CITY OF
FORT LAUDERDALE
CITY AUDITOR'S OFFICE

Audit of Internal Controls of Fuel Operations

Report #24/25-1

October 15, 2024

CITY OF
FORT LAUDERDALE
CITY AUDITOR'S OFFICE

Memorandum No: 24/25-1

Date: October 15, 2024

To: Honorable Mayor and Commissioners

From: Patrick Reilly, CPA PR
City Auditor

Re: Audit of Internal Controls of Fuel Operations

Objective
The objective of this audit involves an examination of the City's fuel operations, specifically the internal controls related to fuel consumption.

Conclusion
The City Auditor's Office (CAO) found that internal controls related to the administration and oversight of fuel consumption need to be enhanced, implemented appropriately, and monitored more diligently.

Scope and Methodology
The audit included an examination of 100% of the fuel consumption data downloaded from the E.J. Ward system and a review of related internal controls. The audit covered the period from October 2021 through September 2023 (FY21-FY23).

The CAO assessed internal controls using the May 2013 updated Internal Control—Integrated Framework established by The Committee of Sponsoring Organizations of the Treadway Commission (COSO). The framework defines internal control, describes the components of internal control and underlying principles, and provides direction for all levels of management in designing and implementing internal controls and assessing their effectiveness. The five components of the COSO framework are control environment, risk assessment, control activities, information and communication, and monitoring activities.

A finding results from a failure to comply with policies and procedures, rules, regulations, contracts, and fundamental internal control practices.

A finding is categorized as a "deficiency," a "significant deficiency" or a "material weakness" as defined below:

- . *A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance on a*

timely basis.

- *A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.*
- *A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

The audit methodology included but was not limited to:

- Reviewing prior and/or related audits,
- Reviewing applicable laws and regulations,
- Reviewing policies and procedures,
- Reviewing best practices,
- Reviewing contracts,
- Interviewing appropriate personnel,
- Performing process walk-throughs and tests of controls,
- Performing analysis of data, and
- Performing detailed testing of transactions and records.

The CAO has identified four (4) Findings during the audit. The audit's findings are a combination of internal control deficiencies and significant deficiencies, but not material weaknesses.

This audit report is specifically dedicated to evaluating internal controls over fuel consumption. A subsequent report is in progress and will cover other topics within fuel operation.

During our audit, we encountered limitations in scope. The audit was intended to span from October 2021 through September 2023 (FY21-FY23); however, data was unavailable for the entire period, particularly before February 2022. The Fleet Services Program Manager confirmed that there is an inability to access data prior to this date.

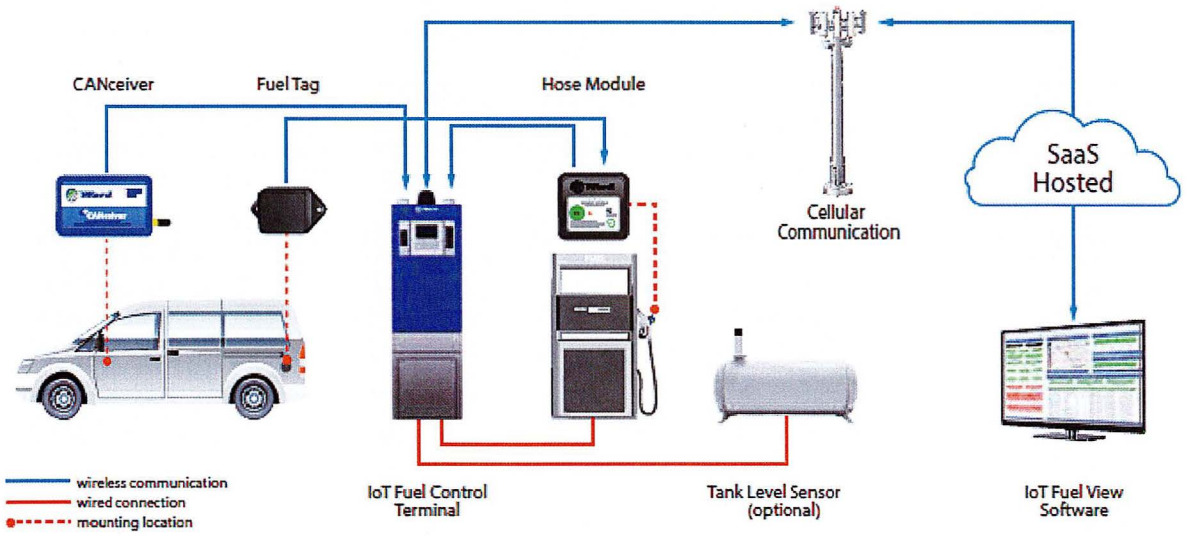
This audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. The CAO believes the evidence obtained provides a reasonable basis for our conclusions.

Background

The Public Works Department of the City of Fort Lauderdale is tasked with providing essential services and programs that impact the daily activities of employees and residents. This department consists of three divisions: Engineering, Sustainability, and Utilities. Within the Sustainability Division, there are five distinct programs, one of which is Fleet Services. Fleet Services (Fleet) is responsible for fuel operations and related technology. It manages five (5) fueling stations around

the City, delivering unleaded and diesel fuel, and diesel exhaust fluid (DEF) to approximately 1,970 vehicles and auxiliary units (such as gas cans and miscellaneous equipment).

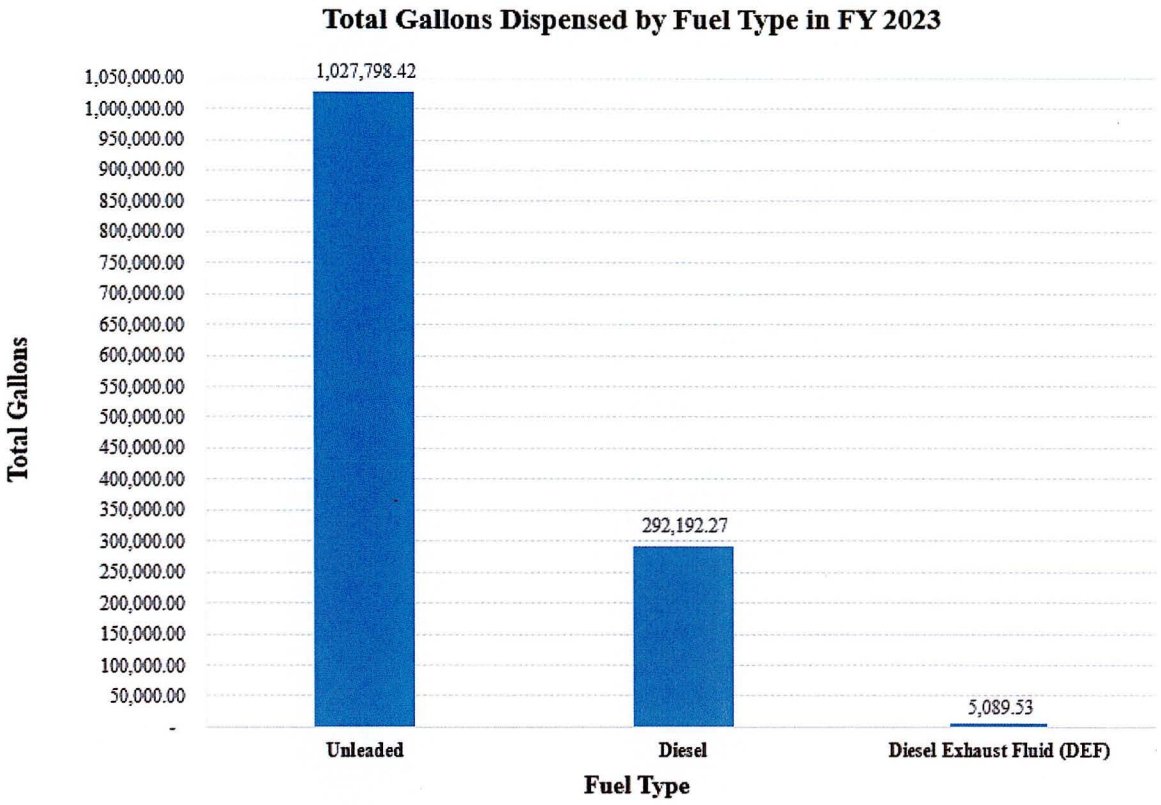
Fleet utilizes two (2) methods to control access to fuel – CANceiver devices and fuel fobs. A CANceiver device is a telematic device, which is plugged into the vehicle's on-board diagnostics port (OBD II Port), typically located beneath the steering wheel. It scans a vehicle's on-board diagnostic system (OBD) and collects vehicle and driver behavior data. To illustrate, when a vehicle pulls up to the fuel island and the fuel hose is inserted into the vehicle's fuel neck, it activates the fuel tag, which communicates with the fuel hose module to authorize fueling and data transfer between the CANceiver and the Fuel Control Terminal (FTC). In turn, the data is automatically transferred, through the FCT, to a database, providing Fleet managers with crucial insights into vehicle performance. To activate the pump, the City requires authorized personnel to swipe either their City ID or fuel card before fueling to associate the individual transaction with the user.



Source: E.J. Ward Fuel View User Manual 4.5

A fob is an electronic device that uses radio waves to communicate with the system. Fobs are used in a variety of situations with vehicles that were never equipped with a CANceiver or cannot work with a CANceiver (e.g. Ford rescue vehicles), or with vehicles that may have a CANceiver that has malfunctioned. Fobs are provided to personnel for dispensing fuel into gas cans and fueling small equipment. Additionally, master fobs are provided to certain individuals to assist with fueling if a CANceiver or a fob does not work, or in emergency situations. As with CANceivers, authorized users swipe either their City ID or fuel card before fueling. Fobs are issued by Fleet personnel.

Fleet dispensed approximately 1.3 million gallons of fuel in FY 2023 to City Departments and other authorized users. It tracks usage within Fuel View, the E.J. Ward system.



The E.J. Ward Fuel View enables users to integrate specific controls directly into the system at the fueling asset level. This includes setting the permitted number of refueling times per day for a vehicle, setting a maximum travel limit from the previous odometer reading before refueling, specifying the advised type of fuel for a vehicle, determining the capacity of a vehicle's fuel tank or the maximum amount of fuel permitted per transaction, among other settings, and to initiate alerts. Furthermore, Fuel View enables users to remotely monitor all resources. This includes checking fuel tank levels underground, assessing fuel quality, and detecting leaks, in addition to observing significant vehicle events and driver behaviors. It also allows for the customization of reports to provide users with relevant information.

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FINDINGS

Finding 1 – Absence of Standard Operating Procedures (SOPs) for Fuel Operations.

Condition

There are no Standard Operating Procedures (SOPs) for fuel operations. Examples include, but are not limited to, access granting and termination, assigning and revoking fobs and fuel cards, and recording data in a structured manner into the E.J. Ward system.

Criteria

The COSO framework components below are also provided as guidance to enhance internal controls in this area:

COSO Principle 5 - The organization holds individuals accountable for their internal control responsibilities in the pursuit of their objectives.

COSO Principle 10 - The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

COSO Principle 12 - The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.

COSO Principle 13 - The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.

Cause

Internal controls are inconsistently implemented. Fleet Services has relied, and continues to rely, on informal practices. Additionally, limited resources, including time and budget, may have hindered the development of formal policies and procedures.

Effect

This practice could lead to potential misuse, waste, and abuse of fuel.

Recommendations:

The CAO recommends that the City Manager work with the Director of Public Works to establish and implement SOPs for fuel operations. These SOPs should detail clear and structured processes for daily activities related to fuel management. They should also ensure uniformity in data recording (for instance, consistent naming conventions and usage of data fields) and aim to improve the quality and utility of reports for users.

Management Response:

Fleet Services will draft a Standard Operating Procedures (SOPs) for accessing City fuel infrastructure to include requirements for granting and termination of access assigning and revoking fobs and fuel cards, associated forms for approval, and internal audit procedures. (Timeline: 4 months)

Fleet Services will immediately establish a standard convention for entering data into the E.J. Ward system and begin to follow that convention no later than November 1, 2024.

Fleet Service will standardize the existing recorded data in E.J. Ward, where possible, according to the new convention. (Timeline: 8 months)

Fleet Services will incorporate the new SOP for accessing fuel and the EJ Ward data entry standards into the Fleet Services Policy and Procedures Manual (Timeline: 6 months)

Finding 2 – Insufficient Controls over Fueling Access Management.

Condition
There is no formal process for granting, modifying, and terminating access for fueling. Access is typically granted based on verbal requests.

Fueling access rights for employees who have been transferred, terminated, or suspended remain unchanged and are not rescinded.

Criteria
COSO provides the following guidance relevant to adequate internal control design:

COSO Principle 10 - The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
COSO Principle 12 - The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.
COSO Principle 16 - The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

Cause
Within Fleet Services there is a reliance on informal practices, such as handling new access requests verbally and not consistently updating access for transferred and terminated employees. Furthermore, the formal updates of employee transfers and terminations received from Human Resources has not been functioning as intended since February 2023.

Effect
Inconsistent access controls can lead to unauthorized use of fuel, and potentially result in erroneous billing to city departments for the fuel consumed by transferred or terminated employees.

Recommendations:
The CAO recommends that the City Manager work with the Public Works Director to establish internal controls over granting, modifying, and terminating access to fueling. Requests for fuel access should be formally written and submitted by a supervisor who is at least one level above the employee needing access. Additionally, Fleet Services staff should keep a record of all these requests, along with the corresponding approval documents and a photocopy of the employee's City ID. Moreover, an additional enhancement to control fuel access and usage would be the utilization of cameras at all fuel dispensing locations.

Furthermore, it is imperative to reestablish the communication protocol with the Human Resources department regarding employee transfers and terminations to ensure timely updates to permissions for fuel access.

Management Response:
Fleet Services will draft a Standard Operating Procedures (SOPs) for accessing City fuel

infrastructure to include requirements for granting and termination of access assigning and revoking fobs and fuel cards, associated forms for approval, and internal audit procedures. (Timeline: 4 months)

Finding 3 – Inconsistent Tracking of Fuel Consumption.

Condition

Data inconsistencies within the E.J. Ward system prevent accurate fuel consumption tracking. Fleet Services is currently developing stronger internal controls, such as limiting fob usage and regulating the amount and frequency of refueling.

Auditor Note:

Refueling vehicles and auxiliary units is facilitated through various methods including fobs, master fobs, and CANceivers. Despite the E.J. Ward system's parameters designed to control fueling limits, the data input remains inconsistent, leading to challenges in tracking and enforcement:

- Fobs/Master fobs records: Fleet Services was unable to confirm the exact count of active or inactive fobs. During our review of the E.J. Ward system, we identified 81 units that seem to be fobs; however, the actual number may be significantly higher. The accuracy of our analysis was compromised by data inconsistencies, making it difficult to determine the precise number of fobs in use city-wide:
    - Although it is verbally communicated that fobs should only be used for the assigned vehicles or auxiliary units within the E.J. Ward system, compliance with these instructions is not effectively monitored or enforced.
    - There are instances where "fob" has been incorrectly listed under vehicle make or model fields within the database.
    - Potential fobs were not always appropriately marked, with labels such as "MAS" or "FOB," and are being used inconsistently across different fields in the system.

- CANceivers: Not every CANceiver number is recorded by the system due to inconsistent data population at the time of initial connection.

- Fueling parameters/limits:
    - Maximum driving distance: Fleet Services is trying to cap fuel usage at a maximum of 500 miles from the last odometer reading. Yet, the settings in the E.J. Ward system show allowable driving distances ranging from 0 (unlimited) to 3,000 miles.
    - Maximum fuel per transaction: The set limits for fueling range from 0 (no limit) to 50 gallons per transaction per vehicle.
    - Maximum daily visits: Fleet Services aims to limit the number of fueling visits to five per day. Nevertheless, the E.J. Ward system currently permits anywhere from 0 (no restrictions) to 15 visits per day.

Criteria
COSO provides the following guidance relevant to adequate internal control design:

COSO Principle 10 - The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
COSO Principle 12 - The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.
COSO Principle 16 - The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

Cause:
The E.J. Ward system contains inconsistent data and is not utilized to its full potential to track fuel usage.

Effect
Inadequate tracking of fuel can lead to unauthorized fuel use, misuse of fobs and master fobs, and an inability to accurately determine fuel costs by department, vehicle, and individual.

Recommendations:
The CAO recommends that the City Manager work with the Public Works Director to refine the fuel consumption monitoring framework within the E.J. Ward system. It is essential to clearly define and consistently record details regarding fobs, master fobs, CANceivers, and fuel cards, adhering to standardized naming conventions and specific field usage. Establishing and adhering to acceptable odometer readings, fuel transaction limits, and visit frequencies will support operational requirements and enhance fuel management. If the established criteria are not met, exceptions reports and/or alerts should be generated to notify Fleet Services management.

Management Response:
Fleet Services will finalize development of stronger internal controls, related to quantity of fuel dispensed and frequency of refueling. These restrictions will be applied to the existing fobs. (Timeline: 4 months)

Fleet Services will incorporate these controls into the Fleet Services Policy and Procedures Manual (Timeline: 6 months)

Fleet Services will draft a Standard Operating Procedures (SOPs) for accessing City fuel infrastructure to include requirements for granting and termination of access assigning and revoking fobs and fuel cards, associated forms for approval, and internal audit procedures. (Timeline: 4 months)

Fleet Services will develop a handout to describe the restricted use of fobs and distribute it to all current fob holders and to all new fob holders (Timeline: 6 months)

In March of each calendar year, Fleet Services will conduct an annual audit of 5% of its fuel access

instruments (~100 accounts) based on an established methodology to look for irregularities in fuel access.

Finding 4 – Lack of Formal Agreement for Fuel Consumption and Billing with the Housing Authority.

Condition
The Housing Authority of the City of Fort Lauderdale, a related but separate organization, has 58 active user profiles with fuel card access in the E.J. Ward system, including six generic, non-specific profiles (such as Section 8, Poinciana Poinciana, etc.).

Auditor Note:
The Housing Authority of the City of Fort Lauderdale reimburses the City for all fuel used, as detailed in monthly invoices.

Criteria
COSO provides the following guidance relevant to adequate internal control design:

COSO Principle 10 - The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
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COSO Principle 16 - The organization selects, develops, and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.

Cause
There is no formal documentation with the Housing Authority, rather the City relies on an informal relationship or verbal understanding related to fuel usage.

Effect
The lack of a formal agreement increases the risk of unauthorized vehicle refueling and creates uncertainty about who is responsible for paying for the fuel usage.

Recommendations:
The CAO recommends that the City Manager work with the Public Works Director to establish a formalized agreement with the Housing Authority addressing the guidelines for fuel consumption, the corresponding billing procedures and rates, and the management of active user profiles.

Management Response:
Fleet Services will work with the City Attorney to draft an interlocal agreement with the Housing Authority addressing the guidelines for fuel consumption, the corresponding billing procedures and rates, and the management of active user profiles. Once an agreement has been drafted it will be brought to the City Commission for consideration on approving the item. (Timeline: 18 months)

cc: Susan Grant, Acting City Manager
Chris Cooper, Acting Assistant City Manager
Anthony Fajardo, Assistant City Manager

Ben Rogers, Acting Assistant City Manager
Laura Reece, Acting Assistant City Manager
Thomas Ansbro, City Attorney
David Soloman, City Clerk
Alan Dodd, Director of Public Works
Nancy Gassman, Assistant Director of Public Works

EXHIBIT

Appendix – Acronyms and Definitions

CANceiver	Built-in tracking device in vehicles
CAO	City Auditor's Office
COSO	Commission of Sponsoring Organizations of the Treadway Commission
E.J Ward	Database system utilized for fuel operations.
Fob	A small electronic remote device for tracking fuel consumption at the pump.
SOPs	Standard Operating Procedures

FULL TEXT OF MANAGEMENT RESPONSES

CITY OF FORT LAUDERDALE

All-America City

Memorandum

Memorandum No: 24-18

Date: October 3, 2024

To: Patrick Reilly, City Auditor

From: Susan Grant, Acting City Manager *Susan Grant*

Re: Management Response to Audit of Internal Controls of Fuel Operations

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Management appreciates the City Auditor examining internal controls over Fuel Management for compliance. The examination identified four (4) Findings that will be addressed by Management.

The following are Management Responses to the audit findings:

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Patrick Reilly, City Auditor
Department Directors
CMO Managers