



INTERNAL AUDIT DEPARTMENT



Internal Control Audit: OC Public Works Toll Road and Transponder Usage for County Vehicles

For the Year Ended August 15, 2020

Audit No. 2022
Report Date: March 31, 2021

Number of Recommendations

0

Critical Control
Weaknesses

2

Significant Control
Weaknesses

2

Control Findings

OC Board of Supervisors

CHAIRMAN ANDREW DO
1st DISTRICT

VICE CHAIRMAN DOUG CHAFFEE
4th DISTRICT

SUPERVISOR KATRINA FOLEY
2nd DISTRICT

SUPERVISOR DONALD P. WAGNER
3rd DISTRICT

SUPERVISOR LISA A. BARTLETT
5th DISTRICT



INTERNAL AUDIT DEPARTMENT

Internal Control Audit:
OC Public Works Toll Road & Transponder Usage for County Vehicles
March 31, 2021

AUDIT HIGHLIGHTS

SCOPE OF WORK	Perform an internal control audit of the OC Public Works (OCPW) toll road and transponder usage for County vehicles program for the year ended August 15, 2020.
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RESULTS	<ul style="list-style-type: none">OCPW's internal control over the toll road and transponder usage for County vehicles program should be improved to ensure compliance with County policy.OCPW's toll road and transponder usage for County vehicles program could be more efficient.
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RISKS IDENTIFIED	<p>As a result of our findings, potential risks include:</p> <ul style="list-style-type: none">Misappropriation of public funds, missed discounts, and reduced public trust via negative publicity.Improper or excess charges or fines.Unauthorized vehicles being added to The Toll Road account.Inefficient use of staff time.
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NUMBER OF RECOMMENDATIONS	Opportunities for enhancing internal control include:
0 CRITICAL CONTROL WEAKNESSES	<ul style="list-style-type: none">Establishing a formalized process to ensure transactions are appropriate and charges related to unauthorized use, toll roads violations, and/or fines are reimbursed to the County.
2 SIGNIFICANT CONTROL WEAKNESSES	<ul style="list-style-type: none">Ensuring all disposed vehicles are removed from The Toll Roads account in a timely manner.Ensuring all transponders are installed to their assigned vehicle.
2 CONTROL FINDINGS	<ul style="list-style-type: none">Providing standardized training materials.Providing additional training on proper user access controls.

Report suspected fraud, or misuse of County resources by vendors, contractors, or County employees to 714.834.3608



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Audit No. 2022

March 31, 2021

To: James Treadaway
OC Public Works Director

From: Aggie Alonso, CPA, CIA, CRMA
Internal Audit Department Director

Subject: Internal Control Audit: OC Public Works Toll Road & Transponder Usage for County Vehicles

We have completed an internal control audit of OC Public Works (OCPW) toll road and transponder usage for County vehicles for the fiscal year ended August 15, 2020. Details of our results and recommendations immediately follow this letter. Additional information including background and our objectives, scope, and methodology are included in Appendix A.

OCPW concurred with all our recommendations and the Internal Audit Department considers OCPW's management response appropriate to the recommendations in this report.

We will include the results of this audit in a future status report submitted quarterly to the Audit Oversight Committee and the Board of Supervisors. In addition, we will request your department complete a Customer Survey of Audit Services, which you will receive shortly after the distribution of our final report.

We appreciate the courtesy extended to us by OCPW's personnel during our audit. If you have any questions regarding our audit, please contact me at 714.834.5442 or Assistant Director Scott Suzuki at 714.834.5509.

Attachments

Other recipients of this report:

- Members, Board of Supervisors
- Members, Audit Oversight Committee
- CEO Distribution
- OC Public Works Distribution
- Robin Stieler, Clerk of the Board of Supervisors
- Foreperson, Grand Jury
- Eide Bailly LLP, County External Auditor

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RESULTS

BUSINESS PROCESS & INTERNAL CONTROL STRENGTHS

Business process and internal control strengths noted during our audit include:

- ✓ Unissued transponders are securely stored.
- ✓ OCPW has one Toll Road account to ensure proper payments.
- ✓ Payments are made against a master agreement, making it easier to track how much was spent in toll road charges.
- ✓ Replenishment requests are properly approved by authorized personnel.
- ✓ Transponders are now permanently affixed stickers replacing removable hard case transponders.

FINDING NO. 1

Toll Road & Transponder Program Administration

The process for reviewing toll road charge propriety does not ensure all toll road charges are reviewed and no reconciliation of transactional data to County vehicles is conducted.

- **Toll Road Statement Management.** OCPW Procurement Services receives monthly statements from The Toll Roads in an Excel file. Although these statements are distributed to each service area for review via e-mail, there is no formalized process to track that all monthly transponder statements were reviewed. Reviews would ensure all charges are accurate (including any discounts), valid (related to County business or other authorized use), and reimbursements are collected for inappropriate charges such as personal use.

From the two statements selected for testing we noted that no responses were provided for one statement and for the second statement, only two responses were provided from a total of nine service areas. One service area confirmed that they reviewed a lower amount than what the Excel file stated, and the other service area did not provide what amount they reviewed.

- **Transaction Reconciliation.** OCPW does not perform a reconciliation of transactional data recorded by transponders and vehicles to a listing of County transponders and vehicles to ensure vehicles registered under the department's Toll Roads account are current County vehicles.



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FINDING NO. 1 (CON'T)	<ul style="list-style-type: none">• Loaned Vehicle Accountability. We noted one transaction that took place on a Saturday outside of the County. Based on OCPW's records, this vehicle was loaned to the Social Services Agency at the time and the business reason was not notated due to the vehicle rental form not requiring a business reason. <p>In addition, training provided to end users on appropriate use of toll roads differs by service area.</p>
CATEGORY	Significant Control Weakness
RISK	Improper administration of the toll road and transponder program could result in a misappropriation of public funds via unauthorized use of toll road transponders, missed discounts, and reduced public trust via negative publicity. In addition, inconsistent training provided to toll road users can result in different directives being followed and can potentially result in excessive toll road charges.
RECOMMENDATION	<p>A. OCPW establish a formalized process to ensure:</p> <ul style="list-style-type: none">(1) Statements are reviewed for accuracy prior to confirmation.(2) Transactions are appropriately reviewed and validated.(3) Personal use/toll violations are reimbursed to the County. <p>B. OCPW utilize OC Expediter to route requisitions to each service area and ensure the requisition includes the amount to be reviewed and validated.</p> <p>C. OCPW periodically reconcile transponder charges to a listing of County transponders and County vehicle listings to ensure that charges were made by current County vehicles only.</p> <p>D. OCPW modify the vehicle rental form to include certification and language that states use of vehicle is for official County business.</p> <p>E. OCPW management ensure standardized training regarding the toll road program is provided.</p>



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MANAGEMENT RESPONSE	<p>Concur with recommendation. The OC Fleet Toll Road Coordinator will download a monthly statement received from The Toll Road, generate the corresponding transaction spreadsheet, and route them to Purchasing. Purchasing will route statement and transactions, via OC Expediter or most current requisitioning system, to the appropriate Service Area management who will verify use for business purposes and route approved requisition for account replenishment. The Fleet Toll Road Coordinator will reconcile the transponder charges on a monthly basis to a listing of County transponders and vehicle listing. This process will be implemented by March 2021 to ensure that transactions are appropriately reviewed and validated.</p> <p>Additionally, the rental form that is signed by the employee picking up the vehicle has been updated to include a certification stating that, "I certify that this vehicle and any related charges will be used in the performance of my County duties and not for personal use." Completed in February 2021.</p> <p>Purchasing will update the policy and procedures and partner with Training and Development unit to create informational slides that can be used in an online training format. Also, the policy and procedures will be updated to require personal use toll violations to be reimbursed by the employee to the County. Preparations for the training as well as the training itself will be completed by August 2021.</p>
FINDING No. 2	<p>Vehicle & Transponder Disposition</p> <p>License plates and transponders were not removed from toll road accounts in a timely manner when County vehicles were removed from service.</p> <p>We were provided a listing of 75 vehicles that were removed from service. However, we noted the license plates and transponders for all 75 vehicles were not removed from The Toll Roads account as of the audit period end date. We calculated seven months as the average time between a vehicle's removal from service and the audit period end date.</p> <p>OCPW is planning to work with The Toll Roads to perform a batch deactivation/removal of these vehicles from the account.</p>
CATEGORY	Significant Control Weakness
RISK	Disposed vehicles' license plate numbers not being removed from The Toll Roads account in a timely manner could result in improper charges from vehicles no longer part of the County fleet.



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RECOMMENDATION	<p>A. OCPW remove license plates and corresponding transponders from The Toll Roads account promptly for all disposed vehicles.</p> <p>B. OCPW perform a periodic verification on The Toll Roads account to ensure the vehicles registered are still valid and that transponders are deactivated when appropriate.</p>
MANAGEMENT RESPONSE	<p>Concur with recommendation. OC Fleet has updated its internal shop procedures to require that when vehicles are being removed from service, the Fleet Toll Road Coordinator is notified to remove vehicle license plates and corresponding transponders from the Toll Roads account at the time the vehicle is removed from service and sent to auction. The Fleet Toll Road Coordinator will also perform a monthly verification of the Toll Roads account to ensure the vehicles registered are still valid and that transponders are deactivated when they are removed from service. Completed in February 2021.</p>

FINDING NO. 3	<p>Transponder Assignment & License Plate Registration</p> <p>OCPW has not installed all assigned transponders and not all County vehicles have a transponder assigned.</p> <p>OCPW Fleet Services' practice is to initially register vehicles with The Toll Roads by installing transponders in all new County vehicles. Although, this is done with the intention of avoiding toll road violations, this practice is not described in the County's Toll Road and Transponder Usage for County Vehicles policy and procedure.</p> <p>During fiscal year 2019-20, OCPW consolidated and reorganized the County's Toll Roads accounts by department. Existing OCPW vehicles were registered to OCPW's Toll Road account by license plate.</p> <p>We noted the following:</p> <ul style="list-style-type: none">• Four of six (67%) transponders tested were internally assigned to a vehicle but had not been installed. Of these four transponders, two (50%) corresponded to vehicles with transactions during the audit period.• One of six (17%) transponders tested was internally assigned to a County vehicle, but the license plate had not been registered to The Toll Roads account.• Nine registered vehicles of 172 (5%) did not have a transponder assigned but had charges during the audit period.• Two vehicles with temporary license plates were registered to The Toll Roads account.
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CATEGORY	Control Finding
RISK	Inconsistent assignment of transponders could result in improper charges from temporary license plates, lost discounts and fines for unregistered vehicles, and time spent inefficiently by staff investigating toll road charge issues.
RECOMMENDATION	<p>A. OCPW ensure all fleet vehicles are assigned a toll road transponder.</p> <p>B. OCPW ensure all transponders assigned are installed and securely attached to the vehicle.</p> <p>C. OCPW ensure all vehicles with assigned transponders have their license plate properly registered to The Toll Roads account.</p> <p>D. OCPW update the County's Toll Road and Transponder Usage for County Vehicles policy and procedure with the practice of installing transponders to all new County vehicles.</p>
MANAGEMENT RESPONSE	Concur with recommendation. OC Fleet staff will affix a toll road transponder on all fleet vehicles as business needs require. During the new vehicle check-in process, OC Fleet technicians are responsible for installing all transponders assigned to vehicles and will ensure that they are installed properly and securely attached to the vehicle. The Fleet Toll Road Coordinator will reconcile county account information to invoices on a monthly basis to ensure all vehicles with assigned transponders have their license plate properly registered to The Toll Roads account by March 2021. Purchasing will update the policy and procedures by August 2021.

FINDING NO. 4	<p>Toll Roads Application Access</p> <p>We noted an instance where an employee with access to The Toll Roads account shared their user account password with an unauthorized user.</p> <p>The password sharing was done in order to have another employee make a Cal-Card payment/replenishment. Such access rights to The Toll Roads account allows the individual the ability to register and remove vehicles; view statements and activity; and update contact information, including provisioning user account access to have access to the user account.</p>
CATEGORY	Control Finding
RISK	Sharing passwords for accounts with access to sensitive data could result in unauthorized vehicles being added to The Toll Road account and resultant misappropriation of public funds.



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RECOMMENDATION	OCPW provide additional training on County policy that prohibits sharing of passwords.
MANAGEMENT RESPONSE	Concur with recommendation. Administrative Services will provide County's IT Password Policy from the Intranet to the Fleet Toll Road Coordinator for review and to follow guidelines. The Fleet Toll Road Coordinator will no longer share their password to the Toll Roads account. Completed in February 2021.

AUDIT TEAM	Scott Suzuki, CPA, CIA, CISA, CFE Michael Dean, CPA, CIA, CISA Zan Zaman, CPA, CIA, CISA Virginia Nguyen, CPA Alejandra Hernandez Mari Elias, DPA	Assistant Director Senior Audit Manager Audit Manager Senior Auditor Senior Auditor Administrative Services Manager
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APPENDIX A: ADDITIONAL INFORMATION

OBJECTIVES	<p>Our audit objectives were to:</p> <ol style="list-style-type: none">1. Evaluate the effectiveness of internal control over the toll road and transponder usage process for County vehicles to ensure compliance with County policy.2. Review the toll road and transponder usage process for efficiency.
SCOPE & METHODOLOGY	<p>Our audit scope was limited to internal controls over OCPW's toll road and transponder usage for County Vehicles program process for the year ended August 15, 2020. Our methodology included inquiry, observation, examination of documentation, and testing of relevant transactions. In addition, we applied various data analytics audit techniques with toll road transaction data obtained from OCPW to identify potential trends and potential unauthorized transactions, e.g., transactions on non-working days (weekend or holidays) or transactions with locations outside of Orange County.</p>
EXCLUSIONS	<p>Our audit scope did not include a review of billing rates or other departments' toll road usage.</p>
PRIOR AUDIT COVERAGE	<p>We have not issued any audit reports for OCPW with a similar scope within the last ten years.</p>
BACKGROUND	<p>OCPW Fleet Services manages vehicles for County employee use and vehicles that utilize the County's network of toll roads managed by the Transportation Corridor Agencies (The Toll Roads).</p> <p>During fiscal year 2019-20, OC Public Works led a large-scale effort to enhance The Toll Roads account setup by consolidating and reorganizing the County's toll roads accounts by department. As such, OCPW now has one toll road account to ensure proper payment and minimize violations. Permanently affixed transponder stickers are used and have replaced removable hard case transponders.</p> <p>A County policy for toll road and transponder usage for County vehicles was established on November 18, 2019. The policy provides the general information and guidelines for proper use of toll roads and County-issued transponders for County vehicles. Under the policy, OC Public Works Fleet Services is responsible for the initial registration to The Toll Road accounts.</p> <p>As of July 15, 2020, OCPW had 541 transponders. Toll Roads usage for the audit period was about \$10,972.</p>



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PURPOSE & AUTHORITY	We performed this audit in accordance with the FY 2020-21 Audit Plan and Risk Assessment approved by the Audit Oversight Committee (AOC) and Board of Supervisors (Board).
PROFESSIONAL STANDARDS	Our audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing issued by the International Internal Audit Standards Board.
FOLLOW-UP PROCESS	<p>In accordance with professional standards, the Internal Audit Department has a process to follow-up on its recommendations. A first follow-up audit will generally begin six months after release of the initial report.</p> <p>The AOC and Board expect that audit recommendations will typically be implemented within six months or sooner for significant and higher risk issues. A second follow-up audit will generally begin six months after release of the first follow-up audit report, by which time all audit recommendations are expected to be implemented. Any audit recommendations not implemented after the second follow-up audit will be brought to the attention of the AOC at its next scheduled meeting.</p> <p>A Follow-Up Audit Report Form is attached and is required to be returned to the Internal Audit Department approximately six months from the date of this report in order to facilitate the follow-up audit process.</p>
MANAGEMENT'S RESPONSIBILITY FOR INTERNAL CONTROL	In accordance with the Auditor-Controller's County Accounting Manual Section S-2 Internal Control Systems: "All County departments/agencies shall maintain effective internal control systems as an integral part of their management practices. This is because management has primary responsibility for establishing and maintaining the internal control system. All levels of management must be involved in assessing and strengthening internal controls." Control systems shall be continuously evaluated by Management and weaknesses, when detected, must be promptly corrected. The criteria for evaluating internal control is the Committee of Sponsoring Organizations of the Treadway Commission (COSO) Internal Control – Integrated Framework. Our Internal Control Audit enhances and complements, but does not substitute for department management's continuing emphasis on control activities and monitoring of control risks.
INTERNAL CONTROL LIMITATIONS	Because of inherent limitations in any system of internal control, errors or irregularities may nevertheless occur and not be detected. Specific examples of limitations include, but are not limited to, resource constraints, unintentional errors, management override, circumvention by collusion, and poor judgment. Also, projection of any evaluation of the system to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or the degree of compliance with the procedures may deteriorate. Accordingly, our audit would not necessarily disclose all weaknesses in the department's operating procedures, accounting practices, and compliance with County policy.



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APPENDIX B: FINDING TYPE CLASSIFICATION

Critical Control Weakness	Significant Control Weakness	Control Finding
These are audit findings or a combination of audit findings that represent critical exceptions to the audit objective(s) and/or business goals. Such conditions may involve either actual or potential large dollar errors or be of such a nature as to compromise the department's or County's reputation for integrity. Management is expected to address Critical Control Weaknesses brought to its attention immediately.	These are audit findings or a combination of audit findings that represent a significant deficiency in the design or operation of internal controls. Significant Control Weaknesses require prompt corrective actions.	These are audit findings concerning the effectiveness of internal control, compliance issues, or efficiency issues that require management's corrective action to implement or enhance processes and internal control. Control Findings are expected to be addressed within our follow-up process of six months, but no later than twelve months.



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APPENDIX C: OC PUBLIC WORKS MANAGEMENT RESPONSE



County Administration South
601 North Ross Street
Santa Ana, CA 92701
P.O. Box 4048
Santa Ana, CA 92702
(714) 667-8800
info@ocpw.ocgov.com
OCPublicWorks.com



Administrative
Services



OC Development
Services



OC Facilities Design
& Construction
Management



OC Facilities
Maintenance
& CUF



OC Fleet Services



OC Construction



OC Environmental
Resources



OC Operations &
Maintenance




OC Infrastructure
Programs



OC Survey

ORANGE COUNTY OC Public Works MEMORANDUM

Date: March 24, 2021
To: Aggie Alonso, CPA, CIA CRMA, Internal Audit Department
From: James Treadaway, Director, OC Public Works 
Subject: Response to Draft Report - Audit No. 2022: OC Public Works Toll Road and Transponder Usage for County Vehicles

OC Public Works has received and reviewed the draft form of the Internal Audit Department's audit of Toll Road and Transponder Usage for County Vehicles and hereby provides the following responses to the recommendations:

Finding No. 1 - Toll Road and Transponder Program Administration

Recommendation:

- A. OCPW establish a formalized process to ensure:
 1. Statements are reviewed for accuracy prior to confirmation.
 2. Transactions are appropriately reviewed and validated.
 3. Personal use/toll violations are reimbursed to the County.
- B. OCPW utilize OC Expediter to route requisitions to each service area and ensure the requisition includes the amount to be reviewed and validated.
- C. OCPW periodically reconcile transponder charges to a listing of County transponders and County vehicle listings to ensure that charges were made by current County vehicles only.
- D. OCPW modify the vehicle rental form to include certification and language that states use of vehicle is for official County business.
- E. OCPW Management ensures standardized training regarding the toll road program is provided.

Management Response:

Concur with recommendation. The OC Fleet Toll Road Coordinator will download a monthly statement received from The Toll Road, generate the corresponding transaction spreadsheet, and route them to Purchasing. Purchasing will route statement and transactions, via OC Expediter or most current requisitioning system, to the appropriate Service Area management who will verify use for business purposes and route approved requisition for account replenishment. The Fleet Toll Road Coordinator will reconcile the transponder charges on a monthly basis to a listing of County transponders and vehicle listing. This process will be implemented by March 2021 to ensure that transactions are appropriately reviewed and validated.



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Response to Draft Report - Audit No. 2022: OC Public Works Toll Road and Transponder Usage for County Vehicles

March 24, 2021

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Additionally, the rental form that is signed by the employee picking up the vehicle has been updated to include a certification stating that, "I certify that this vehicle and any related charges will be used in the performance of my County duties and not for personal use." Completed in February 2021.

Purchasing will update the policy and procedures and partner with Training and Development unit to create informational slides that can be used in an online training format. Also, the policy and procedures will be updated to require personal use toll violations to be reimbursed by the employee to the County. Preparations for the training as well as the training itself will be completed by August 2021.

Finding No. 2 - Vehicle and Transponder Disposition

Recommendation:

- A. OCPW remove license plates and corresponding transponders from The Toll Roads account promptly for all disposed vehicles.
- B. OCPW perform a periodic verification on The Toll Roads account to ensure the vehicles registered are still valid and that transponders are deactivated when appropriate.

Management Response:

Concur with recommendation. OC Fleet has updated its internal shop procedures to require that when vehicles are being removed from service, the Fleet Toll Road Coordinator is notified to remove vehicle license plates and corresponding transponders from the Toll Roads account at the time the vehicle is removed from service and sent to auction. The Fleet Toll Road Coordinator will also perform a monthly verification of the Toll Roads account to ensure the vehicles registered are still valid and that transponders are deactivated when they are removed from service. Completed in February 2021.

Finding No. 3 - Vehicle and Transponder Disposition Recommendation:

- A. OCPW ensure all fleet vehicles are assigned a toll road transponder.
- B. OCPW ensure all transponders assigned are installed and securely attached to the vehicle.
- C. OCPW ensure all vehicles with assigned transponders have their license plate properly registered to The Toll Roads account.
- D. OCPW update the County's Toll Road and Transponder Usage for County Vehicles policy and procedure with the practice of installing transponders to all new County vehicles.

Management Response:

Concur with recommendation. OC Fleet staff will affix a toll road transponder on all fleet vehicles as business needs require. During the new vehicle check-in process, OC Fleet technicians are responsible for installing all transponders assigned to vehicles and will ensure that they are installed properly and securely attached to the vehicle. The Fleet Toll Road Coordinator will reconcile county account information to invoices on a monthly basis to ensure all vehicles with assigned transponders have their license plate properly registered to The Toll Roads account by March 2021. Purchasing will update the policy and procedures by August 2021.

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March 24, 2021

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Finding No. 4 - Toll Roads Application Access

Recommendation:

OCPW provide additional training on County policy that prohibits sharing of passwords.

Concur with recommendation. Administrative Services will provide County's IT Password Policy from the Intranet to the Fleet Toll Road Coordinator for review and to follow guidelines. The Fleet Toll Road Coordinator will no longer share their password to the Toll Roads account. Completed in February 2021.

Should you have any questions, please contact James Treadaway by telephone at (714) 667-9700 and/or email at James.Treadaway@ocpw.ocgov.com.

cc: Scott Suzuki, CPA, CIA, CISA, CFE, Assistant Director, Internal Audit Department
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Zan Zaman, CPA, CIA, CISA, Audit Manager, Internal Audit Department
Virginia Nguyen, CPA, Senior Auditor, Internal Audit Department
Alejandra Hernandez, Senior Auditor, Internal Audit Department
Mari Elias, DPA, Administrative Services Manager, Internal Audit Department
Lala Ragen, Deputy Chief Operating Officer, County Executive Office
Tim Corbett, Chief Deputy Director, OCPW
Ron Vienna, Deputy Director of Administrative Services and OC Fleet Services, OCPW
Anthony Marquez, OC Fleet Services Administrative Manager, OCPW
Joseph Sly, Procurement Services Manager, OCPW
Tam Vu, Revenue Streams Manager, OCPW

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