



# MEMO

OFFICE OF THE INTERNAL AUDITOR

**To:** All County Council Members, and Mr. Pollitt,  
**From:** Steve Roser  
**Date:** 10/1/2012  
**Re:** Scheduled Fuel Audit Follow-up

**Message:**

Roads Division Management met with IA in September for a scheduled follow-up for the Fuel System Inventory Program Audit (report dated June 14, 2011).

In attendance:

- John Redden
- Janice Sprague
- Steve Roser

The remaining open findings were discussed:

***1. Internal Control – Written Guide Needed***

Final draft was sent to Roads Division from the Law Department with suggested changes. IA reviewed the document and made some additional suggestions. The document is basic and Roads can add language and expand the guide as needs dictate. IA considers this finding closed.

***2. Fuelmaster Reports – Multiple Users***

IT and Fuelmaster still need to collaborate on allowing users other than Roads Division limited access to the database.

***3. Streamline Billing***

The fuel manager made adjustments to the databases from Fuelmaster and JJ Keller (shop billing) to make them compatible. IT plans to proceed with the billing automation process now that this hurdle has been crossed.

#### ***4. Vehicle Designations – Assign driver’s names to vehicles***

HR added an item on the checklist for departing personnel requiring notification to Roads Division. The fuel manager can make sure the former employee’s name is purged from the fuel and gate access databases. IA considers this finding closed.

#### ***5. Monthly Inventory – Variance tracking***

Inventory variance sheets are now in use. Additional space was added to the spreadsheet to allow notations from the fuel manager. Although within reasonable limits, some of the variances need further adjustment due to installation of new meters and perpetual inventory variances over time. IA will follow-up in 60 days.

#### ***6. Department record keeping – Standardization***

Back burner issue depending on completion of items #2 and #3.

#### ***7. Landfill Fuel Usage***

The next anticipated project for the landfill is a new dredge site scheduled for spring. According to the Director, no new projects started since completion of the landfill study (report dated March 5, 2012). Roads Division plans to create a separate account for the dredge site thereby allowing establishment of a baseline for Solid Waste Division fuel usage. IA will follow-up in March or April.

#### ***8. Department Record Keeping***

The record keeping issue will be resolved as the user guide evolves.