


**Fuel Card Usage
and Management
Follow-up**

May 2012





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EXECUTIVE SUMMARY

1. My Office reported to Members of the Legislative Assembly in February 2010 on the results of the Government's Internal Audit Unit's first phase report on the disbursement of fuel from the Department of Vehicle and Equipment Services ("DVES") at its North Sound Road location for the largest five government users. This report provides Members with the results from the Internal Audit Unit's second phase report on the disbursement of fuel, which examined the next ten highest consumers of fuel at the DVES service station, based on usage from July 2009 to June 2010, along with the results of the follow up work conducted by the Internal Audit Unit at the five agencies covered in the first phase report.
2. The purpose of bringing these matters to Members' attention is to highlight the significance of the issues reported in Internal Audit's second phase report, and to report on the progress that has been made in addressing the issues across government and its agencies since the first phase report was issued.
3. From our review of the Internal Audit Unit's second phase report, and their follow-up work on their first phase report, the evidence shows that action was taken by the entities audited to address specific issues about the distribution of fuel cards, which has led to a significant reduction in the number of fuel cards in use and contributed to a significant reduction in the average monthly consumption of fuel across government agencies. The DVES also took action to strengthen their own control environment.
4. However, the Internal Audit Unit's findings in their second phase report and follow up work clearly indicate that there continues to be significant systemic internal control issues relating to the distribution of fuel that still require to be addressed. Their overall conclusion in their second phase report states that:

"Based on our review of the management systems for fuel card usage and management across the ten agencies selected for testing, internal audit concludes that the overall control environment has not improved since the previous fuel card audit and the internal controls surrounding these processes still require significant improvement."

5. It is my view that the issues identified by the Internal Audit Unit's work on fuel card usage highlight significant control deficiencies leaving the distribution of fuel at significant risk of abuse and fraud.
6. Strong corporate leadership is required to ensure that appropriate action is taken to address these ongoing risks and to implement better controls across the Government and its agencies.

BACKGROUND

INTRODUCTION

7. In February 2010, my Office reported on Government's Internal Audit Unit's first phase report on Fuel Card Usage and Management. As part of our recently published programme of performance audits I indicated that we would follow up that report to examine the action taken across Government to implement the recommendations made by the Internal Audit Unit.
8. This report therefore follows up on our previous report and is based on a second report by the Internal Audit Unit on this subject that was completed in August 2011. In addition, we have used ongoing internal audit work to assess the level of implementation by management of the recommendations made by the Internal Audit Unit in their first phase report.

ROLE AND SCOPE OF INTERNAL AUDIT ACTIVITIES

9. As we have relied upon the work of the Internal Audit Unit ("Unit") of the Government to conduct the work being used in this report, we are describing the basis for their existence and the general nature of the work they perform. We believe this work is an important element of the Government's management control framework that needs to be operating effectively. To rely upon their work, we followed our auditing standards by conducting a review of the Unit.
10. The Unit was established to review and provide independent and objective appraisals on the design and operation of the management systems and internal controls that are established by Chief Officers and Heads of Agencies in the discharge of their responsibilities.
11. According to Section 54(n) of the *Public Management and Finance Law 2010 Revision (PMFL)*, the Internal Audit function is to:

"Review the management systems operated by ministries, portfolios, statutory authorities and government companies for compliance with the requirements of this Law and regulations."

12. The Unit's scope of activities involves the examination and evaluation of management systems in order to determine whether:
 - financial and operating information and reports are accurate and reliable;
 - risks to government agencies are being identified and minimized;
 - laws, regulations, policies, procedures and directives are complied with;
 - assets are adequately safeguarded and accounted for; and
 - resources are used efficiently and economically.
13. The Unit currently reports administratively to the Senior Assistant Financial Secretary (Public Finance) and functionally to the Financial Secretary. All audit reports are submitted to the Financial Secretary and copied to the Senior Assistant Financial Secretary (Public Finance) as well as the Auditor General. The Unit forms part of the Ministry of Finance. While it is not the purpose of this audit report, it is important to note that it is our opinion that these reporting relationships reduce the effectiveness of the work performed by the Unit who should be reporting to the equivalent of an audit committee of the Government and administratively, to a more independent official such as the Deputy Governor.
14. The reports issued by the Unit differ from those issued by the Auditor General's Office in that reports are intended for internal use only and are not proactively made public. Additionally, reports tend to focus on internal control weaknesses and speak to the overall adequacy of management control systems in place across the agencies audited. Some of the types of audit engagements performed by Internal Audit include operational reviews, financial controls, information technology, fraud investigations and other special reviews.

OBJECTIVES AND SCOPE OF INTERNAL AUDIT UNIT'S FUEL AUDIT

15. The Unit concluded the first phase of the audit of Fuel Card Usage and Management in December 2009. That audit focused on determining whether the agencies utilizing DVES' fuel services had adequate systems in place to ensure that fuel distributed was for legitimate Government business. The audit brought to light some serious deficiencies within the user agencies' internal controls over fuel consumption. The Unit's report provided a total of eleven recommendations to improve the noted deficiencies.
16. The first phase was limited to the top five fuel consumers out of the 55 agencies that utilize DVES for their fuelling needs; however the Unit expressed concern that the findings noted within these five agencies were representative of the other agencies as well.
17. In September 2010, the Unit commenced a second phase of the audit, which like phase one focused on determining if adequate systems were in place. The next ten highest consumers of fuel at the DVES service station based on usage from July 2009 to June 2010 were selected for review. These agencies were:

- Department of Agriculture
- Mosquito Research and Control Unit (MRCU)
- Health Services Authority (HSA)
- Recreation, Parks and Cemeteries Unit (RPCU)
- Department of Environment
- Department of Education Services
- Prison Services
- Cayman Islands Airports Authority (CIAA)
- Planning Department
- Customs Department

18. The Unit examined the management systems and controls established within the selected agencies for the management of fuel cards and fuel usage for the financial year 2009/2010. The specific audit objectives were to determine whether:

- the agencies had documented policies and procedures regarding fuel card management and usage;
- fuel card usage was adequately monitored to safeguard Government resources;
- fuel cards were issued only to employees with a business need for a fuel card; and
- upon transfer or termination of employees, fuel cards are returned to the Agency.

19. During and subsequent to the completion of the second phase report, the Unit has also followed up with management of the five agencies covered by the phase one report about the whether they have taken action to implement its recommendations.

OVERVIEW DESCRIPTION OF THE DVES FUEL CARD SYSTEM

20. The DVES supplies gasoline and diesel for the majority of the Government’s fleet of vehicles. The DVES self-service gas pumps are located along North Sound Road in George Town and are available for fuelling 24 hours a day, 7 days a week. The gas pumps are operated with the use of fuel cards issued by DVES that are assigned to each vehicle and every employee who drives a government vehicle. To obtain fuel, an employee must swipe both the vehicle and employee cards and enter a Personal Identification Number (PIN). The employee should then enter an odometer reading on the fuel pump keypad. It should be noted that this step is not mandatory. The purchases are then processed and recorded in GASBOY, the computerized fuel management system used by DVES.

21. On a monthly basis, DVES generates the Fuel Usage by Vehicle and Fuel Usage by Department reports from GASBOY. These reports detail the purchases made by the agencies during the month including the date and time of purchase, the card numbers used, the pump number and the number of gallons purchased. The agencies, through the use of the GASBOY reports, can monitor the fuel consumption of each vehicle and each employee's driving activities. If the odometer reading is entered correctly, it can be used to track fuel economy, monitor utilization, and schedule maintenance. With some analysis, government entities can identify situations where there is potential abuse.

FINDINGS

FUEL CARD NUMBERS AND FUEL CONSUMPTION

22. As at the end of March 2009, when the first internal audit of fuel consumption was conducted, the number of active employee and vehicle fuel cards respectively was 1,606 and 1,164. In July 2010, the number of active employee and vehicle fuel cards reported was down to 1,205 and 1,005 respectively, a decrease of 401 (25%) and 159 (14%) cards (see Appendix A).
23. Over the period covered by the first phase audit (January 2008 to March 2009) the average monthly fuel consumption by Government and its agencies was \$168,576. During the period covered by the second phase audit (July 2009 to June 2010) the average monthly consumption was \$128,990, a decrease of \$39,586 (23.5%) monthly or \$475,032 annually. The average consumption for the ten largest users over the two periods is provided in Table 1 below.

Table 1: Comparison of Average Monthly Consumption for the ten largest users

Agency	Average Monthly Consumption		Decrease/ (Increase)
	January 2008 to March 2009	July 2009 to June 2010	
Department of Environmental Health	\$48,714	\$37,554	\$11,160
National Roads Authority	25,689	14,473	11,216
Police Service	21,491	21,968	(477)
Water Authority	19,091	14,068	5,023
Public Works Department	7,505	4,847	2,658
Mosquito Research and Control Unit	5,663	3,710	1,953
Agriculture Department	4,580	3,748	832
Health Services Authority	4,219	3,365	854
Education Department	3,360	2,589	771
Recreation, Parks and Cemeteries	3,228	3,237	(9)

24. Although other factors such as the economic downturn, reduction in services and price fluctuations will have impacted on these results, these findings indicate that the agencies reviewed by the Internal Audit Unit took action to address some of the issues identified in their May 2009 report and, by doing so, reduced their consumption considerably.

FINDINGS FROM THE SECOND PHASE AUDIT

25. The results of the Unit's second phase audit show that the majority of the issues reported in the first phase audit were found by the Unit in the ten agencies reviewed in their second phase audit. In fact, their findings from the second phase confirm the concern from phase one that the weaknesses they found in the initial five agencies would likely exist in other agencies. Their conclusion on the second phase of their audit states:

“Based on our review of the management systems for fuel card usage and management across the ten agencies selected for testing, internal audit concludes that the overall control environment has not improved since the previous fuel card audit and the internal controls surrounding these processes still require significant improvement.”

26. The same significant control weaknesses were identified in the ten agencies selected for the second phase report:
- Out of the ten agencies, eight did not have documented policies and procedures governing fuel card usage and management. It is worth noting that the explanations provided by management for some of the other audit findings indicate that the absence of documented policies and procedures was a major factor in not addressing the issues.
 - None of the ten agencies required fuel card holders to sign a fuel card usage agreement.
 - 28 employees were found to have more than one active driver fuel card (see Appendix B for further details).
 - Out of the 378 active driver fuel cards for the ten agencies audited, 97 (25.6%) were assigned to ex-employees and 68 (17.2%) to employees without a business need for a card (see Appendix B for further details).
 - Odometer readings were not entered for each fuelling by most users.
 - 161 active vehicle fuel cards in the GASBOY system were assigned to vehicles not found in lists of vehicles maintained by the agencies (see Appendix B for further details).
 - No evidence of adequate monitoring of fuel transactions by the agencies. The unit identified a number of transactions, some of which may have been caused by legitimate reasons such as dollar limits on cards, but which should have prompted agencies to conduct further review and investigation. These included:
 - 346 fuel purchases which occurred less than one hour apart and sometimes exceeded the fuel tank capacity; and

- 116 fuel purchases occurred where the vehicle card was used at least twice during the same day (see Appendix B for further details).
27. The Unit found that DVES have taken some actions to strengthen internal controls. Specifically, they indicated the following in their report:

“Recent discussions were held with the Director of the Department of Vehicle and Equipment Services who stated that plans are in place to replace the existing GASBOY fuel management system with a more robust and technologically advanced fuel management system within the next 12 months, approximately July 2012. We believe this upgrade is necessary as the current system lacks features that are standard with newer fuel management systems. Specifically, a newer system would be able to generate electronic usage reports which would facilitate more timely and thorough analysis of fuel card usage by user management. Also, it would likely have a more reliable odometer entry function which would allow user management to more easily monitor vehicle utilization and fuel economy of each vehicle.

Other controls implemented by DVES to improve the overall control environment include the installation of closed circuit cameras at the fuelling centre as well as user agencies are now provided a list of active employee and vehicle fuel cards on a quarterly basis for management review.

The steps taken by DVES have helped improve the control environment surrounding the use of fuel cards and the implementation of new fuel management software will further enhance the management of fuel consumption within the Cayman Islands Government.

28. However, the Unit states that it is ultimately the responsibility of the management in each of the individual agencies to manage fuel cards and their usage, and ensure that they are only used for legitimate government business. On the basis of the Internal Audit Unit’s findings, this is clearly not happening.

IMPLEMENTATION OF THE FIRST PHASE AUDIT RECOMMENDATIONS

29. In the first phase of their audit, Internal Audit concluded that:

“Based on our review of the management systems for fuel card usage and management across the agencies selected for testing, Internal Audit concludes that the internal controls surrounding the fuel usage and management processes require drastic improvements in order to provide reasonable assurance that the selected agencies are adequately managing the consumption of fuel and to satisfy the audit objectives. In particular the establishment of written policies and procedures that should be followed by various agencies and strict monitoring of fuel cards and fuel consumptions by the agencies must be improved to ensure Government’s funds are safeguarded.

Although testing was only conducted on the top 5 consumers of fuel from DVES, we feel that is likely that the concerns noted for these 5 agencies would be seen in most of the other 55 agencies that purchase fuel from DVES. The implementation of the audit recommendations should improve the control environment of these agencies.”

30. The Internal Audit Unit’s initial audit highlighted eleven significant control weaknesses across the five agencies examined, and made a number of recommendations to improve the management of fuel usage. Whilst they were not all relevant for each agency examined, the majority applied across the board, leading to a total of 45 recommendations.
31. The Unit had followed up on the progress of the recommendations with all five agencies, but when we reviewed their work no response had been received from RCIPS or DEH. Therefore my Office asked RCIPS and DEH for a status update in March 2012 and a response has been subsequently provided by RCIPS. Table 2 provides a summary of the current implementation status of recommendations as at 30 April, including the status update provided to my Office by RCIPS.

Table 2: implementation status of recommendations across the five agencies included in internal audit’s first phase audit

Recommendation	RCIPS	DEH	PWD	WA	NRA
Policies and procedures governing fuel card usage and management not documented.	Out-standing	Out-standing	Out-standing	N/A	Out-standing
Fuel card holders not required to sign usage agreement	Implemen- ted	Out-standing	Implemen- ted	Implemen- ted	N/A
Employees with more than one active driver fuel cards	Implemen- ted	Out-standing	Implemen- ted	Implemen- ted	N/A
Active fuel cards assigned to ex – employees	Implemen- ted	Out-standing	Implemen- ted	Implemen- ted	N/A
Odometer reading not entered for each fuelling	Implemen- ted	Out-standing	Implemen- ted	Implemen- ted	Out-standing
Fuel cards assigned to ex-employees used to obtain fuel	Implemen- ted	N/A	Implemen- ted	N/A	N/A
Vehicle fuel cards assigned to vehicles not found in agencies’ lists	Implemen- ted	Out-standing	Out-standing	Implemen- ted	Out-standing

Recommendation	RCIPS	DEH	PWD	WA	NRA
Inadequate monitoring of fuel transactions.	Implemented	Out-standing	Implemented	N/A	Out-standing
Double payment of fuel invoices.	Closed, No longer relevant	Closed, No longer relevant	Closed, No longer relevant	Implemented	Implemented
No service level agreements with DVES.	Closed, No longer relevant	Closed, No longer relevant	Closed, No longer relevant	Implemented	Implemented
Incomplete employee name and vehicle description in GASBOY	Out-standing	Out-standing	Out-standing	N/A	N/A

32. The results indicate that agencies have taken action to address the issues highlighted and implement the recommendations of the Unit to a greater or lesser degree.

OAG'S ANALYSIS AND CONCLUSION

33. From our review of the Unit's second phase report, and their follow-up work on their first phase report, the evidence demonstrates that some action was taken by the entities audited in 2009 to address specific issues about the distribution of fuel cards, which led to a reduction in the number of fuel cards in use and contributed to a significant reduction in the average monthly consumption of fuel across government agencies. The DVES also took action to strengthen the overall control environment. However, some of the recommendations to improve the internal control environment contained in the Unit's first phase report have not been implemented by the five relevant agencies.

34. The findings of the second phase report also indicate that no action was taken by government to ensure that other agencies took account of the findings and recommendations to strengthen their internal controls. The agencies covered by the second phase report have indicated that they have or will take action to address the instances identified by the Unit of employees having more than one card, or cards being assigned to ex-employees or employees without the business need for a card.

35. The results of the second phase and follow up audit show that there are ongoing systemic issues in the internal control environment of agencies which result in an ongoing significant risk of fuel being obtained and not used for legitimate government business. In other words, leadership is missing and without appropriate action by senior government officials to communicate expectations on a government-wide basis, there will be an ongoing risk of abuse and fraud in the use of fuel from the DVES facility.
36. To develop a government-wide action plan, I would suggest that the government consider the following activities:
- Carry out a fundamental review of the need for some of the agencies and users to have fuel cards. For example the Freedom of Information Unit has 3 employee cards and 3 vehicle cards but only had average monthly consumption of \$3 during the period July 2009 to June 2010. There are number of examples of low levels of consumption across agencies that raise questions about the need for cards and potentially the associated vehicles.
 - Development of standardised policies and procedures and user agreements for adoption by core government agencies and potential roll out to statutory authorities and government companies. This would include setting out clearly the expectations and/or arrangements for monitoring of fuel usage.
37. Without central leadership, it is the responsibility of each entity to develop the appropriate internal controls and manage fuel cards and their usage. It is my view, given the results of all the Internal Audit Unit's work on fuel card usage, that a more corporate wide approach is required within Government to ensure that action is taken across all agencies.
- 38. Therefore, I recommend that the Government take action to appoint a responsible official to address the Internal Audit Units reports' findings and be accountable for the implementation of the recommendations across all government agencies.**
- 39. I also recommend that there be monitoring and public reporting on the extent to which the controls are working.**

ACTION TAKEN BY GOVERNMENT

40. The Government informed us it will be introducing a new fuel distribution system in July 2012 which is expected to strengthen the controls. However, the Deputy Governor has indicated that the new system will require additional discipline by government entities, to realise the benefits of this investment.

41. Therefore, in response to this report, the Deputy Governor has written to Chief Officers requesting that the issues identified by the Internal Audit Unit be addressed in a timely manner to ensure the effective control of fuel disbursements and the associated costs. He has further indicated that he will be monitoring the situation and the progress that is made, with the expectation that the Internal Audit Unit's recommendations be implemented by the end of July.
42. In addition, two of the Internal Audit Unit's recommendations are being addressed directly, with a draft Fuel Card Usage Policy and Procedures, including a template Fuel Card User Agreement form, having been developed. These have been recently circulated to Chief Officers for consideration.



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APPENDIX A – ACTIVE FUEL CARDS

Agency	Active Fuel Cards as at 31 March 2009		Active Fuel Cards as at 1 July 2010		Average Monthly Consumption July 2009 to June 2010
	Employee Cards	Vehicle Cards	Employee Cards	Vehicle Cards	
Agriculture	26	32	28	38	3,748
Airports Authority	12	18	15	20	1,284
Attorney General's Office	1	1	1	1	164
Botanic Park	5	4	5	4	179
Cabinet Office	2	1	2	1	0
Cadet Corps	4	5	4	5	444
Cayman Airways	11	10	11	10	21
Children & Family Services	11	9	11	9	537
Civil Aviation	8	8	2	3	438
Computer Services	18	9	23	8	258
Customs Department	64	24	69	26	1,177
Education Department	30	28	13	29	2,589
Elections Office	2	1	2	1	34
Employment Relations	4	4	3	3	176
Empowerment & Community Development			7	4	151
Environment (DOE)	42	43	23	19	2,868
Environmental Health	134	114	61	116	37,554
Freedom of Information Unit (FOI)	3	3	3	3	3
General Registry	2	1	1	1	136
H.E. The Governor's Office	4	7	4	7	293
Hazard Management	9	4	9	4	218
Health Insurance Commission	1	1	1	1	37
Health Services Authority (HSA)	110	40	118	42	3,365
Immigration Department	29	14	34	15	457
Judicial	5	5	4	4	603
Lands & Survey	25	16	24	16	384
Legal Affairs	9	1	9	1	83
Ministries	15	13	17	16	1,623

Agency	Active Fuel Cards as at 31 March 2009		Active Fuel Cards as at 1 July 2010		Average Monthly Consumption July 2009 to June 2010
	Employee Cards	Vehicle Cards	Employee Cards	Vehicle Cards	
Mosquito Research (MRCU)	49	59	24	69	3,710
National Archives	2	2	2	2	65
National Museum	3	3	3	3	32
National Roads Authority (NRA)	60	63	50	60	14,473
Pensions Board	4	2	4	2	48
Planning Department	62	35	67	37	1,180
Police Department	505	233	344	137	21,968
Port Authority	3	4	3	4	144
Post Office	13	12	7	8	985
Prisons	17	18	10	14	1,630
Probation Aftercare Unit	2	2	2	2	52
Protocol Office	3	1	3	1	639
Public Works	113	108	66	107	4,847
Radio Cayman	7	2	7	2	104
Recreation Cemeteries & Parks	17	21	11	21	3,237
Sports Office	4	5	3	6	537
Substance Abuse Services	7	4			
Sunrise Centre	3	4	2	4	871
Telecommunication	6	7	6	7	238
Tourism Department	7	5	6	5	124
University College	1	3	1	3	135
Vehicle & Equipment Services	7	6	3	12	1,019
Vehicle Licensing Department	14	4	3	2	60
Water Authority	111	145	74	90	14,068
Totals	1606	1164	1,205	1,005	128,990

APPENDIX B – PHASE 2 AUDIT DETAILED RESULTS

The following Exhibits provide further details of some of the key findings from the Internal Unit's phase 2 audit.

Exhibit 1: Employees with more than one active Driver fuel card

Agency	# of employees with 3 active driver fuel cards	#of employees with 2 active driver fuel cards	Total
Planning Department	1	12	13
Health Services Authority	-	8	8
Cayman Islands Airports Authority (CIAA)	1	1	2
Mosquito Research and Control Unit (MRCU)	-	2	2
Department of Agriculture	-	2	2
Prison Department	-	1	1
Total	2	26	28

Exhibit 2: Active Driver Cards Assigned to Ex-Employees/Employees without Business Need for a Card

Agency	# of cards assigned to ex-employees	# of cards assigned to employees without business need
Health Services Authority	59	29
Customs Department	7	28
Planning Department	21	5
Cayman Islands Airports Authority	6	-
Department of Agriculture	4	3
Total	97 (25.6%)	65 (17.2%)

Exhibit 3: Vehicle Fuel Cards Assigned to Vehicles Not Found in Agencies' Lists

Agency	# of active vehicle cards not found in the Agencies' schedule of vehicle cards
Mosquito Research and Control Unit (MRCU)	47
Health Services Authority (HSA)	27
Department of Education	19
Planning Department	18
Department of Agriculture	14
Customs Department	13
Cayman Islands Airports Authority (CIAA)	12
Prisons Department	7
Recreation, Parks and Cemeteries Unit (RPCU)	4
Total	161

Exhibit 4: Multiple transactions occurred with intervals of 1 minute to an hour

Agency	Total # of Transactions	Vehicle Card with the most fuel purchases (# of transactions)	Employee Card with the most fuel purchases (# of transactions)
Department of Agriculture	99	2971 (63 transactions)	1891 (34 transactions)
CIAA	61	3191 (31 transactions)	2149 (40 transactions)
RPCU	56	3115 (15 transactions)	2585 (24 transactions)
Prisons Department	46	3049 (28 transactions)	2423 (36 transactions)
Health Services Authority	39	2769 (14 transactions)	1725 (14 transactions)
Department of Environment	21	3027 (6 transactions)	2555 (11 transactions)
MRCU	16	3160 (13 transactions)	2524 (16 transactions)
Education	8	3197 (4 transactions)	2584 (4 transactions)
Total	346		

Exhibit 5: Vehicle cards used to purchase fuel more than once during a day

Agency	Total # of Transactions	Vehicle Card with the most fuel purchases (number of transactions)	Employee Card with the most fuel purchases (number of transactions)
RPCU	51	2929 (21 transactions)	2585 (39 transactions)
Health Services Authority	27	2769 (16 transactions)	1725 (16 transactions)
Prisons Department	24	2811(18 transactions)	2115(18 transactions)
Department of Environment	14	2862 (4 transactions)	1820 (6 transactions)
Total	116		

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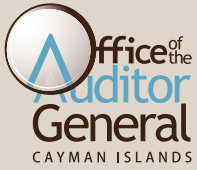
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