



Office of Independent Internal Audit

LAVOIS CAMPBELL, CHIEF AUDIT EXECUTIVE

FINAL

May 15, 2024

Robert L. Gordon, Deputy Director
Fleet Management Division
Public Works Department
Decatur, GA

RE: 2nd Follow-up Report on Vehicle Fuel Administration Audit Report No. 2019-007-PW.

Dear Mr. Gordon,

As required by DeKalb County, Georgia – Code of Ordinances/Organizational Act Section 10A - Independent Internal Audit (I), the Office of Independent Internal Audit (OIIA) has completed a 2nd follow-up of the audit noted above. I have attached OIIA’s report on the status of management actions taken to address the findings that were not completed at the time of the first follow-up report issued in February 2023. The conclusions in this follow-up report are limited to the implementation status and not the effectiveness of the completed action plans, which may be assessed in a future audit.

Status of Audit Findings

The referenced report has seven findings. Findings 1, 6, and 7 were in progress at the time of our February 2023 follow-up assessment. The results of our current review of the status of management actions regarding Findings 1, 6, and 7 are summarized in Figure 1 below. The details of our assessment are attached.

Figure 1 - Status of Management Actions Plans

Finding No.	Report Finding	Status of Management Action Plans February 2023	Status of Management Action Plans May 2024
1	FM Administration and Application Security Controls Were Not Utilized	Partially Complete	Partially Complete
6	Limited Controls in Place to Manage Fuel Keys	Partially Complete	Closed
7	Vehicles Fueled Without Recording Odometer Reading	Open	Closed

Please contact me if you require additional information.

Regards,

Lavois Campbell

Lavois Campbell, CIA, CISA, CFE, CGA-CPA

Chief Audit Executive



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- cc. Michael L. Thurmond, Chief Executive Officer
- Robert Patrick, Board of Commissioners District 1
- Michelle Long Spears, Board of Commissioners District 2
- Steve Bradshaw, Board of Commissioners District 4
- Mereda Davis Johnson, Board of Commissioners District 5
- Ted Terry, Board of Commissioners District 6
- Lisa Earls, Chairperson, Audit Oversight Committee
- Gloria Gray, Vice-Chairperson, Audit Oversight Committee,
- Tanja Christine Boyd-Witherspoon, Pro-Tem, Audit Oversight Committee
- Adrienne McMillion, Audit Oversight Committee
- Harold Smith Jr., Audit Oversight Committee
- Zachary L. Williams, Chief Operating Officer/Executive Assistant
- La'Keitha D. Carlos, CEO's Chief of Staff
- Kwasi K. Obeng, Chief of Staff, Board of Commissioners

Attachment: Audit Findings Status Update Form.



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Dekalb County Government

Office of Independent Internal Audit

Date: May 14, 2024 **Prepared by:** Audrey Pogue

Audit Findings Status Update Form

Status Date	Report #	Report Title
5/14/24	2019-007-PW	VEHICLE FUEL ADMINISTRATION FOLLOW-UP AUDIT

Contact Person	Title	Phone No.	Email Address
Vernetha Halls	Assistant Director	(404) 297-3281	vhalls@dekalbcountyga.gov

Activity	Accountability	Repeat Finding	Schedule
Vehicle Fuel Administration	Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
	Fleet Management Division	Yes	3rd Qtr 2024

Finding		Finding Detail
No.	Date	
1	8/24/21	

FM ADMINISTRATION AND APPLICATION SECURITY CONTROLS WERE NOT UTILIZED

Recommendations	<p>We recommend that Fleet Management:</p> <p>Limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that Fleet management work with DoIT to implement standard access control procedures such as:</p> <ul style="list-style-type: none"> • Restricting the default "ADMIN" account from being used for daily administrative and functional activities, as recommended by FM and industry best practices. • Implementing standard procedures to: <ul style="list-style-type: none"> o Assign individually unique usernames. o Require password complexity and expiration. o Record user account activities. o Perform periodic reviews of user security profiles and system activities. • Segregating the FM application's administrative duties from business process functional duties.
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Management Response	<p>Agree.</p> <ul style="list-style-type: none"> • Individual user names have been assigned to all users. • Each user has their individual passwords. • Supervisor/Manager will review system activities as applicable.
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Status Update February 2023	<p>OIIA received a FuelMaster "Operator List" of the application user names and employee names of the current users. Each of the six employees (Admin Office) have their own profile while only one employee is listed as an application "admin". This individual, for operational reasons, will remain to have both FM application's administrative duties and business functional duties.</p> <p>As it pertains to "periodic reviews" of the user security profiles and system activities, for the employees, the current version of Fuelmaster does not track activity/changes by user. The future planned upgrade of the FuelMaster application should facilitate this reporting functionality. However, a timeline for this upgrade has not yet been established.</p> <p>Management's interim approach to address this issue will be to require staff to initial documents used to support system changes such as addition of new fuel code/users in the system. Management can then occasionally review system activity and related initialed supporting documentation to determine if an issued fuel code or other change was properly authorized and also who performed the task. This process will be implemented and documented in the policy by March 31, 2023.</p>
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Second Status Update May 2024	<p>The procedure is being followed as outlined. The Fuelmaster upgrade has not been implemented. The Fuelmaster upgrade is an IT initiative & scheduled for implementation in 2024. This timeline is driven by IT and the last update given to Fleet was that IT has plans for this upgrade to happen in 2024.</p>
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Date: **May 14, 2024**

Prepared by: **Audrey Pogue**

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Contact Person		Title	Phone No.	Email Address
Vernetha Halls		Assistant Director	(404) 297-3281	vhalls@dekalbcountyga.gov
Activity		Accountability	Schedule	
Vehicle Fuel Administration		Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
		Fleet Management Division	No	
Finding		Finding Detail		
No.	6			
Date	8/24/21			
LIMITED CONTROLS IN PLACE TO MANAGE FUEL KEYS				
Recommendations		To limit the risk that unauthorized fuel activity occurs and goes undetected, we recommend that Fleet management Implement procedures to account for all fuel keys and identify and deactivate fuel keys that are not associated with an active County vehicle. Although management noted that procedures had been implemented to address this finding, we were not able to verify these procedures. Our follow-up procedures will verify recently implemented procedures and confirm that these procedures have addressed the finding.		
Management Response		<p>Agree.</p> <ul style="list-style-type: none"> Fleet management has a record sheet with a count of blank fuel keys on hand and fuel keys reported lost. Fuel keys are being deactivated within 48 hours of processed surplus documentations. 		
Status Update		The information regarding fuel key count and keys reported lost have been documented as a part of our process.		
	Open	Lost keys are documented on the customer sign-in sheet and a fuel key count is conducted annually.		
X	Partially Complete	Management plans to update its documented Standard Operation Procedures to include this process by March 31, 2023.		
	Complete Pending Verification by OIIA			
	Closed			
Second Status Update May 2024		The SOP has been updated to include the current process.		
	Open			
	Management/Agency Assumes Risk			
	Partially Complete			
	Complete Pending Verification by OIIA			
X	Closed			



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Date: **May 14, 2024**

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Audit Findings Status Update Form

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5/14/24		2019-007-PW	VEHICLE FUEL ADMINISTRATION FOLLOW-UP AUDIT	
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Vernetha Halls		Assistant Director	(404) 297-3281	vhalls@dekalbcountyga.gov
Activity		Accountability	Schedule	
Vehicle Fuel Administration		Responsible Area	Repeat Finding	Anticipated Completion Date/Date Adjustments will be made
		Fleet Management Division	No	
Finding		Finding Detail		
No.	7			
Date	8/24/21			
VEHICLES FUELED WITHOUT RECORDING ODOMETER READING				
Recommendations		<p>We recommend that Fleet management implement procedures to help ensure that fuel is not dispensed without the required odometer information. Again, although management noted that procedures had been implemented to address this finding, we were not able to verify these procedures before finalizing the audit. Our follow up procedures will verify recently implemented procedures and confirm that these procedures have addressed the finding.</p>		
Management Response		<p>Disagree. Daily reports are being reviewed to identify units being fueled without odometer information. It is standard that some equipment will not have odometer information, and the review will identify and flag units that do not meet the standard equipment criteria and result in an investigation, as applicable.</p> <p>Audit Rebuttal: OIIA agrees that not all transactions will have an odometer reading since fuel is also used in equipment without odometers. However, the exceptions noted in the finding were related to transactions for vehicles with odometers.</p>		
Status Update		<p>As stated in the department's response, there are some exceptions. Few pieces of equipment do not have an odometer, and there are emergency situations where Police and Fire are allowed access without using an odometer.</p> <p>Therefore, there will always be some minimal usage of fuel being dispensed without an odometer reading.</p> <p>Management stated that the current process, including allowable exceptions to fueling a vehicle without the odometer reading, will be documented in their standard operating procedures (SOP). Management anticipates implementation of these updates by March 31, 2023.</p>		
<input checked="" type="checkbox"/>	Open			
<input type="checkbox"/>	Management/Agency Assumes Risk			
<input type="checkbox"/>	Partially Complete			
<input type="checkbox"/>	Complete Pending Verification by OIIA			
<input type="checkbox"/>	Closed			
Second Status Update		<p>Management has accepted that there will be a certain level of fuel dispensed without odometer reading. Therefore, detective controls have been put in place to identify any anomalous activity. Other measures have also been implemented to mitigate the risk such as conducting reviews of transaction reports daily, and identifying questionable transactions. Although the policy says that compliance should be 100%, it is not always possible due to various circumstances that may occur such as fueling pieces of equipment that does not have an active odometer or dispensing fuel during emergency situations.</p>		
<input checked="" type="checkbox"/>	Open			
<input type="checkbox"/>	Management/Agency Assumes Risk			
<input type="checkbox"/>	Partially Complete			
<input type="checkbox"/>	Complete Pending Verification by OIIA			
<input checked="" type="checkbox"/>	Closed			



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