




BOARD OF COUNTY COMMISSIONERS  
OFFICE OF THE COMMISSION AUDITOR

**MEMORANDUM**

**TO:** Honorable Chairman Bruno A. Barreiro  
and Members, Board of County Commissioners

**FROM:** Charles Anderson  
Commission Auditor 

**DATE:** September 17, 2008

**SUBJECT:** Status Update: Audit of Implementation of Light Vehicle Reductions and Internal Controls

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This memorandum provides a status update of our Audit of Implementation of Light Vehicle Reductions and Internal Controls. This update is only intended to provide time-sensitive, interim information that may pertain to the September 18, 2008 Budget Hearing. This update is not a substitute for the exit conference, draft reports or audit report that will follow after conclusion of audit field work and analysis. The interim findings listed below will continue to be examined and may be revised or resolved prior to our issuance of the draft and final reports.

Our objectives were to assess: (a) implementation of reductions in light vehicle fleet and take home vehicles that were directed in the County Manager's memo dated November 16, 2007 (Manager's Memo); (b) progress on accomplishment of 5-year gasoline consumption reduction goals established by Resolution R-969-03; and (c) associated internal controls.

Interim findings:

1. We observed that differences remained between vehicle inventories provided by GSA and by survey responses from some departments; this was also a finding in the Review of County Owned Light Vehicles (2007) that was attached to the Manager's Memo. OCA will attempt to reconcile differences when Fleet staff is available.
2. Progress was made on the Phase 1 light vehicle fleet reductions directed in the Manager's Memo, although gaps remain. GSA and department data differ on whether the directed overall light fleet reduction goal by 14 large departments was achieved. Total 24-hour assignments (take home vehicles) remained constant for the 14 large departments and increased for other surveyed departments. See tables on the next page.

- a. From the list of 14 large departments directed to make specific reductions:

Light Vehicle Fleet Reductions (directed reduction = 606 by 14 depts.)		24-Hour Vehicle Assignments (directed reduction = 379 by 14 depts.)	
Per GSA	Per dept. surveys	Per GSA	Per dept. surveys
<ul style="list-style-type: none"> <li>▪ 624 (adjusted for purchased vehicles)</li> <li>▪ Exceeded total directed reductions even though MDPD &amp; WASD were each 23 vehicles short of their directed reductions</li> <li>▪ 6 of the 14 depts. returned 91 more vehicles than required</li> </ul>	<ul style="list-style-type: none"> <li>▪ Approx. 400 (comparable data not available from one dept)</li> <li>▪ Approx. 34% short of directed number of light fleet reductions</li> </ul>	<ul style="list-style-type: none"> <li>▪ No comparison data available at this time</li> </ul>	<ul style="list-style-type: none"> <li>▪ No change</li> </ul>

- b. From departments that were not included on the list required to make specific reductions:

Light Vehicle Fleet Reductions (no directed reduction)		24-Hour Vehicle Assignments (no directed reduction)	
Per GSA	Per dept. surveys	Per GSA	Per dept. surveys
<ul style="list-style-type: none"> <li>▪ 16 by 8 depts.</li> </ul>	<ul style="list-style-type: none"> <li>▪ 2 by 1 dept.</li> </ul>	<ul style="list-style-type: none"> <li>▪ No comparison data available at this time</li> </ul>	<ul style="list-style-type: none"> <li>▪ 35 increase</li> </ul>

3. As of August 12, 2008, only four (4) departments had complied with the direction in the Manager's Memo to re-justify Take-Home vehicle assignments and report to GSA within 60 days of his November 16, 2007 memo.

Portions of our fieldwork and analysis overlapped with recent hurricane preparations and the County's budget process, which temporarily impacted GSA Fleet staff availability. We look forward to further reconciling the data and completing the audit when Staff and fiscal year-end gasoline consumption data are available.

- C: Honorable Carlos Alvarez, Mayor  
 George M. Burgess, County Manager  
 R. A. Cuevas, Jr., County Attorney  
 Christopher R. Mazzella, Inspector General  
 Wendi Norris, Director, General Services Administration  
 Cathy Jackson, Director, Audit and Management Services Department  
 Howard Piper, Special Assistant, Management & Performance Assessment  
 Ana Gutierrez, Director, GSA Fleet Management Division