



**STATE OF NEW JERSEY  
OFFICE OF THE STATE COMPTROLLER**


**DEPARTMENT OF CHILDREN AND FAMILIES**

**FOLLOW-UP REPORT ON  
VEHICLE ASSIGNMENT AND USAGE**

**A. Matthew Boxer  
COMPTROLLER**

**May 18, 2011  
F-03**

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## BACKGROUND, SCOPE AND OBJECTIVE

The Department of Children and Families (DCF) was created in July 2006 to serve as New Jersey's child welfare agency. Prior to DCF's creation, the State of New Jersey's child welfare services were provided by the Department of Human Services. DCF's primary focus is on strengthening families and achieving safety, well-being and permanency for all New Jersey children.

DCF maintains a vehicle fleet to help achieve its mission. As of September 2010, there were approximately 2,600 vehicles in the DCF fleet, located at 72 DCF cost centers (i.e., operating units). This represents a decrease of more than 300 vehicles since December 2008. All of the vehicles in DCF's fleet are assigned to the agency pool with the exception of one vehicle that is permanently assigned to the Commissioner.

Executive Order #33, issued on June 7, 1991, centralized the management of State vehicle maintenance, fueling and repair facilities under the Department of the Treasury's (Treasury) Central Motor Pool (CMP). CMP manages and maintains approximately 7,700 vehicles, which includes most of DCF's fleet.

DCF's State Vehicle Management Unit (Vehicle Unit) oversees all functions related to the use of vehicles assigned to DCF. The Vehicle Unit is charged with ensuring compliance with all State and DCF policies and procedures regarding the utilization of State vehicles. In addition, the Vehicle Unit acts as a liaison to CMP.

Our initial audit, *Department of Children and Families: A Performance Audit of Vehicle Assignment and Usage* (Report PA-04), issued on May 28, 2009, found that DCF needed to strengthen controls over the assignment and usage of its vehicle fleet. For example:

- Critical records intended to track the assignment and usage of vehicles were not being maintained. As a result, DCF management did not

always know the location of its State vehicles or if they were being used only for valid business purposes.

- DCF did not submit required monthly mileage reports to CMP for each of its vehicles.
- Many vehicles in DCF's fleet did not receive required preventive maintenance.
- DCF was often unable to identify the drivers of its vehicles that received parking violations. In such instances, the State was left with the responsibility for paying the associated fine. Similarly, when DCF vehicles were involved in an accident, the identity of the driver often remained unknown as a consequence of DCF not maintaining vehicle use logs. As a result, Treasury was often unable to seek reimbursement from the at-fault party's insurance company.
- DCF was not adequately monitoring the use of its vehicles for commuting purposes.
- DCF did not monitor commercial credit card usage or same-day fueling transactions by its employees. We identified 1,316 same-day fueling transactions that appeared unreasonable based on the time between fuelings and/or the capacity of the fuel tank. Since DCF did not maintain accurate vehicle use logs, it could not determine if the fueling transactions were appropriate or reasonable.
- DCF did not maintain all of the data needed to determine whether it was operating with the appropriate number of State vehicles.

We made 18 recommendations to enhance the oversight of DCF's fleet operations.

The objective of our follow-up engagement was to determine if DCF officials have implemented the 18 recommendations contained in our initial audit report.

Specifically, we reviewed the actions taken by DCF officials to address our audit recommendations as indicated in DCF's Corrective Action Plan (CAP) provided to this office following our initial audit. This follow-up engagement was performed in accordance with the State Comptroller's authority as set forth in N.J.S.A. 52:15C-1 et seq.

## SUMMARY OF CONCLUSIONS



We found that DCF officials have made progress in implementing the recommendations contained in our initial audit report. Specifically, as reflected in the chart below, of the 18 prior audit recommendations, 9 have been implemented, 7 have been partially implemented and 1 has not been implemented. The status of 1 recommendation could not be determined at this time.

Area	RECOMMENDATION				
	Number	Implemented	Partially Implemented	Not Implemented	Could Not be Determined
<b>Internal Controls</b>	1	√			
<b>Vehicle Accountability</b>	2		√		
	3		√		
<b>Compliance with State Policy</b>	4		√		
	5		√		
	6	√			
	7	√			
	8	√			
	9			√	
	10		√		
	11		√		
	12	√			
	13		√		
<b>Oversight of Commercial Credit Cards and Fueling</b>	14	√			
	15	√			
	16	√			
<b>Vehicle Needs and Acquisition</b>	17	√			
	18				√

The implemented changes, including DCF's July 2009 implementation of a new fleet management system, have helped DCF strengthen controls over the assignment and usage of its vehicle fleet. For example, DCF is now better able

to identify and investigate drivers who receive parking violations, who are involved in accidents, or who fuel vehicles more than once a day.

The new fleet management system originally was proposed as a web-based program which would have provided DCF's Vehicle Unit with direct access, via the internet, to all cost centers' vehicle data. Instead, due to fiscal constraints, the fleet management system was installed as a stand-alone program at each cost center. As a result, the Vehicle Unit cannot access vehicle use data remotely; it can only access the data at each cost center. This precludes the Vehicle Unit from receiving real-time data, which limits its ability to monitor fleet operations.

As discussed in this report, DCF needs to take additional steps to fully implement our recommendations and address the areas of concern cited in our initial audit.

# STATUS OF INITIAL AUDIT RECOMMENDATIONS

## **Recommendation 1**

*Assess the feasibility of reallocating administrative staff to assist the Vehicle Unit in managing and monitoring the vehicle fleet.*

### ***Status: Implemented***

Our initial audit found that DCF had a weak internal control environment that was partly attributable to the Vehicle Unit having only one employee responsible for the oversight and management of DCF's entire vehicle fleet.

In response to our recommendation, DCF reallocated two positions from the cost centers and reassigned them to dispatcher/repairer positions. In addition, all dispatchers/repairers now report directly to the Vehicle Unit, which provides DCF administration with greater oversight concerning vehicle operations.

## **Recommendation 2**

*Perform a quarterly physical inventory and reconciliation of vehicles at each cost center and, for each change in vehicle location, submit a TS-103 form.*

### ***Status: Partially Implemented***

DCF sends a Vehicle Certification Report (CERT) to each cost center's vehicle coordinator on a quarterly basis to confirm the location of vehicles at that cost center. The vehicle coordinator is required to review the CERT and return it to DCF, noting any changes in vehicle location. Treasury Circular Letter 10-05-ADM requires that DCF report to CMP any such changes in vehicle location within 10 working days on the Vehicle Request and Assignment Report known as the TS-103 form.



Our initial audit found that many of the cost centers signed CERTs and returned them without actually performing a physical inventory and reconciliation of the vehicles assigned to the respective cost center.

DCF's CAP reported that DCF is now performing quarterly physical inventories at the cost centers as well as completing and submitting TS-103 forms as required. During our follow-up engagement, however, DCF could not provide evidence that it had performed the quarterly physical inventories or that TS-103s were actually completed and submitted. We confirmed with CMP that since our initial audit, CMP has processed some TS-103s received from DCF. However, we could not confirm that this represented all of the TS-103s that should have been processed. As we noted in our initial audit, and as is still the case, documentation needs to be retained by the Vehicle Unit to provide evidence of compliance with State requirements. In the absence of such documentation, we could not conclude that this recommendation has been fully implemented.

### **Recommendation 3**

*Periodically test the accuracy of the CERTs to determine if the cost centers are performing the required reconciliations.*

#### ***Status: Partially Implemented***

Our initial audit found that DCF's Vehicle Unit did not test the accuracy of the CERTs returned by the cost centers.

DCF's CAP reported that the Vehicle Unit is now periodically testing the accuracy of the CERTs during quarterly site visits. During our follow-up engagement, DCF officials told us that they completed one series of quarterly site visits, which included testing the accuracy of the CERTs. DCF provided us with a schedule of the dates the site visits were made. However, DCF does not have any documentation concerning this testing. Therefore, we could not conclude that this recommendation has been fully implemented.

#### **Recommendation 4**

*Develop and implement procedures to ensure that vehicle use logs are accurately maintained and monitor adherence to those procedures.*

#### ***Status: Partially Implemented***

Our initial audit found that DCF did not maintain complete and accurate vehicle use logs, which are used to document the use of State vehicles. Each time a vehicle is used, these logs should indicate the date, driver, destination(s), time out, time in and odometer reading upon return.

DCF's new fleet management system has made a positive impact on the usage of DCF's vehicle fleet by providing the data required to be included in the vehicle use logs. However, based on interviews at two cost centers we visited during our follow-up engagement (East Orange and Jersey City), DCF has not established or communicated specific procedures to ensure the system is utilized to its full potential. As a result, we observed staff were not entering data properly. For example, if a vehicle is not properly logged back into the system by checking the "Car Complete" box, it will continue to appear on the system as a "Cars Out Now," thereby providing unreliable information as to which vehicles are available for use. Given that the system is new to DCF staff, procedures delineating its proper use need to be disseminated.

#### **Recommendation 5**

*Establish procedures that require each cost center to record and verify the mileage for each vehicle. Develop a mechanism to effectively monitor the reporting of mileage by all cost centers.*

#### ***Status: Partially Implemented***

DCF requires its cost centers to report vehicle mileage to the Vehicle Unit. The Vehicle Unit in turn is required by Treasury Circular Letter 10-05-ADM to report compiled monthly mileage to CMP for the entire DCF fleet. Our initial

audit found, however, that not all DCF cost centers reported monthly mileage to the Vehicle Unit for all vehicles.

During our follow-up engagement, our review of monthly mileage reports from all 72 cost centers, for May 2010 through August 2010, noted a 79 percent compliance rate. This represents significant improvement as compared to the 45 percent compliance rate reported in our initial audit.

While DCF has sent e-mails to cost centers that have not submitted monthly mileage timely in order to reinforce the importance of mileage reporting, it has not established written procedures that require each cost center to record, verify and report monthly mileage.

To comply fully with our recommendation, DCF needs to establish procedures that require each cost center to record and verify the mileage for each vehicle and to develop a mechanism to effectively monitor the reporting of mileage by all cost centers.

#### **Recommendation 6**

*Enforce CMP's policy regarding preventive maintenance of State vehicles and monitor adherence to that policy.*

#### ***Status: Implemented***

Our initial audit found that DCF did not maintain records pertaining to preventive maintenance services and was delinquent in having its vehicles serviced as required by Treasury Circular Letter 10-05-ADM.

Since the time of our initial audit, DCF's enforcement of CMP's preventive maintenance policy has decreased the number of vehicles past due for service. As of September 2010, 90 vehicles were past due compared to 1,210 vehicles as reported in our initial audit report.

### **Recommendation 7**

*Develop procedures to identify and enforce the collection of funds from employees who are issued a parking violation while using a State vehicle.*

#### ***Status: Implemented***

Our initial audit found that DCF did not maintain complete and accurate vehicle use logs indicating the time and date the vehicle was used, the number of miles driven and the name of the employee using the vehicle. As a result, DCF often could not identify the driver responsible for parking tickets that were received. We found DCF employees paid only 18 percent of parking tickets received, with the State held responsible for the balance.

DCF's new fleet management system and improved vehicle-use reporting have allowed DCF to identify drivers responsible for parking tickets. In response to our initial audit, DCF implemented a department-wide policy in September 2010, outlining specific procedures for the collection of outstanding parking tickets from employees. As a result, as of the time of our follow-up engagement, DCF employees have paid 48 percent of the parking tickets issued from January to September 2010. While DCF has now complied with our recommendation to develop appropriate procedures, DCF needs to continue to monitor and pursue payment for parking violations.

### **Recommendation 8**

*Take disciplinary action against drivers who do not pay for parking violations in a timely manner. Such action may include loss of the privilege of using a State vehicle.*

#### ***Status: Implemented***

Our initial audit reported that DCF employees received 1,619 parking violations during the period July 2006 through December 2008. Employees who are issued such tickets are now reported to DCF's Office of Cooperative Labor Relations (OCLR). OCLR is responsible for the collection of fines and bringing

disciplinary actions, which may, according to the new September 2010 policy, include a written reprimand, suspension or, in some cases, termination of employment. Since September 2010, two DCF employees have received written reprimands resulting from failure to pay parking tickets.

### **Recommendation 9**

*Physically inspect the vehicles at the cost centers on a monthly basis to identify damage to vehicles and, for those with damage, verify that a RM-1A/1B [accident/incident] form was filed.*

#### ***Status: Not Implemented***

Our initial audit found that DCF was not conducting timely inspections of its vehicle fleet or reporting accidents and other vehicle damage to DCF's vehicle coordinator and to CMP in accordance with Treasury Circular Letter 10-05-ADM. Since DCF did not maintain accurate vehicle use logs, it was unable to identify the drivers responsible for accidents or hold the DCF drivers accountable for submitting the required RM-1A/1B accident report form.

DCF asserts they are now conducting physical inspections of agency vehicles on a "regular basis." However, DCF has not provided any supporting documentation concerning any vehicles actually being inspected. Also, there was no evidence that any RM-1A/1B forms were completed for vehicles found to have damage as a result of any inspections. In the absence of such documentation, we could not conclude that this recommendation has been implemented.

### **Recommendation 10**

*Periodically reconcile submitted RM-1A/1B forms with CMP's records.*

#### ***Status: Partially Implemented***

Our initial audit found that because DCF did not maintain accurate vehicle use logs, it was often unable to identify the driver responsible for vehicle damage and hold him or her accountable for submitting the RM-1A/1B form.

DCF's new fleet management system has helped identify drivers of known accidents, which has assisted DCF in obtaining missing RM-1A/1B forms. As a result, as of September 2010, the number of outstanding RM-1A/1B forms for known vehicle damage was 93, compared to 343 as reported in our initial audit report. While cost centers' improved compliance provides DCF with an enhanced ability to identify drivers responsible for accidents and vehicle damage, DCF needs to further improve its efforts and submit RM-1A/1B forms to CMP for all accidents/incidents.

### **Recommendation 11**

*Develop procedures to identify State employee drivers involved in accidents and to hold drivers or their supervisors accountable for submitting the RM-1A/1B form.*

#### ***Status: Partially Implemented***

As noted above, DCF has reduced the number of outstanding reports for vehicle damage and accidents. However, DCF still has not developed procedures to identify drivers involved in every accident and to hold those drivers or their supervisors accountable for submitting required RM-1A/1B forms. Therefore, this recommendation has not been fully implemented.

### **Recommendation 12**

*Communicate State and DCF policies regarding use of vehicles for commutation to all cost centers and employees.*

#### ***Status: Implemented***

Our initial audit found that staff at DCF cost centers were unaware of policies regarding use of State vehicles for commuting purposes (i.e., travel between

home and work site). Furthermore, DCF was not monitoring the cost centers' compliance with those policies.

Our follow-up engagement found that the Vehicle Unit now provides new employees training concerning State vehicle usage, at which it distributes Treasury circular letters pertaining to the State Vehicular Assignment and Use Policy as well as the Motor Vehicle Credit Card Assignment and Use Policy. DCF also has developed a new policy concerning employees taking State vehicles home, which now includes all appropriate State requirements. The new policy was distributed to all cost centers on December 15, 2010.

### **Recommendation 13**

*Monitor and report on the use of State vehicles for commutation and ensure that, in the event of a lack of secured parking facilities, commutation use is granted to those employees who reside nearest the cost centers' parking facilities. Report the value of the benefit on the employees' W-2.*

#### ***Status: Partially Implemented***

Our initial audit found instances where employees' use of vehicles to commute between their home and their official work station was not reported to Treasury's Centralized Payroll. As a result, the value of using the State vehicle was not included in those employees' taxable gross income. We also found that employees were approved to use vehicles for commuting purposes based primarily on seniority rather than proximity to the work site as required by State mandates. We noted that DCF would likely have used less gasoline if it had approved commutation based on proximity as required.

Our follow-up engagement found that the Vehicle Unit now reports known employee use of vehicles for commuting purposes to Treasury for inclusion in employee W-2s. However, DCF is not always verifying that employees taking vehicles home in instances involving absence of a State parking facility are being selected based on the proximity of their home to the work site. Specifically, at one cost center we visited during our follow-up engagement, we found that

employees continue to be selected to drive cars home based on seniority rather than proximity.

In addition, we observed that the same center is not adequately monitoring when vehicles are being used for commuting purposes. For example, we noted there were 12 vehicles that were being taken home daily due to the lack of parking spaces. However, only one employee reported commutation use in the required logs.

#### **Recommendation 14**

*To the extent that DCF is permitted to continue using commercial credit cards, a procedure should be developed to reconcile its commercial credit card records with those of CMP and the cost centers to ensure that every card is accounted for by the cost centers.*

#### ***Status: Implemented***

Our initial audit found that DCF did not have a procedure in place to monitor and reconcile its records concerning its 246 commercial credit cards (paid with State funds) with the records at each cost center. Consequently, DCF's list of such commercial credit cards was outdated and neither it, nor the cost centers, could account for all of the commercial credit cards assigned by CMP. The absence of proper controls over commercial credit cards prevented DCF from identifying potential misuse of those cards.

In February 2009, Treasury discontinued the issuance and use of nearly all commercial credit cards for fueling of State vehicles and other vehicle-related expenses. In March 2009, Treasury approved DCF's continued use of 154 commercial credit cards for use after business hours, or in instances involving excessive time or distance from a Ward facility (i.e., a State-operated fueling facility). DCF thus assigned each cost center, with the exception of the Monmouth County and Cape May centers, two commercial credit cards to be used only after obtaining approval from DCF's Vehicle Unit and only in emergency situations. The Monmouth County and Cape May cost centers have



additional commercial credit cards due to the lack of State fueling facilities near these locations.

Given the overall reduction in the number of commercial credit cards issued to DCF, rather than develop procedures to reconcile credit card records with CMP records, DCF has strengthened other controls to monitor the usage of the cards. During our visits to two cost centers, we observed that use of the commercial credit cards was being appropriately monitored. For example, at one of the cost centers we visited, the two commercial credit cards were kept locked in a secure location by the cost center manager. Our review of commercial credit card fueling transactions for all 72 cost centers for the period July 2010 to September 2010 indicated that cost centers now use commercial credit cards to purchase, on average, only 23 gallons of fuel per month.

#### **Recommendation 15**

*Review and investigate same-day fueling transactions to determine if they are reasonable and appropriate.*

#### ***Status: Implemented***

Our initial audit found that because DCF did not maintain accurate vehicle use logs, it frequently could not determine if fueling transactions were appropriate or reasonable.

DCF does not have access to fueling records for its vehicles and instead relies on CMP for information concerning discrepancies and unusual transactions that warrant investigation (e.g., same day fueling, after-hours fueling, and excess fueling as compared to fuel tank capacity). In June 2010, CMP notified DCF of two vehicles from the same cost center that had received frequent after-hours fueling during the period January to May 2010. These were the only occurrences of questionable fueling transactions provided to DCF by CMP. DCF asked CMP to deactivate the Ward fueling cards (gas cards used at State fueling facilities) for these two vehicles and began an investigation. DCF concluded that the fueling cards may have been used inappropriately, but was

unable to obtain sufficient evidence to pursue disciplinary action against any particular DCF employee.

### **Recommendation 16**

*Establish a dialogue with CMP to develop a system that ensures vehicles are fueled exclusively with their assigned Ward card, fueling is limited to the vehicle tank capacity, lost cards are permanently deactivated, and the Ward server is adequately secured.*

#### ***Status: Implemented***

Our initial audit found that State-issued fueling cards (Ward cards) were not being used exclusively for the assigned DCF vehicle resulting in questionable fueling transactions.

DCF's Vehicle Unit now works closely with the cost centers to ensure that each vehicle is equipped with a Ward card, and the Vehicle Unit communicates with CMP to coordinate the replacement of lost and damaged Ward cards in a timely manner to prevent questionable fueling. Lost fueling cards are now being deactivated and CMP has not identified additional instances of fueling exceeding vehicle tank capacity. In addition, Treasury has authorized the advertisement of a request for proposals for a new fueling system. When the new fueling system is fully implemented, it is expected to provide greater security for the Ward system server.

### **Recommendation 17**

*Require each cost center to submit performance reports based on required data elements (e.g., mileage per vehicle, trips per vehicle, driving time, mileage per trip, fleet condition). Such reports should be used to determine if DCF has the right number of vehicles to meet its goals and objectives and if those vehicles are properly allocated among the cost centers.*

#### ***Status: Implemented***

Our initial audit found that DCF did not maintain relevant data regarding its vehicle fleet and thus was not able to determine whether it possessed an appropriate number of vehicles or whether it had achieved the most strategic distribution of those vehicles among its cost centers.

Since the time of our audit, the size of DCF's fleet has been reduced due to a 5 percent State-wide vehicle recall along with vehicles being removed from service due to repair costs exceeding the value of the vehicle. DCF now assesses vehicle needs quarterly at its cost centers and periodically performs a realignment of its vehicle fleet in order to meet the changing demands of cost center staffing and case load responsibilities. This assessment is based on the number of caseload-carrying staff and transportation aides allocated to each cost center as well as the estimated time those individuals spend in the field.

#### **Recommendation 18**

*Perform a comprehensive assessment of the vehicle needs of employees at each cost center on an annual basis. This assessment should be used to determine if the vehicles being purchased are consistent with what the employees need to carry out their job responsibilities effectively.*

#### ***Status: Could Not be Determined***

Our initial audit found that DCF did not effectively assess its vehicle needs, resulting in the agency purchasing higher priced mini-vans when lower priced sedans would have been more appropriate.

Due to budgetary constraints, DCF has not replaced or added any vehicles to its fleet and therefore has not performed a comprehensive assessment of the vehicle needs of its employees. As a result, the implementation status of this recommendation could not be determined.

## REPORTING REQUIREMENTS

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We provided a draft copy of this report to DCF officials for their review and comment. Their comments were considered in preparing this report and are attached as Appendix A. Concerning the audit recommendations that were partially implemented, not implemented or could not be assessed at the time of our follow-up engagement, DCF's response sets forth additional steps it is taking to satisfy the full intent of those recommendations.

The Office of the State Comptroller is required by statute to monitor the implementation of our recommendations. To meet this requirement, DCF shall report periodically to this office advising what additional steps it has taken to address the unresolved issues in this report. This office will continue to monitor those steps.



**State of New Jersey**

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March 30, 2011

A. Matthew Boxer  
Comptroller of the State of New Jersey  
Office of the State Comptroller  
PO Box 025  
Trenton, New Jersey 08625-00024

**Re: Department of Children and Families Response and Corrective Action  
To the  
Comptroller Follow-Up Report of the Department of Children and Families  
Vehicle Assignment and Usage**

Dear Mr. Boxer:

Thank you for the opportunity to review and respond to the follow up engagement regarding the Department of Children and Families (DCF) Vehicle Assignment and Usage. DCF is pleased that the Office of the State Comptroller (OSC) recognized the improvements implemented to the fleet management system as well as the new policies and procedures enforced during the course of the engagement. As discussed in the report DCF is now better able to identify and investigate drivers who receive parking violations, who are involved in accidents, or who fuel vehicles more than once a day. The engagement revealed that DCF still needs to undertake some additional steps to implement the recommendations of the Comptroller while many of the policy or other corrections were made during the course of the engagement.

Our comments and corrective actions follow:

**Recommendation 2**

*Perform a quarterly physical inventory and reconciliation of vehicles at each cost center and, for each change in vehicle location, submit a TS-103 form.*

**Status: Partially Implemented**

DCF agrees to document the quarterly physical inventories it has been conducting and continue to test the reconciliation of vehicles at each cost center. DCF will continue to make the required changes in vehicle assignments and submit the necessary TS-103 Forms.

**Recommendation 3**

*Periodically test the accuracy of the CERTs to determine if the cost centers are performing the required reconciliations.*

**Status: Partially Implemented**

Quarterly site visits shall be documented to show that the CERTS have been verified.

**Recommendation 4**

*Develop and implement procedures to ensure that vehicle use logs are accurately maintained and monitor adherence to those procedures.*

**Status: Partially Implemented**

Additional training and guidance shall be provided and documented to ensure the electronic vehicle log system is properly utilized. Procedures have been developed and disseminated to all sites documenting the requirements.

**Recommendation 5**

*Establish procedures that require each cost center to record and verify the mileage for each vehicle. Develop a mechanism to effectively monitor the reporting of mileage by all cost centers.*

**Status: Partially Implemented**

The engagement noted a 79% compliance rate. DCF will continue to emphasize and enforce established policies and procedures

**Recommendation 9**

*Physically inspect the vehicles at the cost centers on a monthly basis to identify damage to vehicles and, for those with damage, verify that a RM-1A/1B [accident/incident] form was filed.*

**Status: Not Implemented**

An electronic DCF State Vehicle inspection form linked to the DCF State vehicle database is currently in development and will be piloted in May 2011. The form will be generated at the point of dispatch and will allow drivers to easily document vehicle damage and any other obvious problems with the vehicle. The form will be completed by the driver and returned to the dispatch desk when the vehicle is returned.

**Recommendation 10**

*Periodically reconcile submitted RM-1A/1B forms with CMP's records.*

**Status: Partially Implemented**

The number of outstanding forms was 93 compared with 343 in the initial report and DCF will enhance its efforts to enforce and reconcile these forms with CMP reports.

### **Recommendation 11**

*Develop procedures to identify State employee drivers involved in accidents and to hold drivers or their supervisors accountable for submitting the RM-1A/1B form.*

#### **Status: Partially Implemented**

Procedures and policies are in development to hold drivers and their supervisors accountable. These policies will include disciplinary action for failure to complete the necessary RM-1A/1B in a timely manner. Implementation of these procedures will also enable DCF to reconcile DCF accident reports with CMP records as noted in recommendation 10.

### **Recommendation 13**

*Monitor and report on the use of State vehicles for commutation and ensure that, in the event of a lack of secured parking facilities, commutation use is granted to those employees who reside nearest the cost centers' parking facilities. Report the value of the benefit on the employees' W-2.*

#### **Status: Partially Implemented**

DCF has implemented a new policy requiring every cost center to submit to the DCF Office of Facilities and Support Services names of all employees taking vehicles home in those offices that have either insufficient parking or ongoing vandalism problems on an annual basis. The employee information includes total round trip miles to ensure commutation use is granted to those employees residing nearest the cost center's parking facilities. The information on the number of trips is collected monthly in a database, tallied and submitted to Centralized payroll each year.

### **Recommendation 18**

*Perform a comprehensive assessment of the vehicle needs of employees at each cost center on an annual basis. This assessment should be used to determine if the vehicles being purchased are consistent with what the employees need to carry out their job responsibilities effectively.*

#### **Status: Could Not be Determined**

The points made by the Comptroller concerning the use of additional data from the electronic vehicle assignment and management system are well taken. This system will provide additional information to justify the allocation methodology for vehicles across the DCF system. In addition, DCF will perform an assessment of the vehicle needs annually as it is required to do for the procurement.

The Comptroller's office and staff recognized the good work and extraordinary effort of DCF staff in implementing the electronic vehicle assignment and management system during the course of the engagement. Our staff worked to make it the best system possible and DCF appreciates the recognition given by the Comptroller's office and thanks all the Comptroller staff for their guidance and assistance during this process.

A. Matthew Boxer  
March 30, 2011  
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Thank you for the opportunity to respond to the recommendations and I look forward to hearing that DCF has met the intent of all the guidance it has received from your office.

Sincerely,

A handwritten signature in cursive script that reads "Allison Blake".

Allison Blake, Ph.D., L.S.W.  
Commissioner

AB:1G