



OFFICE OF INTERNAL AUDIT

REPORT TO THE BOARD OF SUPERVISORS

Audit of Fleet Management

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EXECUTIVE SUMMARY

As part of the Fiscal Year 08-09 Audit Plan, approved by the Pinal County Board of Supervisors, the Office of Internal Audit has completed an Audit of Fleet Management. The audit was planned and conducted in accordance with Generally Accepted Government Auditing Standards. The key objective of the audit was to review and evaluate the County's policies and current practices related to the purchase, allocation, utilization, maintenance and retirement of County vehicles.

Overall, we concluded that practices and procedures regarding vehicle management could be improved. A comprehensive County vehicle policy or set of policies is needed to provide County-wide standards and criteria for vehicle purchases, allocation, utilization, maintenance and retirement.

The County's fleet inventory includes a large number of take-home vehicles; however, the need for after hours use is not always adequately documented or justified. Excluding public safety vehicles, the annual commuting cost related to the reported 136 take-home vehicles is approximately \$1 million. Further, many vehicles and heavy equipment assigned to various departments and staff members are significantly underutilized, resulting in a clear need for shared use or reallocation to ensure more efficient, effective and economical use of County resources.

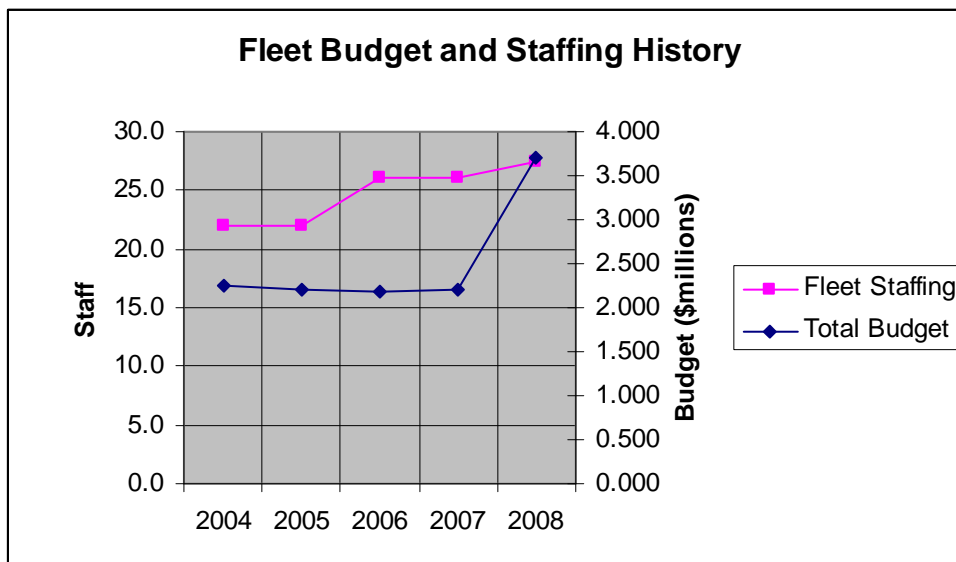
Fleet Services' current operating model, responsibilities and authority are not designed to ensure all County vehicles receive adequate and appropriate repairs and preventive maintenance. With the exception of the Public Works Department and the Pinal County Sheriff's Office, County departments have been independently responsible for the preventive maintenance and repairs of their assigned vehicles. To effectively manage associated risks, central oversight and management of preventive maintenance and repairs is needed.

The following report provides additional details of our audit observations and recommendations.

Lori Stripling
Internal Audit Officer

Background

The Fleet Services (Fleet) Department reports to the Assistant County Manager over Administrative Services. All Fleet expenditures are budgeted and funded by the Pinal County Sheriff's Office (PCSO) and the Public Works Department (PW). As such, Fleet is not responsible for the management, maintenance, or repair of vehicles assigned to the other County departments and offices¹. For fiscal year 2007-2008, the Fleet department had a total of 27.5 employees, and a combined budget of \$3.7 million. The following graphs depict the changes in budget and staffing during the past five (5) years:

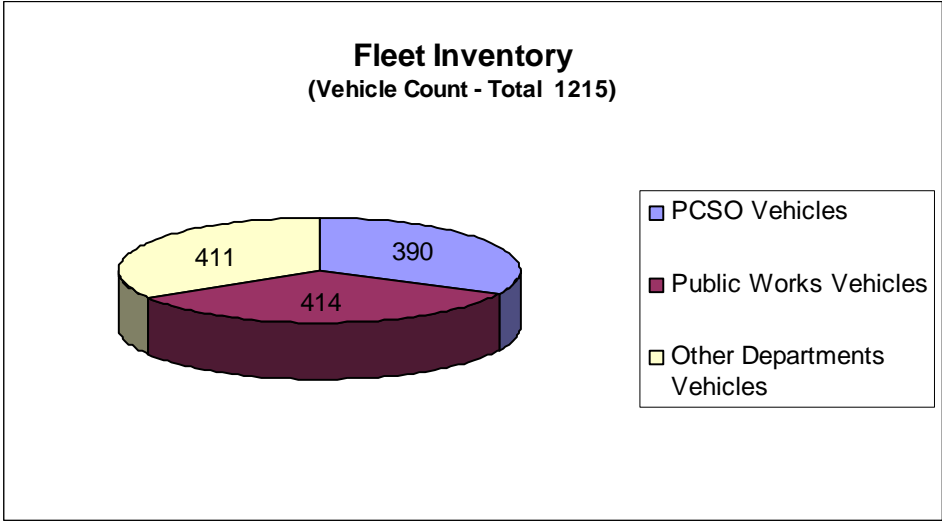


The sharp increase in Fleet's budget for FY 07/08 is due primarily to expected increases in fuel, oil and tire costs

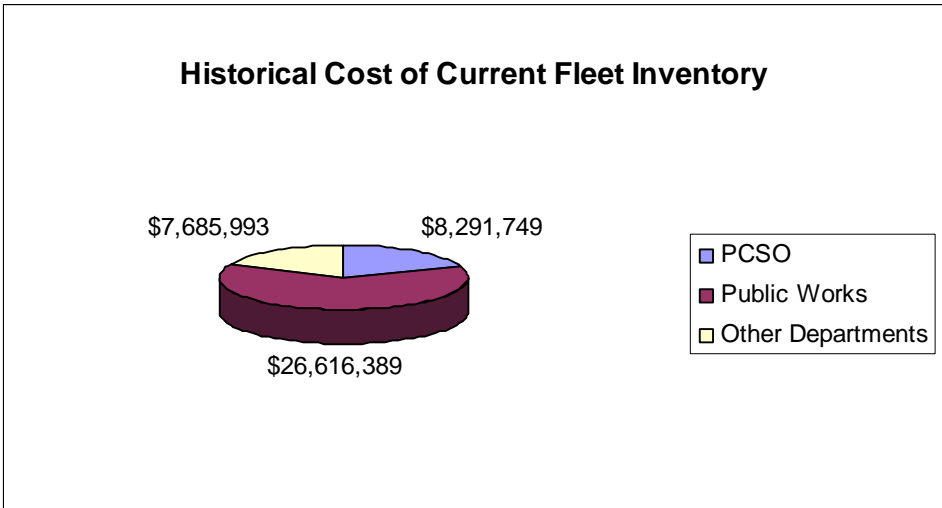
Staff utilizes a fleet information management system called RTA, which allows them to document and manage the vehicle inventory; monitor and schedule preventive maintenance, process work orders, and manage repairs and parts.

Fleet inventory includes more than 1,200 vehicles and equipment. The following graphs illustrate the allocation of these vehicles and equipment as of May 2008.

¹ Recent changes include the addition of Health and Human Services' vehicles.



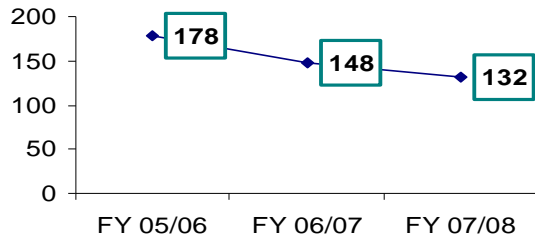
Number and allocation of vehicles and equipment in Fleet inventory



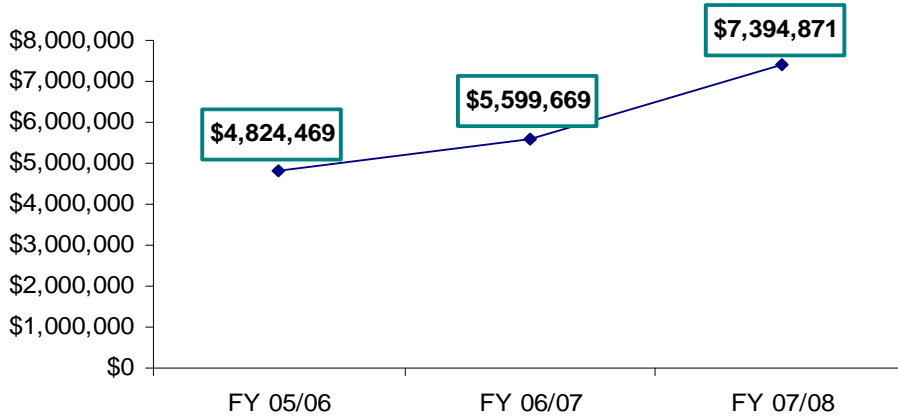
Historical cost and allocation of vehicles and equipment in the Fleet inventory

Additionally, the following graph depicts the number and cost of new vehicle and equipment purchases in the previous three years.

Number of New Fleet Purchases

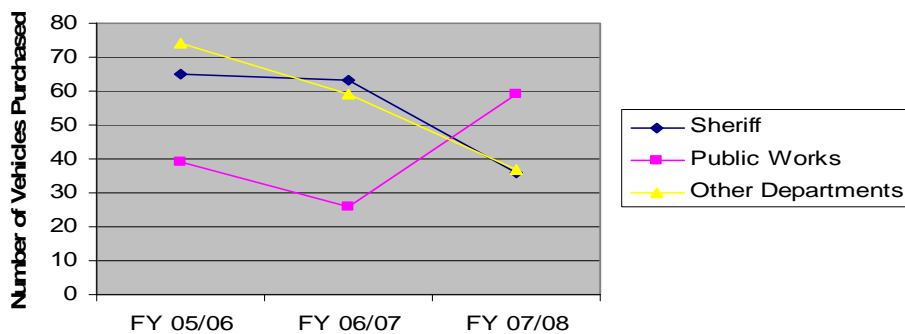


Total Cost of New Fleet Purchases



Note: In FY 07/08, over 50% of purchases were heavy duty vehicles and specialty equipment

Purchases by Department



Scope and Methodology

Our specific audit objectives included evaluating the efficiency and effectiveness of the following:

- Vehicle purchases and retirements
- Vehicle allocation and utilization
- Preventive maintenance
- Policies and procedures for ensuring safe vehicle operation
- Issuing and monitoring use of fuel cards

To accomplish our objectives, we:

- Interviewed Fleet management and staff
- Interviewed other County management and staff
- Reviewed established policies and procedures
- Reviewed relevant reports and information system data
- Researched best practices, to include benchmarking with other agencies
- Conducted physical observations and inventories

Summary of Audit Findings and Recommendations

Overall Evaluation:

Improvements are needed in vehicle management and utilization county-wide. It is evident that current assignment of County owned vehicles needs to be carefully analyzed, and vehicles reallocated, to ensure efficient, effective and economical use of resources. Additionally, it is not known if all County vehicles are receiving adequate or appropriate preventive maintenance and timely repairs, necessary to ensure driver and public safety, and reduce the risk of accidents. A county-wide policy or set of policies is needed to establish guidelines and criteria for vehicle purchases, assignments (including take-home), retirements and maintenance and repairs.

A. Vehicle Utilization

Vehicle Policy:

Pinal County currently does not have established policies and procedures that provide guidelines, requirements and criteria for justifying:²

- New vehicle purchases
- Vehicle retirements and replacements
- Allocation of vehicles
- Take-home vehicles

Internal Audit identified similar policies for other counties and organizations. The policies often identify, in terms of mileage, a required minimum annual usage needed to justify a new vehicle purchase or replacement. Similarly, the policies generally establish a standard vehicle life, in terms of mileage and/or vehicle age, after which the vehicle should be retired and/or replaced. During the course of this audit, Fleet proposed standard guidelines, such as a 100,000-mile maximum life (or 10 years), and an annual 10,000 mile minimum requirement to justify a new purchase or replacement of a vehicle. Compared with standards used by other counties and agencies, these proposed guidelines appear typical and reasonable.

Some organizations maintain a significant pool of vehicles that can be “checked out” as needed, as opposed to assigning virtually all vehicles to particular departments and/or individuals. Often the policies prescribe specific criteria and requirements for assignment of take-home vehicles. Continuous assignment of a take-home vehicle is generally limited to only those employees who can document a clear and consistent need for frequent and unscheduled business use of a vehicle outside normal working hours. Rotating assignment of take-home vehicles to employees currently “on call” and required to respond to emergency situations is also typical.

Because there is no comprehensive vehicle policy or set of policies in place, it was noted that purchases, retirements, allocations and utilization of vehicles is inconsistent throughout the

² Subsequent to Audit fieldwork, Internal Audit learned a draft County vehicle policy is being finalized. A review of the draft policy has not been performed by Internal Audit, and as such, comments on the draft provisions are not included in this report.

County departments and offices. Additionally, as discussed later in the report, it appears that many vehicles are currently underutilized, resulting in a clear need for shared use or reallocation of these vehicles, to accomplish a more efficient, effective and economical use of County resources.

Recommendation:

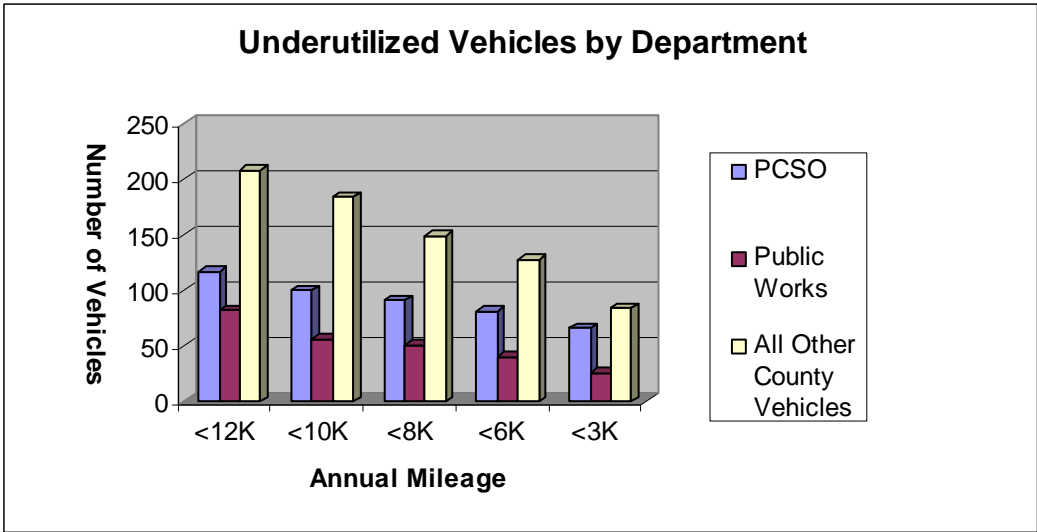
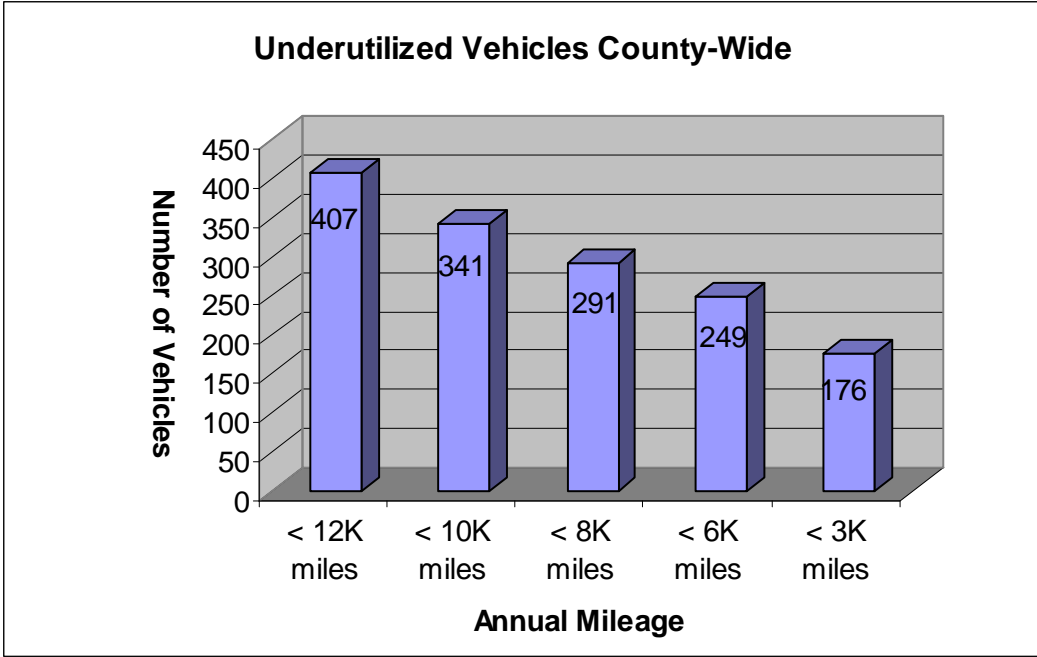
- 1. The County Manager should establish a comprehensive vehicle policy or set of policies providing guidelines, requirements and criteria for vehicle purchase, allocation, utilization and retirement.***

Underutilized Vehicles:

Upon review of Fleet records and observations made by auditors, the following was noted:

- A significant number of County vehicles and heavy equipment experience low annual mileage or hours
- As many as one hundred (100) large automobiles, SUV's and pickups were observed during peak times of the day parked and idle at the Florence administrative complex
- Requests for new vehicles and equipment have continued, regardless of the number of currently underutilized vehicles and equipment
- The percentage of commuting miles appears to be greater than the business miles for a number of take-home vehicles
- A full service vehicle pool(s) does not exist to provide employees with the opportunity to "check out" vehicles, as needed, to conduct County business
- Almost all County vehicles are assigned exclusively to a specific department and/or a specific driver, regardless of the extent of its use

The following charts illustrate the number of underutilized vehicles assigned to County departments.



Specialty vehicles and equipment, such as ATVs, tractors and forklifts, were not included.

Recommendations:

2. *The Fleet Services Director should establish, administer, and maintain vehicle pool(s), which will allow employees to “check out” a vehicle, as needed, for conducting authorized County-related business.*

- 3. The County Manager should ensure provision of adequate resources to administer the vehicle pool(s), including adequate parking space in key locations, as well as personnel needed to manage and document vehicle use and provide vehicle delivery and pickup.*
- 4. The Fleet Services Director should ensure low mileage or underutilized vehicles and heavy equipment (as defined by new established policy guidelines) are reallocated, assigned to a vehicle pool or auctioned, to conserve resources and ensure maximum utilization of County vehicles in operation.*

Take-home Vehicles:

Upon review and analysis of the assignment of take home vehicles, it appears there are numerous examples of potentially unwarranted, permanent assignment of take home vehicles, which is a significant cost burden to the County. Excluding public safety vehicles, the annual commuting cost related to the 136 take-home vehicles is approximately \$1 million. Reducing the number of take-home vehicles will result in significant savings for the County.

County vehicles are highly visible, and their use outside normal working hours can be controversial. Often the public perceives that County employees get a free ride regarding commuting costs. Because they must pay for their own commuting costs, this can create a level of resentment and lack of public trust in County government. For example, several reports have been submitted by members of the public to the SilentWhistle Hotline, regarding suspected non-business use of County vehicles on weekends and evenings. Without appropriate and adequate justification, the permanent assignment of take-home vehicles may be viewed as a waste and/or abuse of County resources.

With the exception of public safety vehicles, there are approximately 136 vehicles taken home daily by County employees. Administrative Services recently requested and compiled an inventory of the County departments' take-home vehicles and drivers. In some cases, the principal drivers, as recorded in Fleet's vehicle inventory records, did not match the take-

home vehicle lists compiled by Administrative Services. A reconciliation of these records is needed. As noted and discussed later in the report, this record of take-home vehicles may also be incomplete.

Some employees commute as many as 100 miles or more daily in County vehicles. Take-home vehicles are assigned to drivers living outside the County, as well. Alternatively, many take-home vehicles are assigned to employees working and living in Florence, for emergency response purposes. It may be argued that these vehicles could be parked at County facilities and quickly accessed by these individuals after hours, in the event of an emergency. The following table illustrates the allocation of take home vehicles, as reported to Administrative Services.

Pinal County Take-home Vehicles	
Board of Supervisors	2
Pinal County Sheriff's Office (excludes patrol)*	7
County Attorney's Office	11
County Assessor's Office	1
County Recorder's Office	1
County School Superintendant	2
Administrative Services	40
Health and Human Services	20
Development Services	52
Total	136

* PCSO Take-home count of 7 vehicles – source Finance Department

As noted earlier, there is no established written policy governing the assignment of take-home vehicles. The reasons for take-home assignment vary from one department to another. We noted the assignment of some vehicles is to ensure safekeeping during non-business hours, due to a lack of secured parking at County facilities. It was determined this applies mostly to vehicles with specialty equipment attached, or in cases where the employee

maintains work-related items in the vehicle at all times (i.e. the vehicle serves as an office). There is, however, no assurance that these vehicles will not be vandalized or stolen while parked at the employees' residences. In fact, the County is able to exert no control over the safekeeping of these vehicles, while parked at individuals' homes. In addition, it is not an unreasonable expectation that employees remove, and otherwise secure, work materials typically carried in the vehicles daily.

The most common justification given for take home vehicles is emergency response or on-call status of the employee; however, on-call schedules have not been established or used, to limit the number of employees that are on-call at any given time and in need of a take-home vehicle.

Upon inquiry, Internal Audit learned that many employees do not keep logs of after-hours calls or other uses, because logs have not been required. For those employees that provided documentation of after-hours calls, it was noted that many are simply infrequent, scheduled meetings or events occurring immediately before or after work. Several employees in our sample noted little or no after hours use of their assigned vehicle in the previous six months. For example, an employee assigned a GMC Envoy SLE 4x4 reported that as of August 18, 2008, he/she had utilized the vehicle for only two after-hours events since January 1, 2008. One was an emergency call, while the other was a meeting scheduled outside of normal working hours. In such cases, it is likely more economical to reimburse the employee for the occasional business use of his/her personal vehicle.

During the course of the audit, a physical inventory of vehicles parked at the Casa Grande County Complex was performed on various occasions. During each late evening or weekend observation, several vehicles assigned to staff working in Florence were observed parked at the complex. Further review showed the employees worked in Florence but lived in Casa Grande. The employees' department head was not aware of a need for the vehicles to be parked in Casa Grande after hours.

It appears the employees were using the County vehicles for commuting purposes; however, the vehicles were not included in the County's inventory of take-home vehicles listed on

page 12 of this report. The employees' personal use of the vehicles was neither authorized nor documented. These employees with a Florence work location should not be allowed to use County vehicles for daily commuting to and from the Casa Grande complex near their homes. This further presents an issue related to the County's responsibility to properly account for the personal use of County-owned vehicles.

It is important to note the IRS provides specific rules and regulations regarding employees' personal use of employer-provided vehicles. Unless an exception is allowed under IRS rules, the employer is required to calculate, and include in gross wages, the value of employees' personal use of vehicles assigned to them. A review of the County's compliance with applicable IRS rules and regulations related to personal use of County vehicles should be performed. As such, all County offices and departments should be required to at least annually provide a current and accurate inventory of all vehicles assigned to employees on a continuous overnight basis.

A separate but related issue is the calculation of the value of an employee's personal use of a County vehicle. The valuation method prescribed by the IRS, which must be used unless an employee meets all requirements for a very specific exception, requires the employer to include in an employee's taxable income a percentage of the annual lease value of the vehicle. An employee must keep a record or log of personal miles, to determine the appropriate percentage to be used. County employees have not been required to keep a log of personal miles driven in the past.

Further, if the County provides fuel, an additional amount must be included in the employee's income. According to the Finance Department, the above method has not been used for a significant number of employees with take home vehicles. The method most commonly used by the County, which is allowable only if very specific criteria are met, permits an employer to include in an employee's taxable income a value of \$3.00 per day for the commuting portion of his/her use of a County vehicle. The Finance Department should conduct a review to determine if the correct valuation method is being used for all take home assignments.

Another issue is the type of vehicles assigned to overnight continuous use. Many take-home vehicles are large SUVs and pickups that are not fuel efficient. Examples include:

Take-Home Vehicle Type	
Chevrolet Tahoe	2
Chevrolet Suburban 4x4	1
Ford Expedition	4
Ford F250 Super Duty	4
Ford F150 4x4	13
GMC Sierra 3500/2500/1500 4x4	42
GMC Yukon 4x4	4

There should be a clear, justifiable and documented need for continuous overnight assignment of these types of vehicles.

Further, the only justification noted for some take-home vehicles was the County official or manager's position or title. Due to the significant cost related to providing take-home vehicles to employees, it is imperative that policies and practices be implemented to establish more restrictive criteria for assignment of take-home vehicles. Common criteria used in other government organizations include:

- 12 or more after hours calls each quarter
- Employee must live within the County
- Employee must be on-call and required to respond to an emergency event at any time
- Cost of reimbursement of business use of a personal vehicle exceeds cost of permanent take-home assignment of a County vehicle

Recommendations:

5. *The County Manager should establish specific, restrictive criteria for justifying, approving and documenting need and assignment of take-home vehicles in a new comprehensive vehicle policy or set of policies.*
6. *The County Manager should establish a requirement that all County offices and departments, as applicable, create and implement emergency on-call schedules.*
7. *The County Manager should ensure departments limit assignment of emergency take-home vehicles to only those employees currently on-call and required to respond to emergencies outside regular work hours.*
8. *The County Manager should require departments to limit on-call emergency assignments, when possible, to employees living within close proximity to County facilities.*
9. *The County Manager should establish a County-wide requirement that each employee assigned a take-home vehicle maintain a log of all after hours use and mileage.*
10. *The County Manager should require that all offices and departments review employees' after hours logs at least semi-annually and perform a re-evaluation of take-home vehicle needs.*
11. *The County Manager should require departments and offices to ensure all employees utilizing take-home vehicles are properly authorized and accounted for, to ensure the value of each employee's personal use of a county vehicle is appropriately included in his/her taxable income, according to IRS rules and regulations.*
12. *The County Manager should ensure that employees currently using County vehicles for undocumented and unauthorized daily commuting between the Florence and Casa Grande County complexes cease this practice immediately.*
13. *The Finance Department should perform a prompt review of the current methodology used to determine the value of each employee's personal use of*

a County vehicle. Revise methodology, as needed, to fully comply with IRS rules and regulations.

14. The County Manager should require that at least annually all County offices and departments provide Finance with a current inventory and justification of all take-home vehicle assignments.

15. Upon adoption and implementation of the County's new comprehensive vehicle policy or policies, discontinue all current assignment of take-home vehicles that do not clearly and consistently meet established criteria. Reallocate the vehicles for other uses, including the County's vehicle pool(s).

PCSO Vehicles:

A recent report from PCSO indicates seven (7) administrative and command personnel are assigned take-home vehicles, in addition to deputy-assigned patrol vehicles. According to the Finance Department, these take-home vehicles and drivers had not been reported for payroll purposes; therefore, any required taxable income for the personal use of these vehicles has not been recorded for these County employees. As noted above, IRS regulations are very specific, regarding requirements and exemptions for reporting this income. The Finance Department noted they will contact the Sheriff's Office to determine when the vehicles were assigned and record the employees' income, accordingly.

Also noted during the audit is the PCSO's current practice of issuing a vehicle to each patrol officer for overnight continuous use. As such, each vehicle is used by one officer for one shift daily. The vehicle is taken home each day by the officer and used for daily commuting. In addition to the significant cost to the County, other concerns about this practice include the risk of additional liability in the event of accidents while off duty. Another important concern is the security of the car and its contents, including gear, uniforms, guns and proprietary or confidential information while parked at a residence or other unsecured location. There are numerous examples nationwide of patrol cars being vandalized or burglarized, resulting in significant losses to government organizations.

An alternative model used by some governments allows the vehicles to remain in use from one shift to another, utilized by two or more officers during a 24-hour period. As a result, fewer vehicles are required to provide necessary public safety services. Consequently, fewer on-board computers and other specialized equipment are required.

It is noted, however, that with potentially increased annual mileage, vehicles may require more frequent replacement. It is also noted that due to the size of Pinal County, in terms of square miles, it may be necessary for certain officers, specifically those assigned to remote areas, to retain take-home assignment of a designated vehicle. In determining the actual number of vehicles needed for a 24-hour operation, it will be necessary, of course, to consider down time required for mandatory preventive maintenance and/or repairs of the vehicles. A review and analysis of the potential cost benefit of an alternate or modified vehicle assignment and replacement schedule in the PCSO is advisable, to ensure the most effective, efficient and economical use of limited County resources.

Recommendations:

- 16. The County Manager and/or PCSO should consider conducting a review and analysis to determine the feasibility and potential cost benefit of retaining some PCSO vehicles in service for more than one shift and officer during a 24-hour period, as opposed to assigning one vehicle to one officer for only one shift daily.*

Vehicle Purchases and Retirements:

As noted earlier in the report, the County does not have a comprehensive vehicle policy or set of policies that establishes criteria for justifying new vehicle purchases or retirement/replacement of existing vehicles. The lack of such a policy, along with inconsistent practices among departments, has led to an inventory that includes some very high mileage vehicles, along with a large number of vehicles that are clearly underutilized, as noted earlier in the report.

Currently, when a department wants to purchase a new vehicle or replace an existing vehicle, the department head or designee meets with Fleet Services and makes their case for purchase of a particular vehicle. Fleet Services may make suggestions for a more economical, efficient or effective choice of vehicle or recommend reallocation of current vehicles.

A new comprehensive vehicle policy or set of policies should include standard guidelines for justifying a new vehicle purchase or retirement/replacement of an existing vehicle. For example, a requirement for purchase may be a minimum expected use in terms of annual mileage. Criteria for retiring or replacing an existing vehicle may be achievement of a specified life expectancy, in terms of years of service or number of operating miles or hours. Although some flexibility will be necessary, established guidelines will provide consistent standards for review of department vehicle needs, and justification for purchase and retirement decisions. Until implementation of a new policy establishing complete specific criteria for purchase and retirement of vehicles, and a thorough review of current utilization, it is advisable that the County establish a freeze on new vehicle purchases.

Fleet provided Internal Audit with their proposed vehicle replacement policy, which includes the general criteria explained above. The proposal states that Fleet Services, in conjunction with County Departments, Special Districts and Elected Officials, will develop a prioritized vehicle replacement plan based on criteria such as:

- 100,000 miles or greater based on vehicle class
- 10 years of age or older
- Annual vehicle usage of 10,000 miles or greater
- Historical maintenance costs

As noted earlier in this report, these guidelines appear reasonable, based on our research and inquiries of other counties and agencies.

Fleet's responsibility is to provide recommendations for new vehicle selection, based on the department's specific need and use of the vehicle, purchase price and fuel efficiency, as well

as vehicle quality and projected maintenance costs. However, there is no written County-wide policy that establishes specific guidelines for acceptable makes, models, trims and equipment that may be purchased with County funds. As a result, it is evident some departments and offices have continued to make purchase decisions based on vehicle preference, rather than identified specific needs and cost effectiveness.

Recommendations:

17. The County Manager should include in the new County-wide vehicle policy or policies specific guidelines and criteria for new vehicle purchases, such as allowable makes, models and trim lines. Variances from the specified guidelines should be approved by the County Manager and Board of Supervisors.

18. Until implementation of a new comprehensive vehicle policy and completion of a thorough review of current utilization, the County Manager should consider establishing a freeze on new vehicle purchases.

B. Vehicle Maintenance

The completion and documentation of preventive maintenance (PM) and repairs of County owned vehicles is not consistent among the departments, and the current condition of all County vehicles is not known. Fleet Services is not responsible for the PM and repair of County vehicles, other than those assigned to PCSO and Public Works. As such, Fleet has neither knowledge nor records and documentation of maintenance and repairs performed on these vehicles. Each department is responsible for the maintenance and care of their assigned vehicles, as well as keeping adequate records of inspections and vehicle condition.

Maintenance - PCSO and Public Works Vehicles:

As noted earlier, Fleet Services uses RTA, a fleet management system, to record and document vehicle maintenance and repairs performed on PW and PCSO vehicles, as well as

manage work orders and parts inventory. Fleet has established and entered in the system certain criteria that allow the system to identify when and what type of PM is due for each vehicle.

Internal Audit reviewed a system-generated PM report indicating approximately 300 individual PM tasks were past due. This number includes heavy equipment, as well as passenger vehicles. Upon inquiry, Fleet noted some of the past due PM tasks have resulted from annual inspections not being completed timely. Additionally, some inspections were completed but not recorded in the system. Also, it appeared that some repair and maintenance task codes were set up in the system but not utilized consistently; therefore, the system may not accurately reflect all work completed.

Further, Fleet Services noted lack of sufficient staffing contributes to the number of past due PM tasks. Fleet has included in its MFR business plan a goal of achieving 85% completion of preventive maintenance within 200 miles (or 50 hours for equipment) of the scheduled service date by 2010.

Internal Audit visited the PW satellite locations throughout Pinal County, where certain Fleet Services employees report to work each day. Fleet management noted these employees' salaries are paid by PW, and they perform work almost exclusively for PW. Employees paid from the PCSO budget, on the other hand, are assigned to Fleet's main facility in Florence and work primarily on PCSO vehicles. Therefore, if a PCSO vehicle breaks down in Oracle, it would be necessary to transport the vehicle to Florence for service, although the PW Oracle satellite location would be closer and more convenient. This practice does not appear to be the most cost-effective and efficient method for servicing County vehicles.*

Further, we learned that each Fleet employee's annual salary is either funded by the PCSO or the PW budget, although some employees must perform duties for both departments. This includes not only skilled mechanics, but also management, supervisory and administrative employees. Since Public Works' funding source for fleet services is Arizona Highway User

Revenue Funds (HURF), it is important that only costs directly related to vehicles used in highway construction and improvements are paid from HURF funds.

Also, as a courtesy, Fleet staff often responds to requests for roadside assistance, performs diagnostics, and makes vehicle repairs, etc. for County vehicles, other than PCSO or PW. During testing of other departments' vehicle maintenance records, an employee noted we should contact Fleet Services for these records, because Fleet was responsible for maintaining and keeping records for his vehicle. As such, Fleet Services' labor cost is not accurately or appropriately allocated to all end user departments. PCSO, Public Works and other user departments' expenditures do not accurately reflect the actual cost of Fleet services received or the total cost of all vehicle maintenance and repairs. Going forward, Fleet Services should discontinue providing services to the other departments, or Fleet Services should be given the authority and resources to complete these services and allocate the costs to user departments, accordingly.

**Note: Toward the end of audit fieldwork, Fleet noted they have implemented new practices, allowing skilled mechanics at all locations to work on both PCSO and PW vehicles, potentially limiting vehicle and staff idle time and improving efficiency. Additionally, Fleet reported they have recently been given the responsibility and authority to provide maintenance and repair of Health and Human Services' (HHS) vehicles, as well.*

Recommendations:

- 19. The Fleet Services Director should ensure preventive maintenance schedules/reports from RTA for the PCSO and PW vehicles are reviewed and evaluated regularly, to identify past due tasks and ensure these County vehicles are consistently maintained in good working condition.***
- 20. The Fleet Services Director should establish procedures to ensure only relevant, useful task codes are established in RTA, and the established codes are used consistently to record all work completed.***
- 21. The Fleet Services Director should ensure only labor costs directly related to vehicles used in highway construction and improvements are paid from HURF funding.***

22. The Fleet Services Director should ensure all fleet services expenses, including labor, are properly allocated to the appropriate user departments.

Maintenance – All Other County Vehicles:

Currently, Fleet Services does not have the resources, responsibility or authority to perform routine maintenance or repairs on County vehicles, other than those assigned to PCSO, PW and HHS. All other departments are responsible for ensuring vehicles assigned to them are maintained in good working condition, as well as maintaining accurate and complete records of all preventive maintenance and repairs performed. Each department is responsible for ensuring their budget includes adequate funds for these services, which are performed by various outside vendors.

Some departments or employees were not able to provide a record or log of maintenance performed on their assigned vehicles. Records, when provided, were often lists of invoices for maintenance or repairs performed. There are no inspection records or documentation to support any assertion that the vehicles are in good safe working condition.

The Pinal County Risk Manager noted concerns about the current condition of County vehicles. In particular, he is not assured that private passenger cars and trucks are receiving appropriate preventive maintenance. Lack of adequate preventive maintenance may lead to extraordinary tire, engine and breaking system wear, which could result in avoidable accidents. The Risk Manager noted it would be beneficial to establish a centralized fleet management program that includes preventive maintenance, vehicle repairs, and wear analysis. He also stated that efficiencies could be achieved with increased control over vehicle acquisition and disposal, as well as use of a vehicle pool and standardization of equipment. According to the Risk Manager, vehicles and mobile equipment would potentially be more dependable, and the useful life of such equipment would be extended.

It is important the County maintain adequate documentation of all repairs and maintenance of its vehicles, in the event of an accident causing harm to an employee or member of the public. It would be appropriate for Fleet Services to assume responsibility for centralized control, oversight and documentation of repairs and maintenance of *all* County vehicles.

As such, it will be imperative for the departments not currently serviced by Fleet to communicate and coordinate with Fleet Services, to ensure all maintenance and repairs are appropriately and completely performed and documented.

Because there is no written county policy, establishing specific guidelines or requiring regular maintenance and prompt repairs of vehicles, many County vehicles not currently serviced by Fleet may be receiving inadequate or perhaps unnecessary repairs and preventive maintenance. A new county-wide vehicle policy or set of policies should include specific criteria and requirements for appropriate and adequate maintenance and repairs of vehicles, as well as required documentation.

Similar to operations in other counties, another option for ensuring all County vehicles are properly maintained is expanding the authority and responsibilities of the Fleet Services Department, to include repairs and maintenance of all County vehicles.

As an internal service fund, the user departments would be charged accordingly for all services provided by Fleet, creating the revenue stream necessary to fund the department. Current payments to outside vendors for vehicle repairs and maintenance would be redirected to provide funding for the Fleet Services Department. This approach would, of course, require additional staff and facilities to manage the increase in expected workload. A decision to move forward with such a plan would require buy-in from all departments and offices, as the costs for required new infrastructure and personnel would be funded equitably by all user departments and offices.

Prior to the conduct of a formal feasibility study and cost benefit analysis of such an expansion, it will be necessary to obtain an accurate current cost of vehicle maintenance and repairs County-wide. Due to inconsistent accounting or recording of vehicle expenses among the various County offices and departments, this cost is currently not known. Upon careful review and identification of those annual costs, the completion of a comprehensive study and cost analysis is advisable.

Alternatively, an approach commonly used in many local governments today is managed competition or outsourcing of the fleet management function. Any decision to approach such a fundamental change in County operations would require extensive research, study and analysis. Securing the services of a professional consultant with extensive expertise would be imperative, if this approach should be considered for future evaluation by management.

Recommendations:

23. *The County Manager should require a careful review and identification of total annual costs for vehicle repair and maintenance county-wide.*
24. *Upon careful review and identification of the County's annual cost to repair and maintain all County vehicles and equipment, the County Manager should conduct a comprehensive study and cost benefit analysis of alternative operating models for vehicle management, including:*
 - *Expansion of current Fleet Services to include all County vehicles and equipment – Establishment of an Internal Service Fund*
 - *Managed Competition or outsourcing fleet management*
 - *Continuation of current operating model*
25. *If the current operating model is continued, in which each department (other than PW and PCSO) is responsible for the repair and maintenance of its assigned vehicles, the County Manager should establish in policy the specific guidelines and requirements for adequate and timely vehicle maintenance, repairs and inspections, as well as requirements for complete and accurate documentation.*
26. *If the current operating model is continued, The County Manager should consider assigning responsibility to Fleet Services for centralized management, oversight and documentation of repairs and maintenance performed on all County vehicles.*

C. Vehicle Safety

Audit results show that drug and alcohol testing was not performed on all employees involved in vehicle accidents resulting in damage to a County owned or leased vehicle, as prescribed in County policy. Internal Audit selected a sample of fifteen drivers involved in accidents from 2006-2008, to review documentation of drug and alcohol testing. We found no documentation of drug and alcohol testing for eight (53%) of the employees included in the sample. The drug and alcohol testing policy states, *“Accidents to a standing or slow moving vehicle, where the County operator is clearly not at fault,”* is the exception to mandatory testing after an accident occurs.

Clearly upon review of County policy and the accident descriptions, many of these employees should have been subjected to drug and alcohol testing.

Risk Management noted concerns about the legality of current policy requirements for drug and alcohol testing and stated they plan to review the requirements, to ensure compliance with all applicable laws.

Further, Fleet Services reported concerns that not all accidents have been properly reported. As a result, they established a procedure requiring all requests for repairs of damaged vehicles be submitted with an accident report, prior to commencement of repair work. This requirement should be mandatory and included in County policy.

It was noted the current vehicle and equipment operation policy (6.80) does not specifically prohibit driving a county vehicle on personal or county business after consuming any amount of alcoholic beverages. It is advisable to include this specific prohibition in the current vehicle and equipment operation policy and/or include in a new County-wide vehicle policy or policies.

Recommendations:

- 27. The Risk Manager should review and ensure County policy, regarding requirement for drug and alcohol testing following vehicle accidents, is in compliance with all federal, state and local laws.*
- 28. If current policy, regarding drug and alcohol testing related to vehicle accidents, is not in compliance with all federal, state and local laws, the Risk Manager should revise policy as necessary to achieve compliance.*
- 29. If current policy, regarding drug and alcohol testing related to vehicle accidents, is determined to be in compliance with all federal, state and local laws, the Risk Manager should document and report to his supervisor all instances in which proper drug and alcohol testing, as prescribed by County policy, is not ordered or completed.*
- 30. The County Manager should ensure the policy is enforced and establish specific consequences for management non-compliance, such as including in performance evaluation.*
- 31. The County Manager should consider including in County policy Fleet's current requirement of receipt of an accident report, prior to making vehicle collision repairs.*
- 32. The County Manager should ensure County policy specifically prohibits driving a County vehicle for any reason after consuming any amount of alcohol or drugs that may impair one's ability to safely operate a vehicle.*

D. Fuel Card Use

The County can reduce the number of fuel cards currently issued to employees. In a memo to County management dated May 19, 2008, the Pinal County Budget Director indicated that approximately 161 out of 617 active cards had no activity during 2007. Internal Audit conducted a similar review on November 14, 2008, and identified 233 active fuel cards having no activity in the previous 120 days. Fuel cards should be issued only to employees assigned a County vehicle for regular and frequent business use. Excess cards increase the

risk of avoidable theft or misuse. Fuel cards that have not been utilized in the previous six months should be canceled and retrieved from the employees.

Fleet Services monitors fuel purchases and odometer readings, using the Voyager Fleet Commander Online System (Voyager), which is an analysis and reporting tool available via the internet. As such, Fleet is able to identify unusual or inconsistent fuel consumption and/or mileage that may indicate unauthorized or inappropriate use of County vehicles or fuel cards.

Internal Audit selected a sample of 30 vehicles in the Voyager system for testing. For a three month period, fuel purchases for each vehicle were compared with odometer readings entered by drivers at the pump, to evaluate reasonableness of fuel purchases. For the vehicles sampled, no evidence was found indicating fraud, theft or misappropriation of resources.

Fleet staff reviews the Voyager system frequently for any evidence of fraud or misuse of fuel cards. For each transaction, the system documents the location, time and type of fuel purchased, along with the vehicle's odometer reading, entered by the employee at the time of purchase. Fleet noted the frequency and extent of their monitoring activities may vary, depending on time and resources available. This responsibility is not specifically assigned to any regular full-time or part-time employee, but is currently shared by a Fleet manager and part-time temporary staff member, as time allows. Fleet reported they have requested additional permanent staff, to ensure sufficient and ongoing review of this data; however, due to limited resources, certain budget requests have not been approved.

Adequate monitoring is needed, to increase the probability that theft of County resources will be identified timely, limiting potential future losses. For example, during a recent review of Voyager activity, Fleet identified fraud and misuse of a County vehicle, which resulted in termination of an employee. Provision of adequate resources to accomplish regular monitoring is important, and should be considered when planning for future allocation of limited resources.

Additionally, it was noted during our audit that certain departments, including Public Works and PCSO, have initiated the practice of installing GPS tracking devices on vehicles, when there is a suspicion of misuse or theft. Recently, three County employees were terminated, as a result of this new practice. As future equipment costs and County resources allow, this practice should be expanded, for the purpose of deterring vehicle misuse and identifying employee theft and fraud in a timely manner.

Recommendations:

- 33. The Fleet Services Director should ensure that an annual evaluation of fuel card usage is completed, and that cards remaining inactive for six months or more are promptly canceled and retrieved from the employees.*
- 34. The County Manager and/or Fleet Services Director should ensure adequate resources are allocated to the active monitoring of the Voyager system, to ensure timely identification of theft or fraud, and to ensure appropriate and allowable use of County fuel cards.*
- 35. The County Manager and/or the Fleet Services Director should consider further expansion of the use of GPS tracking devices, as future equipment costs and County resources allow, for purposes of deterring vehicle misuse and identifying employee theft and fraud in a timely manner.*

**Audit of Fleet Management
Management's Response and Action Plan**

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
<p>1. The County Manager should establish a comprehensive vehicle policy or set of policies providing guidelines, requirements and criteria for vehicle purchase, allocation, utilization and retirement.</p>	<p>Yes</p>	<p>Fleet Services is developing a comprehensive vehicle policy that will include requirements, criteria for vehicle purchase, allocation, utilization and retirement.</p>	<p>5/27/09</p>	<p>Fleet Services Director</p>
<p>2. The Fleet Services Director should establish, administer, and maintain vehicle pool(s), which will allow employees to "check out" a vehicle, as needed, for conducting authorized County-related business.</p>	<p>Yes</p>	<p>Fleet Services currently has 15 vehicles dedicated to a motor pool and is developing policies and procedures for proper use.</p>	<p>2/27/09</p>	<p>Fleet Services Director</p>

**Audit of Fleet Management
Management's Response and Action Plan**

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
3. The County Manager should ensure provision of adequate resources to administer the vehicle pool(s), including adequate parking space in key locations, as well as personnel needed to manage and document vehicle use and provide vehicle delivery and pickup.	Yes	Fleet Services will administer the Motor pool and will ensure, through County Management, that adequate resources are provided. Proper documentation will be developed to ensure accurate record keeping. The RTA computer system has these capabilities within the motor pool module, when fully implemented.	05/27/09	Fleet Services Director
4. The Fleet Services Director should ensure low mileage or underutilized vehicles and heavy equipment (as defined by new established policy guidelines) are reallocated, assigned to a vehicle pool or auctioned, to conserve resources and ensure maximum utilization of County vehicles in operation.	Yes	Fleet Services has reviewed the vehicle usage of 25 departments and is finalizing the process. The process will be ongoing to ensure the new established guidelines are followed by the departments. Vehicle usage reports will be used to monitor and ensure maximum utilization of County Vehicles. Underutilized vehicles and equipment will be considered for auction or used in a motor pool.	09/01/2010	Fleet Services Director
5. The County Manager should establish specific, restrictive criteria for justifying, approving and documenting need and assignment of take-home vehicles in a new comprehensive vehicle policy or set of policies.	Yes	County Manager is in the process of finalizing this policy for Board of Supervisors approval.	02/27/09	Fleet Services Director
6. The County Manager should establish a requirement that all County offices and departments, as applicable, create and implement emergency on-call schedules.	Yes	This is part of the Take Home Vehicle Policy.	02/27/09	ACM, Department Directors & Elected Officials.

**Audit of Fleet Management
Management's Response and Action Plan**

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
7. The County Manager should ensure departments limit assignment of emergency take-home vehicles to only those employees currently on-call and required to respond to emergencies outside regular work hours.	Yes	This is part of the Take Home Vehicle Policy.	02/27/09	ACM, Department Directors & Elected Officials.
8. The County Manager should require departments to limit on-call emergency assignments, when possible, to employees living within close proximity to County facilities.	Yes	When applicable, Pinal County will assign employees closest to the area where on-call emergencies need to be responded.	02/27/09	ACM, Department Directors & Elected Officials.
9. The County Manager should establish a County-wide requirement that each employee assigned a take-home vehicle maintain a log of all after hours use and mileage.	Yes	This is part of the Take Home Vehicle Policy.	02/27/09	ACM, Department Directors & Elected Officials.
10. The County Manager should require that all offices and departments review employees' after hours logs at least semi-annually and perform a re-evaluation of take-home vehicle needs.	Yes	Included in Take Home Vehicle Policy.	02/27/09	ACM, Department Directors & Elected Officials.

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Management's Response and Action Plan**

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
11. The County Manager should require departments and offices to ensure all employees utilizing take-home vehicles are properly authorized and accounted for, to ensure the value of each employee's personal use of a county vehicle is appropriately included in his/her taxable income, according to IRS rules and regulations.	Yes	Included in Take Home Vehicle Policy.	02/27/09	ACM, Department Directors & Elected Officials.
12. The County Manager should ensure that employees currently using County vehicles for undocumented and unauthorized daily commuting between the Florence and Casa Grande County complexes cease this practice immediately.	Yes	Included in Take Home Vehicle Policy.	02/27/09	ACM, Department Directors & Elected Officials.
13. The Finance Department should perform a prompt review of current methodology used to determine the value of each employee's personal use of a County vehicle. Revise methodology, as needed, to fully comply with IRS rules and regulations.	Yes	Once the vehicle policy has been approved by the Board of Supervisors and the total take home vehicles are known by individual, Human Resources will prepare, and Payroll will review for accuracy, the amount to be added to each employee's income for the "Take Home Vehicle" employee benefit.	3/31/09	Beth Knobloch – Human Resources and Todd Sayer - Finance
14. The County Manager should require that at least annually all County offices and departments provide Finance with a current inventory and justification of all take-home vehicle assignments.	Yes	This is part of the Take Home Vehicle Policy.	02/27/09	County Manager

**Audit of Fleet Management
Management's Response and Action Plan**

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
15. Upon adoption and implementation of the County's new comprehensive vehicle policy or policies, discontinue all current assignment of take-home vehicles that do not clearly and consistently meet established criteria. Reallocate the vehicles for other uses, including the County's vehicle pool(s)	Yes	This is part of the Take Home Vehicle Policy.	02/27/09	County Manager, Directors & Elected Officials
16. The County Manager and/or PCSO should consider conducting a review and analysis to determine the feasibility and potential cost benefit of retaining some PCSO vehicles in service for more than one shift and officer during a 24-hour period, as opposed to assigning one vehicle to one officer for only one shift daily.	Yes	County Management Staff will discuss this recommendation with the Sheriff's Office.	10/2009	County Manager
17. The County Manager should include in the new County-wide vehicle policy or policies specific guidelines and criteria for new vehicle purchases, such as allowable makes, models and trim lines. Variances from the specified guidelines should be approved by the County Manager and Board of Supervisors.	Yes	Criteria for new vehicle purchases, such as allowable makes, model, trim line, have been instituted in prior year. However, the criteria were not in a written policy or procedure. The Fleet Services Director will prepare a written policy regarding new vehicle purchases.	09/2009	Fleet Services Director
18. Until implementation of a new comprehensive vehicle policy and completion of a thorough review of current utilization, the County Manager should consider establishing a freeze on new vehicle purchases.	Yes	A freeze is in effect on new vehicle purchases until evaluation and implementation of the Vehicle Use Policy.	04/28/04	County Manager

**Audit of Fleet Management
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Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
19. The Fleet Services Director should ensure preventive maintenance schedules/reports from RTA for the PCSO and PW vehicles are reviewed and evaluated regularly, to identify past due tasks and ensure these County vehicles are consistently maintained in good working condition.	Yes	This will be part of the Preventive Maintenance Program being developed by Fleet Services. The RTA system will generate the reports necessary to maintain the fleet to its most efficient level.	05/28/09	Fleet Services Director
20. The Fleet Services Director should establish procedures to ensure only relevant, useful task codes are established in RTA, and the established codes are used consistently to record all work completed.	Yes	Fleet Services is developing appropriate cost codes pertaining to the work performed on vehicles and equipment. These codes are mission critical, as reports are produced for cost effective measurements.	06/2009	Fleet Services Director
21. The Fleet Services Director should ensure only labor costs directly related to vehicles used in highway construction and improvements are paid from HURF funding.	Yes	Fleet Services will monitor all expenses and labor charges to ensure they have been allocated to the proper user departments. This will be on going for cost effective measures.	03/2009	Fleet Services Director
22. The Fleet Services Director should ensure all fleet services expenses, including labor, are properly allocated to the appropriate user departments.	Yes	Fleet Services will charge all expenses to the appropriate department for work completed on vehicles.	03/2009	Fleet Services Director

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23. The County Manager should require a careful review and identification of total annual costs for vehicle repair and maintenance county-wide.	Yes	The County Manager has requested Fleet Services identify annual costs in determining future services provided by Fleet Services or contracts with outside vendors.	09/01/2010	Fleet Services Director
24. Upon careful review and identification of the County's annual cost to repair and maintain all County vehicles and equipment, the County Manager should conduct a comprehensive study and cost benefit analysis of alternative operating models for vehicle management, including: <ul style="list-style-type: none"> • Expansion of current Fleet Services to include all County vehicles and equipment – Establishment of an Internal Service Fund • Managed Competition or outsourcing fleet management • Continuation of current operating model 	Yes	Fleet Services and the Budget and Research Departments will conduct a manpower study to compare the ratio of equipment and vehicles to its existing manpower. The study will determine the cost of expanding services to more departments. Budget and Research will also use as part of their analysis two previous reports on Fleet Services.	09/01/2010	Fleet Services Director, Budget and Research Director
25. If the current operating model is continued, in which each department (other than PW and PCSO) is responsible for the repair and maintenance of its assigned vehicles, the County Manager should establish in policy the specific guidelines and requirements for adequate and timely vehicle maintenance, repairs and inspections, as well as requirements for complete and accurate documentation.	Yes	In order for this to be effective, Fleet Services is in the process of evaluating every vehicle countywide to determine the condition and servicing required. On completion of the evaluation, guidelines will need to be established that meet the manufacturer's specifications. The final step will be maintaining records of services performed and who performed the services.	03/30/09	Fleet Services Director

**Audit of Fleet Management
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Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
<p>26. If the current operating model is continued, the County Manager should consider assigning responsibility to Fleet Services for centralized management, oversight and documentation of repairs and maintenance performed on all County vehicles.</p>	<p>Yes</p>	<p>Assigning responsibility to Fleet Services should be taken into consideration, for such a plan to be successful. Although vehicle logs are not kept for all county vehicles at this time, Fleet's RTA system has the capability to log and track vehicle maintenance, all of which is required if the County transitions to this module. With the new RTA System, Fleet will be able to track expenses on all vehicles they maintain. These costs should be considered before moving forward with Fleet maintaining all County vehicles.</p>	<p>5/30/09</p>	<p>Fleet Services Director</p>

**Audit of Fleet Management
Management's Response and Action Plan**

Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
<p>27. The Risk Manager should review and ensure County policy, regarding requirement for drug and alcohol testing following vehicle accidents, is in compliance with all federal, state and local laws.</p>	<p>Yes</p>	<p>The Loss Control Manager, Arizona Counties Insurance Pool, has advised Risk Management that recent case law has indicated that it may not be appropriate to perform post-accident drug tests in accordance with Pinal County Policy 6.20. Accordingly, Risk Management advised County managers, directors and elected officials that post-accident drug and alcohol tests would be administered to employees involved in accidents:</p> <ol style="list-style-type: none"> 1. Involving human fatality; 2. Where the employee is cited by law enforcement and bodily injury is incurred by anyone involved requiring immediate medical treatment away from the scene of the accident; 3. Where the employee is cited by law enforcement and damage to any vehicle involved is such that it cannot be driven away from the accident scene. <p>Risk Management will collaborate with the Office of the County Attorney to appropriately amend policy 6.20.</p>	<p>July 1, 2009</p>	<p>Risk Manager</p>

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Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
28. If current policy, regarding drug and alcohol testing related to vehicle accidents, is not in compliance with all federal, state and local laws, the Risk Manager should revise policy as necessary to achieve compliance.	Yes	See above.	July 1, 2009	Risk Manager
29. If current policy, regarding drug and alcohol testing related to vehicle accidents, is determined to be in compliance with all federal, state and local laws, the Risk Manager should document and report to his supervisor all instances in which proper drug and alcohol testing, as prescribed by County policy, is not ordered or completed.	Yes	See above.	July 1, 2009	Risk Manager
30. The County Manager should ensure the policy is enforced and establish specific consequences for management non-compliance, such as including in performance evaluation.	Yes	In place.	July 1, 2009	Risk Manager

**Audit of Fleet Management
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Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
31. The County Manager should consider including in County policy Fleet's current requirement of receipt of an accident report, prior to making vehicle collision repairs.	Yes	Fleet's current practice is that every accident and damage to a vehicle or equipment will have an accident report filed with Risk Management and Fleet Services, before any repairs are performed or parts ordered. This should apply to all departments' vehicles and equipment, including those not currently maintained by Fleet. At this time, Fleet is only responsible for coordinating the repairs on PCSO and Public Works vehicles and equipment.	July 1, 2009	Fleet Services Director
32. The County Manager should ensure County policy specifically prohibits driving a County vehicle for any reason after consuming any amount of alcohol or drugs that may impair one's ability to drive.	Yes	This will be incorporated into County Policy 6.80.	July 1, 2009	Risk Manager, Human Resources Director
33. The Fleet Services Director should ensure that an annual evaluation of fuel card usage is completed, and that cards remaining inactive for six months or more are promptly canceled and retrieved from the employees.	Yes	Fleet Services currently monitors fuel cards issued to County employees for all departments. This practice has been successful because of the watchful eye of Fleet Services. Fleet will initiate a plan to cancel cards not used within 180 days, which will involve the department heads and result in a definite reduction in cards.	02/27/09	Assistant County Manager, Administrative Services

**Audit of Fleet Management
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Audit Recommendation	Concur (Yes or No)	Management's Response and Action Plan	Target Date	Individual Responsible
34. The County Manager and/or Fleet Services Director should ensure adequate resources are allocated to the active monitoring of the Voyager system, to ensure timely identification of theft or fraud, and to ensure appropriate and allowable use of County fuel cards.	Yes	To ensure timely identification of theft and appropriate and allowable use of County fuel cards, as well as monitoring of the GPS system, a full-time position is required.	July 1, 2009	Fleet Services Director
35. The County Manager and/or the Fleet Services Director should consider further expansion of the use of GPS tracking devices, as future equipment costs and County resources allow, for purposes of deterring vehicle misuse and identifying employee theft and fraud in a timely manner.	Yes	Fleet Services will work with Risk Management and AZ Counties Insurance Pool to expand the use of the GPS devices.	July 1, 2009	Risk Manager