

AUDIT HIGHLIGHT APRIL 12, 2011

High Impact Audit

INTERNAL CONTROL AUDIT: OC PUBLIC WORKS COUNTY FUEL CARD ADMINISTRATION Audit No. 1029

WHY IS THIS AUDIT IMPORTANT?

OC Fleet Services in OC Public Works is responsible for the administration of County Fuel Access Cards and Voyager Fleet Cards assigned to County employees and vehicles for purposes of fueling and making other purchases relating to County business. OC Fleet Services oversees fuel card set-up, activation, issuance, modification, deactivation, and provides monthly fuel usage and billing reports to departments/agencies. OC Fleet Services also maintains records of fuel cards assigned to employees and vehicles. During our audit period, over **\$3.8 million was spent using County Fuel Access Cards and Voyager Fleet Cards** for the purchase of about 1.3 million gallons of fuel, with the largest users departments being the Sheriff-Coroner and OC Public Works. OC Fleet Services reported there were approximately **4,700 active Fuel Access Cards and 1,000 active Voyager Fleet Cards issued for 1,600 County fleet vehicles** during the audit period.

WHAT THE AUDITORS FOUND?

Successes

We found that OC Fleet Services has administrative processes and controls in place for fuel card activation, issuance, modification and deactivation; however, improvement is needed in maintaining current, complete, and accurate records of active fuel cards assigned to employees and vehicles. Guidelines currently exist for certain aspects of fuel card usage; however, policy and procedures need to be established and enhanced for roles and responsibilities in both OC Fleet Services and user departments/agencies concerning fuel card usage and monitoring.

Audit Findings and Control Recommendations

We identified **one (1)** Significant Control Weakness and three (3) Control Findings for maintaining complete, current and accurate records of fuel cards; establishing internal and Countywide policies and procedures describing the responsibilities of OC Fleet Services and departments/agencies in fuel card administration, usage, fuel requirements and use of County fuel stations; and for recordkeeping of fuel card documentation submitted by user departments/agencies.