



MIAMI-DADE COUNTY BOARD OF COUNTY COMMISSIONERS

OFFICE OF THE COMMISSION AUDITOR

**AUDIT OF
IMPLEMENTATION OF LIGHT VEHICLE
REDUCTIONS AND INTERNAL CONTROLS**

Project Number 07-143605

April 19, 2010

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**BOARD OF COUNTY COMMISSIONERS
OFFICE OF THE COMMISSION AUDITOR**

MEMORANDUM

TO: Honorable Chairman Dennis C. Moss
and Members, Board of County Commissioners

FROM: Charles Anderson, CPA
Commission Auditor 

DATE: April 19, 2010

SUBJECT: Audit of Implementation of Light Vehicle Reductions and Internal Controls

We have concluded our Audit of Implementation of Light Vehicle Reductions and Internal Controls and submit this report, which contains findings, recommendations, and management responses. Management concurred with our findings and recommendations.

We thank the staff of the General Services Administration for their cooperation and input throughout this audit. Please let me know if you need further information.

c: Honorable Carlos Alvarez, Mayor
George Burgess, County Manager
R.A. Cuevas, Jr., County Attorney
Chris Mazzella, Inspector General
Wendi Norris, Director, General Services Administration
Cathy Jackson, Director, Audit and Management Services Department

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I. OBJECTIVE AND SCOPE

As part of the work plan approved by the Miami-Dade County Board of County Commissioners (BCC), the Office of the Commission Auditor (OCA) conducted an audit of the Implementation of Light Vehicle Reductions and Internal Controls. This audit assessed the implementation of directed reductions in County-owned light vehicle fleet¹ (Light Vehicles) and of associated internal controls. We also reviewed the results of the five-year, 20% reduction plan for County's gasoline consumption.

Specific objectives were to:

1. Assess implementation of reductions in Light Vehicles and Take-home Vehicles that were directed in the County Manager's memorandum entitled, "Report on County-owned Light Vehicle Fleet," (Light Fleet Report), dated November 16, 2007;
2. Assess associated internal controls; and
3. Report on progress toward accomplishment of five-year gasoline consumption reduction goals established by Resolution R-969-03 that was adopted September 9, 2003.

The period covered for objectives 1 and 2 was November 2007 through October 27, 2008. For objective 3, the period covered was the five fiscal years (October 1, 2003 through September 30, 2008) following the adoption of Resolution R-969-03.

II. METHODOLOGY

We conducted this performance audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

To accomplish our objectives, we gathered data through a review of related reports, and published materials, interviews with key General Services Administration (GSA) personnel, and surveys of a judgmental sample of other departments. Data used for our fleet reduction analysis included Light Vehicles inventory data from GSA and survey results from 38 other departments (including the 14 large user departments identified in the Light Fleet Report), three non-County agencies², and Jackson Memorial Hospital (JMH). For objective 3 (gasoline consumption), we relied on, and did not independently audit, gasoline consumption reports prepared by GSA for County's Light Vehicles for the five-year period under review (FY 03-04 through FY 07-08.)

¹ Light Vehicles are defined as cars, light trucks/pick-up trucks and sport utility vehicles (SUV's) and may or may not be outfitted with special equipment/tools.

²Three non- County agencies and JMH were included in order to independently ascertain the countywide changes in vehicle inventories. These non-County agencies were included in the Miami-Dade County Review of County Owned Light Vehicles (2007) report, which was appended to the County Manager's Light Fleet Report.

III. BACKGROUND

On September 9, 2003, the BCC adopted Resolution No. R-969-03, *Resolution Directing County Manager to Develop and Implement a Plan for Reduction in the County Consumption of Gasoline and to take Certain Actions to Increase Fuel Efficiency of the County's Vehicle Fleet*. The resolution directed the County Manager to:

- “Develop and begin implementation of a plan to achieve a three to five percent (3% to 5%) average annual reduction from baseline FY 2001-2002 levels in the purchase and use of gasoline for the County's daily operations over the next five years;” and
- Report annually on "progress made toward the ultimate goal of reducing the County's total gasoline consumption by twenty percent (20%) in five years.”

Prior to the adoption of R-969-03, the BCC Government Operations and Environment Committee had, on May 13, 2003, requested the County Manager to conduct a feasibility study to determine the cost and impact of the resolution, and to report on proposed strategies for reducing gas consumption in the County. On July 7, 2003, the County Manager issued a memorandum titled “Response to Proposed Resolution to Reduce Gasoline Consumption.”³ This memorandum was presented to the BCC on September 9, 2003 as a supplement to the agenda item that became Resolution No. R-969-03.³ By implication, this memorandum's provisions became the accepted gasoline consumption reduction plan (Gasoline Reduction Plan). In this memorandum, the County Manager recommended that:

- The reductions exclude police patrol vehicles, non-County vehicles and pool vehicles; and “that the requested minimum reduction percentage of 3% be initially applied to the balance of county consumption – 3.7 million gallons annually. That would require a reduction of 111,000 gallons a year.”
- Reduction restrictions “initially be imposed only upon passenger autos and vans assigned to departments, and exclude all other types of light equipment (pickups, utility vehicles, cargo vans etc.)”⁴

On November 16, 2007, the County Manager's issued the Light Fleet Report to the BCC. Enclosed with the Light Fleet Report were two other documents:

- Another memorandum dated November 16, 2007, entitled “County Light Vehicle Fleet” (Manager's Policy Memo) that was addressed to Department Directors and which directed actions and policies for overall fleet cost and pollution reduction, due diligence in assignment of vehicle (particularly take-home vehicles), maintenance and management of vehicle inventory; and
- A report, “Miami-Dade County Review of County Owned Light Vehicles (2007)”, which included findings and recommendations concerning the Light Vehicle program (Light Vehicle Review.)

³ Although the recommendations of the July 7, 2003 memorandum were not directly incorporated in the adopted Resolution No. R-969-09, the resolution did contain language providing for flexibility in that “the board may consider proposed revisions of its adopted goals and total improvements in fuel efficiency, upward or downward, based on its review of the documented feasibility or capital costs of achieving those goals.”

⁴ Note that these exclusions remove several categories of Light Vehicles as defined in Footnote 1 on the previous page and as was used in the Light Fleet Report and the Light Vehicle inventory reduction components of our audit.

The Manager's Policy Memo to department directors included four major elements:

- Phase 1 light fleet reduction providing for:
 - Elimination of 606 vehicles from 14 large user departments;
 - Cessation of 379 24-hour vehicle assignments (Take-home Vehicles); and
 - Over time, replacement of 480 vehicles with alternate fuel vehicles.
- A “challenge” to department directors to “further analyze your operations and to realize additional reductions over the next 120 days.”
- Direction “to establish a zero-based approach to vehicle assignments and within the next 60 days, complete a re-justification of each and every 24-hour vehicle assignment...[and] to ensure supervisors conduct regular vehicle inspections and take prompt corrective actions.”
- A variety of other actions that “should” be taken to improve management of vehicle inventories, ensure employees conform to established light fleet policies and procedures, and curtail the purchase of additional new vehicles.

IV. SUMMARY RESULTS

Overall, the directed Light Vehicle inventory reductions were exceeded. In one case, a large user department was six short of their directed reduction. However, 100 additional reductions from other large user departments resulted in total reductions by the designated large user departments exceeding the 606 reduction directed in the Manager's Policy Memo. An additional 25 Light Vehicles were returned by other departments. As of the conclusion of our fieldwork, 585 of the returned Light Vehicles had been disposed of by GSA.

Take-home Vehicle reductions goals described in the Manager's Policy Memo were not achieved. We interpreted these directed reductions as being separate from, and not replaced by, the zero-based re-justification requirement that was also listed in the Manager's Policy Memo.

- 12 large user departments directed in the Manager's Policy Memo to reduce Take-home Vehicles had reduced by 4 vehicles instead of by 379 as directed.
- Countywide, the total number of take-home vehicles increased by 10, from 3,232 in March, 2007 to 3,242 as of October 2008.
- As of the conclusion of our fieldwork, 11 of the 29 departments that had Take-home Vehicles had not complied with the directive to submit re-justification reports to GSA department within 60 days of the Manager's directive (Attachment 6).

Two internal control-related issues were noted.

- There was an unexplained cash difference of \$9,800 in one of the vehicle auction sales remittance reports from Material Management Division to Fleet Management Division.
 - GSA is commended for their actions to resolve the unexplained cash difference that we had noted. GSA's examinations and MDPD's investigations determined that, over time, several fraudulent acts had been committed. The auction supervisor was terminated from County service, and he was arrested and charged with two felonies, Grand Theft in the Third Degree and Official Misconduct. The former employee's trial is currently pending.

- Finding 1 in the County Manager’s Light Fleet Report, issued to the BCC on November 16, 2007, indicated differences between fleet inventory records maintained by GSA and those of departments. Similarly, our audit also noted that inventory data received from 15 of the departments that we surveyed did not match with those maintained by GSA Fleet Management Division. GSA has explained that the reason was that vehicles directly procured by departments were tracked on capital inventory reports. GSA indicated that they are planning to merge the fixed assets system information and the fleet information into one report that will be available in OnDemand. As a result, vehicles assigned to departments will now appear as assets on each user department’s inventory. Subsequent to our audit fieldwork, we noted that many GSA Fleet database functions and reports have been made accessible on the intranet, which should improve data consistency and reporting.

The “ultimate goal” of 20% reduction of gasoline consumption in five years, as established in Resolution No. R-969-03, was not achieved. However, significant progress toward the ultimate goal had been made within the parameters recommended in the Gasoline Reduction Plan and the minimum goal of 3% to 5% reduction per year set by Resolution No. R-969-03.

- Approximately 13% cumulative reduction over five years was achieved in gasoline consumption for County’s passenger vehicles (sedans and vans), excluding police patrol vehicles, pickups, utility vehicles, cargo vans and other types of Light Vehicles (Attachment 9).
- If other types of Light Vehicles and police patrol vehicles were included, the reductions achieved represented an approximately 2% cumulative reduction in County’s total gasoline consumption for all County Light Vehicles (Attachment 8).

GSA indicated concurrence with the findings and recommendations and noted that all but the findings related to take-home vehicles already included actions that were taken subsequent to the audit. The full text of the GSA management response is appended as Attachment 10.

V. FINDINGS AND RECOMMENDATIONS

A. Light Fleet Inventory

Finding 1

Seven hundred twenty-five vehicles had been turned in to GSA, including 700 from the 14 large user departments that had been directed to eliminate 606 vehicles, and 25 vehicles from other departments that had been challenged, but not directed, to find reductions (Attachments 1 & 2).

Overall, there was a net reduction of 585 vehicles in County’s Light Vehicle inventory.

- 725 vehicles had been returned to GSA
- 100 vehicles were re-assigned to County departments
- 40 vehicles were yet to be sold or re-assigned
- 585 vehicles had been sold (96.5% of the directed reduction) (Attachments 1 & 2)

Six of the 120 vehicles specifically directed to be returned by Water and Sewer Department (WASD) [included in the 14 large user departments] had not been turned in.

Table 1 below summarizes Light Vehicles returned to GSA as of October 2008.

Table 1
Light Vehicles returned to GSA as of October 2008

Source	Number directed per Manager's memo	Number of vehicles returned to GSA			Directed reduction not made
		Directed	Discretionary (additional)	Total	
Departments directed to make specific reductions	606	600	100	700	6
Departments NOT directed to make specific reductions	0	0	25	25	0
Grand Total	606	600	125	725	6

Source: GSA vehicle reduction report as of October 2008

Table 2 below summarizes GSA's disposition of vehicles returned by departments.

Table 2
Disposition of vehicles returned to GSA as of October 2008

Source	Number returned to GSA	Number reassigned to departments	Vehicles pending assignment	Number of vehicles sold (Net fleet reduction)
Departments directed to make specific reductions	700	88	30	582
Departments NOT directed to make specific reductions	25	12	10	3
Grand Total	725	100	40	585

Source: GSA vehicle reduction report as of October 2008

Details of the vehicle reductions by departments are shown in Attachments 1 and 2.

Recommendation 1

Water and Sewer Department (WASD) return the remaining six Light Vehicles to GSA.

Actions taken subsequent to our audit fieldwork

At the Exit Conference, GSA indicated that the remaining WASD vehicles were subsequently returned to GSA.

Management Response

General Services Administration concurs with the findings and recommendations cited in this report, and all but the findings related to take-home vehicles already include actions that were taken subsequent to the audit.

B. Take-home Vehicles

Finding 2.1

Twelve large user departments directed in the Manager's Policy Memo to reduce Take-home Vehicles by a total of 379 had reduced by only 4. We interpreted these directed reductions as being separate from, and not replaced by, the zero-based re-justification requirement that was also listed in the Manager's Policy Memo.

From specifically directed departments, there was a net reduction of four vehicles:

- 8 departments decreased Take-home Vehicles by a total of 158
- 3 departments increased Take-home Vehicles by a total of 154
- 1 department neither increased nor reduced Take-home Vehicle inventory

From other departments not specifically directed, there was a net increase of 14 vehicles:

- 10 departments decreased Take-home Vehicles by a total of 57
- 9 departments increased Take-home Vehicles by a total of 71

Countywide, the total number of Take-home Vehicles increased by 10, from 3,232 in March 2007 to 3,242 in October 2008.⁵

A summary analysis of Take-home Vehicles reduction is shown in Table 3 below.

Table 3
Take-home (24-hour) Vehicle reductions and inventories as of October 2008

Source	Reductions Directed	Reductions Made		Additions Made	Net Inventory Changes Increase / (Decrease)
		Directed	Discretionary		
Departments directed to make specific reductions	379	128	30	154	(4)
Departments NOT directed to make specific reductions	0	n/a	57	71	14
Grand Total	379	128	87	225	10

Source: Departments' inventory reports as of October 2008

Details of Take-home Vehicle reductions by departments are shown in Attachment 5.

Recommendation 2.1

Reassess the Manager's Policy Memo directive for Take-home Vehicle reductions within County departments, and, if reaffirmed, ensure the departments directed to reduce Take-home Vehicles comply with the directive.

⁵ Take-home Vehicles data were obtained directly from departments. 3,232 (number of Take-home Vehicles as of March 2007) was used as basis of comparison because the 379 directed reductions in the Manager's Policy Memo was based on the inventory level of March 2007.

Finding 2.2

As of the conclusion of our fieldwork, 11 of the 29 departments that had Take-home Vehicles had not complied with the directive to submit re-justification reports to GSA within 60 days of the County Manager's directive.

Eighteen departments with 652 Take-home Vehicles sent re-justification reports to GSA department for 625 vehicles. (See Attachment 6 for details.)

The remaining 11 departments that had not complied had a total of 2,590 Take-home Vehicles, of which 2,409 vehicles (93%) belonged to Miami Dade Police Department (MDPD).

Recommendation 2.2

Require non-compliant departments to submit re-justification reports of all Take-home Vehicles assignments in compliance with the Manager's directive. This will provide reasonable assurance that departments are judiciously assigning Take-home Vehicles.

Management Response to Recommendations 2.1 and 2.2

General Services Administration concurs with the findings and recommendations cited in this report, and all but the findings related to take-home vehicles already include actions that were taken subsequent to the audit.

As part of the annual review and re-justification process in both 2008 and 2009, County departments were asked to review their 24-hour vehicle assignments. All departments, including Police and Fire, responded and the database was last updated at the end of 2009. In order to account for every agency, GSA now requires that even departments that do not have take home vehicles, provide a written statement to this effect. Since 2007, the number of take home vehicle assignments has significantly decreased. Additionally, to facilitate the review and updating of information on take home vehicles by departments, a report showing approved take home vehicle assignments is now available on GSA Fleet's customer reporting portal. Departments are now responsible for reviewing and updating this online report on a monthly basis to ensure that is accurate.

C. Internal Controls

Finding 3.1

Fleet Inventory data received from 15 departments did not match with those maintained by GSA Fleet Management Division. Five departments had inventory figures higher than GSA (by a total of 1,215 vehicles), and 10 departments' inventories were lower than what GSA had on record (by a total of 695 vehicles.)

For instance, we observed that GSA Fleet Management Division's records showed that MDAD had 1 vehicle and that WASD had 18 vehicles; however, the departments' records showed that MDAD had a total of 365 vehicles and WASD had 675 vehicles. Attachment 4 compares inventory figures by department.

Some of the reasons we identified for the discrepancies in inventory data included:

- Certain departments (e.g. MDAD, WASD, MDTA and MDFR) could buy their own vehicles without involving GSA.
- Some vehicles already returned by departments to GSA had not yet been deleted from GSA's records.

This Finding is similar to Finding 1 in the County Manager's Light Fleet Report, issued to the BCC on November 16, 2007, which also reported finding differences between fleet inventory records maintained by GSA and those of departments.

Administrative Order 6-2 provides that "In order to provide vehicles to departments at the least cost, the acquisition, maintenance, distribution and replacement of County vehicles have been centralized. It is the responsibility of the Fleet Management Division, General Services Administration (GSA) to administer this centralized effort and to provide departments with vehicles once proper approvals have been obtained."

At the Exit Conference, GSA explained that vehicles procured directly by departments were tracked on capital inventory reports rather than by GSA Fleet Management Division and that they were planning to merge data into one report in OnDemand. (See "Actions taken subsequent to our audit fieldwork," on the next page, for additional information.)

Recommendation 3.1a

Implement a countywide application system to record vehicle data centrally by GSA and individual departments. Where this may not be possible, reconcile data with user departments on a recurring basis.

Actions taken subsequent to our audit fieldwork

GSA indicated that for the last two years, GSA has sent a separate listing of the registered fleet vehicle information contained in their system as part of the annual capital inventory review. Departments were to review the information and make corrections as necessary. GSA also indicated that, this year [2010], they will be merging the fixed assets system information and the fleet information into one report that will be available in OnDemand. As a result, vehicles assigned to departments will now appear as assets on each user department's inventory.

Recommendation 3.1b

Ensure that all departments fully comply with the provision of A.O. 6-2 relating to the centralized purchases and replacements of County vehicles.

Finding 3.2

There was an unexplained cash difference of \$9,800 in one vehicle auction sales remittance report from Material Management Division to Fleet Management Division. The difference was in the auction sales report titled “GSA Vehicle Auction-Sale #CI-08-44, July 12 2008” and its summary page titled “CI-08-44 Recap Summary.”

Recommendation 3.2

Internal controls over processing of vehicle auction sales proceeds should be strengthened. Also, a sample of past auction records should be reconciled with cash receipts to ensure revenues were not lost due to innocent errors or intentional fraud.

Actions taken subsequent to our audit fieldwork

GSA is commended for their actions to resolve the unexplained cash difference that we had noted. GSA’s examinations and MDPD’s investigations determined that, over time, several fraudulent acts had been committed. The auction supervisor was terminated from County service, and he was arrested and charged with two felonies, Grand Theft in the Third Degree and Official Misconduct. The former employee’s trial is currently pending.

GSA indicated that “two specific internal controls, the proper acceptance of cash and the ability to manipulate the spreadsheet record, had apparently been violated by the auction supervisor. Cash is no longer accepted and the spreadsheet has been locked so none of the formulae can be modified by the user. All sales are either credit card transactions or a cashier’s check made out to ‘the Board of County Commissioners’ and stamped ‘for deposit only.’ The current vehicle auction methodology has been carefully reviewed and each and every auction is audited (included in the GSA Business Plan) for internal process integrity.”

Management Response to Recommendations 3.1a, 3.1b, and 3.2

General Services Administration concurs with the findings and recommendations cited in this report, and all but the findings related to take-home vehicles already include actions that were taken subsequent to the audit.

VI. RESULTS OF 5-YEAR PLAN FOR GASOLINE CONSUMPTION REDUCTION

Resolution No. R-969-03 directed the County Manager to “develop and begin implementation of a plan to achieve a three to five percent (3% to 5%) average annual reduction from baseline FY 2001-2002 levels in the purchase and use of gasoline for the County’s daily operations over the next five years.” It also established an annual reporting requirement “toward the ultimate goal of reducing the County’s total gasoline consumption [emphasis added] by twenty percent (20%) in five years.”

For our review of this objective, we reviewed gasoline consumption reports prepared by GSA for the County’s Light Vehicles for the five-year period under review (FY 03-04 thru FY 07 -08). We relied upon and did not audit GSA’s gasoline consumption data.

Based on reviewed GSA reports, the “ultimate goal” of 20% reduction in total gasoline consumption in five years as established in Resolution No. R-969-03 was not achieved.

The directed, 3% to 5% average annual reduction in gasoline consumption over the five years subsequent to the adoption of R-969-03:

- Was substantially achieved if only Light Fleet passenger vehicles (excluding police patrol vehicles) are considered. (The County Manager’s reports of January 5, 2009 and March 18, 2009 to the BCC on the five-year fuel reduction program were based on this subset of Light Vehicles.)
 - A five-year reduction totaling approximately 13% was achieved if only light fleet passenger vehicles (excluding police patrol vehicles) are considered. (Table 4 below, Figure 1 on the next page, and Attachment 9 provide more details.)
- Was not achieved if all Light Vehicles or the total Light Fleet are considered.
 - A five-year reduction totaling 2% was achieved if all Light Vehicles (including police patrol vehicles) are considered. (Table 5 below, Figure 2 on the next page, and Attachment 8 provide more details.)

Table 4 below shows changes in total gasoline consumption for passenger vehicles (excluding police patrol vehicles) for five years, in comparison with the baseline FY 01/02.

Table 4
Five-year Annual Changes in Gasoline Consumption for Passenger Vehicles (excluding police patrol vehicles)

Fiscal Year	Gasoline in (gal)	% Change from baseline
FY 01-02 (Baseline)	1,663,357.30	N/A
FY 03-04	1,597,864.50	-3.9%
FY 04-05	1,564,901.30	-5.9%
FY 05-06	1,569,984.40	-5.6%
FY 06-07	1,422,369.98	-14.5%
FY 07-08	1,443,485.30	-13.2%

Source: GSA fuel consumption report

Table 5 below shows changes in total gasoline consumption for all Light Vehicles (including police patrol vehicles) for five years in comparison with the baseline FY 01/02.

Table 5
Five-year Annual Changes in Gasoline Consumption for All Light Vehicles (including police patrol vehicles)

Fiscal Year	Gasoline in (gal)	% Change from baseline
FY 01-02 (Baseline)	6,162,460.00	N/A
FY 03-04	6,039,310.90	-2.0%
FY 04-05	5,998,621.30	-2.7%
FY 05-06	6,120,717.90	-0.7%
FY 06-07	5,981,341.20	-2.9%
FY 07-08	6,062,441.30	-1.6%

Source: GSA fuel consumption report

Figure 1 below shows a graphical representation of the five-year gasoline consumption trend for only passenger vehicles (excluding police patrol vehicles.)

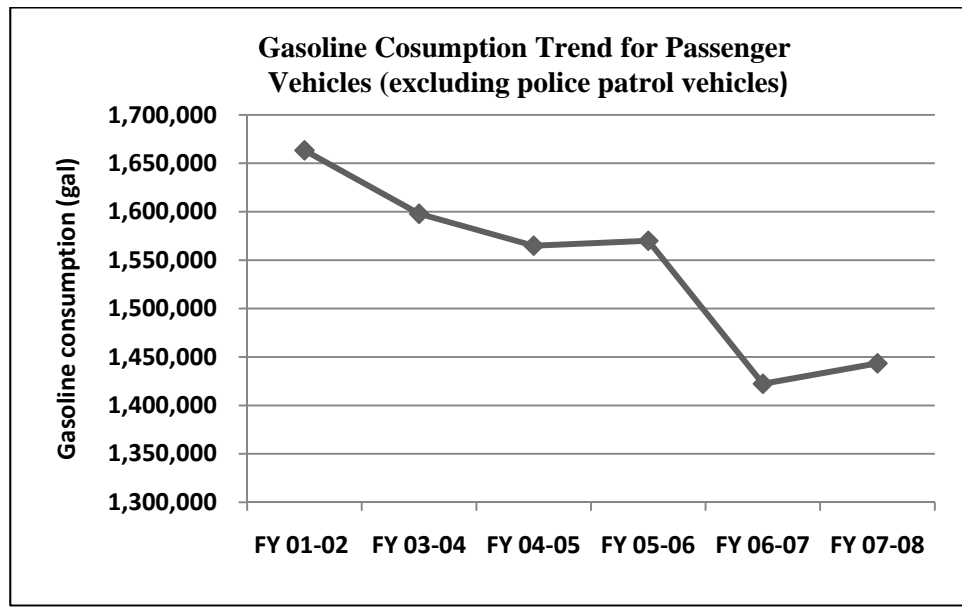


Fig. 1. Gasoline Consumption Trend for Passenger Vehicles
Source: GSA fuel consumption report

Figure 2 below shows the total gasoline consumption trend for all Light Vehicles (including police patrol vehicles.)

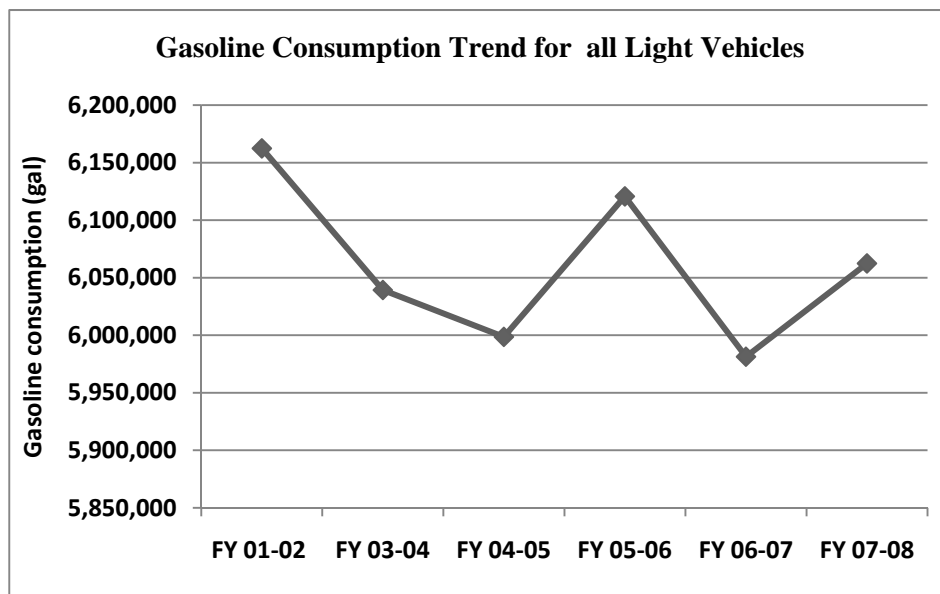


Fig. 2. Gasoline Consumption Trend for all Light Vehicles
Source: GSA fuel consumption report

Six large user departments [MDAD, Miami-Dade Fire Rescue (MDFR), GSA, Public Works (PWD), Seaport and MDPD], which together represent 70.5% of the County's total gasoline consumptions for all Light Fleet in FY 07-08, had comparative increases in gasoline consumption during FY 07-08. The increases in these six departments accounts for majority of the upward shift in the consumption trend in FY 07-08. (See Table 6 below and Attachment 7.)

Three of the six large user departments (MDAD, MDFR and Seaport) did not have any reduction in their gasoline consumption during the five-year period in relation to the baseline FY 01-02 level. We also noted that four of these six large user departments (MDFR, PWD, MDPD and Seaport) increased the number of Take-home Vehicles during FY 07-08, as listed below. (See See Table 6 below and Attachment 5 for more details on Take-home Vehicles.)

Table 6

Increase in Take-home Vehicles by Four of the Six Large Departments

Department	MDFR	PWD	MDPD	Seaport
Increase in Take-home Vehicles	3	3	148	1

While we are not concluding that the increases in gasoline consumption by these departments were due to the use of Take-home Vehicles, there could be a connection.

Attachment 1

Analysis of Light Vehicle Reductions as of October 2008						
Departments Directed To Make Specific Phase 1 Light Vehicle Reductions In Manager's Policy Memo						
Department	Directed Reductions as per Manager's memo	Vehicles Returned to GSA			Directed Reduction Not Made	Vehicles Purchased (Nov '07 - Oct '08)
		Directed	Discretionary	Total		
Aviation	20	20		20		15
Building	14	14	30	44		
Corrections	18	18	3	21		8
DERM	16	16		16		
ETSD	13	13	2	15		
Fire Rescue	32	32	6	38		
Housing	15	15	47	62		
Park & Recreation	24	24		24		
Police	225	225		225		2
Public Works	14	14		14		2
Seaport	8	8		8		
Team Metro	5	5	12	17		
Transit	82	82		82		
Water & Sewer	120	114		114	6	
Subtotal	606	600	100	700	6	27
Departments Not Specifically Directed To Make Reductions In Manager's Policy Memo						
Department	Directed Reductions	Vehicles Returned to GSA			Directed Reduction Not Made	Vehicles Purchased (Nov '07 - Oct '08)
		Directed	Discretionary	Total		
Animal Services	-	-	4	4	-	-
Community Action Agency	-	-	1	1	-	-
Comm. on Ethics & Puclic Trust	-	-	1	1	-	-
GSA - Risk Mgt	-	-	6	6	-	-
Housing Fin. Auth.	-	-	2	2	-	-
Library	-	-	2	2	-	-
JAC	-	-	1	1	-	-
OCED	-	-	5	5	-	-
OCI	-	-	2	2	-	-
Planing & Zoning	-	-	1	1	-	-
Solid Wast Mgt	-	-	0	0	-	-
Others	-	-	0	0	-	7
Subtotal	-	-	25	25	-	7
Grand Total	606	600	125	725	6	34

Source: GSA Light Vehicle Reduction Report as of October 2008

Attachment 2

Disposition of Vehicles Returned to GSA as of October 2008

From Departments Directed To Make Specific Phase 1 Light Fleet Reductions				
Dept	Vehicles Returned to GSA	Vehicles Sold	Vehicles Reassigned to Other Departments	Vehicles Pending Assignment
Aviation	20	20	0	
Building	44	40	2	2
Corrections	21	10	9	2
DERM	16	7	9	0
ETSD	15	6	6	3
Fire Rescue	38	38	0	0
Housing	62	20	33	9
Park & Recreation	24	15	8	1
Police	225	204	8	13
Public Works	14	9	5	0
Seaport	8	3	5	0
Team Metro	17	14	3	0
Transit	82	82	0	0
Water & Sewer	114	114	0	0
Subtotal	700	582	88	30

From Departments Not Directed To Make Specific Reductions				
Dept	Vehicle Returned to GSA	Vehicle Sold	Number of Vehicle Reassigned to other departments	Vehicle Pending Assignment
Animal Services	4	2	0	2
CAA	1	0	1	0
Comm. on Ethics	1	0	1	0
GSA – Risk Mgt	6	0	0	6
HFA	2	0	2	0
Library	2	0	0	2
JAC	1	0	1	0
OCED	5	0	5	0
OCI	2	0	2	0
Planning & Zoning	1	1	0	0
Subtotal	25	3	12	10

Grand Total	725	585	100	40
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Source: GSA Light Vehicle reduction report as of October 2008

Attachment 3

Analysis of Changes in Departments' Light Vehicle Inventories Per Departments' Records As of October 2008					
Departments Directed To Make Specific Phase I Vehicle Reductions					
Department	Inventory as of Dec 2007	Inventory as of Oct, 2008	Directed Reduction	Changes in Inventory Reduction	Increase
Aviation	376	365	20	11	
Building	117	97	14	20	
Correction & Rehabilitation	239	221	18	18	
DERM	126	108	16	18	
ETSD	102	85	13	17	
Fire Rescue	453	471	32		18
Housing Agency	253	235	15	18	
Park & Recreation	492	426	24	66	
Miami Dade Police	3235	3051	225	184	
Public Works	281	269	14	12	
Seaport	103	92	8	11	
Team Metro	85	76	5	9	
Transit Agency	304	221	82	83	
Water and Sewer	794	675	120	119	
Subtotal	6960	6392	606	586	18
Departments Not Directed To Make Specific Phase I Vehicle Reductions					
Animal Services	41	37	0	4	
Capital Improvement	4	2	0	2	
CNTY Execuitve Office	11	10	0	1	
Consumer Services	44	42	0	2	
FM Pool & Loaner	585	554	0	31	
General Service Admin	155	155	0		
GSA Fleet	25	23	0	2	
Libraries	27	25	0	2	
Medical Examiner	3	8	0		5
Solid Waste Management	145	156	0		11
Subtotal	1040	1012	0	44	16
<u>Other Agencies</u>					
Jackson Hospital	63	65	0		2
JMH - South Hospital	0	3	0		3
State/Co Health	44	43	0	1	
Subtotal	107	111	0	1	5
Grand Total	8107	7515	606	631	39
Net Change in County Departments Inventories = 592 (i.e 631 -39)					
<u>Note:</u>					
Other departments/agencies included in the survey but which had no changes in their inventories are excluded from the above list					

Source: Departments' Light Vehicles inventory reports as of December 2007 and October 2008

Attachment 4

Comparison Between GSA's and Departments' Light Vehicle Inventory Figures as of October 2008

Department	Inventory Per GSA Records	Inventory Per Depts' Records	Difference	
			Dept's Figure Lower Than GSA Figure	Dept's Figure Higher Than GSA's Figure
Animal Services Dept	37	37		
Aviation	1	365		364
Building Code Compl.	29	28	1	
Building Dept	97	97		
Capital Improvement	2	2		
Clerk of Court	16	18		2
CNTY Executive Office	10	10		
Comm & Economic Dev	1	1		
Community Action Agency	40	40		
Consumer Services	42	42		
Correction & Rehab.	221	221		
County Commission	26	24	2	
DERM	106	108		2
Elections Department	12	12		
EMG MGMT /Homeland Sec	10	10		
ETSD	89	85	4	
Fire Rescue	641	471	170	
FM Pool & Loaner	554	554		
General Services Admin	155	155		
Government Information Center	6	6		
GSA Fleet	23	23		
Housing Agency	247	235	12	
Housing Finance Auth.	1	1		
Human Services	68	68		
Judicial Admin	2	2		
Juvenile Services Dept	4	4		
Libraries	25	25		
Medical Examiner	8	8		
Miami Dade Police Dept	3517	3051	466	
Park and Rec.	453	426	27	
Planning & Zoning	13	13		
Property Appraiser	26	26		
Public Defender	3	3		
Public Works	269	269		
Seaport	96	92	4	
SFWIB	1	1		
Solid Waste Management	163	156	7	
Team Metro	78	76	2	
Transit Agency	31	221		190
Vizcaya Museum Garden	3	3		
Water and Sewer	18	675		657
County Departments Subtotal	7144	7664	695	1215
Other/Agencies Subtotal	113	113		
Total	7257	7777		

Source: Departments' Light Vehicle reports and GSA inventory report as of October 2008

Attachment 5

Analysis of Changes in the Numbers of County's 24 -Hour (Take -home) Vehicle Assignments

Departments Directed To Make Specific Phase 1 Take-home Vehicle Assignments Reductions							
Department	Directed Reductions	Analysis of Vehicle Reductions			Directed Reduction not made	Increase In Take-Home Vehicle	Inventory as of Oct '08
		Directed	Discretionary	Total			
Aviation	4	4	2	6	0	0	10
Building	7	7	14	21	0	0	91
Corrections	21	21	1	22	0	0	45
DERM **	30	20	0	20	10	0	7
ETSD	53	21	0	21	32	0	39
Fire Rescue	14	0	0	0	14	3	129
Housing	1	0	0	0	1	0	4
Park & Recreation	6	5	0	5	1	0	14
Police	58	0	0	0	58	148	2409
Public Works	60	0	0	0	60	3	138
Team Metro	85	10	0	10	75	0	77
Water & Sewer	40	40	13	53	0	0	85
Sub Total	379	128	30	158	251	154	3048

Departments Not Directed to Make Specific Phase 1 Take-Home Vehicle Assignments Reductions							
Department	Directed Reductions	Analysis of Vehicle Reductions			Directed Reduction Not Made	Increase In Take-Home Vehicle Assignments	Inventory as of Oct '08
		Directed	Discretionary	Total			
Animal Services	-	-	0	0	-	10	21
Building Code Compliance	-	-	0	0	-	10	28
Comm. Action Agency	-	-	38	38	-	0	0
Comm on Ethics	-	-	0	0	-	1	1
County Commission	-	-	1	1	-	0	4
Consumer Services	-	-	0	0	-	38	40
General Services Admin	-	-	0	0	-	1	46
Communications	-	-	2	2	-	0	0
Govern. Information Center	-	-	0	0	-	2	2
Human Services	-	-	1	1	-	0	0
Juvenile Services	-	-	1	1	-	0	0
Library	-	-	1	1	-	0	7
Capital Improvement	-	-	1	1	-	0	4
Emergency Management	-	-	0	0	-	6	6
Clerk Of Courts	-	-	0	0	-	2	5
Office Of Inspector General	-	-	3	3	-	0	0
Planing & Zoning	-	-	6	6	-	0	9
Seaport	-	-	0	0	-	1	1
Solid Waste Mgt	-	-	3	3	-	0	13
Other Departments	-	-	0	0	-	0	7
Sub Total	0	0	57	57	0	71	194
Grand Total	379	128	87	215	251	225	3242

Source: Departments' Light Vehicles Inventory Report, October 2008

Attachment 6
Departments' Submission of Take-home Vehicles Re-justification Reports to GSA

Department	Total Number of Take -Home Vehicles as of Oct, 2008	Number of Vehicles Reported to GSA
Building Code Compliance	28	28
Building Department	91	91
Consumer Services	40	39
Correction & Rehabilitation	45	42
Environmental Resources Mgt	7	7
Emergency Mgmt & Homeland Sec	6	6
ETSD	39	39
GIC	2	2
General Services Admin	46	46
Library	7	7
Housing Agency	4	4
Parks & Recreation	14	1
Planning & Zoning	9	9
Public Works	138	137
Seaport	1	1
Solid Waste Management	13	10
Team Metro	77	77
Water & Sewer	85	79
Subtotal	652	625
Aviation	10	0
Animal Service	21	0
Capital Improvement	4	0
Clerk of Court	5	0
Commission on Ethics	1	0
County Commission	4	0
Fire Rescue	129	0
Police	2409	0
County Manager's Office	2	0
Mayor's Office	2	0
County Attorney	3	0
Subtotal	2590	0
Grand Total	3242	625

Source: GSA Fleet Management Division & Departments Inventory reports

Attachment 7
Five-year Gasoline Consumption Trend for Six Large User Departments Having Comparative Increases

Department	Baseline FY01-02 gasoline usage (gal)	FY 03-04		FY 04-05		FY 05-06		FY 06-07		FY 07-08	
		FY 03-04 Gasoline usage (gal)	(%) Change From Baseline	FY 04-05 gasoline usage (gal)	(%) Change From Baseline	FY 05-06 gasoline usage (gal)	(%) Change From Baseline	FY 06-07 gasoline usage (gal)	(%) Change From Baseline	FY 07-08 gasoline usage (gal)	(%) Change From Baseline
Aviation	208,075.10	260,763.00	25.3	246,773.50	18.6	232,546.20	11.8	209,957.70	0.9	218,205.50	4.9
Fire Rescue	134,646.80	134,846.50	0.1	138,373.30	2.8	159,232.00	18.3	176,542.00	31.1	183,458.00	36.3
General Service Admin	73,070.00	69,427.40	-5.0	72,293.90	-1.1	79,742.70	9.1	84,852.20	16.1	81,491.10	11.5
Public Works	190,330.30	187,907.10	-1.3	192,970.80	1.4	196,957.40	3.5	194,758.50	2.3	207,932.50	9.2
Seaport	47,245.20	52,884.60	11.9	51,208.00	8.4	53,230.90	12.7	59,858.90	26.7	57,886.90	22.5
Miami-Dade Police	3,448,446.30	3,392,008.70	-1.6	3,343,089.70	-3.1	3,429,092.70	-0.6	3,418,347.00	-0.9	3,528,983.80	2.3
Subtotal	4,101,813.70	4,097,837.30	-0.1	4,044,709.20	-1.4	4,150,801.90	1.2	4,144,316.30	1.0	4,277,957.80	4.3
% of Countywide Total	66.6%	67.8%		67.4%		67.8%		69.3%		70.5%	

Countywide Total	6,162,460.00	6,039,310.90	-2.0	5,998,621.30	-2.7	6,120,717.90	-0.7	5,981,341.20	-2.9	6,062,441.30	-1.6
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Source: GSA Fleet Management Division- Light Vehicles Fuel Usage FY 03/04 - FY 07/08

Attachment 8
All Light Vehicle Fuel Usage (in Gallons) FY 03/04 – FY 07/08

Department	Baseline FY 01/02 Gasoline Usage	FY 03/04 Gasoline Usage	FY 04/05 Gasoline Usage	FY 05/06 Gasoline Usage	FY 06/07 Gasoline Usage	FY 07/08 Gasoline Usage	% Change From Baseline
ANIMAL SERVICES				26,790.80	46,638.00	50,920.70	n/a
AVIATION	208,075.10	260,763.00	246,773.50	232,546.20	209,957.70	218,205.50	5
BUILDING CODE COMPL.	12,379.80	12,107.80	11,343.70	12,446.50	12,859.60	14,874.90	20
BUILDING	109,870.20	112,908.80	107,258.80	102,179.70	89,153.80	73,873.10	-33
CAPITAL IMPROVEMNT	2,323.80	2,481.10	2,784.30	2,126.80	1,598.70	1,220.50	-48
CLERK OF COURTS	17,147.90	7,086.00	6,586.30	6,742.10	6,620.00	6,554.60	-62
¹ COMMUNICATIONS	2,908.00	2,715.80	2,066.10	2,502.40	3,229.30	3,212.70	11
COMM & ECON. DEV	1,677.00	966.6	1,727.80	1,526.30	1,383.70	1,064.20	-37
COMMUNITY ACTION AGY	11,559.60	9,677.10	18,302.50	20,699.30	23,223.70	31,137.70	169
CONSUMER SERVICES	26,070.40	27,389.50	26,023.60	24,730.40	24,437.70	24,193.10	-7
CORRECTIONS & REHA	138,348.10	127,637.60	121,407.10	121,989.40	114,454.80	107,553.30	-22
COUNTY COMMISSION	5,438.30	10,253.10	12,403.40	14,309.70	15,387.60	16,032.00	195
DERM	49,789.20	56,750.50	57,254.80	56,217.70	55,920.70	54,257.40	9
ELECTIONS	2,481.50	4,181.60	4,204.20	3,877.30	3,063.60	7,161.00	187
EMG MGMT/HOMELND SEC						4,140.10	n/a
EMPOWERMENT ZONE	436.3	404.2	197.9				-100
ETSD	72,003.90	67,741.40	69,842.50	67,204.10	62,566.90	54,887.20	-24
FIRE RESCUE	134,646.80	134,846.50	138,373.30	159,232.00	176,542.00	183,458.00	36
FM POOL/LOANER VEHS	221,184.70	253,809.10	266,316.50	238,659.50	209,781.30	209,927.00	-5
GENERAL GOV COSTS	202.7	639.5	656.1	592.2	542.6	160.4	-21
GENERAL SERVICES ADM	73,070.00	69,427.40	72,293.90	79,742.70	84,852.20	81,491.10	16
GOVT. INFO. CENTER						2,321.70	n/a
HISTORIC PRESERVATION	175.5	133.9	242.4	213.6			-100
HOUSING AGENCY	160,814.10	136,672.50	134,361.50	141,575.30	136,718.80	116,464.90	-28
HUMAN SERVICES	31,558.00	26,879.80	28,310.90	25,920.50	24,209.40	21,975.20	-30
JUDICIAL ADMIN	10,343.60	7,525.10	2,675.40	2,140.80	2,331.80	1,911.60	-82

Attachment 8
All Light Vehicles Fuel Usage (in Gallons) FY 03/04 – FY 07/08 (Cont'd)

Department	Baseline FY 01/02 Gasoline Usage	FY 03/04 Gasoline Usage	FY 04/05 Gasoline Usage	FY 05/06 Gasoline Usage	FY 06/07 Gasoline Usage	FY 07/08 Gasoline Usage	% Change From Baseline
JUVENILE SVCES	358.1	2,730.80	1,076.80		998.5	1,054.50	195
LIBRARIES	14,952.40	17,800.80	19,754.30	18,258.70	21,072.40	18,700.70	25
MEDICAL EXAMINER	798.8	743.8	693.8	796.5	771.4	3,078.60	28
METR. PLANNING ORG.		280	374.8	282.8	189.5	221.1	n/a
MIAMI DADE POLICE	3,448,446.30	3,392,008.70	3,343,089.70	3,429,092.70	3,418,347.00	3,528,983.80	2
PARKS AND REC (PFM)	360,016.10	353,685.40	358,276.70	353,415.40	344,437.80	343,827.10	-5
PLANNING & ZONING	8,257.70	8,039.60	6,601.60	6,186.30	5,230.50	5,068.30	-39
PROPERTY APPRAISER	13,433.10	10,590.10	9,141.30	8,811.00	9,655.40	8,757.40	-35
PUBLIC WORKS	190,330.30	187,907.30	192,970.80	196,957.40	194,758.50	207,932.50	9
SEAPORT	47,245.20	52,884.60	51,208.00	53,230.90	59,858.90	57,886.90	23
TEAM METRO	55,469.20	50,448.10	50,442.10	54,825.80	55,549.20	49,459.30	-11
TRANSIT AGENCY	43,929.10	45,186.50	52,953.60	70,886.60	53,906.20	12,450.00	-72
VIZCAYA MUSEUM GARDN	1,923.50	1,494.10	2,181.80	1,616.40	1,538.10	1,467.10	-24
WASTE MGMT	146,355.50	145,309.10	131,241.30	138,176.40	114,962.10	124,893.90	-15
WATER AND SEWER	443,365.70	437,204.10	447,208.20	444,215.70	394,591.80	411,662.20	-7
Countywide Total	6,162,460.00	6,039,310.90	5,998,621.30	6,120,717.90	5,981,341.20	6,062,441.30	-1.6
% Cum. Changes From Baseline		-2.0	-2.7	-0.7	-2.9	-1.6	

Source: GSA Fleet Management Division

Attachment 9
Light Equipment Passenger Vehicles (sedans and vans, excluding police patrol vehicles)

Department	BASELINE FY 2001/2002	FY 2003/2004 Fuel usage(gal)	FY 2004/2005 Fuel usage(gal)	FY 2005/2006 Fuel usage(gal)	FY 2006/2007 Fuel usage(gal)	FY 2007/2008 Fuel usage(gal)	% Change
AVIATION DEPARTMENT	20,011.00	18,053.00	16,865.00	16,251.60	14,812.60	18,932.00	-5%
BUILDING CODE COMPL.	2,757.80	1,457.60	1,526.90	1,683.80	2,493.40	2,487.90	-10%
BUILDING DEPARTMENT	82,405.90	83,960.60	77,777.90	69,458.40	55,002.40	41,766.50	-49%
CLERK OF COURTS	4,720.00	3,962.80	3,333.60	3,970.10	3,217.80	3,522.70	-25%
COMMUNICATIONS	2,788.90	2,285.80	2,102.20	2,276.00	2,021.50	0.00	-100%
COMMUNITY ACTION AGY	25,951.80	23,606.40	21,400.20	18,506.40	12,467.20	15,249.90	-41%
COMMUNITY DEVELOPMNT	532.30	200.90	454.80	436.80	261.00	0.00	-100%
CONSUMER SERVICES	26,636.30	26,434.80	24,847.30	23,657.00	22,086.10	23,063.60	-13%
CORRECTIONS AND REHA	107,127.00	95,416.60	84,009.90	86,344.70	71,019.10	71,772.70	-33%
DERM	21,004.80	21,767.00	20,754.20	20,326.60	21,560.20	20,649.60	-2%
ELECTIONS ¹	618.50	3,517.00	2,456.00	2,257.30	3,343.30	5,522.60	793%
EMPOWERMENT ZONE	436.30	404.20	197.90	0.00	0.00	0.00	-100%
ETSD	4,336.20	5,622.80	6,454.50	8,077.00	8,020.90	6,503.60	50%
FIRE	104,557.20	107,665.20	106,606.80	118,892.90	102,104.20	84,448.30	-19%
FM POOL/LOANER VEHS	139,602.20	143,608.90	149,584.00	138,864.70	116,625.00	119,175.10	-15%
GENERAL GOV COSTS	202.70	624.30	631.60	592.20	542.60	160.40	-21%
GENERAL SERVICES ADM	20,463.80	20,887.50	18,128.40	18,960.10	17,924.88	16,993.20	-17%
HISTORIC PRESERVATION	175.50	133.90	242.40	213.60	0.00	0.00	-100%
HOUSING	37,927.10	31,455.40	29,522.20	28,970.30	22,901.50	18,581.70	-51%

Attachment 9
Light Equipment Passenger Vehicles (sedans and vans, excluding police patrol vehicles) (cont'd)

Department	BASELINE FY 2001/2002	FY 2003/2004 Fuel usage(gal)	FY 2004/2005 Fuel usage(gal)	FY 2005/2006 Fuel usage(gal)	FY 2006/2007 Fuel usage(gal)	FY 2007/2008 Fuel usage(gal)	% Change
HUMAN SERVICES	27,055.60	24,959.50	21,628.90	18,098.10	16,034.70	16,098.40	-40%
JUDICIAL ADMINISTRATION	10,143.10	7,531.80	2,381.40	2,385.50	0.00	1,619.90	-84%
LIBRARIES	2,922.90	1,287.60	1,313.40	1,379.20	1,520.80	1,567.70	-46%
MEDICAL EXAMINER	597.30	303.60	280.20	172.20	140.90	111.00	-81%
METR. PLANNING ORG.	383.90	238.30	374.80	282.80	189.50	221.10	-42%
MIAMI DADE POLICE	781,580.40	748,569.90	759,757.90	776,564.50	741,463.40	823,608.40	5%
PARKS AND REC	93,767.80	88,693.20	84,396.60	76,900.90	65,119.90	70,031.40	-25%
PLANNING & ZONING	6,719.70	6,434.30	5,077.30	5,011.60	3,582.50	3,853.80	-43%
PROPERTY APPRAISER	12,813.40	14,882.10	8,528.20	8,615.50	8,462.70	8,160.40	-36%
PUBLIC WORKS	13,620.40	14,554.70	19,326.90	20,297.60	19,349.40	18,595.30	37%
SEAPORT	8,910.80	8,395.00	7,461.40	8,593.80	10,560.10	9,828.00	10%
TEAM METRO	30,253.70	27,237.80	28,176.00	29,244.50	27,825.00	0.00	-100%
TRANSIT AGENCY	17,975.90	16,381.80	18,770.60	22,907.70	21,019.40	2,041.40	-89%
VIZCAYA MUSEUM GARDN	637.30	57.80	0.00	0.00	0.00	0.00	-100%
WASTE MGMT	29,903.00	24,636.20	23,439.20	22,424.80	15,839.20	17,757.20	-41%
WATER AND SEWER	23,816.80	22,636.20	17,092.70	17,366.20	14,858.80	21,161.50	-11%
TOTAL	1,663,357.30	1,597,864.50	1,564,901.30	1,569,984.40	1,422,369.98	1443485.30	-13.2%
Cum. Changes (Reduction)		-3.9%	-5.9%	-5.6%	-14.5%	-13.2%	

Source: GSA Fleet Management Division

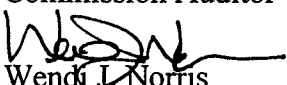
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Memorandum



Date: April 12, 2010

To: Charles Anderson, CPA
Commission Auditor

From: 
Wendy L. Norris
Director, General Services Administration

Subject: Response to Audit of Implementation of
Light Vehicle Reductions and Internal Controls

Thank you for the opportunity to review the final draft of the subject audit. The General Services Administration (GSA) concurs with the findings and recommendations cited in this report, and all but the findings related to take-home vehicles already include actions that were taken subsequent to the audit. Provided below are steps taken by GSA since the audit to address the issue of take-home vehicles:

As part of the annual review and re-justification process in both 2008 and 2009, County departments were asked to review their 24-hour vehicle assignments. All departments, including Police and Fire, responded and the database was last updated at the end of 2009. In order to account for every agency, GSA now requires that even departments that do not have take home vehicles, provide a written statement to this effect. Since 2007, the number of take home vehicle assignments has significantly decreased. Additionally, to facilitate the review and updating of information on take home vehicles by departments, a report showing approved take home vehicle assignments is now available on GSA Fleet's customer reporting portal. Departments are now responsible for reviewing and updating this online report on a monthly basis to ensure that is accurate.

Once again, thank you for taking the time to perform this audit and for allowing our response to be part of the final report. If you have any questions or comments, do not hesitate to contact me.

c: George M. Burgess, County Manager
Daniel Alfonso, GSA Assistant Director
Ana B. Gutierrez, Director, GSA Fleet Management