



Date: 7/12/2017

This audit was requested by the County Administrator in October of 2016 to ensure appropriate vehicle fleet management and adherence to the county Vehicle Policy.

Objectives:

- Are county owned vehicles being properly recorded in the correct departments across all records?
- What is the current mileage on each of the county owned vehicles?
- Is the county in possession of the title to each county owned vehicle?

Scope: All Passenger Vehicles Currently Owned by Wayne County. For the purposes of this audit trailers, ATVs, marine vehicles, and other miscellaneous non-passenger vehicles were omitted.

Policy:

The Wayne County Vehicle Policy provides procedures and policies regarding acquisition, registration with the Department of Motor Vehicles, use and disposal of county owned vehicles and was found on the Wayne County Internal website. The vehicle policy provides general rules for drivers of county owned vehicles. The vehicle policy was last updated in April of 2004; therefore many of the procedures and policies are in need of updating.

Observations:

We requested an electronic copy of current vehicle records from the Clerk of the Board, Information Technology department, and the Self Insurance Specialist in November of 2016. The Clerk of the Board sent a copy of the vehicle database they created as both an Excel file on November 1st, 2016, and a Microsoft Access file at a later date. The Self Insurance Specialist provided us with a copy of their current "Vehicle Schedule" that is also filed with our insurance provider on November 3rd, 2016 as an Excel file. The IT department provided a report that Munis, the County's financial reporting software, created on November 27th, 2016 as a PDF and Excel file.

During a review of the records obtained from these three sources many discrepancies between them were recognized. The Vehicle Identification Number was found to be inconsistent or in-existent across some of the records. Vehicles' make, model and color were also often incorrect or inconsistent across records. The vehicle records also contradicted each other in regards to

which department a vehicle is currently assigned to due to transfers or disposals that were not properly updated in all files. Another issue that was noticed was that some vehicles were recorded as active on some records and inactive on other records, or active in more than one department.

To obtain current vehicle department assignment and active/inactive status, the Audit Department created a form that included the information obtained from the three sources regarding a department's current vehicle fleet. These "Vehicle Audit Request Forms" were sent to every department that was stated to have a vehicle in any of the reports from IT, Clerk of the Board, and the Self Insurance Specialist. Department heads were then asked to review the form and make any necessary changes to reflect their current vehicle fleet and approve the changes with their signature.

The information from these completed "Vehicle Audit Request Forms" was compiled to create an up-to-date Excel file of all active county owned vehicles in their designated departments. Currently, the county owns 186 active vehicles. A total of 44 of vehicles listed as active on records, were found to be inactive. A total of 4 active vehicles were not accounted for or included in county vehicle files, and were subsequently added. A total of 6 vehicles were found to have an inaccurate VIN, and these were corrected. Also, the characteristics such as the make, model and color of 31 vehicles were added or updated.

Department	Current Number of Vehicles
Sheriff	90
Public Works/BG	38
Emergency/ALS	8
All Remaining Departments	50
Total	186

With the information from each of the departments compiled into one source, the Audit Department then physically accounted for each of the vehicles, and recorded their current license plate number, mileage and location. This information was added to our vehicle records.

One limitation to our audit was accounting for the Sheriff Office vehicles. The Sheriff's Office has a take home car policy where Road Patrol Deputies are assigned a vehicle and it goes home with them at the end of the shift. The Sheriff's Office also works 24/7 in three shifts. Due to the audit department's staff size and the size of the Sheriff's Office vehicle fleet, it was not logistically feasible to physically account for each of these vehicles. This limited the amount of information that we could obtain about the Sheriff's Office vehicles to the material provided by the department.

When accounting for the Highway Department vehicles on Friday June 2nd, 2017 the keys were found in the ignition of a vehicle that was parked outside, in an unsecure location. We made the Superintendent of Public Works aware of this observation. The issue was addressed immediately

and a memo was sent out to all Department of Public Works employees dated Monday June 4th, 2017.

The titles of county owned vehicles are currently filed with the Clerk of the Board. Of the 186 active county owned vehicles, all had a title properly filed besides the titles for seven vehicles that have not been located. Of the seven, five of these titles are for vehicles designated to the Sheriff's Department. One of the absent Sheriff's Office vehicle titles were found to be in the possession of the Sheriff's Office Account Clerk. Also, the titles of eight vehicles that are no longer in the possession of the county remained filed after they were disposed of.

The vehicle policy states that all county owned vehicles must be titled to "Wayne County." When reviewing the titles of all county owned vehicles it was discovered some vehicles assigned to the Sheriff's Department were titled to "Wayne County" and some to "Wayne County Sheriff."

The vehicle policy does not currently state a designated employee or department that the titles should be in the possession of.

Recommendation

- 1) Procedures for transferring a vehicle should be reviewed and formalized. Currently, there are not any formal procedures for transferring a county owned vehicle from one department to another and this has resulted in inconsistent and inaccurate information for end users of these files.
- 2) Update the county Vehicle Policy to reflect new policies, or policies that have been dismissed. The Vehicle Policy should be reviewed annually.
- 3) The county vehicle policy should be revised to state that keys should not be left in any unattended or unsecured vehicle for safety and liability purposes.
- 4) The titles of all county owned vehicles should be filed in one designated area or with one designated employee, and upon receipt should be reviewed to be in compliance with the vehicle policy.
- 5) The County Board of Supervisors should designate one person to maintain the master list of vehicles.

Managements Response

No response received.

Patrick Schmitt, CFE
County Auditor
7/18/17