

Vehicle Utilization Audit
Audit 03-28
Risk Analysis

Risk	Control	Control In Place	Assessment	Objective
Optimum use of vehicles not achieved.	Executive order 2001-02 requires that all vehicles with annual miles of 4,000 or less have justification provided for continued use.	Yes / No; Executive order is new.	High	
Take home vehicles were not justified and properly approved.	Personnel manual requires that any assigned vehicle meet certain criterion. Completion of a Vehicle Justification Statement and approval by department and Finance	Yes / No; Payroll receives forms; however, no audit has been performed of compliance with policy.	High	
Employee's with take home vehicles were not properly taxed, where applicable.	Personnel manual requires proper tax reporting.	Yes; if notice is given to Payroll, information is input to generate reporting on W-2.	Medium to low	
Departments did not annually certify their vehicle needs.	Executive order 2001-02 requires departments to certify their need for assigned vehicles as well as their use.	Yes / No; Executive order is new.	High	
Vehicles were not used for the purposes for which they purchased.	See above.	Yes / No; Executive order is new.	High	
Motor pool vehicles were not used as required.	Mileage Reimbursement procedures dictate use of motor pool vehicles before use of personal vehicles.	No monitoring procedure in place.	High	