

County of San Bernardino

Auditor-Controller/Treasurer/Tax Collector
Internal Audits Section

Public Works – Transportation: Vehicle Audit



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Auditor-Controller/Treasurer/Tax Collector

Mission Statement

The San Bernardino County Auditor-Controller's Office is committed to serving our customers by processing, safeguarding, and providing information regarding the finances and public records of the County. We perform these functions with integrity, independent judgment, and outstanding service. We are accurate, timely, courteous, innovative, and efficient because of our well-trained and accountable staff.

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Public Works – Transportation Division: Vehicle Audit

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June 28, 2017

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SUBJECT: VEHICLE AUDIT

In compliance with Article V, Section 6, of the San Bernardino County Charter and County Policy 05-20 entitled Internal Operational Auditing, we have completed an audit of the Department of Public Works – Transportation Division for the period of January 1, 2016 through December 31, 2016. The objectives of the audit were to determine the effectiveness of the Division’s procedures and controls over its light duty vehicles and if the number of light duty vehicles currently owned by the Division and/or assigned by Fleet Management is appropriate to meet the business needs of the Division. We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing established by the Institute of Internal Auditors.

Our audit determined that the overall procedures in place were generally effective to maintain adequate controls over the Division’s light duty vehicles. It also determined that the number of light duty vehicles currently owned was appropriate to meet the business needs.

We sent a draft report to the Division on June 27, 2017.

We would like to express our appreciation to the personnel at the Department of Public Works – Transportation Division who assisted and cooperated with us during this engagement.

Respectfully submitted,

Oscar Valdez

Auditor-Controller/Treasurer/Tax Collector
San Bernardino County

By: 

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Date Report Distributed: 6.28.2017

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VEHICLE AUDIT

The Department

The Department of Public Works - Transportation Division is responsible for the operation, maintenance, and improvement of the County of San Bernardino's Maintained Road System (Road System) that currently includes approximately 2,550 miles of roadways. Additional activities include administration, planning, design, construction, environmental management, and traffic operations. Operations and routine maintenance activities include patching and crack filling of asphalt pavement, grading of 421 miles of unpaved roads, shoulder maintenance, snowplowing of over 500 miles of mountain roads, traffic signal maintenance at 88 intersections, roadside weed abatement in urban areas, traffic sign and pavement striping maintenance, storm repairs and cleanup. Activities also include maintenance of 380 bridges and thousands of concrete box and metal pipe culverts, as well as maintenance of drainage facilities such as inlets, ditches, dikes, and gutters. Maintenance functions are provided through 13 yard districts with regional facilities located to best service the 20,000 square-mile area of the County. Road System improvements include roadway resurfacing, reconstruction, and other pavement improvement projects that further the County's goal of maintaining the pavement in good or better condition. Other services include construction of bridges, traffic signals, widening and infrastructure projects, including new roads, freeway interchanges, and railroad grade separations, in addition to seeking and securing other state and federal funding for construction projects.

At the time of the audit, the Department had 118 light-duty vehicles used by their employees, consisting of both take-home and non take-home vehicles.



Scope and Objectives

Our audit examined the Division's vehicles for the period of January 1, 2016 through December 31, 2016.

The objectives of our audit were to:

- Determine the effectiveness of the Division's procedures and controls over its light duty vehicles.
- Determine if the number of light duty vehicles currently owned by the Division and/or assigned by Fleet Management is appropriate to meet the business needs of the Division.

Methodology

In achieving the audit objectives, the following audit procedures were performed, including but not limited to:

- Interview of Transportation Division management.
- Review of the Division's policies and procedures.
- Examination of original source documents and system generated reports.
- Conducting inventory of vehicles.



Finding and Recommendation

There are no findings for this audit.