

MANATEE COUNTY CLERK OF THE CIRCUIT COURT  
INTERNAL AUDIT DEPARTMENT

TRANSPORTATION DEPARTMENT  
FLEET SERVICES DIVISION AUDIT

A U D I T   R E P O R T

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**A U D I T   R E P O R T**

The Internal Audit Department conducted an operational audit of the Fleet Services Division for the audit period April 1, 2002 through May 31, 2003. The audit was performed in accordance with *Generally Accepted Governmental Auditing Standards* issued by the Comptroller General of the United States; and the *Standards for the Professional Practice of Internal Auditing* issued by the Institute of Internal Auditors.

**BACKGROUND:**

The Fleet Services Division is under the Transportation Department. The Fleet Services Division is an Internal Service Fund, which provides fleet management and maintenance services for all County vehicles, including administering a replacement program for vehicles. Administration of the Fleet Services Division is located at the 26<sup>th</sup> Avenue East location. The Division operates three garage facilities for the repair and maintenance of over 1,050 vehicles: one at 26<sup>th</sup> Avenue East and another at 66<sup>th</sup> Street West. The third is a satellite location at the Lena Road Landfill, where two mechanics service landfill vehicles and are supervised by the management of the 26<sup>th</sup> Avenue East location. In addition, Fleet maintains two warehouses of auto parts to be able to supply parts necessary for maintaining and repairing all County vehicles.

**PURPOSE/OBJECTIVES:**

The main audit objectives include, but are not limited to, the following:

- Determining the adequacy of the internal controls of the Fleet Services Division.
- Determining whether the division provides adequate response in meeting the needs of the county in the repair and maintenance of the vehicles.
- Determining the overall efficiency and effectiveness over operations of the Fleet Services Division.

**SCOPE:**

The scope of the audit included reviewing the overall adequacy of the Division's internal controls and the operational efficiency and effectiveness of the Fleet Services Division by examining operational records of the Division and of the responsiveness in meeting the needs of the users of the fleet vehicles.

**METHODOLOGY:**

Internal control evaluations were accomplished by reviewing key operations of this specified area through discussions with management and staff, observations, and analytical and substantive testing of individual internal controls. Risk analysis was used to establish priorities of audit objectives.

**IRREGULARITIES, ABUSE, OR ILLEGAL ACTS:**

No indications of irregularities, abuse, or illegal acts were discovered during the Fleet Services Division Audit for the period ending May 31, 2003.

**TEST OF COMPLIANCE:**

Internal Audit tested compliance with certain laws and regulations, obtained an understanding of internal controls and assessed control risk. Tests performed were limited to the specific areas included in the Purpose/Objective section of this report and appeared to provide sufficient evidence to support an opinion on compliance and internal controls for the areas tested. Except as noted in our audit report, tested items were in compliance with regulations and other policies established by the Fleet Services Division.

**STATEMENT ON INTERNAL CONTROL STRUCTURE:**

In planning and performing the operational audit of the Fleet Services Division for the year ended May 31, 2003, the internal control structure was considered in order to determine the auditing procedures for the purpose of this report. Internal control weaknesses involve matters relating to deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the organization's ability to record, process, summarize and report on data consistent with management's intentions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions. In addition, because of the inherent limitations in any internal control structure, deficiencies in the design or operation of the internal control structure may exist and not be detected. In this report, we did not note any matters involving internal control weaknesses.

**MANAGEMENT TEAM AND MANAGEMENT ACTION PLAN:**

A Management Action Plan is given for each Area for Improvement, when necessary. Management Action Plans are corrective actions with implementation dates developed in cooperation with the Fleet Services Division Manager and the Internal Audit Department.

**MANAGEMENT SUMMARY:**

The Fleet Services Division is staffed with highly trained and dedicated individuals whose priority is to provide quality service in a timely and cost-efficient manner. Our surveys of the users of the Fleet Services Division showed remarkable satisfaction and praise for the quality and promptness of repair services. We also found a high level of accountability and security of county assets. In addition, we noted a healthy pride in their work and in the maintenance of their facility. We commend the Fleet Services Division for a job well done. Our review of operations did not identify any reportable areas where improvements could be made.

We would like to thank the Fleet Services Division's management and staff for the cooperation and courtesy afforded to our auditors throughout the audit. We support Fleet Management's commitment to the continuous improvement and accountability for operations.

**AUDIT REPORT AUTHORIZATION:**

This audit report has been reviewed and authorized by:

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Richard J. Orienti, CIA, CFE  
Director of Internal Audit

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R. B. "Chips" Shore  
Clerk of the Circuit Court and Comptroller



**Manatee County**

**Clerk of the Circuit Court and Comptroller**

*R.B. "Chips" Shore*

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## MEMORANDUM

TO: Larry Mau, Transportation Department Director

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: October 15, 2003

RE: Fleet Services Division Audit

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Enclosed is the Internal Audit Report for the Fleet Services Division Audit as of May 31, 2003. Our Internal Audit Department will perform a follow-up audit on the areas of improvement included in this report, together with those areas identified in the final audit report, to verify implementation of Management's Action Plan.

I wish to thank you and your staff for their courteous and professional cooperation with our Internal Auditors throughout the audit. If you have any further questions regarding this report, please feel free to contact Richard Orienti at extension 4170.

RBS/RJO

Enclosures

cc: Manatee County Board of County Commissioners  
Ernie Padgett, County Administrator  
Ron Schulhofer, Fleet Services Division Manager



**Manatee County**

**Clerk of the Circuit Court and Comptroller**

**R.B. "Chips" Shore**

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MEMORANDUM

TO: City Desk Editor, Bradenton Herald  
City Desk Editor, Manatee AM  
Islander Bystander  
Sid Thomas, Editor  
WHNZ, Newsroom  
Longboat Key Observer (Attn: Shay Sullivan)

FROM: R. B. "Chips" Shore, Clerk of the Circuit Court, County Comptroller and Auditor

DATE: October 15, 2003

RE: Announcement of the Release of an Internal Audit Report

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My office is releasing today the Internal Audit Report for the Transportation Department's Fleet Services Division Audit, which was performed as of May 31, 2003. Copies may be obtained by contacting the Internal Audit Department at (941) 741-4017. Copies of the report can either be mailed or picked up at the County Courthouse room 158.