

**SUMMIT COUNTY
VEHICLE LOG
AUDIT**

08-Vehicle Usage Logs-54

**APPROVED BY AUDIT COMMITTEE
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Background & Introduction

In accordance with Summit County Codified Ordinance Section 169.25 (f) (3), former Summit County Executive, James B. McCarthy, issued Executive Order 07-203, on June 28, 2007, stating that daily mileage logs must be maintained by each employee and collected monthly by the employee's supervisor to submit to the Department of Insurance and Risk Management. This Executive Order stated that Internal Audit will randomly audit the logs to determine compliance with the Executive Order and IRS regulations.

On October 4, 2007, Summit County Executive, Russell M. Pry, issued Executive Order 07-320, replacing and superseding the previous Executive Order, issued by James B. McCarthy.

Work Performed & Audit Observations

IAD met with the Department of Insurance and Risk Management on May 8, 2008, to obtain all vehicle logs which had been submitted since July 1, 2007.

IAD reviewed the vehicle logs and noted that the logs being completed contained inconsistent formatting as well as incomplete information; therefore, IAD determined that in order to analyze the logs in an efficient manner, formatting must be consistent and further information needed to be obtained. IAD utilized an Excel spreadsheet in order to further review and test the logs.

IAD obtained the following documents to assist with testing and to provide further detailed information regarding county vehicles and drivers:

- Driver Authorization List

A listing of all Summit County employees who have been authorized, by the Department of Insurance and Risk Management, to drive a county vehicle.

- Vehicle designation listings for 2007 and 2008 (Executive Orders 07-014 and 08-107)

A listing of all employees in the county which have been individually designated a county vehicle.

- Summit County Building Standards vehicle register

Summit County Building Standards utilizes a numbering system with their vehicles; therefore, in order to fully understand the vehicle logs for Building Standards, IAD needed to obtain the register.

- Summit County vehicle log

4. The driver was located on Executive Order 07-014 or 08-107, containing a 2007 and 2008 listing of all Summit County employees who have been designated a county vehicle.
5. The driver was located on the County of Summit Driver Authorization list.
6. The appropriate payroll deduction was made for each employee with a designated vehicle.

Upon review and testing of the vehicle logs, IAD noted that there was not a consistent format among departments completing the vehicle log. Some of the logs had fields that other logs did not contain (e.g., department, vehicle make, license plate number, etc.), and several of the logs were not fully and/or accurately completed. Additionally, IAD noted that not all departments who had county vehicles were submitting the logs to the department of Insurance and Risk Management on a regular basis or submitting them at all.

Based upon observations, IAD worked with the Department of Insurance to develop one cohesive and comprehensive template for each of the pool and designated vehicle logs. In addition, the Director of the Department of Insurance and Risk Management created an Access database which will enable the departments to enter the vehicle log data and submit, via email, to the Department of Insurance for analysis, on a monthly basis. IAD worked with the Director to modify the database to ensure that all aspects of the vehicle log information was included.

IAD determined that with the new Access database, a training session would be necessary so that each department would have an opportunity to learn and understand the new process for entering and submitting the vehicle log data.

On July 23, 2008, IAD asked each department possessing a Summit County vehicle, via email, to designate an individual to collect and submit, to the Department of Insurance, all of the vehicle logs on behalf of their department, pursuant to Codified Ordinance (169.25) and Executive Order (07-320). IAD received feedback from several of the departments that the Codified Ordinance was specific only to designated vehicles, and did not include pool vehicles; therefore, the departments did not feel that they were required to complete and submit pool vehicle logs. Therefore, IAD suggested to the Department of Law that Codified Ordinance 169.25 be revised to require vehicle logs for pool vehicles. On October 20, 2008, the Codified Ordinance was passed through legislation to include pool cars in the requirement for vehicle logs.

On November 10, 2008, IAD contacted each department who had not yet designated an individual from their department, to inform them that the Codified Ordinance had been revised and asked them to inform IAD of the designated individual for the vehicle logs/training.

IAD conducted two training sessions on December 9, 2008 and two additional sessions on December 11, 2008 for the designated individuals. IAD prepared an information packet for each, including the Access database CD, along with instructions for it. IAD also included the revised vehicle log templates and several example logs. Each individual was provided the opportunity to work with the database and input the example logs during the training.

Summary

Pursuant to Executive Order 07-320, IAD is to randomly audit the vehicle logs to determine compliance with the Executive Order and IRS regulations. IAD has determined that by providing Summit County departments with the revised vehicle log templates, the newly created Access database, as well as the vehicle log training, this will help to ensure that a thorough and complete analysis of the vehicle logs can be conducted.