FLORIDA DEPARTMENT OF HEALTH

OFFICE OF INSPECTOR GENERAL

INTERNAL AUDIT UNIT

DOH's USE OF OWNED, LEASED AND RENTAL VEHICLES

Report # R-1011DOH-025
June 15, 2012

EXECUTIVE SUMMARY

What was reviewed:
The Department of Health's (DOH) use of owned, leased and rental vehicles to determine if appropriate controls were in place to record, monitor, and maximize the use of vehicles; ensure compliance with State regulations; and detect any instances of vehicle use for unauthorized activity.

What was found:
In general, overall controls were found to be sufficient. DOH Policy is well-written and was found to be in compliance with state regulations. However, the following issues should receive additional review and corrective action by Bureau of General Services management:

- Vehicle Record Logs contained incomplete information, inaccurate information and/or lacked appropriate supporting documentation.
- Vehicle Record Logs were not consistently entered into the Department of Management Services' Florida Electronic Equipment Tracking (FLEET) system within the required timeframe.

In addition, specific to DOH Unlicensed Activity (ULA) Investigators' use of rental vehicles, the following issues should receive additional review and corrective action by Medical Quality Assurance (MQA) management:

- Instances were noted where biennial vehicle usage reviews were not being conducted. As a result, MQA allowed the use of monthly rental vehicles for several ULA investigators at a cost of approximately $9,039 per investigator per year since at least 2007. It is estimated the use of state-owned vehicles instead of monthly rentals would cost approximately $3,947 (current dollars) per investigator per year (for maintenance and insurance).
- Contrary to MQA policy, rental cars sat idle for more than 10 consecutive days.

What is being recommended:
The Bureau of General Services should

- Ensure one Vehicle Record Log template is identified and promoted, which contains all necessary elements to manage DOH vehicles and ensure all data needed for entry into FLEET is obtained.
- Address issues of missing and/or incomplete information on the Vehicle Record Logs via additional training of Fleet Coordinators.
- Alter the Vehicle Record Log template to include a signature line for Fleet Coordinators.
- Ensure Vehicle Record Logs are entered into FLEET and so noted on the Logs by the required deadline.

The Division of Medical Quality Assurance should

- Conduct biennial vehicle usage reviews in accordance with DOH Policy. These reviews should include a complete justification for any instances where it is determined ULA investigators should continue using rental vehicles on a monthly basis versus using a state-owned pool vehicle.
- Take steps to ensure compliance with the existing Investigations Desk Guide policy regarding the return of rental vehicles not in use for extended periods of time.
- Re-evaluate their internal policy of returning rental vehicles sitting idle more than 10 days to a shorter time period to avoid unnecessary costs.

Details supporting the statements listed in this Executive Summary can be found in the remainder of this report. DOH management agreed with all findings and has submitted corrective action plans, which have been included in this report. The Office of Inspector General will conduct a follow-up six months from the publication date of this report to assess the status of management's corrective actions.

BACKGROUND

The use of motor vehicles by state agencies is to be for official state purposes only and must be approved by the administrative head of each agency. The approval is in accordance with rules and regulations both at the state level and the agency level. Official state business does not include regularly commuting to the workplace.

The Bureau of General Services, located within the Division of Administration, manages the use of vehicles for all DOH employees. In doing so, the Bureau of General Services has issued Department of Health (DOH) Policy 250-12-10, *Management and Operation of Vehicles*, to govern the use of state, county, privately-owned, and leased vehicles for the business needs of DOH. This policy is based, in part, to comply with Rule 60B-1, Motor Vehicles and Watercraft Acquisition, Assignment and Use, *Florida Administrative Code (F.A.C.)*.

There are several types of vehicles available for DOH employees to use when conducting official state business. Primarily, there are three types of vehicles used:

State-owned vehicles: Vehicles owned by the State that may be used by employees based upon one of the following classifications (including # of vehicles managed as of March 6, 2012):

- Class A (272 vehicles) – also known as pool or office vehicles. These vehicles are assigned to a group of employees in an office or a group of offices. Intended for general use by employees for specific trips and are to be returned at the completion of the trip. Typically used for local vicinity travel but could be used for travel on official business that takes an employee away from their headquarters, such as a conference or training.
- Class B (47 vehicles) - vehicles used to conduct official state business 15 or more workdays per month or non-passenger vehicles used for specific purposes (such as maintenance trucks, tractors, etc.) but usually only during regular work hours and are parked at the employee's official headquarters or a designated off-site facility. Currently, DOH only has non-passenger type Class B vehicles in its fleet.
- Class C (48 vehicles) - generally assigned to an individual who may be required to work outside of normal 8:00-5:00 work hours, such as serving as a first responder, or when an employee's home office serves as their official base of operation.

There were also three (3) mobile medical vehicles as of March 6, 2012 that did not fall into one of the classifications above.

Leased vehicles: Vehicles obtained via a contract, typically for three years, whereby the leasing entity has exclusive rights to use the vehicle and is responsible for maintenance but ownership still resides with the entity from which the lease is obtained. DOH does not currently lease any vehicles for use by employees.

Rental vehicles: Vehicles rented from an external provider. Currently, the State of Florida has a rental agreement contract with Avis Rent-A-Car to serve as the primary provider of rental vehicles for official state business. Enterprise Rent-A-Car may also be used as a secondary rental provider when Avis cannot be used. Rentals are primarily intended for short-duration or occasional, non-routine events. Renting of any motor vehicle in excess of 30 continuous days must have approval of the MyFloridaMarketPlace Fleet Approver and the Department of Management Services, Bureau of Motor Vehicles and Watercraft.

Each vehicle that is owned or leased by DOH is assigned to a Local Fleet Coordinator who keeps track of the vehicle (i.e. conditions, fuel consumption, maintenance, usage). Fleet Coordinators may also handle the accountability and oversight of several vehicles simultaneously. Each Fleet Coordinator is responsible for reviewing and approving the monthly Vehicle Record Logs and submitting them to the Bureau of General Services, Support Services Unit, Property/Fleet Management section (Fleet Management) no later than the

10th of the following month. Fleet Management is then responsible for entering the data from each Vehicle Record Log into the Department of Management Services' Florida Electronic Equipment Tracking (FLEET) system (formerly EMIS - the Equipment Management Information System) no later than the 15th of each month.

The Office of Inspector General previously audited motor vehicle policies/procedures and usage in the audit report AC-08-001 *Review of Departments of Health's Policy & Procedures for the Assignment and Use of Motor Vehicles by Employees*, dated December 19, 2007. Policies have since been rewritten and strengthened as per the audit findings and recommendations.

As a result of an internal risk assessment, the Office of Inspector General elected to conduct a review of DOH owned, leased and rental vehicle usage with the following objectives:

- Determine if DOH Policy 250-12-10, *Management and Operation of Vehicles*, included required statutory, administrative code and other relevant regulations.
- Determine whether practices and processes utilized throughout the DOH and overseen by Division of Administration, Bureau of General Services comply with DOH Policy 250-12-10.
- Determine if sufficient controls were in place to appropriately identify, record, and track the usage of vehicles as to ensure the appropriateness of purpose and destination.
- Determine whether appropriate review of the vehicle usage was being conducted as per *F.A.C.* and DOH Policy 250-12-10.

FINDINGS AND RECOMMENDATIONS

In general, this review determined that overall controls related to establishing an effective policy and the documentation, monitoring and use of vehicles were found to be appropriate and in compliance with state regulations. However, the following findings and recommendations address issues that should receive additional attention by management in an effort to further strengthen the overall process and ensure compliance with regulations.

FINDING 1

Vehicle Record Logs were found to contain incomplete information, inaccurate information and/or lacked appropriate supporting documentation.

CONTRIBUTING FACTORS:

- *Multiple versions of the Vehicle Record Log are used and accepted.*
- *Lack of formal training for Fleet Coordinators.*
- *Absence of instructions for completing the Vehicle Record Log.*
- *Lack of required Fleet Coordinator approval on Vehicle Record Logs.*

RECOMMENDATIONS:

1.1 *The Bureau of General Services should ensure that one Vehicle Record Log template is identified and promoted. The template should contain all necessary elements to manage DOH vehicles and ensure all data needed for entry into FLEET is obtained.*

1.2 *The Bureau of General Services should provide additional information and training for Fleet Coordinators to address issues related to Vehicle Record Logs containing incomplete information, inaccurate information and/or the lack of proper supporting documentation.*

(See next page for 1.3)

What is required:

DOH Policy 250-12-10, VII, (I), Records Pertaining to Vehicles, states,

> *"The local fleet coordinator is responsible for maintaining the following records for a state-owned vehicle:*
> *3) Vehicle Record log. Data should be collected and forwarded, no later than the tenth of the month, to the DOH Property Office."*

Rule 60B-1.010(2), *F.A.C.*, states vehicle data

> *"…including but not limited to the condition, utilization, cost, fuel consumption, maintenance and assignment of the motor vehicle and watercraft owned, leased or operated shall be provided by the agencies. …This information is to be forwarded monthly to the [Department of Management Services (DMS),] Bureau of Motor Vehicles and Watercraft so as to be received no later than the 15th day of each month, unless this date falls on a weekend or holiday. Agencies are responsible for the accuracy and timeliness of the input."*

What this means:

Because Fleet Coordinators have until the 10th of the month to submit Vehicle Record Logs and Fleet Management has only until the 15th of the month to enter data into FLEET, it becomes problematic when the data received from Fleet Coordinators is incorrect or incomplete.

What was discovered:

1) Two different versions of the Vehicle Record Log are promoted:

- DOH Policy 250-12-10 includes a sample of the Vehicle Record Log dated July 2000.
- The Electronic Forms Warehouse contains a version of the Vehicle Record Log (labeled as Vehicle Record Work Copy) dated June 2010, which contains the following statement, "Obsoletes previous edition, which may not be used."

Both the 2000 and 2010 versions capture all data required for entry into FLEET. However, the 2010 version does not capture commuter miles (needed for accurate reporting of Vehicle Fringe Benefits). Vehicle Fringe Benefit reporting is made to the Bureau of Human Resource Management yearly via a worksheet provided by the Bureau. The most recent reporting request was made December 7, 2011 for inclusion in the 2011 W-2 statements. Also, it was noted there are other variations of the Vehicle Record Log that are still being used by Fleet Coordinators and accepted by Fleet Management.

2) Fleet Coordinators submit Vehicle Record Logs that are incomplete, inaccurate and/or do not contain proper supporting documentation to Fleet Management. Some examples of questionable data seen on Vehicle Record Logs included:

***1.3** The Bureau of General Services should alter the Vehicle Record Log template to include a signature line for the Fleet Coordinator that evidences their review and approval. The Bureau of General Services should then only accept Vehicle Record Logs that appear to be complete and are approved by Fleet Coordinators.*

SEE PAGES 11-12 FOR MANAGEMENT'S RESPONSE

- **Vague destinations** ("local", "local area", "Miami and vicinity");
- **Illogical destinations** ("Outer Space". It was later determined that "Outer Space" was the name of a warehouse facility.);
- **Vague purpose** ("field", "local inspections");
- **Questionable purpose** ("PT Shopping", "LW Bowling", "Daytona Race");
- **Mileage gaps** (unaccounted for gaps in beginning/ending mileage listings for vehicles, as much as 657 miles in one instance);
- **Missing in/out mileage data;**
- **Missing in/out time data**;
- **Questionable in/out time data** (start times before 7:00 am or end times after 7:00 pm without explanation/justification);
- **Incomplete or missing fuel and maintenance data**;
- **Missing or hard to read fuel and maintenance supporting documentation** (receipts); and
- **Use of previous month's data** (especially for vehicle condition).

3) The absence of formal training for Fleet Coordinators combined with limited availability of information regarding the role of Fleet Coordinators on the Department's intranet site and the lack of detailed instructions regarding how to complete the Vehicle Record Log directly contributed to the errors and lack of information that is being supplied to Fleet Management.

4) The Vehicle Record Log does not contain a place for signature of the Fleet Coordinator to evidence their review. As a result, the Fleet Coordinator is not held accountable for the accuracy and review of the data entered onto the Vehicle Record Log. As an example of the inconsistencies noted during the review, Pasco County uses a Monthly Vehicle Report that is attached to the Vehicle Record Log. In several instances we noted inconsistent information (such as vehicle condition, fuel consumption, oil change dates, and maintenance information) that was different between the Monthly Vehicle Report and the corresponding Vehicle Record Log. However, it was the Monthly Vehicle Report that was signed by the Fleet Coordinator, not the Vehicle Record Log. Both documents were sent to Fleet Management.

Also, during observations it was noted that Fleet Management staff will occasionally fill in missing information from the Vehicle Record Logs themselves, outside of the approval of Fleet Coordinators, in order to enter the data into FLEET timely.

How this impacts DOH:
Vehicle users have a responsibility to provide complete and accurate data on the Vehicle Record Logs, Fleet Coordinators have a responsibility to review and ensure data is complete and justified, and Fleet Management has the responsibility to report the data in FLEET within the established deadlines. Steps should be taken to ensure everyone involved in the process of vehicle utilization is aware of and understands their responsibilities. Enhancements should be made to existing documentation where information regarding individual responsibility is found to be lacking or deficient.

FINDING 2

Vehicle Record Logs were not consistently entered into the FLEET within the required timeframe.

CONTRIBUTING FACTORS:

- *Several Vehicle Record Logs were entered into FLEET after the required 15th of the following month.*
- *Some Vehicle Record Logs did not contain any form of identification or marking (such as signature, initials, check mark or dates) to validate if and when data had been entered into FLEET.*

RECOMMENDATION:

2.1 *The Bureau of General Services should ensure all Vehicle Record Logs are entered into FLEET, and so noted on the Logs, by the required deadline.*

SEE PAGES 11-12 FOR MANAGEMENT'S RESPONSE

What is required:
As was mentioned in Finding 1 (page 4 of this report), DOH Policy 250-12-10, VII, (I), and Rule 60B-1.010(2), *F.A.C.*, states each Fleet Coordinator is responsible for reviewing and approving monthly Vehicle Record Logs and submitting them to Fleet Management no later than the 10th of each month. Fleet Management is then responsible for entering the data from each Vehicle Record Log into the Department of Management Services' FLEET system no later than the 15th of each month.

What this means:
The DMS periodically produces monthly reports of vehicle usage for both State government officials (i.e. DMS, the Legislature) as well as for individual agency management. Thus, it has been established in Rule that all monthly vehicle usage data from each agency must be entered into FLEET by the 15th of the following month.

What was discovered:
1) Based upon a review of all Vehicle Record Log submissions over a three month period, it was determined that for 33 of 270 Logs tested (12.2%) it could not be validated that the Log was entered into FLEET by the 15th of the following month, as required. This can be broken down into the following:

- 24 of 177 Logs (covering 59 vehicles for three months) were entered into EMIS after the 15th of the month. In many of these instances, it was noted that the data was entered into EMIS several days beyond the 15th.
- Nine of 177 Logs had no FLEET entry date noted on the Log. Because of this omission, we were unable to tell whether the Log was entered by the 15th.
- The remaining 93 Logs appear to have been entered on or before the 15th of the month.

Fleet Management staff currently use various methods to indicate that data has been entered, such as dates and checkmarks. But these methods were inconsistently applied. Also, FLEET does not contain a visual way to indicate when vehicle data was entered by each agency. Thus, it is important that Fleet Management sign (or initial) and date the Vehicle Record Logs each time data is entered into FLEET. This will serve as a means to document if and when data is entered timely.

How this impacts DOH:
FLEET tracks State vehicle maintenance, usage, and replacement information in order for management to more effectively manage vehicle costs. Without timely input into FLEET, DMS (for the State as a whole) and DOH management (for agency assigned vehicles) are not able to effectively evaluate and/or reallocate the State of Florida's vehicle fleet and monitor their associated costs.

FINDING 3

Instances were noted where biennial vehicle usage reviews were not being conducted by the Division of Medical Quality Assurance.

RELATED CONCERNS:

- *MQA authorized the use of month-to-month rental vehicles for several ULA investigators in 2007 and no further justification review has been conducted since.*
- *ULA investigators typically only work half the number of days their vehicle was rented.*
- *ULA investigators rarely traveled to the field first from home and very infrequently used their rental vehicle for spontaneous or after-hours surveillance operations.*

RECOMMENDATIONS:

3.1 *The Division of Medical Quality Assurance should ensure that a biennial review of all vehicle usage is conducted in accordance with DOH Policy 250-12-10.*

3.2 *As part of a biennial review, the Division of Medical Quality Assurance should conduct a full and thorough review of rental car usage by Unlicensed Activity investigators to evaluate efficiency and appropriateness of such rentals in light of their amount of historical use and the costs of using rental vehicles versus use of state-owned pool vehicles.*

SEE PAGES 11-12 FOR MANAGEMENT'S RESPONSE

What is required:

DOH Policy 250-12-10 states,

> *"The State Surgeon General, deputy secretary, division director, [County Health Department] director/administrator, A.G. Holley State Hospital administrator, or their designee will review vehicle usage biennially and personal vehicle usage to make recommendations on re-evaluation of vehicle assignments."*

What this means:

The purpose of the biennial review is to ensure vehicle usage is continuously monitored and each decision is justified, considering both a fair assessment of staff needs while being mindful of economical efficiency.

What was discovered:

Due to the nature of their work, the Division of Medical Quality Assurance (MQA) has authorized the use of rental vehicles at a recurring monthly rate for Unlicensed Activity Unit (ULA) investigators. The ULA investigators are allowed to use these vehicles for any and all business related purposes, including commuting between their home, their office, and for any fieldwork conducted. Based upon a MQA Inter-Office Memorandum dated January 3, 2007, seeking permission for the use of rental vehicles, the purpose of providing vehicles for ULA investigators was:

- a matter of practicality, since the investigator must be available 24 hours a day, seven days a week to respond to a situation on short notice and a trip from home to their place of work to obtain another vehicle would not be an efficient use of time;
- the need to possibly perform after-normal-hours surveillance, undercover operations, and assist law enforcement; and
- safety considerations, since the use of their personal vehicles could jeopardize the safety of the investigators**.**

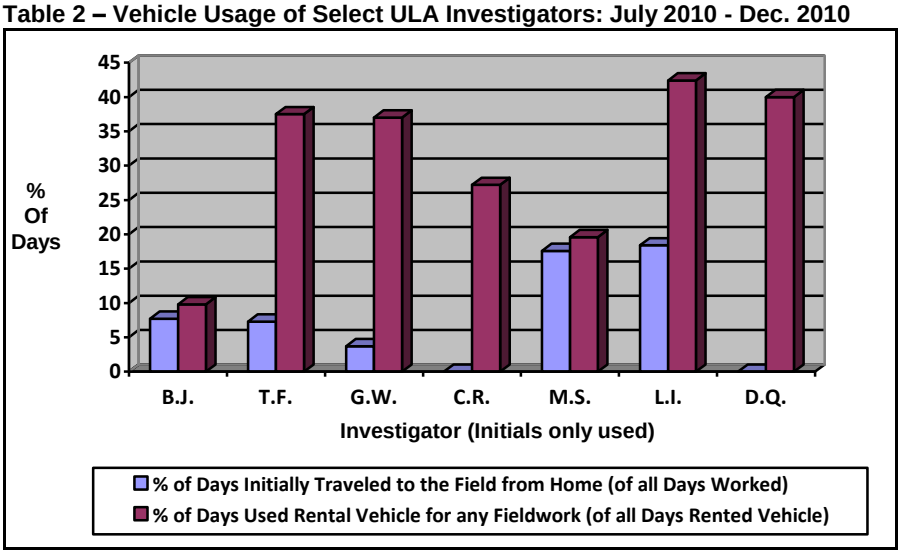
During discussions with MQA management, it was further explained that investigators have been allowed the use of a rental vehicle to commute directly into the field from their residence since some cover large territories and having to drive into the office first would not be an efficient use of time.

During our review period, seven of approximately 15 ULA investigators were assigned a month-to-month rental vehicle. Travel records for these seven ULA investigators were analyzed for the period July 2010 through December 2010. Based upon analysis of the data, some of the reasons mentioned by MQA management for justifying the use of a month-to-moth rental vehicle for each investigator do not occur with much frequency (See **Tables 1 & 2**).

Table 1 – Vehicle Usage of Select ULA Investigators: July 2010 - Dec 2010

ULA Investigator (initials only used)	Days Vehicle was Rented	Actual Days Worked	Days to the Field First (from Home)	Days in the Field (Anytime)
B.J.	180	78	6	18
T.F.	180	96	7	69
G.W.	180	108	4	68
C.R.	180	75	0	50
M.S.	180	84	15	36
L.I.	180	87	16	78
D.Q.	150	87	0	60

Table 2 – Vehicle Usage of Select ULA Investigators: July 2010 - Dec. 2010



Key numbers the data analysis of ULA travel records revealed:

50%	Most ULA investigators work approximately half the number of days that the vehicles are rented. Most non-work days consisted of weekends, annual leave or sick leave days, and the fact some investigators only worked a four-day week and had three-day weekends.
less than 20%	All of the investigators sampled traveled to the field first from home less than 20% of the days they worked as opposed to commuting to the office first. The most frequent amount was 18.4%. Two investigators sampled did not travel to the field first from home a single time during our review period.
$9,039 vs. $3,947	The average cost of a monthly rental vehicle for the seven ULA investigators utilizing month-to-month rental vehicles was approximately $753.25. That translates into an approximate vehicle rental expense of: ❖ $9,039 per year/per vehicle, or ❖ $63,273.00 per year for all seven investigators. This compares to $3,947 [1] per year for the use of a State-owned pool vehicle (consisting of insurance and maintenance costs).

It is understood that ULA investigators may need to work cases on short notice or after-hours. However, based on analysis of the data and discussions with MQA District Managers, these situations occur very infrequently. Most surveillance operations are planned events and transportation arrangements can typically be factored into the planning ahead of time. Additionally, there was wide variation in the number of days the seven ULA investigators did travel into the field at any point during their workday. Some investigators frequently traveled to the field, mostly

[1] Data provided by Division of General Services. Data is in current dollars.

following an initial visit to their office while others rarely traveled to the field.

How this impacts DOH:
While the needs of these ULA investigators prior to the 2007 memorandum may have justified the use of a month-to-month rental vehicle as the best option, the data analyzed for this project and discussions with MQA District Managers regarding current usage and needs suggest that this decision should be re-evaluated. This is why the biennial review is so important. When asked for documentation supporting MQA's biennial reviews since 2007, none were provided.

Too often these rental vehicles sit idle, supported by evidence of several instances where these vehicles were idle for periods of three or more consecutive days at a time (See Finding 4) and the determination that the ULA investigators collectively only work approximately 50% of the days the cars are rented. Additionally, on days when the cars are not sitting idle, these vehicles are rarely used for the spontaneous, sudden operations as mentioned in the 2007 memorandum.

Due to the high cost of the rental vehicles and the relative infrequence of use necessitated by such a vehicle, consideration should be given to the use of Class A pool vehicles or Class B vehicles instead (see page 2 of this report for vehicle classification definitions). Currently, DOH does not manage any Class B vehicles other than "non-passenger" type vehicles (as defined on page 2 of this report), thus arrangements would have to be worked out with the Bureau of General Services to acquire those types of vehicles, if needed. However, the Class A pool vehicles would also appear to serve the needs of the ULA investigators in most instances. These vehicles, which DOH already manages, would only cost approximately $4,000 per year for insurance and maintenance costs versus the nearly $9,000 spent for a month-to-month rental for one year. Also, discussions with Bureau of General Services revealed that they would be able to work with MQA staff in order to help ensure the vehicles meet the needs of the ULA investigators (such as for non-identification purposes).

The choice to use a rental vehicle versus a pool vehicle comes down to several factors…convenience, safety, amount of continuous use, and cost, just to name a few. Because rental vehicles are primarily intended for short-duration or occasional, non-routine events, their use as a long-term solution must be met with careful deliberation and upper management approval. In addition, it is for this reason that biennial vehicle usage reviews must be conducted on all vehicles assigned to or used by DOH employees to ensure that vehicle management is being adequately maximized.

FINDING 4

Contrary to Division of Medical Quality Assurance policy, rental cars sat idle for more than 10 consecutive days.

RELATED CONCERNS:

- *Several instances of rental vehicles for ULA investigators sitting idle for periods between four and nine days.*
- *Some ULA investigators work four-day work weeks, causing rental vehicles to sit idle for three-day weekends.*

RECOMMENDATIONS:

4.1 *The Bureau of Medical Quality Assurance should take necessary steps to ensure compliance with the existing Investigations Desk Guide policy regarding the return of rental vehicles not in use for extended periods of time.*

4.2 *The Bureau of Medical Quality Assurance should re-evaluate their policy of returning rental vehicles sitting idle more than 10 days to a shorter time period in order to avoid unnecessary costs.*

SEE PAGES 11-12 FOR MANAGEMENT'S RESPONSE

What is required:

The *Investigations Desk Guide,* part of the larger *Investigative Services Unit Desk Guide,* serves as MQA's policy for ULA investigators. Vehicle management regarding the use of rental vehicles is mentioned in Section J, 9.1. It states,

> *"At any time when a ULA investigator's rental vehicle is to be idle for 10 or more consecutive days (including any type of anticipated leave, weekends and holidays), during the AVIS contract month, the ULA investigator must return the vehicle to an AVIS rental location."*

What was discovered:

Four instances where noted where rental cars for ULA investigators were idle at least 10 days and were not returned to the rental company. Following an analysis of Vehicle Record Logs for the period between July 2010 and December 2010, one ULA investigator violated MQA's policy twice (13 days idle and 10 days idle) while two other ULA investigators violated MQA's policy once each (11 days idle and 10 days idle, respectively).

Additionally, we noted 33 instances where rental vehicles sat idle for periods between four and nine consecutive days, 13 of which were between five and nine days. It should be noted some ULA investigators work four-day work weeks. This causes the rental vehicles to sit idle for three-day weekends unless the investigator is required to participate in an unplanned investigation during their off days. However, in looking at historical data and after speaking with ULA managers in the field, this rarely happens. Typical three-day weekends for these select investigators were not included in the statistical data noted above, but still remain a concern from the overall perspective of time vehicles sit idle.

How this impacts DOH:

Because a rental vehicle incurs charges to the state on essentially a daily basis (even those rented on a monthly contract), any rentals sitting idle and not being used is incurring unnecessary charges to the State. As was mentioned previously in Finding 3, the average cost of rental vehicles for ULA investigators was determined to be approximately $753.25 per month. This averages out to $25.11 per day, per vehicle (based on a 30-day month).

While the instances of rental vehicles sitting idle for three-day weekends and periods of time between four and nine days do not violate any current internal policies, the acceptance of allowing rental vehicles to sit idle for up to 10 days without action is concerning since it promotes inefficient use of taxpayer dollars.

Regardless of whether MQA continues its use of rental vehicles for ULA investigators (following any action taken based upon Recommendations 3.1 and 3.2 of this report), it is important that MQA management consider lowering the allowable timeframe for rental cars sitting idle before being returned from 10 days to a lower number of days. This will help ensure the state is not incurring any more expense than is justifiably necessary in order to maximize any benefits afforded by selecting a rental vehicle.

MANAGEMENT'S RESPONSE

Recommendation	Management's Response
1.1 *The Bureau of General Services should ensure that one Vehicle Record Log template is identified and promoted. The template should contain all necessary elements to manage the DOH fleet and ensure all data needed for entry into FLEET is obtained.*	*The Bureau of General Services (BGS) is currently working to create and implement procedures that will ensure the use of a BGS approved and official Vehicle Record Log.* ***ANTICIPATED COMPLETION DATE: DECEMBER 31, 2012***
1.2 *The Bureau of General Services should provide additional information and training for Fleet Coordinators to address issues related to Vehicle Record Logs containing incomplete information, inaccurate information and/or the lack of proper supporting documentation.*	*In addition, BGS is currently designing a training that addresses the job duties of the local Fleet coordinators.* ***ANTICIPATED COMPLETION DATE: DECEMBER 31, 2012***
1.3 *The Bureau of General Services should alter the Vehicle Record Log template to include a signature line for the Fleet Coordinator that evidences their review and approval. The Bureau of General Services should then only accept Vehicle Record Logs that appear to be complete and are approved by Fleet Coordinators.*	*BGS has modified the Vehicle Record form to include a signature line for the local Fleet Coordinator that evidences their review and approval.* ***ANTICIPATED COMPLETION DATE: COMPLETED JUNE 1, 2012***
2.1 *The Bureau of General Services should ensure all Vehicle Record Logs are properly entered into FLEET, and so noted on the logs, by the required deadline.*	*BGS will continue to work towards contacting vehicle coordinators to ensure they submit vehicle logs in a timely fashion, in order for them to be input into the system within the required time frame. BGS will keep a record of the date of submission for all Vehicle Record Logs in order to show when the logs were received by BGS.* ***ANTICIPATED COMPLETION DATE: COMPLETED JUNE 1, 2012***
3.1 *The Division of Medical Quality Assurance should ensure that a biennial review of all vehicle usage is conducted in accordance with DOH Policy 250-12-10.*	*A thorough review of rental car usage by unlicensed activity (ULA) investigators was begun in January 2012. Work plans are to be completed by 6/15/2012 and will be reviewed and ready for implementation on 07/01/2012. In January 2013 the six month period 7/1-12/31/2012 will be assessed and recommendations, if any, will be made.* ***ANTICIPATED COMPLETION DATE: JANUARY 30, 2013***

3.2 *As part of a biennial review, the Division of Medical Quality Assurance should conduct a full and thorough review of rental car usage by Unlicensed Activity investigators to evaluate efficiency and appropriateness of such rentals in light of their amount of historical use and the costs of using rental vehicles versus use of state-owned pool vehicles.*	*A thorough review of rental car usage by unlicensed activity (ULA) investigators was begun in January 2012. A recommendation was submitted to MQA Director Lucy Gee on May 8, 2012. With approval, the plan will eliminate all month to month rentals by ULA investigators and vehicles will be rented on an as-needed basis. Each office will develop a work plan which will include process for approval to obtain a rental vehicle and justification of benefit to the state when taking the vehicle home before or after an operation. Additionally, a review of all ISU vehicles was undertaken and consideration is being given to transfer state owned vehicles more in need. This will be an on-going process within ISU.* ***ANTICIPATED COMPLETION DATE: JANUARY 30, 2013***
4.1 *The Bureau of Medical Quality Assurance should take necessary steps to ensure compliance with the existing Investigations Desk Guide policy regarding the return of rental vehicles not in use for extended periods of time.*	*If the recommend change is approved (see finding 3.1 and 3.2), this will be a moot point as vehicles will be rented on an as-needed basis only when needed for an operation.* ***ANTICIPATED COMPLETION DATE: JULY 1, 2012***
4.2 *The Bureau of Medical Quality Assurance should re-evaluate their policy of returning rental vehicles sitting idle more than 10 days to a shorter time period in order to avoid unnecessary costs.*	*If the recommend change is approved (see finding 3.1 and 3.2), this will be a moot point as vehicles will be rented on an as-needed basis only when needed for an operation.* ***ANTICIPATED COMPLETION DATE: JULY 1, 2012***

SUPPLEMENTAL INFO

Section 20.055, *Florida Statutes,* charges DOH's Office of the Inspector General responsibility to provide a central point for coordination of activities that promote accountability, integrity, and efficiency in government. Reviews are conducted to review and evaluate internal controls necessary to ensure the fiscal accountability of DOH.

The review was conducted by Kim Rolfe, Certified Government Auditing Professional, under the supervision of Michael J. Bennett, Certified Internal Auditor, Director of Auditing.

Our methodology and fieldwork, which included detailed tests, provided reasonable assurance of detecting fraud as relates to the objectives. During our examination, including planning and fieldwork, nothing came to our attention to indicate the existence of fraud, illegal acts, violations of provisions of contracts or grant agreements, or abuse.

CLOSING COMMENTS

We would like to thank management and staff of the Division of Administration, Bureau of General Services, Fleet Management Unit, and the Division of Medical Quality Assurance, Unlicensed Activity Unit, for providing their cooperation and assistance to us during the course of this review.

Copies of this report can be found on our website at: www.doh.state.fl.us/ig/Audit.htm

Questions or comments related to the information provided in this report should be addressed to the Director of Auditing, Florida Department of Health by the following means:

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