log to Assistant Deputy monthly to verify compliance with all the above recommendations. These items are effective immediately and any non compliance will be registered in Performance Pro.”

Management Response (CPEP Division)

“CPEP management agrees. By January 1, 2009 all drivers will be trained in the use of the new vehicle logs that indicate “trip mileage” in lieu of the old wording of “daily mileage.” Fuel monitors will review logs at least weekly and address discrepancies with drivers. Clip boards with calculators will be placed in each vehicle to assist drivers in calculating mileage. Logs will be forwarded to Transportation by the 5th of the following month, beginning February 5, 2009.”

“By January 1, 2009 each CPEP unit that has Agency vehicles will identify a driver responsible for completing the vehicle inspection sheet monthly and assuring the oil changes and other routine maintenance are done in a timely manner.”

Management Response (Facilities Services Department)

“All vehicles now have log sheets and as of December 22, 2008, FS staff are keeping mileage logs per Agency policy. FS supervisors will review logs in early January to assure they are being filled out and filled out correctly and consistently.”

“All vehicles now have monthly inspection forms and FS staff have been directed to perform and document monthly inspections per Agency policy. The first monthly inspection will be due the week of January 5, 2009.”

Management Response (Transportation Services)

“Transportation Services has revised the Daily Record Form to include mileage per trip, identifying information on driver and passenger(s), and reviewed by appropriate supervisory staff. Copies of these signed forms, to be completed in chronological order and individual vehicle, will be submitted to Transportation Services no later than the 5th of each month starting on February 5, 2009. The individual units/programs have developed guidelines and training requirements specific to their programs.”

FINDING

Agency Policy Prohibits Smoking in any Company Owned/Leased Vehicle

Agency Policy and Procedures prohibits smoking in any company owned/leased vehicle. Upon inspection of Agency owned and leased vehicles, it was observed that drivers were smoking in vehicles.

Recommendation

- It is recommended that all drivers of Agency owned/leased vehicles have a clear understanding of established policy that prohibits smoking in vehicles, either by staff or clients.

Management Response (Transportation Services)

“The unit/program has developed guidelines to train existing and future new employees on restrictions related to smoking inside Agency property, including vehicles. Transportation Services will monitor compliance during scheduled inspections of vehicles, as well secure “No Smoking” stickers for the dashboard of each Agency vehicle.”

Management Response (Facilities Services Department)

“All FS staff have been appraised of the Agency policy prohibiting smoking in Agency vehicles and directed to strictly adhere to the policy.”

FINDING***Insurance Card, Expired State Vehicle Registration, and Inspection Not Completed***

Agency policy and procedure is in part established to maintain the highest level of safety, not only for the employees but for the clients served as well.

Upon inspection of Agency owned vehicles it was observed that vehicles did not have the State required safety inspection, registration, or insurance card in and on the vehicles.

Recommendation

- It is recommended that all drivers of Agency vehicles should determine before driving any vehicle that the vehicle is current in all required State requirements, such as a State Inspection, Vehicle Registration, and current proof of insured liability.

Management Response (Transportation Services)

“Transportation Services will revise the Vehicle Inspection Report Form to include dates for oil changes and annual inspections. Transportation Services has created a form which indicates staff person picking up registration tags and responsible for application to unit/program vehicle. Insurance cards are made available via Transportation Services and will also be picked up by unit/program staff for placement in designated Agency vehicles. Staff training will be provided to all unit/program staff.”

Management Response (Facilities Services Department)

“The vehicle now has a current insurance card.”

FINDING***First Aid Kits and Fire Extinguishers not in Vehicles***

Upon inspection of Agency owned/leased vehicles it was observed that vehicles did not have the required first aid kit as well as fire extinguishers in the vehicles.

Recommendation

- It is recommended that all drivers of Agency owned/leased vehicles determine before driving the vehicles that the required first aid kit and “charged” fire extinguisher is available.

Management Response (Facilities Services Department)

“Four (4) of the five now have fire extinguishers and a fire extinguisher is being obtained for the fifth vehicle, and three (3) of the four now have first aid kits and a first aid kit has been ordered for the fourth vehicle. A club is on order for this vehicle also.”

Management Response (Transportation Services)

“Transportation Services has created a spreadsheet to indicate date when unit/program staff picked up fire extinguishers. Units/programs are responsible for including this inspections as part of their monthly vehicle inspections. Staff will be trained on the completion of the inspection form and submission to Transportation Services by the 5th of each month”

FINDING***Agency Vehicle List Not Current***

In order to accurately account for and ensure maintenance of records, as well as to properly track Agency assets, an accurate listing of rolling stock should be maintained.

Internal Audit received two list from Transportation Services which was reported to be a current list of Agency owned/leased vehicles. After inspection of Agency vehicles, it was determined that 6 vehicles had in fact been either auctioned or “totaled” approximately three months before.

Recommendation

- It is recommended that the Transportation Services Department work with Fixed Assets and Purchasing to maintain a current list of Agency owned/leased vehicles

Management Response (Transportation Services)

“Transportation Services has created a spreadsheet, in consultation with Risk Management, Fixed Assets and Purchasing, to ensure consistency with data on Agency vehicles. Transportation Services will have responsibility for maintaining a current inventory of vehicles. Units/programs will be required to comply with the Agency P&P on Transfer Property and complete necessary paperwork when reassigning vehicles.”

Management Response (Facilities Department)

“One pick up truck is inactive and FS did not realize it was still assigned to the department. FS is generating fixed asset disposal paperwork to transfer this vehicle to Transportation/Purchasing so it can be disposed of. This vehicle had every deficiency except “employee smoked in vehicle.”

FINDING

Vehicle Logs not Uniform

In order to accurately account for and ensure ease of maintenance of records, uniform Vehicle Logs should be developed to ensure only needed information is captured Agency-wide.

After a review of 62 vehicles, it was determined that varying forms are being used to maintain vehicle use data across the Agency.

Recommendation

- It is recommended that the Transportation Services Department produce one Agency Vehicle Log to be used by all Departments to ensure that only the required information is captured and to ensure ease of reporting.

Management Response (Transportation Services)

“Transportation Services has revised the existing form to include information on mileage per trip, identifying information on driver and passenger(s) and signature of supervisor. Staff will continue to receive training on the use of this form and time frame for submission to Transportation Services on a monthly basis.”

FINDING

Unused Vehicles

Agency vehicles that are no longer used provide no benefit to the client or the Agency.

After a review of 62 Agency vehicles, it was determined that 4 vehicles were no longer used for any Agency business. These vehicles continue to cost the Agency through maintaining insurance, vehicle State Inspection, and Registration.

Recommendation

- It is recommended that once a vehicle is determined to no longer serve the unit, Transportation Services should be notified in order that they may determine if the vehicle can be utilized at another location or if the vehicle needs to be removed from inventory through established policy and procedures.

Management Response (Transportation Services)

“Units/programs will be required to comply with the P&P on Transfer of Equipment (BUS-R/ 1:8.1) related to fixed assets, as well as providing information to Transportation Services on vehicle mileage, condition, history of significant repairs and reason for disposal. Transportation Services will be responsible for identifying other potential users inside the Agency and either reassign the vehicle or recommend to the Executive Director that such should be auctioned.”

FINDING***Agency Vehicles Used for Personal Errands***

Agency vehicles are required by policy and procedure to be driven for business related use only.

It was observed during the course of the audit that Agency vehicles appeared to be used for personal errands such as lunch.

Recommendation

- It is recommended that all Agency staff driving Agency owned/leased vehicles be reminded that vehicles should be used for the intended business purposes only as addressed in current Agency policy and procedures.

Management Response (Transportation Services)

“Unit/program specific training to staff will address policy on the use of vehicles only for agency related business. The Daily Record Form will be reviewed monthly by Transportation Services and investigate any possible irregularities on the use of agency vehicles.”

FINDING***Lack of Training on Voyager System***

Agency staff that drive company owned/leased vehicles should be properly trained on the Voyager System to ensure adequate review of purchases and management.

It was observed that training had not been provided to Agency personnel on the use of the Voyager System in approximately five (5) years.

Recommendation

- It is recommended that all Agency staff who are supervisors (or Managers if needed) of drivers of Agency owned/leased vehicles, be required to attend a mandatory training on the Voyager System
- It is recommended that non attendance by those who the Transportation Services Department requires to attend should result in disciplinary action

Management Response (CPEP Division)

“Before January 31, 2009 all managers and fuel monitors will receive training on use of the Voyager system. Transportation is setting up two more trainings in January. Two of the CPEP managers were unable to attend the one that was held earlier; one because she was out of town, and the other because she has just recently become a manager of a vehicle.”

Management Response (Mental Health Division)

“All supervisors of drivers of agency vehicles for the MH are current on Voyager training.

█ - ACT Program
█ - Ripley Clinic and Safe Haven

Both programs had attended training in August 2008. Any future non attendance will result in disciplinary action.”

Management Response (Transportation Services)

“Transportation Services will schedule training for those who have not yet completed this training by mid-January, 2009 and possible disciplinary action recommended against those who have not completed such by the end of January. Transportation Services shall maintain a spreadsheet noting the completion of required training and such shared with division deputies on a monthly basis.”

FINDING***Driver Training Records Not Maintained***

The Agency should accurately and in a timely manner record required staff driver training. These records should include both on-line (Career Map) and off-site training.

Agency policy and procedure requires personnel who drive either their own or company owned/leased vehicles in their required business functions with the Agency, take a yearly “defensive” driving course which is offered in Career Map (maintained in Career Map). Also, an off-site course (information) list is provided. This list (off-site) is maintained by the Transportation Services Department and provided to the Human Resources Department.

Failure to complete these courses can result in a negative employee evaluation and possible exemption from other Agency incentives.

At the time of the audit, Career Map indicated that 299 employees had lapsed on-line required driving requirements, and 19 of the off-site training course.

Management Response (Transportation Services)

“Transportation Services has provided information related to on-line driver training and defensive driving to Human Resources (HR) for inclusion in Career Map. Transportation Services will continue to work in concert with HR on maintaining a current list of excluded staff (signed statement from supervisors excluding identified employees from this type of training, and from driving on behalf of the Agency.”

FINDING***Take Home Vehicle Policy***

Organizations that provide a “take home” vehicle should also require strict guidelines prior to initiating such programs.

The Agency provides approximately 9 vehicles that are for specific logistic and response requirements for assigned staff to take home.

Recommendation

- It is recommended that Transportation Services work with Risk Management staff to draft a policy & procedure that not only addresses strict requirements for eligibility for a take home vehicle but addresses any associated increase risk for the staff member and/or the Agency.

- It is recommended that in the future, such policies should be in place prior to implementation of the program and after an associated risk analysis has been completed

Management Response (Transportation Services)

“Transportation Services, in consultation with Risk Management, has created a statement related to staff authorized to take agency vehicles home. Non-compliance with the restrictions listed will result in disciplinary action.”

FINDING

Management Oversight and Review of Fleet Services

MHMRA utilizes the Voyager Fleet System in order to provide a more efficient, effective, and economical means to manage and account for the fueling and maintaining of its fleet operations. Voyager provides highly trained and experienced personnel for relationship management, day-to-day program maintenance, solution consulting, help desk support, and customer service at a state-of-the-art center. The Voyager card provides ***extensive*** fleet management features for supervisors and managers to effectively manage their unit’s vehicles.

Vehicle fuel and maintenance records were not adequately documented to fully support all fuel purchases made by Agency staff. A review of the Voyager system purchases against Agency maintained Vehicle Logs resulted in inadequate documentation for approximately \$101,200 in fuel purchases. This amount represents a potential loss to the Agency due to inadequate management oversight.

Recommendation

- It is recommended that not only should a more “centralized” authority be given to the Transportation Services Department, but required training become mandatory for the supervisor of the drivers who utilize the Voyager Card
- It is recommended that management review purchases in the Voyager System
- It is recommended that management should require all drivers of Agency owned/leased vehicles to maintain accurate and complete Vehicle Logs and that disciplinary action be taken when not in compliance
- It is recommended that management review and approve all Vehicle Logs before submission to the Transportation Services Department
- It is recommended that Management review the feasibility of a full-time transportation clerk be assigned to help monitor transportation issues

Management Response (CPEP Division)

“Agree with the above recommendation”

Management Response (Mental Health Division)

“Agree with above recommendations”

Management Response (Transportation Services)

“Job description of the Department Director for Network and Transportation, in consultation with the Director of Human Resources, will be revised to reflect authority over Transportation Services, including but not limited to: At the direction of the Executive Director, have authority over the monitoring of agency vehicles and its corresponding documentation on use, training, safety, and monthly reporting requirements; have authority to initiate disciplinary action when staff are non compliant with transportation related policies and procedures, and work collaboratively with supervisors to carry out such disciplinary action. Transportation Services will collaborate with the Director of Human Resources to define the scope and responsibilities of one new support staff position to review and monitor transportation related documentation.”

-S-

Henry E. Webb, CFE, Internal Auditor

-S-

Michele Johnson, MPA, Staff Internal Auditor

- CC: Rose Childs, MSW, CSWM, Deputy Director, Mental Health Division
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 Vicki S. Raynold, CPA
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ATTACHMENT A
SUMMARY OF RECOMMENDATIONS
December 22, 2008

Unit: Agency Wide Area: Fleet Management		
Inherent Risk: Low Moderate High	Control Environment: Well Controlled Acceptable Poorly Controlled	Overall Risk: Low Moderate High
Type of Procedures: Audit		
Scope: <ul style="list-style-type: none"> * Using Internal Control Evaluation (ICEs) forms, documented the internal controls * Conducted a preliminary survey reviewing applicable policies and procedures, etc. * Interviewed various staff to obtain understanding of management controls * Examined detailed invoices/work orders, statements provided by the vendor, etc. 		
Priority Rating:	Audit Recommendations:	
1	Outstanding traffic citations be paid by employee if violation is traceable to employee	
1	Staff should not share confidential PIN numbers	
1	Mandatory maintenance of Vehicle Logs should be required	
1	Enforce non smoking policy for all Agency owned/leased vehicles	
1	Maintain working fire extinguishers and first aid kits in all Agency owned/leased vehicles as required by P&P	
1	Maintain a current list of all Agency owned/leased vehicles	
1	Reassign or dispose of unused Agency vehicles as described in Agency P&P	
1	Maintain a current list of staff driver training records	
1	Develop an Agency-wide "take home" vehicle policy	
1	Management take a more proactive approach to management of assigned vehicles in their divisions	
1	Enforce policy that prohibits use of Agency owned/leased vehicles for personal use	
1	Train supervisors/managers in the use of the Voyager system	
1	Develop a uniform Vehicle Log to be utilized Agency-wide	
1	Maintain current insurance card and all Agency/State required inspections and registrations	
Follow-up: Six Months		

Priority Rating

1. Implement immediately (30 - 90 days) - Serious internal control deficiencies; or recommendations to reduce cost, maximize revenues, or improve internal controls that can be easily implemented.
2. Work towards implementing (6 - 18 months) - Less serious internal control deficiencies, or recommendations that can not be implemented immediately because of constraints imposed on the unit (i.e. Budgetary, technological constraints, etc.).
3. Implement in the future (2-3 years) - Recommendations that should be implemented, but that can not be implemented until significant and/or uncontrolled events occur (i.e. legislative changes, buy and install major systems, or require third party cooperation, etc.).