



Office of the County Auditor

Internal Audit Division

Utah County Fuel Card Audit

February 10, 2023

Richard Nielson, Utah County Public Works Director
2855 South State Street
Provo, UT 84606

Dear Mr. Nielson:

The Internal Audit Division (“Division”) performed an audit of Utah County fuel card transactions for the period of July 1, 2022, through September 30, 2022. We performed the following procedures:

1. Sampled 20 vehicle ID numbers and tested all transactions for each vehicle ID for proper fuel type.
2. Sampled 20 vehicle ID numbers and tested all transactions for each vehicle ID for accurate odometer readings and expected vehicle type MPG.
3. Sampled 20 vehicle ID numbers and tested all transactions for each vehicle ID for gallons fueled that exceed vehicle tank capacity.
4. Reviewed monthly new employee hire reports to compare employee hire dates with fuel system granted access dates.
5. Reviewed monthly employee termination reports to compare employee termination dates with fuel system denied access dates.
6. Reviewed management-provided schedule of role permissions (card activation/termination, vehicle activation/termination, fuel system transaction edit access, and fuel report reconciliations) to ensure adequate separation of duties exist.

We discovered one condition that, while not a finding, if remedied, would improve Public Works’ Fleet Management control environment. The Division appreciates the courtesy and assistance extended to us by Public Works personnel during the audit process. We look forward to a continuing professional relationship.

Sincerely,

Utah County Internal Audit Division

Utah County Fuel Card Audit **Finding(s) and Other Matter(s)**

Other Matter: Unreasonable Odometer Readings

Condition

Vehicle operators were authorized to access fuel at County fueling stations after entering unreasonable odometer readings that: (1) were less than previously entered odometer readings or (2) when calculating the difference of previous and current odometer readings, significantly exceed vehicle range.

Recommendation

We recommend management work with the software provider to configure *AssetWorks* to require vehicle operators to enter odometer readings that: (1) are greater than previously entered odometer readings, and (2) when calculating the difference of previous and current odometer readings, are within reasonable vehicle range for the respective vehicle ID being fueled.

Management Response

The Public Works team has reviewed results provided for the Quarter 3, 2022 Fuel Card Audit performed by your team. Our department is implementing processes that we feel will help correct the matter of unreasonable odometer readings by doing the following: (1) issuing fuel system access fobs for small equipment and gas cans so those are not filled using the vehicle fobs and (2) importing the data from the State gas cards into *AssetWorks* so the recorded odometer readings match the actual usage. One note for adding these odometer readings to *AssetWorks* is that the State gas cards information is not real time and is uploaded once a month.