

Nassau County

Office of the Comptroller



**Limited Review of Nassau County's
Take-Home Vehicles**

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Executive Summary

Introduction

The County currently has 282 take-home vehicles, 275 assigned to County employees in 22 departments, six assigned to state employees and one to United Water. The County's current full-time head count as of January 2015 is 7,691. Vehicles are assigned to 3.6% of the County's full-time work force. The two charts below list the six departments with the most take-home vehicles and the six most popular makes/models being used County-wide.

Top Six Departments Using Take Home Vehicles As of February 2015

Department	No. of Vehicles
Public Works	91
Police Dept.	85
Sheriff/Corrections	40
Fire Commission	19
Consumer Affairs	9
Courts (NYS)	6

Top Six Take Home Vehicles By Make/Model

Make/Model	No. of Vehicles
Ford Crown Victoria	91
Ford Ranger	40
Chevrolet Tahoe	38
Ford F250	22
Ford Escape	9
Jeep Cherokee	8

Purpose

The purpose of the review was to examine the adequacy and effectiveness of the controls related to the operation of the County's take-home vehicles, and to verify compliance with the County's take-home vehicle policies and procedures.

Executive Summary

Summary of Significant Findings:

- Most County department heads have not performed an annual review to assess the need for take-home vehicles, which is required by the County’s Motor Vehicle Risk Management Policy and Procedure Manual. This review is needed to ensure that take-home vehicle use is consistent with the County’s Vehicle Control Act, and would include an assessment of each employee’s job description and their need for a take-home vehicle.
- There is a lack of centralized oversight of both the County’s 282 take-home vehicles and the County-wide fleet of approximately 2,700 vehicles. As a result, there was no complete and accurate master record of take-home vehicles, until the auditors reconciled several separate records to compile a master record. Numerous errors and inaccuracies, such as the listing of 21 retired employees as still having take-home vehicles, were noted in the records. A County-wide plan for fleet replacement is not in effect and there is no centralized effort to reduce costs and develop standardization.
- All drivers of County vehicles are not being checked and monitored through the New York State (“NYS”) Department of Motor Vehicles License Event Notification Service (“LENS”) System to ensure that they have a valid, unsuspended New York State Driver’s License. The Nassau County Police Department is not monitoring over 2,000 drivers. The Department of Management and Budget’s Risk Management Division had not been provided with required forms and copies of driver’s licenses from 15 employees driving take-home vehicles, including department heads, assistant commissioners and high-ranking County officials. Therefore, they were never entered in the LENS system for daily monitoring.
- The auditors were asked to investigate four instances where County vehicles were reportedly being used inappropriately or without authorization. Two employees driving these vehicles were not registered in the LENS driver monitoring system and should not have been driving the vehicles during the day, or taking them home. Information on three of these instances was provided to the District Attorney’s Office for review, to ensure surveillance and proper investigative documentation.
- The County provides the NYS Commissioner of Jurors and five NYS supervising judges with take-home County vehicles, without seeking reimbursement from the State for the gas and expenses associated with the vehicles.
- An outside contractor, United Water, which operates the County’s sewage treatment plants, has been provided with approximately 71 County vehicles. The auditors could not determine who is driving these vehicles and if they have valid, unsuspended NYS driver’s licenses.

Executive Summary

- The County has received tickets and fines for traffic and parking violations committed by employees driving County vehicles. These include red light camera violations, excess speed in school zones, and toll E-ZPass violations. County procedures require that vehicle operators are to follow all traffic regulations and provide that employees' driving privileges may be suspended or revoked as a result of misuse of a County vehicle. All fines are to be the sole responsibility of the employee operating the vehicle. At the conclusion of the audit, there were 218 outstanding violations, 79 of which belong to NICE BUS. Some date back as far as 2009 and 2010.
- The use of take-home vehicles by eleven Department of Public Works ("DPW") employees living in Suffolk County has resulted in excess costs for fuel and depreciation exceeding \$60,000 per year.
- The value of vehicles in the County's Fixed Asset System is not up-to-date due to the lack of physical inventory reconciliations. Vehicle disposals have not been consistently reported to the Comptroller's Office for removal from the system.
- The County's various vehicle policies and procedures need updating and distribution.

Summary of Significant Recommendations:

- Each department head should immediately reassess the assigned vehicle status of employees. Going forward, the annual oversight process required by the Motor Vehicle Risk Management Policy and Procedure Manual should be implemented.
- The County should maintain a current and accurate master record of take-home vehicles. A County-wide cost saving program to reduce County fleet costs should be implemented. To assist with this program, vehicle records recording daily mileage, fuel usage and cumulative repair costs should be maintained for each vehicle.
- If employee confidentiality can be protected, the Police Department should ensure that all police officer and civilian drivers have been entered in NYS DMV LENS to verify that they have valid, unsuspended NYS driver's licenses. The County should ensure that each driver in every department completes the required motor vehicle operators form before they are issued a take-home vehicle or assigned a vehicle from the County's vehicle pool. Driving privileges of employees refusing to complete the form or provide proof of a valid license should be suspended and their vehicles should be returned to the County fleet.
- All County employees should be reminded that County vehicles are only for official County use. Employees found to be using County vehicles improperly should be

Executive Summary

disciplined. Department heads and supervisors should be reminded to properly manage the vehicles placed in their care.

- The County should bill NYS for the fuel and expenses associated with the six County vehicles provided to the Commissioner of Jurors and supervising judges; or alternately, discuss with NYS Court officials having the State provide these vehicles.
- County officials should immediately determine the identities of the United Water employees operating County vehicles so they can be reviewed in the DMV LENS system.
- All employees issued a County vehicle should sign an acknowledgement that they will observe all traffic and vehicle laws and will be responsible for paying traffic and parking violation fines, whenever appropriate. The County should consider purchasing E-ZPasses for the use of County drivers on official business.
- Acknowledging that NYS Public Employee Relations Board (“PERB”) decisions may limit the County’s ability to modify the assignment of take-home vehicles. DPW should reevaluate the justification of providing take-home vehicles to employees who are not Nassau County residents because of the additional commuting costs incurred.
- Departments should complete the reconciliation of the listing of vehicles in FAACS to departmental vehicle records and/or perform physical inventories. Vehicle disposals should be reported promptly.
- The updated Motor Vehicle Risk Management Policy and Procedure Manual should be distributed to all employees driving County vehicles.

The matters covered in this report have been discussed with the officials of the Office of Management and Budget, the Department of Public Works and the Police Department. On July 16, 2015 we submitted a draft report to the Deputy County Executive for Finance and the Commissioner of the Department of Public Works for their review. An exit conference was held on August 5, 2015. The Office of Management and Budget provided their response, which included responses by the Department of Public Works and the Police Department, on August 31, 2015. Their response and our follow up to their response are included as Appendix D to this report.

Table of Contents

	<u>Page</u>
INTRODUCTION.....	1
Background.....	1
Audit Scope, Objectives, and Methodology	6
FINDINGS AND RECOMMENDATIONS	8
(1) Department Heads Do Not Annually Review and Assess the Need for Their Take-Home Vehicles, As Required By Law, and There is No Oversight of Assignments by Risk Management.....	8
(2) A Complete and Accurate Master File of Who Has Take-Home Vehicles did not Exist.....	9
(3) All County and Police Drivers are not Being Checked and Monitored through the NYS DMV LENS System to Ensure that They have a Current, Unsuspended, Valid License.....	12
(4) Reports Received of Unauthorized Employees Taking County Vehicles Home and Using them for Personal Use.....	13
(5) The County Provides NYS Judges and the Commissioner of Jurors with County Take-Home Vehicles without Seeking Reimbursement from NYS.....	14
(6) A County Take-Home Vehicle is Listed as Assigned to an Outside Contractor, United Water, without County Knowledge of the Driver’s Identity	15
(7) The County’s Fleet Maintenance Division has Received Tickets and Fines for Traffic and Parking Violations Committed by Employees Driving County Vehicles	16
(8) The Vehicle Value in the County’s Fixed Asset System is not Up-to-Date due to the Lack of a Physical Inventory/Reconciliation.....	17
(9) Notice of Vehicle Disposals, which are Needed to Keep Vehicle Financial Databases Accurate, are not being Reported to the Comptroller’s Office.....	18
(10) The “Nassau County Vehicle Control Act” and the County’s Motor Vehicle Policy Need Updating and Distribution.....	20
(11) Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation, Exceeding \$60,000 for Eleven Employees	22
(12) Prohibitions Regarding the Use of a Take-Home Vehicle are not Uniformly Distributed to all County Drivers.....	23
(13) There is no Process to Ensure that Employees Leaving County Service have Returned their Take-Home Vehicles and Reported their Final Mileage for IRS Purposes.....	25
Appendix A	26
Appendix B	30
Appendix C	31
Appendix D	32

Introduction

Background

The Department of Public Works' Fleet Maintenance Division ("Fleet Maintenance") maintains 1,413 County vehicles. The Police Department has a separate fleet of 1,287 vehicles, including 1,184 pool vehicles. There are an additional 26 leased vehicles in use by the County.

As of February 2015, there were 282 take-home vehicles assigned to individuals in 22 County Departments, including the Police Department. (See Appendix A.) Five New York State Supervising judges have also been issued a County take-home vehicle; four through the Police Department and one vehicle through DPW under a long-term understanding with the County. The Commissioner of Jurors, also a NYS employee, has a County vehicle which was issued from the Department of Corrections. United Water, a vendor, is also listed as having a County vehicle.

Multiple departments are involved in maintaining the County's vehicle records, assigning take-home vehicles, and repairing County vehicles. Departments with major responsibilities include:

- The three departments responsible for fleet maintenance, repair and fuel are the Department of Public Works' ("DPWs") Fleet Management/Maintenance¹ Division, the Sheriff/Correctional Center², ("Correctional Center") which repairs Corrections' and Deputy Sheriffs' vehicles and the Police Fleet Service Bureau³.
- The Office of Management and Budget's ("OMBs") Risk Management Unit has established policies and procedures to ensure the safe and effective operation of County motor vehicles, including take-home vehicles. A Safety Officer at Risk Management is assigned to ensure that County employees who have been issued take-home vehicles have valid New York State drivers' licenses. The Safety Officer checks New York State Motor Vehicle records on a daily basis to ensure that the employees have not incurred a license suspension or revocation.
- The Nassau County Comptroller's Office maintains the County's fixed asset inventory system ("FAACS") which includes an inventory of all County vehicles. The values of the County's fixed assets, including land, buildings and equipment are reported annually on the County's financial statements.

The Comptroller's Accounting Section also calculates the value of the County's take-home vehicles for annual Internal Revenue Service ("IRS") reporting purposes. In accordance

¹ The OMB's Approved County Budget for 2015 identifies the division as DPW Fleet Management. However, the unit's two senior managers and the Department's Organizational Chart refer to the unit as Fleet Maintenance.

² The Correctional Center's vehicles are included in the vehicle inventory maintained by DPW Fleet Maintenance. However, the Correctional Center's own employees maintain and repair the Correctional Center vehicles.

³ The Police Department has a separate Fleet Service Bureau which manages and maintains the Department's fleet of vehicles.

Introduction

with IRS regulations, employees issued a take-home vehicle (excluding law enforcement officers) are issued a W-2 reporting the value of their assigned vehicles.

County Vehicle Records

The auditors requested and received take-home vehicle lists from DPW Fleet Maintenance, OMB Risk Management and the Comptroller's Office. These three departments are maintaining inventory lists for different reasons. DPW maintains an inventory for vehicle assignment and repair purposes. Risk Management maintains an inventory for safety and insurance purposes. The Comptroller's Office maintains a list for IRS reporting purposes only. The Comptroller's list does not include law enforcement personnel as they are exempt for tax reporting purposes. The Police Department is responsible for PD vehicles and maintains a separate list, as does the Correctional Center. DPW also maintains an inventory list which also includes some of the Correctional Center's vehicles. The auditors analyzed this data and came up with a consolidated master list of 282 take-home vehicles. The chart below shows the number of take-home vehicles by department.

Introduction

Take Home Vehicle Summary *

<u>Department</u>	<u>Vehicle Count</u>
Public Works	91
Police Dept.	85
Sheriff/Corrections	40
Fire Commission	19
Consumer Affairs	9
Courts (NYS)	6
Parks, Recreation & Museums	5
Probation	4
County Executive	4
Medical Examiner	2
Minority Affairs	2
Social Services	2
Civil Service	2
County Attorney	1
County Clerk	1
County Comptroller	1
District Attorney	1
Emergency Management	1
Health Dept.	1
Housing & Intergov. Affairs	1
Public Administrator	1
Shared Services (Purchasing)	1
United Water	1
Veterans Services	1
Total	282

** Vehicle count was compiled from DPW Fleet Maintenance, OMB Risk Management, Comptroller's Office, Correctional Center and Police Department records.*

Introduction

County Vehicle Laws, Vehicle Assignments, Policies and Procedures

The Nassau County Vehicle Control Act, part of the Miscellaneous Laws of Nassau County⁴, covers the issuance and usage of County vehicles. The Act provides that determinations regarding the assignment of take-home vehicles are to be made by the department heads. These decisions are subject to the review of the County Legislature. In 2006, under the previous administration, OMB Risk Management issued Motor Vehicle Risk Management Policies and Procedures⁵. These procedures were updated in 2010, and signed by the Chief Deputy County Executive, although these were not distributed. The policies and procedures include provisions covering the assignment and use of take-home vehicles. Key provisions include:

- All employees driving County vehicles must have a valid New York State unrestricted driver's license for the appropriate class of vehicle they are operating.
- All employees must submit a Motor Vehicle Operators Approval Request Form, which is to be approved by their department head.
- An employee's driving privileges will be revoked if their license is suspended or revoked, if they are convicted of a DUI/DWI offense, or if they misuse a County vehicle.
- All County motor vehicle operators are to complete a County vehicle safety training course at least every 36 months.
- Department heads are to perform an annual review of take-home vehicle assignments and provide a report to OMB Risk Management identifying all individuals in the department who have been assigned a take-home vehicle.
- Take-home vehicles may be used only for County business. The vehicle may not be used when the assigned employee is off-duty, except to commute to or from work.

Costs Associated with Take-Home Vehicles

The County purchases most vehicles using New York State contracts in order to obtain a basic model at a low cost. The County does not purchase auto insurance on these vehicles. The County is self-insured (like many municipalities) for the cost of any accident repairs related to County vehicles.

The vehicles used as take-home vehicles include the following makes and models:

⁴ The Nassau County Vehicle Control Act is included in Title 40 of the Miscellaneous Laws of Nassau County. It was added by Local Law No. 8-2000, effective February 28, 2000.

⁵ County-Wide Procedure No. OMB-01.

Introduction

Number of Take Home Vehicles by Make and Model

<u>Make/Model</u>	<u>Count</u>	<u>Make/Model</u>	<u>Count</u>	<u>Make/Model</u>	<u>Count</u>
<u>Ford</u>		<u>Chevrolet</u>		<u>Jeep</u>	
Crown Victoria	91	Tahoe	38	Grand Cherokee	9
Ranger	40	Astro Van	7	Liberty	6
F250	22	Express	6	Cherokee	1
Escape	9	Malibu	6	Patriot	1
F150	8	Suburban	5	Total	<u>17</u>
Explorer	5	Impala	3		
Excursion	2	Blazer	2	<u>Dodge</u>	
Taurus	2	Traverse	1	Grand Caravan	2
E150	1	Total	<u>68</u>	Caravan	1
E350	1			Total	<u>3</u>
Expedition	1	<u>Honda</u>			
F450 Crew	1	Civic	7	<u>GMC - Yukon</u>	<u>1</u>
F550	1	Accord	1		
Total	<u>184</u>	Total	<u>8</u>	<u>Toyota - Sequoia</u>	<u>1</u>
<u>Grand Total</u>	<u>282</u>				

Approximately 60% of the County's DPW take-home fleet were purchased in 2008 or prior.

The auditors identified some actual costs for County vehicles in the fleet as:

- Two Ford Crown Victorias purchased in 2007 cost \$21,263 and \$20,491 respectively.
- Purchases of four Ford Rangers in 2007 cost \$24,513 each, for a total of \$98,052.

The County's two most widely used take-home vehicles (131/282 or 46% of the fleet) are the Ford Crown Victoria and the Ford Ranger (pickup truck). Ford ceased production of these vehicles in 2011.

Although information is not readily available on the older vehicles, several of the newer vehicles were fully funded by an outside agency for use in joint operations, or purchased/leased under a grant or with state aid.

Introduction

The County does not pay taxes on vehicle fuel, paying approximately a dollar less per gallon⁶ than the public.

Leased Vehicles

Currently, the County uses 26 leased vehicles. Six leased vehicles are used by the Department of Social Services (“DSS”), two of which are take-home vehicles. The County receives 65% cost reimbursement (40% federal and 25% state) for the DSS leased vehicles.

Currently, the County has blanket purchase orders available from which a department may lease vehicles, with costs ranging from \$422 per month to \$558 per month (three different leasing companies).

County Motor Vehicle Accidents and Risk Management Program

A County employee involved in a motor vehicle accident while driving a County vehicle is required to complete a County accident form within 24 hours.⁷ A police report and/or a DMV Form MV-104, Report of Motor Vehicle Accident, are also completed if required; for example, if another person or vehicle was involved in the accident. The County has provided training to employees who drive County vehicles (i.e., DPW Highways staff) regarding the actions they should follow if they are involved in an accident while driving a County vehicle. The County uses STARS, a risk management program⁸, to track motor vehicle accidents, workers’ compensation cases, and other areas of risk. OMB Risk Management prepares bi-annual safety reports which include statistical information on motor vehicle accidents involving County vehicles. A recent report noted that DPW, Police Department and Sheriff/Correctional vehicles accounted for 84% of the motor vehicle accidents occurring in the previous six months.

Audit Scope, Objectives, and Methodology

The review of the County’s take-home vehicles and the management policies and procedures that relate to them covered the period January 1, 2013 through February 28, 2015. The objectives of the review were to:

- examine the adequacy and effectiveness of the controls related to the operation of the County’s take-home fleet vehicles, and verify compliance with the County’s take-home vehicle policies and procedures;
- reconcile the four lists of take-home vehicles maintained by DPW, OMB and the

⁶ Between \$1.445 and \$1.6445 per gallon in 2015.

⁷ The County’s Motor Vehicle Accident Report Form and Motor Vehicle Accident Follow Up Report Form are located on the OMB Risk Management section of the County’s intranet for access by all employees.

⁸ STARS is a risk management program for compliance and safety management provided to the County by Marsh & McLennan Companies.

Introduction

Comptroller's Accounting Section and determine their completeness, accuracy and timeliness;

- determine if individuals assigned take-home vehicles are using them for necessary County purposes, and in compliance with their job descriptions;
- identify and research unusual circumstances, such as individuals assigned multiple vehicles, and determine their need; and
- perform physical inspections to see that the vehicles exist and are in good condition.

To accomplish these objectives, the audit team performed the following steps:

1. Performed a comparative review of the four separate lists of take-home vehicles maintained by Fleet Maintenance, OMB and the Comptroller's Office. Identified any unusual circumstances, such as employees assigned multiple vehicles. Contacted and interviewed employees and supervisors to resolve and understand these anomalies.
2. Interviewed the Assistant Commissioner of the Police Department and obtained their list of take-home vehicles.
3. Interviewed Fleet Maintenance, OMB Risk Management, Police Department and additional County senior staff to obtain an understanding of the County's current policies and procedures regarding take-home vehicles.
4. Determined if the take-home vehicles were reported to the Comptroller's Office so the imputed income could be reported on the individuals' W-2 or 1099 Forms.
5. Verified that individuals issued a County vehicle are active Nassau County employees.
6. On a test basis, verified that that OMB Risk Management had reviewed New York State Department of Motor Vehicle records for each driver of a take-home vehicle, to ensure that there were no active license suspensions in place.
7. Identified the costs of providing take-home vehicles and fuel to County employees.

We believe our review provides a reasonable basis for the findings and recommendations contained herein.

Findings and Recommendations

Audit Finding:

(1) Department Heads Do Not Annually Review and Assess the Need for Their Take-Home Vehicles, As Required By Law, and There is No Oversight of Assignments by Risk Management

Our review found no evidence to document that take-home vehicle assignments are being reviewed by all departments to ensure take-home use is consistent with the Vehicle Control Act (aligning those workers who need a take-home vehicle because they are required to be on call 24 hours or those who only need a vehicle for use during their work day). An annual review is required by County Procedures and the County's Motor Vehicle Risk Management Policy and Procedures Manual.⁹

The Vehicle Control Act grants the authority to assign take-home vehicles to the department heads, subject to the review of the County Legislature.

According to policy, "Only employees authorized by Risk Management may operate a Nassau County Motor Vehicle". (See Finding 3). The department heads are required to perform a review on or before December 8 of each year and report to Risk Management:

- a listing of all employees who currently have or will be assigned a take-home vehicle in the upcoming year;
- whether an assessment of the employee's job description should continue to include a take-home vehicle; and
- the make and model of the vehicle assigned to each employee.

At year-end 2014, most department heads failed to respond to DPW Fleet Maintenance's request for an updated list of their department's vehicle assignments. In addition, multiple requests had to be sent by the Comptroller's Office to some department heads, in order to obtain the annual year-end data needed for IRS reporting purposes. This information was not verified by County Administration for consistency.

Risk Management advised they had not received any departmental vehicle to job description evaluations in recent years.

Our review also noted that the reason a vehicle was assigned to an employee for take-home use did not appear to be documented and retained for review and verification purposes.

⁹ The Motor Vehicle Risk Management Policy and Procedure Manual, County-wide Procedure No. OMB-01. October 11, 2006.

Findings and Recommendations

Audit Recommendation(s):

We recommend that:

- a) each department head immediately reassess the assigned vehicle status of employees to the County Vehicle Control Act provisions;
- b) the annual oversight process required by the County's Vehicle Risk Management Policy be implemented; and
- c) the departments' records and evidence of the annual review by Risk Management be retained for review for audit trail purposes.

Audit Finding:

(2) A Complete and Accurate Master File of Who Has Take-Home Vehicles did not Exist

Since both former Directors (Fleet Management and Risk Management) left the County in 2010 and 2011, there has been a lack of centralized oversight of both take-home vehicles and the countywide fleet of 2,700 vehicles. Under the former management structure, the number of take-home vehicles was reduced from 506 to 282 currently, a reduction of 224 vehicles or 44% (See Appendix B for Reductions by Department). The auditors found the County had no complete and accurate master list of all County take-home vehicles. A DPW official stated there is no countywide plan for effective fleet replacement. Auditors could not find any centralized effort to reduce costs and develop standardization. Currently, decisions are made at the Department Head level and they are not always reporting to DPW Fleet Maintenance and Risk Management. Auditors were informed that some vehicles with mileage in excess of 200,000 miles are still being used. This may result in excessive repair costs. Departments are not working in a coordinated effort.

Per the NYS Office of Local Government¹⁰ Cost Saving Ideas, the establishment of an effective administration of fleet management can result in minimizing costs and maximizing efficiency of the locality's fleet operations. As recommended, a program needs guidelines for acquisition, maintenance and replacement, and disposal of vehicles. Proper fleet oversight requires detailed usage records be maintained, including daily mileage logs and fuel usage. Information on vehicle costs, maintenance expenditures and mileage usage is needed to make efficient assignment decisions. The County Vehicle Policy requires each "department to maintain all vehicles in a safe and cost effective manner" and further "they have a direct responsibility to monitor and to maintain records".

¹⁰ The New York State Comptroller's Office Publication "Cost Savings Ideas: Establishing an Effective Fleet Management, <http://www.osc.state.ny.us/localgov/costsavings/fleet.htm>

Findings and Recommendations

Department heads decide which employee/official acquires a take-home vehicle or operates a pool vehicle. (Pool vehicles are not assigned to any one individual, are only used during business hours, and are kept on County property when not in use.) Department heads routinely reassigned vehicles from take-home use to department pool use, from one employee to another, or had employees share vehicles without reporting to any countywide centralized Fleet Management. Inconsistent vehicle assignment decisions may prevent unified cost reductions for the County's large fleet. Nassau does not have any plan for standardization of vehicles, parts, or requirements for minimum gasoline mileage ratings.

The auditors attempted to verify the accuracy of the County's take home vehicle records by comparing and analyzing the lists maintained by DPW Fleet Maintenance, Risk Management, the Comptroller's Office, the Correctional Center and the Police Department. Several departments were contacted to verify the accuracy of vehicle information and, in most instances, exceptions were noted as follows:

- a) Twenty-one employees listed as having take-home vehicles had retired from the County at least two months prior to the date of the list provided. One of the employees was listed as the operator of a vehicle, even though his vehicle was reassigned after his retirement in 2012.
- b) After the auditors matched license plates and VIN numbers, they found six instances where the same County car was listed as assigned to two different people.
- c) The auditors found an employee listed as having a take-home vehicle for several years who, according to the Payroll system,¹¹ was on leave. A department official advised that even though his department had him on their list, he did not believe that employee had been assigned a vehicle. He indicated it might be another employee with the same last name; however, this employee had a different vehicle and was not on any list. The auditors then requested to physically observe the vehicle associated with the employee on leave and were given a location where the auditors could inspect that vehicle; however, the vehicle could not be located there. After several follow-up inquiries were made by the auditors, they were then given a document evidencing that the vehicle was sold in 2014 at auction.
- d) One department head was listed as having four take-home vehicles in his name, three on one maintenance list and two additional vehicles listed on the police list. (One vehicle was listed on two maintenance lists.) When questioned by the auditors about the three, he stated he only drives one as a take-home vehicle; the other two are used by staff for business purposes during business hours. The auditors asked the department head for the list of employees driving those vehicles on two separate occasions, but this information was never

¹¹ Nassau Unified Human Resource System ("NUHRS").

Findings and Recommendations

provided. Therefore, we could not determine if those drivers have valid licenses and are authorized to drive County vehicles.

- e) Seven vehicle assignments were incorrect in that these vehicles had been replaced with a newer vehicle.
- f) There is no regular mileage information by driver or vehicle being maintained. Mileage records for drivers would verify the information needed for tax purposes and mileage information on vehicles would be useful for budgeting to determine which vehicles need replacement.
- g) There is no procedure for turning a vehicle in and reporting it to all parties involved. Vehicles are being turned in at several locations, with one vehicle being left in a department's parking lot for so long that it would not start.

The compiled list of take-home vehicles showed eight people with multiple vehicles assigned. All eight were investigated by the auditors and in every case; the employee had been properly assigned a replacement fleet vehicle during the year. Both vehicles were listed to record their assignment and combined mileage for that year.

The auditors were advised by several County officials that many of the makes and models used by the take-home fleet and departmental pools have been recalled, some more than once, which resulted in the frequent reassignment of vehicles. Therefore, on any given day, should the County Legislature, County management, Risk Management, or any of the maintenance units need to know an accurate count of take-home vehicles, who has a car, or who was driving a particular car, they would need to contact all departments and compile that data. The auditors found errors in all the lists maintained, as mentioned above, and had to compile a corrected list to arrive at the 282 vehicle count. (See Appendix A.)

Audit Recommendation(s):

The County should:

- a) implement a cost saving program to reduce County fleet costs;
- b) maintain a current and accurate master record of approved take-home vehicles for all County departments; and
- c) maintain vehicle records including daily mileage, fuel usage and cumulative repair costs on each vehicle.

Findings and Recommendations

Audit Finding:

(3) All County and Police Drivers are not Being Checked and Monitored through the NYS DMV LENS System to Ensure that They have a Current, Unsuspended, Valid License

When Risk Management receives the Motor Vehicle Operator Request Form for an employee, they enter that driver into the NYS License Event Notification Service (“LENS”) System. (See Appendix C.) LENS then notifies Risk Management of any suspensions and violations on a daily basis. The auditors found at least sixteen instances of employees who were not in LENS; therefore, they were driving County vehicles but were not being monitored. In addition, the auditors discovered the police department is not monitoring over 2,000 drivers (details on the next page).

Licensee suspensions have resulted from the following offenses (in order of prevalence):

- Non-payment of parking or moving violation tickets (or excess points);
- Insurance expired on the employee’s personal car;
- Nonpayment of child support; and
- Driving While Intoxicated/Driving Under the Influence (“DWI/DUI”).

When the auditors attempted to verify that all drivers of take-home vehicles were entered and cleared within the LENS System, they discovered:

- Fifteen employees were given take-home vehicles but had never filled out the Motor Vehicle Request Form. Therefore, they were never entered into the NYS LENS System, never verified to have a valid driver’s license, and were not being monitored. These included department heads, assistant commissioners and high-ranking County officials. One individual had a take-home vehicle assigned to them since September 2010, and had not responded to repeated requests for their Motor Vehicle Operators Approval Request Form. The auditors and Risk Management worked together to get these 15 employees registered into LENS and they are now being monitored.
- The auditors discovered that Risk Management was not entering Police Department drivers into the LENS System. This included take-home vehicle drivers, ambulance, police patrol drivers, public safety staff and detectives whose licenses are not being monitored. Risk Management reported that it was their understanding that someone in the Police Department entered these drivers. The auditors questioned the Police Department whose e-mail response stated, “A PD employee is not currently working with LENS. Inasmuch as NC OMB Risk Management maintains this database, specific inquiries should be directed to them for any and all NCPD personnel entered into this database.” A Risk Management Safety Officer stated they do not have access to the police database in LENS. In the past, when receiving police accident reports, he has tried to ensure the driver

Findings and Recommendations

involved in the accident had a valid license with no suspensions but was not able to get that information.

- The auditors inquired whether the five New York State judges with take-home vehicles were reviewed in LENS. The Safety Officer responded that the vehicles were issued by the Police Department; therefore, he assumed the Police had performed that verification.

When Risk Management is notified by LENS of a violation or suspension of a County driver for one of the four issues noted above, then the Safety Officer notifies DPW Fleet Maintenance and the individual's department head so that DPW Fleet Maintenance can cut off access to the County's fuel supply for that individual. As Risk Management does not presently have access to the Police LENS notifications, we cannot make any assurance as to what procedures are in place there.

Audit Recommendation(s):

- a) The Police Department should ensure that all police drivers of squad cars, ambulances, or any type of police vans or vehicles have been entered into LENS to verify that the drivers have a valid NYS drivers' license that has not been suspended.
- b) The County needs to ensure that every driver in every department (take-home, pool car or County heavy equipment) completes the County Motor Vehicle Operators Approval Request Form¹², before being issued a take-home vehicle, or before being allowed to drive any County pool vehicle. Risk Management should enter this information into the NYS LENS notification system to continually monitor that County drivers have valid licenses; and
- c) The County needs to suspend driving privileges of County vehicles for those employees refusing to provide proof of a valid license and their vehicle should be returned to the County fleet.

Audit Finding:

(4) Reports Received of Unauthorized Employees Taking County Vehicles Home and Using them for Personal Use

The auditors were asked to investigate four County vehicles that were reportedly being used as take-home vehicles.

The first request was from a constituent inquiring if a vehicle photographed at a residential location was on official County business. The vehicle was not listed as a take-home vehicle but as a DPW

¹² This form is located on the Risk Management website.

Findings and Recommendations

pool vehicle. The auditors questioned DPW and were told the vehicle was on loan from DPW to the Police Department. Further analysis revealed that the employee who lived at the residence where the County vehicle was parked, is not a County authorized driver because he is not registered in the LENS driver monitoring system. This employee should not have taken the vehicle home, nor been driving it during the day. The auditors were informed that “he has been retrained not to take the vehicle home.”

The other three vehicles were contained in an anonymous document that was mailed to the auditors detailing information regarding three employees that were allegedly taking pool vehicles home that were not assigned. The names, job descriptions, vehicle models and work locations of these individuals were provided. Two of the three individuals were registered as County drivers and cleared through the LENS system to drive County vehicles but not as take-home. The third driver was not registered in LENS and should not have been driving any County vehicle at any time. This document has been turned over to the District Attorney’s office, for investigation to ensure surveillance and proper investigative documentation.

A separate verbal report was received by the auditors indicating a County vehicle was seen routinely dropping off and picking up a child in the late evening at a sports practice in a neighborhood park. This vehicle is being driven for personal unauthorized use. The person reporting this incident wished to remain anonymous. The auditors observed this vehicle in front of the employee’s house on July 14, 2015 at 6:00 PM. He is not on the authorized take home vehicle list provided to the auditors.

Audit Recommendation(s):

- a) All County employees should be reminded that County vehicles are only for official County use.
- b) Employees found to be using County vehicles without (or above their) authorized use should be disciplined.
- c) All Department heads and section supervisors should be reminded to properly manage the County assets placed in their care. This includes their departmental pool vehicles.

Audit Finding:

(5) The County Provides NYS Judges and the Commissioner of Jurors with County Take-Home Vehicles without Seeking Reimbursement from NYS

The Commissioner of Jurors and five New York State supervising judges have take-home County vehicles. Four of the current vehicles were confirmed as having been provided through the Nassau

Findings and Recommendations

County Police Department, while one vehicle was issued by DPW Fleet Maintenance, and one by the Correctional Center.

Inquiry by the auditors determined that in 1978, these six County positions transitioned to the NYS Unified Court System and it was agreed that the County vehicles they were using transitioned as well.

The auditors interviewed DPW and Police Department personnel who advised the auditors that gas and expenses of these vehicles may have been billed by the County to NYS through the Department of General Services¹³ (which handled County vehicles at that time). This billing may have occurred from 1978 until countywide layoffs in 1992; however, the auditors could not find anyone who could corroborate this information or locate records dating back that far. Current DPW and Police Department fiscal staff confirmed that their departments are not currently billing the State for the gas and expenses associated with these vehicles.

The auditors were advised that the County is responsible for furnishing fuel for the vehicles. However, the audit team noted that some of the State judges are purchasing their own fuel. No consistent policy appears to be in effect.

Audit Recommendation(s):

Nassau County should bill the State for fuel and repair expenses, or alternatively, meet with State Court Officials regarding having the State provide vehicles.

Audit Finding:

(6) A County Take-Home Vehicle is Listed as Assigned to an Outside Contractor, United Water, without County Knowledge of the Driver's Identity

During our review of take-home vehicles, the auditors discovered that 21 County employees, whose names were provided to them on multiple lists as having take-home vehicles, had retired and left the County by December 31, 2014. Of these 21 vehicles which were turned in, it was discovered that one vehicle has been reassigned to United Water, a private company contracted by Nassau County to operate and manage the County's sewage treatment plants, effective January 1, 2015. The auditors could not determine who is driving this vehicle, and if the driver or drivers have been cleared through NYS LENS as having valid driver's licenses.

¹³ The Department of General Services is no longer in existence. Its functions and staff were reassigned to several County departments, including DPW and the Department of Parks, Recreation & Museums.

Findings and Recommendations

After further investigation, it was determined that this vehicle was one of approximately 71 vehicles transferred to United Water to operate under their control, with the County still retaining ownership.¹⁴ The auditors were provided with proof of insurance coverage by United Water in March 2015.

Audit Recommendation(s):

County Officials should immediately determine the names of the drivers operating each County vehicle, so they can be reviewed in the NYS LENS System.

Audit Finding:

(7) The County's Fleet Maintenance Division has Received Tickets and Fines for Traffic and Parking Violations Committed by Employees Driving County Vehicles

DPW Fleet Maintenance senior staff advised that the division often receives traffic tickets and notices of violations issued for County vehicles. Fleet Maintenance forwards the documents to the department head of the employee designated as being assigned the vehicle for resolution. Fleet Maintenance also notifies the County's Safety Officer at OMB Risk Management and a DPW Deputy Commissioner. In some instances, department heads may institute disciplinary action, if deemed appropriate. The documents are not logged, but copies are retained in Fleet Maintenance's files. Examples of recent instances where traffic and parking violation notices were received by Fleet Maintenance include:

- Two Notices of Liability for red light camera violations in Nassau County.
- A Notice of Liability from the New York City Department of Finance for excessive speed in a school speed zone.
- A Notice of Liability for a red light camera violation in Suffolk County.
- Two Notices of Liability to separate departments for excessive speed in a school zone under Nassau County's former School Safety Enforcement Program.
- A Notice of Toll Violation as a result of an employee passing through an E-ZPass Only lane on the New York State Thruway without an E-ZPass.

Fleet Maintenance staff noted that some toll booth violations have occurred because the County does not provide E-ZPasses to employees who need to travel to Albany and elsewhere on official County business.

¹⁴ Section 7.12 Vehicles and Rolling Stock of the contract between Nassau County and United Water.

Findings and Recommendations

The Police Department's Chief of Department's Office handles traffic and parking violations for individuals driving vehicles issued by the Police Department. After review, the violation notices are routed to the vehicle operator and/or their commanding officer. A written response must be provided to the Chief of Department's Office as to the official nature of business involving the vehicle for review and approval.

The County's current Motor Vehicle Risk Management Policy and Procedure states that employees' driving privileges may be suspended or revoked as a result of misuse of a Nassau County motor vehicle.¹⁵ It also notes that all vehicle operators are to follow and obey all traffic regulations for the jurisdiction in which the vehicle is being operated. All traffic related offenses, including parking tickets, are noted to be the sole responsibility of the County employee operating the motor vehicle.

Audit Recommendation(s):

- a) All employees issued a County vehicle should sign an acknowledgement that they will observe all traffic and vehicle laws and will be responsible for paying traffic and parking violations fines, whenever appropriate.
- b) The County's Administration should consider purchasing E-Z Passes for use of County drivers on official business.
- c) Fleet Maintenance should maintain a log of notices of traffic and parking violations and periodically provide a summary of the infractions to OMB Risk Management, the Administration, and department heads.

Audit Finding:

(8) The Vehicle Value in the County's Fixed Asset System is not Up-to-Date due to the Lack of a Physical Inventory/Reconciliation

The vehicle records contained in FAACS, the County's fixed asset accounting system¹⁶, which support the County's financial statements, are not accurate and up-to-date. In October 2014, the Comptroller's Office's Accounting Section's inventory custodian forwarded a schedule of 1,922 County vehicles recorded in FAACS to DPW Fleet Maintenance for reconciliation to their vehicle records.¹⁷ He also sent a list of 1,488 vehicles to the Police Department for their review and

¹⁵ County-wide Procedure No. OMB-01, Original Issued Date: October 11, 2006, Revised: December 3, 2010.

¹⁶ FAACS is used to maintain an inventory of the County's fixed assets, including land, buildings and equipment. The fixed assets are recorded in the County's financial statements and reported on the County's Comprehensive Annual Financial Report ("CAFR"). The Comptroller's Office's Accounting Section inventory custodian provides FAACS training and oversees the work of the departmental inventory custodians.

¹⁷ The schedule provided to DPW Fleet Maintenance listed the Police Department's vehicles separately, because the Police Department maintains a separate record of their vehicles, which is not provided to DPW Fleet Management.

Findings and Recommendations

reconciliation. Both were asked to review the FAACS System schedules against their records and identify any vehicles which had been sold, traded-in, or were stored for future disposal. They were also asked to identify take-home vehicles, and list their license plate numbers and the employee to whom they were assigned. Fleet Maintenance returned a partially completed schedule to the Comptroller's Office, identifying some vehicles which had been disposed of, but noted that further work needed to be done. The Police Department responded they would not be able to perform the reconciliation until later in the year.

DPW administrators and senior staff have noted that FAACS contains incorrect information regarding the County's fleet of vehicles. They felt the lack of centralized vehicle management and the maintenance of multiple vehicle listings contribute to this situation. Errors and exceptions in FAACS they have noted include:

- Many items such as road sweepers and highway spreaders are identified as vehicles in FAACS. There is no identifier to distinguish the County's fleet vehicles (automobiles, trucks, ambulances, etc.) from items such as Zambonis and pay loaders, making it difficult for DPW to confirm that the vehicles listed in FAACS are accurate.
- Vehicles with acquisition dates as far back as 1976 are listed as active vehicles in FAACS. Some of these older vehicles may no longer be in the County's possession. For example, a senior Fleet Maintenance employee noted that three 1987 Dodge Aries listed in FAACS had probably been disposed of.

Audit Recommendation(s):

The County needs to:

- a) immediately resume the reconciliation of the listing of vehicles in FAACS to departmental vehicle records and / or perform a physical inventory. (The auditors are aware of 10 to 12 DPW employees who were trained on the FAACS systems.); and
- b) work collaboratively with the Comptroller's Accounting Section to ensure that FAACS vehicle records are accurate, by separating items like tractors and pay loaders from fleet vehicles.

Audit Finding:

(9) Notice of Vehicle Disposals, which are Needed to Keep Vehicle Financial Databases Accurate, are not being Reported to the Comptroller's Office

The database of vehicles maintained by the Comptroller's Accounting section is not accurate and up-to-date due to the fact that the disposal of vehicles is not reported to the Comptroller's Accounting Section inventory custodian in a timely manner. It was the responsibility of the former

Findings and Recommendations

Office of Purchasing Materials Movement Specialist to advise the Comptroller's Accounting Section of any vehicle disposals. The inventory custodian would then remove the asset from FAACS¹⁸, the County's fixed asset accounting system. This individual retired in October 2010 and the County now uses the services of an auction vendor, Auctions International Inc.,¹⁹ for vehicle sales.

The Director of Special Projects for the County Executive's Office oversees the auction process, which takes place online. Fleet Maintenance officials assist the Director of Special Projects with the oversight of the auctions due to his many other responsibilities. Copies of invoices associated with the sales should be forwarded to the Comptroller's inventory custodian; however, this has not been consistently done for some time. These invoices should include the VIN number or license plate number to help identify the vehicle in the FAACS system.

DPW Fleet Maintenance's preliminary review of FACCS vehicle records noted some vehicles listed as active had been disposed of. Since the employee assigned to the reconciliation does not work full-time, this reconciliation has not been completed. At the audit team's request, Auction International provided them with records of vehicle disposals for 2013-2014. The audit team gave this information to the Comptroller's Accounting Section's inventory custodian, who indicated that he had not been furnished with it previously. Additionally, the auditors were provided with two lists of 116 equipment items, primarily vehicles, which are waiting to be traded in or auctioned. These assets are currently being stored at Eisenhower Park and Cedar Creek Park. These lists were also never furnished to the Comptroller's Accounting section inventory custodian. We cannot confirm that every list has now been provided.

Audit Recommendation(s):

Individuals involved in the disposition process should have DPW Fleet Maintenance continue the process of reconciling their vehicle records to the listing of vehicles in the FAACS system. When an auction is held, the County Executive's Office and/or DPW Fleet Maintenance should provide records of sale, including invoices, from the auction, containing the make, model and VIN number of vehicles sold to the Comptroller's Accounting Section's inventory custodian.

¹⁸ FAACS is used to maintain an inventory of the County's fixed assets, including land, buildings and equipment. The fixed assets are recorded in the County's financial statements and reported on the County's Comprehensive Annual Financial Report ("CAFR"). Some departmental inventory custodians have also been trained to delete equipment and vehicles from FAACS.

¹⁹ The County has a contract with Auctions International Inc., an on-line auction company that receives a premium bid of 10% as compensation.

Findings and Recommendations

Audit Finding:

(10) The “Nassau County Vehicle Control Act” and the County’s Motor Vehicle Policy Need Updating and Distribution

The Nassau County Vehicle Control Act of 2000 (Title 40 of the Miscellaneous Laws of Nassau County²⁰) regulates County Vehicles. In addition, in 2006 a County policy was distributed to all County employees (“Motor Vehicle Risk Management Policy and Procedure”).

The following observations were noted with the County’s Law and Procedures:

- Neither document has been updated in the last nine years.
- Best practices for effective fleet management require guidelines be set for cost control initiatives, Nassau County’s Law does not have these guidelines. These might include guidelines such as the purchase or lease of vehicles with a minimum gasoline mileage rating of 20 mpg city/30 mpg highway, vehicle safety standards, etc.
- Some provisions of the Law are not included in the County’s Policy and Procedures. Without distribution of the Law to department heads and employees, or inserting those provisions into the policy, those provisions might not be implemented including:
 - The requirement that all County vehicles have Nassau County insignia affixed on both sides of the vehicle (except for undercover or public safety reasons).
 - A provision that the assignment of vehicles is subject to the review of the County Legislature.
 - The provision that employees may be issued a County take-home vehicle if the use of such vehicle is required by a state or federal mandate, or the use is required for the County to qualify for reimbursement from the state or federal government that is equal to the cost to the County of maintaining the vehicle.

Adherence to Federal Highway and NYS Department of Transportation Safety Guidelines

The Safety Officer at Risk Management has developed proposed changes to the County’s Motor Vehicle Risk Management Policy in order to comply with both Federal Highway Standards²¹ and the NYS Department of Transportation regulations.²² These were sent to Labor Relations in early 2014 for their review. Labor Relations then forwarded these changes to CSEA for discussion and possible implementation. This policy presents actions that DPW drivers would be required to follow on a daily basis prior to driving a commercial vehicle.

²⁰ Added by Local Law No. 8-2000, in effect February 28, 2000.

²¹ Federal Motor Carrier Safety Regulations, Title 49 Part 396.

²² NYS Department of Transportation Office of Modal Safety and Security Truck and Motor Carrier Safety.

Findings and Recommendations

Safety Training

Section VIII of the current policy requires that all motor vehicle operators of Nassau County vehicles complete a Nassau County vehicle safety training program at least every 36 months. The policy version that was updated for the aforementioned Highway Safety Compliance has changed the above provision to “departments with assigned motor vehicles shall conduct an annual safety meeting for all motor vehicle operators assigned to the department”.

Since the County is self-insured for motor vehicle accidents, such programs may provide value in excess of their cost.

The chart below details the accidents and injuries of County fleet drivers each year. Data on the cost of vehicle repairs is not readily available.

Nassau County Motor Vehicle Accidents

<u>Year</u>	<u>Total # of Motor Vehicle Accidents</u>	<u>Total # of Motor Vehicle Injuries</u>
2012	459	101
2013	477	101
2014	472	75

Source: OMB Risk Management

Audit Recommendation(s):

The Motor Vehicle Risk Management Policy and Procedure should be reviewed, updated and distributed. The review should:

- a) set cost control standards and standardization guidelines;
- b) ensure County Policy is compliant with Federal Highway and NYS DOT requirements;
and
- c) reconsider the elimination of the driver safety training.

Findings and Recommendations

Audit Finding:

(11) Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation, Exceeding \$60,000 for Eleven Employees

Some positions in Nassau County entail the use of a take-home vehicle. At year end, an employee who has a take-home vehicle is required to report their total miles driven, commuter miles driven and number of days worked to the Comptroller's Office for IRS reporting purposes. The auditors reviewed the home addresses of all employees with over 7,500 commuter miles reported for 2014²³. During this review, it was discovered that nine employees currently reside in Suffolk County²⁴. Two other employees whose addresses were listed within Nassau County had abnormally high commuter mileage usage for their locations. The auditors contacted the employees' supervisors and were told that one employee actually lives in Suffolk County full-time and the other divides his time between Nassau and Suffolk County.

An analysis was performed to determine the estimated excess cost of fuel and depreciation for the usage of the take-home vehicles from the Nassau County border to the employees' Suffolk County residences. By using the 2014 IRS standard mileage rate of 56 cents per mile, the estimated excess cost for fuel and depreciation for eleven County employees traveling outside the County limits in 2014 was \$60,315. The average cost per employee was \$5,483. The following schedule details the Suffolk locations and the excess cost beyond the Nassau border for fuel and depreciation for those employees, all of whom work for DPW.

Estimated Fuel & Depreciation Costs per IRS Rate from Nassau County Border to Suffolk County Home								
#	Vehicle Description	Location	One Way Distance (Miles) from Nassau Border to Suffolk Residence	2014 Daily Mileage	2014 Days Worked	2014 Total Miles	2014 IRS Standard Mileage Rate	Excess Fuel & Depreciation Cost
1	2007 Ford Ranger	Speonk	42	84	220	18,480	\$0.56	\$10,349
2	2006 Ford Ranger	Coram *	31	62	220	13,640	\$0.56	\$7,638
3	2013 Dodge Caravan	Medford	30	60	227	13,620	\$0.56	\$7,627
4	2012 Ford F250	Selden	32	64	208	13,312	\$0.56	\$7,455
5	2012 Ford F250	Smithtown	20	40	226	9,040	\$0.56	\$5,062
6	2007 Ford Ranger	Shirley	33	66	128	8,448	\$0.56	\$4,731
7	2009 Ford Escape	Northport	18	36	232	8,352	\$0.56	\$4,677
8	2007 Honda Civic	Smithtown	18	36	220	7,920	\$0.56	\$4,435
9	2005 Ford Ranger	Medford **	29	58	115	6,670	\$0.56	\$3,735
10	2012 Ford F250	Huntington	12	24	196	4,704	\$0.56	\$2,634
11	2008 Ford Ranger	North Babylon	8	16	220	3,520	\$0.56	\$1,971
							Total	\$60,315

Notes: * Per his supervisor, lives in Coram
 ** Per his supervisor, divides his time between Great Neck & Medford. Days worked reduced to 50%

²³ The 2014 Total Miles reflected in the chart above represent the estimated mileage from the Nassau County border to the employees' Suffolk County residences.

²⁴ Employee addresses were obtained from NUHRS, the County's Personnel and Payroll System.

Findings and Recommendations

Audit Recommendation(s):

DPW should reevaluate the justification of providing vehicles to employees who are non-County residents because of the additional commuting costs incurred.

Audit Finding:

(12) Prohibitions Regarding the Use of a Take-Home Vehicle are not Uniformly Distributed to all County Drivers

The restrictions on the use of County vehicles have not been distributed to most County drivers. These include:

- The vehicle can only be used for County business.
- A take-home vehicle may never be used when the assigned driver is off duty.
- An employee can be subject to an investigation involving any misuse of the vehicle and can be suspended until that is completed.
- Risk Management has the right to suspend the use of their vehicle.
- An employee who tests positive on a random or “for cause” drug or alcohol test will be suspended until an investigation is completed.

All employees need to be made aware of these restrictions. For the County to prevail in the misuse investigation, the County should document that the employee was provided with the rules and/or that they are on also on the County website.

The County established Motor Vehicle Risk Management policies and procedures in 2006, and updated them in 2010; however, a survey of key County department heads and senior staff members indicated that the current policy has not been distributed to most County departments and employees. The only County drivers that the auditors found to have the policy, had the version that was distributed in 2006, not the current policy. This is of concern because the County policy provides guidance to ensure that drivers comply with federal, state and county laws covering vehicles.

In October 2006, the County’s previous Administration issued their Motor Vehicle Risk Management Policy and Procedure²⁵ to all County employees via e-mail. In addition, all department heads were asked to ensure full distribution of the policy, especially to those who had

²⁵ County-wide Procedure No. OMB-01, issued by OMB-Risk Management, Date Issued: October 23, 2006. The policy was authorized and signed by the County’s then Deputy County Executive for Finance.

Findings and Recommendations

take-home cars or used departmental pool cars during the day. The policy was also posted on the County Intranet and a contact person and phone number were provided to answer any questions. We cannot find any evidence that the 2010 policy was posted or distributed and that any guidance has been issued to employees who may drive any County vehicle in over nine years.

Also, the current Motor Vehicle Risk Management Policy and Procedure dated December 3, 2010²⁶ states it is an update of the policy dated October 11, 2006; however, the previous version was dated October 23, 2006, raising concern that the final version of the previous policy was not the one updated. A significant difference between the October 23, 2006 policy and the current 2010 policy is that the current policy does not require County drivers to certify that they understand their responsibilities when they are issued a vehicle, as the previous policy did²⁷.

Long-term County staff stated that in the past, when vehicles were issued through the County's Department of General Services and an employee became a County driver, they were issued a Motor Vehicle Operator's Card or "blue card", which outlined the responsibilities as an operator of a County motor vehicle. This card had to be kept in the vehicle at all times. The employee signed the card to acknowledge that they understood their responsibilities and the card indicated they were an authorized driver. Currently, there is no way to identify an authorized driver without contacting OMB Risk Management. Presently, employees issued a vehicle are required to complete a Motor Vehicle Operators Approval Request Form to be sent to OMB Risk Management. The form is used to check the status of the employee's driver's license, and does not include any mention of the County's vehicle policy and procedures.

Audit Recommendation(s):

County management should:

- a) take immediate action to distribute the current Motor Vehicle Risk Management Policy and Procedure to all County employees and post it on the website;
- b) consider adding an acknowledgement page to the Motor Vehicle Risk Management Policy and Procedure, to be signed by every employee issued a County vehicle or that may have occasion to drive a departmental pool car, in order to acknowledge that they understand their responsibilities; and
- c) consider reinstating the use of a card listing the major restrictions on County vehicle use and procedures to follow in case of an accident. This card would be required to be kept in every County vehicle.

²⁶ County-wide Procedure No. OMB-01, issued by OMB-Risk Management, Original Issued Date: October 11, 2006, Revised Date: December 3, 2010.

²⁷ County-wide Procedure No. OMB-01, issued by OMB-Risk Management, Date Issued: October 23, 2006, Motor Vehicle Operator's Card, page 5.

Findings and Recommendations

Audit Finding:

(13) There is no Process to Ensure that Employees Leaving County Service have Returned their Take-Home Vehicles and Reported their Final Mileage for IRS Purposes

Nassau County has no centralized policy in place regarding the proper steps to turn in County vehicles. Therefore, there is no notification to all parties involved in the vehicle maintenance and monitoring process, or notification to the Comptrollers Accounting Section which requires the information for the employee's final tax document.

This non-notification has occurred several times at DPW Fleet Maintenance, where senior staff recently became aware of a vehicle that had not been returned to them upon an employee's retirement. After several attempts to have the vehicle returned failed, Fleet employees went to retrieve the vehicle. They discovered that vehicle had been sitting idle for over six months and needed to be jump started to get it back to Fleet Maintenance.

There is also no notification to Risk Management to remove them from the DMV LENS monitoring.

Audit Recommendation(s):

The County should develop procedures for the return of take-home vehicles for adequate accounting and control. This should cover not only take-home vehicles, but should also include all drivers who may have driven County fleet vehicles, who should be discontinued from the LENS notification system when they are no longer employees of the County.

Appendix A - Nassau County Fleet Take-Home Vehicle Summary

	Department Name	Title Name	Vehicle Information Year/Make/Model
1	Civil Service	Secy and Chief Examiner	2014 CHEVROLET TAHOE
2	Consumer Affairs	Weights & Measures Inspector II	2005 FORD RANGER
3	Consumer Affairs	Commissioner of Consumer Affairs	2008 CHEVROLET MALIBU
4	Consumer Affairs	Community Services Rep (CA off of Co)	2008 FORD CR/VC
5	Consumer Affairs	Weights & Measures Inspector I	2005 FORD RANGER
6	Consumer Affairs	Weights & Measures Inspector I	2005 FORD RANGER
7	Consumer Affairs	Weights & Measures Inspector I	2005 FORD RANGER
8	Consumer Affairs	Weights & Measures Inspector II	2005 FORD RANGER
9	Consumer Affairs	Asst Director Weights & Meas I	2007 FORD RANGER
10	Consumer Affairs	Weights & Measures Inspector I	2005 FORD RANGER
11	Correction Center	Correction Captain	2011 FORD CROWN VICTORIA
12	Correction Center	Correction Center Kitchen Supv	2001 CHEVROLET TAHOE
13	Correction Center	Deputy Sheriff Lieutenant	2001 FORD CROWN VICTORIA
14	Correction Center	Correction Captain	2006 FORD CROWN VICTORIA
15	Correction Center	Asst to Deputy Sheriff	2004 FORD CROWN VICTORIA
16	Correction Center	Deputy Sheriff Lieutenant	2011 FORD CROWN VICTORIA
17	Correction Center	Correction Center Mechanic I	1998 GMC YUKON
18	Correction Center	Correction Officer	2008 CHEVROLET TAHOE
19	Correction Center	Deputy Sheriff Lieutenant	2011 FORD CROWN VICTORIA
20	Correction Center	Chief Deputy Sheriff	2011 FORD CROWN VICTORIA
21	Correction Center	Correction Center Kitchen Supv	2000 FORD CROWN VICTORIA
22	Correction Center	Correction Captain	2014 FORD EXPLORER
23	Correction Center	Correctional Center Kitchen Supv	2001 CHEVROLET TAHOE
24	Correction Center	Correction Lieutenant	2011 FORD CROWN VICTORIA
25	Correction Center	Correction Lieutenant	2006 FORD CROWN VICTORIA
26	Correction Center	Deputy Sheriff	2000 CHEVROLET TAHOE
27	Correction Center	Correction Officer	2001 CHEVROLET TAHOE
28	Correction Center	Correction Captain	2011 FORD CROWN VICTORIA
29	Correction Center	Correction Captain	2011 FORD CROWN VICTORIA
30	Correction Center	Deputy Sheriff Captain	2011 FORD CROWN VICTORIA
31	Correction Center	Deputy Sheriff	2006 FORD CROWN VICTORIA
32	Correction Center	Correction Officer	2008 CHEVROLET TAHOE
33	Correction Center	Deputy Sheriff Sergeant	2006 FORD CROWN VICTORIA
34	Correction Center	Corr Center Auto Mechanic I	2001 CHEVROLET TAHOE
35	Correction Center	Deputy Sheriff	2013 FORD F150
36	Correction Center	Correction Officer	2008 CHEVROLET TAHOE
37	Correction Center	Correction Lieutenant	2001 FORD CROWN VICTORIA
38	Correction Center	Correctional Center Kitchen Supv	2012 FORD EESCAPE
39	Correction Center	Deputy Sheriff Sergeant	2006 FORD CROWN VICTORIA
40	Correction Center	Correction Captain	2011 FORD CROWN VICTORIA
41	Correction Center	Deputy Sheriff Captain	2011 FORD CROWN VICTORIA
42	Correction Center	Correction Officer	2012 CHEVROLET SUBURBAN
43	Correction Center	Correction Officer	2008 CHEVROLET TAHOE
44	Correction Center	Deputy Sheriff Lieutenant	2006 FORD CROWN VICTORIA
45	Correction Center	Deputy Under Sheriff	2006 FORD CROWN VICTORIA
46	Correction Center	Sheriff	2011 CHEVROLET TAHOE
47	Correction Center	Supv of Buildings & Grounds Maint	2004 FORD CROWN VICTORIA
48	Correction Center	Correctional Center Maint Supv	2001 FORD CROWN VICTORIA
49	Correction Center	Deputy Sheriff	2004 FORD CROWN VICTORIA
50	Correction Center	Correction Officer	2008 CHEVROLET TAHOE
51	County Attorney's Office	County Attorney	2014 CHEVROLET TAHOE
52	County Clerk	County Clerk	2007 JEEP LIBERTY
53	County Comptroller	County Comptroller	2006 JEEP CHEROKEE
54	County Executive's Office	County Executive	2009 CHEVROLET TAHOE
55	County Executive's Office	Chief Deputy County Exec	2009 CHEVROLET TAHOE
56	County Executive's Office	Deputy County Executive	2013 CHEVROLET TAHOE
57	County Executive's Office	Sr Policy Advisor	2013 CHEVROLET TAHOE
58	District Attorney's Office	District Attorney	2011 CHEVROLET TAHOE
59	District Attorney's Office	Chief Process Server	2012 CHEVROLET MALIBU
60	Emergency Management	Commissioner of Emergency Management	2008 CHEVROLET SUBURBAN

Appendix A – Nassau County Fleet Take-Home Vehicle Summary

61	Fire Commission	Admstr Fire & Police Academy	2005 FORD E350
62	Fire Commission	Fire Communications Tech III	2005 CHEVROLET ASTRO VAN
63	Fire Commission	Fire Marshal III	2005 FORD EXCURSION
64	Fire Commission	Fire Marshal III	2006 JEEP CHEROKEE
65	Fire Commission	Asst Chief Fire Marshal	2005 FORD EXCURSION
66	Fire Commission	Fire Marshal I	2008 CHEVROLET EXPRESS
67	Fire Commission	Fire Marshal I	2008 CHEVROLET EXPRESS
68	Fire Commission	Police Officer (PD)	2005 CHEVROLET ASTRO VAN
69	Fire Commission	Fire Marshal I	2005 CHEVROLET ASTRO VAN
70	Fire Commission	Fire Marshal III	2005 CHEVROLET ASTRO VAN
71	Fire Commission	Fire Marshal III	2006 JEEP CHEROKEE
72	Fire Commission	Asst Chief Fire Marshal F & R Svc	2005 CHEVROLET ASTRO VAN
73	Fire Commission	Asst Chief Fire Marshal	2005 CHEVROLET ASTRO VAN
74	Fire Commission	Fire Marshal I	2008 CHEVROLET EXPRESS
75	Fire Commission	Fire Marshall III	2008 CHEVROLET EXPRESS
76	Fire Commission	Fire Marshal I	2008 CHEVROLET EXPRESS
77	Fire Commission	Chief Fire Marshall	2013 CHEVROLET TAHOE
78	Fire Commission	Asst Chief Fire Marshal	2006 JEEP CHEROKEE
79	Fire Commission	Fire Marshall I	2011 CHEVROLET SUBURBAN
80	Health Dept	Unassigned	2007 JEEP LIBERTY
81	Housing & Intergov. Affairs	Executive Director	2012 CHEVROLET MALIBU
82	Medical Examiner	Chief Medical Examiner	2012 CHEVROLET MALIBU
83	Medical Examiner	Director of Forensic Genetics	2006 JEEP LIBERTY
84	Minority Affairs	Deputy Director	2006 JEEP LIBERTY
85	Minority Affairs	Director (SA Coord Agency)	2005 FORD CROWN VICTORIA
86	NYS Courts	Judge	2006 FORD CROWN VICTORIA
87	NYS Courts	Commissioner of Jurors	2006 FORD CROWN VICTORIA
88	NYS Courts	Judge	2003 FORD CROWN VICTORIA
89	NYS Courts	Judge	2011 FORD CROWN VICTORIA
90	NYS Courts	Judge	2005 FORD CROWN VICTORIA
91	NYS Courts	Judge	2005 FORD CROWN VICTORIA
92	Parks, Recreation & Museums	Deputy Commissioner of Parks Rec Museums	2007 JEEP LIBERTY
93	Parks, Recreation & Museums	Superintendent of Park Maint	2009 FORD ESCAPE
94	Parks, Recreation & Museums	Recreation Leader III	2008 FORD RANGER
95	Parks, Recreation & Museums	Recreation & Parks Mower Supv & Parks Mower Supv	2006 FORD E150
96	Parks, Recreation & Museums	Deputy Commissioner of Parks Rec Museums	2009 FORD ESCAPE
97	Police Dept	Chief Police Surgeon	1999 FORD CROWN VICTORIA
98	Police Dept	Police Surgeon	2005 FORD CROWN VICTORIA
181	Police Dept	Police Dept *	VARIOUS VEHICLES
182	Probation Administrator	Director of Probation	2007 FORD CROWN VIC
183	Probation Administrator	Probation Supv I	1999 FORD CROWN VIC
184	Probation Administrator	Probation Officer II	2008 FORD CR/VC
185	Probation Administrator	Probation Officer II	2014 FORD EXPLORER
186	Public Administrator	Estate Aide	2008 CHEVROLET EXPRESS
187	Public Works	Equipment Operator III	2012 FORD F250
188	Public Works	Highway Maint Supv	2012 FORD F250
189	Public Works	Construction Inspector I	2005 HONDA CIVIC
190	Public Works	Construction Inspector I	2007 HONDA CIVIC
191	Public Works	Civil Engineer Iii	2007 FORD RANGER
192	Public Works	Highway Maint Asst	2014 FORD EXPLORER
193	Public Works	Sanitary Engineer IV	2014 FORD EXPLORER
194	Public Works	Sewer Maintenance Supv I	2013 FORD F150
195	Public Works	Construction Inspector I	2008 FORD RANGER
196	Public Works	Traffic Engineer I	2004 CHEVROLET BLAZER
197	Public Works	Construction Inspector II	2007 FORD RANGER
198	Public Works	Labor Supervisor II	2012 FORD F250
199	Public Works	Director Bureau of Vehicle Maint	2012 FORD ESCAPE
200	Public Works	Plant Maintenance Supv I	2013 FORD F150
201	Public Works	Equipment Operator III	2012 FORD F250
202	Public Works	Equipment Operator III	2012 FORD F250

Appendix A – Nassau County Fleet Take-Home Vehicle Summary

203	Public Works	Equipment Operator III	2012 FORD F250
204	Public Works	Equipment Operator III	2002 FORD RANGER
205	Public Works	Highway Maint Supv	2012 FORD F250
206	Public Works	Highway Maint Supv	2012 FORD F250
207	Public Works	Laborer II	2008 FORD F450 CREW
208	Public Works	Civil Engineer II	2013 DODGE GRAND CARAVAN
209	Public Works	Construction Inspector II	2005 HONDA CIVIC
210	Public Works	Equipment Operator II	2007 FORD RANGER
211	Public Works	Superintendent Sewer Plants	2006 JEEP CHEROKEE
212	Public Works	Construction Inspector I	2007 HONDA CIVIC
213	Public Works	Chief Sanitary Engineer	2009 FORD ESCAPE
214	Public Works	Highway Maint Ass't	2015 FORD EXPLORER
215	Public Works	Maint Lead Locksmith	2005 FORD RANGER
216	Public Works	Equipment Operator III	2012 FORD F250
217	Public Works	Maint Plumber Supervisor	2007 FORD RANGER
218	Public Works	Highway Maint Supv	2013 FORD F150
219	Public Works	Traffic Engineer II	2006 FORD RANGER
220	Public Works	Civil Engineer III	2007 HONDA CIVIC
221	Public Works	Asbestos Abatement Project Mgr	2006 FORD RANGER
222	Public Works	Mosquito Control Supervisor	2012 FORD F250
223	Public Works	Superintendent Highway Maint	2012 CHEVROLET TRAVERSE
224	Public Works	Equipment Operator III	2012 FORD F250
225	Public Works	Traffic Signal Inspector II	2005 FORD RANGER
226	Public Works	Asst Superintendent Sanitary Construction	2008 FORD RANGER
227	Public Works	Fleet Auto Shop Supv I	2007 FORD RANGER
228	Public Works	Maint Carp Supervisor	2006 FORD RANGER
229	Public Works	CNSTN Inspector I	2007 HONDA CIVIC
230	Public Works	Mason Services Supv	2012 FORD F250
231	Public Works	Sewer Maintenance Supv I	2008 FORD RANGER
232	Public Works	Fleet Auto Shop Supv	2007 FORD RANGER
233	Public Works	Equipment Operator II	2012 FORD F250
234	Public Works	Supt Hwy & Drainage Constn	2005 JEEP CHEROKEE
235	Public Works	Director Bureau of Equip Inventory	2009 FORD ESCAPE
236	Public Works	Dept Superintend of Buildings	2013 CHEVROLET TAHOE
237	Public Works	Civil Engineer II	2005 FORD RANGER
238	Public Works	Supv Traffic Signal Opt I	2006 FORD RANGER
239	Public Works	Equipment Operator III	2012 FORD F250
240	Public Works	Fleet Auto Shop Supv I	2007 FORD RANGER
241	Public Works	Traffic Engineer II	2012 CHEVROLET TAHOE
242	Public Works	Equipment Supervisor	2012 FORD F250
243	Public Works	Asst to Deputy Commissioner	2003 FORD TAURUS
244	Public Works	Highway Maint Supv	2012 FORD F250
245	Public Works	Equipment Operator III	2013 FORD F150
246	Public Works	Supt of Buildings	2009 FORD ESCAPE
247	Public Works	Highway Sign Shop Supv I	2012 FORD F250
248	Public Works	Construction Inspector I	2007 HONDA CIVIC
249	Public Works	Construction Inspector II	2005 HONDA CIVIC
250	Public Works	Chief Deputy Commissioner of Public Works	2013 CHEVROLET TAHOE
251	Public Works	Building Construction Estimator	2008 FORD RANGER
252	Public Works	Laborer I	2006 FORD RANGER
253	Public Works	Equipment Operator III	2012 FORD F250
254	Public Works	Building Constr Inspector III	2008 FORD RANGER
255	Public Works	Equipment Operator III	2012 FORD F250
256	Public Works	Building Construction Estimator II	2004 CHEVROLET BLAZER
257	Public Works	Materials Movement Specialist	2005 JEEP CHEROKEE
258	Public Works	SEWER MAINT Supv I	2008 FORD RANGER
259	Public Works	Civil Engineer Iii	2006 FORD RANGER
260	Public Works	DF Asst Supt Sewage Plt	2013 FORD F150
261	Public Works	Highway Maint Asst	2011 FORD RANGER
262	Public Works	Bridge Operations Supv	2012 FORD F250

Appendix A – Nassau County Fleet Take-Home Vehicle Summary

263	Public Works	CS Asst to DP Commissioner of PW for Adm	2014 JEEP PATRIOT
264	Public Works	Sewer Maint Supv I	2008 FORD RANGER
265	Public Works	Sewer Maint Supervisor II	2008 FORD RANGER
266	Public Works	Commissioner of Public Works	2013 CHEVROLET TAHOE
267	Public Works	Sewer Maint Supv I	2013 FORD F150
268	Public Works	Equipment Operator III	2012 FORD F250
269	Public Works	Highway Maint Supv	2012 FORD F250
270	Public Works	Supt of Storm Water Bsn	2007 JEEP LIBERTY
271	Public Works	Constr Inspector II	2013 DODGE GRAND CARAVA
272	Public Works	Asst Spt Sanitary Cstn	2006 FORD RANGER
273	Public Works	Civil Engineer II	2005 FORD RANGER
274	Public Works	Sanitary Engineer IV	2006 FORD RANGER
275	Public Works	Building Manager II	2008 FORD RANGER
276	Public Works	Plant Maintenance Supv I	2013 FORD F150
277	Public Works	Deputy Commissioner of Public Works	2011 CHEVROLET TAHOE
278	Shared Services (Purchasing)	Commissioner of Shared Service	2012 CHEVROLET MALIBU
279	Social Services	Deputy Commissioner of Social Services	2011 DODGE CARAVAN
280	Social Services	Commissioner of Social Services	2011 FORD TAURUS
281	United Water	United Water	2004 FORD RANGER
282	Veterans Services	Director of Vets Service Agency	2012 CHEVROLET MALIBU

Note: Police Department vehicles are not listed due to personal privacy and security reasons.

Appendix B

**Number of Nassau County Take-Home Vehicles
(2008 vs. 2014)**

<u>Department Name</u>	<u>2008</u>	<u>2014</u>	<u>Increase/ (Decrease)</u>
Police Dept.	157	85	(72)
Public Works	126	91	(35)
District Attorney	81	2	(79)
Sheriff/Corrections	49	40	(9)
Fire Commission	23	19	(4)
Parks, Recreation & Museums	18	5	(13)
Consumer Affairs	16	9	(7)
Housing & Intergov. Affairs	12	1	(11)
NYS Courts	3	6	3
Assessment Review Commission	2	0	(2)
Nassau Community College	2	0	(2)
Emergency Management	2	1	(1)
County Executive	2	4	2
Assessment Dept	1	0	(1)
Board of Elections	1	0	(1)
Commission of Human Rights	1	0	(1)
Information Technology	1	0	(1)
Labor Relations	1	0	(1)
Planning	1	0	(1)
Civil Service	1	1	0
County Attorney	1	1	0
County Comptroller	1	1	0
Medical Examiner	1	2	1
Minority Affairs	1	2	1
Social Services	1	2	1
Probation	1	4	3
County Clerk	0	1	1
Health	0	1	1
Public Administrator	0	1	1
Shared Services (Purchasing)	0	1	1
United Water	0	1	1
Veterans Services	0	1	1
Total	<u>506</u>	<u>282</u>	<u>(224)</u>
Overall % Decrease			<u>44%</u>

Sources - Nassau County Department of Public Works - Fleet Maintenance, Office of Management and Budget Risk Management, Nassau County Comptroller's Office and the Nassau County Police Department.

Appendix C

**NASSAU COUNTY RISK MANAGEMENT
MOTOR VEHICLE OPERATORS APPROVAL REQUEST FORM**

Include a photocopy of your current New York State Driver's License with this application.

TO BE COMPLETED BY REQUESTING DEPARTMENT:				
Department				
Employee Name			License Classification Required	
Job Title			Type of Vehicle to be Operated	
TO BE COMPLETED BY EMPLOYEE				
Name, as it appears on New York State Drivers License (Last, First, Middle)				
Address:				
Number	Street Name	Town Name	State	Zip Code
Motorist Identification No.		Age	Date of Birth	
Employee's Signature			Date	
Supervisor's Signature			Date	
Dept. Head Signature			Date	

TO BE COMPLETED BY RISK MANAGEMENT

Application approved	Date:
Application declined	Reason:

Risk Management

The Office of Management and Budget (“OMB”) has been designated as the lead agency to respond on behalf of the various departments affected by the take-home vehicles audit. The administration has taken corrective actions in some instances, and will take under advisement some of the recommended corrective actions. OMB appreciates the opportunity to reply to the findings and recommendations listed in the report. Department responses are in blue text.

(1) Department Heads Do Not Annually Review and Assess the Need for Their Take-Home Vehicles, As Required By Law, and There is No Oversight of Assignments by Risk Management

Audit Recommendation(s):

We recommend that:

- a) each department head immediately reassess the assigned vehicle status of employees to the County Vehicle Control Act provisions;
- b) the annual oversight process required by the County’s Vehicle Risk Management Policy be implemented; and
- c) the departments’ records and evidence of the annual review by Risk Management be retained for review by the County Legislature and for audit trail purposes.

OMB Response:

OMB, along with its Risk Management unit (“Risk Management”), agrees with the audit recommendation to improve the process by which individual County departments report take-home car assignments on an annual basis. Individual departments review and assess the need for their take-home vehicles in accordance with the County’s Motor Vehicle Risk Management Policy (“MVRMP”). Department heads assign vehicles based on a wide range of factors such as the need for emergency response, contractual obligations, and arbitration and Public Employment Relations Board (“PERB”) decisions. However, OMB/Risk Management concurs that departments have inconsistently reported this information to the Fleet Management unit (“Fleet Management”) of the Department of Public Works (“DPW”) and Risk Management. This will allow, among other things, Risk Management to verify that all employees who drive County vehicles have a valid driver’s license.

Police Department Response:

The Police Department maintains a list of take-home vehicles and the department personnel to whom they are assigned. Assignments are based upon the need for 24/7 emergency response, contractual obligations, and arbitration and PERB decisions. The Police Commissioner issues written orders to assign vehicles to personnel within the Department based upon the factors cited above. Therefore, the Police Commissioner has been making, and continues to make, an ongoing determination as to the need for take-home vehicles within the Police Department.

Auditor's Follow-up Response:

In OMB's response, it states that OMB/Risk Management are in agreement that departments have either not reported or inconsistently reported take-home vehicle information that is required by the County's Motor Vehicle Risk Management Policy. However, the response does not provide any specifics on how or what OMB/Risk Management will do to ensure compliance by the departments. OMB/Risk Management needs to ensure that each department head that has not performed a review of take home vehicle status against the Vehicle Control Act provisions do so immediately.

With respect to the Police Department's response, we concur with its ongoing reviews and documentation of vehicle assignments.

Audit Finding:

(2) A Complete and Accurate Master File of Who Has Take-Home Vehicles did not Exist

Audit Recommendation(s):

The County should:

- a) implement a cost saving program to reduce County fleet costs;
- b) maintain a current and accurate master record of approved take-home vehicles for all County departments; and
- c) maintain vehicle records including daily mileage, fuel usage and cumulative repair costs on each vehicle.

OMB Response:

The County is in the final phase of implementation of its new human resources information technology platform, PeopleSoft. This software has the ability to track the assets of the County and will be able to produce a master list of vehicles at any time.

DPW Response:

In an effort to achieve better compliance with the take-home vehicle policy, a deputy county executive will issue a directive requiring department heads to update Fleet Management of any changes to vehicle assignments. As part of best practices, Fleet Management has a vehicle lifecycle plan. Budgetary constraints will impact on this plan. The current cost saving program includes, maintaining mileage, fuel usage, and cumulative repair costs, in addition to recouping costs at time of disposal from auction proceeds. At this time, Fleet Management has over 50 vehicles on order with an additional \$3.5 million budget. When new vehicles arrive Fleet Management will evaluate older vehicles, and dispose of obsolete ones using work order history for mileage, repair cost and overall condition.

Police Department Response:

The Police Department has 80 marked and 60 unmarked vehicles scheduled for purchase. In addition, the Police Department will inform Fleet Management of vehicles that the department maintains, including vehicles for non-police employees so that the list will be complete.

Auditor's Follow-up Response:

OMB's response states that the County's new Human Resources Information Technology platform, PeopleSoft, has the ability to track the assets of the County and will be able to produce a master list of vehicles at any time. However, since the PeopleSoft implementation is not yet complete, and has been delayed several times, an interim process to maintain an accurate master record of approved take-home vehicles for all County departments is needed. A process should be put in place to keep it up to date as employees leave the County and assignments change. This information will then be readily available for input into PeopleSoft once PeopleSoft is ready to receive it.

While the issuance of a directive by a Deputy County Executive requiring department heads to update Fleet Management of any changes to vehicle assignments is a good first step to improving oversight, we urge that OMB and DPW work together to ensure that this directive is complied with by the Departments.

We concur with the responses from DPW and the Police Department regarding their efforts to schedule vehicle purchases, dispose of obsolete vehicles and control costs.

Audit Finding:

(3) All County and Police Drivers are not Being Checked and Monitored through the NYS DMV LENS System to Ensure that They have a Current, Unsuspended, Valid License

Audit Recommendation(s):

- a) The Police Department should ensure that all police drivers of squad cars, ambulances, or any type of police vans or vehicles have been entered into LENS to verify that the drivers have a valid NYS drivers' license that has not been suspended.
- b) The County needs to ensure that every driver in every department (take-home, pool car or County heavy equipment) completes the County Motor Vehicle Operators Approval Request Form before being issued a take-home vehicle, or before being allowed to drive any County pool vehicle. Risk Management should enter this information into the NYS LENS notification system to continually monitor that County drivers have valid licenses; and
- c) The County needs to revoke driving privileges from those employees refusing to provide proof of a valid license and their vehicle should be returned to the County fleet.

OMB/Risk Management Response:

- a) OMB/Risk Management will work with the Police Department to determine a method to protect the safety of their personnel and at the same time ensure compliance.
- b) OMB/Risk Management agrees and will take corrective action to ensure compliance.
- c) The County will take all available measures to ensure compliance including the suspension of fuel privileges.

Police Department Response:

Due to sensitive assignments, undercover work, threats from criminals, and both FBI and U.S. Department of Homeland Security advisory bulletins relating to the targeting of law enforcement personnel by terrorist groups, the Police Department has gone to great lengths to insure the safety of its sworn and civilian personnel. Providing a list of Police Department personnel outside of the department itself has been, and remains, a concern of the department. Recent discussions with Risk Management and OMB indicated that access to New York State Department of Motor Vehicle License Event Notification Service (“LENS”) would be provided to personnel within the Police Department who would be able to perform monitoring of LENS for departmental personnel. While the Police Commissioner is in the process of reviewing implementation of this program, he remains concerned of the personal identifying information required on the request form (appendix C of the draft report) and any transmittal of that information outside of the Police Department which will be housed on servers and/or databases within other agencies. As borne out by the recent hacking of databases contained by the U.S. Office of Personnel Management which has confirmed the identity theft of a substantial number of federal law enforcement and local law enforcement task force members, careful and full consideration must be given to the dissemination of this type of information outside the control of the Police Department.

Auditor’s Follow-up Response:

With respect to recommendation a), we concur with OMB/Risk Management’s plan to work with the Police Department to ensure that all police drivers have been entered into LENS to verify that the drivers have a valid NYS driver’s license that has not been suspended. We reiterate the importance of the Police Department certifying to OMB/Risk Management that a process to monitor all police drivers is in place assuring they all have a valid license.

With respect to recommendation b), we concur with OMB/Risk Management’s response to take corrective action to ensure that every driver in every department completes the County Motor Vehicle Operators Approval Request Form, before being issued or allowed to drive a take-home or pooled vehicle and to enter this information into the NYS LENS notification system to continually ensure that all County drivers have valid licenses.

With respect to recommendation c), we concur with OMB/Risk Management’s response to suspend fuel privileges for employees refusing to provide proof of a valid license, but stress that this does not ensure that the employees are in compliance with the requirement of a valid license. In order to fully protect the County against liability caused by unlicensed drivers, we reiterate the need to also revoke driving privileges for employees refusing to provide proof of a valid license.

Audit Finding:

(4) Reports Received of Unauthorized Employees Taking County Vehicles Home and Using them for Personal Use

Audit Recommendation(s):

- a) All County employees should be reminded that County vehicles are only for official County use.
- b) Employees found to be using County vehicles without (or above their) authorized uses should be disciplined.
- c) All Department heads and section supervisors should be reminded to properly manage the County assets placed in their care. This includes their departmental pool vehicles.

OMB Response:

The County Attorney's Office has opined that these allegations are rule violations and not criminal in nature. As such, the matter should not have been referred to the District Attorney but rather the Commissioner of Investigations. Notwithstanding that fact, the employees involved in these reported incidents have been re-trained and disciplinary measures will be taken if necessary.

Auditor's Follow-up Response:

The Comptroller's Office refers matters to both the County Attorney's Office (who is also the Commissioner of Investigations) and the District Attorney's Office on a case by case basis as required by Government Audit Standards.

We concur with the corrective action to discipline employees for unauthorized use of County vehicles. We stress the need to keep documentation of the measures taken.

Since the response does not specifically address recommendation c), we stress the need to formally remind all department heads and supervisors that they should properly manage the vehicles placed in their care and that County vehicles are for official County use only.

Audit Finding:

(5) The County Provides NYS Judges and the Commissioner of Jurors with County Take-Home Vehicles without Seeking Reimbursement from NYS

Audit Recommendation(s):

Nassau County should bill the State for fuel and repair expenses, or alternatively, meet with State Court Officials regarding having the State provide vehicles.

OMB Response:

The County Attorney's Office has not been able to corroborate the Comptroller's assertion that an agreement exists with the NYS Unified Court System. The Comptroller should provide the appropriate documentation and copies of agreements from other counties that have a policy and practice to bill the state. The auditor's recommendations will be taken under consideration.

Auditor's Follow-up Response:

Our finding does not assert that an agreement exists. When vehicles were initially provided to the judges, it was through the County General Services Department who oversaw all County vehicles. Many years ago, the functions of County General Services were divided among several other departments. As stated in our finding, no vehicle records or agreement between NYS and Nassau County regarding the provision of vehicles to Judges and the Commissioner of Jurors could be located. Since the provision of the vehicles to state employees has an associated cost and liability, the County should resolve this situation in a mutually acceptable fashion.

As a follow up to the exit conference, the auditors contacted Suffolk County and the Suffolk County Office of NYS Court Administration to determine if a similar arrangement was in place. Suffolk County does not provide any vehicles to court personnel.

Audit Finding:

(6) A County Take-Home Vehicle is Listed as Assigned to an Outside Contractor, United Water, without County Knowledge of the Driver's Identity

Audit Recommendation(s):

County Officials should immediately determine the names of the drivers operating each County vehicle, so they can be reviewed in the NYS LENS System.

OMB Response:

According to Fleet Management, the vehicle had been assigned to an employee who retired and his vehicle was then included with the vehicles transferred to United Water Long Island Inc. ("United Water") to operate the sewer system, pursuant to the contract. United Water had no system in place to put its drivers of County-owned vehicles in LENS. Pursuant to United Water's contract with the County, United Water insures its drivers and vehicles under its own private insurance policy and assumes all liability arising from use of such vehicles.

Auditor's Follow-up Response:

While United Water insures its drivers and vehicles, the vehicles assigned to the company remain the property of the County. As the County is the owner of these vehicles, this leaves the County vulnerable to litigation if a significant accident involving one of the vehicles was to occur. In addition, if an aging County-owned vehicle was totaled in an accident, the County may only

receive book value, which might not cover the cost of a replacement, which the County is contractually obligated to provide to United Water.

It is essential for the both the County and United Water to ensure that all United Water employees driving County vehicles have a valid, unsuspended New York State driver's license. Thus, we reiterate the need for the County to be involved in this process and to coordinate with United Water to take steps to determine the names of the drivers operating each County vehicle, so they can be reviewed in the NYS LENS System.

Audit Finding:

(7) The County's Fleet Maintenance Division has Received Tickets and Fines for Traffic and Parking Violations Committed by Employees Driving County Vehicles

Audit Recommendation(s):

- a) All employees issued a County vehicle should sign an acknowledgement that they will observe all traffic and vehicle laws and will be responsible for paying traffic and parking violations fines, whenever appropriate.
- b) The County's Administration should consider purchasing E-Z Passes for use of County drivers on official business.
- c) Fleet Maintenance should maintain a log of notices of traffic and parking violations and periodically provide a summary of the infractions to OMB Risk Management, the Administration, and department heads.

OMB/Risk Management Response:

The audit recommendations have been implemented with regard to the employee acknowledgment of the obligation to pay traffic and parking violations. Risk Management will distribute the County policy containing this provision to all County employees [who have a take-home vehicle] and an acknowledgment of receipt will be stored in electronic files. Fleet Management has agreed with the recommendation to maintain a log of traffic violations and provide quarterly updates to OMB/Risk Management, the chief deputy county executive and the department heads. OMB/Risk Management is researching the applicability and practicality of using E-Z passes for official business travel in accordance with the County's travel authorization policy.

Auditor's Follow-Up Response:

We concur with the County's implementation of recommendations a) and c) regarding obtaining acknowledgments from employees of their obligation to pay traffic and parking violations and providing updates of violations to OMB/Risk Management, the Chief Deputy County Executive and the department heads. We stress the need to retain all documentation for audit trail purposes.

Since the completion of the audit, both the auditors and OMB were provided with a report of Nassau County violations. This indicated 218 outstanding violations, 79 belonging to NICE Bus.

Some of the violations date back as far as 2009 and 2010. Department heads should be notified and actions taken.

With respect to recommendation b), we encourage OMB/Risk Management to initiate its research of the applicability and practicality of using E-ZPasses for official business travel as soon as possible.

Audit Finding:

(8) The Vehicle Value in the County's Fixed Asset System is not Up-to-Date due to the Lack of a Physical Inventory/Reconciliation

Audit Recommendation(s):

The County needs to:

- a) immediately resume the reconciliation of the listing of vehicles in FAACS to departmental vehicle records and / or perform a physical inventory. (The auditors are aware of 10 to 12 DPW employees who were trained on the FAACS systems.); and
- b) work collaboratively with the Comptroller's Accounting Section to ensure that FAACS vehicle records are accurate, by separating items like tractors and pay loaders from fleet vehicles.

DPW Response:

DPW agrees with the recommendations and will comply. The Police Department will forward an updated list to the Comptroller's accounting division upon completion.

Auditor's Follow-up Response:

We are in agreement with the responses from DPW and the Police Department and stress the need for them to work collaboratively with the Comptroller's Accounting Section for this immediate reconciliation effort, as well as going forward as changes occur.

Audit Finding:

(9) Notice of Vehicle Disposals, which are Needed to Keep Vehicle Financial Databases Accurate, are not being Reported to the Comptroller's Office

Audit Recommendation(s):

Individuals involved in the disposition process should have DPW Fleet Maintenance continue the process of reconciling their vehicle records to the listing of vehicles in the FAACS system. When an auction is held, the County Executive's Office and/or DPW Fleet Maintenance should provide records of sale, including invoices, from the auction, containing the make, model and VIN number of vehicles sold to the Comptroller's Accounting Section's inventory custodian.

DPW Response:

DPW agrees with the recommendations and will comply. The Police Department disposes of property through Auction International and PropertyRoom.com. The Police Department submits a list of vehicles for auction to the auction vendor for sale. The Police Department Personnel and Accounting Bureau removes the sold vehicle from its inventory and then forwards this updated information to the Comptroller's Office.

Auditor's Follow-up Response:

We concur with the responses from DPW and the Police Department. Both departments need to ensure that the supporting documentation for the vehicle sales includes sufficient information (i.e., property ID, make, model, VIN number) for the inventory custodian to be able to identify the vehicle in FAACS and record its disposal.

Audit Finding:

(10) The "Nassau County Vehicle Control Act" and the County's Motor Vehicle Policy Need Updating and Distribution

Audit Recommendation(s):

The Motor Vehicle Risk Management Policy and Procedure should be reviewed, updated and distributed. The review should:

- a) set cost control standards and standardization guidelines;
- b) make sure County Policy is compliant with Federal Highway and NYS DOT requirements;
and
- c) reconsider the elimination of the driver safety training.

OMB Response:

The current version of the Nassau County Vehicle Control Act has been made available to the department heads. The Vehicle Control Act is under review by the County Attorney's office and any proposed updates would require a review by the administration as well as legislative approval. The MVRMP has been updated incorporating the latest PERB decisions and has been reviewed and approved by the CSEA. OMB/Risk Management anticipates the updated policy will be distributed to all employees (except the Department of Corrections and the Police Department in accordance with current policy). The updated policy will be posted on the Risk Management web site, entitled Motor Vehicle Forms, allowing the employee to download it as needed. Also, the policy will be set up as an on-line test, where the employee signs in with his or her name and employee ID, reviews the policy and states that he or she has read and understood it. OMB will be able to track and produce training-completed reports in Excel. The corrective actions will be implemented by year end 2015.

Auditor's Follow-up Response:

We concur with the corrective measures and proposed actions by OMB/Risk Management and the County Attorney's Office to be completed by year-end 2015. The posting of the updated Motor Vehicle Risk Management Policy and Procedure ("MVRMP") on line and the provision for employees to review and acknowledge the policy will provide "best practice" guidance to all employees driving County vehicles.

Both the Police and Corrections Departments have established their own Motor Vehicle policies.

Audit Finding:

(11) Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation, Exceeding \$60,000 for Eleven Employees

Audit Recommendation(s):

DPW should reevaluate the justification of providing vehicles to employees who are non-County residents because of the additional commuting costs incurred.

OMB Response:

Pursuant to PERB decisions, once a position/title has been assigned a take-home vehicle, the County cannot unilaterally take away that vehicle. Thus, the County would be in violation of PERB decisions and expose itself to potential liability if it were to proceed with this recommendation.

Auditor's Follow-up Response:

In 2005, Nassau County won a PERB hearing removing eight vehicles after the Commissioner of DPW reviewed the employees job duties. The job descriptions for these eleven employees should be reviewed as well as the 24 hour on call requirement. A determination should be made if they can adequately respond to an emergency from an hour away. We reiterate that the use of take-home vehicles by employees living outside Nassau County has resulted in excess costs exceeding \$60,000 per year to the County.

Audit Finding:

(12) Prohibitions Regarding the Use of a Take-Home Vehicle are not Uniformly Distributed to all County Drivers

Audit Recommendation(s):

County management should:

- a) take immediate action to distribute the current Motor Vehicle Risk Management Policy and Procedure to all County employees and post it on the website;

- b) consider adding an acknowledgement page to the Motor Vehicle Risk Management Policy and Procedure, to be signed by every employee issued a County vehicle or that may have occasion to drive a departmental pool car, in order to acknowledge that they understand their responsibilities; and
- c) consider reinstating the use of a card listing the major restrictions on County vehicle use and procedures to follow in case of an accident. This card would be required to be kept in every County vehicle.

OMB Response:

- a) As answered previously, the corrective action will be implemented by year end 2015.
- b) The process for dissemination will be that each County employee [with a take-home vehicle] will electronically sign an acknowledgement of receipt.
- c) Risk Management has implemented an alternative corrective action. The Motor Vehicle Accident Kit contains 2 forms (as submitted to the auditors): “Motor Vehicle Operators Responsibility at Scene of Accident” and “Nassau County Motor Vehicle Accident Report.” This kit is to be placed in all County vehicles to be used by our employees in the event of an incident.

The Police Department has a department manual, which contains rules for conduct of its employees. All employees of the Police Department are charged with being aware of and familiar with, and adhering to, the rules and regulations contained therein.

The Sheriff’s Department has instituted Motor Vehicle Policy and Procedures. All department personnel involved with the use, operation, management, and maintenance of department motor vehicles are directed to familiarize themselves with and follow all provisions of the policy and procedures.

Auditor’s Follow-up Response:

We concur with the corrective actions taken by OMB/Risk Management. We have reviewed the two Nassau County Motor Vehicle Accident Report Kit forms provided by OMB with their response (these documents are attached at the end of Appendix D) and agree that the kit provides satisfactory guidance in the event of an accident.

We concur that the Police and Sheriff’s Department have established rules and regulations for their Departments.

Audit Finding:

(13) There is no Process to Ensure that Employees Leaving County Service have Returned their Take-Home Vehicles and Reported their Final Mileage for IRS Purposes

Audit Recommendation(s):

The County should develop procedures for the return of take-home vehicles for adequate accounting and control. This should cover not only take-home vehicles, but should also include all

drivers who may have driven County fleet vehicles, who should be discontinued from the LENS notification system when they are no longer employees of the County.

OMB Response:

The Office of Human Resources will ensure that departments utilizing take-home vehicles are accounting for the vehicle when a department employee is or will be leaving the department /County. This department will conduct an exit interview, where the employee will be required to return any and all equipment belonging to the County, including the key(s) to any take-home vehicles. The Department's Human Resources representative will be required to verify the last location of the vehicle and immediately advise Fleet Management of the 1) return of the vehicle and 2) the vehicle's whereabouts. The key(s) and vehicle will be returned to Fleet Management, which will then be responsible for any maintenance, monitoring and/or related notifications. Upon return of the vehicle, the employee's personnel file will indicate the return of the take-home vehicle. In addition, the department will use PeopleSoft in the exit interview process since it will have a record of any vehicle assigned to the employee.

Auditor's Follow-up Response:

We concur with the actions to be taken by the Office of Human Resources to ensure that departing employees turn in keys to any County take-home vehicles and to immediately advise Fleet Management of the return of the vehicle and its location. However, in order to do this effectively, we stress the need for OMB and Risk Management to develop an action plan to create a current and accurate master record of approved take-home vehicles for all County departments and provide it to Office of Human Resources on a continual basis whenever there are changes.

We also concur that once fully implemented, the use of PeopleSoft in the exit interview process should further ensure that vehicle records are updated in a timely manner. However, until that time, it is important to ensure that an interim process is put in place and is working effectively.

Nassau County Motor Vehicle Accident Report Kit Motor Vehicle Operators Responsibility at Scene of Accident.

At the time of a motor vehicle accident, the motor vehicle operator should take the following actions while at the scene of the accident. It is understood that if the motor vehicle operator is injured or if the accident occurs outside the County or outside of business hours, it may not be possible for all steps to be completed or undertaken by the motor vehicle operator.

- 1. Do not leave the scene of the accident.**
2. Request Police to respond to the accident. Also if anyone involved in the accident has any injuries or requests an ambulance to respond.
3. Contact your supervisor, manager or a representative of your department to advise them of your involvement in the accident.
4. Do not admit any responsibility or liability for the accident.
5. Obtain the driver's name, address, driver's license number, license plate number and contact information of all individuals involved.
6. Obtain contact information of all witnesses.
7. Make no statements to anyone other than the Police and any representative of Nassau County who may respond to the accident.
8. If the accident results in serious injury or death contact the Nassau County Motor Vehicle Accident Emergency Number at **571-6900**.
9. If the vehicle needs to be towed, contact fleet services during normal business hours at **572-0296** or **571-6966** (*off hours, weekends and holidays call 571-6900*).
10. Do not leave the scene of the accident until you have been told to do so by the police officer in charge of the accident scene.

If an accident qualifies for **drug and alcohol testing** under the County's "Drug and Alcohol Testing Policy for Operators with Commercial Driver's Licenses", adopted pursuant to Resolution No. 135 of 1995, the employee is to request the responding NCPD officer to transport the employee to NUMC for testing.

An accident qualifies for testing under the Drug and Alcohol Testing Policy if it involves an employee with a CDL operating a commercial vehicle, and results in either:

- A. A fatality.
- B. The employee being issued a summons for a moving violation.
- C. A vehicle being towed from the scene; or someone being injured and immediately being treated for those injuries away from the scene.



NASSAU COUNTY MOTOR VEHICLE ACCIDENT REPORT

THIS FORM SHOULD BE COMPLETED WITHIN 24 HOURS OF THE ACCIDENT

PLEASE COMPLETE THIS FORM AS THOROUGHLY AS POSSIBLE. ALL DETAILS OF THE ACCIDENT ARE IMPORTANT TO ACCURATELY PROCESS THIS CLAIM.

1. COUNTY EMPLOYEE INFORMATION (Vehicle Operator)

Name: _____
 Home Address _____
 City/Town: _____ State: _____ Zip _____
 Driver's License No: _____ Date of Birth: _____ Sex: _____ Age: _____
 Department: _____ Job title: _____
 Reporting Location: _____

2. COUNTY VEHICLE INFORMATION:

Make: _____ Year: _____ Body Type _____ Model _____ Plate # _____
 Identification No _____ County Vehicle No _____

3. VEHICLE OCCUPANT INFORMATION

Name	DOB	County Employee	Injury
_____	_____	Yes / No	_____
_____	_____	Yes / No	_____
_____	_____	Yes / No	_____

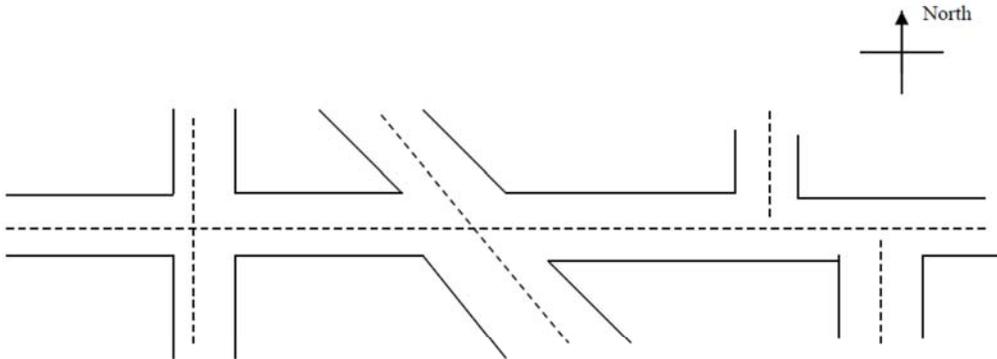
4. ACCIDENT INFORMATION

Date _____ 20 ____ Time _____ AM / PM
 Where did accident occur? Street Address _____
 Cross Street _____
 Town _____ State _____ Zip Code _____
 Purpose vehicle was being used _____
 Was vehicle towed from scene? _____ by whom? _____
 Direction County Vehicle was going? _____ Direction of other Vehicle _____
 What side of street _____ How fast _____ Speed Limit _____ Headlights on _____ Signals _____
 Weather Conditions _____ Roadway Conditions _____
 Was either driver violating traffic regulations? _____ Were traffic controls present? _____ If so indicate below.
 Was accident investigated by Police? _____ What Department and Precinct? _____
 Was anyone charged? _____ Who? _____ What was the charge? _____

09-01-2015

Appendix D

State full details of how Accident happened and complete diagram below:



Use diagram above to show course and position of all automobiles, vehicles, injured persons, stop signs and other objects. Use → to show direction of moving objects. Give names of streets. Mark X where collision occurred.

5. PERSONAL INJURIES

Name of person injured: _____

Address _____

Occupation: _____ Date of Birth _____ Age _____

Injuries: _____

Was person taken to hospital? _____ What hospital _____ By: _____

Where was injured person at time of accident? _____

What statements were made by injured person? _____

What safety equipment if any was in use at time of accident? _____

6. DAMAGE TO OTHER VEHICLE OR PROPERTY:

Describe what was damaged: _____

If another vehicle Make _____ Year _____ Model _____ Body type _____

Damage to vehicle or property: _____

