



**STATE OF NEW JERSEY
OFFICE OF THE STATE COMPTROLLER**

DEPARTMENT OF CHILDREN AND FAMILIES

**A PERFORMANCE AUDIT OF
VEHICLE ASSIGNMENT AND USAGE**

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BACKGROUND

The Department of Children and Families (DCF) was created in July 2006 to serve as New Jersey's child welfare agency. Prior to DCF's creation, the State of New Jersey's child welfare services were part of the Department of Human Services. DCF's primary focus is on strengthening families and achieving safety, well-being and permanency for all New Jersey children.

DCF consists of 73 cost centers (i.e., operating units) across the State. Of the 73 cost centers, 16 are non-case carrying. The case carrying offices have caseloads that service New Jersey's most vulnerable children and families. Non-case carrying cost centers generally provide administrative and support services throughout DCF.

As of December 1, 2008, there were approximately 2,900 vehicles in the DCF fleet, which is comprised of buses, pickup trucks, cargo vans, passenger vans, minivans, sport utility vehicles, sedans, station wagons, and subcompacts. All of the vehicles in DCF's fleet are assigned to the agency pool with the exception of one vehicle that is permanently assigned to the Commissioner.¹ The vehicles are available for use by both the case carrying and non-case carrying cost centers within DCF.

Executive Order #33, issued on June 7, 1991, centralized the management of State vehicle maintenance, fueling and repair facilities under the Department of the Treasury's Central Motor Pool (CMP). CMP manages and maintains approximately 7,700 vehicles, which includes most of DCF's fleet. In addition, there are approximately 1,800 vehicles, the majority of which are specialty vehicles (e.g., passenger buses, trailers, pickup trucks), that are managed and maintained directly by State agencies. These figures do not include State

¹ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

Department of Transportation (DOT) and State Police vehicles. DOT and the State Police each manage and maintain their own fleet.

DCF's State Vehicle Management Unit (Vehicle Unit) oversees all functions related to the use of the vehicles assigned to DCF. The Vehicle Unit is charged with ensuring compliance with all State and DCF policies and procedures regarding the utilization of State vehicles. In addition, the Vehicle Unit acts as a liaison to CMP.

The Office of the State Comptroller initiated this audit as a result of, among other factors, a request by the Department of the Treasury (Treasury). Shortly after the request was made, six DCF employees (five current and one former) were indicted on June 11, 2008 on charges of stealing gas from State fueling stations for their personal vehicles. These employees subsequently plead guilty to the charges brought forward by the New Jersey Attorney General's Office.

AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

The objective of our audit was to evaluate the effectiveness of DCF's internal controls concerning State vehicle assignment and usage for the period July 1, 2006 through April 14, 2009. Specifically, we evaluated:

1. internal controls related to vehicle operations of DCF's Vehicle Management Unit and cost centers;
2. accountability over the assignment and usage of vehicles;
3. compliance with State policy;
4. use of commercial gasoline credit cards and the reasonableness of fueling transactions; and
5. DCF's vehicle needs and acquisition.

This audit was performed in accordance with the State Comptroller's authority set forth in N.J.S.A. 52:15C-1 et seq. We conducted our audit in accordance with generally accepted government auditing standards applicable to performance audits. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

As part of our audit procedures, we reviewed applicable statutes, administrative code provisions, and State and DCF policies and procedures regarding the assignment and usage of State vehicles. We also interviewed DCF personnel to obtain an understanding of their job responsibilities and system of internal control. We also used data provided by CMP and DCF to perform detailed testing at the following 13 DCF cost centers: Bureau of Licensing, Burlington West, Gloucester West, Morris East, Monmouth South, Monmouth North,

Hudson Central, Newark, Office of Facilities Management, Ocean South, Passaic North, Western Essex Central and Western Essex North.

As part of our audit, we also assessed certain CMP processes that DCF and other State agencies rely on for managing and refueling State vehicles. We cite several issues that require CMP's cooperation and attention.

In addition, to determine the extent of State vehicle usage and adherence to prescribed policies and procedures by DCF senior staff, we surveyed 24 such staff members including executive managers from DCF's Central Office, Area Directors responsible for overseeing cost centers and Chief Executive Officers from DCF's residential treatment centers. Of the 24 respondents, 12 indicated they used a State vehicle and 12 indicated they did not. We followed up with 5 respondents who reported they used a State vehicle and 7 who reported they did not. For those who used a State vehicle, we confirmed that vehicle logs were appropriately completed and any commutation usage was properly reported. For those who did not indicate using a State vehicle, further inquiry confirmed that these individuals use their own vehicles for State business.

SUMMARY OF AUDIT RESULTS

Our audit found that DCF needs to strengthen controls over the assignment and usage of its vehicle fleet.

Critical records that are intended to track the assignment and usage of vehicles are not being maintained. As a result, DCF management does not always know the location of its vehicles or if vehicles are being used only for valid business purposes.

DCF is required to submit monthly mileage reports to Treasury and to justify its need for any vehicle that was not driven in excess of 750 miles in a month. Our audit found that such mileage reports were not submitted for nearly one-third of the vehicles we tested from November 2007 to May 2008, and no justification was provided for the 419 vehicles that were driven fewer than 750 miles. Therefore, Treasury is unable to assess if DCF has a justifiable need for all of its assigned vehicles.

We also found that because vehicle mileage and months in service are not tracked and reported consistently, preventive maintenance requirements are not being met. Of 2,236 preventative maintenance services we reviewed, 1,210 of those services were overdue.

Our audit also found that by not maintaining complete vehicle use records, DCF is often unable to identify the drivers of vehicles that receive parking violations. In such instances, the State is left with the responsibility for paying the associated fine. Of \$82,427 in such fines over a two and one-half year period, \$61,265 was paid by the State. We also noted that over that time period DCF received 1,619 parking violations for its 2,879 vehicle fleet, while all other Executive Branch Departments (excluding DOT and State Police) collectively received 539 parking violations for their 6,643 vehicle fleet. Similarly, when DCF vehicles are involved in an accident the identity of the driver often remains

unknown as a consequence of not maintaining vehicle use logs. As a result, Treasury is often unable to seek reimbursement from the at-fault party's insurance company.

We also attempted to determine the reasonableness of fuel being dispensed to DCF employees at the State's fueling facilities. Due to the lack of records, we were unable to perform a detailed analysis. However, we did identify 1,316 same-day fueling transactions that were unreasonable based on the time between fueling and/or the capacity of the fuel tank.

We also attempted to determine if DCF is operating with the appropriate number of State vehicles. However, we were unable to do so because DCF does not maintain all of the data needed to make such an assessment.

We note that DCF is in the process of implementing a new fleet management system.

We make 18 recommendations to enhance the oversight of DCF's fleet operations.

AUDIT FINDINGS AND RECOMMENDATIONS

Internal Controls

DCF does not maintain strong internal controls over its vehicle operations.

Internal controls are the methods and measures adopted within an entity to safeguard assets and to provide reasonable assurance in the areas of effectiveness and efficiency of operations, and compliance with applicable laws, regulations, policies and procedures established by management. Our review of DCF's system of internal control for managing its vehicle fleet disclosed numerous weaknesses including:

- DCF records do not accurately reflect the location of vehicles among the cost centers.
- Vehicle use logs are not always properly maintained. Therefore, DCF often does not know who is using a vehicle and where it is being driven.
- Due to inadequate recordkeeping, parking violations are not always paid by the responsible employee and accidents are not always reported. As a result, the costs of such fines are borne by the State.
- State policies regarding the use of State vehicles by employees for commuting purposes are not effectively communicated to staff or monitored for compliance.
- Controls specifically established to monitor and investigate cost centers with questionable fueling transactions are insufficient.

This lack of sufficient internal controls increases the risk of fraud, results in additional and unnecessary costs, and contributes to the inefficient use or abuse of State assets.

The Control Environment

The control environment refers to management's attitude, actions and values that influence the control consciousness of employees across all levels of the organization. Internal controls are more likely to function well if management believes that those controls are important and communicates that view to all employees.

We found that DCF management:

- does not actively communicate to staff the importance of adhering to internal controls regarding the assignment and usage of State vehicles;
- does not actively monitor vehicle operations at the cost centers; and
- does not properly enforce policies and procedures established by Treasury.

This weak internal control environment is partly attributable to the Vehicle Unit having only one employee responsible for the oversight and management of DCF's entire vehicle fleet, which consists of approximately 2,900 vehicles assigned to 73 cost centers. The magnitude of this task requires additional resources in human capital.

The results of these weaknesses are detailed in the following sections of this report.

Recommendation

1. Assess the feasibility of reallocating administrative staff to assist the Vehicle Unit in managing and monitoring the vehicle fleet.

Vehicle Accountability

DCF does not maintain accurate vehicle records for its fleet.

Vehicle Certification

DCF sends a Vehicle Certification Report (CERT) quarterly to each cost center's vehicle coordinator to confirm the location of the vehicles at that particular cost center. The vehicle coordinator is required to review the CERT and return it to DCF noting any changes in vehicle location.

State policy requires that DCF report to CMP any such changes in vehicle location within 10 working days on the Vehicle Request and Assignment Report form (TS-103).²

To determine if DCF's records were accurate, we compared the location of 915 vehicles as per the August 2008 CERT to CMP's vehicle assignment records and to DCF's cost center records. Our review found the following:

- The location of 156 vehicles as per the CERT did not agree with CMP's records.
- The location of 88 vehicles as per the CERT did not agree with the records of the cost centers.

DCF could not provide a TS-103 form for any of the changes in vehicle location.

We found that many cost centers simply sign the CERT and return it without actually performing a physical inventory and reconciliation of the vehicles assigned to the respective cost center. The Vehicle Unit does not test the accuracy of returned CERTs.

² Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

During our review of the 13 cost centers, we also tested 109 vehicles to determine the accuracy of the vehicle use logs at the cost centers themselves. Specifically, we attempted to confirm that the vehicles that were not logged out were idle and physically present. The vehicle logs indicated that 8 of the 109 vehicles were not signed out on the day of our review, but we could not locate them. When we asked about the location of these vehicles, we were told that the vehicle use logs were not always properly maintained.

Recommendations

2. Perform a quarterly physical inventory and reconciliation of vehicles at each cost center and, for each change in vehicle location, submit a TS-103 form.
3. Periodically test the accuracy of the CERTs to determine if the cost centers are performing the required reconciliations.

Compliance with State Policy

DCF does not comply with established State policy concerning vehicle usage.

Mileage Reporting

DCF is required to report to CMP the month-end mileage of its vehicles on Vehicle Usage Reports, otherwise referred to as VIC-104s.³ For any vehicle not driven in excess of 750 miles for the month, DCF is required to submit a justification to CMP explaining why the vehicle was driven fewer than 750 miles.⁴

For August 2008, we tested 106 vehicles to determine if the VIC-104s were being used to report vehicle mileage to CMP. We found that instead of submitting VIC-104s, the cost centers submitted monthly mileage to the Vehicle Unit using DCF's intranet. DCF compiled the vehicle mileage and submitted it electronically to CMP using a spreadsheet. However, as discussed below, the information submitted was not always complete.

We used CMP records to determine if DCF was submitting the month-end mileage for all of its vehicle fleet. Accordingly, we analyzed the month-end mileage of 835 vehicles during the period November 2007 through May 2008. DCF should have reported 5,845 mileage records to CMP (835 vehicles x 7 months). In addition, we reviewed the miles traveled each month to determine if the 835 vehicles were driven in excess of 750 miles per month and, if not, if DCF provided CMP with a justification explaining why the vehicle was driven fewer miles.

Our review revealed that DCF reported mileage for 572 of the 835 vehicles and 2,603 of the 5,845 mileage records. Also, of the 2,603 mileage records reported, DCF indicated vehicle usage below 750 miles in 1,093 instances (419

³ Department of Treasury, Circular Letter No. 88-30-GSA, Monthly Mileage Reporting.

⁴ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

vehicles). DCF did not provide CMP with any documentation justifying the use of the vehicles below the established mileage threshold in any of these specific instances.

Since DCF does not report mileage for all of its vehicles or provide written low-mileage justifications, CMP is unable to determine if DCF has a justifiable need for all of its vehicles.

Preventive Maintenance

State vehicles are required to have service provided by CMP for preventive maintenance every 8 months (240 days) or 7,500 miles, whichever comes first.⁵

We found that DCF did not maintain records pertaining to its preventive maintenance services. Because monthly mileage is not reported for all vehicles, the Vehicle Unit is unable to determine when vehicles require maintenance. Instead, DCF takes a reactive approach to monitoring when preventive maintenance service should be performed. When DCF receives a list of overdue vehicles from CMP, it forwards the list to the appropriate cost centers. However, there is no follow-up by DCF to ensure the vehicles actually receive the preventive maintenance services. Consequently, we used CMP data to test if preventive maintenance services were being performed in accordance with State policy.

Our review of 2,236 preventive maintenance services of vehicles from the 13 cost centers revealed that 1,210 vehicles were overdue for service based on either the months in service or the mileage of the vehicle.⁶ Of these, 949 were either more than 30 days over the months in service limit or were more than 250 miles over the mileage limit. DCF indicated that it is not always able to have service performed as prescribed due to a backlog at CMP.

⁵ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

⁶ At three cost centers, for the period July 1, 2006 – July 16, 2008, there were 239 overdue for service. At 10 cost centers, for the period July 1, 2006 – October 21, 2008, there were 971 overdue for service.

Timely and appropriate vehicle maintenance could result in savings by maximizing the useful life of a vehicle, reducing downtime and associated costs, minimizing catastrophic vehicle failure and unnecessary repairs, and ensuring fuel efficiency.

Parking Violations

Drivers of State vehicles are responsible for resolving all parking tickets issued against vehicles assigned to them. State policy also places responsibility on the agency head to resolve all parking violations within 30 days. This responsibility includes, but is not limited to, identifying the driver and ensuring payment of fines. Upon notification by the courts that the agency has failed to resolve the violation, Treasury will pursue payment of the fine from the agency. If the fine still is not resolved, Treasury will ultimately pay the fine and debit the agency for the full cost of the fine, plus a 20 percent administrative fee.⁷

Based on information provided by CMP, DCF received 1,619 parking violations totaling \$82,427 during the period July 1, 2006 through December 16, 2008.

Of the \$82,427 in parking violations:

- DCF employees paid \$14,886 (301 parking violations).
- Treasury paid \$61,265 (1,179 parking violations).
- Treasury was still pursuing the collection of \$6,276 (139 parking violations) from DCF employees.

Treasury charged DCF an additional \$12,253 in administrative fees for paying parking violations on behalf of DCF employees.

All departments and agencies assigned State vehicles are required to maintain vehicle use logs for all pool, temporary and individual assignments.⁸

⁷ Department of Treasury, Circular Letter No. 91-30-GSA, State Vehicle Parking Violation Control Policy.

⁸ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

Accordingly, the vehicle use logs should indicate the time and date the vehicle was used, the number of miles driven and the name of the employee assigned to the specific vehicle. Since DCF does not maintain complete and accurate vehicle use logs, DCF often cannot identify the driver responsible for the parking violation.

To test DCF's documentation and its effort to resolve parking violations incurred by DCF employees, we obtained a list of parking violations from the 13 cost centers during the period July 1, 2006 through July 16, 2008. We reviewed 144 parking violations and found:

- Neither the Vehicle Unit nor the cost centers could provide documentation for 53 parking violations.
- Of the 91 parking violations that were documented in whole or in part (e.g., ticket number, amount, name of responsible employee, issue date, payment date, etc.), 77 were not paid by the responsible driver.

Using data from CMP, we compared the number of parking violations at DCF with those at other Executive Branch departments and the amounts paid for parking violations as shown in Table 1.

Table 1: Comparison of Parking Violations Incurred by Executive Branch Departments During July 1, 2006 to December 16, 2008

Department	# of Parking Violations	Total Fleet	Total \$ of Parking Violations	\$ Paid by Employee or Agency	Amount Paid by Treasury	# of Tickets Paid by Treasury	% Paid by Employee or Agency	% Paid by Treasury
DCF	1,619	2,879	\$82,427	\$14,886	\$61,265	1,179	18%	74%
Other Executive Branch Departments*	539	6,643	\$27,876	\$13,927	\$10,299	193	50%	37%
Totals	2,158	9,522	\$110,303	\$28,813	\$71,564	1,372		

Source: CMP

* Excludes DOT and State Police vehicles

In total, 2,158 parking violations were issued to employees using 9,522 vehicles assigned to Executive Branch departments during the period July 1, 2006

through December 16, 2008. DCF employees received 1,619 parking violations for its 2,879 vehicle fleet, while all other Executive Branch departments combined received 539 parking violations for their 6,643 vehicle fleet.

In addition, responsible DCF employees paid only 18 percent of the parking violations, leaving Treasury responsible for paying 74 percent of DCF's parking violations. (The remaining 8 percent reflects amounts Treasury is still attempting to obtain from DCF employees.) Taxpayer dollars should not be used to satisfy parking violations incurred by State employees.

When Treasury pays the fine for two unresolved violations against the same vehicle assigned to the same agency within a three-year period, the agency head is required to surrender the vehicle to CMP without reimbursement.⁹ We found that Treasury paid 846 parking violations for 242 vehicles with such multiple violations, all of which were unresolved by DCF. Treasury has not required DCF to surrender any of these vehicles to CMP.

DCF indicated that the data from CMP may be incorrect. While we did find some errors in the CMP data related to specific violations we examined, they were not of a magnitude to impact our overall conclusion that DCF needs to better monitor the number of parking violations received by its staff and ensure proper payment for those violations.

Accident/Incident Reporting

A State employee involved in an accident/incident resulting in damage to a State vehicle (or the employee's supervisor) must file, within 24 hours of the accident/incident, a fully completed accident/incident form (RM-1A/1B) with the agency's vehicle coordinator. The vehicle coordinator or a designee must, within 48 hours after receipt of the RM-1A/1B, file the form with CMP.¹⁰

⁹ Department of Treasury, Circular Letter No. 91-30-GSA, State Vehicle Parking Violation Control Policy.

¹⁰ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

If an accident/incident is not the fault of the State driver and a RM-1A/1B form is submitted to CMP, Treasury can seek reimbursement from the at-fault party's insurance company.

CMP charged DCF \$2,749,478 to repair damages that were incurred as a result of accidents/incidents during the period July 1, 2006 through December 16, 2008.

Our test of 74 accidents/incidents from the 13 cost centers disclosed the following:

- 17 accidents/incidents were not supported by a RM-1A/1B form.
- Of the 57 RM-1A/1B forms that were provided, 4 did not have a date. Of the remaining 53 forms, 43 were not filed with DCF's vehicle coordinator within 24 hours of the accident/incident. Of those 53 RM-1A/1B forms, 44 were not submitted to CMP within 48 hours after DCF's vehicle coordinator received the form from the cost center.

Between November 20, 2007 and October 7, 2008, CMP had 240 open work orders related to DCF vehicle accidents/incidents. Our test of 39 open work orders revealed the following:

- The RM-1A/1B form was not submitted for 36 of the 39 open work orders.
- The 3 submitted RM-1A/1B forms were not filed with DCF's vehicle coordinator within 24 hours of the accident/incident.
- Of the 3 RM-1A/1B forms available, none were filed with CMP within 48 hours after DCF's vehicle coordinator received the form from the cost center.

Using data from CMP, we compared accidents/incidents incurred and reported by all Executive Branch departments as shown in Table 2.

Table 2: Comparison of Accidents/Incidents Incurred and Reported by Executive Branch Departments During July 1, 2006 to December 16, 2008

Department	Total Accidents	Amount Charged	Total Fleet	Accidents Reported	Reports Missing	% Reported Accidents to Total Accidents
DCF*	1,102	\$2,749,478	2,720	759	343	69%
Other Executive Branch Departments*, **	2,081	\$2,741,574	5,012	1,976	105	95%
Totals	3,183	\$5,491,052	7,732	2,735	448	

Source: CMP

* Excludes department managed vehicles. ** Excludes DOT and State Police vehicles

A total of 3,183 accidents/incidents were incurred by vehicles assigned to Executive Branch departments during the period July 1, 2006 through December 16, 2008. DCF submitted significantly fewer RM-1A/1B forms relative to total accidents/incidents than other departments did.

Treasury is unable to pursue and/or collect settlements from the at-fault party if the RM-1A/1B form is not submitted. Sixty-one accidents/incidents totaling \$172,975 were reimbursed by at-fault parties' insurance companies and credited back to DCF from July 1, 2006 to December 16, 2008. Some of the 343 missing RM-1A/1B forms could have indicated fault by the other party. As a result, DCF and the State could realize cost-savings if the RM-1A/1B form is properly filed with CMP.

Since DCF does not maintain accurate vehicle use logs, it is unable to identify the responsible driver and hold him or her accountable for submitting the RM-1A/1B form.

Commutation

When job requirements dictate, drivers of State vehicles may park the vehicle at their residence and use the vehicle to commute between their home and their official work station. In addition, a pool vehicle may be taken home in the event of a lack of a secured parking facility at the work station. In that event,

vehicles are to be assigned to those employees who reside nearest to that vehicle unit's parking facility.¹¹

State policy requires that the Director of Administration for each department establish a system for tracking the commutation use of State vehicles within his or her department, and for reporting that information to Centralized Payroll. The Internal Revenue Code requires that when employer-provided transportation is furnished to employees for commuting purposes, the value of this benefit be included in the employee's gross income.

At 5 of the 13 cost centers we visited, we traced the 162 employees who used vehicles for commuting purposes to the commutation report DCF sent to Treasury's Centralized Payroll to ascertain whether commutation was reported properly. We also analyzed whether the cost centers complied with the criteria established to approve an employee's use of a vehicle for commuting purposes.

We found instances of non-compliance with State policy as follows:

- One cost center did not report commutation usage to Centralized Payroll because the local office manager thought the cost center was exempt from the requirement to report such usage. Since DCF did not report the commutation information to Centralized Payroll, the value of using a State vehicle was not included in those employees' gross incomes.
- In instances involving the lack of a secured parking facility, two cost centers approved employees' use of a vehicle for commuting purposes based primarily on seniority instead of proximity.

It is likely that DCF would use less gasoline if it approved commutation based on an employee's proximity to the cost center's parking facilities (instead of seniority) as prescribed by State policy.

¹¹ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

When we discussed the issues related to commutation with staff at the affected cost centers, they said they were unaware of the policies regarding the use of vehicles for commuting purposes. Furthermore, DCF does not monitor the cost centers' compliance with the policies established for commuting.

Recommendations

4. Develop and implement procedures to ensure that vehicle use logs are accurately maintained and monitor adherence to those procedures.
5. Establish procedures that require each cost center to record and verify the mileage for each vehicle. Develop a mechanism to effectively monitor the reporting of mileage by all cost centers.
6. Enforce CMP's policy regarding preventive maintenance of State vehicles and monitor adherence to that policy.
7. Develop procedures to identify and enforce the collection of funds from employees who are issued a parking violation while using a State vehicle.
8. Take disciplinary action against drivers who do not pay for parking violations in a timely manner. Such action may include loss of the privilege of using a State vehicle.
9. Physically inspect the vehicles at the cost centers on a monthly basis to identify damage to vehicles and, for those with damage, verify that a RM-1A/1B form was filed.
10. Periodically reconcile submitted RM-1A/1B forms with CMP's records.
11. Develop procedures to identify State employee drivers involved in accidents and to hold drivers or their supervisors accountable for submitting the RM-1A/1B form.
12. Communicate State and DCF policies regarding use of vehicles for commutation to all cost centers and employees.

13. Monitor and report on the use of State vehicles for commutation and ensure that, in the event of a lack of secured parking facilities, commutation use is granted to those employees who reside nearest the cost centers' parking facilities. Report the value of the benefit on the employees' W-2.

Oversight of Commercial Credit Cards and Fueling

DCF does not provide proper oversight over commercial gasoline credit cards and fueling transactions.

The State tracks fuel usage for its vehicles through the EJ–Ward Fuel Management System (Ward). CMP assigns a Ward fueling card to each vehicle in the fleet, which includes DCF’s vehicles. Based on data from CMP’s M4 system that is used to track vehicle assignments and bill the respective agency for fuel usage, we were able to confirm that all 2,831 DCF vehicles were assigned a Ward card number as of September 29, 2008. Each Ward card number is unique, does not restrict the amount of fuel that can be dispensed, and does not impose limitations on how many times per day a vehicle may be fueled. In addition, although not intended, Ward cards can be used to fuel any vehicle, not just a State vehicle. There are currently 72 fueling stations throughout the State which allow for the use of Ward cards.¹²

The entire Ward system is limited to a fixed total of 32,768 cards. We also confirmed that CMP re-issues card numbers, some of which may have been previously deactivated. A card may be deactivated as a result of a car’s removal from the fleet, two or more consecutive years of card inactivity, or if the card is reported as lost. The current process of re-issuing cards results in the potential for having two active cards with the same Ward number in service simultaneously. Further, we observed that the environment in which the Ward system server is located is not adequately secured. Due to the sensitivity of this information, we have not included the details in this report but have discussed them with Treasury.

For much of our audit period, commercial gasoline credit cards could be requested through CMP in addition to Ward cards.¹³ Commercial credit cards

¹² See <http://www.state.nj.us/treasury/administration/statewide-support/motor-fuel-locations.shtml>

¹³ Department of Treasury, Circular Letter No. 08-16-ADM, State Vehicular Assignment and Use Policy.

are assigned to the DCF cost centers and are to be used only when State-operated fueling or repair facilities are closed (e.g., nights, weekends), are not available or in an emergency situation. Emergency situations must be reported to CMP as soon as possible after each occurrence.¹⁴

Commercial Credit Cards

To determine if DCF had proper controls in place for identifying the location of the commercial credit cards, we reconciled the Gulf Company commercial credit card lists maintained by CMP to cost center lists maintained by DCF's Vehicle Unit and to lists maintained by the 13 cost centers themselves. Specifically, our review of CMP's records showing the location of 246 commercial credit cards indicated the following:

- The lists of commercial cards maintained by DCF's Vehicle Unit were not in agreement with the list maintained by CMP with respect to the location of 50 cards.
- The lists of commercial cards maintained by the 13 cost centers were not in agreement with the list maintained by CMP with respect to the location of 112 cards.

The absence of proper controls over commercial credit cards prevents DCF from identifying potential misuse of these cards. We traced the cards whose cost center locations were not in agreement and that we were able to identify as vehicle-specific. We found that their usage was minimal. We alerted CMP and the Vehicle Unit to the 112 commercial credit cards whose records indicated differing locations and recommended that CMP determine if these commercial credit cards should remain in use. CMP advised us that in response, it cancelled 65 of those cards.

DCF does not have a procedure in place to accurately monitor and reconcile its commercial credit card records with the records at each cost center.

¹⁴ Department of Treasury, Circular Letter No. 95-14, Motor Fuel Credit Card Assignment and Use.

Consequently, DCF's list of commercial credit cards was outdated and neither it, nor the cost centers, could account for all of the commercial credit cards assigned by CMP.

Effective February 9, 2009, Treasury discontinued the issuance and State employee use of nearly all commercial gasoline credit cards, except for out-of-state travel. DCF subsequently submitted a request to Treasury for permission to continue using some of its commercial credit cards. On March 23, 2009, Treasury approved DCF's continued use of 154 commercial credit cards for reasons such as after hours or weekend use of a vehicle, or excessive time or distance from a Ward facility.

Same-day Fueling

To determine the reasonableness of the fueling of DCF vehicles, we obtained a list of DCF vehicles from 13 cost centers that received fuel at least twice in the same day during the period July 1, 2007 through September 30, 2008. We attempted to determine the reasonableness of 1,696 same-day fueling transactions totaling \$112,820 with the following results:

- 1) Based on the mileage traveled (as recorded in the vehicle use logs) in relation to the amount of fuel received, 420 of these transactions were unreasonable. For example, a vehicle with a 15-gallon tank capacity received 14.04 gallons of fuel and another 12.76 gallons the same day; however, our review of the vehicle log indicated that the vehicle had traveled only 61 miles that day.

For 1,043 same-day transactions, the vehicle use logs were either incomplete or not maintained, making it impossible to determine the number of miles driven.

- 2) Based on the timing of each fueling in relation to the amount of fuel received, 896 same-day fueling transactions were unreasonable. For example, a vehicle with a 15-gallon tank capacity received 8.5

gallons of fuel and then 1 hour and 15 minutes later received an additional 14.6 gallons.

Some of the above transactions may be the result of sharing of Ward fuel cards. For example, one cost center reported having only four Ward cards for its assigned 43 vehicles. However, Ward cards are supposed to be issued to specific vehicles and are not to be shared.

This sharing of Ward cards is possible because the Ward fueling system does not require validation (manual or automated) of the vehicle to the card at the time of fueling. Consequently, numerous vehicles can be fueled consecutively with the same card. Moreover, fuel can be dispensed in a single transaction well beyond the capacity of an assigned vehicle. For example, in May 2007, 50 gallons of gasoline was dispensed in a single transaction on a card assigned to a Dodge Caravan with a 20-gallon capacity. Since DCF does not maintain accurate vehicle use logs at the cost centers, it frequently cannot determine if fueling transactions are appropriate or reasonable.

Recommendations

14. To the extent that DCF is permitted to continue using commercial credit cards, a procedure should be developed to reconcile its commercial credit card records with those of CMP and the cost centers to ensure that every card is accounted for by the cost centers.
15. Review and investigate same-day fueling transactions to determine if they are reasonable and appropriate.
16. Establish a dialogue with CMP to develop a system that ensures vehicles are fueled exclusively with their assigned Ward card, fueling is limited to the vehicle tank capacity, lost cards are permanently deactivated, and the Ward server is adequately secured.

Vehicle Needs and Acquisition

DCF can improve its vehicle allocation methodology to better determine its vehicle needs.

Vehicle Needs

As a result of a class action lawsuit, DCF entered into a settlement agreement on July 18, 2006 that sets maximum caseloads for DCF caseworkers. As a result of DCF's efforts to comply with the conditions imposed by the settlement agreement, DCF's caseworker staff has increased significantly in recent years. The increase in caseworkers has increased the need for vehicles within DCF's fleet. Since July 2006, DCF has added approximately 400 vehicles to its fleet, which brings the total number of vehicles to approximately 2,900 as of December 1, 2008.

DCF uses a Vehicle Allocation Chart (VAC) to calculate the total number of vehicles to be assigned to each cost center. The allocation is based upon the number of caseworkers, resource staff who support the caseworkers, and transportation aides who provide transport services to children and families at each cost center. The allocation also factors in vehicle down-time and the estimated time caseworkers and resource staff spend in the field to ensure there are enough State vehicles available to meet the needs of the caseworkers.

Because of a lack of relevant data at DCF, the VAC may not accurately reflect the overall number of vehicles that DCF needs and the most strategic distribution of those vehicles among its cost centers. Appropriate analysis of agency vehicle needs should include consideration of mileage per vehicle, trips per vehicle, driving time, mileage per trip and fleet condition. However, as noted above, such vehicle data is not maintained consistently or is not available at DCF because of inadequate recordkeeping. By supplementing the VAC with

the aforementioned data elements, DCF would be able to more accurately determine if it has the optimum number of vehicles.

Proactive fleet management is essential to controlling costs and ensuring the prudent use of State resources. Absent the abovementioned data, there is not enough information to determine if DCF has the appropriate number of vehicles to serve its clientele in the most cost-effective way.

Vehicle Acquisition

According to the Vehicle Unit, DCF in consultation with CMP purchased minivans to provide additional utility when transporting children and families. Our review of 229 minivans purchased by DCF in Fiscal Year 2008 revealed that DCF did not effectively assess the vehicle type needed in one cost center we reviewed. Specifically, this non-case carrying cost center does not transport children and families. It was traditionally assigned subcompact vehicles due to its need for a secure, enclosed space (e.g., car trunk) to protect confidential documents, but in Fiscal Year 2008 it was assigned 27 new minivans.

If DCF had purchased sedans (sub-compact vehicles were not available under State contract) for the aforementioned cost center, instead of the 27 minivans, it would have saved approximately \$17,000 on the purchase. Based on the monthly fees assessed by CMP, DCF would have also saved approximately \$14,000 annually in maintenance and fuel costs had it purchased sedans instead of the minivans.

Recommendations

17. Require each cost center to submit performance reports based on required data elements (e.g., mileage per vehicle, trips per vehicle, driving time, mileage per trip, fleet condition). Such reports should be used to determine if DCF has the right number of vehicles to meet its goals and objectives and if those vehicles are properly allocated among the cost centers.

18. Perform a comprehensive assessment of the vehicle needs of employees at each cost center on an annual basis. This assessment should be used to determine if the vehicles being purchased are consistent with what the employees need to carry out their job responsibilities effectively.

NOTEWORTHY ACCOMPLISHMENT

DCF is implementing a new fleet management system.

DCF has recognized a need for improvement and is currently in the process of developing and deploying a new fleet management system which will allow DCF to record, maintain, and disseminate timely information on the assignment and usage of its vehicle fleet. The system should be fully operational by July 2009. Implementation of an effective fleet management system would have a positive impact on the monitoring and efficiency of fleet operations which should lead to cost savings. If properly utilized, this system would allow DCF to maintain accurate vehicle use logs and therefore hold its employees accountable for their use of State vehicles.

REPORTING REQUIREMENTS

We provided a draft copy of this report to DCF and to Treasury officials for their review and comment. Their comments were considered in preparing this report, and are attached as Appendices A and B.

DCF's response indicated that during the period of the audit, it had initiated actions to improve the way DCF staff use and report on State vehicles. In addition, DCF indicated it has made significant progress toward addressing the performance inadequacies our audit identified. To that end, the response contains a series of steps either already taken or underway to implement our recommendations.

Treasury's response indicated that it, along with other State agencies with fueling stations, "are currently pursuing a new fueling system that will use radio-frequency technology to collect vehicle mileage and dispense fuel. This system will address most of the issues related to inappropriate fueling transactions."

The Office of the State Comptroller is required by statute to monitor the implementation of our recommendations. To meet this requirement, DCF shall report periodically to this Office advising what steps have been taken to implement the recommendations contained herein, and if not implemented, the reasons therefore.



State of New Jersey
DEPARTMENT OF CHILDREN AND FAMILIES
PO Box 729
TRENTON NJ 08625-0729

JON S. CORZINE
Governor

KIMBERLY S. RICKETTS
Commissioner

May 11, 2009

A. Matthew Boxer
Comptroller of the State of New Jersey
Office of the State Comptroller
PO Box 025
Trenton, New Jersey 08625-0024

**Re: Department of Children and Families Response and Corrective Action
To the
Comptroller Performance Audit of the Department of Children and Families
Vehicle Assignment and Usage**

Dear Mr. Boxer:

Thank you for the opportunity to review and respond to the audit report regarding the Department of Children and Families (DCF) Vehicle Assignment and Usage. DCF is pleased that the Office of the State Comptroller (OSC) recognized the improvements implemented to the fleet management system as well as the new policies and procedures enforced during the course of the audit. DCF would like to commend the field staff for their professionalism and thoroughness exhibited during the course of the audit, and the management and technical review staff for their oversight and guidance during this engagement. DCF is committed to providing updates on our progress and believe that we are already well on our way to improving the performance inadequacies identified in the audit. The Department of Treasury is also to be commended for their cooperation in implementing changes that provide for better reporting and communication.

Our comments and corrective actions follow:

Summary of Audit Results, Pages 5 and 6
DCF Response: General Comments
Improvements Made Over the Review Period

Over the period from 2006 to present, the vehicle controls and usage have improved. The audit period does not appear to differentiate between the years 2006, 2007, 2008 and 2009, but the changes we have implemented in policy

and requirements have altered the way workers use and report on vehicles and our records do show improvement over time in the areas of vehicle maintenance and parking violations. Vehicles today are maintained according to a reasonable schedule and parking violations are required to be paid by the employee by a check or, if necessary, through garnishment of wages. Our staff and OSC auditors spent a great deal of time reviewing the operation of the electronic vehicle assignment and management system which DCF believes provides a reliable tracking mechanism for vehicles.

During the course of the audit, DCF had already begun taking corrective action concerning the above mentioned internal control environments. A new policy was developed and distributed. Trainings of the new requirements for traffic violations and the fleet management requirements to log in mileage were attended by the OSC audit team. The program is installed on local networks at DCF locations and is currently in web based development with Microsoft. Implementation of the web based program will take place in the first quarter of FY10.

The OSC auditors also verified that DCF has worked with Treasury to provide and receive reports concerning vehicle use and maintenance going forward in a more useful and productive manner. This system, and the implementation at Treasury of a new system for tracking vehicles, will provide additional information for tracking mileage and gas usage.

We think that DCF has the checks and balances in place to provide internal controls and a system to verify those controls..

Justification for Low Mileage Vehicles

The audit states on Page 5, paragraph 3: "Our audit found that reports were not being submitted for nearly one-third of the vehicles we tested from November 2007 to May 2008, and no justification was provided for the vehicles that were driven less than 750 miles"

The following text and chart were included as justification for DCF to be exempt from the monthly mileage standard in a memo to the Department of the Treasury, Director of Administration and shared with the Office of the Comptroller audit team in March 2009. Treasury has acknowledged the unique circumstances regarding use of DCF vehicles and will work with us on a case by case basis regarding exemption from the monthly mileage standard. The following chart identifies the number of open cases and referrals of child abuse and neglect reported to DCF between 9/01/07 and 12/31/08 and the proximity to a DYFS location.

Distance From DYFS Local Office	Open Cases as of December 31, 2008		Referrals to DYFS from 9/01/07 to 12/31/08	
	Number of Open Cases	Percent of Open Cases	Number of Referrals	Percent of Referrals
< =1 Mile	3,707	15.8	11,865	14.6
< = 2.5 Miles	11,480	48.9	35,016	43.1
< = 5 Miles	16,590	70.6	53,851	66.3
< = 10 Miles	20,491	87.3	68,598	84.5
< = 15 Miles	21,673	92.3	73,514	90.5
> 15 miles or Not Mapped	1,811	7.7	7,692	9.5
Total	23,484		81,206	

Although State vehicles are utilized daily, a monthly mileage requirement for DYFS State vehicles is not a true indication of usage given the nature of work assignments and that over 90% of the referrals and open cases are within 15 miles of a DYFS office.

Comparison Data to Other Departments

The reference on Page5, Paragraph 4 , comparing other Departments to DCF does not reflect the differences in the usage of vehicles. Other departments' vehicle usage are not comparable. Our caseworkers are asked to drive to and park in areas that are necessary to ensure the safety of children entrusted to DCF care. The Treasury taxation employee will drive to a business. The Agriculture employee will visit a farm. The DYFS employee will visit neighborhoods and homes that have no nearby parking or street parking only. Further, our employees, go into people's homes to transport children to sibling or doctors visits as required. Please consider identifying the unique use related to DYFS employees work requirement to attend to children in volatile situations in high crime areas that may differentiate this use from other Departments use of vehicles.

Parking Violations

The Comptroller's report states on Page 5 Paragraph 4: "Our audit also found that by not maintaining complete vehicle use records, DCF is often unable to identify the driver of a vehicle that has received a parking violation." This statement infers all DCF records are inaccurate and no drivers are ever identified as having received a parking violation. The auditors did verify the drivers and the CMP records do reflect that DCF drivers are held accountable. This has improved, especially in the last 9 months, according to our review. The corrective action in place is a new electronic vehicle assignment and management system and this system was reviewed by the Comptroller's office

during their audit. In addition, DCF has taken corrective action to improve and enforce policies relating to vehicle accidents and parking violations including requiring payment and garnishment of wages.

Internal Controls-DCF Response and Corrective Action in Process to Recommendation 1

Recommendation 1 Assess the feasibility of reallocating administrative staff to assist the Vehicle Unit in managing and monitoring the vehicle fleet

The Comptroller report states: "The weak internal control environment is partly attributable to the Vehicle Unit having only one employee responsible for the oversight and management of DCF's entire vehicle fleet which consists of approximately 2,900 vehicles assigned to 73 cost centers. The magnitude of this task requires additional resources in human capital."

DCF vehicle fleet increased from 600 to 2807 within the last 10 years. Staff has remained at or near the same level with 1 full time supervisor and 16 dispatcher/repairers- ratio of 1 to 175 vehicles. The full time supervisor has recently received approval for the reassignment of staff to assist in the process of monitoring vehicles and accident reporting.

We agree with this assessment and, in fact, think that the Comptrollers overall view is understated. Rutgers completed a study in May of 2004 that was shared with the Comptrollers office. The study timeframe was outside the audit period but we think still relevant to the staffing issues.. The study was designed to assess the staffing and resource needs of the Division of Youth and Family Services; Office of Facilities Management as well as the Office of Human Resources. At the time the study was released, DCF\DYFS were allocated 1,339 State vehicles. Even at that time with fewer vehicles, the study identified the critical need for additional repairers as well as an additional supervisor. The current fleet has more than doubled in size within the last five years; however the support staff assigned to this function have remained at the same level.

DCF shall review the Comptroller's recommendation, however the additional staffing required for implementation of all the Comptroller recommendations would require additional state staff to be allocated rather than a reallocation of staff.

The corrective actions for the internal control deficiencies noted in the Comptrollers report are being rectified. The new electronic vehicle assignment system as implemented does enforce management controls over the operations of all vehicles. If additional staff cannot be hired or redeployed as recommended, the implementation of the electronic vehicle assignment and management system will continue to improve the concerns raised by the Comptroller. Training

is already underway by both the DCF administrative staff and as part of the annual internal control training and assessment.

Vehicle Accountability-DCF Response and Corrective Action to Recommendations 2 and 3

Recommendation 2. Perform a quarterly physical inventory and reconciliation of vehicles at each cost center and, for each change in vehicle assignment, submit a TS-103 form.

Recommendation 3. Periodically test the accuracy of the CERT to determine if the cost centers are performing the required reconciliations.

DCF is accountable for the vehicles entrusted to its care for the use in service to the children and families of New Jersey. DCF agrees to conduct a quarterly physical inventory and regularly test the reconciliation of vehicles at each cost center. The changes in vehicle assignment will result in the submission of the required TS-103 Form. Quarterly compliance at each cost center is further ensured through the additional training and accountability provided to each manager for the state property entrusted to their care. Recommendation 2 will be accomplished through the use of the DCF electronic vehicle assignment and management system.

Compliance with State Policy –DCF Response and Corrective Actions Implemented for Recommendations 4 -13

Recommendations 4-13 have all been implemented either through the implementation and training process for the electronic vehicle assignment system or the implementation of policies that require and enforce sanctions on employees that misuse or fail to report vehicle damage. The only exception is Recommendation 9, which recommends that DCF physically inspect all vehicles on a monthly basis to identify damage. Given current staffing resources, implementation of this recommendation is not feasible. However, the inspections will be conducted quarterly.

Oversight of Commercial Credit Cards and Fueling-DCF Corrective Action Implemented for Recommendations 14-16

Recommendations 14-16 have already been implemented. In early February 2009, the Department of the Treasury, Central Motor Pool, informed State Departments that all commercial credit cards used in the refueling of State vehicles were to be recalled. DCF appealed this decision and on March 20, 2009 was successful in obtaining a limited supply of commercial credit cards for each local office because of the unique requirements of the everyday job of the DCF caseworkers involving the safety and ability of our after hours workers to respond to emergency and after hours calls with the following conditions:

1. Vehicle specific cards, not generic cards, will be issued to the Monmouth county offices at the same level the offices currently have. The Monmouth offices do not have a fueling station in close proximity. The assignment of the card to the vehicle shall ensure that the chain of use by caseworkers is clearly delineated and each user is held accountable.
2. Cape May offices will retain the cards they currently are issued. The Cape May offices do not have a fueling station in close proximity.
3. Each DYFS Local Office with the exception of Monmouth and Cape May counties will be issued two generic cards. These generic cards are to ensure that the caseworkers who are out on calls after hours are not stranded with children in their care. DCF operates a Special Response Unit (SPRU) in each county between the hours of 5:00 pm and 9:00 am and 24 hours on weekends and holidays for emergency investigations involving abuse and neglect.
4. Generic credit cards are for emergency use only and may only be used after receiving approval from the DCF Director of Facilities and Support Services or the DCF Supervisor of Transportation Services.
5. When generic cards are used, the receipts must be sent to the Supervisor of Transportation Services, DCF Office of Facilities and Support Services, Cost Center 933, who will then forward same to the Department of the Treasury, Central Motor Pool.
6. Cards that are abused, misused or used as the primary source of fuel will be recalled immediately. Employees involved in unreported accidents and failure to pay parking violations will be subject to discipline and garnishment of wages.

DCF has communicated these conditions to all staff affected through Area Office Management. Treasury Central Motor Pool has already been contacted to work on all the issues described in the report.

Vehicle Needs and Acquisition-DCF Corrective Actions for Recommendations 17 and 18

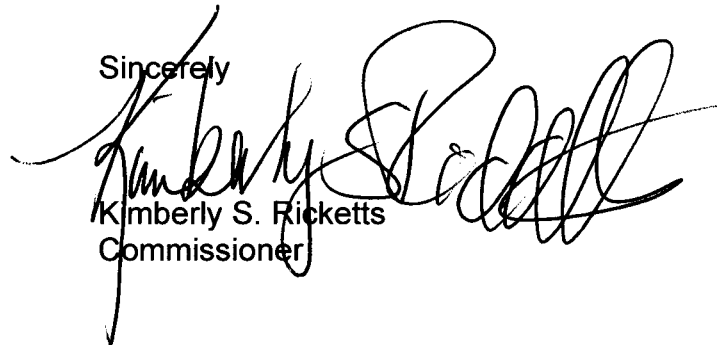
The points made by the Comptroller concerning the use of additional data from the electronic vehicle assignment and management system are well taken. This system will provide additional information to justify the allocation methodology for vehicles across the DCF system. In addition DCF will perform an assessment of the vehicle needs annually as it is required to do for the procurement process and the internal control process.

Noteworthy Accomplishment

The Comptroller's office and staff recognized the good work and extraordinary effort of DCF staff in implementing the electronic vehicle assignment and management system during the course of the audit. Our staff worked to make it the best system possible and DCF appreciates the recognition given by the Comptroller's office and thanks all the Comptroller staff for their guidance and assistance during this process.

Thank you for the opportunity to respond to the recommendations and I look forward to hearing that DCF has met the intent of all the guidance it has received from your office.

Sincerely

A handwritten signature in black ink, appearing to read 'Kimberly S. Ricketts', written in a cursive style.

Kimberly S. Ricketts
Commissioner

KSR:1G

**State of New Jersey**

DEPARTMENT OF THE TREASURY
DIVISION OF ADMINISTRATION
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JON S. CORZINE
Governor

R. DAVID ROUSSEAU
State Treasurer

May 18, 2009

TO: William P. Chalice
Director, Audit Division
Office of the State Comptroller

FROM: David Ridolfino
Director and Chief Financial Officer

SUBJECT: DRAFT AUDIT REPORT—DCF VEHICLE ASSIGNMENT AND USAGE

We appreciate the opportunity to review the draft report from your performance audit of vehicle assignment and usage in the Department of Children and Families (DCF). As you know, Treasury's Central Motor Pool (CMP) titles the vehicles used by DCF, and handles the maintenance and repair of those vehicles. Treasury offers some suggestions and clarifications for consideration:

- On page 12, in the fifth paragraph there is a reference to 1,210 vehicles overdue for service. The current number of DCF vehicles overdue for service is 369. The agency has been proactive in attempting to get vehicles in for maintenance. DCF indicates in the last sentence on this page that they were not always able to schedule appointments due to a backlog at CMP. That statement is not correct. While CMP may not be able to get a vehicle in for preventive maintenance immediately, everyone who calls is given an appointment and put into the schedule.
- On page 21, paragraph 2, it is stated that the Ward system server is located in an unsecure environment at the CMP office. It is recognized that a central IT environment would certainly be a more secure location for the systems server. We will make that a design element for our new fueling system (see next bullet) and we will also consult with our Treasury IT staff to see if there is a way to relocate the current server to a central IT facility or to better protect and secure it if relocation is not feasible.
- On pages 23 and 24 there is a section which describes issues with same-day fueling. Recommendation 16 on page 24 specifically mentions the need for a system to control how vehicles are filled so that only the assigned card is used, vehicle tank capacity is used as a limiting factor, etc. The State Comptroller should know that CMP and other state agencies with fueling stations are currently pursuing a new fueling system that will

use radio-frequency technology to collect vehicle mileage and dispense fuel. This system will address most of the issues related to inappropriate fueling transactions.

Treasury continues to pursue additional ways to improve the CMP process for DCF and all our clients. Your review and recommendations provide us with both support for some of the recent changes and improvements we have implemented as well as suggestions for additional improvements that we will consider going forward.

Please extend my thanks to the State Comptroller and your audit team for your efforts in completing this review and for the opportunity to see the draft and provide comments from the Central Motor Pool perspective.