



ARLINGTON
VIRGINIA

Internal Audit Report – Fuel Card Program

Report Date: August 23, 2018

TABLE OF CONTENTS

| | |
|---|----|
| Transmittal Letter | 1 |
| Executive Summary | 2 |
| Background | 2 |
| Objectives and Scope | 2 |
| Overall Summary / Highlights | 2 |
| Observations | 3 |
| Background, Objective and Approach | |
| Background | 17 |
| Objectives and Approach | 22 |
| Process Maps | 24 |

TRANSMITTAL LETTER

August 23, 2018

Mr. Greg Emanuel
Director, Department of Environmental Services

Ms. Maria Meredith
Deputy Director, Department of Management and Finance

Arlington County, Virginia
2100 Clarendon Blvd
Arlington, VA 22201

Pursuant to the contract and related statement of work for Arlington County, Virginia (“the County”), we hereby present the internal audit of the County’s fuel card program. Our report is organized in the following sections:

| | |
|--------------------------------|--|
| Executive Summary | This section includes a background summary of the function, the objectives and approach and a detailed description of the observations noted during this audit. Identified with each observation is the recommended action(s), and management’s corrective action plan, including the responsible party and estimated completion date. |
| Background | This section provides an overview of the function within the process and pertinent operational control points and related compliance requirements. |
| Objectives and Approach | The internal audit objectives and focus are expanded upon in this section as well as a review of the various phases of our approach. |
| Process Maps | This section illustrates process maps, which depict data flow, key control points and any identified gaps. |

As described in our objectives and procedures outlined on pages 22 and 23 of this report, the observations noted are based on our analysis of the processes, documents, records and information provided to us by the County. This internal audit focused on evaluating the soundness of internal control policies to safeguard assets and on reviewing compliance with County policies. We offer no assurances that schemes or fraudulent activities have not been, or are not currently being perpetrated by any person within the areas reviewed.

We would like to thank the staff and all those involved in assisting RSM US LLP with this internal audit of the County’s fuel card program.

Respectfully Submitted,

RSM US LLP

RSM US LLP

EXECUTIVE SUMMARY

Background

The purpose of a fuel card program is to streamline and simplify the management and purchase of fuel for an organization’s vehicles / equipment and to facilitate monitoring of fuel usage. The County’s Department of Environment Services (“DES”) – Equipment Bureau oversees the purchase of fuel and activation, management, distribution, and termination of all fuel cards and fuel card personal identification numbers (“PIN”).

The County has two (2) types of fuel cards available for use: vehicle fuel cards and supervisor fuel cards. Vehicle fuel cards are tied to a specific vehicle and are to be used when purchasing fuel for the vehicle. Supervisor fuel cards are issued in the respective card holder’s name and available for approved users to use as a backup when vehicle fuel cards are misplaced, malfunctioning, or for equipment that does not have a designated fuel card, or other justified purposes.

Through the use of vehicle fuel cards, with employee specific PINs, and supervisor fuel cards, card holders may procure fuel from 1) three (3) designated Arlington County fuel stations, and 2) approved offsite fuel stations, however, these offsite fuel stations are subject to tax.

Currently, there is only a draft policy to outline and guide the County’s fuel card program. The Equipment Bureau is finalizing this policy with additions, as a result of this audit, and is scheduled to be approved and implemented within this calendar year.

The County contracts with FleetCor Technologies Operating Company LLC for its fuel management system, which includes the Fuelman system and related vehicle and supervisor Fuelman fuel cards. FleetCor has a subcontractor, Mansfield Oil Company of Gainesville Inc., which acts as the Contractor’s fuel supplier.

The County incurred \$2,036,071 in Fuel card transactions between July 1, 2017 and March 31, 2018. Supervisor fuel cards accounted for \$124,659 (6%) of the fuel card spend. Fuel card transactions at non-county owned fuel stations accounted for \$54,850 (2.7%) of all fuel card spend.

Overall Summary / Highlights

The observations identified during our assessment are detailed within the pages that follow. We have assigned relative risk or value factors to each observation identified. Risk ratings are the evaluation of the severity of the concern and the potential impact on the operations of each item. There are many areas of risk to consider in determining the relative risk rating of an observation, including financial, operational, and/or compliance, as well as public perception or ‘brand’ risk.

Objectives and Scope

The primary objective for this internal audit was to assess the design and effectiveness of internal controls over the County’s fuel card program process(es), including the policies and procedures, controls in place, and to determine the design and operating effectiveness of those controls identified.

The scope of the audit included transactions, which occurred July 1, 2017 through March 31, 2018, and focused on the following areas:

- Fuel card procedures including onsite fueling
- Use of offsite/vendor fueling stations as compared to onsite fueling locations
- Fuel card inventory and access
- Segregation of duties
- Fuel inventory: ordering, receiving, dispensing and monitoring
- Fuel utilization reporting and monitoring

Note: A contract compliance cycle audit has recently been completed on the County’s contract with FleetCor Technologies, Inc. under the contract named ‘Fuel Management Systems’. As such, procedures related to contract compliance have been excluded from this internal audit.

The fuel card program is a centralized function with decentralized aspects. The Equipment Bureau has been proactively working to mature the function including drafting policies and procedures for the program and its users. We did not note any instances of fraud during our testing.

Fieldwork was performed May 2018 through July 2018

We would like to thank all Arlington County team members who assisted us throughout this internal audit.

Number of Observations by Risk Rating

(See page 23 for rating definitions)

| | High | Moderate | Low |
|------------------------------------|------|----------|-----|
| Internal Audit – Fuel Card Program | 1 | 4 | 1 |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 1. Segregation of Duties and System Access |
|---|--|
| <p style="text-align: center; background-color: red; color: white; padding: 5px;">High</p> | <p>We noted the following:</p> <ul style="list-style-type: none"> The Fuel Card Administrator “FCA” or FCA Assistant (designee) has the ability to order, receive, activate, adjust Fuelman system parameters, and use fuel cards. The Equipment Bureau shares one (1) set of access credentials between four (4) employees who utilize the Fuelman system. There are no segregated user read/write access rights maintained. Therefore, anyone who obtains the username and password has the ability to edit fuel card information and vehicle parameters within the Fuelman system allowing controls to be circumvented. Through inquiry with the FCA, the FCA is inconsistently notified of lost or stolen fuel cards and the FCA Assistant has the ability to order new and reissue cards for employees without the FCA's knowledge. <p>Proper segregation of duties and controls surrounding ordering, activating, and distributing fuel cards decreases the risk of fraud, misuse, and inappropriate activity.</p> |
| <p>Recommendation</p> | <p>We recommend the following:</p> <ul style="list-style-type: none"> All employees with authorized access to the Fuelman system should have their own personal login credentials. The allowed level of access, read/edit access, should be in-line with their job responsibility. These credentials should be private for each authorized employee. Additionally, passwords should be required to be updated in line with any County IT Policy requirements in place. On a monthly basis, the Equipment Bureau Chief or designee of the appropriate level and authority should obtain a report of all fuel card activations, changes and deactivations, including the person that initiated the activation/ change/ deactivation and date. The above report should be reviewed against fuel card supporting documentation to verify that the activation/ change/ deactivation is properly supported and approved. In addition, this report should be reviewed independently by someone other than the FCA and FCA Assistant for pertinence. Evidence of review should be retained. |
| <p>Management’s Action Plan</p> | <p>Response: The Equipment Bureau agrees with the minor changes.</p> <p><i>Personnel login credentials:</i> We have already established individual personal login credentials per this recommendation. To the best of our knowledge, this audit found no examples of improper activity by the current six users of this system.</p> <p><i>Report of changes:</i> Our business management team will track all card activations, changes and deactivations on a spreadsheet and review with the Bureau Chief monthly. The review will include a verification in Fuelman “Transactions” that the deactivated (locked) cards have not been used since their date of deactivation.</p> <p>Responsible Party: Equipment Bureau Chief</p> <p>Estimated Completion Date: Complete</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 2. Fuel Card Inventory |
|--|--|
| <p style="text-align: center;">Moderate</p> | <p><u>Inventory</u> On an annual basis, the FCA and Equipment Bureau Chief review the inventory of supervisor fuel cards for each department. Each employee with a supervisor fuel card must send a photocopy of his/her supervisor fuel card to his/her Fleet Liaison. The FCA and Equipment Bureau Chief reconcile the photocopies obtained to the list of supervisor fuel cards. If variances are identified, the FCA will investigate and take action, if necessary, to deactivate or reissue a card. We noted the following:</p> <ul style="list-style-type: none"> • The annual inventory of supervisor fuel cards is not documented. Therefore, we were unable to determine that the annual inventory was properly performed. • While there is an annual inventory of supervisor fuel cards, vehicle fuel cards are not included as part of this process. • When reviewing data within the Fuelman system related to vehicle IDs and associated departments, inconsistencies were identified with the departments assigned. Fourteen (14) vehicles were assigned incorrectly in the Fuelman system. <p><u>Terminated Employees</u> In addition, it was noted that there are multiple ways that the FCA may be notified of an employee termination in order to deactivate fuel cards and PINs:</p> <ul style="list-style-type: none"> • Fleet Liaisons sporadically/inconsistently notify the FCA (standard practice) when employees are terminated. • Each pay period, HR distributes a list of terminated employees to the FCA in order to review against the list of active PINs and supervisor cards. <p>As part of our analysis of the fuel card inventory and terminated employee process, we obtained and reviewed related fuel data between July 1, 2017 through March 30, 2018, noting the following:</p> <ul style="list-style-type: none"> • Three (3) total terminated employees had active PINs; one (1) of three (3) was used 24 times (\$1,209) after their respective termination date. We are unable to determine the initiator of these transactions. • Three (3) total terminated employees had active supervisor fuel cards; these employees are different from the ones with active PINs. No activity after their respective termination dates was noted. • When reviewing data within the Fuelman system related to fuel PINs and supervisor fuel cards, inconsistencies were identified with the identification/spelling of names (i.e. "Mike" vs "Michael", spelling errors, and employees who have changed their names). An employee's name within the Fuelman system may differ from the employee's name in PRISM or other systems utilized by the County. |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 2. Fuel Card Inventory – continued |
|------------------------------|---|
| | <p><u>Fuel PIN</u> An active PIN is required in order to use a vehicle fuel card. The employee must swipe the vehicle fuel card, enter the vehicle mileage on the odometer, and enter their employee specific fuel PIN. Employees are required to use their own PIN when purchasing fuel. As part of our analysis of the fuel card inventory and terminated employee process, we obtained and reviewed related fuel data between July 1, 2017 through March 30, 2018, noting the following:</p> <ul style="list-style-type: none"> • As of May 25, 2018, one hundred and forty-five (145) PINs had no activity/zero-usage between July 1, 2017 and May 25, 2018. • A formal approval process for new fuel PINs has been created, but has not been implemented. As such, we were unable to test this process. <p>Thorough inventory processes of all fuel cards, including reconciliation to terminated employees and active vehicle listings, and monitoring of fuel PINs reduces the risk of unauthorized and invalid use.</p> |
| <p>Recommendation</p> | <p>We recommend that the Equipment Bureau enhance the current fuel card inventory process to include both vehicle and supervisor fuel cards. At a minimum, the following should be performed:</p> <ul style="list-style-type: none"> • Require execution of a formalized and documented annual inventory process, including review and sign-off of results by an independent knowledgeable supervisory level person in the Equipment Bureau, as the FCA and FCA Assistant have the ability to execute fuel card issuance, tracking, and deactivation process, including removal from the system. The inventory process should include the following: <ul style="list-style-type: none"> ○ Require a reconciliation between Fuelman and other applicable systems/spreadsheets (ex. PRISM, Fleet reports) to the physical verification of the fuel cards obtained from the Fleet Liaisons. Any inconsistencies between employee information should be amended appropriately. The departments associated with each vehicle and fuel card between the systems of record should be consistent and utilize the same naming convention (ex. “GSD Equipment” vs. “DES”). ○ Unaccounted for fuel cards should be deactivated immediately. ○ Require a physical verification of all fuel cards, as evidenced by signature and date of both the cardholder and the individual(s) conducting the inventory. • In order to maintain an accurate inventory, fuel card activity should be continually monitored through practices such as: <ul style="list-style-type: none"> ○ Continue to obtain the terminated employee listing from Human Resources each pay period and reconcile the information to the active fuel card and PIN listing, on at least a monthly basis, for timely deactivation of related fuel cards and PINs. ○ Obtain an active vehicle listing from Fleet on a quarterly or no less than a bi-annual basis and reconcile the information to the active vehicle fuel card listing for timely deactivation of related fuel cards. • Require formal supporting documentation, with approvals, of all fuel card and PIN activations/ changes/ deactivation, with spot checks by an independent person on a periodic basis. |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 2. Fuel Card Inventory – continued |
|---------------------------------|--|
| Recommendation | <ul style="list-style-type: none"> Require a periodic review, annual at a minimum, by each department’s Director or appropriate Bureau Chief, of Vehicle Fuel Card transaction trends. This review should include each employee’s spend, whether the amount of spend is appropriate, and identify if employee limits within the Fuelman system should be adjusted. Supervisor fuel cards with zero-usage should be reviewed at least quarterly by applicable Bureau Chief or Department Director to validate necessity and justification. The FCA should provide the zero-usage reports to departments. If a supervisor fuel card is deemed unnecessary, the FCA should follow the process to deactivate the card. Evidence of zero-usage review and approval should be retained by the FCA. If a card consistently has zero-usage because it is reserved for special circumstances, for example, natural disasters or emergencies, then it should be added to a zero-usage exception list and only reviewed annually. Evidence of exception requests, justification, and approval should be documented and retained. Formally document the above as policies and procedures including responsibilities for involved parties, supporting documentation retainage procedures for an audit trail. |
| Management’s Action Plan | <p>Response: The Equipment Bureau agrees with these recommendations.</p> <p><i>Inventory Process:</i> The Equipment Bureau will formalize a signature-based annual inventory process to include a physical verification of both supervisor and regular cards. Our vendor has agreed to replace all of our fuel cards every two years, which in itself will result in a thorough inventory every two years.</p> <p>The requirement to reconcile employee names between Fuelman and PRISM will have to be a focus of agencies as the Equipment Bureau does not have access to agency employee PRISM records. This data can easily be spot checked on a monthly basis when agencies review their itemized fuel transactions provided by the Equipment Bureau. Inconsistencies between employee information will be amended appropriately with agency input and the draft policy will be updated accordingly.</p> <p>Fuel Cards that are unaccounted for will be immediately locked.</p> <p><i>Monitoring of fuel card activity:</i> We will continue the use of HR reports, Fleet/Fuelman comparisons and zero-activity reports to monitor inactivity and to lock cards in a timely fashion.</p> <p><i>Formal Supporting Documentation:</i> All Card and PIN requests go through fuelcard@arlingtonva.us and are by such requirement documented. Additional further verification and or supporting authorization as detailed in the updated Fuel Card Policy will solidify said requirements.</p> <p><i>Transaction Trends:</i> We have already reached out to our Fuelman vendor for a custom report listing annual fuel expenditures by employee and department, which allows us to sort by either column. We will work the departments across the County so that they understand the importance of reviewing this data.</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 2. Fuel Card Inventory – continued |
|--|---|
| <p>Management’s Action Plan</p> | <p><i>Zero Usage:</i> Inactivity in many supervisor cards is due to the simple fact that these cards are for “emergencies” (far and few between). The most frequent use is for undercover rental cars (#1 user of the cards). Supervisor cards are also used for small engine / non-vehicle use. We will continue to push to reduce the number of zero-use supervisor cards and count on DMF’s support to do so.</p> <p><i>Formally Document:</i> The process of card and PIN creation and card and PIN elimination (locking) is driven by email correspondence and will now be further tracked and reviewed by individual spreadsheet entries. The remainder of this process will be driven by consistent and thorough vetting by agency management supported by Equipment Bureau action.</p> <p>Card and PIN sharing and the use of supervisor cards on vehicles that should have dedicated fuel cards will be most efficiently managed / corrected by way of monthly agency liaison review and Equipment Bureau reminders. An obvious requirement to respond back to the monthly emails from the Equipment Bureau with any noted changes or concerns will help keep the inventory up to date. The case of the one terminated employee PIN being used to fuel vehicles is impossible to prove at this time (happened prior to the addition of cameras at fuel sites) and was most likely the result of PIN sharing.</p> <p>Responsible Party: Agency Fleet Liaisons / Equipment Bureau Chief</p> <p>Estimated Completion Date: 10/31/18</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations

| Observation | 3. Fuel Card Usage Monitoring |
|------------------------------|---|
| <p>Moderate</p> | <p>Department/Bureau Fleet Liaisons are responsible for the oversight of their respective Department/Bureau’s fuel cards and fuel card usage. In the past, to assist in these responsibilities, the Equipment Bureau, working with DTS, established a “data hub” for departments/bureaus to download their monthly-itemized fuel transactions for review. To increase the probability of review, the Equipment Bureau, as a result of the recent contract compliance internal audit, started sending monthly-itemized fuel transactions to all agencies for their review as of May 2018. These fuel card transactions are sorted by vehicle number and include card number and PIN for agency review. If the Equipment Bureau Chief identifies unusual transactional behavior when generating and reviewing the reports (i.e. offsite fuel transactions, weekend transactions, etc.) he will highlight the transactions before distributing the reports to the respective departments/bureaus. The intent of distributing monthly fuel transaction reports to the Fleet Liaisons is to allow unusual behavior to be identified, investigated and reported, when necessary.</p> <p>We noted the level of information provided could be enhanced; there is no formal process/guideline for monitoring and reporting fuel transactions for appropriateness.</p> <p>Performance of fuel usage monitoring allows for timely identification of fuel inconsistencies, improper fuel usage, and/or to identify possible fuel savings.</p> |
| <p>Recommendation</p> | <p>We recommend the following:</p> <ul style="list-style-type: none"> • Implementation of a fuel utilization monitoring process to facilitate timely identification of fuel inconsistencies, improper fuel usage, and/or to identify possible fuel savings, if any. Departments/Bureaus are more suited to perform monitoring activities internally as they are familiar with their specific operational requirements and employee fueling patterns including work hours, vehicle mileage and use, and vehicle routes. As stated above, departments must make the most of this reporting mechanism to monitor proper fuel card / PIN usage. They are the subject matter experts for their mission and know the duties of their staff to accomplish their mission. • The Equipment Bureau should establish guidelines of what the review of the monthly transaction reports by the Fleet Liaisons should entail. Examples of the Departments/Bureaus’ transaction review could include, with tolerable variances: fuel type (grade of gas/on & off road diesel) as compared to vehicle/equipment; average miles per gallon by vehicle; transactions greater than 3 gallons of the vehicle/equipment tank capacity; accurate and consistent odometer readings – such as odometer readings that are the same as the vehicle ID, odometer reading that are less than previous reading, odometer readings that are zero (0) and odometer readings that are less than ten (10) miles; and patterns of excessive use indicating possible sharing of cards/PINS or theft. • Departments/Bureaus should be required to monitor and manage fuel consumption and costs on an on-going basis for reasonableness, utilizing monthly reporting provided by the Equipment Bureau. Fleet Liaisons should be required to report inconsistencies, improper use, and/or to identify possible fuel savings to the Equipment Bureau Chief or Fuel Card Administrator and the respective Department Director/Bureau Chief. |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 3. Fuel Card Usage Monitoring – continued |
|--|--|
| <p>Management’s Action Plan</p> | <p>Response: We agree with the recommendations.</p> <p>The Fuelman system is based on individual employee PINs, vehicle specific fuel cards, and “emergency” or non-specific vehicle/equipment supervisor cards. The core of the monitoring process is a timely and consistent detailed monthly fuel transaction report from the Equipment Bureau and a true commitment from agencies to review their respective reports. As of June 2018, these monthly reports (beginning with May 2018) are now “pushed out” to agencies monthly rather than relying on agencies to “pull” their data from the data hub established years ago. They are provided in vehicle/card order and include all of the data needed for fleet liaisons to look for anomalies or outliers.</p> <p>The agency fleet liaisons will develop their own ways of identifying patterns and / or occurrences of concern such as duplicate or excessive transactions based on their knowledge of their individual user’s daily missions. Fuel card and/or PIN sharing, the number one exception found in this audit, is generally the cause of such exceptions. Fleet liaisons will need to identify card/PIN sharing, discuss with respective employees, and contact the Equipment Bureau to cancel affected cards/PINs and to issue new ones if justified.</p> <p>Liaisons will also need to review offsite fueling and require a justification for this use. Topping off fuel tanks at County sites before leaving the County will reduce the use of the more expensive off site fuel. Liaison will also have to question the use of premium fuel (for motorcycles and Chevy Volt only) and inconsistent odometer entries by their staff. The Equipment Bureau will not be highlighting patterns/exceptions in these reports, as we believe this will lead to inactivity by agencies. We will, however, include language in the Final Fuel Card Policy to require an agency response to monthly fuel transaction statements and will engage liaisons if they are not commenting on any transactions that should elicit conversation (obvious card and or PIN sharing, unusual fueling patterns/times, etc).</p> <p>The Equipment Bureau will assist in the overall monitoring process by reviewing camera footage of past fuel transactions at the Trades Center and at the two fueling locations outside of Trades at Fire Stations 2 and 8. We have requested License Plate Readers (LPRs) for all three sites.</p> <p>The Equipment Bureau will be scheduling training meetings with Fleet Liaisons for this and other topics shortly and will have met/trained all liaisons by the end of September.</p> <p>Responsible Party: Fleet Liaisons / Equipment Bureau Chief</p> <p>Estimated Completion Date: 10/31/18</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations

| Observation | 4. Supervisor Fuel Cards |
|------------------------------|--|
| <p>Moderate</p> | <p>Supervisor fuel cards are issued in the respective card holder's name and available to use as a backup when vehicle fuel cards are misplaced, malfunctioning, or for equipment that does not have a designated fuel card, or other justified purposes. Supervisor fuel cards have parameters set to limit the amount of transactions a card holder can make. However, the limits set on supervisor fuel cards are less restrictive than vehicle fuel cards. Supervisor fuel cards allow more fuel to be purchased per transaction, as well as more transactions to be made per day / week / month. An employee can request a supervisor fuel card through his / her department's Fleet Liaison, but must be able to justify a need for it. An employee with a supervisor fuel card should still use their vehicle fuel card for all transactions related to the County vehicle they are operating.</p> <p>As part of our analysis of supervisor fuel cards, we obtained and reviewed related fuel data from July 1, 2017 through March 30, 2018 for the 139 active supervisor fuel cards, noting the following:</p> <ul style="list-style-type: none"> • There was no evidence of justification or employee agreement for 138 supervisor cards. A formal approval process for supervisor fuel cards was implemented in June 2018; as such, justification/approval/agreement documentation exists for only one (1) card holder. • As of May 25, 2018, twenty-nine (29) supervisor fuel cards had no activity after July 1, 2017. <p>Supervisor fuel cards are to be used on an exception basis, which reduces the County's exposure and risk of inappropriate use.</p> |
| <p>Recommendation</p> | <p>With the roll out of the Fuel Card Program policy, once approved, we recommend the following:</p> <ul style="list-style-type: none"> • On a monthly or at least quarterly basis, the FCA should perform a review of the fuel transactions for that period to analyze use of supervisor fuel cards per PIN as compared to vehicle fuel cards per PIN. Inquiry and follow-up should be performed with the respective Fleet Liaisons for validity and need of use. Results should be reviewed with the Equipment Bureau Chief, or designee of an appropriate level, as this process is implemented and deemed necessary on a go forward basis. • Supervisor fuel cards with zero-usage should be reviewed at least quarterly by applicable Bureau Chief or Department Director to validate necessity and justification. The FCA should provide the zero-usage reports to departments. If a supervisor fuel card is deemed unnecessary, the FCA should follow the process to deactivate the card. Evidence of zero-usage review and approval should be retained by the FCA. If a card consistently has zero-usage because it is reserved for special circumstances, for example, natural disasters or emergencies, then it should be added to a zero-usage exception list and only reviewed annually. Evidence of exception requests, justification, and approval should be documented and retained. • The FCA should work with the Fleet Liaisons for completion of the <i>supervisor fuel card justification form</i> for all current active supervisor fuel cards. The FCA should review the <i>supervisor fuel card justification form</i> with the Equipment Bureau Chief, or designee of an appropriate level, for reasonableness of need and agreement. Unnecessary supervisor fuel cards identified during this process should go through the deactivation process immediately. Documentation and results of this process should be maintained. • Formally document the above as policies and procedures including responsibilities for involved parties, supporting documentation retainage procedures for an audit trail. |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 4. Supervisor Fuel Cards - continued |
|--|---|
| <p>Management's Action Plan</p> | <p>Response: We agree with your recommendations for supervisor fuel cards, which equate to a concerted effort to more closely identify, justify, reduce and track this subset of the fuel card program. The top three uses for these cards are for 1) special use vehicles 2) emergencies (temporarily lost or misplaced cards) 3) small engine equipment and filling of gas cans.</p> <p><i>Use of correct card:</i> There does appear to be a frequent occurrence of supervisor cards being used on specific vehicles that already have vehicle specific cards. Tracking users via PINs to identify an overlap of both supervisor and specific vehicle cards is again, done more efficiently at the agency level. The Equipment Bureau is not in a position to know vehicle / driver pairing. Clearly, further reduction in this type of fuel card reduces the overall risk to the County. We will work with agencies to ensure they are aware of the concern and provide training in these reviews as necessary.</p> <p><i>Zero Usage:</i> As discussed above, both regular and supervisor cards with zero usage will be reviewed with agencies for possible elimination (locking)</p> <p><i>Justification Forms:</i> Once the Draft Fuel Card Policy moves to Final, the Equipment Bureau Chief will ask that DMF send out notice to Directors, Bureau Chiefs and Fleet Liaisons for a written confirmation that they have read the policy AND to request the completion of the supervisor fuel card justification form for all current active supervisor fuel cards. My staff has done a great job in responding to suggestions/direction from this audit but even with my signature will receive push back on the time involved to approve all active supervisor cards. The completion of this audit will provide an excellent opportunity for DMF to announce the importance of the results and their expectations of any necessary course corrections.</p> <p><i>Formal Documentation:</i> We will update the draft policy accordingly.</p> <p>Responsible Party: Agency Liaisons</p> <p>Estimated Completion Date: 10/31/18</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 5. Policies and Procedures |
|-------------|---|
| Moderate | <p>We reviewed the County’s draft Fuel Card Program policies and procedures, including comparing to industry best practices. In addition to the policy and procedure recommendations noted within observations #1 through #4, we noted the following for consideration for further enhancements to the program:</p> <p><u>I. Overall:</u></p> <ul style="list-style-type: none"> • For naming conventions, amend “<i>Vehicle Specific Fuel Card</i>” to “<i>Vehicle Fuel Card</i>” for brevity. <p><u>II. General Information – B. Supervisor Fuel Cards:</u></p> <ul style="list-style-type: none"> • The draft states “<i>A Supervisor card is available for agency management to use as a backup when vehicle specific cards are lost/misplaced/not working properly</i>”. The section should include specific examples of appropriate and inappropriate use for additional clarity. • The Fleet Liaison requests supervisor fuel cards on behalf of Supervisors. Supervisor fuel cards should require department approval from appropriate leadership, such as Bureau Chief or Department Director. <p><u>II. General Information – H. Purchasing Guidelines:</u></p> <ul style="list-style-type: none"> • The draft states, when fueling at offsite stations, “<i>All receipts must be retained and provided to the Fleet Liaison, who must then provide those receipts to the FCA.</i>” Given the level of monitoring capable through the transactional data available and approval process in place, this standard and related responsibility seems unnecessary and should be removed. <i>This is also referenced in section(s) II. D, III. B, V. C, VIII.</i> • To minimize employee trips to fueling stations, prevent fraud, and collect complete data, employees should fill fuel tanks completely when fueling. Include an explicit statement with at a minimum that the, “<i>The driver should completely fill the vehicle fuel tank...</i>” • Include an explicit statement, which states which purchases are allowed and which are prohibited. For example: <ul style="list-style-type: none"> ○ H.1 - A vehicle fuel card assigned to a County owned vehicle may be used to purchase the following: Fuel, either regular unleaded gasoline, E85 if the vehicle is capable, or diesel fuel. ○ H.2 - A vehicle fuel card assigned to a County owned vehicle shall not be used to purchase: Food or beverages, parts and labor for towing / road service / mechanical repairs, or other goods and services. • Supervisor fuel card conditions and vehicle fuel card conditions should be separated for clarity purposes. • Include an explicit statement requiring vehicle fuel card users to enter odometer readings before fueling. For example: <ul style="list-style-type: none"> ○ Drivers MUST enter correct odometer readings, no tenths, into the card readers, at all fueling sites. The Fuel Card Administrator will run daily fueling reports and will contact all drivers that consistently fail to enter correct odometer readings. ○ This is imperative as the odometer readings captured by the fuel card system are used to drive County preventive maintenance programs and effective data analysis. • Include an explicit statement requiring supervisor fuel card users to enter the vehicle or equipment number (if applicable) before fueling. For rental cars and other equipment without a unique number, utilize a standard number such as “1111” or “9999”. |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 5. Policies and Procedures - continued |
|-------------|---|
| | <p><u>II. General Information – H. Purchasing Guidelines (continued):</u></p> <ul style="list-style-type: none"> • Include an explicit statement limiting vehicle fuel card use to the card’s respective and associated vehicle. For example, Fuel cards that are assigned to individual vehicles must not be used to fill any other vehicle within the active fleet. <p><u>II. General Information - I. Fuel Card Restrictions</u></p> <p>This section should be combined with II. General Information – H. Purchasing Guidelines, so that rules regarding card use are centralized.</p> <p><u>VI. Roles and Responsibilities – B. Fleet Liaisons (and related sections)</u></p> <ul style="list-style-type: none"> • The policy should include an explicit statement requiring Fleet Liaisons to report any unnecessary fuel cards to the FCA for deactivation as part of the annual inventory and on a continual basis. • The policy should include an explicit statement requiring Fleet Liaisons to assist in an annual inventory of vehicle fuel cards. • Within roles and responsibilities, the language should be updated to include the following requirements: <ul style="list-style-type: none"> ○ Supervisor card holders must enter a vehicle number instead of an odometer reading every time they fill up. ○ Vehicle fuel card users must enter the proper odometer reading every time they fill up. <p><u>VI. Roles and Responsibilities – B. Fuel Card Administrator:</u></p> <ul style="list-style-type: none"> • Within roles and responsibilities, the language should be updated to include: <ul style="list-style-type: none"> ○ Defined timeline for ‘periodic audits of fuel card transactions’. ○ Maintain a master list of PINs. ○ Vehicle fuel cards as part of facilitating physical inventories completed annually. <p>Centralized, standardized, and documented procedures provide vital information to employees in the event of absence and employee turnover, and assist with succession/contingency planning. Documented policies and procedures provide detailed instruction to help facilitate accurate and consistent process functioning, monitoring and reporting. This practice also provides management with a benchmark to monitor against to validate staff performance is consistent, accurate, on schedule, and that are properly reviewed, where applicable.</p> <p>Consistent standardized policies and procedures decreases the risk/opportunities for misuse or fraud, and strengthens the ability to provide proper management over the County’s fuel card program.</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 5. Policies and Procedures - continued |
|---------------------------------|--|
| Recommendation | <p>We recommend the following:</p> <ul style="list-style-type: none"> • Update respective draft policies, procedures, and manuals to further enhance, specify and standardize requirements for compliance as noted above. The updated policies, procedures, and manuals should include how the records are to be maintained and for how long. • Review policies and procedures, at least, annually and update, as needed (include the revised date within the document). • Once the new policies and procedures have been updated and approved, at a minimum, all card holders and those with active PINs should sign an acknowledgement that they have received and understanding the newly implemented formal policies and procedures. Acknowledgement should then be mandatory upon issuance of a card and PIN (new and replacement), prior to receipt of card and/or PIN. |
| Management's Action Plan | <p>Response: We agree with all of the recommendations and observations with one minor exception. Drivers who consistently fail to enter correct odometer readings will have to be addressed by their management team monthly, which will also show the trend vs a one-time error. We do not have a FTE working solely on fuel transactions. Daily analysis / reporting by the Equipment Bureau may simply not be possible and agency liaisons will need to review monthly.</p> <p>We will include the recommendations above in our Final policy. We will also include a requirement for liaisons to provide a written monthly response (by way of email) documenting their acceptance of the monthly transactions and/or clarifying any unusual transactions and their actions to preclude further occurrences of said transactions.</p> <p><i>Updates:</i> The Fuel Card Policy will be the reference guide for fuel card / PIN use. There will be no additional manual.</p> <p><i>Annual Reviews:</i> Policy will be reviewed and updated as changes in systems and requirements occur.</p> <p><i>Signatures:</i> Once the Fuel Card Policy is Final, we will hold meetings with Fleet Liaisons and possibly their management to review and sign for acknowledgement.</p> <p>Responsible Party: Equipment Bureau Chief</p> <p>Estimated Completion Date: 12/31/18</p> |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 6. Vendor Fuel System Parameters |
|---|---|
| <p style="text-align: center;">Low</p> | <p>Fuel cards provide convenience for the County to purchase fuel for vehicles, and systematic means of capturing information to track consumption and cost, allowing monitoring of fuel expenditures. Each fuel card is associated with a County vehicle, which has an established vehicle profile. Employees are assigned a PIN, which identifies the program associated with the employee to authorize transactions for any vehicle operated. The vehicle profile can include, but is not limited to, the vehicle identification number, department code, vehicle description, gallon tank capacity, fuel type, transactions per day limit, gallon per transaction limit (“fuel deny limit”), daily gallon limit etc. Employees are required to enter their respective PIN and the mileage per the vehicle’s odometer into the pump’s point-of-sale system in order to activate the procurement of fuel.</p> <p>As part of our analysis, we obtained and reviewed related fuel transaction data from July 1, 2017 through March 30, 2018, noting the following:</p> <ul style="list-style-type: none"> • There were 12,208 transactions, amounting to \$654,552 (26% of all transactions), with a mileage count of zero (0) since the prior transaction. In most cases, these readings were less than the prior odometer entry. • Currently, profiles for six (6) vehicles have a fuel deny limit greater than the fuel tank capacity for that make and model. All of the vehicles were Freightliner Sprinters or SAF-T-Liner and were set on average 22 gallons over tank capacity (range from 2 – 41). <p>Utilization of the preventive and detective controls provided within the fuel management system assists the facilitating and monitoring that fuel purchases are cost effective, appropriate, and potential card misuse is minimized.</p> |
| <p>Recommendation</p> | <p>We recommend the following:</p> <ul style="list-style-type: none"> • In order to continue to strive to reduce the County’s exposure to excess/inappropriate consumption, limit the ability for fraudulent use of the fuel card and provide ease of transaction exception identification, the Equipment Bureau should review the capabilities for additional systematic controls via the Fuelman management system on at least an annual basis. For example, the Fuelman system has preventive controls to deny access at the point-of-sale for wrong odometer reading input. • The FCA and Equipment Bureau Chief should reinforce the importance of entering accurate odometer readings when employees purchase fuel. See observation #3 Fuel Card Usage Monitoring. • The FCA should adjust the “fuel deny limit” for the identified vehicles and review all SAF-T-Liners and Freightliner Sprinters to verify the limits are appropriately set. When establishing vehicle fuel card parameters in the system of record, the FCA should always utilize a fuel deny limit equal to or less than the capacity of the vehicle. |

EXECUTIVE SUMMARY (CONTINUED)

Detailed Observations (Continued)

| Observation | 6. Vendor Fuel System Parameters - continued |
|--|--|
| <p>Management's Action Plan</p> | <p>Response:</p> <p><i>Systematic Controls:</i> We agree with the recommendation to use all appropriate systematic controls provided by Fuelman and believe that we are already doing so. Using the setting to Deny transactions when odometer readings seem out of a predetermined range would prove problematic for our supervisor cards and a continuously rotating fleet of undercover rental vehicles. Having reached out to Fuelman for further details on this option, We have found that the Deny setting is programmed to provide an exception notification, not to actually deny the transaction itself.</p> <p><i>Odometers:</i> Accurate odometer readings are important but not crucial to the overall controls of the system as a review of questionable transactions backed up by camera reviews and license plate readers will greatly reduce our fueling risks.</p> <p><i>Tank sizes:</i> We have already made the necessary corrections to tank size for SAF-T-Liners and Sprinters.</p> <p>Responsible Party: Equipment Bureau Chief</p> <p>Estimated Completion Date: Completed</p> |

BACKGROUND, OBJECTIVES AND APPROACH

Background

Overview

The County's Department of Environmental Services – Equipment Bureau manages the County's fuel card program. This includes, but is not limited to the following:

- Managing the fuel card process, both vehicle fuel cards and supervisor fuel cards, from request to deactivation;
- Maintaining fuel card management systems;
- Registering and distributing employee specific fuel PINs;
- Assisting departments/bureaus to monitor fuel card transactions;
- Creating and maintaining the policies and procedures for the fuel card program; and
- Managing contractors related to supplying fuel at County fueling stations.

The DES – Equipment Bureau has designated a FCA that facilitates or performs the majority of the functions above, with a FCA Assistant. Additionally, the FCA is the main point of contact for lost or stolen fuel cards as well as the creation and cancellation of fuel PINs. Each department within the County has a designated Fleet Liaison, appointed by the respective department Director, with responsibility over managing fuel cards and fuel PINs within their respective department. This includes, but is not limited to the following:

- Requesting fuel cards and fuel PINs;
- Contacting the FCA when a fuel card is lost or stolen;
- Informing the FCA if employees with fuel PINs or supervisor fuel cards are terminated; and
- Monitoring fuel card transactions within their department.

In addition, the DES – Equipment Bureau manages the contract with FleetCor Technologies Operating Company LLC fuel management system contract with the County. This includes the Fuelman system and related vehicle and supervisor Fuelman fuel cards. FleetCor has a subcontractor, Mansfield Oil Company of Gainesville Inc. ("Mansfield"), which acts as the Contractor's fuel supplier. FleetCor provides a consigned fuel management system for use at existing County fuel sites, and allows purchases of fuel at retail locations by authorized County personnel. Mansfield sells the fuel directly to the County, and the County pays Mansfield for fuel consumed at the three (3) County fuel sites per the contract prices based on Oil Price Information Service ("OPIS") plus freight, applicable taxes, and a fixed management fee. Mansfield invoices the County weekly, providing a weekly fuel transaction detail report and weekly price listing based on OPIS rates.

Fuelman's system is an online portal accessible by authorized personnel within the Equipment Bureau, and allows parameters to be set on fuel cards. All fuel PINs, fuel cards, and vehicles are registered in the Fuelman system. When an employee uses an approved fuel site, the Fuelman system requires the employee to enter their fuel PIN, swipe the Fuelman fuel card, enter a vehicle ID, and odometer reading. The system is designed to limit fuel purchases to the thresholds set for the Fuelman each individual fuel card.

There are three (3) onsite fuel sites within the County, which allow fuel to be purchased tax-free. While employees are heavily encouraged to utilize the onsite fuel sites, the Fuelman fuel card is accepted at multiple retailer locations, in and outside of the County that employees may use. However, the tax-free rate is only available at the three onsite (3) County fueling stations. If an employee uses an offsite fuel site, they must follow the same procedures as if he/she was fueling onsite (i.e. entering PIN and swiping fuel card).

The County incurred \$2,036,071 in Fuel card transactions between July 1, 2017 and March 31, 2018. Supervisor fuel cards accounted for \$124,659 (6%) of the fuel card spend. Fuel card transactions at non-county owned fuel stations accounted for \$54,850 (2.7%) of all fuel card spend.

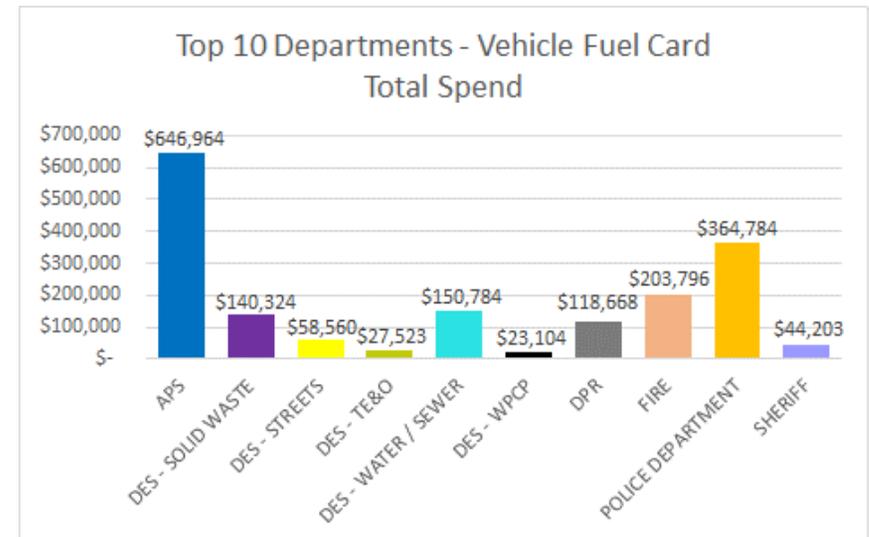
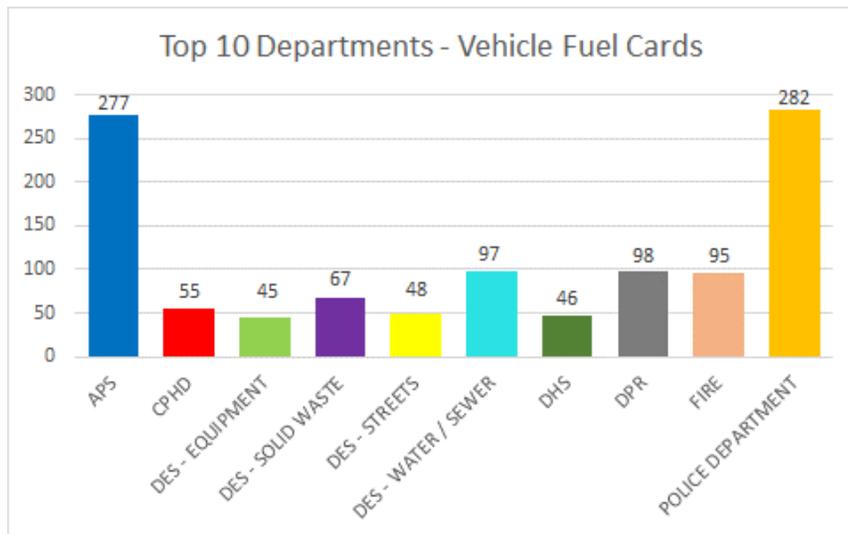
BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

Background (continued)

Vehicle Fuel Cards

Each operating vehicle within the County is assigned its own Fuelman fuel card that employees use when purchasing fuel. The fuel card is identified by the associated vehicle. Each vehicle Fuelman fuel card is activated with systematic limitations as to how much fuel can be purchased with the card within a period, quantity of gallons a fuel card can purchase per transaction, and the type of fuel that can be purchased. The parameters set for each vehicle fuel card is specific to the type of vehicle assigned to the card.

Many departments/bureaus within the County have specific uses for vehicles (i.e. maintenance, police cars, fire trucks, etc.). Currently, there are 1,333 active vehicle fuel cards within the County, utilized by 33 departments/bureaus. Vehicle fuel card purchases amounted to \$1,911,411 from July 1, 2017 through March 31, 2018, or 94% of all fuel card transactions. The top ten departments/bureaus with vehicle fuel cards are listed below.



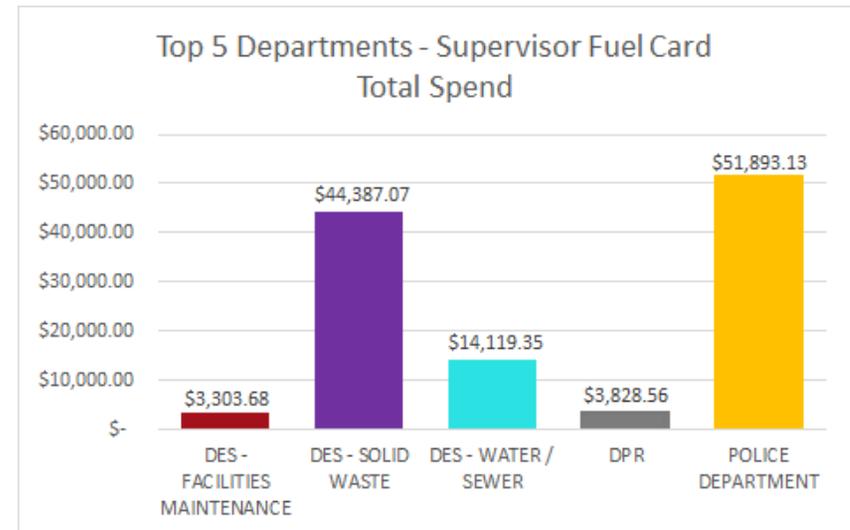
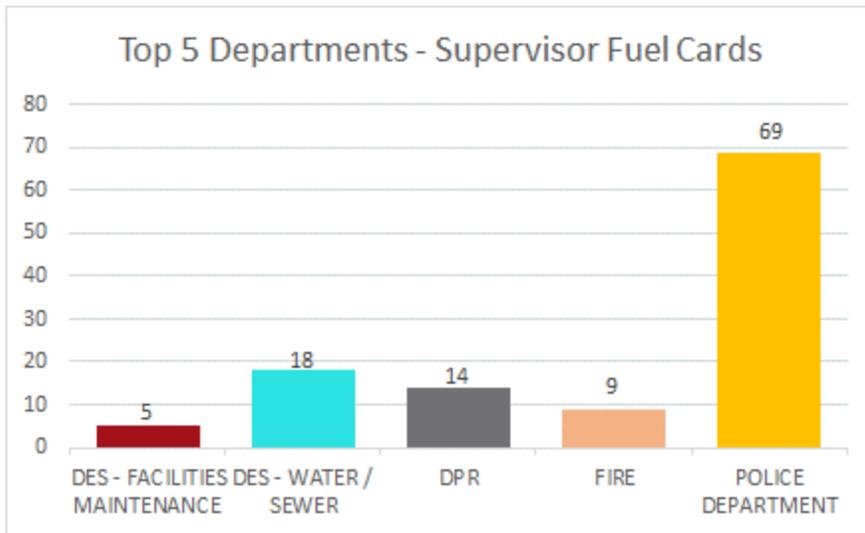
BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

Background (continued)

Supervisor Fuel Cards

The intent of supervisor fuel cards is to allow fuel consumption in emergency/backup situations, for specialized equipment, or for other unforeseen events (ex. lost or misplaced card). Like vehicle fuel cards, each supervisor Fuelman fuel card is activated with systematic parameters, which limit the amount of fuel the card can purchase. However, since supervisor fuel cards are to be used for exception basis circumstances, the established limits and parameters for the supervisor fuel cards are less restrictive. For example, these fuel cards may require frequent use; as such, they have higher limits on the number and amount of transactions per day. Supervisor fuel cards typically issued to those in managerial level positions. To become a supervisor fuel card holder, an employee's Fleet Liaison must submit a request to the FCA with justification of need for review and approval by the respective department Director/Bureau Chief.

There are currently 139 active supervisor fuel cards within the County, utilized by 14 departments/bureaus. Supervisor fuel card purchases amounted to \$124,660 from July 1, 2017 through March 31, 2018, or 6% of all fuel card transactions. The top five departments/bureaus with supervisor fuel cards are listed below.



BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

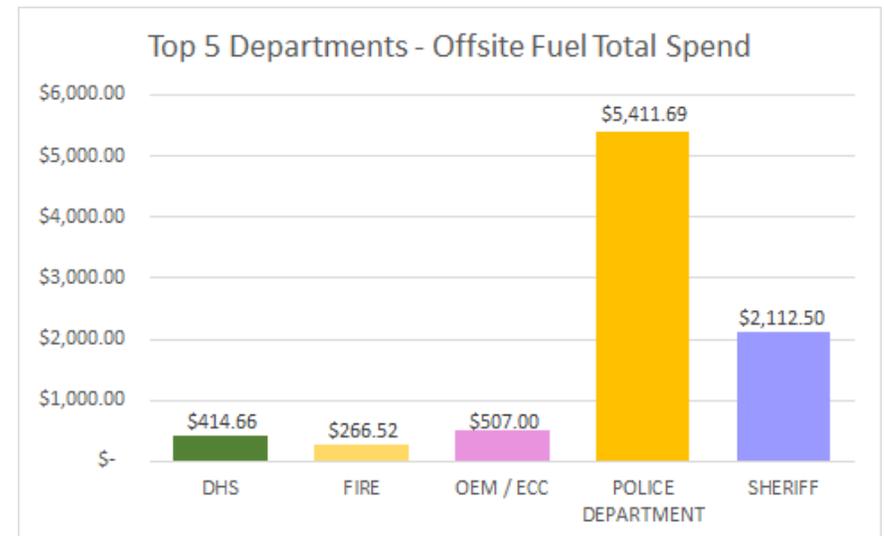
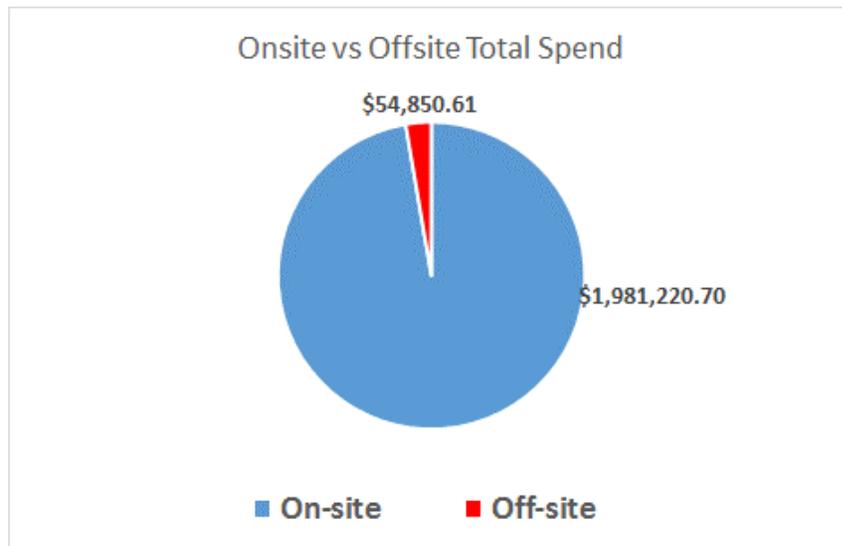
Background (continued)

Onsite vs Offsite Fuel Sites

The County has three (3) dedicated locations in which authorized fuel cards may utilize for fuel consumption.

- Arlington County Trades Center fuel site, which carries unleaded gasoline and diesel;
- Fire Station 2, which carries unleaded gasoline only; and
- Fire Station 8, which carries unleaded gasoline and ultra-low sulfur diesel only.

The Fuelman fuel cards allow the ability to use offsite retailers for fueling consumption, but these locations should only be used if an employee is conducting business outside of the County. Fuel purchased at sites outside the three (3) approved locations within the County include taxes. Between July 1, 2017 and March 31, 2018, the County incurred \$9,081 in taxes on fuel purchased at offsite retailers. While offsite fuel purchases made up only 3% of all fuel transactions during our testing period, they should continually be minimized to prevent unnecessary spend.



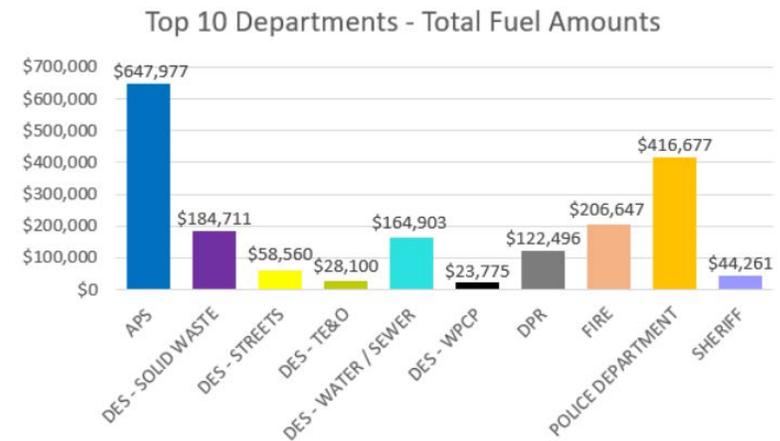
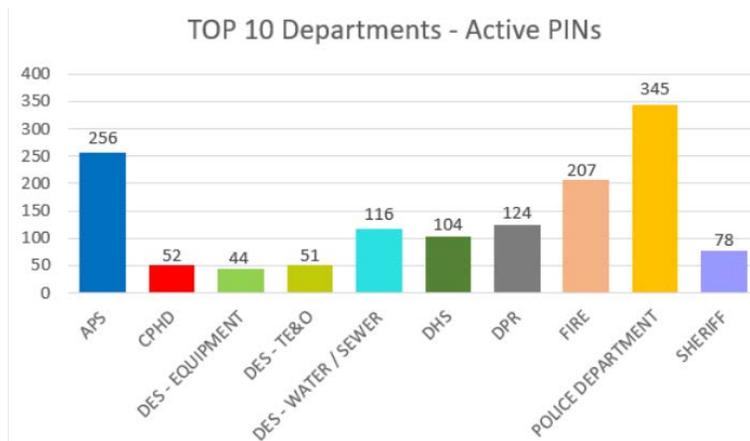
BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

Background (continued)

Employee Fuel PINs

To be an authorized user of County vehicles and supervisor fuel cards, unique PINs are required. Each fuel PIN is a unique number that allows the employee to purchase fuel at an approved fuel site.

Employees with the County who utilize vehicles on a consistent basis must have a unique fuel PIN in order to purchase fuel. In order to receive a fuel PIN, employees must request a PIN from their department's Fleet Liaison. The Fleet Liaison will contact the FCA with the request, and, if deemed appropriate, a fuel PIN will be created for the employee. Currently, there are 1,670 active fuel PINs within the County, utilized by 36 departments/bureaus. From July 1, 2017 through March 31, 2018, the top ten (10) departments/bureaus with active fuel PINs and total fuel transaction amounts are listed below.



BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

Objectives and Approach

Objectives

The objective for this internal audit was to assess the design and effectiveness of internal controls over the fuel card program, including the policies and procedures, controls in place, and to determine the design and operating effectiveness of those controls identified.

The scope of the audit included fuel transactions that occurred from July 1, 2017 through March 31, 2018.

Approach

Our approach to the audit execution consisted of the following phases:

Understanding and Documentation of the Process

During the first phase, we performed the following:

- Conducted interviews with the appropriate representatives to discuss the scope and objectives of the project, obtained preliminary data, and established working arrangements;
- Conducted interviews with key personnel to obtain a detailed understanding of the fuel card processes;
- Documented flowcharts of the processes;
- Reviewed the applicable policies and procedures and agreements related to this project;
- Performed walkthroughs to gain an understanding of the function and assessed the design of internal controls; and
- Developed a risk-based work plan for the evaluation of the design and operating effectiveness of processes and controls, based on the information obtained through our review, inquiry and walkthrough procedures.

Evaluation of the Process and Controls Design and Testing of Operating Effectiveness

The purpose of this phase was to test compliance and internal controls based on our understanding of the processes obtained during the first phase. Audit steps included procedures such as vouching, analysis, and review where applicable. The following was performed as a part of this phase:

- Identified and assessed the effectiveness of segregation of duties and access controls applicable to the in-scope processes and systems;
- Verified that appropriate control structures exist within the in-scope areas to identify and/or prevent fraud, waste, and abuse;
- Identified and assessed the effectiveness and completeness of data relevant to the fuel card process for Management's monitoring and reporting purposes;
- Assessed the adequacy of fuel usage monitoring, including monitoring of offsite/vendor fueling stations vs onsite fueling locations;
- Reviewed and validated controls over inventory procedures: fuel and fuel cards;
- Assessed the process over fuel card (including "supervisor fuel card") activation and deactivation, and granting and disabling individualized fuel PIN numbers;
- Assessed the adequacy of applicable policies, procedures and guidelines; and
- Performed data analytics on fuel transaction data to assess fuel utilization patterns, supervisor fuel card usage for County vehicles, weekend vs weekday transactions for appropriateness, fuel card limit parameters compared to vehicle specifications, utilization of offsite fueling station locations in close proximity to onsite fuel stations, zero-usage fuel PINs, zero-usage vehicle fuel cards, and zero-usage supervisor fuel cards.

BACKGROUND, OBJECTIVES AND APPROACH (CONTINUED)

Objective and Approach (continued)

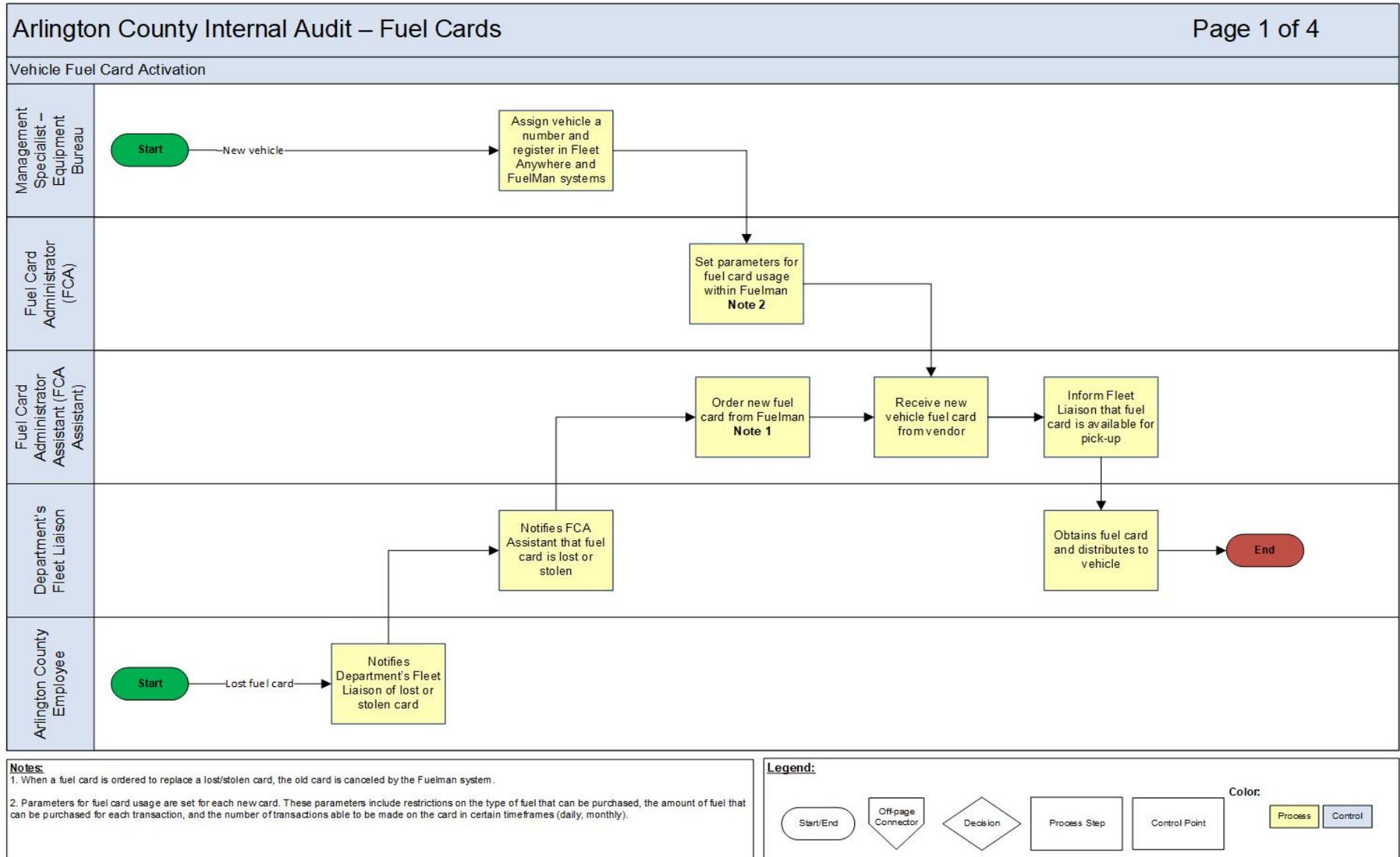
Approach (continued)

Reporting

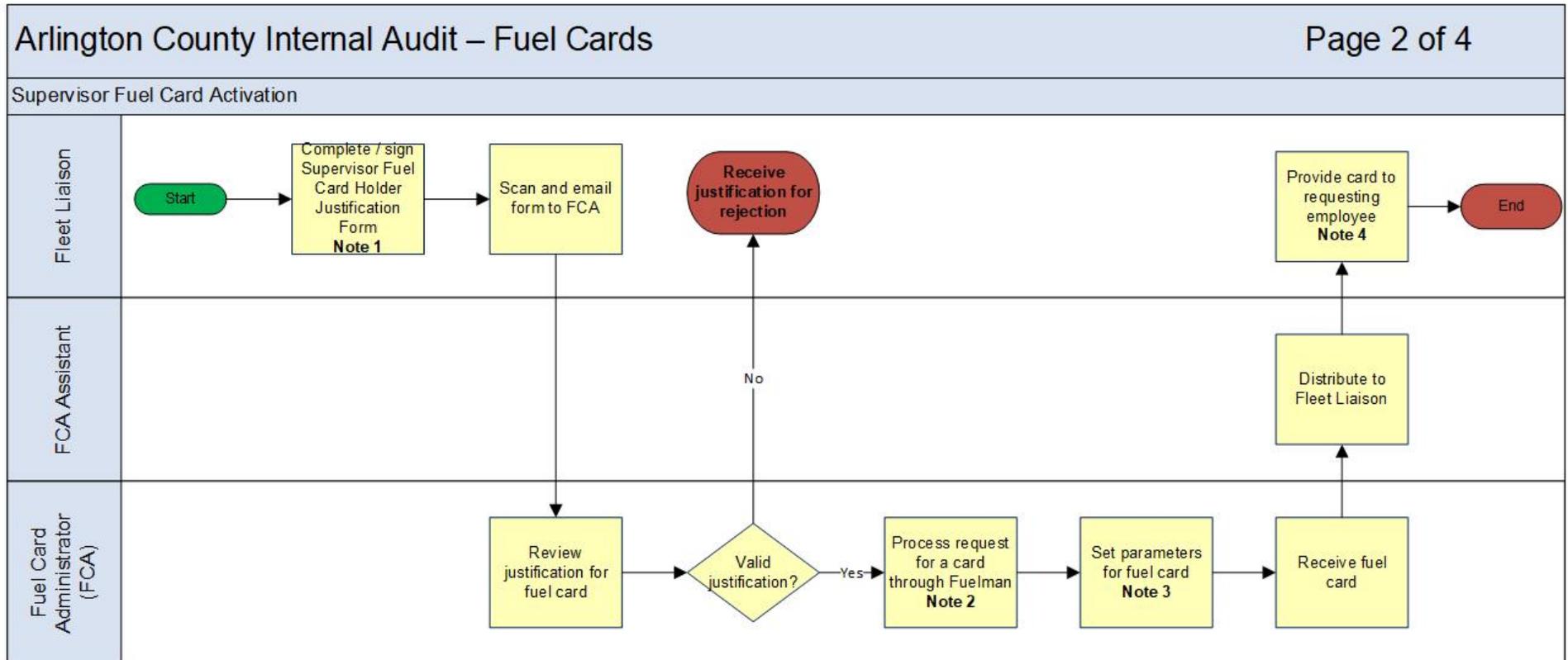
At the conclusion of this audit, we vetted the facts of this internal audit with DES – Equipment Bureau. The draft report was submitted to DES – Equipment Bureau and DMF for review. An exit meeting was held with DES – Equipment Bureau and DMF to formally review and discuss the draft report and modify accordingly. Management’s corrective action plan with estimated completion dates has been provided and included in the report.

| Observation Risk Rating Definitions | |
|-------------------------------------|--|
| Rating | Explanation |
| Low | Observation presents a low risk (i.e., impact on financial statements, internal control environment, public perception / brand, or business operations) to the organization for the topic reviewed and / or is of low importance to business success / achievement of goals and internal control structure. |
| Moderate | Observation presents a moderate risk (i.e., impact on financial statements, internal control environment, public perception / brand, or business operations) to the organization for the topic reviewed and / or is of moderate importance to business success / achievement of goals and improve its internal control structure. Action should be in the near term. |
| High | Observation presents a high risk (i.e., impact on financial statements, internal control environment, public perception / brand, or business operations) to the organization for the topic reviewed and / or is of high importance to business success / achievement of goals and improve its internal control structure. Action should be taken immediately. |

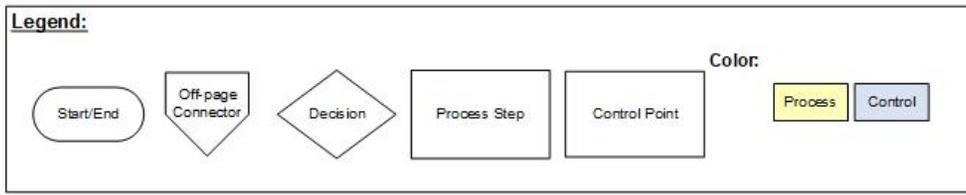
PROCESS MAP(S):



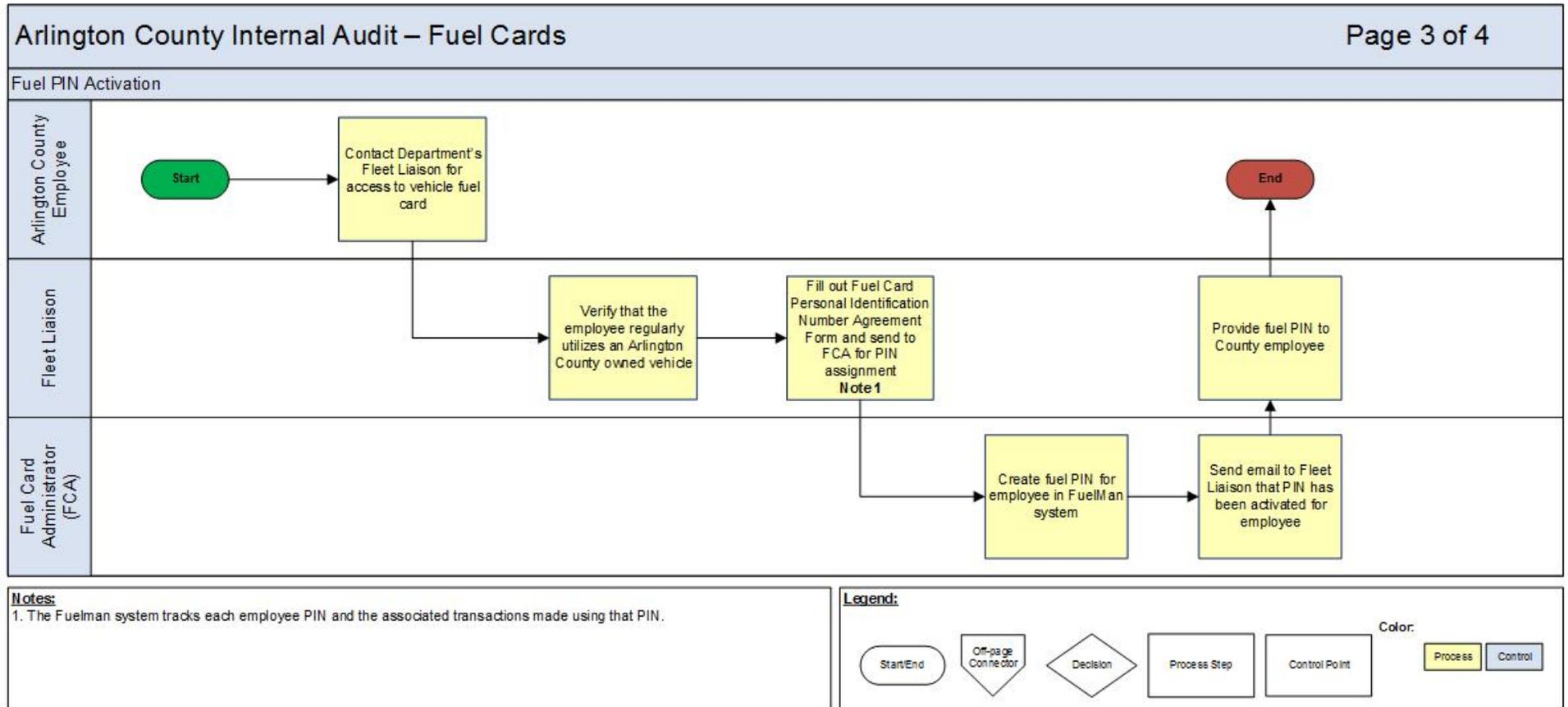
PROCESS MAP(S) - CONTINUED:



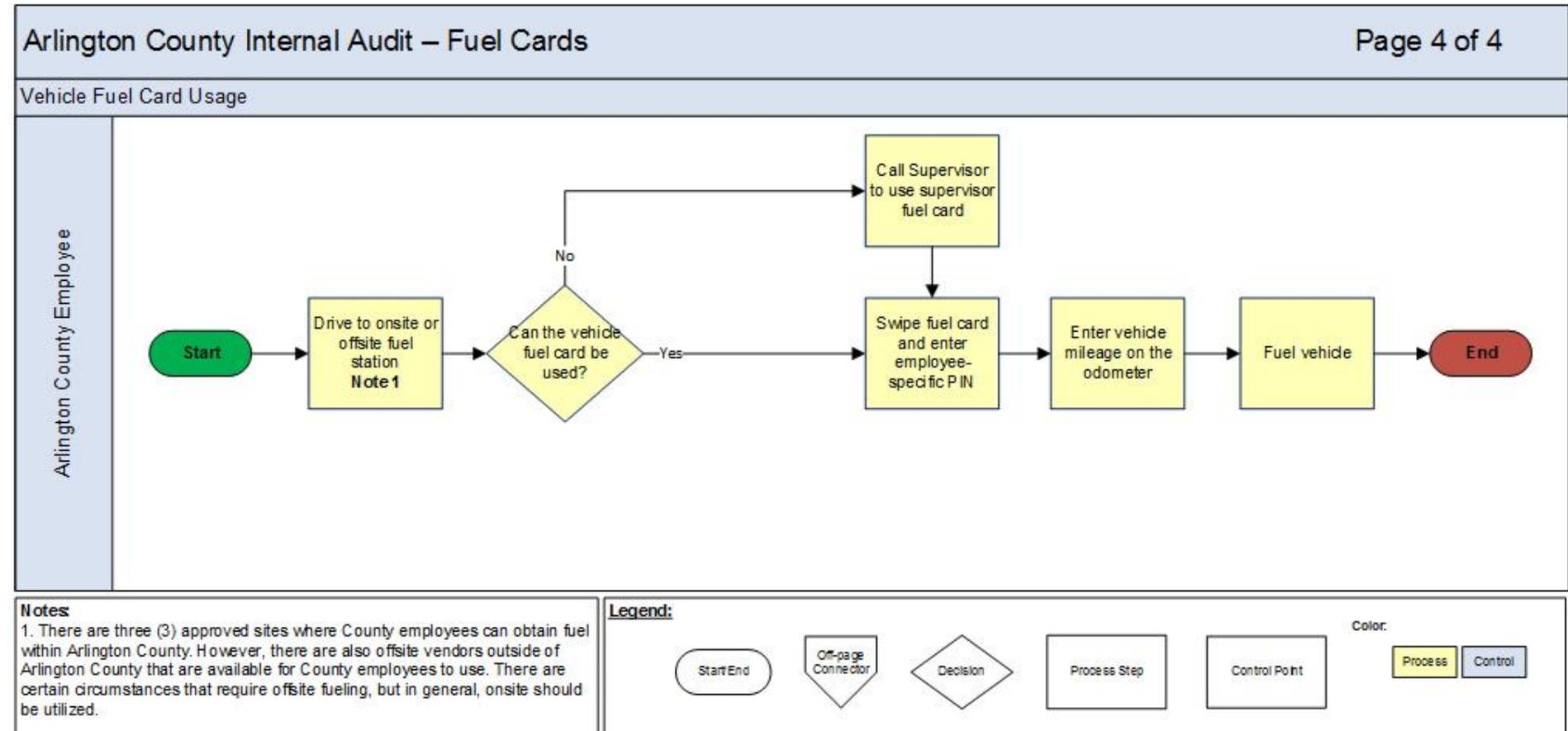
- Notes:**
1. The Fleet Liaison may request cards for Supervisors in their area of responsibility by completing this form. The form is only for active, permanent County employees who can justify the need for a supervisor fuel card.
 2. Arlington County utilizes a contract with FleetCor, and their subsidiary, Fuelman, for fuel cards.
 3. When setting up the parameters for a fuel card in Fuelman, the FCA creates a card number – which includes the department number, card name (employee name), and sets limits based on Supervisor Fuel Card Justification Form.
 4. The Supervisor Fuel Card Holder must complete the following steps before receiving the card:
 - Read Policy thoroughly;
 - Discuss any questions with their Fleet Liaison or the FCA; and
 - Read and sign the Supervisor Fuel Card Holder Agreement and return to the FCA or designee within 3 business days.



PROCESS MAP(S) - CONTINUED:



PROCESS MAP(S) - CONTINUED:





RSM US LLP
1861 International Drive
Suite 400
McLean, VA 22102
(321) 751 - 6200
www.rsmus.com

This document contains general information, may be based on authorities that are subject to change, and is not a substitute for professional advice or services. This document does not constitute audit, tax, consulting, business, financial, investment, legal or other professional advice, and you should consult a qualified professional advisor before taking any action based on the information herein. RSM US LLP, its affiliates and related entities are not responsible for any loss resulting from or relating to reliance on this document by any person.

RSM US LLP is a limited liability partnership and the U.S. member firm of RSM International, a global network of independent audit, tax and consulting firms. The member firms of RSM International collaborate to provide services to global clients, but are separate and distinct legal entities that cannot obligate each other. Each member firm is responsible only for its own acts and omissions, and not those of any other party. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

RSM® and the RSM logo are registered trademarks of RSM International Association. **The power of being understood®** is a registered trademark of RSM US LLP.

©2018 RSM US LLP. All Rights Reserved.