

# OFFICE OF THE NASSAU COUNTY COMPTROLLER



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

*October 18, 2018*

**JACK SCHNIRMAN**  
**COMPTROLLER**

# OFFICE OF THE NASSAU COUNTY COMPTROLLER

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This audit was started under the prior Comptroller's administration.

This report is also available on our website at: <https://www.nassaucountyny.gov/audits>



## OFFICE OF THE NASSAU COUNTY COMPTROLLER REVIEW NASSAU COUNTY'S TAKE-HOME VEHICLES REPORT SUMMARY

### WHY WE DID THIS REPORT

An audit of Nassau County Take-Home vehicles was completed in 2015 which revealed a number of internal control and management issues. This report was initiated to determine if the corrective actions which the previous County Administration had outlined in their response to the 2015 report were implemented.

### WHAT WE FOUND

The vast majority of corrective actions recommended in 2015 were not taken and many of the same issues persist. Major findings include:

- The County does not have a complete and accurate master inventory of take-home vehicle assignments, it is decentralized among various departments - *our Auditor had to construct a list by contacting multiple departments and found a variety of inconsistencies including vehicles which were included on more than one list.*
- There is a lack of accountability regarding the assignment of take-home vehicles - *department heads are not communicating assignments with the Administration and in one instance we examined, a take-home vehicle for an employee who had retired could not be found for weeks.*
- There were 71 County owned vehicles transferred to an outside contractor (Suez), with the County retaining ownership, but the County had no knowledge of who was driving these vehicles - *these individuals were therefore not being monitored to assure valid driver's licenses were being maintained.*
- Over 20% of all employees driving take-home vehicles had not complied with the County's online motor vehicle policy acknowledgement - *there is therefore no indication that these employees understood the rules and regulations associated with driving a County take-home vehicle.*

### WHAT WE RECOMMEND

- Determine who should maintain a County-wide complete and accurate master list of approved take-home vehicles, create a master inventory list and consider centralizing County fleet management.
- Develop a centralized process to ensure that assigned take-home vehicles are returned upon employee separation.
- Obtain a list of employees of County contractors who may be operating County owned vehicles on loan, so that their driver's licenses may be monitored, and assure that the contractor has proper insurance.
- Review the current Motor Vehicle Risk Management Policies and Procedures and update it to include the corrective actions the Administration has already or plans to undertake.

### WHAT WAS THE RESPONSE?

The Administration agreed with the majority of findings and have already undertaken a number of corrective actions based on report recommendations, including:

- Designated DPW's Fleet Maintenance Unit responsible for the oversight of most take-home vehicles and updated controls were added requiring enhanced departmental accountability.
- The County requested and received a list of contractor employees driving County vehicles and will be monitoring their driver's licenses, and DPW received insurance certificates for each vehicle.
- Working with Information Technology, the Administration plans to create a front-end application for County-wide fleet reporting.

### WHY IS THIS REPORT IMPORTANT?

Major gaps in internal controls for take-home vehicles which were clearly delineated in the 2015 audit were not addressed, unnecessarily creating risk for the County. Take-home vehicles are assets that ultimately belong to County taxpayers, and must be closely managed. Audits such as this are helpful in providing the Administration with best practices and detailed recommendations to improve operations.

## Executive Summary

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### **Purpose**

The purpose of the review was:

- to verify compliance with the County’s take-home vehicle policies and procedures;
- to follow-up on the status of open recommendations made in the prior Take-Home Vehicles report; and
- to evaluate the adequacy and effectiveness of the controls over the assignment and operation of the County’s take-home vehicles.

### **Introduction:**

The Nassau County Vehicle Control Act (“Act”), part of the Miscellaneous Laws of Nassau County<sup>1</sup>, covers the issuance and usage of County vehicles. The Act provides that determinations regarding the assignment of take-home vehicles are to be made by the department heads, subject to review by the County Legislature.

The County has 363 take-home vehicles in 2018, down 6% from 386 take-home vehicles in February 2015. Five County departments have the majority of the take-home vehicles in 2018. They are the Police Department, Public Works Department, the District Attorney’s Office, Sheriff/Corrections Department and the Fire Commission. Based on the County’s full-time employee head count, take-home vehicles were assigned to 4.8 % of the County’s full-time work force in 2018.

### **Previous Audit**

The Office of the Nassau County Comptroller completed a limited review of Nassau County take-home vehicles on November 5, 2015. The review found major gaps in the internal controls for take-home vehicles and in policy matters to be addressed. The report included 13 findings. As part of the current review, we assessed the corrective action plans provided for each finding by the County departments involved (Office of Management & Budget/ Risk Management, Department of Public Works, Police Department) and found that the majority of recommendations were not resolved, including major issues, such as the lack of a complete and accurate master inventory file of take-home vehicles. *See summary of previous audit findings on the following page.*

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<sup>1</sup> The Nassau County Vehicle Control Act is included in Title 40 of the Miscellaneous Laws of Nassau County. It was added by Local Law No. 8-2000, effective February 28, 2000.

## Executive Summary

<b>Summary of Follow-Up Review of Findings from the 11/5/15 Report</b>	
<i>Audit Finding from 11/5/15 Review</i>	<b>Resolved?</b>
1 Department Heads Do Not Annually Review and Assess the Need for Their Take-Home Vehicles, As Required By Law, and There is No Oversight of Assignments by Risk Management	<b>X</b>
2 A Complete and Accurate Master File of Who Has Take-Home Vehicles did not Exist	<b>X</b>
3 All County and Police Drivers are not Being Checked and Monitored through the NYS DMV LENS System to Ensure that They have a Current, Unsuspended, Valid License	<b>X</b>
4 Reports Received of Unauthorized Employees Taking County Vehicles Home and Using them for Personal Use	<b>X</b>
5 The County Provides NYS Judges and the Commissioner of Jurors with County Take-Home Vehicles without Seeking Reimbursement from NYS	<b>✓</b>
6 A County Take-Home Vehicle is Listed as Assigned to an Outside Contractor, United Water, without County Knowledge of the Driver's Identity	<b>X</b>
7 The County's Fleet Maintenance Division has Received Tickets and Fines for Traffic and Parking Violations Committed by Employees Driving County Vehicles	<b>○</b>
*	
10 The "Nassau County Vehicle Control Act" and the County's Motor Vehicle Policy Need Updating and Distribution	<b>✓</b>
11 Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation, Exceeding \$60,000 for Eleven Employees	<b>X</b>
12 Prohibitions Regarding the Use of a Take-Home Vehicle are not Uniformly Distributed to all County Drivers	<b>X</b>
13 There is no Process to Ensure that Employees Leaving County Service have Returned their Take-Home Vehicles and Reported their Final Mileage for IRS Purposes	<b>X</b>
* Findings 8 and 9 dealing with fixed assets issues will be addressed in a separate report.	

X = No     
 ✓ = Yes     
 ○ = Partially Addressed

The Summary of Findings and Recommendations as a result of this follow-up audit can be found on the next two pages:

## Executive Summary

<b>Summary of Audit Findings and Recommendations</b>		
#	Audit Finding	Audit Recommendation(s)
1	A Complete and Accurate Master Inventory of Take-Home Vehicles Assignments Does Not Exist and the County Fleet is Not Centrally Managed	The County Administration should: a) determine who should maintain a County-wide complete and accurate master list of approved take-home vehicles; and b) consider centralizing County fleet management.
2	Most Police Drivers and Some County Drivers are Not Checked and Monitored through the NYS DMV LENS System to Ensure that they have a Valid Driver's License	The County Administration should: a) have OMB-Risk Management meet with the Police Department and implement a plan that would ensure that all employees driving any Police Department vehicle have been entered into LENS to verify they have a current valid NYS drivers' license; b) ensure that OMB-Risk Management should immediately contact the eleven drivers not in LENS identified during this review, and have them submit the necessary information and enter them into the LENS system; and c) take the necessary steps to ensure that every driver (take-home, pool car and other vehicles) in every department completes the County Motor Vehicle Operators Approval Request Form, before being issued a County vehicle and suspend any driving privileges for those employees who fail to provide proof that they possess a valid driver's license.
3	The County is Lacking a Centralized Procedure to Ensure that Employees Leaving the County Have Returned Their Take-Home Vehicles	The County Administration should: a) develop a centralized process that ensures any take-home vehicle assigned to an employee is returned when the employee leaves the County; and b) update the Separation of Service checklist to include a line item for the return of a take-home vehicle.
4	Follow Up Review Revealed that One of Four Unauthorized Employees was Still Taking a County Vehicle Home	The County Administration should: a) contact the Parks Department to ensure the employee found taking home a County vehicle without authorization should be disciplined; and b) remind all Department heads and section supervisors to properly manage all vehicles, take-home and pool, assigned to their departments.
5	Employees of an Outside Contractor, SUEZ North America, Who are Driving County Owned Vehicles, Have Not Been Identified and are Not Being Checked in the LENS System	The County Administration should: a) obtain a list of any employees of County contractors who may be operating County owned vehicles on loan to them, so that they can be entered into LENS (to ensure they have a valid NYS driver's license) and they are monitored for violations; b) obtain the current insurance certificates from United Water (Suez) and if the County is not listed as an additional insured, follow-up with the County Attorney to determine if the County should be listed; and c) follow-up with the County Attorney to determine whether United Water (Suez)'s assumption of liability eliminates the County's liability exposure.
6	Department Heads Do Not Review Their Assigned Take-Home Vehicle Needs and there is No Oversight of Assignments by OMB-Risk Management	The County Administration should: a) each department head immediately reassess their employees' assigned vehicle status to the County's Vehicle Control Act provisions; b) the annual oversight process required by the County's Vehicle Risk Management Policy be implemented; and c) the departments' records and evidence of the annual review by Risk Management be retained for review and for audit trail purposes.

## Executive Summary

Summary of Audit Findings and Recommendations		
#	Audit Finding	Audit Recommendation(s)
7	Allowing the Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation	The County Administration should review the Motor Vehicle Risk Management Policies and Procedures manual which was last updated in 2016 and consider adding policies regarding employees who live outside of Nassau County and are assigned take-home vehicles.
8	Over 20% of the County's Take-Home Vehicle Drivers Have Not Complied with the County's Online Motor Vehicle Policy Acknowledgment	A follow-up process should be implemented that includes notifying the Department heads of the employees who failed to sign the electronic Motor Vehicle Acknowledgment form. Department heads should be required to follow-up with the employee and respond back to a designated control person, such as the County Compliance Officer. A list of employees who still fail to comply should be further escalated until fully resolved.
9	Traffic and Parking Violations Committed by Employees Driving County Vehicles Are Not Being Monitored	The County Administration should: a) have DPW Fleet Management work with OMB-Risk Management to implement a method to track the nature and frequency of traffic and parking violations by vehicle operators into a cumulative violation record to be used in evaluating the need to suspend or revoke the assignment of a County vehicle; b) designate a control person to review this record of traffic and parking related offenses and ensure that departmental disciplinary actions are taken; and c) have DPW Fleet Management and OMB-Risk Management work with the Treasurers' Office with respect to the utilization of E-Z Pass.

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The matters covered in this report have been discussed with the officials of the Department of Public Works, the Sheriff/Correctional Center, the Police Department, and the Office of Management and Budget. On July 26, 2018 we submitted a draft report to the County Administration with copies to the aforementioned departments for their review. The County Administration provided a consolidated response for all the departments on September 28, 2018. Their responses and our follow up to their responses are included in Appendices I, J and K to this report.

**Table of Contents**

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	<u>Page</u>
<b>INTRODUCTION.....</b>	<b>1</b>
<b>Background .....</b>	<b>1</b>
<b>Audit Scope, Objectives and Methodology .....</b>	<b>5</b>
<b>FINDINGS AND RECOMMENDATIONS .....</b>	<b>6</b>
<b>(1) A Complete and Accurate Master Inventory of Take-Home Vehicles Assignments Does Not Exist and the County Fleet is Not Centrally Managed .....</b>	<b>6</b>
<b>(2) Most Police Drivers and Some County Drivers are Not Checked and Monitored through the NYS DMV LENS System to Ensure that they have a Valid Driver’s License .....</b>	<b>7</b>
<b>(3) The County is Lacking a Centralized Procedure to Ensure that Employees Leaving the County Have Returned Their Take-Home Vehicles .....</b>	<b>8</b>
<b>(4) Follow Up Review Revealed that One of Four Unauthorized Employees was Still Taking a County Vehicle Home .....</b>	<b>9</b>
<b>(5) Employees of an Outside Contractor, SUEZ North America, Who are Driving County Owned Vehicles, Have Not Been Identified and are Not Being Checked in the LENS System .....</b>	<b>10</b>
<b>(6) Department Heads Do Not Review Their Assigned Take-Home Vehicle Needs and there is No Oversight of Assignments by OMB-Risk Management .....</b>	<b>12</b>
<b>(7) Allowing the Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation .....</b>	<b>13</b>
<b>(8) Over 20% of the County’s Take-Home Vehicle Drivers Have Not Complied with the County’s Online Motor Vehicle Policy Acknowledgment.....</b>	<b>14</b>
<b>(9) Traffic and Parking Violations Committed by Employees Driving County Vehicles Are Not Being Monitored.....</b>	<b>15</b>
<b>APPENDIX A - Nassau County Fleet Take-Home Vehicle Summary as of April 2018 .....</b>	<b>16</b>
<b>APPENDIX B - Number of Nassau County Take-Home Vehicles .....</b>	<b>20</b>
<b>APPENDIX C - Motor Vehicle Operators Approval Request Form .....</b>	<b>21</b>
<b>APPENDIX D - Separation of Service Form.....</b>	<b>22</b>
<b>APPENDIX E - 2018 Vehicle Information .....</b>	<b>23</b>
<b>APPENDIX F - Legal References .....</b>	<b>24</b>
<b>APPENDIX G - Estimated 2016 Costs from Nassau Border to Suffolk County Home .....</b>	<b>25</b>
<b>APPENDIX H - Estimated 2017 Costs from Nassau Border to Suffolk County Home .....</b>	<b>26</b>
<b>APPENDIX I - Auditor’s Comments on the Auditees’ Responses.....</b>	<b>27</b>
<b>APPENDIX J - County Administration’s Response.....</b>	<b>39</b>
<b>APPENDIX K - County Administration’s Response - Attachments .....</b>	<b>49</b>



## Introduction

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### **Background**

#### **County Vehicle Laws, Vehicle Assignments, Policies and Procedures**

The Nassau County Vehicle Control Act, part of the Miscellaneous Laws of Nassau County (“The Act”)<sup>2</sup>, covers the issuance and usage of County vehicles. County vehicles include both “take-home” vehicles and “pool” vehicles. Take-home vehicles refer to those vehicles that a County officer or employee is authorized to park at his or her residence and to drive to and from work on a regular basis.<sup>3</sup> Pool vehicles are not assigned to any one individual, are only used during business hours and are kept on County property when not in use. The Act provides that determinations regarding the assignment of take-home vehicles are to be made by the department heads. These decisions are subject to the review of the County Legislature.

In 2006, the Office of Management and Budget Risk Management (“OMB”) issued the Motor Vehicle Risk Management Policies and Procedures Manual<sup>4</sup>. The manual was updated in 2010, and signed by the then Chief Deputy County Executive, but was not officially issued (as OMB-01 A) until January 14, 2016 (after our previous audit issued November 5, 2015). The Motor Vehicle Risk Management Policy and Procedures manual can be found in the Risk Management section of the County’s intra-net website. The manual’s policies and procedures include the following key provisions covering the assignment and use of take-home vehicles:

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

#### **Roles and Responsibilities of County Departments**

Multiple County departments are involved in maintaining the County’s vehicle records, assigning take-home vehicles and repairing County vehicles, as follows:

- **Three departments are responsible for fleet maintenance, repair and fuel;**

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<sup>2</sup> The Nassau County Vehicle Control Act is included in Title 40 of the Miscellaneous Laws of Nassau County. It was added by Local Law No. 8-2000, effective February 28, 2000.

<sup>3</sup> County-Wide Procedure No. OMB-01, issued in 2006 & revised in 2010 and reissued as OMB-01A on January 14, 2016.

<sup>4</sup> Ibid.

## Introduction

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1. the Department of Public Works Fleet Management/Maintenance<sup>5</sup> Division (“**DPW Fleet Maintenance**”);
  2. the Sheriff/Correctional Center<sup>6</sup> (“**Correctional Center**”); and
  3. the Police Department’s Fleet Service Bureau<sup>7</sup> (“**Police Department**”).
- According to the Office of Management and Budget, they are responsible to ensure the safe and effective operation of County motor vehicles, including take-home vehicles. A Safety Officer at OMB-Risk Management is assigned to ensure that County employees who have been issued take-home vehicles have valid New York State drivers’ licenses. The Safety Officer checks New York State Motor Vehicle records on a daily basis to ensure that the employees have not incurred a license suspension or revocation. According to the Motor Vehicle Risk Management Policy and Procedures manual, department heads are required to provide reports annually to OMB-Risk Management identifying all individuals in the department who have been assigned a take-home vehicle.
  - The Office of the Nassau County Comptroller (Accounting Division) is responsible for calculating the value of the County’s take-home vehicles for annual Internal Revenue Service (“IRS”) reporting purposes. In accordance with IRS regulations<sup>8</sup>, the value of an employee’s take-home vehicle (excluding law enforcement officers) use for commutation is included in wages on the employee’s Form W-2 Wage and Tax Statement (“W-2”).

### Costs Associated with Take-Home Vehicles

The County purchases most vehicles using New York State contracts. Approximately 47% of the County’s DPW take-home fleet was purchased in 2012 or prior. Although information was not readily available on the older vehicles, several of the newer vehicles were fully funded by an outside agency for use in joint operations, purchased/leased under a grant or purchased with state aid. The County is self-insured (like many municipalities) for the cost of any accident repairs related to County vehicles. The County does not pay taxes on vehicle fuel (as such County fuel costs approximately a dollar less per gallon<sup>9</sup> than the public cost).

### County Motor Vehicle Accidents and Risk Management Program

A County employee involved in a motor vehicle accident while driving a County vehicle is required to complete a County Motor Vehicle Accident Form within 24 hours.<sup>10</sup> A police report and/or a DMV Form MV-104, Report of Motor Vehicle Accident, are also completed if required;

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<sup>5</sup> The OMB’s Approved County Budget for 2015 identifies the division as DPW Fleet Management. However, the unit’s two senior managers and the Department’s Organizational Chart refer to the unit as Fleet Maintenance.

<sup>6</sup> The Correctional Center’s vehicles are included in the vehicle inventory maintained by DPW Fleet Maintenance. However, the Correctional Center’s own employees maintain and repair the Correctional Center vehicles.

<sup>7</sup> The Police Department has a separate Fleet Service Bureau which manages and maintains the Department’s fleet of vehicles.

<sup>8</sup> IRS Publication 15-B (2017), Employer’s Tax Guide to Fringe Benefits.

<sup>9</sup> On March 22, 2018 gas prices were between \$1.81 and \$2.06 per gallon. During the prior audit in 2015, gas prices were between \$1.445 and \$1.644 per gallon.

<sup>10</sup> The County’s Motor Vehicle Accident Report Form and Motor Vehicle Accident Department Follow Up Report Form are located on the OMB Risk Management section of the County’s intranet for access by all employees.

## Introduction

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for example, if another person or vehicle was involved in the accident.

The County provides training to some employees who drive County vehicles (i.e., DPW Highways staff) regarding the actions they should follow if they are involved in an accident while driving a County vehicle.

The County uses STARS, a risk management program<sup>11</sup>, to track motor vehicle accidents, workers' compensation cases, and other areas of risk. OMB-Risk Management prepares bi-annual safety reports which include statistical information on motor vehicle accidents involving County vehicles. A recent report noted an annual average of 474 incidents involving County vehicles during the period of 2015-2017.

### County Vehicle Maintenance

DPW has a Fleet Maintenance system that tracks a vehicle's mileage and also tracks repairs of the vehicle that they maintain. Also, DPW has a capital project for the purchase of light to medium vehicles. Per DPW, when the capital project is funded they will replace vehicles that are past their useful life. This upgrade will remove older inefficient vehicles and according to DPW, should provide a cost savings to the County.

### County Vehicle Records

The Auditors received vehicle inventory lists from DPW Fleet Maintenance, the Correctional Center, the Police Department and the Office of the Nassau County Comptroller. The vehicle lists included take-home and pool vehicles.

These four departments maintain vehicle inventory lists:

- DPW provided two lists: Take-Home Vehicles (dated February 2018) and Pool Vehicles (dated January 2018). DPW maintains a take-home vehicles inventory for vehicle assignment and repair purposes. DPW also maintains a pool vehicle inventory list, which includes some of the Correctional Center and Police Department's vehicles. The Auditors noted that the DPW Director of Fleet Maintenance left the County in September 2017. As of June 1, 2018, the position has not been filled;
- The Office of the Nassau County Comptroller provided a list of vehicles for 2017 as of January 31, 2018, which is maintained for IRS reporting purposes only. The list does not include law enforcement personnel, as they are exempt for tax reporting purposes; and
- The Police Department ("PD") is responsible for PD vehicles and maintains its own internal list, as does the Correctional Center. The PD updates their list once per year. At the time of this audit, the PD update had not been performed. The PD subsequently provided the Auditors with an update of their list of non-police take-home vehicles on April 3, 2018. The Correctional Center provided their updated list on February 2, 2018.

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<sup>11</sup> STARS is a risk management program for compliance and safety management provided to the County by Marsh & McLennan Companies.

## Introduction

### Vehicle Data

The Auditors analyzed the four lists noted above and prepared a consolidated master list of all County vehicles. Exhibit I below summarizes the total number of County vehicles in 2018 and the number of vehicles in total that were assigned as take-home vehicles. Take-home vehicles represented approximately 13% of the total number of County vehicles in 2018.

#### Exhibit I

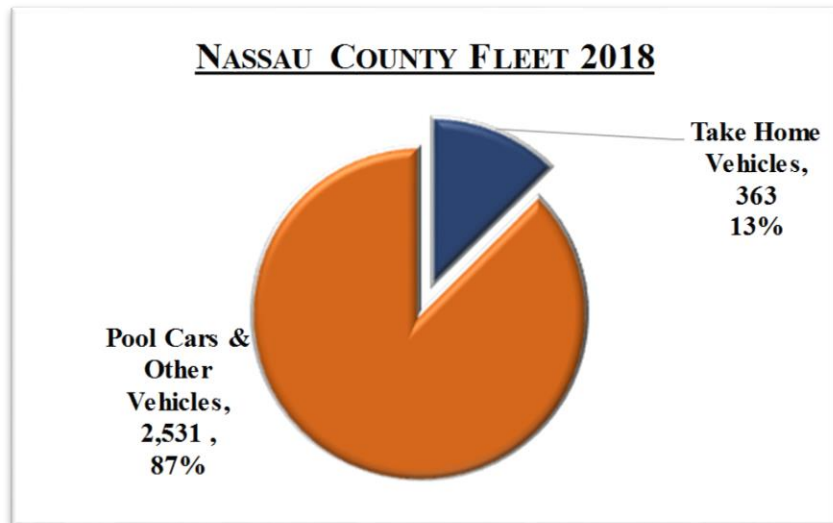
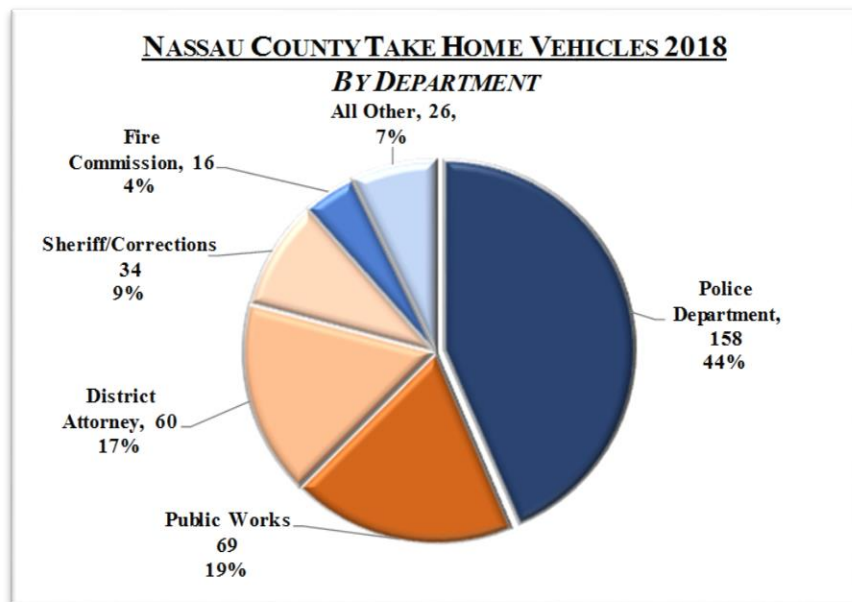


Exhibit II shows that five County departments were assigned 93% of the take-home vehicles in February 2018.

#### Exhibit II



See Appendix E for a complete list of all the makes and models used as take-home vehicles in 2018.

## Introduction

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### **Audit Scope, Objectives and Methodology**

The follow-up audit covers the period from November 6, 2015 through the date of this report.

The objective of the follow-up review was to determine the status and adequacy of corrective actions taken by DPW, OMB and the Police Department to address the prior audit recommendations.

Auditors reviewed the prior audit recommendations and the departments' responses that were appended to the 2015 report. Using this information as a starting point, the Auditors performed the follow-up procedures listed below:

- Obtained 2017 and 2018 vehicle lists from DPW Fleet Maintenance, the Police Department, the Correctional Center and the Office of the Nassau County Comptroller (IRS purposes list from the Accounting Division); analyzed and reconciled the four lists to identify any anomalies (such as employees assigned multiple vehicles and vehicles incorrectly assigned to the wrong department) and compiled an updated County vehicle list, including take-home vehicle information, for comparison with 2015 data from the prior review;
- Obtained the most current Motor Vehicle Policies and Procedures for County employees from OMB-Risk Management, the Police Department and the Correctional Center;
- Interviewed departmental employees to determine the corrective actions taken to address the lack of compliance specifically noted in the prior report with respect to the County's Motor Vehicle Risk Management Policies and Procedures manual;
- Interviewed OMB-Risk Management and reviewed the New York State Department of Motor Vehicle records to ensure that all County employees driving a take-home vehicle had a current and active NYS driver's license; compared this information to the newly compiled list of take-home vehicle drivers;
- Contacted DPW Fleet Maintenance, the Police Department and the Correctional Center to determine if the take-home vehicles that were noted in our prior report as being assigned to five New York State Judges and the Commissioner of Jurors were returned to the County; and
- Verified the employment status of any employee driving a take-home vehicle in the County's Human Resources database ("NUHRS") to ensure that they were still active.

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

## Findings and Recommendations

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### **AUDIT FINDING (1)**

#### **(1) A Complete and Accurate Master Inventory of Take-Home Vehicles Assignments Does Not Exist and the County Fleet is Not Centrally Managed**

The County's response to the prior audit placed reliance on the implementation of the PeopleSoft software to help the County produce a master vehicle list at any time. As of the date of this follow-up report, the PeopleSoft implementation has not been completed. Further, our prior recommendation to develop an interim process until the PeopleSoft implementation was completed was not implemented.

The Auditors obtained and analyzed the most current vehicle inventory lists from DPW Fleet Maintenance, the Office of the Nassau County Comptroller, the Correctional Center and the Police Department. The analysis identified **inconsistencies and errors that reflect the continuing lack of adequate and timely communication between the department heads and DPW** regarding changes in vehicle assignments or when an employee has left the County.

The Auditors' analysis consisted of comparing the vehicle ID numbers and the location of each vehicle by department on the four take-home vehicle lists. The inconsistencies identified are as follows:

- 188 of DPW's take-home vehicles were also found on DPW's pool vehicle list of 1,527, causing the number of County pool vehicles to be overstated;
- None of the 161 Police Department take-home vehicles were found on DPW's take-home vehicle list;
- 19 of the 34 Correctional Center take home vehicles were found on DPW's list;
- Two employees who were no longer employed were included on DPW's list; and
- One employee was incorrectly recorded under the wrong department on DPW's list.

Additionally, having fleet management divided across several departments and not centrally managed results in lost efficiencies and lack of accountability.

#### **Audit Recommendations:**

We recommend that the County Administration:

- a) determine who should maintain a County-wide complete and accurate master list of approved take-home vehicles; and
- b) consider centralizing County fleet management.

## Findings and Recommendations

### **AUDIT FINDING (2)**

#### **(2) Most Police Drivers and Some County Drivers are Not Checked and Monitored through the NYS DMV LENS System to Ensure that they have a Valid Driver's License**

Our follow-up analysis revealed that some County employees and most Police Department employees are still not checked and monitored in the New York State (“NYS”) Department of Motor Vehicles (“DMV”) License Event Notification Service (“LENS”) System before being issued a take-home vehicle.

LENS notifies County Risk Management of events posting to driver’s licenses of individuals who operate County vehicles.

In NYS, licensee suspensions can result, among other things, from the following:

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

In 2018, OMB-Risk Management provided the Auditors with a list of 2,699 County employees who are registered in LENS.

The Auditors identified 147 employees who have a take-home vehicle from the analysis of the four departments<sup>12</sup> discussed in Finding (1) and compared the names to the LENS listing. Our review found the items below:

- 11 active employees were not listed in LENS. This included an executive director, senior officers at the Correctional Center, two assistant district attorneys and County senior management;
- 112 employees of the Police Department were on the LENS list, which is far below the budgeted number of approximately 2,500 sworn officers. The Auditors researched the names of the 112 Police Department employees in NUHRS and discovered that 58 were not listed in NUHRS. Upon further investigation, it was discovered that all but one of the 58 individuals are/were Auxiliary Officers and one is not a County employee (and it is unclear why OMB-Risk Management is monitoring him in LENS); and
- Five employees listed in LENS as being assigned to the Police Department actually worked for other departments (Board of Elections, Consumer Affairs, Correctional Center, Fire Commission and Health) within the County. Five other individuals are no longer employed by the County.

The Police Commissioner at the time of our prior review in 2015 retired in late 2017. There is no record of a conversation between him and OMB-Risk Management in regard to adding Police personnel into the LENS system. However, once the new Police Commissioner was briefed on the

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<sup>12</sup> The four departments are DPW Fleet Management, Correctional Center, Police and the Nassau County Comptroller’s Office.

## **Findings and Recommendations**

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concerns raised in the prior audit, he expressed a desire to have further discussions both within the Department, and with OMB-Risk Management, to explore further implementation of LENS within the Police Department.

### **Audit Recommendations:**

We recommend County Administration:

- a) have OMB-Risk Management meet with the Police Department and implement a plan that would ensure that all employees driving any Police Department vehicle have been entered into LENS to verify they have a current valid NYS drivers' license;
- b) ensure that OMB-Risk Management should immediately contact the eleven drivers not in LENS identified during this review, and have them submit the necessary information and enter them into the LENS system; and
- c) take the necessary steps to ensure that every driver (take-home, pool car and other vehicles) in every department completes the County Motor Vehicle Operators Approval Request Form<sup>13</sup>, before being issued a County vehicle and suspend any driving privileges for those employees who fail to provide proof that they possess a valid driver's license.

### **AUDIT FINDING (3)**

#### **(3) The County is Lacking a Centralized Procedure to Ensure that Employees Leaving the County Have Returned Their Take-Home Vehicles**

Our prior review found that the County had no centralized policy in place regarding the proper steps to turn in County vehicles when an employee leaves County service. There was no notification in the vehicle maintenance and monitoring process. Further, there was no notification to OMB-Risk Management to remove the employees who were no longer working for the County from the DMV LENS monitoring process.

During recent conversations between the Auditors and representatives of Fleet Maintenance and OMB Risk Management, both departments stated that they are not notified when an employee leaves the County and is no longer active and employed. As stated in Finding (1), there is currently no consolidated master inventory list of the County's take-home vehicles. Since no master list exists, the Department of Human Resources does not know which employees may be in possession of a take-home vehicle and does not inform Fleet Maintenance when the employees leave the County.

The County lacks a centralized process for the return of a take-home vehicle at the end of an employee's active tenure. The Auditors selected two vehicles that were assigned to employees who are no longer employed by the County and noted the following exceptions:

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<sup>13</sup> This form is located on the Risk Management intranet website.



## **Findings and Recommendations**

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- The status of a vehicle assigned to a Deputy Commissioner who left County employment in May 2017 was traced. This vehicle was assigned by the Police Department to a non-Police Department employee. The response from the Police Department when the Auditors requested the date of the vehicle's return was "this vehicle was returned in late summer or early fall". The Police Department could not tell the Auditors the exact date the vehicle was returned.
- When the Auditors inquired on March 1, 2018 about a vehicle for a Department head that had left the County employment on February 24, 2018, the Police Department could not give us an answer for several days. Auditors were then advised that the vehicle was returned to the Police Department on March 5, 2018.

In addition, County Fleet gas logs report that this vehicle was fueled at County locations twelve times while the Department head was utilizing leave and working from home, and per Fleet mileage logs the vehicle accumulated over 4,800 miles.

The Auditors obtained the County's Separation of Service checklist (see Appendix D), which was created or updated in November 2007. This checklist does not contain a line item for the specific return of a take-home vehicle.

In their response to our 2015 audit, OMB stated that the soon to be installed PeopleSoft software would maintain the records of anyone assigned a take-home vehicle. As of June 7, 2018, the PeopleSoft implementation has not been completed.

### **Audit Recommendations:**

We recommend that County Administration:

- a) develop a centralized process that ensures any take-home vehicle assigned to an employee is returned when the employee leaves the County; and
- b) update the Separation of Service checklist to include a line item for the return of a take-home vehicle.

### **AUDIT FINDING (4)**

#### **(4) Follow Up Review Revealed that One of Four Unauthorized Employees was Still Taking a County Vehicle Home**

As a follow-up, the Auditors performed site observations for the four County employees cited in the prior audit report for using take-home vehicles inappropriately or without authorization. The Auditors reviewed the INTIME records<sup>14</sup> for three of the four individuals to determine their daily

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<sup>14</sup> The Integrated Nassau Time Management for Employees system (INTIME) is used to track employees' time records.

## Findings and Recommendations

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work schedule. The fourth employee is a member of the Police Department, which does not use INTIME for daily timekeeping.

The Auditors performed observations at all four of the individual's homes on multiple occasions to see if a County vehicle was on site. They also checked to see if the four employees were registered in the LENS system and authorized to drive a County pool or take-home vehicle. The Auditors' observations and issues are listed below:

- Two Parks Department employees had take-home vehicles and were registered in the LENS system. One of the employees, an equipment operator, was authorized to have a take-home vehicle, however the other employee, a **greenskeeper, was not on DPW's take-home vehicle list. The vehicle that was observed at the home of the greenskeeper was listed on DPW's pool list;** and
- Two employees were observed as not taking home vehicles as previously found. (One works at the Parks Department and the other in the Police Department). According to DPW's list, the Parks employee was authorized to have a take-home vehicle; and was listed in the LENS system. The Police Department employee was not in the LENS system and there was no evidence that this employee drove a County vehicle.

As noted above, the greenskeeper who is not on the authorized take-home vehicle list, continues to take-home County property (a pool vehicle).

### **Audit Recommendations:**

We recommend County Administration:

- a) contact the Parks Department to ensure the employee found taking home a County vehicle without authorization should be disciplined; and
- b) remind all Department heads and section supervisors to properly manage all vehicles, take-home and pool, assigned to their departments.

### **AUDIT FINDING (5)**

#### **(5) Employees of an Outside Contractor, SUEZ North America, Who are Driving County Owned Vehicles, Have Not Been Identified and are Not Being Checked in the LENS System**

During the 2015 review, the Auditors discovered that a take-home vehicle had been reassigned to SUEZ (formerly known as United Water) an outside contractor.<sup>15</sup> **That vehicle assignment led to the discovery that approximately 71 County owned vehicles were transferred to SUEZ, with the County retaining ownership,**<sup>16</sup> as part of the agreement.

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<sup>15</sup> SUEZ has a 20 year contract to manage the County's sewer system. The contract calls for the company to save Nassau County \$10 million annually primarily by reducing staffing costs.

<sup>16</sup> Contract between Nassau County and United Water, § 7.12, Vehicles and Rolling Stock.

## **Findings and Recommendations**

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The Auditors contacted DPW in an effort to obtain the names of the SUEZ employees who are driving a County owned vehicle. The purpose of this procedure was to ensure that anyone driving a County vehicle had a current and valid NYS driver's license and were registered in the LENS system. Representatives of DPW did not provide the requested information.

In 2018, the Auditors again sent requests to DPW for a list of drivers from Suez. After a second request, the correspondence between DPW management employees revealed that DPW did not possess a list of SUEZ employees who may be driving a County owned vehicle. DPW stated they reached out to SUEZ, but never provided the list of names or any other information to the Auditors.

When the Auditors asked the OMB Risk Management Compliance Officer if there are any employees of a third party contractor entered into LENS, his response was that he was unaware of any third party contractors or employees who are registered in LENS.

We recommended that County Officials immediately determine the names of the drivers operating each County vehicle, so they could be reviewed in the NYS LENS System.

OMB stated in 2015 that pursuant to United Water's contract with the County, United Water (Suez) insures its drivers and vehicles under its own private insurance policy and assumes liability. It is not clear that United Water (Suez)'s assumption of liability eliminates the County's liability exposure.

The Auditors requested the current insurance certificates for United Water (Suez) to determine if the County is listed as an additional insured. As of the date of this draft, a response has not been received.

### **Audit Recommendation:**

We recommend that the County Administration:

- a) obtain a list of any employees of County contractors who may be operating County owned vehicles on loan to them, so that they can be entered into LENS (to ensure they have a valid NYS driver's license) and they are monitored for violations;
- b) obtain the current insurance certificates from United Water (Suez) and if the County is not listed as an additional insured, follow-up with the County Attorney to determine if the County should be listed; and
- c) follow-up with the County Attorney to determine whether United Water (Suez)'s assumption of liability eliminates the County's liability exposure.

## Findings and Recommendations

### AUDIT FINDING (6)

#### (6) Department Heads Do Not Review Their Assigned Take-Home Vehicle Needs and there is No Oversight of Assignments by OMB-Risk Management

Our prior audit found that most County department heads had not performed an annual review to assess the need for take-home vehicles, which is required by the County's Vehicle Control Act<sup>17</sup>, and Motor Vehicle Risk Management Policy and Procedure Manual. The audit also stated that the reason a vehicle was assigned to an employee for take-home use did not appear to be documented and retained for review and verification purposes.

Our follow-up review found **no evidence that any department head had performed the required annual assessment of the need for take-home vehicles assigned to their employees.**

Auditors noted that the County's Motor Vehicle Risk Management Policy and Procedures Manual was issued on January 14, 2016,<sup>18</sup> after our prior audit. Our review of the updated manual<sup>19</sup> noted that each department or agency head is still required to send a report to OMB/Risk Management, on or before December 8<sup>th</sup> of each year, listing:

- all individuals in the agency who either currently are assigned a take-home vehicle or will be assigned one in the upcoming year;
- the job description of each individual; and
- the make and model of the vehicle assigned to each such individual.

When the Auditors inquired whether County department heads had performed their annual assessment of take-home vehicles and sent the required report to Risk Management in either 2016 or 2017, the Risk Management Compliance Officer responded that "No one has ever sent this to me."<sup>20</sup> The Director of the Office of Management and Budget responded that the policy "was under review by the County Attorney's office and responsibilities have changed."<sup>21</sup> However when the Auditors reviewed the policy again in June 2018, they observed that Section VIII of the policy was still posted on the County's intra-net website and remained unchanged.

When the Auditors initially requested an updated list of the County's take-home vehicles from DPW Fleet Maintenance, their response was "I have repeatedly asked for updates from departments and I get few responses." In July 2017, DPW Fleet Maintenance was able to provide a take-home vehicle list to the Auditors, however that list did not include the name of the employee assigned to each vehicle. In 2018, DPW provided a complete list of names assigned to each vehicle. While DPW Fleet Maintenance is responsible for maintaining a current and accurate take-

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<sup>17</sup> Miscellaneous Laws of Nassau County, Title 40, Nassau County Vehicle Control Act dated February 29, 2016, page 97 and 98.

<sup>18</sup> The County's Motor Vehicle Risk Management Policy and Procedures Manual can be found in the Risk Management Section of the County's intra-net website.

<sup>19</sup> The policy states that "on or before December 1<sup>st</sup> each year, the head of each department or agency that has employees who have been assigned take-home vehicles shall review those assignments and assess whether the job descriptions of these employees should continue to include assignment of a take-home vehicle in the following year."

<sup>20</sup> Email response from the Risk Management Compliance Officer dated December 1, 2017.

<sup>21</sup> Email response from the Director of the Office of Management and Budget dated December 1, 2017.

## **Findings and Recommendations**

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home vehicle list for the County, the accurate and timely completion of this task is not possible without the cooperation of department heads.

### **Audit Recommendations:**

We recommend that County Administration ensure that:

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

### **AUDIT FINDING (7)**

#### **(7) Allowing the Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation**

Our follow-up review found that ten Nassau County DPW employees who live in Suffolk County were assigned take-home vehicles, resulting in estimated excess costs for fuel and depreciation of \$71,785 in 2016 and \$55,519 in 2017. Our previous audit found that eleven employees assigned take-home vehicles who resided in Suffolk County resulted in excess costs of \$60,315 in 2014. The Auditors' calculations of the estimated excess costs each year were based on the usage of the take-home vehicles from the Nassau County border to the employees' Suffolk County residences. The calculations for 2016 and 2017 can be found in Appendix G and H, respectively.

All ten DPW employees identified in this follow-up review were included in the eleven employees cited in the prior report. The eleventh employee mentioned in the prior audit left the County in 2015 and was not part of this current review.

**It should be noted that six of the ten employees from the 2017 analysis are no longer employed by Nassau County.**

Over 10,000 commuter miles each year were reported by seven of the employees in 2016 and five of the employees in 2017. One of the employees who reported over 10,000 commuter miles in both years, still appeared in NUHRS with a Nassau County address even though the employee's supervisor confirmed in 2015 that the employee lived in Suffolk County.

The 2016 excess cost of \$71,785 represents an increase of \$11,470 from our previous report, even though there was one less employee in 2016 and the IRS rate dropped 2 cents from 56 to 54 cents per mile. The 2017 decrease of \$16,266 from 2016 was primarily due to a drop in the number of days worked for eight of the ten employees in 2017 and an additional 5 cent decrease in the IRS rate. Six employees have since left the County.

## Findings and Recommendations

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### **Audit Recommendation:**

We recommend that the County Administration review the Motor Vehicle Risk Management Policies and Procedures Manual which was last updated in 2016 and consider adding policies regarding employees who live outside of Nassau County and are assigned take-home vehicles.

### **AUDIT FINDING (8)**

#### **(8) Over 20% of the County's Take-Home Vehicle Drivers Have Not Complied with the County's Online Motor Vehicle Policy Acknowledgment**

The County's IT department created a platform where all County employees can register, read the County's motor vehicle policy and sign off that they acknowledge the policy. On July 20, 2017, a memo from the former County Attorney was sent to all Department heads, stating that all employees that operate a County vehicle are required to electronically register and acknowledge that they have read and will comply with the Motor Vehicle Policy. Employees of the Police Department, Sheriff's Department and Correctional Center are exempt from this policy for the operation of a County owned vehicle.

In 2018, the Auditors acquired a list from OMB-Risk Management of 862 employees that had registered and certified electronically that they had read the Motor Vehicle Policy. Our review of the compliance of the 147 take-home drivers identified by name noted the items below:

- 36 employees (34 from the Correctional Center and 2 from the Police Department) are not required to read the County's Motor Vehicle Policy. Those departments have issued their own internal required vehicle policies and procedures; and
- 23 out of the remaining 111 employees, or 20.7%, did not sign the Motor Vehicle Acknowledgment Policy. The remaining 88 employees or 79.3% had reviewed and signed off on the online policy and were in compliance with the Policy.

### **Audit Recommendation:**

We recommend that a follow up process be implemented that includes notifying the Department heads of the employees who failed to sign the electronic Motor Vehicle Acknowledgment form. Department heads should be required to follow-up with the employee and respond back to a designated control person, such as the County Compliance Officer. A list of employees who still fail to comply should be further escalated until fully resolved.

## Findings and Recommendations

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### **AUDIT FINDING (9)**

#### **(9) Traffic and Parking Violations Committed by Employees Driving County Vehicles Are Not Being Monitored**

The Motor Vehicle Risk Management Policy and Procedure states that employees' driving privileges may be suspended or revoked as a result of misuse of a Nassau County motor vehicle.<sup>22</sup> It also notes that all vehicle operators are to follow and obey all traffic regulations for the jurisdiction in which the vehicle is being operated. All traffic related offenses, including parking tickets, are noted to be the sole responsibility of the County employee operating the motor vehicle.

Our follow up review revealed that DPW Fleet Maintenance has not incorporated into its procedures the logging of traffic and parking violation notices by County employees driving County vehicles; and does not provide quarterly updates to OMB/Risk Management, the Chief Deputy County Executive and the department heads. In its response to our prior audit, Fleet Maintenance stated it agreed with these recommended changes and would implement them. We were advised that they "do not have the staff to maintain a running log of every violation and provide quarterly reports."<sup>23</sup> Such a log is needed to track the nature and frequency of the violations by vehicle operator for use in evaluating the need to suspend or revoke the assignment of the County vehicle. The quarterly updates provide the information needed for management to exercise meaningful oversight of traffic related offenses committed by employees using County vehicles and any disciplinary actions taken.

In response to a toll booth violation noted in our prior audit, OMB-Risk Management stated they would research the applicability and practicality of using E-Z passes for official business travel in accordance with the County's travel authorization policy. During the follow up review, the Auditors were advised that a credit card service is required to implement E-Z pass and, according to the former department head, the request to secure such a service was made to the Treasurer's Office almost 2 years ago.

#### **Audit Recommendations:**

We recommend County Administration:

- a) have DPW Fleet Management work with OMB-Risk Management to implement a method to track the nature and frequency of traffic and parking violations by vehicle operators into a cumulative violation record to be used in evaluating the need to suspend or revoke the assignment of a County vehicle;
- b) designate a control person to review this record of traffic and parking related offenses and ensure that departmental disciplinary actions are taken; and
- c) have DPW Fleet Management and OMB-Risk Management work with the Treasurer's Office with respect to the utilization of E-Z Pass.

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<sup>22</sup> County-wide Procedure No. OMB-01A, Date Issued: January 14, 2016.

<sup>23</sup> Email response from NC DPW Assistant Director - Bureau of Equipment Inventory, dated July 6, 2018.

## Appendix A - Nassau County Fleet Take-Home Vehicle Summary as of April 2018

### Compiled by the Auditor as of April 2018 by Contacting Multiple Departments

	<b>Department Name</b>	<b>Employee Title</b>	<b>Vehicle Information Year/Make/Model</b>
1	Consumer Affairs	Community Services Rep	2015 Dodge Durango
2	Consumer Affairs	Weights & Measures Inspector II	2017 Ford F150
3	Consumer Affairs	Weights & Measures Inspector I	2005 Ford Ranger
4	Consumer Affairs	Weights & Measures Inspector I	2005 Ford Ranger
5	Consumer Affairs	Weights & Measures Inspector I	2005 Ford Ranger
6	Consumer Affairs	Weights & Measures Inspector II	2017 Ford F150
7	Consumer Affairs	Weights & Measures Inspector I	2006 Ford Ranger
8	Correctional Center	Deputy Sheriff Lieutenant	2007 Jeep Wrangler
9	Correctional Center	Correction Captain	2016 Ford Explorer
10	Correctional Center	Deputy Sheriff	2006 Ford Crown Vic
11	Correctional Center	Correction Officer	2008 Chevy Tahoe
12	Correctional Center	Correction Center Maint Mechanic I	2001 Chevy Tahoe
13	Correctional Center	Correction Corporal	2008 Chevy Tahoe
14	Correctional Center	Correction Captain	2011 Ford Crown Vic
15	Correctional Center	Deputy Sheriff Lieutenant	2011 Ford Crown Vic
16	Correctional Center	Correction Captain	2016 Ford Explorer
17	Correctional Center	Correction Lieutenant	2008 Chevy Tahoe
18	Correctional Center	Undersheriff	2016 Ford Explorer
19	Correctional Center	Correction Captain	2016 Ford Explorer
20	Correctional Center	Correctional Center Kitchen Supv	2001 Chevy Tahoe
21	Correctional Center	Correctional Center Cook II	2001 Chevy Tahoe
22	Correctional Center	Correction Captain	2016 Ford Explorer
23	Correctional Center	Correctional Center Food Serv Director	2012 Ford Escape
24	Correctional Center	Correction Captain	2011 Ford Crown Vic
25	Correctional Center	Correction Captain	2016 Ford Explorer
26	Correctional Center	Correction Officer	2008 Chevy Tahoe
27	Correctional Center	Correction Captain	2016 Ford Explorer
28	Correctional Center	Correction Captain	2011 Ford Crown Vic
29	Correctional Center	Deputy Sheriff Lieutenant	2011 Ford Crown Vic
30	Correctional Center	Corr Center Auto Mechanic II	2016 Chevy Pickup
31	Correctional Center	Deputy Sheriff Sergeant	2010 Acura MDX
32	Correctional Center	Correction Lieutenant	2011 Ford Crown Vic
33	Correctional Center	Correctional Center Kitchen Supv	2011 Ford Crown Vic
34	Correctional Center	Correction Officer	2008 Chevy Tahoe
35	Correctional Center	Deputy Sheriff	2011 Ford Crown Vic
36	Correctional Center	Correction Officer	2008 Chevy Tahoe
37	Correctional Center	Deputy Sheriff Captain	2016 Ford Explorer
38	Correctional Center	Correctional Center Maint Supv	2001 Chevy Tahoe
39	Correctional Center	Deputy Sheriff Lieutenant	2011 Ford Crown Vic
40	Correctional Center	Deputy Sheriff	2013 Ford Pickup



## Appendix A - Nassau County Fleet Take-Home Vehicle Summary as of April 2018

### Compiled by the Auditor as of April 2018 by Contacting Multiple Departments

	<u>Department Name</u>	<u>Employee Title</u>	<u>Vehicle Information</u> <u>Year/Make/Model</u>
41	Correctional Center	Correction Officer	2012 Chevy Suburban
42	County Clerk	County Clerk	2007 Jeep Liberty
43	County Exec Ofiice	Deputy County Executive	2018 Ford Fusion
44	County Exec Office	Director of Communications	2017 Chevy Tahoe
45	County Exec Ofiice	Deputy County Executive	2018 Ford Fusion
46	County Exec Ofiice	Deputy County Executive	2016 Chevy Tahoe
47	County Exec Office	Chief Deputy County Executive	2014 Jeep Patriot
48	District Attorney	Assistant District Attorney	2006 Jeep Cherokee
49	District Attorney	Chief Process Server	2012 Chevy Malibu
50	District Attorney	Assistant District Attorney	2013 Chevy Impala
51	District Attorney	Assistant District Attorney	2015 Chevy Traverse
52-106	District Attorney	District Attorney *	Various Vehicles
107	Fire Commission	Fire Marshal III	2011 Chevy Suburban
108	Fire Commission	Fire Marshal III	2016 Ford Explorer
109	Fire Commission	Administrator Fire & Police EMS Academy	2015 Jeep Patriot
110	Fire Commission	Fire Marshal I	2016 Ford Explorer
111	Fire Commission	Fire Marshal I	2008 Chevy Express
112	Fire Commission	Fire Marshal II	2008 Chevy Express
113	Fire Commission	Fire Marshal III	2016 Ford Explorer
114	Fire Commission	Asst Chief Fire Marshal F & R Svc	2016 Ford Explorer
115	Fire Commission	Asst Chief Fire Marshal	2016 Ford Explorer
116	Fire Commission	Fire Marshal II	2015 Jeep Patriot
117	Fire Commission	Fire Marshal III	2008 Chevy Express
118	Fire Commission	Fire Marshal I	2008 Chevy Express
119	Fire Commission	Fire Marshal II	2006 Jeep Cherokee
120	Fire Commission	Chief Fire Marshall	2013 Chevy Tahoe
121	Fire Commission	Asst Chief Fire Marshal	2016 Ford Explorer
122	Human Rights	Ass't Dir Commission of Human Rights	2016 Dodge Caravan
123	Medical Examiner	Chief Medical Examiner	2012 Chevy Malibu
124	Medical Examiner	Director of Forensic Genetics	2007 Jeep Liberty
125	Parks, Recreation & Museums	Groundskeeper III	2012 Ford F250
126	Parks, Recreation & Museums	Superintendent of Parks Maintenance	2016 Jeep Patriot
127	Parks, Recreation & Museums	Dep Comm of Parks Rec Museums	2014 Ford Explorer
128	Police Dept	Chief Police Surgeon	2007 Ford Crown Vic
129	Police Dept	Police Surgeon P/T	2005 Ford Crown Vic
130-285	Police Dept	Police Department *	Various Vehicles
286-290	Police Dept	Police Dept/Other County Dept's. *	Various Vehicles
291	Probation	Probation Officer II	2014 Ford Explorer
292	Public Works	Equipment Operator III	2012 Ford F250
293	Public Works	Construction Inspector I	2016 Jeep Patriot
294	Public Works	Construction Inspector I	2015 Jeep Patriot
295	Public Works	Civil Engineer II	2017 Ford Focus
296	Public Works	Ass't Superintendent Highway Maint	2012 Chevy Traverse

## Appendix A - Nassau County Fleet Take-Home Vehicle Summary as of April 2018

### Compiled by the Auditor as of April 2018 by Contacting Multiple Departments

	<u>Department Name</u>	<u>Employee Title</u>	<u>Vehicle Information</u> <u>Year/Make/Model</u>
297	Public Works	Plant Maintenance Supervisor I	2016 Chevy Colorado
298	Public Works	Commissioner of Public Works	2015 Dodge Durango
299	Public Works	Sewer Maintenance Supervisor I	2013 Ford F150
300	Public Works	Traffic Engineer I	2017 Jeep Patriot
301	Public Works	Construction Inspector II	2013 Dodge Grand Caravan
302	Public Works	Equipment Supervisor	2012 Ford F250
303	Public Works	Labor Supervisor II	2013 Ford F150
304	Public Works	Equipment Operator III	2012 Ford F250
305	Public Works	Equipment Operator III	2012 Ford F250
306	Public Works	Equipment Operator III	2013 Ford F250
307	Public Works	Highway Maint Supervisor	2012 Ford F250
308	Public Works	Ass't Superintendent Highway Maint	2012 Ford F250
309	Public Works	Civil Engineer II	2016 Dodge Caravan
310	Public Works	CS Superintendent Sewer Plants	2014 Ford Explorer
311	Public Works	Construction Inspector I	2015 Jeep Patriot
312	Public Works	Maint Lead Locksmith	2006 Ford Ranger
313	Public Works	Equipment Operator III	2012 Ford F250
314	Public Works	Ass't Dir Bureau Equipment Inventory	2016 Ford Fusion
315	Public Works	Highway Maint Ass't	2016 Ford Fusion
316	Public Works	Welder Services Supervisor	2008 Ford Ranger
317	Public Works	Traffic Systems Inspector IV	2015 Jeep Patriot
318	Public Works	Asbestos Abatement Project Mgr	2010 Ford Ranger
319	Public Works	Mosquito Control Supervisor	2017 Jeep Cherokee
320	Public Works	CS Superintendent Highway Maint	2016 Chevy Tahoe
321	Public Works	Equipment Operator III	2012 Ford F250
322	Public Works	Fleet Auto Shop Supervisor I	2017 Chevy Colorado
323	Public Works	Fleet Auto Shop Supervisor I	2016 Chevy Colorado
324	Public Works	Fleet Auto Shop Supervisor I	2016 Chevy Colorado
325	Public Works	Equipment Operator III	2012 Ford F250
326	Public Works	Construction Inspector I	2015 Jeep Patriot
327	Public Works	Mason Services Supv	2012 Ford F250
328	Public Works	Fleet Auto Shop Supervisor I	2016 Chevy Colorado
329	Public Works	Superintend Highway & Drainage Const	2017 Jeep Patriot
330	Public Works	Traffic Systems Inspector III	2015 Jeep Patriot
331	Public Works	Auto Maintenance Coordinator	2016 Chevy Colorado
332	Public Works	Traffic Engineer II	2012 Chevy Tahoe
333	Public Works	Equipment Supervisor	2011 Ford Ranger
334	Public Works	Asst to Deputy Commissioner	2012 Chevy Malibu
335	Public Works	Highway Maint Supervisor	2012 Ford F250
336	Public Works	Equipment Operator III	2013 Ford F150
337	Public Works	Deputy Superintendent of Buildings	2012 Ford Escape
338	Public Works	Superintendent of Buildings	2015 Ford Explorer
339	Public Works	Construction Inspector I	2015 Jeep Patriot
340	Public Works	Construction Inspector II	2015 Jeep Patriot

## Appendix A - Nassau County Fleet Take-Home Vehicle Summary as of April 2018

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### Compiled by the Auditor as of April 2018 by Contacting Multiple Departments

	<u>Department Name</u>	<u>Employee Title</u>	<u>Vehicle Information</u> <u>Year/Make/Model</u>
341	Public Works	Building Construction Estimator	2008 Ford Ranger
342	Public Works	Construction Inspector I	2015 Jeep Patriot
343	Public Works	Building Construction Inspector III	2015 Jeep Patriot
344	Public Works	Equipment Operator III	2012 Ford F250
345	Public Works	Building Construction Estimator II	2007 Jeep Liberty
346	Public Works	Civil Engineer III	2015 Jeep Patriot
347	Public Works	Traffic Engineer I	2016 Ford F250
348	Public Works	Equipment Operator III	2013 Ford F150
349	Public Works	Sewer Maintenance Supervisor II	2018 Ford Ranger
350	Public Works	Fleet Auto Shop Supervisor I	2016 Chevy Colorado
351	Public Works	Equipment Operator III	2012 Ford F250
352	Public Works	Highway Maint Supervisor	2005 Jeep Cherokee
353	Public Works	Superintendent of Storm Water Basin	2015 Jeep Patriot
354	Public Works	Construction Inspector II	2013 Dodge Caravan
355	Public Works	Asst Superintendent Sanitary Constr	2016 Ford Ranger
356	Public Works	Civil Engineer II	2016 Dodge Caravan
357	Public Works	Fleet Automotive Lead Mechanic	2008 Ford Ranger
358	Public Works	Building Manager II	2008 Ford Ranger
359	Public Works	Plant Maintenance Supv I	2013 Ford F150
360	Public Works	Fleet Automotive Lead Mechanic	2016 Chevy Colorado
361	Social Services	Commissioner of Social Services	2015 Dodge Caravan
362	Social Services	Deputy Comm of Social Services	2015 Ford Taurus
363	Veterans Services	Director of Vets Service Agency	2016 Ford Taurus

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

District Attorney vehicles are not listed due to personal privacy and security reasons.

**Appendix B – Number of Nassau County Take-Home Vehicles**

<b>Nassau County Take Home Vehicles County by County Department 2018 versus 2015</b>			
<b>Department/Agency</b>	<b>2018</b>	<b>2015</b>	<b>Inc (Dec)</b>
Police Dept	158	130	28
Public Works	69	91	(22)
District Attorney	60	60	0
Correctional Center/Sheriff	34	40	(6)
Fire Commission	16	19	(3)
Consumer Affairs	7	9	(2)
County Executive	6	4	2
Parks, Recreation & Museums	3	5	(2)
Emergency Management	2	1	1
Medical Examiner	2	2	0
Social Services	2	2	0
County Clerk	1	1	0
Human Rights	1	0	1
Probation	1	4	(3)
Veterans Services	1	1	0
Civil Service	0	2	(2)
County Attorney	0	1	(1)
County Comptroller	0	1	(1)
Health Dept.	0	1	(1)
Housing & Intergov't Affairs	0	1	(1)
Minority Affairs	0	2	(2)
Public Administrator	0	1	(1)
Shared Services (Purchasing)	0	1	(1)
NYS Courts	0	6	(6)
United Water/Suez	0	1	(1)
<b>Total</b>	<b><u>363</u></b>	<b><u>386</u></b>	<b><u>(23)</u></b>
<b>Overall % Increase</b>			<b><u>-6%</u></b>
<p><b>Sources:</b> Vehicle counts for 2018 and 2015 were compiled using DPW Fleet Maintenance, Comptroller's Office, Correctional Center and Police Department records. In 2015, records from OMB Risk Management were also used.</p>			

## Appendix C – Motor Vehicle Operators Approval Request Form

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

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

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

**TO BE COMPLETED BY RISK MANAGEMENT**

Application approved	Date:
Application declined	Reason:

\_\_\_\_\_  
Risk Management

**Appendix D – Separation of Service Form**



**COUNTY OF NASSAU, NEW YORK**

**SEPARATION OF SERVICE**

<u>ITEM DISCUSSED</u>	<u>DATE</u>	<u>COMMENTS</u>
Canceled Direct Deposit	_____	_____
Reviewed Health Benefits	_____	_____
Reviewed Dental Benefits	_____	_____
Reviewed Optical Benefits	_____	_____
Reviewed Pension Options	_____	_____
Unemployment Insurance Form	_____	_____
Returned Photo ID	_____	_____
Returned County Keys	_____	_____
Returned Parking Decal	_____	_____
Returned Other _____	_____	_____
Returned Other _____	_____	_____
Returned Other _____	_____	_____
Returned Other _____	_____	_____
Returned Other _____	_____	_____
Retrieved Password for Voice Mail	_____	_____
Retrieved Codes for PC	_____	_____
Retrieved Codes for NUHRS, NIFS etc	_____	_____
Received Completed Lag form if applicable	_____	_____

I certify that the information, forms, notifications and policy statements as listed above regarding program benefits or obligations pertaining to Nassau County separation were given/returned by me on the date(s) listed above.

**EMPLOYEE'S SIGNATURE** \_\_\_\_\_

\*\*\*\*\*

**DEPARTMENT  
REPRESENTATIVE  
INITIALS**

Notification to Communications \_\_\_\_\_  
Notification to IT \_\_\_\_\_

**DEPARTMENT REPRESENTATIVE'S SIGNATURE** \_\_\_\_\_  
**DATE** \_\_\_\_\_

HR 11/07

## Appendix E – 2018 Vehicle Information

Number of Take Home Vehicles for 2018 by Make and Model					
Make/Model	Count	Make/Model	Count	Make/Model	Count
<b><u>Ford</u></b>		<b><u>Chevrolet</u></b>		<b><u>Jeep</u></b>	
Crown Victoria	58	Tahoe	50	Patriot	18
Taurus	39	Impala	13	Grand Cherokee	11
Explorer	37	Traverse	9	Cherokee	7
F250	16	Malibu	8	Liberty	3
Ranger	13	Colorado	8	Wrangler	1
Fusion	10	Suburban	5	<b>Total</b>	<b>40</b>
F150	9	Express	4		
Escape	4	Equinox	1	<b><u>Other</u></b>	
Edge	1	Pickup	1	Toyota - Camry	2
Focus	1	Silverado	1	Acura - MDX	1
Pickup	1	Trail Blazer	1	Honda - Ridgeline	1
<b>Total</b>	<b>189</b>	<b>Total</b>	<b>101</b>	Lexus - 330	1
				Nissan - Pathfinder	1
<b><u>Dodge</u></b>				Unidentified	1
Caravan	10			<b>Total</b>	<b>7</b>
Charger	9				
Durango	4				
Grand Caravan	3				
<b>Total</b>	<b>26</b>				
<b>Grand Total</b>	<b>363</b>				

## Appendix F – Legal References

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**The following five documents are consolidated into Appendix F, in the order shown below, as a separate attachment to the report.**

Miscellaneous Laws of Nassau County, Title 40 Nassau County Vehicle Control Act	3 Pages
Motor Vehicle Risk Management Policy and Procedure	26 Pages
Motor Vehicle Policy Memorandum Dated July 20, 2017	1 Page
IRS Publication 15-B Employer’s Guide to Fringe Benefits	32 Pages
Standard Mileage Rates	1 Page



**Appendix G – Estimated 2016 Costs from Nassau Border to Suffolk County Home**

2016 Estimated Fuel & Depreciation Costs per IRS Rate from Nassau County Border to Suffolk County Home							
Column Numbers							
1	2	3	4	5	6	7	8
#	Vehicle Description	Home Location	2016 Daily Mileage	2016 Days Worked	2016 Total Miles	2016 IRS Mileage Rate	Excess Fuel & Depreciation Cost
1	2016 Dodge Caravan	Wading River	92	245	22,540	\$0.54	\$12,171
2	2017 Ford Focus	Speonk	84	228	19,152	\$0.54	\$10,342
3	2016 Dodge Caravan	Medford	62	247	15,314	\$0.54	\$8,270
4	2012 Ford F250	Selden	62	241	14,942	\$0.54	\$8,069
5	2008 Ford Ranger	Shirley	66	217	14,322	\$0.54	\$7,734
6	2015 Jeep Patriot	Coram *	64	220	14,080	\$0.54	\$7,603
7	2016 Ford Fusion	Northport	50	217	10,850	\$0.54	\$5,859
8	2012 Ford F250	Huntington	42	228	9,576	\$0.54	\$5,171
9	2015 Jeep Patriot	Smithtown	36	240	8,640	\$0.54	\$4,665
10	2011 Ford Ranger	North Babylon	16	220	3,520	\$0.54	\$1,901
<b>Total</b>							<b>\$71,785</b>

**Source of Data:**

Columns 1, 2 & 5 The employee name, vehicle data and days worked in the year were obtained from the Accounting Division of the Office of the County Comptroller, however the employee is only identified with a number in the Exhibit.

Column 3 - The employee's home address was obtained from NUHRS, the County's Human Resource System, except for the one location marked with the asterisk. Per the employee's supervisor, the employee lives in Coram.

Column 4 miles were obtained from Google Maps and represent the roundtrip distance between the Nassau Border and the Employee's home location.

Column 6 is computed by multiplying the roundtrip miles in Column 4 by the days worked in Column 5.

Column 7 is the 2016 IRS Standard Mileage Rate.

Column 8 is computed by multiplying the total miles in Column 6 by the IRS reimbursement rate in Column 7.

**Appendix H – Estimated 2017 Costs from Nassau Border to Suffolk County Home**

2017 Estimated Fuel & Depreciation Costs per IRS Rate from Nassau County Border to Suffolk County Home							
Column Numbers							
1	2	3	4	5	6	7	8
Emp #	Vehicle Description	Home Location	2017 Daily Mileage	2017 Days Worked	2017 Total Miles	2017 IRS Mileage Rate	Excess Fuel & Depreciation Cost
1	2016 Dodge Caravan	Wading River	92	240	22,080	\$0.535	\$11,813
2	2017 Ford Focus	Speonk	84	214	17,976	\$0.535	\$9,617
3	2016 Dodge Caravan	Medford	62	200	12,400	\$0.535	\$6,634
4	* 2012 Ford F250	Selden	62	150	9,300	\$0.535	\$4,976
5	* 2008 Ford Ranger	Shirley	66	50	3,300	\$0.535	\$1,766
6	2015 Jeep Patriot	Coram **	64	220	14,080	\$0.535	\$7,533
7	* 2016 Ford Fusion	Northport	50	228	11,400	\$0.535	\$6,099
8	* 2012 Ford F250	Huntington	42	147	6,174	\$0.535	\$3,303
9	* 2015 Jeep Patriot	Smithtown	36	138	4,968	\$0.535	\$2,658
10	* 2012 Ford F250	North Babylon	16	131	2,096	\$0.535	\$1,121
<b>Total</b>							<b>\$55,520</b>

**Source of Data:**  
 Columns 1, 2 & 5 The employee name, vehicle data and days worked in the year were obtained from the Accounting Division of the Office of the County Comptroller, however the employee is only identified with a number in the Exhibit.  
 Column 3 - The employee's home address was obtained from NUHRS, the County's Human Resource System, except for the one location marked with the double asterisk. Per the employee's supervisor, the employee lives in Coram.  
 Column 4 miles were obtained from Google Maps and represent the roundtrip distance between the Nassau Border and the Employee's home location.  
 Column 6 is computed by multiplying the roundtrip miles in Column 4 by the days worked in Column 5.  
 Column 7 is the 2017 IRS Standard Mileage Rate.  
 Column 8 is computed by multiplying the total miles in Column 6 by the IRS reimbursement rate in Column 7.

\* Six of the ten employees left the County.  
 The effective dates were: Employee 4 - 09/06/17, Employee 5 - 03/31/17, Employee 7 - 01/10/18, Employee 8 - 09/15/17, Employee 9 - 09/07/17, Employee 10 - 09/01/17.

**AUDIT FINDING (1)**

**(1) A Complete and Accurate Master Inventory of Take-Home Vehicles Assignments Does Not Exist and the County Fleet is Not Centrally Managed**

**Audit Recommendations:**

We recommend that the County Administration:

- a) determine who should maintain a County-wide complete and accurate master list of approved take-home vehicles; and
- b) consider centralizing County fleet management.

**County Administration’s Response to Recommendation 1**

- a) *“The Department of Public Works (“DPW”) Fleet Management Unit manages this program. However, since last year the Director position has been vacant. The program, as of today’s date, is managed by the Assistant Director in addition to his other duties. DPW, as part of its proposed 2019 budget, requested and the Administration concurred in a promotion of an existing employee into the vacated Director title and the filling of the Assistant Director title. Additionally, under memos dated January 14, 2016, and September 28, 2018, the County has moved to add additional controls. These controls include requirements of Department Heads to provide updated lists of employees operating County vehicles to DPW (See Appendices A & B).”*
- b) *“Over the last three years, County Administration has taken steps to centralize the control of the County Fleet, beginning with the implementation of the County Fleet Focus gas usage program, which is centrally controlled by DPW. The current Administration continues the efforts of streamlining and centralizing management of the County’s fleet and has spearheaded - with the assistance of the Office of Information Technology (IT) - a front-end application for County-wide fleet reporting. Although this application is still in preliminary stages, the program is intended to capture data from the current County Fleet Focus Program, migrating the data to a user-friendly portal on a nightly basis. Departments, in turn, will be able to access a web application that provides a listing of vehicles assigned to their respective department. Current information being captured is FM#/Unit #, License Plate #, Year, Mfg., Model, assignment name, parking lot, title and assignment (pool car, take-home, etc.). The goal is to provide transparency in the assignments of County vehicles. Under new policy, vertical Deputy County Executives will be required to certify these reports for accuracy twice a year, May 1st and December 31st. However, due to security concerns, Nassau County Police Department (“NCPD”) and Nassau County District Attorney’s Office (“NCDA”) independently monitor and certify their personnel’s take-*

## Appendix I – Auditor’s Comments on the Auditees’ Responses

*home vehicles. Leadership at both the NCPD and NCDA certify lists of take-home vehicles that include full information on their employees (names, vehicle, etc.).”*

### **Auditor’s Follow Up Response to Recommendation 1**

a) The County Administration’s response states that the DPW Fleet Management Unit will now be responsible for maintaining the County’s vehicle fleet with the exception of the Police Department and District Attorney’s office. Based on this change, the January 14, 2016 County’s Motor Vehicle Policy included with the Administration’s response to this audit, should be updated accordingly. For example, Section VIII (Take-Home Vehicles) on page 18 of the policy should be revised to reflect that the departments’ vehicle inventory reports should be sent to both DPW and OMB Risk Management on May 1<sup>st</sup> and December 31<sup>st</sup>, whereas the January 14, 2016 policy still states to send them to OMB Risk Management annually on December 8<sup>th</sup>.

Communication between DPW’s Fleet Management Unit and the Correctional Center, which also maintains its own separate vehicle list need to occur more frequently to ensure the accuracy of the vehicle inventory.

b) We concur with the Administration’s plans to implement a front-end application for County-wide fleet reporting. It is important to point out that in response to our previous audit in 2015, the prior Administration stated that the “PeopleSoft” (Human Resources management software) implementation would address the lack of a centralized tracking process and that an interim process for tracking vehicles would be developed, however, neither of these corrective measures ever materialized. As a result, we recommend that the Administration provide a timeline with projected progress and completion dates for the new front end application being developed by the County’s IT Department.

### **AUDIT FINDING (2)**

#### **(2) Most Police Drivers and Some County Drivers are Not Checked and Monitored through the NYS DMV LENS System to Ensure that they have a Valid Driver’s License**

##### **Audit Recommendations:**

We recommend County Administration:

- a) have OMB-Risk Management meet with the Police Department and implement a plan that would ensure that all employees driving any Police Department vehicle have been entered into LENS to verify they have a current valid NYS drivers’ license;
- b) ensure that OMB-Risk Management should immediately contact the eleven drivers not in LENS identified during this review, and have them submit the necessary information and enter them into the LENS system; and

## Appendix I – Auditor’s Comments on the Auditees’ Responses

- c) take the necessary steps to ensure that every driver (take-home, pool car and other vehicles) in every department completes the County Motor Vehicle Operators Approval Request Form<sup>24</sup>, before being issued a County vehicle and suspend any driving privileges for those employees who fail to provide proof that they possess a valid driver’s license.

### **County Administration’s Response to Recommendation 2**

- a) *“As the draft audit findings indicate, the new Police Commissioner was briefed on LENS during the course of this most recent audit and indicated a willingness to study this further, both internally and with County Risk Management. It should be noted that during previous Comptroller take-home vehicle audit(s), the Police Department raised concerns that due to sensitive assignments, undercover work, documented threats from gang members, and both FBI and U.S. Department of Homeland Security advisory bulletins relating to the targeting of law enforcement personnel by terrorist groups, the Police Department has gone to great lengths to ensure the safety of its sworn and civilian personnel. The LENS form requires the inputting of specific identifying data, including name, address, date of birth, social security number and zip code. Any transmittal of that information outside of the Police Department, which would be housed on servers and/or databases within other agencies, remains a concern of the Police Department. In light of past breaches of secure networks containing personal information of Federal and local law enforcement officers - particularly the hacking of the U.S Office of Personnel Management - careful consideration must be taken before disseminating personal information of NCPD personnel to entities outside the Police Department. Last, in an effort to mitigate both risk and liability, the Police Department can, and does, utilize the DMV database to check the status of its members' driver's licenses to ensure those licenses remain valid.”*
- b) *“All eleven (11) employees cited in this audit were contacted by Human Resources to provide the information necessary to enter them into LENS. Every employee responded and provided the requested information. Each of these eleven (11) employees were entered into LENS by OMB-Risk Management and are currently being monitored through the system.”*
- c) *“On August 31, 2018, an email was sent by Human Resources to all employees authorized to operate a County vehicle who were identified as not having a Motor Vehicle Operator 's Approval Request form on file. This email contained a link to the form, as well as a link to the County’s Motor Vehicle Policy. This email requested that the Motor Vehicle Operator's Form be submitted to OMB-Risk Management, along with a copy of the employee's driver's license, as soon as possible (See Appendix C). This action was similar to actions taken by the previous Administration. On July 20, 2017, the former County Attorney sent a letter (2017 Letter), requesting all Department Heads inform their employees that they must acknowledge that they had read and would comply with the terms of Nassau County's Motor Vehicle Risk Management Policy and Procedure (See Appendices A & D). Finally, a newly created*

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<sup>24</sup> This form is located on the Risk Management intranet website.

## **Appendix I – Auditor’s Comments on the Auditees’ Responses**

*Vehicle Assignment Authorization Form will capture all necessary data to ensure all employees who will be operating County vehicles are entered into the LENS system (See Appendix E). This form will require approval from the Department Head, the appropriate Vertical DCE, and the CDCE - in addition to certifications from OMB-Risk Management and Human Resources that the individual is listed in LENS and has both a Motor Vehicle Policy Acknowledgement and Motor Vehicle Operators Approval Request Form on file - before a take-home vehicle can be assigned to an employee.”*

### **Auditor’s Follow Up to the Response to Recommendation 2**

a) The Auditors understand the sensitive nature of identity protection for law enforcement officers (and all County employees). The response states “the Police Department can, and does, utilize the DMV database to check the status of its members' driver's licenses to ensure those licenses remain valid.” However, the Auditors did not review the process being referred to and therefore cannot comment on it. The Auditors stress the need for the Police Department’s self-monitoring process to provide the same automatic notifications as would occur if LENS were used. LENS can notify the County about:

- i. the expiration and renewal of a driver license;
- ii. the suspension, revocation and restoration of a driver license;
- iii. changes to a driver license class and privilege;
- iv. traffic convictions;
- v. reportable accidents;
- vi. driver license suspension and revocation orders;
- vii. completion of a training course to reduce insurance premiums;
- viii. changes to HazMat (Hazardous Material) endorsements; and
- ix. changes to MedCert (Medical Certification) status.

b) We are pleased with the corrective action that the eleven employees are now in LENS so that they are now being monitored.

c) The Auditors concur with the County’s effort to ensure that every driver of a County owned vehicle has read, and agrees to comply with, the County’s Motor Vehicle Policy.

**AUDIT FINDING (3)**

**(3) The County is Lacking a Centralized Procedure to Ensure that Employees Leaving the County Have Returned Their Take-Home Vehicles**

**Audit Recommendations:**

We recommend that County Administration:

- a) develop a centralized process that ensures any take-home vehicle assigned to an employee is returned when the employee leaves the County; and
- b) update the Separation of Service checklist to include a line item for the return of a take-home vehicle.

**County Administration’s Response to Recommendation 3**

- a) *“NCPD: The Police Department has, and continues to ensure, that all take-home vehicles are returned when Police Department members exit County employment.*

*Non-Police Fleet: Similar to the NCPD, all commissioners, directors, department heads, and supervisors, have a responsibility to account for all government property, including vehicles, that is in the possession of employees under their supervision. The aforementioned 2018 Memo reiterates this responsibility by directing all Department heads to account for and manage all vehicles assigned to their Departments. This memo explicitly states that all Department and Agency heads are responsible for ensuring take-home vehicles are returned when an employee exits employment with Nassau County (See Appendix B).”*

- b) *“The Separation of Service checklist has been updated by Human Resources to include a line item for County-owned vehicles (See Appendix F). Additionally, the Notification of Requirement to Return County Property form has also been updated to include line items for both take-home and pool car keys. (See Appendix G).”*

**Auditor’s Follow Up to the Response to Recommendation 3**

- a) We concur with the actions taken by the County Administration to reiterate to the Department Heads their responsibility to manage and account for all vehicles assigned to them and ensure that take-home vehicles are returned when employees separate from the County.
- b) We also concur with the corrective actions taken by Human Resources to update the Separation of Service checklist and the Notification of Requirement to Return County Property form to ensure both vehicles and their keys are returned when employees separate from the County.

**AUDIT FINDING (4)**

**(4) Follow Up Review Revealed that One of Four Unauthorized Employees was Still Taking a County Vehicle Home**

**Audit Recommendations:**

We recommend County Administration:

- a) contact the Parks Department to ensure the employee found taking home a County vehicle without authorization should be disciplined; and
- b) remind all Department heads and section supervisors to properly manage all vehicles, take-home and pool, assigned to their departments.

**County Administration’s Response to Recommendation 4**

- a) *“Please see the memo from Commissioner Eileen Krieb of the Department of Parks, Recreation, and Museums attached in Appendix H for a response to this finding.”*
- b) *“The previously cited 2018 Memo clearly lays out the responsibilities Department Heads have in managing vehicles assigned to their Department (See Appendix B)”*

**Auditor’s Follow Up to the Response to Recommendation 4**

Auditors have followed up on this matter and traced this employee to the current DPW- Fleet listing. County records now reflect the Parks employee was properly assigned that take-home vehicle.

**AUDIT FINDING (5)**

**(5) Employees of an Outside Contractor, SUEZ North America, Who are Driving County Owned Vehicles, Have Not Been Identified and are Not Being Checked in the LENS System**

**Audit Recommendation:**

We recommend that the County Administration:

- a) obtain a list of any employees of County contractors who may be operating County owned vehicles on loan to them, so that they can be entered into LENS (to ensure they have a valid NYS driver’s license) and they are monitored for violations;



## **Appendix I – Auditor’s Comments on the Auditees’ Responses**

- b) obtain the current insurance certificates from United Water (Suez) and if the County is not listed as an additional insured, follow-up with the County Attorney to determine if the County should be listed; and
- c) follow-up with the County Attorney to determine whether United Water (Suez)’s assumption of liability eliminates the County’s liability exposure.

### **County Administration’s Response to Recommendation 5**

- a) *“Suez has provided DPW a list of all County-owned vehicles, as well as a list of non-County personnel that operate the vehicles. After receipt of this list, the names were checked against the Fleet Focus Fuel Program. The list of personnel has been forwarded to LENS Coordinator to facilitate the addition/entry of the identified Suez/Non-County personnel into the County’s LENS Program. DPW has requested that Suez provide a monthly update to the non-County Motor Vehicle Operator list. Additionally, this list and the discussion of this item will be added to the monthly contract meeting between DPW and Suez. DPW contacted Suez on September 5, 2018, providing them with a link to the Motor Vehicles Operators Approval Form and directions to have every individual who operates a County vehicle complete the form and provide a copy of their driver’s license for entry into LENS.”*
- b) *“DPW has received insurance certificates associated with each vehicle along with a certificate of additional insurance.”*
- c) *“DPW has forwarded the insurance documents to the Office of the County Attorney for review of this question. It is the opinion of the Office of the County Attorney that - given the circumstances - the County has adequate protections from liability.”*

### **Auditor’s Follow Up to the Response to Recommendation 5**

We concur with the County’s implementation of recommendations:

- a) that all of the SUEZ/Non-County employees who operate a County owned vehicle have been identified and forwarded to the LENS Coordinator for entry into LENS;
- b) that SUEZ provided the insurance certificates for all of SUEZ’s County owned vehicles to the County; and
- c) that the County Attorney reviewed these insurance certificates and opined that the County has adequate protection from liability.

**AUDIT FINDING (6)**

**(6) Department Heads Do Not Review Their Assigned Take-Home Vehicle Needs and there is No Oversight of Assignments by OMB-Risk Management**

**Audit Recommendations:**

We recommend that County Administration ensure that:

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

**County Administration’s Response to Recommendation 6**

- a) *“As was previously stated, the 2018 Memo sets out the responsibilities of Department Heads in actively managing and overseeing County vehicles assigned to their Department (See Appendix B).”*
- b) *“NCPD: The Police Department has conducted and continues to conduct an annual update and review of its assigned take-home vehicles. Those lists were provided to the Comptroller’s staff during previous audits. The 2018 take-home list was recently completed by the Department as well, and it is worth noting the compilation of that list was accomplished within the prescribed time frames of the County’s Motor Vehicle Risk Management Policy, to wit "on or before December 1st of each year..." Lastly, the Commissioner of Police reviews the annual list and has promulgated a detailed policy regarding the assignment and use of such vehicles (OPS 3108 - which was provided to the Comptroller’s Auditor during this review) (See Appendix I).*

*Non-Police Fleet: The Motor Vehicle Risk Management Policy specifies the responsibilities of Department Heads as they relate to management of County vehicles assigned to their Departments. These responsibilities include Record Keeping, Annual Safety Meetings, Accident Reporting, and Overall Management of the Vehicle Fleet (See Appendix A). The 2018 Memo reiterates this responsibility by directing all Department and Agency Heads to account fully for the vehicles assigned to their respective Departments and Agencies. Part of this directive included the requirement to submit any and all changes regarding vehicle assignments to DPW Fleet Management to ensure a centralized, master inventory of County-owned vehicles is maintained (See Appendix B). On September 12, 2018, Vertical Deputy County Executives received lists of take-home vehicles assigned*

## **Appendix I – Auditor’s Comments on the Auditees’ Responses**

*to Departments in their respective verticals. The lists were certified on or before September 28, 2018, and the Master Inventory Spreadsheet was updated accordingly. As per the policy, these lists will again be certified in December.”*

- c) *“All records regarding take-home vehicles are managed centrally through approval forms including the Motor Vehicle Operators Approval Request and the Vehicle Assignment Authorization Forms.”*

### **Auditor’s Follow Up to the Response to Recommendation 6**

The Auditors concur with the corrective actions taken by the County Administration, as documented by their September 28, 2018 memorandum that sets forth the responsibilities of Department Heads in managing the County’s vehicle fleet that is assigned to them.

We are pleased that a new master take-home vehicle inventory was recently updated as a result of current lists provided by the County Departments on September 12, 2018.

We concur with placing responsibility for maintaining the master inventory list of County-owned vehicles with the DPW Fleet Management Unit.

### **AUDIT FINDING (7)**

#### **(7) Allowing the Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation**

##### **Audit Recommendation:**

We recommend that the County Administration review the Motor Vehicle Risk Management Policies and Procedures manual which was last updated in 2016 and consider adding policies regarding employees who live outside of Nassau County and are assigned take-home vehicles.

##### **County Administration’s Response to Recommendation 7**

*“The County Administration will undertake a review of the Motor Vehicle Risk Management Policies and Procedures Manual in relation to that section concerning take-home vehicles being assigned to employees living outside of Nassau County and adjustments that can be made which fit within current labor agreement provisions.”*

## Appendix I – Auditor’s Comments on the Auditees’ Responses

### **Auditor’s Follow Up to the Response to Recommendation 7**

We concur with the County Administration’s response that a policy review of take-home vehicles assigned to employees living outside of Nassau County will be conducted and adjustments will be made within the parameters of the current labor agreement. We recommend that this policy review include revisiting the job descriptions and responsibilities of the employees to ensure that a take-home vehicle is warranted.

### **AUDIT FINDING (8)**

#### **(8) Over 20% of the County’s Take-Home Vehicle Drivers Have Not Complied with the County’s Online Motor Vehicle Policy Acknowledgment**

##### **Audit Recommendation:**

We recommend that a follow up process be implemented that includes notifying the Department heads of the employees who failed to sign the electronic Motor Vehicle Acknowledgment form. Department heads should be required to follow-up with the employee and respond back to a designated control person, such as the County Compliance Officer. A list of employees who still fail to comply should be further escalated until fully resolved.

##### **County Administration’s Response to Recommendation 8**

- a) *“NCPD: As the audit acknowledges and states in pertinent part "employees of the Police Department....are exempt from this policy for the operation of a County owned vehicle."*

*Non-Police Fleet: The previously mentioned 2017 Letter directed all Department Heads to inform their employees of the requirement to complete the acknowledgement of the County's Motor Vehicle Risk Management Policy. Additionally, among the directives in the 2018 Memo was a reiteration of the necessity for all Commissioners, Directors, and Department and Agency Heads to ensure all employees under their purview have signed and submitted the Motor Vehicle Policy Acknowledgement (See Appendices B & D). The Acknowledgement will also be forwarded to the Departmental HR Representative for inclusion in the employee's personnel file, as well as the County's LENS Coordinator to supplement the entry into the LENS System. Finally, this information will also be tracked on the newly implemented Vehicle Assignment Authorization Form (See Appendix E)."*

- b) *“On September 11, 2018, an email was sent by Human Resources to all employees who were authorized to operate a county Vehicle but did not have a Motor Vehicle Policy Acknowledgement on file. This email contained a link to both the County's Motor Vehicle Policy and the Policy Acknowledgement form. This email requested that each employee return the Certificate of Completion as soon as possible (See Appendix J). The County Executive's Office will be monitoring and working with Department Heads to ensure compliance.”*

**Auditor’s Follow Up to the Response to Recommendation 8**

The Auditors concur with the corrective action taken by the County Administration in the September 28, 2018 memorandum to all Executive staff, Commissioners, Department Heads, and Acting Department Heads, that states the necessity to ensure all employees under their purview sign and submit the Motor Vehicle Policy Acknowledgement.

The Auditors also concur with the correction action taken by Human Resources on September 11, 2018 to notify the employees who were not in compliance and require them to acknowledge that he/she has read the County’s Motor Vehicle Policy.

**AUDIT FINDING (9)**

**(9) Traffic and Parking Violations Committed by Employees Driving County Vehicles Are Not Being Monitored**

**Audit Recommendations:**

We recommend County Administration:

- a) have DPW Fleet Management work with OMB-Risk Management to implement a method to track the nature and frequency of traffic and parking violations by vehicle operators into a cumulative violation record to be used in evaluating the need to suspend or revoke the assignment of a County vehicle;
- b) designate a control person to review this record of traffic and parking related offenses and ensure that departmental disciplinary actions are taken; and
- c) have DPW Fleet Management and OMB-Risk Management work with the Treasurers’ Office with respect to the utilization of E-Z Pass.

**County Administration’s Response to Recommendation 9**

- a) *“NCPD: While this finding makes no reference to the Police Department, the Department does have a mechanism in place by which unmarked vehicle violations are regularly tracked through the Office of the Chief of Department.*

*Non-Police Fleet: DPW Fleet receives the violations and toll bills, identifies the Department assigned the vehicle, and forwards them on, in both electronic and hard copy form. The 2018 Memo explicitly states that it is the responsibility of Department to ensure violations and fines are tracked and dealt with appropriately. OMB-Risk Management is copied on all emails to Departments regarding violations and toll bills (See Appendix B).”*

## **Appendix I – Auditor’s Comments on the Auditees’ Responses**

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- b) *“As stated in the 2018 Memo, it is the responsibility of Departments to implement a system to record and track violations and fines received by employees and hold those employees accountable as appropriate (See Appendix B).”*
- c) *“Both the NCPD and the Sheriff’s Department utilize EZ-Pass. The Administration is examining the feasibility of expanding the use of EZ-Pass to other departments.”*

### **Auditor’s Follow Up to the Response to Recommendation 9**

- a) We concur with DPW Fleet Maintenance being responsible for identifying the Department assigned the vehicle for which a violation and/or toll bill is received and forwarding the documents to them, in both electronic and hard copy form.
- b) We believe the County Administration should develop a more centralized or uniformed tracking system to record and track violations and fines rather than leaving it to each Department Head to develop separate, individual procedures.
- c) We reiterate that the County Administration examine the use of EZ-Pass for departments that frequently utilize toll passageways.

## **Appendix J – County Administration’s Response**

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The County’s Administration’s response consists of 45 pages.

The first 9 pages contains the written response to the Audit Recommendations.

The remaining 36 pages consists of supporting documents referred to in the written response and are included as part of the report, with an Index page, as a standalone Appendix K.

Beginning on the next page is the County’s written response to the Audit Recommendations.

## Appendix J – County Administration’s Response

LAURA CURRAN  
NASSAU COUNTY EXECUTIVE




MARK PAGE  
DEPUTY COUNTY EXECUTIVE FOR  
FINANCE

OFFICE OF THE COUNTY EXECUTIVE  
THEODORE ROOSEVELT EXECUTIVE & LEGISLATIVE BUILDING

### INTER-DEPARTMENTAL MEMO

TO: Ms. JoAnne Greene, Director of Field Audit,  
Office of the Nassau County Comptroller

FROM: Mark Page, Deputy County Executive for Finance 

CC: Helena Williams, Chief Deputy County Executive  
John Chiara, Deputy County Executive for Compliance

DATE: September 28, 2018

RE: Limited Review of Nassau County’s Take-home Vehicles

On July 26, 2018, the Office of the County Executive (Office) received a report from the Office of the Nassau County Comptroller’s Office (Comptroller’s), dated July 26, 2018, relating to take-home vehicles assigned to Nassau County employees. The Office is also in receipt of the amended Finding and Recommendation #7, which was received on September 18, 2018.

The Office of the County Executive, in coordination with relevant Departments and Agencies, has reviewed the findings and recommendations. Below, please find the Office of the County Executive’s response to the nine (9) findings and recommendations outlined and detailed in the provided report.

Responses to the nine (9) findings and recommendations outlined in the *Limited Review of Nassau County’s Take-Home Vehicles* report received are as follows:

**Comptroller’s Audit Finding/Recommendations #1: A Complete and Accurate Master Inventory of Take-Home Vehicles Assignments Does Not Exist and the County Fleet is Not Centrally Managed**

- a) The County Administration should determine who should maintain a County-wide complete and accurate master list for approved take-home vehicles.
- b) The County Administration should consider centralizing County fleet management



## Appendix J – County Administration’s Response

Response:

- a) The Department of Public Works (“DPW”) Fleet Management Unit manages this program. However, since last year the Director position has been vacant. The program, as of today’s date, is managed by the Assistant Director in addition to his other duties. DPW, as part of its proposed 2019 budget, requested and the Administration concurred in a promotion of an existing employee into the vacated Director title and the filling of the Assistant Director title. Additionally, under memos dated January 14, 2016, and September 28, 2018, the County has moved to add additional controls. These controls include requirements of Department Heads to provide updated lists of employees operating County vehicles to DPW (*See Appendices A & B*).
- b) Over the last three years, County Administration has taken steps to centralize the control of the County Fleet, beginning with the implementation of the County Fleet Focus gas usage program, which is centrally controlled by DPW. The current Administration continues the efforts of streamlining and centralizing management of the County’s fleet and has spearheaded - with the assistance of the Office of Information Technology (IT) - a front-end application for County-wide fleet reporting. Although this application is still in preliminary stages, the program is intended to capture data from the current County Fleet Focus Program, migrating the data to a user-friendly portal on a nightly basis. Departments, in turn, will be able to access a web application that provides a listing of vehicles assigned to their respective department. Current information being captured is FM#/Unit #, License Plate #, Year, Mfg., Model, assignment name, parking lot, title and assignment (pool car, take-home, etc.). The goal is to provide transparency in the assignments of County vehicles. Under new policy, vertical Deputy County Executives will be required to certify these reports for accuracy twice a year, May 1st and December 31st. However, due to security concerns, Nassau County Police Department (“NCPD”) and Nassau County District Attorney’s Office (“NCDA”) independently monitor and certify their personnel’s take-home vehicles. Leadership at both the NCPD and NCDA certify lists of take-home vehicles that include full information on their employees (names, vehicle, etc.).

**Comptroller’s Audit Finding/Recommendations #2: Most Police Drivers and Some County Driver are Not Checked and Monitored through the NYS DMV LENS System to Ensure that they have a Valid Driver’s License**

- a) **The County Administration should have OMB-Risk Management meet with the Police Department and implement a plan that would ensure that all employees driving any Police Department Vehicle have been entered into LENS to verify they have a current valid NYS drivers’ license.**
- b) **The County Administration should ensure OMB-Risk Management immediately contact the eleven drivers not in LENS identified during this review and have them submit the necessary information and enter them into the LENS system.**

## Appendix J – County Administration’s Response

- c) **The County Administration should take the necessary steps to ensure that every driver (take-home, pool car and other vehicles) in every department completes the County Motor Vehicle Operators Approval Request Form, before being issued a County vehicle and suspend any driving privileges for those employees who fail to provide proof that they possess a valid driver’s license.**

Response:

- a) As the draft audit findings indicate, the new Police Commissioner was briefed on LENS during the course of this most recent audit and indicated a willingness to study this further, both internally and with County Risk Management. It should be noted that during previous Comptroller take-home vehicle audit(s), the Police Department raised concerns that due to sensitive assignments, undercover work, documented threats from gang members, and both FBI and U.S. Department of Homeland Security advisory bulletins relating to the targeting of law enforcement personnel by terrorist groups, the Police Department has gone to great lengths to ensure the safety of its sworn and civilian personnel. The LENS form requires the inputting of specific identifying data, including name, address, date of birth, social security number and zip code. Any transmittal of that information outside of the Police Department, which would be housed on servers and/or databases within other agencies, remains a concern of the Police Department. In light of past breaches of secure networks containing personal information of Federal and local law enforcement officers - particularly the hacking of the U.S Office of Personnel Management - careful consideration must be taken before disseminating personal information of NCPD personnel to entities outside the Police Department. Last, in an effort to mitigate both risk and liability, the Police Department can, and does, utilize the DMV database to check the status of its members’ driver’s licenses to ensure those licenses remain valid.
- b) All eleven (11) employees cited in this audit were contacted by Human Resources to provide the information necessary to enter them into LENS. Every employee responded and provided the requested information. Each of these eleven (11) employees were entered into LENS by OMB-Risk Management and are currently being monitored through the system.
- c) On August 31, 2018, an email was sent by Human Resources to all employees authorized to operate a County vehicle who were identified as not having a Motor Vehicle Operator’s Approval Request form on file. This email contained a link to the form, as well as a link to the County’s Motor Vehicle Policy. This email requested that the Motor Vehicle Operator’s Form be submitted to OMB-Risk Management, along with a copy of the employee’s driver’s license, as soon as possible (*See Appendix C*). This action was similar to actions taken by the previous Administration. On July 20, 2017, the former County Attorney sent a letter (2017 Letter), requesting all Department Heads inform their employees that they must acknowledge that they had read and would comply with the terms of Nassau County’s Motor Vehicle Risk Management Policy and Procedure (*See Appendices A & D*). Finally, a newly created *Vehicle Assignment Authorization Form* will

## Appendix J – County Administration’s Response

capture all necessary data to ensure all employees who will be operating County vehicles are entered into the LENS system (*See Appendix E*). This form will require approval from the Department Head, the appropriate Vertical DCE, and the CDCE - in addition to certifications from OMB-Risk Management and Human Resources that the individual is listed in LENS and has both a Motor Vehicle Policy Acknowledgement and Motor Vehicle Operators Approval Request Form on file - before a take-home vehicle can be assigned to an employee.

### **Comptroller’s Audit Finding/Recommendations #3: The County is Lacking a Centralized Procedure to Ensure that Employees Leaving the County Have Returned Their Take-Home Vehicles**

- a) **The County Administration should develop a centralized process that ensures any take-home vehicle assigned to an employee is returned when the employee leaves the County**
- b) **The County Administration should update the Separation of Service Checklist to include a line item for the return of a take-home vehicle**

Response:

- a) NCPD: The Police Department has, and continues to ensure, that all take-home vehicles are returned when Police Department members exit County employment.

Non-Police Fleet: Similar to the NCPD, all commissioners, directors, department heads, and supervisors, have a responsibility to account for all government property, including vehicles, that is in the possession of employees under their supervision. The aforementioned 2018 Memo reiterates this responsibility by directing all Department heads to account for and manage all vehicles assigned to their Departments. This memo explicitly states that all Department and Agency heads are responsible for ensuring take-home vehicles are returned when an employee exits employment with Nassau County (*See Appendix B*).

- b) The *Separation of Service* checklist has been updated by Human Resources to include a line item for County-owned vehicles (*See Appendix F*). Additionally, the *Notification of Requirement to Return County Property* form has also been updated to include line items for both take-home and pool car keys. (*See Appendix G*).

### **Comptroller’s Audit Finding/Recommendations #4: Follow Up Review Revealed that One of Four Unauthorized Employees was Still Taking a County Vehicle Home**

- a) **The County Administration should contact the Parks Department to ensure the employee found taking home a county vehicle without authorization should be disciplined**

## Appendix J – County Administration’s Response

- b) **The County Administration should remind all Department heads and section supervisors to properly manage all vehicles, take-home and pool, assigned to their department.**

Response:

- a) Please see the memo from Commissioner Eileen Krieb of the Department of Parks, Recreation, and Museums attached in Appendix H for a response to this finding.
- b) The previously cited 2018 Memo clearly lays out the responsibilities Department Heads have in managing vehicles assigned to their Department (*See Appendix B*).

### **Comptroller’s Audit Finding/Recommendations #5: Employees of an Outside Contractor, SUEZ North America, Who are Driving County Owned Vehicles, Have Not Been Identified and are Not Being Checked in the LENS System**

- a) **The County Administration should obtain a list of any employees of County contractors who may be operating County owned vehicles on loan to them, so that they can be entered into LENS (to ensure they have a valid NYS driver’s license) and they are monitored for violations.**
- b) **The County Administration should obtain the current insurance certificates from United Water (SUEZ) and if the County is not listed as an additional insured, follow-up with the County Attorney to determine if the County should be listed.**
- c) **The County Administration should follow-up with the County Attorney to determine whether United Water (SUEZ)’s assumption of liability eliminates the County’s liability exposure.**

Response:

- a) Suez has provided DPW a list of all County-owned vehicles, as well as a list of non-County personnel that operate the vehicles. After receipt of this list, the names were checked against the Fleet Focus Fuel Program. The list of personnel has been forwarded to LENS Coordinator to facilitate the addition/entry of the identified Suez/Non-County personnel into the County’s LENS Program. DPW has requested that Suez provide a monthly update to the non-County Motor Vehicle Operator list. Additionally, this list and the discussion of this item will be added to the monthly contract meeting between DPW and Suez. DPW contacted Suez on September 5, 2018, providing them with a link to the Motor Vehicles Operators Approval Form and directions to have every individual who operates a County vehicle complete the form and provide a copy of their driver’s license for entry into LENS.
- b) DPW has received insurance certificates associated with each vehicle along with a certificate of additional insurance.

## Appendix J – County Administration’s Response

- c) DPW has forwarded the insurance documents to the Office of the County Attorney for review of this question. It is the opinion of the Office of the County Attorney that - given the circumstances - the County has adequate protections from liability.

### **Comptroller’s Audit Finding/Recommendations #6: Department Heads Do Not Review Their Assigned Take-Home Vehicle Needs and there is No Oversight of Assignments by OMB-Risk Management**

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

#### Response:

- a) As was previously stated, the 2018 Memo sets out the responsibilities of Department Heads in actively managing and overseeing County vehicles assigned to their Department (*See Appendix B*).
- b) NCPD: The Police Department has conducted and continues to conduct an annual update and review of its assigned take-home vehicles. Those lists were provided to the Comptroller’s staff during previous audits. The 2018 take-home list was recently completed by the Department as well, and it is worth noting the compilation of that list was accomplished within the prescribed time frames of the County’s Motor Vehicle Risk Management Policy, to wit “on or before December 1st of each year...” Lastly, the Commissioner of Police reviews the annual list and has promulgated a detailed policy regarding the assignment and use of such vehicles (OPS 3108 – which was provided to the Comptroller’s Auditor during this review) (*See Appendix I*).

Non-Police Fleet: The Motor Vehicle Risk Management Policy specifies the responsibilities of Department Heads as they relate to management of County vehicles assigned to their Departments. These responsibilities include Record Keeping, Annual Safety Meetings, Accident Reporting, and Overall Management of the Vehicle Fleet (*See Appendix A*). The 2018 Memo reiterates this responsibility by directing all Department and Agency Heads to account fully for the vehicles assigned to their respective Departments and Agencies. Part of this directive included the requirement to submit any and all changes regarding vehicle assignments to DPW Fleet Management to ensure a centralized, master inventory of County-owned vehicles is maintained (*See Appendix B*). On September 12, 2018, Vertical Deputy County Executives received lists of take-home vehicles assigned to Departments in their respective verticals. The lists were certified on or

## Appendix J – County Administration’s Response

before September 28, 2018, and the Master Inventory Spreadsheet was updated accordingly. As per the policy, these lists will again be certified in December.

- c) All records regarding take-home vehicles are managed centrally through approval forms including the Motor Vehicle Operators Approval Request and the Vehicle Assignment Authorization Forms.

**Comptroller’s Audit Finding/Recommendations #7: Allowing the Use of Take-Home Vehicles by Employees Living in Suffolk County Results in Excess Costs for Fuel and Depreciation. (revised audit finding/recommendation)**

- a) **We recommend that the County Administration review the Motor Vehicle Risk Management Policies and Procedures manual which was last updated in 2016 and consider adding policies regarding employees who live outside of Nassau County and are assigned take-home vehicles.**

Response:

- a) The County Administration will undertake a review of the Motor Vehicle Risk Management Policies and Procedures Manual in relation to that section concerning take-home vehicles being assigned to employees living outside of Nassau County and adjustments that can be made which fit within current labor agreement provisions.

**Comptroller’s Audit Finding/Recommendations #8: Over 20% of the County’s Take-Home Vehicle Drivers Have Not Complied with the County’s Online Motor Vehicle Policy Acknowledgement.**

- a) **The County Administration should implement a follow-up process that includes notifying the Department Heads of the employees who failed to sign the electronic Motor Vehicle Acknowledgement form.**
- b) **Department Heads should be required to follow-up with the employee and respond back to a designated control person.**

Response:

- a) NCPD: As the audit acknowledges and states in pertinent part “employees of the Police Department....are exempt from this policy for the operation of a County owned vehicle.”

Non-Police Fleet: The previously mentioned 2017 Letter directed all Department Heads to inform their employees of the requirement to complete the acknowledgement of the County’s Motor Vehicle Risk Management Policy. Additionally, among the directives in the 2018 Memo was a reiteration of the necessity for all Commissioners, Directors, and Department and Agency Heads to

## Appendix J – County Administration’s Response

ensure all employees under their purview have signed and submitted the Motor Vehicle Policy Acknowledgement (*See Appendices B & D*). The Acknowledgement will also be forwarded to the Departmental HR Representative for inclusion in the employee’s personnel file, as well as the County’s LENS Coordinator to supplement the entry into the LENS System. Finally, this information will also be tracked on the newly implemented *Vehicle Assignment Authorization Form* (*See Appendix E*).

- b) On September 11, 2018, an email was sent by Human Resources to all employees who were authorized to operate a county Vehicle but did not have a Motor Vehicle Policy Acknowledgement on file. This email contained a link to both the County’s Motor Vehicle Policy and the Policy Acknowledgement form. This email requested that each employee return the Certificate of Completion as soon as possible (*See Appendix J*). The County Executive’s Office will be monitoring and working with Department Heads to ensure compliance.

### **Comptroller’s Audit Finding/Recommendations #9: Traffic and Parking Violations Committed by Employees Driving County Vehicles Are Not Being Monitored.**

- a) **The County Administration should have DPW Fleet Management work with OMB-Risk Management to implement a method to track the nature and frequency of traffic and parking violations by vehicle operators into a cumulative violation record to be used in evaluating the need to suspend or revoke the assignment of a County vehicle.**
- b) **The County Administration should designate a control person to review this record of traffic and parking related offenses and ensure that departmental disciplinary actions are taken.**
- c) **The County Administration should have DPW Fleet Management and OMB-Risk Management work with the Treasurers’ Office with respect to utilization of E-Z Pass.**

#### Response:

- a) NCPD: While this finding makes no reference to the Police Department, the Department does have a mechanism in place by which unmarked vehicle violations are regularly tracked through the Office of the Chief of Department.

Non-Police Fleet: DPW Fleet receives the violations and toll bills, identifies the Department assigned the vehicle, and forwards them on, in both electronic and hard copy form. The 2018 Memo explicitly states that it is the responsibility of Department to ensure violations and fines are tracked and dealt with appropriately. OMB-Risk Management is copied on all emails to Departments regarding violations and toll bills (*See Appendix B*).

## Appendix J – County Administration’s Response

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- b) As stated in the 2018 Memo, it is the responsibility of Departments to implement a system to record and track violations and fines received by employees and hold those employees accountable as appropriate (*See Appendix B*).
- c) Both the NCPD and the Sheriff’s Department utilize EZ-Pass. The Administration is examining the feasibility of expanding the use of EZ-Pass to other departments.

Summary:

- On September 28, 2018, a memo was issued by the Deputy County Executive for Finance laying out the specific responsibilities of Department Heads in managing County fleet vehicles assigned to their Departments.
- The Office of Information Technology, in consultation with the Office of the County Executive, is working to develop a new application to streamline the maintenance of the County-wide Master Inventory of Fleet Vehicles.
- Under new policy, Vertical Deputy County Executives will be required to review and certify reports of take-home vehicles assigned to Departments in their respective verticals.
- The newly created *Vehicle Assignment Authorization Form* will centralize the oversight and authorization process of new take-home vehicle assignments.
- New line items have been added to the *Separation of Service* and *Notification of Requirement to Return County Property* forms for take-home and pool vehicles and keys to ensure all County vehicles are returned when an individual exits employment with the County.



## Appendix K – County Administration’s Response – Attachments

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**Due to the number of attachments included in the County’s Response, they are included in the report as a standalone Appendix K in the order shown below.**

<b>County Response Page Reference</b>	<b>Name of Document Attached to County Response</b>	<b>Number of Pages</b>
Appendix A	Motor Vehicle Risk Management Policy and Procedure No. OMB-01A	26
Appendix B	County Owned or Leased Vehicles Memorandum Dated 09/28/18	2
Appendix C	Email dated 08/29/18	1
Appendix D	Motor Vehicle Policy Acknowledgement Memorandum Dated 07/20/17	1
Appendix E	Vehicle Assignment Authorization Form	1
Appendix F	Separation of Service Form	1
Appendix G	Notification of Requirement to Return County Property	1
Appendix H	Interdepartmental Memo Dated 08/22/18	1
Appendix I	Police Department Assigned Vehicle Procedure OPS3108 0	1
Appendix J	Email Dated 09/11/18	1