



Wicomico County, Maryland

OFFICE OF THE INTERNAL AUDITOR

P.O. BOX 870
SALISBURY, MARYLAND 21803-0870
410-548-4696
FAX 410-548-7872

Levin Hitchens, CIA
Internal Auditor

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Internal Auditor's Follow-up Report

The County Council and Acting County Executive of Wicomico County, Maryland:

This is a follow-up report in regards to the Fuel Audit Report published on August 31, 2021. IA used November and December 2021 as test months for this follow-up. During that time, the County purchased approximately 21,200 gallons of fuel through 1,332 WEX transactions at a cost of \$70,000. IA tested 100% of the transactions in this revisit of the findings from the past report.

Odometer Entry

There were some incorrect odometer entries; however, they were reasonable and seemed to be in error, such as entering one too many zeroes on the keypad. As stated in the original report, the program does not decline a transaction based on odometer entry, so, it is up to the reviewer to test it for reasonableness when the invoice arrives. IA does not have concern about the odometer entries in this follow-up.

Improper Fuel Grade Purchases

Out of the 1,332 transactions, there were 11 that appeared to be the incorrect (higher) grade of fuel. In the original report, about 1.45% of fuel by volume was the incorrect grade. For this test period, that was reduced to 0.9%. Like the odometer, the incorrect grading were isolated events and did not have patterns to raise concern.

Vehicle Fuel Tank Capacity

Management is working towards entering fuel tank capacity for all vehicles in the WEX software but it has proven to be a manual endeavor that requires looking up the owner's manual for each vehicle. While the initial time commitment is involved, the County has vehicles with large fuel tank capacities that can have purchases exceed \$100. Further, from a practical standpoint, at the time of this follow-up, fuel prices are rising thus creating some motive for potential abuse. This control will allow the reconciler to quickly identify instances where more fuel was purchased than could fit into the vehicle.

Monthly Review Process

At the time of this follow-up management had not created a uniform guide to department reconcilers to follow to ensure a review process that is uniform across all County departments. Management has indicated they are working on this guide and will distribute it to departments once finalized.

IA believes there has been improved compliance in the proper use of the WEX system since the original report.

Respectfully submitted,

A handwritten signature in black ink that reads "Levin J. Hitchens".

Levin Hitchens, CIA
Internal Auditor