

**REVIEW OF
ORANGE COUNTY GOVERNMENT
VEHICLE GASOLINE USAGE**

**Report by the
Office of County Comptroller**

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**Report No. 369
February 2006**

TABLE OF CONTENTS

Transmittal Letter	1
Introduction	2
Background	3
Scope, Objectives, and Methodology	4
Overall Evaluation	5
Appendix A – Management’s Response	6

February 9, 2006

Richard T. Crotty, County Mayor
And
Board of County Commissioners

We have conducted a review of vehicle gasoline usage by Orange County government. The review was limited to an examination of mileage patterns among the County's gasoline-powered automobile, light pickup truck, and sport utility vehicle fleet. The period audited was October 1, 2004 through May 31, 2005. Our audit was conducted in accordance with generally accepted government auditing standards, and included such tests as we considered necessary in the circumstances.

The Fleet Management Division's response to our review is included as an appendix to this report.

We appreciate the cooperation of the personnel of the Fleet Management Division during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Ajit Lalchandani, County Administrator
Warren Geltch, Director, Administrative Services
Doug Brock, Manager, Fleet Management

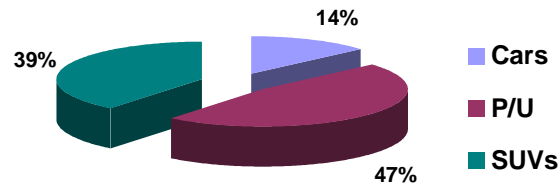
INTRODUCTION



Background

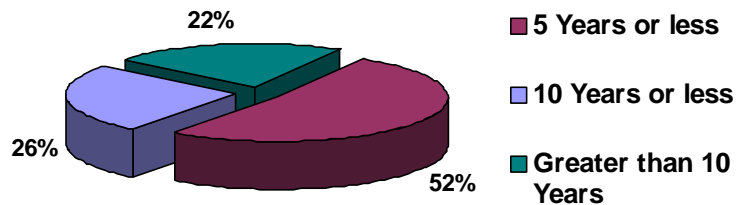
The U.S. Department of Energy reports that the price of regular unleaded gasoline in Florida increased by 46 percent during the period January 2004 through November 2005. The Orange County Fleet Management Division provides 24-hour fuel service for 4,200 vehicles including approximately 800 gasoline-powered automobiles, light pickup trucks, and sport utility vehicles (SUVs). The charts below illustrate characteristics of these vehicles.

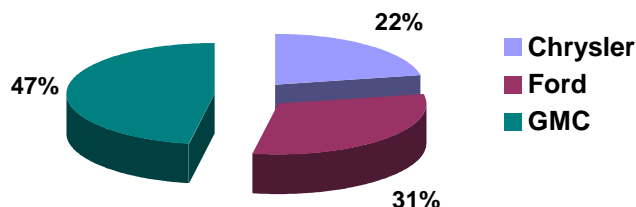
Gasoline-Powered Fleet By Vehicle Type



Over three-quarters of the County's gasoline-powered fleet consists of light pickups (P/U) and SUVs. More than half of the fleet is between one and five years old and over three-quarters is ten years old or less.

Age of Gasoline-Powered Fleet



Gasoline-Powered Fleet by Manufacturer

All three major American manufacturers---General Motors, Ford and Chrysler are represented in the fleet. The aggregate purchase price of the vehicles evaluated was approximately \$14 million.

**Scope, Objectives,
and Methodology**

The scope of the review was limited to an examination of the mileage patterns among the County's gasoline-powered automobiles, light pickup trucks, and SUVs. The audit period was from October 1, 2004 through May 31, 2005.

The objectives of the review were to:

- Identify County owned vehicles that have miles per gallon consumption patterns significantly different than other vehicles of the same make, model and year; and,
- Evaluate the accuracy and completeness of the Fleet Management Division and County Comptroller's Property Accounting Department vehicle records.

We evaluated mileage consumption patterns by obtaining miles per gallon (MPG) reports for sedans, light pickup trucks, and SUV vehicles from the Fleet Management Division. Vehicles of the same make, model, year, and engine size were categorized and the MPG for each vehicle was compared to the highest vehicle MPG for the category to look for significant variances. Results from that test indicated that variances, defined as those MPG experiences that were under the highest MPG figure in a given vehicle category, were not significant. Ninety-four percent of the variances were less than five miles. Therefore, continued testing was not performed.

INTRODUCTION



Review of Orange County Government
Vehicle Gasoline Usage

Average MPGs for each vehicle category were calculated and each individual vehicle's MPG within the category was compared to the average. The variances, defined as those MPG experiences that were under the category average MPG, were again not significant. Ninety-six percent of the variances were within three miles. Virtually every variance, 99.57 percent, was within five miles. Therefore, continued testing was not performed.

Each vehicle's MPG calculation was compared to federal Environmental Protection Agency (EPA) MPG benchmarks for the same make, model, year, and engine size. Again, variances from the EPA's benchmarks were minor with ninety-two percent less than five miles per gallon. Therefore, continued testing was not performed.

To evaluate the accuracy and completeness of Fleet Management Division and Comptroller Property Accounting Department vehicle records, we compared vehicle mileage reports to property asset lists. No significant discrepancies between the reports and asset lists were noted. Therefore, continued testing of this was not performed.

Overall Evaluation

Based on the results of our testing, we noted no gasoline-powered vehicles with miles per gallon consumption patterns significantly different than other vehicles of the same make, model and year. Vehicle asset records are materially accurate and complete. No Recommendations for Improvement are included in this report.

Appendix – MANAGEMENT’S RESPONSE



FLEET MANAGEMENT
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January 18, 2006

TO: Scott H. Dezort, Audit Supervisor, Orange County Comptroller

FROM: James D. Brock, Manager, Fleet Management Division *Woy*

SUBJ: Review of Orange County Government Vehicle Gasoline Usage

I have reviewed the draft audit of Orange County’s vehicle gasoline usage. The fact that all gasoline consumption variances are within acceptable ranges and vehicle records are accurate is a gratifying accomplishment.

My staff is thankful for the team effort that helped make this accomplishment possible. Fleet provides the service, fuel system and procedures for fuel management. Assuring procedures and systems are not compromised is the responsibility of each of our customer’s organizations. This responsibility requires continuous diligent supervision and management support at all levels. The County benefits from the team effort and it is great to see these efforts recognized by the audit.

Vehicles asset records are maintained according to the direction and policy provided by the Comptroller Property Accounting Department. Thanks to them for the guidance and support.

Cc: Ajit Lalchandani, County Administrator
Tom Weinberg, Deputy County Administrator
Warren Geltch, Director, Administrative Services Department
John Terwilliger, Deputy Director, Administrative Services Department