

Motor Pool Audit
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Clerk/Auditor

Objective:

Perform an analyst on the efficiency and effectiveness of the Motor Pool Division in the service of the vehicles owned and operated by Utah County Governments.

Summary:

Service logs were obtained from Motor Pool for the year ending December 31, 2018. These were analyzed for accuracy and completeness. The insurance paid for the vehicle fleet was also looked at to see if billings were the same from the vendor as recorded on the Motor Pool service logs. The month of December Vehicle Cost Auditor was used to help understand how the General Ledger amounts charged to Utah County Departments are figured. Findings are outlined below.

Finding #1

A vehicle was serviced in 2018 that shows that it was sold on November 30, 2016 on the Utah County's Fixed Asset system. The vehicle is as follows.

701594 2012 Dodge Charger assigned to Patrol Division. Charges on Motor Pool Service Log fuel charged of \$85.89, Overhead charge \$815.75, Labor \$1,631.50, Parts \$578.93 Total charge for service in 2018 \$3,112.07.

Finding #2

Disposed vehicles on the Fixed Asset System are still being billed for insurance by the Utah Local Governments Trust. The list of vehicles is below.

701362	2007 Chevrolet Trailblazer	Attorney Investigations	\$348.02	Sold 9/14/2017
701359	2007 Chevrolet Trailblazer	Comm Develop Bldg Inspect	\$348.02	Sold 8/16/2017
701392	2008 Chevrolet Trailblazer	Sheriff Administration	\$ -	Sold 6/13/2018
701194	2004 Dodge 2500	Sheriff Patrol	\$348.02	Sold 8/16/2017

701375	2007 Ford Expedition	Sheriff Patrol	\$348.02	Sold 1/21/2017
701484	2010 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 6/16/2017
701491	2010 Dodge RAM 1500	Sheriff Patrol	\$348.02	Sold 8/16/2017
701550	2011 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 8/16/2017
701552	2011 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 8/16/2017
701583	2012 Dodge RAM 2500	Sheriff Patrol	\$348.02	Sold 11/21/2017
701588	2012 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 11/21/2017
701590	2012 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 8/16/2017
701594	2012 Dodge Charger	Sheriff Patrol	\$348.02	Sold 11/30/2016
701684	2013 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 11/21/2017
701685	2013 Chevrolet Tahoe	Sheriff Patrol	\$348.02	Sold 9/14/2017 Wrecked
701750	2014 Harley Davidson	Sheriff Patrol	\$348.02	9/20/2018 Wrecked
701814	2015 Chevrolet Tahoe	Sheriff Patrol	\$348.02	10/25/2018 Wrecked
701947	2017 Chevrolet Tahoe	Sheriff Patrol	\$348.02	8/22/2018 Wrecked
701955	2017 Chevrolet Tahoe	Sheriff Patrol	\$348.02	2/15/2018
701224	2005 Chevrolet Astro Van	Sheriff Investigations	\$348.02	Sold 6/13/2018
701416	2008 Chevrolet Trailblazer	Sheriff Investigations	\$348.02	Sold 8/16/2017
701445	2008 Chevrolet Trailblazer	Sheriff Investigations	\$348.02	Sold 9/14/2017 Wrecked
701472	2010 Chevrolet Tahoe	Sheriff Investigations	\$348.02	12/8/2015
701495	2010 Ford Explorer	Sheriff Investigations	\$348.02	Sold 8/16/2017
701496	2010 Ford Explorer	Sheriff Investigations	\$348.02	Sold 8/16/2017
701383	2007 Chevrolet Impala	Sheriff Judicial	\$348.02	Sold 11/21/2017
701470	2010 Chevrolet Tahoe	Sheriff Judicial	\$348.02	Sold 6/13/2018
701555	2011 Ford Explorer	Sheriff Judicial	\$348.02	Sold 9/14/2007
701564	2011 Dodge Charger	Sheriff Judicial	\$348.02	Sold 8/16/2017

15846	1998 Metalcraft Boat Trailer	Emergency Management	\$88.45	Sold 5/11/2016
701823	1993 AM Gen Humvee	Sheriff Wildland Fire	\$212.46	Traded 12/7/2016
701825	1994 AM Gen Humvee	Sheriff Wildland Fire	\$212.46	Traded 12/7/2016
701492	2010 Dodge RAM 1500	Jail Industries	\$348.02	Sold 8/16/2017
701567	2011 Ford Econoline	Jail Industries	\$348.02	Sold 8/16/2017
701277	2005 Ford 12 Pass Van	Jail Support	\$348.02	Sold 8/16/2017
701363	2007 Chevrolet Impala	Jail Support	\$348.02	Sold 9/14/2017
701361	2007 Chevrolet Trailblazer	Jail Programs	\$348.02	Sold 4/30/2016
701836	2016 Chevrolet Impala	Jail Programs	\$348.02	Scrapped 11/29/2016
701585	2012 Dodge RAM 2500	Sheriff Animal Enforcement	\$348.02	Sold 8/16/2017
701347	2007 Chev Silverado 1500	Mosquito Abatement	\$348.02	Sold 11/21/2017
701348	2007 Chev Silverado 1500	Mosquito Abatement	\$348.02	Sold 6/12/2018
701349	2007 Chev Silverado 1500	Mosquito Abatement	\$348.02	Sold 11/21/2017
701301	2006 Chev Silverado 2500	Surveyor	\$348.02	Sold 8/16/2017
701324	2006 Chev Silverado 2500	Surveyor	\$348.02	Sold 8/16/2017
701343	2007 Ford Taurus	Substance Abuse	\$348.02	Sold 8/16/2017
701056	1999 Chevrolet Tahoe	Health Emissions	\$212.46	Sold 8/16/2017
701352	2007 Chev Silverado 3500	Public Works B Roads	\$348.02	Sold 8/16/2017
701406	2007 Williamson Pup Trailer	Public Works B Roads	\$88.45	Sold 12/18/2017
701407	2008 Williamson Pup Trailer	Public Works B Roads	\$88.45	Sold 12/18/2017
701408	2008 Williamson Pup Trailer	Public Works B Roads	\$88.45	Sold 12/18/2017
701736	2014 Chev Silverado 1500	Public Works B Roads	\$348.02	Wrecked 2/15/2018
700897	1996 Savannah Flatbed	Public Works Parks	\$88.45	Sold 6/18/2017
701133	2002 Chevrolet Malibu	Motor Pool	\$348.02	Sold 6/25/2018

701232	2005 Chev Silverado 1500	Motor Pool	\$348.02	Sold 8/16/2017
701377	2007 Chev Cargo Van	Building Maintenance	\$348.02	Sold 11/21/2017
701346	2007 Dodge 3500 1-Ton	Telecommunications	\$348.02	Sold 11/21/2017
701261	2005 Ford Expedition	Radio	\$348.02	Sold 11/21/2017

Finding #3

A vehicle sold January 13, 2017 was still billed by Utah Local Governments Trust for insurance. A partial credit was received on P.O. 2018-11098. Still paid \$201.18 for insurance in 2018.

701362	2007 Chevrolet Trailblazer	Attorney Investigations	\$348.02	Sold 9/14/2017
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Finding #4

Vehicles in use that were not billed in 2018 by Utah Local Governments Trust. Was there coverage for these vehicles in 2018?

701995	2018 Ford Explorer PPV	Sheriff Patrol	\$348.02	18-Jan-18	Insurance not billed
701996	2018 Ford Explorer PPV	Sheriff Patrol	\$348.02	8-Jan-18	Insurance not billed
701997	2018 Ford Explorer PPV	Sheriff Patrol	\$348.02	8-Jan-18	Insurance not billed
701998	2018 Ford Explorer PPV	Sheriff Patrol	\$348.02	8-Jan-18	Insurance not billed
701999	2018 Ford Explorer PPV	Sheriff Patrol	\$348.02	8-Jan-18	Insurance not billed
702000	2018 Ford Explorer PPV	Sheriff Patrol	\$348.02	9-Jan-18	Insurance not billed

Finding #5

Vehicles and other equipment were billed different amount on the Utah Local Government Trust invoice for 2018, than was billed to departments as recorded in the Motor Pool Service Log.

701959	2017 Weiler Paver	Roads	\$1,291.14	\$266.00	\$1,025.14
701993	2017 Trail King Trailer	Roads	\$88.45	\$150.00	(\$61.55)
701853	2016 Look Trailer	Patrol	\$88.45	\$14.07	\$74.38
701856	2016 Big Bubba Trailer	Mosquito Abatement	\$-	\$88.45	(\$88.45)

701757	2015 Ford F250	Admin Support	\$348.02	\$315.00	\$33.02
701751	2015 Ford F150	Roads	\$348.02	\$311.00	\$37.02
701752	2015 Ford F350 Dump	Build Maint	\$348.02	\$332.00	\$16.02
701754	2015 Trail King Trailer	Roads	\$88.45	\$89.00	(\$0.55)
701756	2015 Trail King Trailer	Roads	\$88.45	\$85.77	\$2.68
701803	2015 Ford F150	Build Maint	\$1,291.14	\$348.02	\$943.12
701718	2014 Ford Goshen	Jail Support	\$518.19	\$342.00	\$176.19
701719	2014 International Fire	Wildland Fire	\$1,291.14	\$627.00	\$664.14
701727	2014 BAE Systems Truck	Patrol	\$1,291.14	\$1,055.00	\$236.14
701740	2014 Dodge RAM 1500	Patrol	\$348.02	\$310.00	\$38.02
701731	2014 Jeep Wrangler	Structure Fire Dist #7	\$348.02	\$312.00	\$36.02
701732	2014 Chev Equinox	Attorney	\$348.02	\$312.00	\$36.02
701753	2014 Entrye Emulsion Trailer	Roads	\$88.45	\$357.00	(\$268.55)
701739	2014 Dodge RAM 1500	Patrol	\$348.02	\$310.00	\$38.02
701755	2014 Ford Expedition	Extension	\$348.02	\$316.00	\$32.02
701749	2014 Harley Davidson	Patrol	\$348.02	\$306.00	\$42.02
701775	2014 Boat Trailer Coastline	Emergency Maint	\$88.45	\$8.00	\$80.45
701592	2013 Ford Explorer	Patrol	\$348.02	\$313.00	\$35.02
701602	2013 Ford Explorer	Jail Support	\$348.02	\$312.00	\$36.02
701604	2013 Ford Explorer	Judicial	\$348.02	\$310.00	\$38.02
701605	2013 Ford Explorer	Judicial	\$348.02	\$310.00	\$38.02
701606	2013 Ford Explorer	Judicial	\$348.02	\$310.00	\$38.02
701617	2013 Freightliner Patchtruck	Roads	\$1,291.14	\$435.00	\$856.14
701601	2013 Chev Equinox	Admin Support	\$348.02	\$311.00	\$37.02

701600	2013 Chev Equinox	Admin Support	\$348.02	\$311.00	\$37.02
701667	2013 Chev Silverado 1500	Build Maint	\$348.02	\$307.00	\$41.02
701666	2013 Chev Silverado 3500	Motor Pool	\$348.02	\$315.00	\$33.02
701665	2013 Ford F350	Roads	\$348.02	\$313.00	\$35.02
701663	2013 Chev Equinox	Jail Support	\$348.02	\$311.00	\$37.02
701662	2013 Chev Equinox	Special Force Unit	\$348.02	\$311.00	\$37.02
701661	2013 Ford Taurus	Judicial	\$348.02	\$311.00	\$37.02
701659	2013 Chev 2500	Surveyor	\$348.02	\$311.00	\$37.02
701656	2013 Chev Impala	Jail Programs	\$348.02	\$304.00	\$44.02
704658	2013 Chev 1500	Build Maint	\$348.02	\$304.00	\$44.02
701654	2013 Chev 2500	Jail Industries	\$348.02	\$313.00	\$35.02
701670	2013 Chev 12 Passenger Van	Judicial	\$348.02	\$310.00	\$38.02
701671	2013 Chev 15 Passenger Van	Jail Support	\$348.02	\$314.00	\$34.02
701672	2013 Chev 15 Passenger Van	Jail Support	\$348.02	\$314.00	\$34.02
701675	2013 Big Bubba Trailer	Build Maint	\$88.45	\$305.00	(\$216.55)
701677	2013 Ford Taurus	Judicial	\$348.02	\$311.00	\$37.02
701678	2013 Ford Expedition	Jail Support	\$348.02	\$312.00	\$36.02
701688	2013 Dodge Bighorn	Wildland Fire	\$348.02	\$320.00	\$28.02
701683	2013 Chevrolet Silverado	Patrol	\$348.02	\$320.00	\$28.02
701682	2013 Chev Tahoe	Patrol	\$348.02	\$320.00	\$28.02
701673	2013 Goshen 25 Pass Van	Jail Industries	\$518.19	\$341.00	\$177.19
701687	2013 Chev Tahoe	Jail Industries	\$348.02	\$320.00	\$28.02
701668	2013 Ford 350 Cargo Van	Building Maint	\$348.02	\$312.00	\$36.02
701695	2013 Williamson-Ocean Trailer	Building Maint	\$88.45	\$295.00	(\$206.55)

701700	2013 International Fire Truck	Wildland Fire	\$1,291.14	\$676.80	\$614.34
701705	2013 Voyager Jet Ski Trailer	Emergency Maint	\$88.45	\$286.00	(\$197.55)
701713	2013 Dodge Ram 2500	Investigations	\$348.02	\$318.00	\$30.02
701717	2013 TESCO Pup Dump	Roads	\$348.02	\$327.00	\$21.02
701716	2013 Pelsue Fiberlite Trailer	Telephone	\$88.45	\$320.00	(\$231.55)
701603	2013 Ford Explorer	Judicial	\$348.02	\$316.00	\$32.02
701629	2013 Ford Explorer	Patrol	\$348.02	\$316.00	\$32.02
701698	2013 Entyre Truck	Roads	\$518.19	\$65.10	\$453.09
701723	2013 Landa/William Trailer	Parks	\$-	\$295.00	(\$295.00)
701607	2012 Jeep Wrangler	Community Develop	\$348.02	\$310.00	\$38.02
701608	2012 Chev Impala	Jail Programs	\$348.02	\$305.00	\$43.02
701574	2012 Ford F350	Outside Projects	\$348.02	\$311.00	\$37.02
701579	2012 Mack Water Tank Truck	Roads	\$1,291.14	\$408.00	\$883.14
701615	2012 Dodge RAM 2500	Emergency Maint	\$348.02	\$327.00	\$21.02
701614	2012 Chev Silverado 3500	Investigations	\$348.02	\$318.00	\$30.02
701598	2012 Chev Silverado 2500	Parks	\$348.02	\$314.00	\$34.02
701594	2012 Dodge Charger	Patrol	\$348.02	\$310.00	\$38.02
701578	2012 Ford Explorer	Investigations	\$348.02	\$314.00	\$34.02
701599	2012 Dodge RAM 2500	Admin Support	\$348.02	\$315.00	\$33.02
15836	2012 Look Trailer	Jail Programs	\$88.45	\$288.00	(\$199.55)
701619	2012 Ford F250	Parks	\$348.02	\$312.00	\$36.02
701610	2012 Ford Goshen F450	Jail Industries	\$498.19	\$340.00	\$158.19
701640	2012 Bently Snocat Trailer	Radio	\$80.45	\$298.00	(\$217.55)
701636	2012 Snake River Trailer	Public Works Admin	\$88.45	\$292.00	(\$203.55)

701720	2012 Chev Impala	Jail Support	\$348.02	\$306.00	\$42.02
701609	2012 Freightliner Truck	Roads	\$1,291.14	\$481.00	\$810.14
701612	2012 Chev Silverado	Utah Valley Conv Center	\$348.02	\$319.00	\$29.02
701584	2012 Dodge RAM 2500	Patrol	\$348.02	\$315.00	\$33.02
701571	2011 Ford F350	Building Maint	\$348.02	\$318.00	\$30.02
701513	2011 Ford 15 Passenger Van	Jail Support	\$348.02	\$250.00	\$98.02
701558	2011 Ford Explorer	Special Victims Unit	\$348.02	\$314.00	\$34.02
701559	2011 Ford Explorer	Special Victims Unit	\$348.02	\$314.00	\$34.02
701557	2011 Ford F150	Investigations	\$348.02	\$315.00	\$33.02
701568	2011 Chev Silverado	Outside Projects	\$348.02	\$305.00	\$43.02
701512	2011 Ford F350	Substance Abuse	\$348.02	\$209.00	\$139.02
701519	2011 Ford F350	Building Maint	\$348.02	\$309.00	\$39.02
701554	2011 Ford Explorer	Investigations	\$348.02	\$300.00	\$48.02
701560	2011 Ford Explorer	Special Victims Unit	\$348.02	\$314.00	\$34.02
701535	2011 Ford Ecoline	Foster Grandparents	\$348.02	\$311.00	\$37.02
701556	2011 Chev Tahoe	Sheriff Admin	\$348.02	\$350.00	(\$1.98)
701572	2011 Ford Expedition	Public Works Admin	\$348.02	\$317.00	\$31.02
701548	2011 Chev Tahoe	Patrol	\$348.02	\$300.00	\$48.02
17313	2011 Haulmark Trailer	Community Health	\$88.45	\$285.00	(\$196.55)
17312	2011 Haulmark Trailer	Community Health	\$88.45	\$285.00	(\$196.55)
701521	2011 Big Bubba Trailer	Mosquito Abatement	\$88.45	\$50.00	\$38.45
701520	2011 Big Bubba Trailer	Mosquito Abatement	\$88.45	\$50.00	\$38.45
701528	2011 Stocker Trailer	Animal Control	\$88.45	\$292.00	(\$203.55)
701481	2010 Dodge RAM 2500	Emergency Maint	\$348.02	\$324.00	\$24.02

701480	2010 Dodge RAM 2500	Environmental Health	\$348.02	\$324.00	\$24.02
701462	2010 Mack Dump Truck	Roads	\$518.19	\$500.00	\$18.19
701511	2010 Ford F150	Engineering	\$348.02	\$305.00	\$43.02
701503	2010 Dodge RAM 2500	Telephone	\$348.02	\$400.00	(\$51.98)
701504	2010 Ford Ranger	Mosquito Abatement	\$348.02	\$150.00	\$198.02
701505	2010 Ford Ranger	Mosquito Abatement	\$348.02	\$150.00	\$198.02
701500	2010 Dodge RAM 2500	Surveyor	\$348.02	\$310.00	\$38.02
701499	2010 Chev Impala	Jail Support	\$348.02	\$304.00	\$44.02
701488	2010 Chev Tahoe	Patrol	\$348.02	\$300.00	\$48.02
701494	2010 Chev Silverado 1500	Building Maint	\$348.02	\$304.00	\$44.02
701514	2010 Ford F150	Mosquito Abatement	\$348.02	\$200.00	\$148.02
701515	2010 Ford F150	Mosquito Abatement	\$348.02	\$200.00	\$148.02
701506	2010 Big Tex Trailer	Weeds Control	\$88.45	\$288.00	(\$199.55)
701474	2010 Mirage Enterprises	Emergency Maint	\$88.45	\$300.00	(\$211.55)
701450	2009 Mack Truck	Emergency Maint	\$1,291.14	\$633.00	\$658.14
701455	2009 Ford Ranger	Mosquito Abatement	\$348.02	\$250.00	\$98.02
701454	2009 Ford Ranger	Mosquito Abatement	\$348.02	\$250.00	\$98.02
701468	2009 Chev Trailblazer	Structure Fire Dist #7	\$348.02	\$207.00	\$141.02
701456	2009 Ford F150	Mosquito Abatement	\$348.02	\$300.00	\$48.02
701438	2009 Mack Dump Truck	Roads	\$518.19	\$500.00	\$18.19
701465	2009 Williamson Ocean Trailer	Roads	\$-	\$300.00	(\$300.00)
701460	2009 Big Tex Trailer	Parks	\$88.45	\$50.00	\$38.45
701448	2009 Pace Trailer	Health Admin	\$88.45	\$290.00	(\$201.55)
701461	2009 Big Bubba Trailer	Patrol	\$88.45	\$50.00	\$38.45

701463	2009 TWANKO Trailer	Wildland Fire	\$88.45	\$353.00	(\$264.55)
701458	2008 Ford Econoline F350	Patrol	\$1,291.14	\$300.00	\$991.14
701411	2008 Chev Silverado 1500	Building Maint	\$348.02	\$304.00	\$44.02
701415	2008 Chev Express	Substance Abuse	\$348.02	\$309.00	\$39.02
701412	2008 Chev Colorado	Engineering	\$348.02	\$300.00	\$48.02
701432	2008 Chev Impala	Jail Booking	\$348.02	\$304.00	\$44.02
701435	2008 Ford Expedition	Radio	\$348.02	\$300.00	\$48.02
701441	2008 Tatra Ultra	Wildland Fire	\$1,291.14	\$721.00	\$570.14
701425	2008 Ford F150	Mosquito Abatement	\$348.02	\$300.00	\$48.02
701426	2008 Ford F150	Mosquito Abatement	\$348.02	\$300.00	\$48.02
701395	2008 International 7400	Patrol	\$518.19	\$700.00	(\$181.81)
701396	2008 Ford Ranger	Mosquito Abatement	\$348.02	\$300.00	\$48.02
15840	2008 Pace American Trailer	Emergency Maint	\$88.45	\$3.00	\$85.45
15829	2008 Big Tex Trailer	Admin Support	\$-	\$288.00	(\$288.00)
11817	2008 Big Bubba Trailer	Wildland Fire	\$-	\$287.00	(\$287.00)
701413	2008 Chev Colorado	Engineering	\$348.02	\$304.00	\$44.02
701358	2007 Mack Dump Truck	Roads	\$518.19	\$500.00	\$18.19
701329	2007 Mack Dump Truck	Roads	\$518.19	\$500.00	\$18.19
701331	2007 Ford F650	Emergency Maint	\$518.19	\$344.00	\$174.19
701386	2007 Chev Suburban	Wildland Fire	\$348.02	\$324.00	\$24.02
701393	2007 Chev Trailblazer	Sheriff Admin	\$348.02	\$300.00	\$48.02
701387	2007 Chev Suburban	Wildland Fire	\$348.02	\$324.00	\$24.02
701366	2007 Chev Silverado 3500	Wildland Fire	\$348.02	\$316.00	\$32.02
701350	2007 Chev 1500	Environment Health	\$348.02	\$300.00	\$48.02

701394	2007 Chev Trailblazer	Sheriff Admin	\$348.02	\$300.00	\$48.02
701379	2007 Chev Silverado 1500	Roads	\$348.02	\$300.00	\$48.02
15178	2007 Diablo ATV Trailer	Emergency Maint	\$88.45	\$288.00	(\$199.55)
15607	2007 Voyager Jet Ski Trailer	Emergency Maint	\$88.45	\$287.00	(\$198.55)
701405	2007 Interstate Trailer	Roads	\$88.45	\$100.00	(\$11.55)
15609	2007 Big Bubba Trailer	Jail Programs	\$88.45	\$287.00	(\$198.55)
701354	2007 MackTruck	Roads	\$518.19	\$400.00	\$118.19
701325	2006 Ford F350	Wildland Fire	\$348.02	\$320.00	\$28.02
701298	2006 Chev Malibu	Engineering	\$348.02	\$300.00	\$48.02
701296	2006 Chev Express	Jail Support	\$348.02	\$300.00	\$48.02
701320	2006 Chev Silverado	Wildland Fire	\$348.02	\$311.00	\$37.02
701282	2006 Entyre Trailer	Roads	\$88.45	\$200.00	(\$111.55)
15605	2006 Big Bubba Trailer	Wildland Fire	\$88.45	\$288.00	(\$199.55)
11813	206 Haulmark Enclosed Trailer	Admin Support	\$-	\$290.00	(\$290.00)
701319	2006 Chev Silverado	Wildland Fire	\$348.02	\$311.00	\$37.02
701631	2006 Haulmark Cargo Trailer	Patrol	\$88.45	\$-	\$88.45
701800	2006 Military Trailer	Emergency Maint	\$-	\$2.00	(\$2.00)
701264	2005 Ford Excursion	Wildland Fire	\$348.02	\$318.00	\$30.02
701265	2005 Ford Excursion	Wildland Fire	\$348.02	\$318.00	\$30.02
701236	2005 Chev Silverado 1500	Building Maint	\$348.02	\$300.00	\$48.02
701453	2005 Kenworth Truck	Wildland Fire	\$518.19	\$355.00	\$163.19
701576	2004 Chrysler Town & Country	Emission	\$348.02	\$295.00	\$53.02
701207	2004 Ford 15 Passenger Van	Building Maint	\$348.02	\$300.00	\$48.02
701211	2004 Ford Pickup CrewCab	Wildland Fire	\$348.02	\$309.00	\$39.02

701216	2004 Dodge Quad 2500	Emergency Maint	\$348.02	\$315.00	\$33.02
14294	2004 Western Rec Trailer	Emergency Maint	\$88.45	\$287.00	(\$198.55)
15836	2004 Western Rec Trailer	Emergency Maint	\$88.45	\$20.00	\$68.45
701168	2003 Dodge Durango	Patrol	\$348.02	\$300.00	\$48.02
701341	2003 International Water Truck	Parks	\$348.02	\$300.00	\$48.02
701170	2003 Ford F450 Super Duty	Telephone	\$518.19	\$338.00	\$180.19
13338	2003 Pace Trailer	Emergency Maint	\$88.45	\$288.00	(\$199.55)
701130	2002 International Fire Truck	Wildland Fire	\$518.19	\$364.00	\$154.19
701090	2001 International 4800 Truck	Wildland Fire	\$444.16	\$400.00	\$44.16
701091	2001 International 4800 Truck	Wildland Fire	\$444.16	\$400.00	\$44.16
701497	2001 Yacht Club Trailer	Emergency Maint	\$88.45	\$288.00	(\$199.55)
15610	2001 Pace American Trailer	Radio	\$88.45	\$25.00	\$63.45
701646	2001 Haulmark Trailer	Roads	\$-	\$287.00	(\$287.00)
701077	2000 Ford 450 Pickup	Wildland Fire	\$444.16	\$314.00	\$130.16
701080	2000 Jamie Flatbed Trailer	Parks	\$88.45	\$100.00	(\$11.55)
13063	2000 Decontamination Trailer	Wildland Fire	\$88.45	\$-	\$88.45
701712	2000 Chev Tahoe	Environmental Health	\$212.46	\$290.00	(\$77.54)
701084	2000 Polar Asphalt Pup Trailer	Roads	\$-	\$400.00	(\$400.00)
701031	1999 Ford Crown Victoria	Motor Pool	\$212.40	\$300.00	(\$87.60)
701399	1999 International 7400 Truck	Building Maint	\$212.40	\$332.00	(\$119.60)
701005	1998 Paiute Tandem Axel PT	Building Maint	\$88.45	\$288.00	(\$199.55)
12208	1998 Haulmark Trailer	Investigations	\$88.45	\$-	\$88.45
15611	1997 Haulmark Trailer	Emergency Maint	\$88.45	\$286.00	(\$197.55)
700906	1996 Chev 3500	Building Maint	\$212.40	\$312.00	(\$99.60)

700949	1996 Charmac Horse Trailer	Animal Control	\$-	\$287.00	(\$287.00)
700985	1995 Chev 1-Ton	Environmental Health	\$212.40	\$306.00	(\$93.60)
10830	1995 Big Tex Trailer	Emergency Maint	\$88.45	\$287.00	(\$198.55)
10648	1994 Charmcac Trailer	Emergency Maint	\$88.45	\$286.00	(\$197.55)
701498	1993 Big Tex Trailer	Emergency Maint	\$88.45	\$287.00	(\$198.55)
700800	1993 Big Tex Flatbed Trailer	Parks	\$88.45	\$100.00	(\$11.55)
700770	1993 Utility Trailer	Building Maint	\$-	\$286.00	(\$286.00)
701824	1993 AM Gen Humvee	Wildland Fire	\$212.40	\$348.02	(\$135.62)
800001	1193 GMC Vac Con Truck	Roads	\$444.16	\$-	\$444.16
701822	1991 GM General Humvee	Wildland Fire	\$-	\$348.02	(\$348.02)
701826	1990 American Humvee	Emergency Maint	\$212.40	\$348.02	(\$135.62)
701701	1989 OshLosh Tanker	Wildland Fire	\$444.16	\$390.00	\$54.16
701821	1989 Am Gen Humvee	Wildland Fire	\$212.40	\$348.02	(\$135.62)
700340	1983 Closed Box Trailer	Building Maint	\$-	\$287.00	(\$287.00)

Finding #6:

There are many vehicles with status pending in the Fixed Asset System. Most of these have been in service beyond their useful life recorded in the system. Some haven't reached their useful life. Some have passed their useful life but aren't in pending status. When does a vehicle get put into pending status, and what does it mean?

Finding #7:

Motor Pool has vehicles assigned to their department and the service log acknowledges that also. The General Ledger doesn't have an expenditure for these vehicles under Vehicle Lease like all other departments with vehicles assigned to them.

Finding #8:

The Election Department is being billed \$1.00 on Vehicle Lease expense. They have no vehicles assigned to their department. What is this expense for?

Finding #9:

There are differences between General Ledger Vehicle Lease Cost and what was billed on Motor Pool Service Log sheets for departments. It is recognized that some difference will be due to replacement cost. Some departments still seem high and some the General Ledger is less than the Service Logs.

Department	Vehicles	Service Logs	GL	Diff
Attorney	5	\$10,015.49	\$29,618.16	(\$19,602.67)
Elections	0	\$-	\$11.64	(\$11.64)
Community Development	3	\$6,250.42	\$18,073.42	(\$11,823.00)
Convention Center	1	\$562.84	\$648.47	(\$85.63)
Extension Services	1	\$2,375.84	\$6,790.84	(\$4,415.00)
Fire In-County	9	\$75,496.81	\$172,143.35	(\$96,646.54)
Fire Marshall	2	\$10,940.44	\$17,374.89	(\$6,434.45)
Fire Out-Of-County	17	\$65,457.76	\$456,101.63	(\$390,643.87)
Health Department	3 Trlrs	\$860.00	\$860.04	(\$0.04)
Foster Grandparents	2	\$5,712.88	\$5,409.09	\$303.79
Health Emissions	8	\$13,169.01	\$11,562.36	\$1,606.65
Substance Abuse	4	\$11,442.76	\$23,879.32	(\$12,436.56)
Jail GPS	5	\$19,378.12		\$19,378.12
Jail Housing	1	\$1,678.70	\$7,152.92	(\$5,474.22)
Jail Industries	5	\$30,407.68	\$60,539.23	(\$30,131.55)
Jail Kitchen		\$300.00	\$6,310.34	(\$6,010.34)
Jail Medical (Support)		\$1,948.68	\$-	\$1,948.68
Jail Program	3	\$6,927.86	\$40,970.54	(\$34,042.68)
Jail Support	3	\$10,523.17	\$95,726.71	(\$85,203.54)
Jail Trans (Support)	9	\$31,526.62	\$-	\$31,526.62
Mosquito Abatement	23	\$37,203.83	\$98,742.33	(\$61,538.50)

Public Works/Admin	3	\$9,248.77	\$108,472.61	(\$99,223.84)
Public Works/Buildings	25	\$86,522.16	\$156,599.93	(\$70,077.77)
Public Works/Engineer	4	\$5,911.94	\$13,811.39	(\$7,899.45)
Public Works/GIS	1	\$636.78	\$957.48	(\$320.70)
Public Works/Grounds		\$7.00	\$-	\$7.00
Motor Pool	7	\$19,089.80	\$-	\$19,089.80
Public Works/Parks	9	\$59,592.96	\$146,579.69	(\$86,986.73)
Public Works/Radio	2	\$7,828.46	\$25,701.63	(\$17,873.17)
Public Works/Roads	29	\$307,706.24	\$1,617,230.70	(\$1,309,524.46)
Public Works/Surveyor	3	\$13,056.83	\$19,250.47	(\$6,193.64)
Public Works/Telephone	4	\$11,554.84	\$22,571.88	(\$11,017.04)
Weed Control	8	\$55,482.09	\$301,028.90	(\$245,546.81)
Sheriff		\$79.55	\$-	\$79.55
Sheriff/ACO	4	\$38,875.27	\$72,229.53	(\$33,354.26)
Sheriff/Admin	2	\$3,018.91	\$50,458.45	(\$47,439.54)
Sheriff/ Admin Services	5	\$19,986.69	\$32,775.35	(\$12,788.66)
Sheriff/Detective	20	\$60,677.96	\$194,492.74	(\$133,814.78)
Emergency Services	10	\$61,408.19	\$299,277.79	(\$237,869.60)
Sheriff/Judicial	26	\$90,223.97	\$236,401.51	(\$146,177.54)
Sheriff/Patrol	82	\$725,111.50	\$1,344,585.47	(\$619,473.97)
Sheriff/Sex Crimes	10	\$34,730.17	\$52,212.03	(\$17,481.86)
Totals	355	\$1,952,928.99	\$5,746,552.83	(\$3,793,623.84)

This report does not claim or infer any wrongdoing. Its purpose is to show questions and concerns that have been found by the Internal Audit. Responses are welcomed from the Motor Pool administration to give understanding to the findings in this report.

Following are the responses provided by Richard J. Nielson, Public Works Director/County Engineer.

Date: April 24, 2020
Utah County Clerk/Auditor

From: Richard J. Nielson, Public Works Director/County Engineer
Response to Utah County Internal Audit completed on September 25, 2019

Finding #1 : "A vehicle was service din 2018 that shows that it was sold on November 30, 2016 on the Utah County's Fixed Asset system."

Response: Vehicle #701549 was sold on Public Surplus in November 2016 for \$7,811 (see attached report). The CR #2016-3753 dated January 17, 2017 where the income was allocated to the Sheriffs office records income for Vehicle #701594 by mistake (see attached CR). Thus, both Vehicle #701594 and Vehicle #701549 are being shown in the Fixed Asset system as sold for \$7,811 when actually only vehicle #701549 was sold. Vehicle #701594 is still being used by the sheriffs office as a PIT maneuver vehicle for training.

Recommendation: The Utah County Fixed Asset system should be corrected to reflect Vehicle #701594 as active and not sold since it is still in use and being insured through ULGT.

Finding #2: "Disposed vehicles were found in the Fixed Asset System. These vehicles are still being billed for insurance by the ULGT."

Finding #3: "A vehicle sold January 13, 2017 was still billed by ULGT for insurance."

Finding #4: "Vehicles were in use but not billed in 2018 by ULGT. Was there coverage for these vehicles in 2018?"

Finding #5: "Billings were different for vehicles and other equipment in 2018 for ULGT invoices when compared to the amounts recorded in the Motor Pool Service Log."

Response to Finding#2-#5:

Past practice was that Karen Fairbanks in the Attorney's office would add or delete vehicles when requested by Dan Gibson, Fleet Services Division Manager. Vehicles are required to be insured as long as they are on our property. Insurance cannot be removed until the vehicle has been sold at auction and paid for by the buyer. When the vehicle was entered into the Motor Pool system, Fleet was using a formula provided by the insurance company to try and estimate the yearly cost. Karen did not have access to the Fleet system to correct that

amount if wrong, nor did Fleet have access to the ULGT system to verify what the exact yearly amount was for the vehicle.

As of February 2020, all insurance additions and deletions requested by Fleet, a division of Public Works, are being handled by the Administrative staff. When an addition is made, the ULGT software provides the exact insurance cost which is then entered into the Fleet system. The Administrative staff is in the process of correcting amounts in the Fleet system now that they have access to the ULGT software.

Finding #6: "There are many vehicles with status pending in the Fixed Asset system. When does a vehicle get put into pending status and what does that mean?"

Response: The Purchasing Agent changes the status of the vehicle from active to pending in the Fixed Asset System as soon as the vehicle has been presented to the commission and approved for surplus. This commission approval may happen months in advance of when the vehicle is actually sold at auction but pending status means the vehicle has been declared and approved for surplus by the Utah County Commission during a regular commission meeting.

Recommendation: First, vehicles should not be presented to the commission for surplus until the new vehicle has been ordered and clarification has been made with the owning department for the vehicle to be surplus. Second, vehicles in the Utah County Fixed Asset System should not be changed to Pending status until the vehicle is put on the auction. This change in the system should be handled directly by the Public Works Department and not through the purchasing agent.

Finding #7: "Motor Pool has vehicles assigned to their department which the service log acknowledges but no GL expenditure. Why doesn't Motor Pool record these expenditures like all other departments."

Response: An internal service fund is funded solely by income for work performed including the overhead costs. These expenses for vehicles that are used by Fleet are already accounted for in the set overhead rate. If they were expended on the General Ledger, it would be a double billing for the expenses and thus would increase the overhead rate erroneously.

Finding #8: The Elections Department is being billed \$1 on Vehicle lease expense. They have no vehicles assigned to their department. What is this expense for?

Response: Expenses can be vehicle or equipment related. In this case, Elections owns a 2009 Mobile Industries Electric Pallet Stacker that has a yearly insurance cost of \$15.01 ICN #17702.

Recommendation: If they no longer need this piece of equipment, they can notify Fleet and it would be removed from both the ULGT billing as well as the yearly Fleet billing. Currently, this piece of equipment is in the former elections building.

Finding #9: "There are differences between General Ledger Vehicle lease cost and what was billed on Motor Pool service log sheets. Some department seem high and some the GL is less than the service logs."

Response: The service log sheets are actual wrench turning hours, parts, fuel, and insurance. The cost posted to the GL includes these costs but also includes depreciation and recap as well as debits or credits related to vehicle replacement costs.

As the Public Works Director, I was not notified that this internal audit was taking place for one of my division nor was I notified of the findings. As Public Works Director, I am the person who must answer to the commission for spending and budget of each of my division including Fleet and would have been able to answer most of these questions while the audit was taking place, thus saving hours of staff time both for your office and for mine. In the future, please notify me directly of any internal audits and their findings that affect the Public Works department or its divisions. Past practice has included three different departments using multiple software packages to try and track insurance expenses. Moving forward, most if not all this tracking will be done by the Administrative staff at Public Works, thus resolving many of the findings mentioned above. In addition, we are busy working with Assetworks to implement the new Fleet software that will also assist in proper tracking and allocation of expenses.

If you have any further questions or clarification, please contact me directly at 801-851-8600 or richardjn@utahcounty.gov.

