Office of Legislative
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November 9, 2015

FINAL REPORT TRANSMITTAL LETTER

Honorable Wayne County Commission:

Enclosed is our final copy of the Corrective Action Plan (CAP), and the Auditor General's Assessment, for the Compliance Engagement of the County Vehicle Use Ordinance. Our report is dated September 15, 2015; DAP No. 2015-57-008.The contents of this report did not change from the draft report previously issued. The report was accepted by the Audit Committee at its meeting held on October 28, 2015 and formally received by the Wayne County Commission on November 5, 2015.

We are pleased to inform you that management and staff of the Departments of Public Services, Personnel/Human Resources, Management & Budget and the Office of Fiscal Agency provided their complete and full cooperation during our review. If you have any questions, concerns, or desire to discuss the CAP and summary in greater detail, we would be happy to do so at your convenience. This report is intended for your information and should not be used for any other purpose. Copies of all Office of Legislative Auditor General's reports can be found on our website: http://www.waynecounty.com/commission/743.htm.

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Auditor General

REPORT DISTRIBUTION

Department of Public Services
June Lee, Interim Director
Beverly Watts, Deputy Director
David Banka, Director, Inventory & Personal Property Management

Department of Personnel/Human Resources
Tish King, Director

Department of Management & Budget
Tony Saunders, Chief Financial Officer
Mathieu Dube, Deputy Chief Financial Officer
Terry L. Hasse, Director, Grants Compliance & Contracts Management

Office of Fiscal Agency
Dwayne Seals, Chief Fiscal Advisor/Budget Director

Wayne County Executive

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September 15, 2015 **DAP No. 2015-57-008**

Honorable Raymond Basham, Chairman
Audit Committee
Wayne County Commission
County of Wayne
500 Griswold
Detroit, MI 48226

Subject: **Corrective Action Plan,** including the Auditor General's Assessment, dated July 23, 2015, for the County Vehicle Use Ordinance Compliance Engagement.

Dear Chairman Basham:

In accordance with Government Auditing Standards issued by the Comptroller General of the United States, and the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors, the Office of Legislative Auditor General (OAG) requested the Wayne County Departments of Public Services, Personnel/Human Resources, Management & Budget and the Office of Fiscal Agency to submit a Corrective Action Plan (CAP) for the recommendations identified in the Compliance Engagement report on the County Vehicle Use Ordinance, dated February 5, 2015. Nine (9) recommendations were addressed to the Department of Public Services, two (2) recommendations were addressed to the Department of Personnel/Human Resources, one (1) recommendation was addressed to the Department of Management & Budget and, one (1) recommendation was addressed to the Office of Fiscal Agency.

The CAP was provided as requested. Attached is a Summary and Assessment of the CAP prepared by the OAG. The summary schedule includes: the recommendations; management's comments on the findings and recommendations; management's action taken or planned; whether management has or intends to implement the recommendation; responsible person(s)/area; implementation or targeted implementation date; and the Auditor General's assessment.

Our assessment of the thirteen (13) recommendations found that management took sufficient action on nine (9) recommendations and four (4) are in process. Therefore, a follow-up review is deemed necessary.

Respectfully submitted,

Marcella Cora

Marcella Cora, CPA, CIA, CICA, CGMA
Auditor General

Attachment

Cc: June Lee, Interim Director, DPS
Beverly Watts, Deputy Director, DPS
David Banka, Director, Inventory & Personal Property Management, DPS
Tish King, Director, Department of Personnel/Human Resources
Tony Saunders, Chief Financial Officer, M&B
Mathieu Dube, Deputy Chief Financial Officer, M&B
Terry Hasse, Director, Grants Compliance & Contracts Management, M&B
Dwayne Seals, Chief Fiscal Advisor/Budget Director, Office of Fiscal Agency

Wayne County Department of Public Services
Vehicle Ordinance
Compliance Review Audit

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14-01 (A)	We recommend management within the Department of Equipment Division submit the required information in accordance with Section 33-3 of the ***County Vehicle Use Ordinance*** along with the request to purchase county vehicles.	Management Agrees	Equipment Division will comply with the requirements of the Section 33-3(a) of the Vehicle Ordinance and include the following: 1. The number of vehicles assigned to each department both prior to and, if approved, following the annual purchase. 2. The positions to which the vehicles are currently assigned both prior to and, if approved, following the annual purchase. 3. The County business for which the requested vehicle shall be operated. 4. An identification of the County vehicle to be replaced and a statement as to why it can no longer perform its designated function. 5. Certification that the purchase of the new vehicle is in the best economic interest of the County, including why its purchase is economically more beneficial to the County than its lease. 6. The bid specifications established for each purchase. This information will be included with the annual purchase request (CIP), for review and approval by the commission.	Yes	Director IPPM	Implemented	DPS provided the OAG with a copy of their CIP budget request. We noted that all pertinent information accompanied the CIP budget request. Additional information was provided to the Commission in other various communications. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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14-01 (B)	We also recommend The Commission's Fiscal Agency ensures the required information is submitted along with the annual request to purchase county vehicles.	Management Agrees	We will include the required information in the FY 2015-2016 Budget Instructions. The Office of Fiscal Agency can request the Administration to provide certain documents/information, but we do not have the authority to demand or require compliance by the departments.	Yes	Chief Fiscal Advisor/ Budget Director	Implemented	On August 4, 2015 Fiscal Agency sent the Department of Public Services (DPS) the following communication: "Provide the following relating to the FY 15-16 Equipment CIP, per the Wayne County Code of Ordinances Chapter 33 Section 33-3(a) Annual Purchase of County Vehicles: (1) The number of vehicles assigned to each department both prior to and, if approved, following the annual purchase. (2) The positions to which the vehicles are currently assigned both prior to and, if approved, following the annual purchase. (3) The county business for which the requested vehicle shall be operated. (4) An identification of the county vehicle to be replaced and a statement as to why it can no longer perform its designated function. (5) Certification that the purchase of the new vehicle is in the best economic interest of the county, including why its purchase is economically more beneficial to the county than its

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							lease. (6) The bid specifications established for each purchase." Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
14-02 (A)	We recommend management within: The Department of Public Services – Administration Division: ❖ Provide an updated employee driver list to the Secretary of State as soon as possible. ❖ Work collaboratively with the Michigan Secretary of State to enable DPS to request driver reports on an ad hoc basis. ❖ Maintain a log of driver reports received from the state in order to monitor each report from receipt through corrective action required to reinstate the employee's driving privileges.	Management Agrees	In November, 2014, the Michigan Secretary of State was provided an updated list of Wayne County drivers that operate assigned vehicles from the Department of Public Services (DPS). This will enable the Secretary of State's Office to provide DPS with notification anytime an employee has their driving privileges suspended or revoked; in addition to any tickets on their record that they may receive. DPS will continue to maintain a driver's log for all DPS employees that operate a County vehicle; in addition, we agree to maintain driver logs for all executive departments as well. DPS will conduct a driver verification report of all users every March and September. The employee will not be able to drive a County vehicle until their driving privileges have been reinstated and they meet all the qualifications according to the vehicle ordinance policy and the Secretary of State.	Yes	Assistant Director, DPS	Implemented	DPS management provided the OAG with the November 2014 updated list of Wayne County drivers that was provided to the Michigan Secretary of State. That list contained approximately 680 employees who were eligible to drive county vehicles. DPS management indicated that a driver verification report of all users was conducted over a three month period in early 2015. The OAG was provided with the current driver verification listing which contained approximately 710 employees eligible to operate a county vehicle. From this list the OAG was provided approximately 80 driver verification reports provided by the Secretary of State. Our review of these 80 reports noted that none contained any driving privilege restrictions imposed by the Secretary of State that would have resulted in the county suspending the driver's eligibility to operate a county

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							vehicle. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
14-02 (B)	We recommend management within the Department of Personnel/Human Resources implement a countywide policy and procedures requiring all elected officials to obtain a verification of driver's eligibility with the Secretary of State that are assigned a county vehicle to conduct county business.	Management Agrees	The Department of Personnel/Human Resources will: • Draft an ordinance acknowledgment for department/office use for those with Wayne County vehicles; • Amend Position Descriptions of applicable executives, managers and supervisors requiring knowledge and adherence to the ordinance; • Draft or align a Wayne County policy regarding the vehicle ordinance requirements; • Place the policy on the Wayne County websites; and, • Amend the employee handbook to reference the policy.	Yes	Director of Strategic Workforce Management	Implemented	The OAG received the following documentation from the Department of Personnel/Human Resources: • Wayne County Vehicle Use Ordinance Acknowledgment form to be signed by employee; • Amended position descriptions; and, • Amended employee handbook. We also noted that these policies (which include verification of a driver's eligibility with the Secretary of State) are available on the county's intranet website. On June 30, 2015 the Department of Personnel/Human Resources sent a communication to all county elected officials which stated, in part: "The AG also recommended that the Executive Branch's Vehicle Use Policy and Procedures be shared with other Elected Officials to consider implementing a similar policy and procedures commensurate with the Vehicle

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							Use Ordinance. To this end, please find enclosed the Executive Branch's Vehicle Use Policy and Procedures, which are effective July 1, 2015." The OAG would encourage each Elected Official to implement the verification of a driver's eligibility with the Secretary of State in accordance with the Executive's Vehicle Use Policy. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
14-03 (A)	We recommend: The Department of Management & Budget - Payroll Division: Establish policies and procedures to ensure all employees assigned a full-time county vehicle are submitting the required monthly vehicle usage logs. Work collaboratively with management within the DPS-Equipment Division to	Management Agrees	A Motor Vehicle Release Form was developed which includes an employee acknowledgment that they have read and understand the Wayne County Vehicle Ordinance. Title II section 33-10.B of the ordinance addresses the requirement for the I.R.S. usage report. Effective June 15, 2015, a new County Vehicle Policy will be implemented for use of all County-owned vehicles under the purview of the County Executive. Employees who require the use of a vehicle to perform their duties will now have the use of a vehicle through a pool	Yes	M&B Officials	In-Process	Management and Budget (M&B) provided the OAG with the County Vehicle Policy as well as the Motor Vehicle Release Form. This form contains an employee signature line which states that "the employee acknowledges that they have read and understand the Wayne County Vehicle Usage Ordinance." We noted that Sec. 33-10 (b) of the ordinance *I.R.S. Usage Report* requires an employee that is assigned a vehicle that is taken home to file a monthly usage report with M&B for

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obtain a current listing of all county employees assigned a full-time county vehicle and ensure they receive the bi-annual Vehicle Assignment Report when disseminated to the Wayne County Commission.		car system. Vehicles in the pool car system are strictly utilized for County business and will be operated only by authorized personnel. Wayne County employees will not be permitted full-time use of a County vehicle and will not be permitted to take County vehicles home, except when determined and approved by a department director. The adoption of the June 15th policy resolves the issue related to employees assigned a full-time County vehicle.				reporting to the Internal Revenue Service. M&B Payroll receives "Report of Monthly Usage of Assigned County Vehicles" from each employee assigned a take home vehicle. Data from these reports are input into a "Monthly Usage of Assigned Wayne County Vehicles Commuting Value Method" spreadsheet This is a spreadsheet that lists each employee assigned a take home vehicle and number of days per month the vehicle was used by the employee. Using the I.R.S. commuting rule for imputing the taxable portion of this fringe benefit, an employee receives an imputed charge of $3 per day, which is added to the wages reported on their annual W-2. (It should be noted that both the County CEO and Deputy CEO are imputed taxable fringe benefits under the I.R.S. Lease Value Method.) We reviewed a sampling of employee's Report of Monthly Usage form and traced the number of days reported on the form to M&B Payroll's spreadsheet. We did note that some employees had

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						not reported their vehicle usage for every month. M&B Payroll management stated that reconciliation is performed at year end to make sure vehicle usage has been completely reported. If an employee does not submit their monthly usage report, they are charged \$3 per calendar day for the months not reported to payroll. This practice is consistent with prior years. The DPS Equipment Director provided us copies of completed "Vehicle Assignment Authorization Forms". We noted they were properly completed, authorized, and signed by the respective employee. We were also informed that priority has been directed to completing forms for employees authorized take home vehicles. The vehicle authorization forms for pool car assignments are in the process of being completed. If the planned action is implemented as described, the action appears to sufficiently address the recommendation. However, a follow up review will be necessary in the near future to verify that the described action has occurred

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14-03 (B)	We recommend The Department of Personnel/Human Resources provide an acknowledgement statement of the Vehicle Ordinance to the Responsible Elected Officials to disseminate to all county employees assigned a full-time vehicle which emphasizes the reporting requirements for the IRS, maintaining vehicle mileage logs, and potential consequences for non-compliance	Management Agrees	The current Vehicle Ordinance places the assignment and reporting responsibility on the highest ranking elected official charged with the responsibility for the operation of a department or departments, as they are responsible for the full administration of vehicle usage. Moreover, we are not made aware of who has vehicles enterprise-wide and/or when someone receives vehicle privileges (pool cars), which may only be for a day. It has been established that representatives from DPS who assigns the vehicle for CEO department employees, would obtain acknowledgment (to include information regarding the I.R.S. reporting requirement). Similarly, it is appropriate for the individual elected offices to disseminate the acknowledgment to employees assigned a County vehicle in their office (we recommend using the same acknowledgment as CEO departments.) Again, the Department of Personnel/Human Resources will: • Draft an ordinance acknowledgment for department/office use for those with Wayne County vehicles;	Yes	Director of Strategic Workforce Management	Implemented	On June 30, 2015 the Department of Personnel/Human Resources sent a communication to all county elected officials which stated, in part: "The AG also recommended that the Executive Branch's Vehicle Use Policy and Procedures be shared with other Elected Officials to consider implementing a similar policy and procedures commensurate with the Vehicle Use Ordinance. To this end, please find enclosed the Executive Branch's Vehicle Use Policy and Procedures, which are effective July 1, 2015." The OAG agrees that under the current Vehicle Use Ordinance, each Elected Official is responsible for the full administration of vehicle usage within their respective office. The OAG would encourage each Elected Official to implement the reporting requirements in accordance with the Executive's Vehicle Use Policy. Based on a limited review of the

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			• Amend Position Descriptions of applicable executives, managers and supervisors requiring knowledge and adherence to the ordinance; • Draft or align a Wayne County policy regarding the vehicle ordinance requirements; • Place the policy on the Wayne County websites; and, • Amend the employee handbook to reference the policy.				action taken, management appears to have taken sufficient action to address the recommendation.
14-04	We recommend the Department of Public Services – Equipment Division – Fleet Management Services conduct a cost and utilization analysis by county department of vehicles categorized as "Pool" vehicles to determine if: (a) The number of pool vehicles could be reduced or eliminated: (b) Vehicles are assigned equitably based on departmental needs; and (c) Vehicles are disposed of in	Management Agrees	The Department of Public Services will conduct a utilization review by County department of vehicles categorized as "Pool" vehicles with the intention of reductions; factoring in operational needs and other risk factors. The goal of this review will be to: (a) Determine the number of pool vehicles that could be reduced or eliminated. (b) Ensure vehicles are assigned equitably based on departmental needs. (c) Ensure vehicles are disposed of in accordance with the replacement of vehicles requirements of the County Vehicle Use Ordinance.	Yes	Director, DPS	Implemented	Senior executive management from the Department of Public Services (DPS) provided the OAG a "Vehicle Assignment Modification Proposal" dated April 9, 2015. This proposal noted that DPS had a total of 125 vehicles categorized as follows: 45 full-time vehicles; 29 part-time vehicles; and, 51 pool vehicles. Pool vehicles were defined as vehicles that may be assigned as needed, but may not be driven to and from home. The proposal's goal was to reduce the number of pool vehicles to 37. The CEO announced a **New Vehicle Use Policy.** This policy was issued June 22, 2015. The

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accordance with the replacement of vehicles requirements of the ***County Vehicle Use Ordinance***.						purpose of the Vehicle Use Policy was to "provide guidelines for the efficient, economical, safe, and effective use of transportation assigned to authorized Wayne County Executive branch departments and division employees in the performance of their job responsibilities in accordance with the Vehicle Use Ordinance." Subsequently, the July 2015 Vehicle Assignment Report contained the following vehicle categories: 13 full-time vehicles 0 part-time vehicles 86 pool Vehicles (13 of these were designated to be auctioned this fall).Thus the total vehicle fleet was reduced to 86 effective vehicles after deducting the 13 vehicles designated for auction. The OAG encourages DPS senior management to continue to conduct period evaluations of their fleet vehicles in order to determine if there may be the possibility of further reducing the county's vehicle fleet. Based on a limited review of the action taken, management appears

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							to have taken sufficient action to address the recommendation.
14-05 (A)	We recommend: Responsible Elected Officials and senior management within the Department of Public Services establish policy and procedures for preparing the required mileage logs for each (i.e., full-time, part-time and pool) county vehicle throughout the life of the use of that vehicle.	Management Agrees	Going forward mileage logs will be maintained in all vehicles covered by the ordinance. See attached mileage and pool vehicle log sheets. Each log will be recorded daily by the user, to include: Vehicle log: date, brass tag#, driver, department/division, purpose, beginning mileage, ending mileage, daily signature, and monthly approval by responsible supervisor. All log sheets are to be submitted to the Equipment Division by the 5th of each month to be recorded and stored.	Yes	Director IPPM	In-Process	We obtained the July 2015 Vehicle Assignment Report and judgmentally selected eleven (11) vehicles and reviewed their associated Pool Vehicle Log Sheet. We reviewed the log sheets to determine if they contained the following attributes: (a) Date; (b) Driver name; (c) Dept/Division; (d) Purpose for vehicle usage; (e) Beginning Mileage; (f) Ending Mileage; (g) driver signature; and, (h) Approval signature. Our testing disclosed the following: (a) Eight (8) of the log sheets contained all of the above attributes without exception. (b) Two (2) log sheets used the incorrect format. "Time out" and "Time in" were recorded rather than "Beginning Mileage" and "Ending Mileage".

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							(c) One (1) log sheet did not contain an approval signature of the responsible supervisor. These three (3) exceptions were brought to the attention of the DPS Equipment Division manager who stated that these types of error would be corrected on a go-forward basis. If the planned action is implemented as described, the action appears to sufficiently address the recommendation. However, a follow up review will be necessary in the near future to verify that the described action has occurred.
14-05 (B)	We also recommend Responsible Elected Officials and senior management within DPS compile for each county vehicle under their administration, the following information, and that it be submitted in a summary form to the Commission Chair in	Management Agrees	The bi-annual reports will be submitted with all of the information required by the ordinance, through the proper channels to the Commission. The reports will be submitted no later than October 1st and April 1st of each year and will include: (a) The Year, Make and Model of the assigned vehicle. (b) The employee's name, job title, assigned department, and purpose	Yes	Director IPPM	Implemented	DPS maintains Vehicle logs that contain the vehicle brass tag number, Vehicle make and model, Vehicle description, Year of the vehicle, vehicle location, Average miles on the vehicle, Current mileage reading, person assigned the vehicle, and purpose for vehicle assignment. These logs are summarized in a report that is presented to the Committee on

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April and October of each year to comply and enhance the reporting requirement in Section 33-10 of the ***County Vehicle Use Ordinance***: • The Year, Make and Model of the assigned vehicle; • The employee's name, job title, assigned department, and purpose for assigning the employee the vehicle; o Whether the assignment is for a take home vehicle and justification for the assignment; o Documented evidence of a calculation of the economic benefit to the county for assigning a take home vehicle; • Identify the county business when using the county vehicle; • Mileage incurred during the county		for assigning the employee the vehicle. (c) Identify the County business when using the County vehicle. (d) Mileage incurred during the County vehicle's operation. (e) Accidents incurred during the vehicle's operation, and the name of the employee operating the vehicle at the time of the accident. (f) A record of any revocation or suspension of an employee's County vehicle use and cited reasons for the revocation or suspension. When obsolete, the ultimate disposition of the County vehicle.				Public Services. The OAG noted that the most recent submission of this report appeared on the Wednesday, February 25, 2015 Committee on Public Services meeting. Our review also noted that the Department of Public Services maintains an "Accident Summary Log" which details the responsible employee's name, date of accident, Division, Vehicle Year, Vehicle Make and Model, Vehicle Brass Tag Number, whether the Employee was injured, Whether a Citizen was injured, and if the Employee was disciplined. The OAG noted that this report was communicated to the Committee on Public Services at its May 13, 2015 committee meeting. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.

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	vehicle's operation; • A record of all maintenance on the vehicle; • Accidents incurred during the vehicle's operation, and the name of the employee operating the vehicle at the time of the accident; • A record of any revocation or suspension of an employee's county vehicle use and cited reasons for the revocation or suspension; and When obsolete, the ultimate disposition of the county vehicle.						
14-06	We recommend the Department of Public Services – Equipment Division – Fleet Management Services: Conduct a cost and utilization analysis by county department of vehicles categorized as full-time to determine if: (a) The number of full-	Management Agrees	The Wayne County Executive has conducted a utilization review by County department of vehicles categorizedas "full-time"vehicles. The CEO's policy directive will be implemented June 15, 2015. The County Executive has determined: (a) Wayne County employees	Yes	Director, DPS	Implemented	Senior executive management from the Department of Public Services (DPS) provided the OAG a "Vehicle Assignment Modification Proposal" dated April 9, 2015. This proposal noted that DPS had a total of 125 vehicles categorized as follows: 45 full-time vehicles; 29 part-time vehicles; and, 51 pool vehicles.

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time vehicles could be reduced or eliminated; or (b)Eliminate the assignment of full-time vehicles and provide county employees either a monthly car allowance or provide mileage reimbursement for conducting county business on a limited basis, (12,000 miles or less annually).		will not be permitted full-time use of a County vehicle and will not be permitted to take County vehicles home, except when determined and approved by the department director. (b) With the elimination of full-time vehicle assignments Wayne County will analyze alternative options.				A full-time vehicle is defined as "vehicles that are specifically assigned to an individual that may be driven to and from home." The CEO announced a **New Vehicle Use Policy**. This policy was issued June 22, 2015. The purpose of the Vehicle Use Policy was to "provide guidelines for the efficient, economical, safe, and effective use of transportation assigned to authorized Wayne County Executive branch departments and division employees in the performance of their job responsibilities in accordance with the Vehicle Use Ordinance." Subsequently, the July 2015 Vehicle Assignment Report contained the following vehicle categories: 13 full-time vehicles 0 part-time vehicles 86 pool Vehicles (13 of these were designated to be auctioned this fall).Thus the total vehicle fleet was reduced to 86 effective vehicles after deducting the 13 vehicles designated for auction. DPS provided us an updated

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							Vehicle Assignment Report for September 2015. We noted that there are now 15 full-time vehicles; 0 part-time vehicles, and 81 pool vehicles. Three (3) vehicles assigned to Homeland Security, and designated as CEO Security, were reclassified from Pool vehicle status to Full Time. The OAG encourages DPS senior management to continue to conduct period evaluations of their fleet vehicles in order to determine if there may be the possibility of further reducing the county's vehicle fleet. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
14-07	We recommend DPS-Equipment Division management: (a) Assure that all loaner pool logs are adequately completed when a vehicle is released and returned, including identifying the purpose for	Management Agrees	(a) Equipment Division has installed a monthly review of the loaner log book to ensure proper utilization. The review will be conducted by the 5th of each month by the Director of Equipment, or his designated representative. See attached log sheets. (b) Equipment Division has edited the loaner	Yes	Director, IPPM	In-Process	We obtained copies of the loaner log sheets and noted that a review is conducted by the Director of Equipment; however, the review, and approval signature, is conducted when the log sheet is completely filled, not on the 5th day of the month. Our review of the loaner log sheet noted that it contains the following data: (1) Date; (2) Driver; (3) Brass

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	obtaining the loaned vehicle; and, (b) Revise the loaner pool vehicle form to add a signature line and dates to the loaner pool log; this will allow the equipment repair supervisor to sign and date the vehicle form when released and returned after examining its overall condition.		pool log sheet (see attached loaner pool log) to include the following: date of issuance, name of operator, department/division, phone#, downed vehicle brass tag, loaned vehicle, brass tag, mileage out, operator signature, equipment supervisor, returned date, mileage in, operator signature, and supervisor signature.				Tag#; (4) Purpose; (5) Time Out; (6) Time In; and, (7) Signature. However, information not included on the log included: (1) vehicle down brass tag#; (2)department/division; (3) mileage out; and, (4) mileage in. If the planned action is implemented as described, the action appears to sufficiently address the recommendation. However, a follow up review will be necessary in the near future to verify that the described action has occurred.
14-08	We recommend management within the DPS-Equipment Division comply with the ***County Vehicle Use Ordinance*** and ensure that the pertinent information requested by the Commission is maintained and submitted to the Commission on a semi-annual basis (April and October).	Management Agrees	DPS Equipment Division will ensure the County Commission be provided the required information no later than April 1st and October 1st each year.	Yes	Director, IPPM	Implemented	DPS maintains Vehicle logs that contain the vehicle brass tag number, Vehicle make and model, Vehicle description, Year of the vehicle, vehicle location, Average miles on the vehicle, Current mileage reading, person assigned the vehicle, and purpose for vehicle assignment. These logs are summarized in a report that is presented to the Committee on Public Services. The OAG noted that the most recent submission of this report appeared on the

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CORRECTIVE ACTION PLAN

Auditor General's Recommendation		Management's Comments on Findings and Recommendations	Management's Action Taken or Planned	Management has or Intends to Implement the Recommendation Yes/No	Responsible Person(s)/ Area	Implementation or Targeted Implementation Date	Auditor General's Assessment
							Wednesday, February 25, 2015 Committee on Public Services meeting. The Department of Public Services also maintains an "Accident Summary Log" which details the responsible employee's name, date of accident, Division, Vehicle Year, Vehicle Make and Model, Vehicle Brass Tag Number, whether the Employee was injured, Whether a Citizen was injured, and if the Employee was disciplined. The OAG noted that this report was communicated to the Committee on Public Services at its May 13, 2015 committee meeting. Based on a limited review of the action taken, management appears to have taken sufficient action to address the recommendation.
14-09	We recommend: Elected officials assigned responsibility over county vehicles and management within the Department of Public Services: ❖ Ensure that all	Management Agrees	DPS Equipment Division will ensure all vehicles requiring logos are properly identified with County logos on the front driver and passenger doors.	Yes	Director, IPPM	In-Process	Utilizing the July 2015 Vehicle Assignment Report, we judgmentally selected fourteen (14) vehicles and inspected them to determine if they contained the required county logo. Through visual inspection we determined

Summary and Assessment of
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vehicles currently in service and future assignments, with the exception of those vehicles assigned to elected officials, are properly identified with county logos on the front driver and passenger doors prior to the assignment to county employees for full-time, part-time and loaner use.						that twelve (12) vehicles contained the county logo on both the front driver and passenger doors. We did note that one vehicle's logos were attached to the driver and passenger front windows. However, two (2) vehicles (identified as CEO Security vehicles) did not contain the required county logo. Again, the OAG recommends that DPS officials ensure that all county vehicles contain the required logos on the front driver and passenger doors. If the planned action is implemented as described, the action appears to sufficiently address the recommendation. However, a follow up review will be necessary in the near future to verify that the described action has occurred.