



MEMO

OFFICE OF THE INTERNAL AUDITOR

To: All County Council Members, and Mr. Pollitt,
From: Steve Roser
Date: March 27, 2013
Re: Scheduled Fuel Audit Follow-up

Message:

Roads Division Management met with IA on March 21, 2013 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
- Lee Outen
- Tina Dashiell
- Tim Gentile

The remaining open findings were discussed:

1. Fuelmaster Reports – Multiple Users

IT and Fuelmaster may collaborate on allowing users other than Roads Division limited access to the database. It is management's opinion that the costs will likely outweigh the benefits of such a project. Additional licensing will be needed along with installation of an access security hierarchy.

2. Streamline Billing

IT needs to work with Roads Division in effort to streamline billing. Other projects may take priority. Billing is still accomplished by the longhand method.

3. Monthly Inventory – Variance tracking

Inventory variance sheets are now in use. Variances reviewed for the last 90 days appear to be within material limits. IA considers the issue resolved.

4. Department record keeping – Standardization

The finding is withdrawn pending the next fuel system audit.

5. 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.

Unless instructed otherwise by Council, IA plans no further work concerning the FY2011 Fuel System Audit (report dated June 14, 2011). We will instead include the fuel management system when performing the next required annual risk assessment with an eye toward another complete fuel system audit if warranted.