



# Department of Environmental Protection

## Office of Inspector General

May 7, 2024

Report A-2324DEP-001

### *Audit of Department Fleet*

#### **INTRODUCTION**

The Florida Department of Environmental Protection (Department) Office of Inspector General (OIG) conducted an audit of the Department's Fleet vehicles. This audit was initiated as a result of the OIG Annual Audit Plan for Fiscal Year 2023-2024.

#### **AUDIT SCOPE, OBJECTIVES, AND METHODOLOGY**

The scope of the audit included all vehicles (Fleet) owned by the Department and all documentation associated with the Fleet regarding maintenance and usage during the period of January 1, 2022, to the present. The scope may also include other documents related to Fleet Maintenance and usage as appropriate.

The objectives of the audit were to:

- Determine whether maintenance of Fleet vehicles is performed in accordance with statutory guidelines, rules, and Department policies.
- Determine whether usage of Fleet vehicles is documented and in compliance with statutory guidelines, rules, and Department policies.

To achieve our audit objectives, our methodology included:

- Reviewing applicable statutes, regulations, and Department policies.
- Conducting analyses of documentation and reporting of Fleet maintenance and usage.
- Conducting site visits to observe a sample of the Department's Fleet.
- Interviewing Department employees regarding Fleet activities.

#### **BACKGROUND**

Section 287.16, Florida Statutes (F.S.), allocates to the Department of Management Services (DMS) powers, duties, and responsibilities for the effective and efficient use of state motor vehicles including acquisition, disposal, usage, and maintenance. DMS is also responsible for maintaining a Statewide Fleet Management Information System (FleetWave), which is used for Fleet management and reporting. The DMS website states that *the system provides the management and cost information required to effectively and efficiently manage the state's fleet*. FleetWave also provides accountability of equipment use and expenditures. FleetWave became accessible for the monthly reporting of the Department's Fleet in October of 2021. Along with FleetWave the Department implemented Administrative Policy ADM 310; Fleet, Fuel Card, and Motor Pool Policy (ADM 310) which outlines procedures for the activities related to Fleet vehicles. In accordance with Rule 60B-1, Florida Administrative Code (F.A.C.), ADM 310 states that all Fleet vehicles are to be *used only for official state business and used in the most efficient, effective, and economical manner*. Additionally, ADM 310 states that the Division of Administrative Services (DAS), Bureau of Finance and Accounting will serve as the Department's Fleet Coordinator and will *facilitate all fleet-related administrative activities and serves as the Department's point of contact with DMS, the Department of Highway Safety and Motor Vehicles,*

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and the Department of Financial Services (DFS). According to Department policy, a Fleet Custodian is designated for each Program Area (Division, District, Office, and Park) by the Program Area's Property Custodian. The Department requires each instance of operation to be entered on the Monthly Vehicle Usage Log, DEP-55-002, (Monthly Usage Log) by the operator of the vehicle. Each Fleet Custodian is responsible for ensuring all required information, including every day a vehicle is down or on standby and all maintenance is documented on the Monthly Usage Log. Monthly Usage Logs with documentation and all receipts must be uploaded, by the Fleet Custodian, to the Department's electronic document management system (OCULUS) and reported into FleetWave, by the twelfth day of the following month. Additionally, a Dedicated Fuel Card (WEX Card) is assigned to each vehicle and is used to purchase fuel, lubricants, and car washes, as well as repairs, and maintenance.

**RESULTS OF AUDIT**

During the audit, we reviewed Department policy, documentation regarding Fleet maintenance and usage, and Program Area procedures. Based on our review we found the following:

**Department Fleet Vehicles**

At the beginning of the audit, FleetWave indicated that there were 1,273 active motor vehicles in the Department's Fleet. Based on our preliminary review of records, we selected a sample of Fleet vehicles to observe and review for overall maintenance, safety, and usage (see chart below).

| Office/Division/District                                    | Vehicles     | Vehicles Sampled | Percentage Sampled |
|---|--------------|------------------|--------------------|
| Office of the Secretary                                     | 2            | 1                | 50%                |
| Division of Waste Management (DWM)                          | 12           | 2                | 17%                |
| Office of Water Policy (OWP)                                | 3            | 1                | 33%                |
| Division of Environmental Assessment and Restoration (DEAR) | 25           | 4                | 16%                |
| Division of Administrative Services (DAS)                   | 19*          | 1                | 5%                 |
| Office of Emergency Response (OER)                          | 13           | 7                | 54%                |
| Division of State Lands (DSL)                               | 14           | 5                | 36%                |
| Florida Geological Survey (FGS)                             | 12           | 1                | 8%                 |
| Division of Water Resource Management (DWRM)                | 25           | 2                | 17%                |
| Division of Recreation and Parks (DRP)                      | 872          | 51               | 6%                 |
| Office of Resilience and Coastal Protection (ORCP)          | 109          | 12               | 11%                |
| Division of Air Resource Management (DARM)                  | 36*          | 2                | 6%                 |
| Division of Law Enforcement (DLE)                           | 29           | 3                | 10%                |
| Regulatory District Offices                                 | 102          | 10               | 12%                |
| <b>Total:</b>   | <b>1,273</b> | <b>102</b>       |                    |

\*DAS and DARM vehicle numbers include Motor Pool Fleet located at the Carr Building and the Bob Martinez Center.

**Site Visit Vehicle Observations**

Of the 102 vehicles sampled, we observed 79 vehicles in order to review the maintenance and overall vehicle safety of the Department's Fleet vehicles. Based on our review, we found that 35 of the 79 vehicles had exterior damage, 4 vehicles would not start, and 11 vehicles had warning lights illuminated for things such as air bags, check engine symbols, faulty tire pressure sensors, anti-lock brake system (ABS) warnings, and change engine oil notifications. We also observed vehicles with corroded batteries, missing rearview mirrors, headlight and turn signal bulbs burned out, portions of vehicles repaired by duct tape or zip ties, and one vehicle had a missing seatbelt on the driver's side. Based on our observations, we found that of the 79 Fleet vehicles inspected,

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18 were overdue for an oil change. We also found that some vehicles' tires did not have the manufacturer's recommended Pounds per Square Inch air pressure (PSI) and some vehicles had low tire tread. Based on our observations, we found that 3 of the sampled vehicles were being driven with tire tread below what is recommended by the Florida Department of Highway Safety and Motor Vehicles. According to the Florida Department of Highway Safety and Motor Vehicles, if tire tread is less than 2/32" it should be replaced immediately.<sup>1</sup> The following chart outlines some examples of the Fleet vehicles we observed.

| Fleet Vehicle | Program Area                | Observations  |
|---------------|-----------------------------|---|
| Vehicle A     | DEAR                        | Oil Change: 6,958 miles past due  |
| Vehicle B     | Regulatory District Offices | Oil Change: 11 months past due  |
| Vehicle C     | DEAR                        | Oil Change: 22 months past due  |
| Vehicle D     | ORCP                        | Oil percentage observed at 0%   |
| Vehicle E     | DRP                         | Oil percentage observed at 8%, Service Traction Control, Service Stability Track, and ABS warning light illuminated |
| Vehicle F     | ORCP                        | Rear left tire tread 2/32", rear right tire tread 1/32"   |
| Vehicle G     | DRP                         | No rearview mirror, airbag dashboard light illuminated  |
| Vehicle H     | DRP                         | Oil Change: 22 months past due  |

Additionally, regarding vehicles observed with exterior damage and repairs made with duct tape and zip ties, we found that the Department's policy for reporting incidents involving Fleet assets is not consistently followed.

Vehicle Security

During our site visits, we found instances where the security of the Department's Fleet could be improved. At various locations, we observed vehicle keys stored inside gas tanks, vehicle doors unlocked, and WEX Cards with the vehicle logs on the front seat. Based on our review of Department policy, we found an absence of protocols for the security of Fleet assets. However, we observed that some locations had systems for Fleet security in place including the storage of keys, vehicle logs, and WEX Cards in lock boxes or in offices.

Vehicle Location and Assignment

During site visits, we found that some vehicles were not at the locations identified by the property location codes assigned in FleetWave. For example, we found a Fleet vehicle at a Regulatory District Office that was not on the list of vehicles for that location. When we inquired where this vehicle was supposed to be located, the Fleet Custodian stated that the vehicle was on loan from Tallahassee. Upon further review, we determined the vehicle location listed in FleetWave was for a building located in Tallahassee; however, the vehicle had been physically located at the Regulatory District Office location for one year. ADM 310 states that in order to transfer a Fleet asset a *Permanent Property Transfer form must be completed and signed by the Fleet Custodian of the transferring and receiving Division/District/Office and submitted... to the Bureau of Finance and Accounting for processing.* The Department's policy does not address procedures regarding the loaning of vehicles. During a separate site visit, we observed that Vehicle D (in the table above) had a Tallahassee location code in FleetWave but was being driven by an employee with an office location in Jacksonville. Upon further review, we found that Vehicle D, along with other Fleet vehicles had been assigned to individual employees without meeting the requirements in Florida Statutes and Department policy. In accordance with Rule 60B-1.008(2), F.A.C. the special

<sup>1</sup> Florida Department of Highway Safety and Motor Vehicles, "Vehicle Safety: Tire Safety," Last modified (n.d.), Accessed on March 19, 2024, <https://www.flhsmv.gov/safety-center/vehicle-safety/tire-safety/>

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assignment of state-owned vehicles must adhere to the following criteria: the employee is entitled to use of vehicle by virtue of position and is approved by DMS, the employee is law enforcement, the employee is subject to emergency calls from residence for the protection of life or property, or the employee's home is their official base of operation. Additional criteria for special assignment of state-owned vehicles are outlined in section 287.17(4)(a), F.S., which states an agency head may assign a vehicle to a state officer or employee only if that employee is projected to drive a minimum of 10,000 miles annually on state business. ADM 310 states that, *it is the policy of the Department not to assign fleet assets to individual employees*. An exception to this policy can be made in accordance with Florida Statutes and Florida Administrative Code, and must be reported to the Fleet Coordinator, the Fuel Card Coordinator, and the Office of Inspector General no later than August 31 of each fiscal year. Our review found no exceptions had been reported during the scope of the audit.

**Documented Maintenance of Fleet Vehicles**

Regarding maintenance for Fleet vehicles, ADM 310 states that vehicles must be maintained with *the manufacturer's recommended maintenance schedule*. Also, as stated previously, all maintenance completed is to be uploaded with each Monthly Usage Log and reported into FleetWave. In order to determine whether maintenance of Fleet vehicles was performed in accordance with Department policies and manufacturer maintenance schedules, we selected 75 of the 102 sampled vehicles for review. Based on our review, 13 vehicles had no maintenance documented in OCULUS and 21 vehicles had no maintenance reported in FleetWave during the scope of the audit. Due to the lack of documentation, we were unable to verify that maintenance occurred for some of the vehicles in our sample (see examples below).

| <b>Fleet Vehicle</b> | <b>Program Area</b>         | <b>Observations</b>   |
|----------------------|-----------------------------|---|
| Vehicle I            | State Lands                 | No maintenance documented after January of 2022. 34,097 miles with no documentation of maintenance.                 |
| Vehicle J            | Regulatory District Offices | 11 months and 12,956 miles between maintenance  |
| Vehicle K            | DRP                         | 2 oil changes documented 63 days and 601 miles apart; Next maintenance documented 17 months and 10,451 miles later. |
| Vehicle L            | OER                         | No documented maintenance for 12 months.  |
| Vehicle M            | FGS                         | One documentation of maintenance in 22 months.  |
| Vehicle N            | DWM                         | No maintenance documented for the scope of the audit.   |
| Vehicle O            | DWRM                        | Invoice provided in March of 2022 for joints and brakes.<br>No other maintenance documented                         |
|                      |                             |   |

We also found that Vehicle E, from the previous chart, had no documentation of maintenance during the scope of the audit, and Vehicle A had gone 12 months between documented preventative maintenance.

**Documented Usage of Fleet Vehicles**

In order to determine whether usage of Fleet vehicles was documented and reported accurately and in compliance with Department policies, we analyzed 75 of the 102 sampled vehicles' Monthly Usage Logs and FleetWave reporting for January of 2022 through October of 2023. As stated previously, Monthly Usage Logs with documentation and all receipts must be uploaded to OCULUS and reported in FleetWave, by the twelfth day of the following month. Based on our review, we found that 9 of the 75 vehicles had no documentation uploaded into OCULUS. We also found that 55% of Monthly Usage Logs in OCULUS and 51% of reporting in FleetWave were either missing or submitted late, at times over 12 months late. Additionally, we found at times the documentation uploaded in OCULUS and the monthly reporting in FleetWave were incomplete

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and missing required information. We found vehicles that had multiple entries for the same month, included Monthly Usage Logs without required daily information, mileage not documented completely or accurately, missing receipts, illegible receipts, and Monthly Usage Logs reported for incorrect vehicles. Based on our review, we found that of the Monthly Usage Logs observed, 39 vehicles had recorded inaccurate or undocumented mileage. For example, the chart below outlines our review of documentation for Vehicle E, where we found inconsistent mileage reported and inaccurate daily drive logs for the months of July and August of 2023.

| Monthly Log | Beginning Mileage | Documented Drives | Ending Mileage |
|-------------|-------------------|-------------------|----------------|
| July 2023   | 85,031            | 2                 | 86,105         |
| August 2023 | 84,757            | 2                 | 86,105         |

Of the 75 sampled vehicles, we found that 49 vehicles had missing receipts and no State Fuel Card Receipt Replacement form was submitted as required in ADM 310. Of those 49 vehicles, 13 had 10 or more receipts missing from the Monthly Usage Logs. The following chart outlines some of the Fleet vehicles' documentation we determined as being late and/or missing.

| Fleet Vehicle | Program Area                | Late Logs and Reports | Missing Logs and Reports | Missing Receipts |
|---------------|-----------------------------|-----------------------|--------------------------|------------------|
| Vehicle A     | DEAR                        | 26                    | 6                        | 19               |
| Vehicle P     | DARM                        | 39                    | 5                        | 13               |
| Vehicle Q     | Regulatory District Offices | 22                    | 14                       | 14               |
| Vehicle R     | ORCP                        | 19                    | 10                       | 15               |
| Vehicle S     | State Lands                 | 31                    | 4                        | 16               |
| Vehicle T     | DRP                         | 16                    | 2                        | 18               |
| Vehicle U     | State Lands                 | 32                    | 2                        | 10               |
| Vehicle V     | DRP                         | 31                    | 0                        | 14               |

Additionally, we found that Vehicle A, had Monthly Usage Logs that were uploaded in OCULUS multiple times for the same reporting period. Of the 22 months reviewed, we found 13 months had duplicate Monthly Usage Logs uploaded for Vehicle A.

**Vehicle Assigned Fuel Cards**

WEX Cards are used to make purchases for the assigned vehicle and each transaction is auto populated into FleetWave for that vehicle. Department employees are authorized to use a WEX Card once the employee has completed the Department's Fuel Card Training and has received a WEX Card Personal Identification Number (PIN). In order to be eligible to receive a WEX Card PIN, the Department employee must agree to terms outlined in the State Fuel Card PIN Request, which includes not sharing assigned employee PINs. ADM 310 requires that all receipts, including maintenance and repairs, uploaded into OCULUS, contain the card user's printed name and signature, the date of the purchase, and the Fleet vehicle tag number. While analyzing sample vehicle documentation, we found receipts with signatures different than the WEX Card employee PIN used to make the purchase. For example, Vehicle U had 30 receipts during the scope of the audit with different signatures than the WEX Card employee PIN used to make the purchase. Additionally, Vehicle E had 34 occurrences of signatures on receipts different from the WEX Card employee PIN used to purchase the fuel and 19 receipts with no employee signatures. We also found that WEX Cards were used to purchase fuel for assets other than the assigned vehicle and for vehicles marked inoperable. For example, we determined that the assigned WEX Card for Vehicle V, which was marked inoperable prior to January of 2022, was used to purchase fuel from February of 2023 through May of 2023. We found that the 14 fuel purchases had no receipts



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uploaded into OCULUS. Seven fuel purchases occurred in March, April and May of 2023, and the Monthly Usage Logs stated that the fuel card was used to purchase fuel for 2 other vehicles. The seven fuel purchases for February 2023, had no documentation for the purpose of the purchases. Additionally, we found that WEX Card transactions were entered with mileage that was inaccurate and repetitive such as 000,000 or 111,111. We also found that multiple transactions were occurring for the same vehicle, minutes apart and for different fuel types. An example is charted below.

| Fleet Vehicle | Program Area | Observations  |
|---------------|--------------|---|
| Vehicle T     | DRP          | <p>Three fuel transactions at the same gas station. Mileage entered as 10 for all three transactions.</p> <ul style="list-style-type: none"> <li>• 9/10/22 at 12:54 pm: 9.872 gallons: Diesel</li> <li>• 9/10/22 at 12:50 pm: 4.949 gallons: Non-Ethanol</li> <li>• 9/10/22 at 12:41 pm: 15.157 gallons: Unleaded</li> </ul> <p>Three fuel transactions at the same gas station. Mileage entered as 10 for all three transactions.</p> <ul style="list-style-type: none"> <li>• 10/10/22 at 8:47 am: 19.390 gallons: Unleaded</li> <li>• 10/10/22 at 8:52 am: 4.940 gallons: Marine Fuel</li> <li>• 10/10/22 at 8:50 am: 4.980 gallons: Diesel</li> </ul> <p>Two fuel transactions at the same gas station. Mileage entered as 10 for both transactions.</p> <ul style="list-style-type: none"> <li>• 11/4/22 at 10:16 am: 19.450 gallons: Unleaded</li> <li>• 11/4/22 at 10:20 am: 14.840 gallons: Diesel</li> </ul> |

**WEX Card Transactions in FleetWave**

Based on our review, we found that some vehicles did not have WEX Card transactions auto populating in FleetWave after March of 2023, although previous transactions were reported, and receipts were submitted. Upon bringing this to the attention of the Fleet Coordinator, DMS was informed of the issue and responded that the Department’s state agency identification (ID) was not being applied to some WEX transactions; therefore, the Department had no visibility of the records in FleetWave. Although no definitive determination of why this occurred could be made, DMS provided a report of transactions that were not visible to the Department. Based on this report from DMS, we found 4,722 fuel transactions that were not accessible to the Department in FleetWave. Additionally, we found that Fleet Custodians could adjust automated WEX Card transactions that were auto populated in FleetWave. Upon bringing this to the attention of the Fleet Coordinator, DMS was informed and responded that data entry users should only be able to edit non-WEX Card transactions. DMS stated that they were reverting the data entry role to a view/add only access until the issue is addressed with the vendor.

**Administrative Responsibilities, Internal Controls and Program Area Oversight**

**Fleet Coordinator**

The Fleet Coordinator is assigned with direct oversight of all Fleet related administrative activities and serves as a point of contact between the Department and other state agencies. According to ADM 310, the Fleet Coordinator *will review the Department’s Electronic Document Management System and Fleet Management System to ensure a usage log has been uploaded for each motor vehicle and required watercraft.* Based on interviews and documentation, we found that the Fleet Coordinator received access from DMS to FleetWave monthly reports in May of 2023. In December of 2023, the Fleet Coordinator implemented a system to allow reports to be generated with data from OCULUS identifying Fleet vehicles missing Monthly Usage Logs. Although the responsibilities include that the reports and logs are uploaded monthly, ADM 310 does not require the Fleet Coordinator to ensure the accuracy of information provided by the Fleet Custodians.

### Fuel Card Coordinator

According to ADM 310, the Fuel Card Coordinator is an *employee within the Division of Administrative Services who facilitates all fuel card related administrative activities*. Based on our review, we found that the Fuel Card Coordinator sends out monthly emails to Fleet Custodians with a list of all WEX Card transactions for the month. The Fuel Card Coordinator asks for every Fleet Custodian to forward the transaction report to those who are responsible for reconciling fuel transactions. Additionally, the Fuel Card Coordinator attaches the State Fuel Card Replacement Receipt Form for any receipts that are misplaced or illegible. The Fuel Card Coordinator will also review 5% of the logs submitted each month to ensure that information is accurate and sufficient. ADM 310 states in part *that if a log is found to be inaccurate or to have insufficient information, the Fuel Card Coordinator will follow up with the employee who submitted the log and address the deficiencies. The log for the fuel card will be reviewed the following month*. Based on our review of a sample of documentation submitted by the Fuel Card Coordinator, we found that reviews did occur in 2023; however, no documentation was provided for 2022.

### Fleet Custodians

ADM 310 states that a Fleet Custodian *is designated by their respective Property Custodian and is responsible for all matters relating to the fleet assets assigned to their program and serves as the Program's point of contact for fleet related activities*. In order to evaluate whether the assigned responsibilities occurred in compliance with Department policy, we interviewed some designated Fleet Custodians for each Program Area. Additionally, we requested and reviewed any Fleet related procedures a Program Area had implemented. Based on our review, we found that Program Areas had procedures in place that were not consistent throughout the Department. Based on interviews, we found that the delegation of Fleet responsibilities was at times unclear and even unknown. For example, we found in one Program Area that the Property Custodian was unable to determine who oversaw Fleet responsibilities. After the Fleet Custodian was located, based on an interview, we determined that the employee responsible for those duties was not aware that FleetWave was operational and had not been uploading information into the system monthly. While interviewing another Program Area's designated Fleet Custodian, we found they were unaware of their responsibilities for the documentation of Fleet activities and inspections of vehicles that are located throughout the state. Based on our review, we found that Fleet Custodians are at times not in compliance with Department policy regarding documenting and reporting usage of Fleet vehicles. We determined that Fleet Custodians reported incorrect mileage, had missing or late Monthly Usage Logs, uploaded logs missing information such as daily drive entries, receipts, and documented down or standby days. We also found that Fleet Custodians allowed WEX Cards to be used after the vehicle was marked inoperable, for purchases not associated with the assigned vehicle, and with signatures on receipts other than the employee WEX Card PIN used for the purchases. We also found receipts uploaded that were unreadable, had pertinent information covered, and without employee signatures.

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## **CONCLUSION**

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Based on our review, we found areas where accountability, oversight, and policy could be strengthened regarding the overall management of the Department's Fleet. Our findings and recommendations are listed below.

## **FINDINGS AND RECOMMENDATIONS**

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**Finding 1: Fleet Maintenance and Repairs: Conducting, Documenting, and Reporting - Routine maintenance and vehicle repairs are not always conducted, documented, or reported in compliance with Department policy.**

ADM 310 states that vehicles must be maintained with *the manufacturer's recommended maintenance schedule and any additional requirements established by the Fleet Coordinator*. Each Fleet Custodian is responsible for ensuring Fleet vehicles are kept in a safe and clean working order, as well as documenting and reporting all maintenance completed. Also, Fleet Custodians are responsible for uploading Monthly Usage Logs with documentation and all receipts in OCULUS and report in FleetWave, by the twelfth day of the following month. Accurate documentation and reporting of vehicle maintenance is essential for ensuring the completion of the manufacturer's recommended maintenance schedule. Based on our observations, we found vehicles with corroded batteries, missing rearview mirrors, headlight and turn signal bulbs burned out, portions of damaged vehicles repaired by duct tape or zip ties, and one vehicle had a missing seatbelt on the driver's side. Additionally, we found that some vehicles were being operated without the recommended tire PSI and tread.

Based on our site visit observations and documentation review, we also found the following:

- 13 vehicles had no maintenance documented in OCULUS
- 21 vehicles had no maintenance reported in FleetWave
- 2 vehicles had over 18 months and 30,000 miles between documented maintenance
- 3 vehicles were being driven with tire tread below 2/32"
- 18 vehicles were overdue for an oil change
- 11 vehicles with warning lights illuminated

### **Recommendations:**

- 1.1 We recommend the Department ensure that routine maintenance is conducted, documented, and reported by each Program Area in accordance with Department policy.
- 1.2 We recommend the Department ensure that Fleet repairs are conducted, documented, and reported by each Program Area in accordance with Department policy.

### **Management's Response:**

The Department agrees with the recommendations and will work to complete the corrective actions mentioned.

**Finding 2: Fleet Usage: Documenting and Reporting – The documentation and reporting of Fleet usage is not always completed in accordance with Department policy.**

ADM 310 states that documentation and reporting of all Fleet usage must be completed monthly, and each instance of usage must be entered on the Monthly Usage Log by the employee operating the vehicle. Additionally, each Program Area's Fleet Custodian is responsible for ensuring the documentation and reporting of all required information, including every day a vehicle is down or on standby is completed in accordance with Department policy. Accurate documentation and reporting of Fleet usage is essential for ensuring that vehicles are being operated in compliance with Department policy. As stated previously, each Fleet Custodian is responsible for uploading Monthly Usage Logs with documentation and receipts in OCULUS and



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report to FleetWave, by the twelfth day of the following month. Based on our review, we found, at times, the documentation uploaded into OCULUS and the monthly reporting in FleetWave were incomplete and missing required information. Additionally, we found vehicles that had multiple entries for the same month, included Monthly Usage Logs without required daily information, mileage not documented completely or accurately, missing receipts, illegible receipts, and Monthly Usage Logs reported for incorrect vehicles.

Based on our review, we found the following:

- 9 vehicles had no Monthly Usage Logs uploaded in OCULUS
- 55% of Monthly Usage Logs were missing from OCULUS or were entered into OCULUS late, at times 12 months late
- 51% of FleetWave reporting was either missing or input into FleetWave late, at times 12 months late
- 39 vehicles had incomplete Monthly Usage Logs, which included inconsistent mileage, inaccurate mileage and missing daily reporting of operation

**Recommendations:**

**2.1** We recommend the Department ensure that each Program Area completes documentation and reporting of Fleet vehicle usage in accordance with Department policy.

**Management's Response:**

The Department agrees with the recommendations and will work to complete the corrective actions mentioned.

**Finding 3: WEX Cards – WEX Card procedures are not always followed in compliance with Department policy.**

WEX Cards are used to make purchases for the assigned vehicle and each transaction is auto populated into FleetWave for that vehicle. Department employees are authorized to use a WEX card once the employee has completed the Department's Fuel Card Training and has received a WEX Card PIN. In order to be eligible to receive a WEX Card PIN, the Department employee must agree to terms outlined in the State Fuel Card PIN Request, which includes not sharing assigned employee PINs. ADM 310 requires that all receipts, including maintenance and repairs, uploaded with the Monthly Usage Log, contain the card user's printed name and signature, the date of the purchase, and the Fleet vehicle tag number. Based on our review, we found receipts with signatures different than the WEX Card employee PIN used to make the purchase. For example, one vehicle had 30 receipts during the scope of the audit with different signatures than the WEX Card employee PIN used to make the purchase. Another vehicle had 34 occurrences of signatures on receipts different from the WEX Card employee PIN used to purchase the fuel and 19 receipts with no employee signatures. We also found that WEX Cards were used to purchase fuel for assets other than the assigned vehicle and for vehicles marked inoperable. For example, one vehicle had WEX Card purchases for unleaded fuel, diesel fuel, and marine fuel. The final transaction was for fuel purchased on August 17, 2023, one month after the vehicle was marked inoperable.

During our review we also found the following:

- WEX Card receipts with repetitive incorrect mileage such as 000,000 and 111,111.
- Receipts that were illegible, with information covered and not visible, and without employees' names printed or signed.

**Recommendations:**

- 3.1 We recommend the Department ensure that each employee follows WEX Card procedures in compliance with Department policy.

**Management's Response:**

The Department agrees with the recommendations and will work to complete the corrective actions mentioned.

**Finding 4: Location and Assignment of Fleet Vehicles – Fleet vehicles were not at the locations identified by the property location codes assigned in FleetWave and were assigned to employees without following Florida Statutes and Department policy.**

Location of Fleet Vehicles

ADM 310 states that in order to transfer a Fleet asset a *Permanent Property Transfer form must be completed and signed by the Fleet Custodian of the transferring and receiving Division/District/Office and submitted... to the Bureau of Finance and Accounting for processing.* During site visits, we found vehicles at locations different from the property location code assigned in FleetWave, and vehicles missing from the locations assigned in FleetWave. For example, we found a Fleet vehicle at a Regulatory District Office that was not on the list of vehicles for that location. When we inquired where this vehicle was supposed to be located, the Fleet Custodian stated that the vehicle was on loan from Tallahassee. Upon further review, we determined the vehicle location listed in FleetWave was for a building located in Tallahassee; however, the vehicle had been physically located at the Regulatory District Office location for one year. The Department policy does not address procedures regarding the loaning of vehicles.

Assignment of Fleet Vehicles

In accordance with Rule 60B-1.008(2), F.A.C. the special assignment of state-owned vehicles must adhere to the following criteria: the employee is entitled to use of vehicle by virtue of position and is approved by DMS, the employee is law enforcement, the employee is subject to emergency calls from residence for the protection of life or property, or the employee's home is their official base of operation. Additional criteria for special assignment of state vehicles are outlined in section 287.17(4)(a), F.S., which states an agency head may assign a vehicle to a state officer or employee only if that employee is projected to drive a minimum of 10,000 miles annually on state business, not including commuter miles. During a site visit, we observed that a vehicle had a Tallahassee location code in FleetWave but was being driven by an employee with an office location in Jacksonville. Upon further review, we found that some Fleet vehicles had been assigned to an employee without meeting the requirements contained in Florida Statutes or Department policy. ADM 310 states that, *it is the policy of the Department not to assign fleet assets to individual employees.* An exception to this policy can be made in accordance with Florida Statutes and Florida Administrative Code, and must be reported to the Fleet Coordinator, the Fuel Card Coordinator, and the Office of Inspector General no later than August 31 of each fiscal year. Our review found no exceptions had been reported during the scope of the audit.

**Recommendations:**

- 4.1 We recommend the Department ensure that Fleet vehicle locations are accurately reported in FleetWave, and vehicles are stationed at the appropriately assigned location.
- 4.2 We recommend the Department ensure that Program Areas assign Fleet vehicles to employees in accordance with the requirements of Florida Statutes, Florida Administrative Code and Department policy.

**Management's Response:**

The Department agrees with the recommendations and will work to complete the corrective actions mentioned.

**Finding 5: Department Policy – Department policy could be strengthened regarding assigned responsibilities and oversight; as well as expanded regarding adequate security for Fleet assets and consistent guidance Department wide.**

Assigned Responsibilities and Oversight

ADM 310 states *that each Program Director will ensure compliance with this policy governing the assignment and operation of fleet assets with all applicable statutes, rules, department directives and policies.* Additionally, ADM 310 designates the following roles to Department employees:

- **Fleet Coordinator.** Employee within DAS who facilitates all Fleet related administrative activities, approves all Fleet related commodity codes in MFMP<sup>2</sup>, and serves as the single point of contact between the Department and other state agencies.
- **Fuel Card Coordinator.** Employee within DAS who facilitates all fuel card related administrative activities.
- **Fleet Custodian.** Department employee who is designated by their respective Property Custodian, is responsible for all matters relating to the Fleet assets assigned to their Program and serves as the Program's point of contact for Fleet related activities.

According to ADM 310, the Fleet Coordinator *will review the Department's Electronic Document Management System and Fleet Management System to ensure a usage log has been uploaded for each motor vehicle and required watercraft.* Based on interviews and documentation, we found that the Fleet Coordinator received from DMS the ability to access FleetWave monthly reports in May of 2023. In December of 2023, the Fleet Coordinator implemented a system to allow reports to be generated with data from OCULUS identifying Fleet vehicles that are missing Monthly Usage Logs. In order to ensure accuracy in WEX card transactions, the Fuel Card Coordinator sends out monthly emails to Fleet Custodians with a list of all WEX Card transactions requesting a reconciliation of fuel transactions. Additionally, the Fuel Card Coordinator attaches the State Fuel Card Replacement Receipt Form for any receipts that are misplaced or illegible. The Fuel Card Coordinator also reviews 5% of the logs submitted each month to ensure that information is accurate and sufficient. ADM 310 states in part *that If a log is found to be inaccurate or to have insufficient information, the Fuel Card Coordinator will follow up with the employee who submitted the log and address the deficiencies. The log for the fuel card will be reviewed the following month.* Based on our review of documentation submitted by and interviews with the Fuel Card Coordinator, we found that monthly audits occurred in 2023. In addition to serving as the point of contact for Fleet related activities, each Fleet Custodian is responsible for the maintenance, usage, documentation, and reporting of Fleet vehicles.

Based on our review, we found the following regarding Fleet Custodians' responsibilities:

- Monthly Usage Logs with incorrect mileage and missing daily drive entries.
- Over 50% of Monthly Usage Logs and FleetWave reporting were missing or late.
- Vehicle maintenance was not performed or missing from OCULUS and FleetWave.
- Monthly Usage Logs uploaded with missing WEX Card receipts.
- Receipts that were illegible, overlapping, and without required information.

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<sup>2</sup> MyFloridaMarketPlace (MFMP) is the State of Florida's eProcurement system.

**Department of Environmental Protection  
Office of Inspector General  
Audit of Department Fleet**

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We determined that Department policy could be strengthened in the area of Fleet Custodian oversight to ensure that vehicle maintenance, usage, documentation, and reporting is performed in accordance with established policy and Florida Statutes.

**Security of Fleet Assets**

While observing vehicles on-site, we found instances where the security of the Department's Fleet could be improved. At various locations, we observed vehicle keys stored inside gas tanks, vehicle doors unlocked, and WEX Cards with the vehicle logs on the front seat. Based on our review of Department policy, we found an absence of protocols for the security of Fleet assets. However, we observed that some locations had systems for Fleet security in place including the storage of keys, vehicle logs, and WEX Cards in lock boxes or in offices.

**Department Wide Guidance**

In order to evaluate whether the assigned responsibilities occurred in compliance with Department policy, we requested and reviewed any Fleet related procedures a Program Area had implemented. Based on our review, we found that Program Areas had procedures in place that were not consistent throughout the Department.

**Recommendations:**

- 5.1** We recommend that Department policy is strengthened regarding implementation and enforcement of assigned responsibilities and oversight of Fleet Custodians.
- 5.2** We recommend that Department policy is expanded to include security of Fleet assets and consistent guidance to ensure Fleet Custodians' responsibilities are performed.

**Management's Response:**

The Department agrees with the recommendations and will work to complete the corrective actions mentioned.

**STATEMENT OF ACCORDANCE**

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**Statement of Accordance**

The Mission of the OIG is to promote accountability, integrity, and efficiency by providing quality audits, investigations, management reviews, and technical assistance.

This work product was prepared pursuant to § 20.055, Florida Statutes, in accordance with the *Principles and Standards for Offices of Inspectors General* as published by the Association of Inspectors General and the *International Standards for the Professional Practice of Internal Auditing*, as published by the Institute of Internal Auditors, Inc. The audit was conducted by Andrea Kramer and supervised by Susan Cureton.

This report and other reports prepared by the OIG can be obtained through the Department's website at <https://floridadep.gov/oig> or by contacting:

Office of Ombudsman and Public Services  
public.services@floridadep.gov  
(850) 245-2118

Candie M. Fuller,  
Inspector General