

LOUISIANA PROPERTY ASSISTANCE AGENCY



PERFORMANCE AUDIT
ISSUED OCTOBER 28, 2009

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LOUISIANA LEGISLATIVE AUDITOR
STEVE J. THERIOT, CPA

October 28, 2009

The Honorable Joel T. Chaisson, II,
President of the Senate
The Honorable Jim Tucker,
Speaker of the House of Representatives

Dear Senator Chaisson and Representative Tucker:

This report provides the results of our performance audit on the Louisiana Property Assistance Agency's fleet management program.

The report contains our findings, conclusions, and recommendations. Appendix A contains the Louisiana Property Assistance Agency's response to this report. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the management and staff of the agency for their assistance during this audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "Steve J. Theriot".

Steve J. Theriot, CPA
Legislative Auditor

SJT/sr

LPAA09

Office of Legislative Auditor

Steve J. Theriot, CPA, Legislative Auditor

Louisiana Property Assistance Agency, Fleet Management Program

October 2009



Audit Control # 40080019

Objectives and Overall Results

This report provides the results of our performance audit of the Louisiana Property Assistance Agency's (LPAA) fleet management program. The objective of our audit and overall results are summarized below.

Objective: Does LPAA effectively manage the state fleet program to reduce costs and increase the program's benefit to the state in accordance with state law?

Results: While LPAA has made some changes since our last audit in 2004, it does not effectively manage the state fleet program to reduce costs and increase the program's benefit to the state. Specifically, LPAA does not ensure there are an appropriate number of vehicles in the vehicle fleet; it could improve its home storage and abuse complaint process; and it does not have reliable data or reporting. Our audit findings describe areas we identified as deficient and include recommendations for how LPAA can improve. The results of our audit are as follows:

LPAA does not ensure there are an appropriate number of vehicles in the vehicle fleet.

- Vehicle logs for six agencies we analyzed show that on average the agencies used approximately half of their fleet vehicles on any given day.
- LPAA does not calculate the break-even mileage annually as required by state law.
- Although the break-even mileage is set at 15,000 miles, LPAA only analyzes vehicles with less than 5,000 miles for underutilization.
- LPAA may approve agencies with underutilized vehicles for a fleet increase or allow agencies to trade-in potentially underutilized vehicles because LPAA does not review all vehicles below 15,000 miles for underutilization.
- LPAA does not operate a statewide motor pool in accordance with state law.
- LPAA does not require agencies to turn in underutilized vehicles as provided for in law.
- LPAA still does not conduct operational audits required by administrative code.

LPAA could improve its home storage and vehicle abuse complaint process.

- LPAA does not have documented policies and procedures for reviewing and approving home storage requests and for addressing vehicle abuse complaints.
- LPAA does not maintain a database of vehicle abuse complaints; therefore, LPAA is unable to identify repeat offenders or the number of complaints.

LPAA does not have reliable data or reporting.

- LPAA has added some data controls since our 2004 audit, but the data in Protégé (Asset Management System) is still not completely accurate and reliable.
- Agency fleet managers could benefit from having additional fleet training from LPAA.
- Since our audit in 2004, LPAA has complied with providing annual and quarterly reports to the legislature; however, the report provided does not contain all of the information required by Louisiana Revised Statute (R.S.) 39:362 (B)(5).

Audit Initiation, Scope, and Methodology

We scheduled a performance audit of LPAA after conducting a risk assessment and identifying areas of potential cost savings. This audit focused on the state's fleet management program because the Division of Administration (DOA) is interested in reducing the state's fleet costs. In addition, our 2004 performance audit of LPAA had a number of findings and recommendations related to fleet management; therefore, this report will follow up on how well LPAA implemented our recommendations. Our audit covered the period July 1, 2007, through July 8, 2009. The audit objective was to answer the following question:

Does LPAA effectively manage the state fleet program to reduce costs and increase the program's benefit to the state in accordance with state law?

To answer the audit objective, we conducted the following procedures:

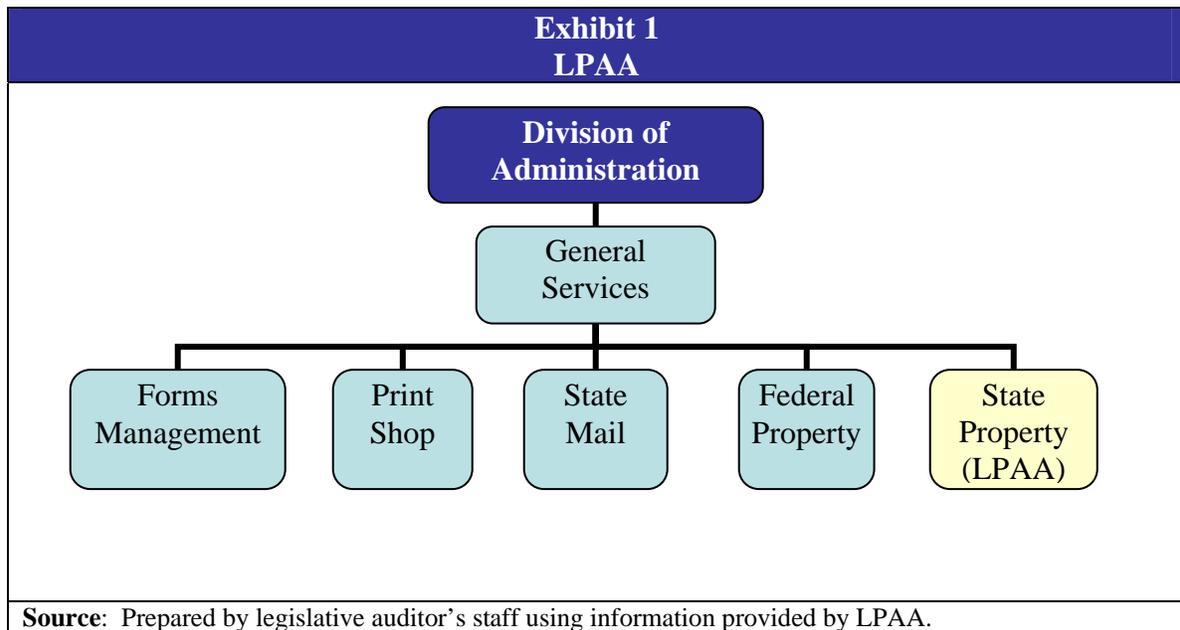
- Researched state laws, rules, and regulations related to the fleet management program
- Interviewed LPAA management and staff regarding the processes related to management of the state's fleet vehicles
- Attended an LPAA fleet training session to determine if the training provided agency fleet managers with the appropriate information

- Researched other states and best practices for criteria related to fleet management and determined if LPAA follows best practices
- Interviewed legislative staff to determine if the quarterly and annual reports to the legislature meet the needs of the legislature
- Obtained and analyzed data from LPAA's asset management system (Protégé) to determine the number of state vehicles and all costs associated with those vehicles
- Selected a sample of six state agencies with a range of 15-75 vehicles to obtain a representative sample and establish a pattern of vehicle use
- Obtained and analyzed vehicle logs from the sample of state agencies to determine the average daily use of state fleet vehicles for those respective agencies
- Surveyed state fleet managers to get feedback on LPAA's fleet training and to determine agency fleet needs

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. We conducted this performance audit under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended.

Overview of LPAA

Purpose. State law (R.S. 39:361) directs the DOA to establish, develop, and administer a program for managing motor vehicles. The LPAA, within the DOA, is responsible for operating the state's fleet management program. Exhibit 1 on the following page shows where LPAA is organizationally located within the DOA. R.S. 39:361(B) states that the objective of the fleet management program is to manage state provided transportation, reduce its costs, and increase its benefit to the state.



The LPAA provides oversight for approximately 13,000 vehicles in the state's fleet. LPAA's primary responsibilities include the following:

- Establish, review, and revise statewide policies and standards for operation of the program
- Monitor agency and vendor compliance with established policies, specifications, and standards
- Plan and evaluate the financial results of operating and maintaining state fleet vehicles
- Identify, evaluate, and adopt techniques, methods, and procedures to maximize cost-effectiveness while maintaining proper vehicle availability and utilization
- Receive, investigate, and resolve all reports of abuse of vehicles
- Evaluate agency programs and audit for efficient use as well as compliance
- Report information on the state's fleet to the legislature

Vehicle Acquisition. LPAA, the Office of State Purchasing (OSP), and the Office of Planning and Budget (OPB) are all involved in the vehicle acquisition process. State agencies acquire new vehicles by requesting a fleet increase or by trading in an existing vehicle. OSP has the final authority to approve state vehicle purchases. As of August 3, 2009, the commissioner of administration issued a moratorium on vehicle purchases with limited exceptions for critical needs.

When state agencies prepare their budget request for the upcoming fiscal year, they can request funding for vehicle acquisitions. OPB considers these requests when preparing the executive budget for the fiscal year. Once the legislature appropriates the funds, the agency initiates a vehicle acquisition by either requesting a fleet increase or trading in an existing vehicle.

The commissioner of administration approves or denies fleet increases. The agency submits a fleet increase request to LPAA. LPAA reviews the documentation the agency submits to support its request and forwards its recommendation to approve or deny the request to the commissioner of administration. If the commissioner of administration grants approval for a fleet increase, the state agency submits its vehicle purchase request to OSP. LPAA and OSP work together to purchase and acquire the vehicle. OSP purchases the vehicle and LPAA inspects it to make sure that the vehicle matches the purchase order of the agency. Once LPAA completes its inspection, the agency acquires the vehicle.

State agencies may also trade in an existing vehicle to purchase a new vehicle. When the agency uses a vehicle as a trade, OSP requests the status of the vehicle from LPAA. LPAA tells OSP whether the vehicle is marked as underutilized or not. If the vehicle is marked as underutilized, OSP does not allow the agency to use the vehicle as a trade. OSP has the final authority to grant or deny the vehicle acquisition.

Fleet Size and Content. As shown in Exhibit 2, in 2004, the size of the state fleet was 11,924 vehicles with an original acquisition cost of nearly \$222 million. According to data obtained from LPAA, 13,245 vehicles were active in the state’s fleet as of July 8, 2009, with an original acquisition cost of nearly \$284 million. The state fleet has increased by 1,321 vehicles (11%) since 2004.

Exhibit 2 Change in Fleet Size April 16, 2004, to July 8, 2009			
	April 16, 2004	July 8, 2009	Percent Change
Number of Vehicles	11,924	13,245*	11%
Original Acquisition Cost	\$222 million	\$284 million	28%
* This includes 174 surplus vehicles with an original acquisition cost of \$2.9 million. Source: Prepared by legislative auditor’s staff using information provided by LPAA.			

According to state law, the state fleet contains vehicles owned or leased by any agencies, boards, commissions, councils, departments or other executive branch entities, state colleges, and the judicial and legislative branches. To be considered a fleet vehicle, all must be motorized and licensed.

These vehicles must have four or more wheels and their primary usage must be transporting passengers or delivering small equipment and supplies. Fleet vehicles include the following:

- All automobiles
- All light duty pickup trucks (under two tons)
- Special use passenger vehicles such as limousines and ambulances
- All cargo and passenger minivans and maxivans
- All buses
- Utility trucks and carryalls (under two tons)
- Aircraft

Exhibit 3 shows a breakdown of the state fleet by agency as of July 8, 2009.

Exhibit 3				
Vehicles and Acquisition Cost by Department				
Fleet Vehicles as of July 8, 2009				
Department	Count	Percent of State Fleet	Total Original Acquisition Cost	Average Acquisition Cost
Capital Area Human Services District	19	0.14%	\$327,172.62	\$17,219.61
Community and Technical College	303	2.29%	6,430,183.41	21,221.73
Department of Agriculture And Forestry	867	6.55%	24,143,259.44	27,846.90
Department of Civil Service	7	0.05%	116,507.00	16,643.86
Department of Economic Development	13	0.10%	199,698.00	15,361.38
Department of Education	101	0.76%	2,984,899.00	29,553.46
Department of Environmental Quality	239	1.80%	4,504,150.48	18,845.82
Department of Health and Hospitals	685	5.17%	13,159,671.71	19,211.20
Department of Insurance	5	0.04%	70,452.00	14,090.40
Department of Justice	126	0.95%	2,329,911.00	18,491.36
Department of Labor	19	0.14%	350,993.00	18,473.32
Department of Natural Resources	111	0.84%	2,315,738.08	20,862.51
Department of Public Safety and Corrections	3,964	29.93%	79,094,598.20	19,953.23
Department of Revenue	64	0.48%	1,362,265.00	21,285.39
Department of Social Services	381	2.88%	6,311,553.07	16,565.76
Department of State	39	0.29%	701,302.66	17,982.12
Department of the Treasury	3	0.02%	69,078.00	23,026.00
Department of Transportation and Development	2,775	20.95%	68,021,125.96	24,512.12
Department of Wildlife and Fisheries	584	4.41%	12,437,219.03	21,296.61
Division of Administration*	341	2.57%	5,878,949.93	17,240.32
Florida Parish Human Service Authority	10	0.08%	189,430.75	18,943.08
Governor's Office	367	2.77%	8,457,642.03	23,045.35

**Exhibit 3
Vehicles and Acquisition Cost by Department
Fleet Vehicles as of July 8, 2009**

Department	Count	Percent of State Fleet	Total Original Acquisition Cost	Average Acquisition Cost
Judicial Branch	7	0.05%	\$159,674.86	\$22,810.69
Legislative Branch	11	0.08%	240,259.00	21,841.73
LSU Health Care System	123	0.93%	4,669,970.58	37,967.24
Metropolitan Human Service Authority	9	0.07%	162,655.00	18,072.78
Miscellaneous**	113	0.85%	2,229,739.57	19,732.21
Office of Lieutenant Governor	251	1.90%	4,149,891.12	16,533.43
Public Service Commission	17	0.13%	289,312.00	17,018.35
University System	1,691	12.77%	32,694,187.26	19,334.23
Total	13,245	100.00%	\$284,051,489.76	\$21,445.94

* This includes 174 surplus vehicles with an original acquisition cost of \$2.9 million.

** This includes Board of Contractors' Licensing; Board of Embalmers and Funeral Home Directors; Board of LA State Plumbing; Board of Medical Examiners; Board of Private Security Examiners; LA Motor Vehicle Commission; Louisiana Superdome; New Orleans Center Creative Arts; City Of New Iberia; City of Zachary; East Jefferson Levee District; Lafourche Parish Sheriff's Office; Nineteenth Levee District; Pontchartrain Levee District; Red River, Atchafalaya, and Bayou Boeuf Levee District; Pennington Biomedical Research Center; Real Estate Commission; Recreational and Used Motor Vehicle Commission; School Employees Retirement System; State Employees Retirement System; and Teachers Retirement System.

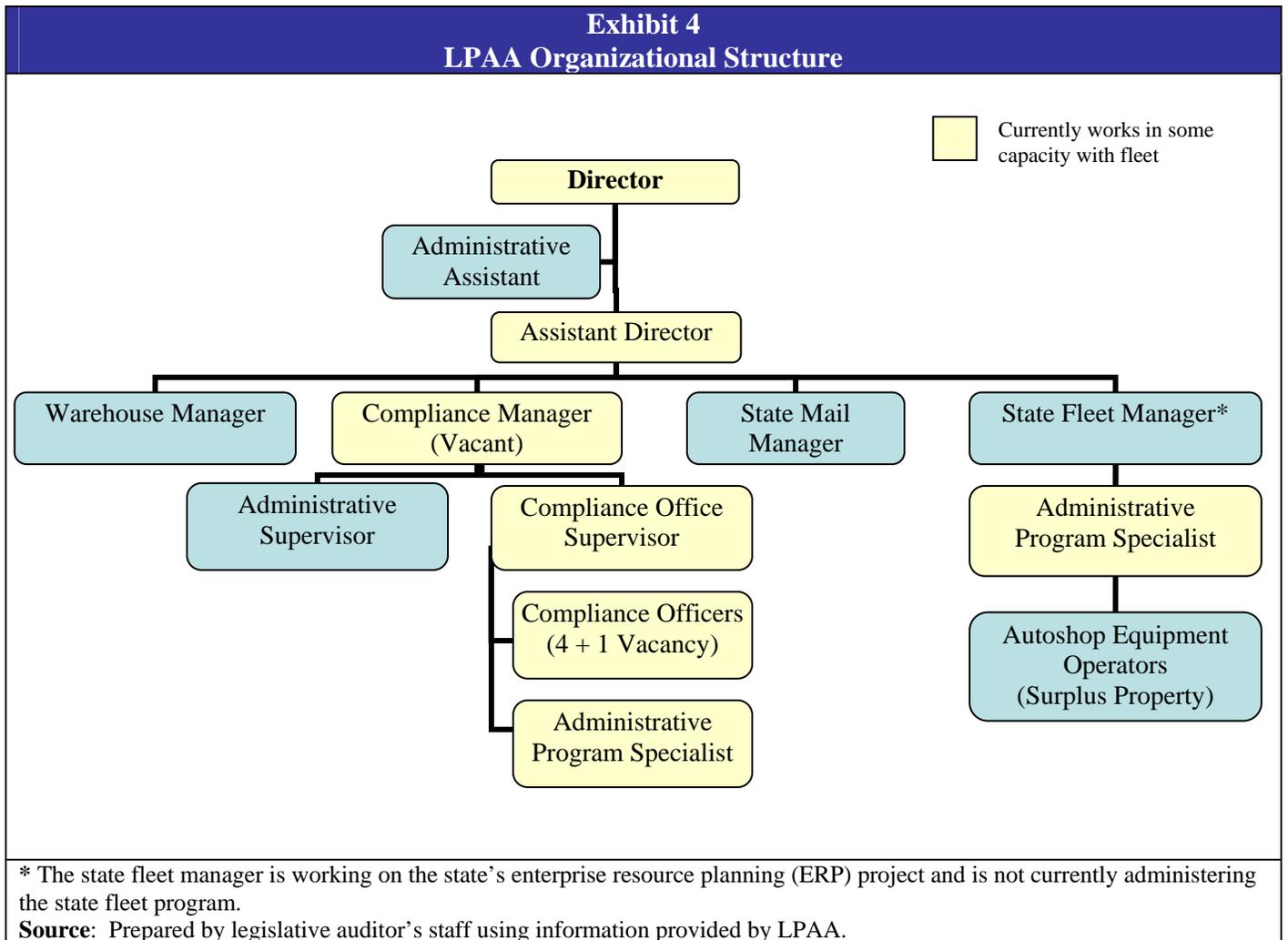
Note: Fleet vehicles may include Chevrolet Impala, Dodge Durango, Dodge Caravan, Ford Crown Victoria, and Ford Taurus. Fleet vehicles may also include more expensive specialty vehicles such as Ford Excursion, Chevrolet Tahoe, International, Freightliner, Minibus, Mobile Command Units or Mobile MRI Units that increase the average acquisition cost. For example, LSU Health Care System has a Mobile MRI Unit with an acquisition cost of \$1.5 million.

Source: Prepared by legislative auditor's staff using information from Protégé.

Organizational Structure. One state fleet manager administers the state fleet program. Currently, the state fleet manager is working on the state's enterprise resource planning (ERP) project and not administering the state fleet program. As a result, the administrative program specialist who is responsible for managing the autoshop equipment operators who deliver surplus property to the LPAA warehouse is currently managing the state's fleet. Managing the state's fleet is in addition to the individual's regular responsibility of managing the equipment operators who do not work with the fleet program. The administrative program specialist sometimes assists the autoshop equipment operators by moving the trucks used for picking up surplus property around the LPAA warehouse when there is no equipment operator available.

According to the data in Protégé, the state spent approximately \$6.4 million on maintenance and approximately \$31.2 million on fuel in 2008 for the state's fleet vehicles. Essentially, one individual is responsible for the oversight of approximately \$284 million in vehicles along with the associated \$37.6 million in fuel and maintenance costs and this responsibility is only part of the individual's responsibilities.

Although the administrative program specialist is currently fulfilling the role of state fleet manager, the administrative program specialist does receive assistance from the director, assistant director, and compliance division to oversee the state fleet. For example, the assistant director analyzes vehicles for underutilization and the compliance division monitors agencies for compliance with fleet (and property) rules and regulations. The compliance division tries to audit each agency at least once every three years. Exhibit 4 shows the organizational structure as it currently pertains to oversight of the state’s fleet vehicles.



Objective: Does LPAA Effectively Manage the State Fleet Program to Reduce Costs and Increase the Program’s Benefit to the State in Accordance With State Law?

While LPAA has made some changes since our last audit in 2004, it does not effectively manage the state fleet program to reduce costs and increase the program’s benefit to the state. Specifically, LPAA does not ensure there are an appropriate number of vehicles in the vehicle

fleet; it could improve its home storage and abuse complaint process; and it does not have reliable data or reporting. The following sections describe in detail the areas that LPAA should improve and include recommendations to assist LPAA in improving its fleet management program.

LPAA does not ensure there are an appropriate number of vehicles in the vehicle fleet

Vehicle logs for six agencies we analyzed show that on average these agencies were using half of their fleet vehicles on any given day. We took a sample of six state agencies and analyzed the daily vehicle logs for the agency’s fleet vehicles for fiscal year 2008 (July 1, 2007, through June 30, 2008) to determine if the agencies were using fleet vehicles efficiently. Since this information is not available electronically, we reviewed the paper files at each respective agency. Exhibit 5 provides a summary of agency vehicle use for fiscal year 2008 (see Appendix B for a breakdown of average use by month). Based on our analysis of these six agencies, agencies are not using their fleet vehicles at full capacity. This is an indication that agencies may have more fleet vehicles than necessary to achieve their business needs. Conducting a detailed analysis of the agency vehicle logs is a tool that would allow LPAA to identify these usage patterns and could help LPAA identify vehicles that should be removed from the state’s fleet.

Exhibit 5 Summary of Agency Vehicle Use July 1, 2007 - June 30, 2008					
Agency	Total Vehicles	Maximum Number Used in One Day	Maximum Percent Used	Average Number Used Daily	Average Percent Used
Louisiana Workforce Commission	19	16	84.21%	9	47.37%
Department of Social Services, Office of Family Support	60	45	75.00%	30	50.00%
Governor’s Office of Financial Institutions	25	21	84.00%	13	52.00%
Department of Health and Hospitals, Office of Management and Finance	52	42	80.77%	28	53.85%
Secretary of State	39	27	69.23%	15	38.46%
Department of Agriculture, Office of Management and Finance	36	26	72.22%	16	44.44%
Source: Prepared by legislative auditor’s staff using information obtained from agencies sampled.					

Neither LPAA nor DOA calculates the break-even mileage annually as required by R.S. 39:362. The purpose of computing the break-even mileage annually is to monitor and evaluate whether there are an appropriate number of vehicles in the vehicle fleet. The break-even mileage is the point where it is more fiscally prudent to provide a state vehicle rather than

reimbursing an employee for mileage from using a personal vehicle. According to LPAA, the break-even mileage is set by talking to other southern states to determine what they are using as the break-even mileage and adjusting the vehicle mileage reimbursement rate to keep the break-even mileage at 15,000 miles. LPAA could not provide any documentation of the break-even mileage process.

According to the *Guide to Federal Fleet Management*, fleet managers should monitor vehicle usage on a continuous basis and oversight of vehicle utilization is a critically important best practice in managing a vehicle fleet because it represents a significant opportunity for cost avoidance. Based on a Web search, we were able to find information from other states and trade organizations on formulas to use for calculating the break-even mileage. LPAA could use the information from other states and trade organizations to help develop a formula for calculating the break-even mileage to fulfill its statutory mandates.

Although the break-even mileage is set at 15,000 miles, LPAA only analyzes vehicles with less than 5,000 miles for underutilization. Based upon the existing data in Protégé, 4,272 of the 11,913 vehicles (36%) used in calendar year 2008 that were still in use on July 8, 2009, had less than 5,000 miles of annual use. There were 8,974 of the 11,913 vehicles (75%) used in calendar year 2008 still in use on July 8, 2009, that had less than 15,000 miles of annual use. Exhibit 6 shows the average fuel, maintenance, and acquisition for these potentially underutilized vehicles. If the state optimized its fleet use, the number of vehicles could be reduced which would reduce vehicle maintenance and acquisition costs while fuel costs and mileage would be shifted to another fleet vehicle. Cost savings may be reduced by increases in reimbursing employees driving their personal vehicle which includes both fuel and maintenance costs.

Exhibit 6 Average Fuel, Maintenance, and Acquisition Cost for Vehicles With Less Than 5,000 and 15,000 Miles January 1, 2008, Through December 31, 2008			
	Average Annual Fuel Cost*	Average Annual Maintenance Cost*	Average Acquisition Cost
Vehicles with less than 5,000 miles	\$963.87	\$384.76	\$25,932.47
Vehicles with less than 15,000 miles	\$1588.50	\$568.22	\$22,055.06
* Since the fuel and maintenance data in Protégé is not reliable, vehicles without fuel or maintenance costs are excluded from the averages. Source: Prepared by legislative auditor's staff using information provided by LPAA.			

In our 2004 report on LPAA's fleet management program, LPAA was not using the break-even mileage to promote efficiency in the use of fleet vehicles or to dispose of surplus vehicles. Since our 2004 report, LPAA has been analyzing vehicle underutilization annually by pulling the break-even mileage report in Protégé. Although the report contains all vehicles that did not obtain 15,000 miles for the year, LPAA only evaluates vehicles with less than 5,000 miles for underutilization. LPAA sends each agency a list of the agency's vehicles that do not

have 5,000 miles along with a letter asking for the agency to justify why it needs the low use vehicle. Based on the agency's response, LPAA makes a decision to tell the agency to surplus the vehicle (i.e., turn it in to LPAA) or allow the agency to keep the vehicle. A review of all vehicles that obtain less than the break-even mileage could help LPAA achieve its objective of reducing the cost of the state's fleet by eliminating unnecessary vehicles. Consideration of the needs of the agency should be part of LPAA's decision.

LPAA may approve agencies with underutilized vehicles for a fleet increase or allow agencies to trade in potentially underutilized vehicles because LPAA does not review all vehicles below 15,000 miles for underutilization. LPAA approves fleet increases and trade-in vehicles for agencies requesting new vehicles. When an agency requests a fleet increase, it is required to provide detailed justification as part of the acquisition process. LPAA reviews this justification documentation to determine if a fleet increase is necessary. According to LPAA, it considers the number of underutilized vehicles the agency possesses when determining if a fleet increase is necessary. In addition, when an agency requests a new vehicle through a vehicle trade, OSP contacts LPAA to determine if the trade vehicle is underutilized. Agencies cannot trade in underutilized vehicles to obtain a new vehicle. Since LPAA only analyzes vehicles with less than 5,000 miles instead of the 15,000 miles it sets as the break-even mileage for underutilization, it may approve fleet increases for agencies with underutilized vehicles or allow agencies to trade in underutilized vehicles.

LPAA does not operate a statewide motor pool in accordance with R.S. 39:363. R.S. 39:363 requires DOA to do the following:

- Determine how many vehicles based upon the break-even points would be surplus because employees who presently have them would not be eligible for them
- Assume title to all of those vehicles and initiate a motor pool in various areas of the state where there are significant numbers of state employees who could benefit from such a pool
- Assess the needs for the pools in those areas and determine the total number of vehicles in each pool to meet the daily requirements of such agencies
- Prepare recommendations for exclusions from the requirements to use the motor vehicle pools and prepare suggestions for establishment of motor vehicle pools on a decentralized basis if necessary

Neither DOA nor LPAA has conducted a detailed analysis to determine if state employees could benefit from a statewide motor pool. States such as Oregon, Vermont, Oklahoma, and Colorado all operate a statewide motor pool for the common use of state agencies using a combination of state-owned motor pool vehicles, contracts with rental car companies, and employees' personal vehicles. Vermont and Oklahoma even provide agencies with online trip calculators to determine if it is more cost efficient to use a state motor pool vehicle or a rental car or reimburse an employee for mileage when using a personal vehicle for a given trip.

In addition, the federal government recommends using interdepartmental motor pools for agencies that have similar transportation needs and are in close proximity. Vehicles in the pool tend to be used more consistently because they are rotated among users. For example, several state agencies are located in downtown Baton Rouge and these agencies share parking garages. This situation provides an opportunity for the state to initiate a motor pool among these agencies because the vehicles are already stored in the parking garages. Having a statewide, or interagency, motor pool could reduce the cost of operating the state's fleet vehicles by eliminating low use vehicles and maximizing the use of the remaining fleet vehicles which in turn would help LPAA achieve its statutory obligation of reducing the cost of the state fleet.

LPAA does not require agencies to turn in underutilized vehicles as provided for in R.S. 39:363. According to LPAA, when it identifies a vehicle as underutilized and tells the agency to surplus the vehicle, most agencies will voluntarily turn in the vehicle. If the agency does not turn in the underutilized vehicle, LPAA places the vehicle on a list so the agency cannot use the vehicle as a trade-in for a new vehicle. If the agency would like to obtain a new vehicle, it must trade in a vehicle that is not marked as underutilized or request a fleet increase to obtain the new vehicle. Recently, LPAA began recommending that agencies, mainly university campuses, with underutilized vehicles replace those vehicles with neighborhood electric vehicles (NEVs) when possible. NEVs do not run on gasoline and are not subject to the vehicle underutilization criteria.

LPAA still does not conduct the operational audits required by administrative code. Our 2004 report of LPAA's fleet management program recommended that LPAA conduct the operational audits as required in LAC 34.XI.103(4)(b). LPAA is responsible for planning and conducting operational audits of agency fleet management programs and reporting all findings to the legislative auditor. LPAA officials stated that they do not conduct individual operational audits because LPAA does not have enough staff to conduct both operational audits and compliance audits; however, LPAA does plan to conduct operational audits in the future. Operational audits would help LPAA identify inefficient fleet process in state agencies and thereby reduce the cost of operating the state's fleet. For example, LPAA could conduct a detailed analysis of agency vehicle logs as part of its operational audits to identify inefficient fleet practices. As stated previously, our analysis of vehicle logs from six agencies demonstrated that the six agencies we sampled were only using an average of half of their fleet vehicles on any given day.

Recommendation 1: LPAA should immediately conduct a detailed analysis on agency vehicle use for all state agencies to determine if agencies have more fleet vehicles than needed and regularly conduct a detailed analysis in the future. The specific needs of individual agencies should be considered as part of this analysis.

Summary of Management's Response: LPAA agrees with this recommendation. The Commissioner of Administration has instructed LPAA to develop a process to reduce the state's fleet by 10%. As a result, LPAA has created a self-audit that agencies are currently completing and will use this information as part of an analysis that will result in recommendations about the size of the fleet each agency needs.

Recommendation 2: LPAA should annually calculate break-even mileage using data in the Protégé system and formally document the calculation.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 3: LPAA should review all vehicles with mileage under the break-even point for vehicle underutilization and assume the title to all vehicles identified as underutilized.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 4: LPAA should consider all vehicles under its break-even point that may be underutilized when approving fleet increases or trade-in vehicles.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 5: LPAA should conduct an analysis of whether there are a significant number of employees that could benefit from having a statewide, or interagency, motor pool as required by law.

Summary of Management's Response: LPAA agrees with this recommendation. LPAA and the Office of State Purchasing are developing a vehicle rental contract. The contract will provide a pool of vehicles for all agencies state-wide to access when their existing fleet cannot meet their need.

Recommendation 6: LPAA should conduct the operational audits required by state law to help ensure that state vehicles are used efficiently.

Summary of Management's Response: LPAA agrees with this recommendation. LPAA is developing a process to analyze the daily use of vehicles similar to the methodology used in the audit report and will begin conducting these audits in the near future.

LPAA could improve its home storage and abuse complaint process

LPAA has a process for reviewing and approving home storage requests, but it does not have its process documented. LPAA sometimes verifies data supplied on the home storage request forms by using systems such as ISIS and sometimes requests supporting documentation (e.g., past six months of vehicle logs); however, LPAA does not complete this verification consistently. According to LPAA, it approves home storage requests in accordance with the criteria defined in R.S. 39:362. LPAA's form that agencies submit requesting home storage follows the criteria for home storage defined in state law. LPAA also approves home storage on a case-by-case basis if it is in the best interest of the state.

LPAA is still in the process of reviewing home storage requests for fiscal year 2010. The commissioner of administration has asked LPAA to take a closer look at home storage requests for the 2010 fiscal year to reduce the cost of operating the state's fleet. As a result, LPAA is questioning home storage for approximately 40% of the approximately 3,000 home storage requests.

In the past, agencies could send in a list requesting home storage for the upcoming fiscal year for individuals who LPAA approved in the current fiscal year as long as nothing had changed for the individual (i.e., same person with the same job using the same vehicle). LPAA would automatically approve individuals on the list for home storage. Individuals who did not have home storage in the current fiscal year or whose information changed had to submit a new home storage request form. This year, agencies had to submit a new home storage request form for all individuals. The home storage request form has to be signed by the employee, agency transportation coordinator, and agency head.

LPAA estimates that the state would save approximately \$3 million in fuel and maintenance costs by denying the questioned home storage requests which would help LPAA achieve its statutory objective of reducing the cost of the state's fleet. LPAA has sent letters to agency heads requesting them to take an additional look at the vehicles they recommended for home storage and asking for additional information on the requests it considers questionable. The commissioner of administration has the final authority on the approval of home storage vehicles. Once LPAA receives additional information on the questioned requests, it will meet with the commissioner of administration to get a final ruling on home storage for those vehicles.

LPAA has a process for addressing vehicle abuse complaints, but it does not have its process documented. LPAA has the authority to investigate vehicle abuse complaints. LPAA's process for addressing vehicle abuse complaints involves receiving complaints from public residents. Once LPAA receives a complaint, it forwards a copy of the complaint to the appropriate agency fleet manager for a response. LPAA gives the agency a response deadline. The agency investigates the complaint and provides LPAA with the results of its investigation along with any corrective action taken.

LPAA does not maintain a database of vehicle abuse complaints. Without a database, this information is not readily available. Currently, LPAA maintains the information on vehicle abuse complaints in paper files if it receives the complaint in paper and in electronic files if it receives the complaint electronically. Maintaining a database on vehicle abuse complaints would allow LPAA to manage its complaint workload and easily track complaints and identify repeat offenders or agencies with repeat offenders.

Recommendation 7: LPAA should develop a process to consistently verify the information supplied on the home storage request forms.

Summary of Management's Response: LPAA disagrees with this recommendation. Home storage requests are signed by the employee, agency transportation coordinator, and agency head. LPAA trusts the agency heads to ensure that all the data on the forms submitted by its agency is factual. During a compliance audit, LPAA reviews the forms and questions abnormalities.

Recommendation 8: LPAA should consider requiring that agencies submit a new home storage request form for each individual every year.

Summary of Management's Response: LPAA agrees with this recommendation. LPAA intends to continue requiring home storage request forms.

Recommendation 9: LPAA should document its policies and procedures for reviewing and approving home storage requests.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 10: LPAA should formally document the procedures for addressing vehicle abuse complaints. This will ensure that fleet managers have a documented process to follow.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 11: LPAA should develop a database to track vehicle abuse complaints and monitor the database for agencies and employees that are repeat offenders. LPAA should report this information to the legislature to assist in the budgeting process.

Summary of Management's Response: LPAA agrees with this recommendation. LPAA has developed a database and began tracking complaints effective July 1, 2009.

LPAA does not have reliable data or reporting

LPAA has added some data controls since our 2004 audit, but the maintenance and fuel data in Protégé is still not completely accurate and reliable. In our 2004 report, LPAA's data contained inaccurate information and there were no input controls in place. We analyzed the maintenance and fuel data in Protégé for the 11,913 vehicles that were in use in calendar year 2008 and were still in use on July 8, 2009. We identified the following errors:

- One vehicle traveled negative miles during calendar year 2008 and had negative miles per gallon (MPG).
- Seventy-nine vehicles traveled more than 500 miles and had no recorded fuel cost.
- Thirty vehicles traveled zero miles but have recorded fuel cost.
- Six hundred twenty-five vehicles traveled more than 500 miles and had more than 50 MPG.

Some data that are questionable include 1,187 vehicles traveled more than 5,000 miles and had no recorded maintenance cost and 760 vehicles have fuel prices greater than \$5 per gallon.

Although Protégé has some controls in place to help prevent data entry errors, it does not have controls that prompt or require a user to enter fuel and maintenance data at a specific mileage threshold. Since each agency is responsible for inputting its own data, LPAA has the ability to run exception reports to identify inaccurate fuel and mileage data; however, it does not run these reports on a regular basis. If LPAA ran the exception reports monthly, or required the agencies to run them, and developed additional exception reports to identify data errors to ensure that agencies report accurate data in Protégé then it could strengthen controls.

There are also errors and inconsistencies in the data entry of vehicle identification numbers as well as make, model, and year. For example, vehicle identification numbers (VINs) should contain 17 characters. There are 124 of the 13,245 (1%) vehicles active in Protégé as of July 8, 2009, with a VIN that is not 17 characters. Also, there are no input controls on vehicle make, model, or year. For example, a person entering vehicle information could put “Chevy” or “Chevrolet” for the vehicle make. According to LPAA, it is in the process of adding an additional module in Protégé that would validate VINs and auto-populate fields with the vehicle information, such as make, model, and year. The addition of this module in Protégé will help eliminate data entry errors and make the vehicle information in Protégé consistent. LPAA expects that it will implement this module by January 2010.

In addition to the data errors, Protégé reports are not consistent across the different report types. For example, pulling a vehicle MPG report for calendar year 2008 will only produce a listing of vehicles with an acquisition date prior to January 1, 2008. Any vehicles transferred or purchased during the year will not appear in the vehicle MPG report even though fuel and mileage data exists for those vehicles. If a user pulls a vehicle utilization and maintenance report for calendar year 2008, the report will list all vehicles used during the year regardless of the vehicle acquisition date. Similarly, if a user pulls a vehicle report for the same period, the report will list all vehicles used during the calendar year; however, it may contain different total miles, fuel costs, and maintenance costs than the vehicle utilization and maintenance report for the same vehicle.

LPAA is aware of the discrepancy between reports; however, users may not know about the discrepancies. In addition, agency management may not have all the information necessary to manage and make decisions on the agency’s fleet vehicles.

Agency fleet managers need more training from LPAA. We conducted a survey of agency fleet managers to determine the agency fleet managers’ training needs. Seventy-one percent (44 of 62) of the agency fleet managers we surveyed indicated they could benefit from having additional fleet training from LPAA. In addition, 35% (26 of 74) of the agency fleet managers have not attended a fleet training provided by LPAA. LPAA staff provides training on the appropriate topics to agency fleet managers; however, agency fleet managers said they would benefit more from in-depth fleet management training. Agency fleet managers also said they would like refresher courses, online training opportunities, and detailed training on the fleet forms, regulations and Protégé use.

LPAA tries to provide training on the fleet rules and Protégé use on a monthly basis. Since LPAA's fleet training provided a brief overview of the fleet rules and Protégé data entry, LPAA training is appropriate for agency fleet managers who are familiar with the fleet rules and Protégé asset management system; however, fleet managers unfamiliar with the fleet rules and Protégé asset management system would most likely need an additional training to have adequate information to perform their job duties. Currently, LPAA provides one training class for all agency fleet managers regardless of the fleet manager's experience level. Different levels of fleet training for agency fleet managers based on the manager's experience level could help to reduce the Protégé data entry errors.

Since our audit in 2004, LPAA has complied with providing annual and quarterly reports to the legislature; however, the report provided does not contain all of the required information in R.S. 39:362 (B)(5). LPAA's report to the legislature does not contain the number of employees receiving mileage reimbursement in excess of break-even mileage or the total reimbursed miles for the year specified in R.S. 39:362 (B)(5). LPAA prepares a report on the number of state employees receiving mileage reimbursement in excess of break-even mileage or the total employee reimbursed miles on an as-needed basis for internal use; however, it does not include the information in the report to the legislature. LPAA's report to the legislature does include the number of vehicles, total number of miles driven, total cost of operating and maintaining, and the number of employees with personally assigned vehicles.

LPAA tries to provide the legislature with a copy of the report within two months of the period end; however, the format of the report is not user-friendly. The annual report for fiscal year 2008 was over 400 pages. As a result, legislative staff relies on the agency budgets for fleet information instead of the LPAA fleet report.

Recommendation 12: LPAA should add additional business rules in Protégé to require users to enter fuel and maintenance data when a vehicle exceeds a mileage threshold so that all costs associated with a vehicle are in Protégé.

Summary of Management's Response: LPAA disagrees with this recommendation. After the 2004 audit, LPAA implemented additional business rules that improved the accuracy and validity of the data in Protégé. However, only so many rules can be created before the rules themselves cause data entry problems. LPAA believes that agency personnel should be held accountable for erroneous and missing data. If data anomalies are discovered during an LPAA fleet compliance audit, that fact is documented as a finding in the report and the agency is instructed to review and correct all erroneous and missing data.

Auditor's Response: LPAA should develop additional business rules to increase the accuracy and reliability of the data in Protégé. If the data in Protégé is inaccurate then the reports produced through Protégé will be inaccurate as well. Without accurate data, LPAA, agency management, and the legislature do not have all of the information necessary to make management decisions.

Recommendation 13: LPAA should create additional exception reports to cover all vehicle data.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 14: LPAA should run its exception reports monthly to identify data entry errors so agencies can correct these errors in a timely manner. The two exception reports LPAA has are specific to break-even mileage and miles per gallon exceptions.

Summary of Management's Response: LPAA disagrees with this recommendation. Agency transportation coordinators should perform this function each month as part of their reconciliation process. LPAA will run the reports on an annual basis and forward suspicious results to agency heads for further investigation.

Recommendation 15: LPAA should correct the inconsistencies between Protégé reports. Without consistent information, report users may not have all of the information necessary to make decisions on the agency's fleet vehicles.

Summary of Management's Response: LPAA partially agrees with this recommendation. There is a business reason for having different information in the reports. To alleviate confusion, LPAA will better define the content of the reports in the Report Description column of the reports menu in Protégé.

Recommendation 16: LPAA should require that new fleet managers attend a training class and should require that agency fleet managers attend a training session on a regular basis to help reduce data entry errors and vehicle abuse complaints.

Summary of Management's Response: LPAA partially agrees with this recommendation. LPAA agrees that new fleet managers should be required to attend training and will setup a process to accomplish that goal; however, LPAA does not think that fleet managers proficient with their fleet duties should be forced to regularly attend training. Forcing them to attend would be a waste of their time.

Recommendation 17: LPAA should consider providing different levels of training (i.e., beginner, intermediate, and advanced) on fleet rules and Protégé use based upon agency fleet managers' experience level.

Summary of Management's Response: LPAA agrees with this recommendation.

Recommendation 18: LPAA's report to the legislature should contain the number of employees receiving mileage reimbursement in excess of break-even mileage or the total reimbursed miles for the year.

Summary of Management's Response: LPAA agrees with this recommendation. The Office of Risk Management collects this information. LPAA will request the information from them and include it in the report to the legislature.

Recommendation 19: LPAA should communicate with the House Appropriations Committee and Senate Finance Committee staff members to develop a report format that would be useful to the legislature for analysis and decision making.

Summary of Management's Response: LPAA partially agrees with this recommendation. LPAA recently began providing the required data on CD. Since the information provided is required by statute, LPAA cannot reduce the quantity of pages by consolidating or eliminating information. As the number of fleet vehicles decreases, the report size should also decrease.

Additional fleet practices from other states

The following are additional fleet practices from other states that Louisiana could review to reduce the cost of operating the state's fleet vehicles.

Motor Pools. As mentioned previously, states such as Oregon, Vermont, Oklahoma, and Colorado all operate statewide motor pools using a combination of state-owned motor pool vehicles, contracts with rental car companies (e.g., Enterprise Rent-A-Car or Avis), and employees' personal vehicles. State agencies can rent vehicles from the state motor pool when needed and motor pool vehicles can be located in multiple locations throughout the state. Vermont and Oklahoma even provide agencies with online calculators to determine if it is more cost efficient to use a state motor pool vehicle or a rental car or reimburse an employee for mileage when using a personal vehicle for a given trip.

Motor Vehicle Advisory Councils. States such as Oklahoma and Colorado have motor vehicle advisory councils that assist with developing policies, procedures, and rules for the state fleet program. The councils also provide guidance and make recommendations for improving the fleet programs.

Organizational Structure. Oklahoma's fleet management is a competitive enterprise and does not receive any appropriated funds. Oklahoma uses a new technology called telematic equipment to provide real-time, remote vehicle diagnostics for high-use vehicles. The telematic equipment is used to monitor vehicle performance and driver behavior. An integrated GPS interface also allows the vehicle's location to be determined and tracked. Some of the benefits include real-time odometer readings, location tracking, fuel use reporting, and odd hours use reporting. Although there are costs associated with the equipment, there is still an overall cost savings.

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APPENDIX A: MANAGEMENT'S RESPONSE

BOBBY JINDAL
GOVERNOR



ANGELE DAVIS
COMMISSIONER OF ADMINISTRATION

State of Louisiana
Division of Administration
Office of the Commissioner

October 16, 2009

Mr. Steven Theriot
Legislative Auditor
1600 North Third Street
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Dear Mr. Theriot:

Thank you for allowing me the opportunity to respond to your performance audit of the state's fleet management program. A detailed response is attached, but to summarize, I concur with the findings and most of your staff's recommendations to correct the deficiencies identified during the audit process.

Our state faces the biggest deficit it has ever faced. To overcome this obstacle, I began focusing on issues that could help us manage the anticipated shortage for this year and the years to come. Use/misuse of state-owned vehicles and reducing the size of our state's fleet are at the top of list of priorities.

In January of this year, I instructed the Louisiana Property Assistance Agency (LPAA) to begin scrutinizing requests for Home Storage/Personal Assignment of state-owned vehicles. As a result, LPAA now requires forms and supporting documentation. Staff reviews this information before approving any request. Lists are no longer acceptable for gaining approval. The result is quite noticeable. During FY 07-08, 2,457 requests for Home Storage were approved. To date, only 1,792 FY 09-10 Home Storage requests have been approved. This represents a 27% decrease in the use of state-owned vehicles that employees use for commute purposes.

As for the second priority, information obtained indicating that in 2008, Louisiana had the 9th largest fleet in the nation strongly supported my suspicion that Louisiana had too many state-owned vehicles in its fleet. For this reason, I began a four step approach some months ago. The goal of this project was to reduce the fleet to a more appropriate size.

1. In August 2008, I instructed State Purchasing to make smaller, more fuel efficient vehicles available that would be less costly to operate than vehicles that had been available in previous years' contracts.
2. On August 3, 2009, I implemented a vehicle moratorium that effectively stopped the acquisition of new vehicles allowing only limited exceptions for agencies with mission critical needs.
3. In September 2009, I instructed State Purchasing and LPAA to develop a statewide vehicle rental contract that will allow agencies to further reduce their dependence upon state-owned vehicles for travel needs. While the contract is not intended to replace vehicles used for law enforcement purposes, I fully expect additional vehicles surplus when this contract is made available for all agencies' use. This contract will provide multiple benefits beyond a reduction in fleet numbers. It will fulfill the statutory obligation to make a pool of vehicles available. Because rentals are used to provide a pool rather than state-owned vehicles, the state will avoid all financial obligations linked to ownership, further reducing vehicle related expenses.
4. On October 1, 2009, I set a goal for each department to reduce its existing fleet by a minimum of 10% by the end of December 2009. Since that date 192 vehicles have been identified that have or soon will be eliminated from the state's fleet.

Again, thank you for the opportunity to respond to this matter. My suspicions about the degree of underutilization of the fleet were confirmed when I read that your staff determined six agencies only used half of their fleet on average 50% on any given day. Your findings and recommendations reaffirm the fact that my initiatives to better manage the state's fleet assets are right on target with complying with statutory requirements governing the fleet management program as well as the necessity to balance our state's budget.

Sincerely,



Angele Davis
Commissioner

Attachment

Finding: LPAA does not ensure there are an appropriate number of vehicles in the vehicle fleet.

- Recommendation 1 – LPAA should immediately conduct a detailed analysis on agency vehicle use for all state agencies to determine if agencies have more fleet vehicles than needed and regularly conduct a detailed analysis in the future. The specific needs of the agency should be considered as part of this analysis.
 - Concur – Prior to the completion of this audit, I instructed LPAA to develop a process to reduce the state’s fleet by 10%. As a result, LPAA has created a self-audit that agencies are currently completing. LPAA will use these documents in an analysis that will result in recommendations about the size of the fleet each agency needs.
- Recommendation 2 – LPAA should annually calculate break-even mileage using data in the Protégé system and formally document the calculation.
 - Concur – I request that your auditors share the formulas they found for calculating break-even mileage.
- Recommendation 3 – LPAA should review all vehicles with mileage under the break-even point for vehicle underutilization and assume the title to all vehicles identified as underutilized.
 - Concur
- Recommendation 4 – LPAA should consider all vehicles under its break-even point that may be underutilized when approving fleet increases or trade in vehicles.
 - Concur
- Recommendation 5 – LPAA should conduct an analysis of whether there are a significant number of employees that could benefit from having a statewide, or interagency, motor pool as required by law.
 - Concur – Prior to the completion of this audit, I instructed State Purchasing and LPAA to develop a vehicle rental contract. This contract will provide a “pool” of vehicles for all agencies located state-wide to access whenever the need to access a pool vehicle arises and their existing fleet cannot meet their need.

- Recommendation 6 – LPAA should conduct the operational audits required by state law to help ensure that state vehicles are used effectively.
 - Concur – LPAA is developing a process very similar to the one your audit staff used to analyze the daily use of vehicles and will begin conducting these audits in the near future.

Finding: LPAA could improve its home storage and abuse complaint process

- Recommendation 7 – LPAA should develop a process to consistently verify the information supplied on the home storage request forms.
 - Disagree – Agencies are required to submit Home Storage/Personal Assignment forms after they are reviewed and signed by the employee for which the request was made, the agency's transportation coordinator, and the agency head. We are not an investigative section, and therefore, trust the agency heads to ensure that all data on the forms submitted by their agencies are factual. During a compliance audit, LPAA's auditors review these forms. If something abnormal is discovered during the audit, we then question the content of the Home Storage/Personal Assignment document to verify its authenticity.

- Recommendation 8 – LPAA should consider requiring that agencies submit new home storage request form for each individual every year.
 - Concur – As a result of findings/recommendations contained in a 2009 Inspector General's audit of home storage of unmarked, state-owned vehicles, the Interim Fleet Manager sent a letter (dated March 13, 2009) to transportation coordinators informing them that we would only accept completed and signed Home Storage/Personal Assignment documents. The letter specified that lists would not be accepted. We intend to continue requiring completed documents rather than accepting lists of personnel requesting home storage/personal assignment in the future.

- Recommendation 9 – LPAA should document its policies and procedures for reviewing and approving home storage requests.
 - Concur

- Recommendation 10 – LPAA should formally document the procedures for addressing vehicle abuse complaints. This will ensure that fleet managers have a documented process to follow.
 - Concur

- Recommendation 11 – LPAA should develop a database to track vehicle abuse complaints and monitor the database for agencies and employees that are repeat offenders. LPAA should report this information to the legislature to assist with the budgeting process.
 - Concur – The database was developed and LPAA began using it to track complaints effective July 1, 2009.

Finding: LPAA does not have reliable data or reporting.

- Recommendation 12 – LPAA should add additional business rules in Protégé to require users to enter fuel and maintenance data when a vehicle exceeds a mileage threshold so that all costs associated with a vehicle are in Protégé.
 - Disagree – After the 2004 audit, LPAA implemented additional business rules that improved the accuracy and validity of the data in Protégé. However, only so many rules can be created before the rules themselves cause data entry problems. Rather than use this approach, LPAA believes that agency personnel should be held accountable for erroneous and missing data. If data anomalies are discovered during an LPAA fleet compliance audit, that fact is documented as a finding in the report and the agency is instructed to review and correct all erroneous and missing data.

- Recommendation 13 – LPAA should create additional exception reports to cover all vehicle data.
 - Concur – LPAA would welcome input from the Legislative Auditor's office as to the types of additional exception reports they recommend we create.

- Recommendation 14 – LPAA should run its exception reports monthly to identify data entry errors so agencies can correct these errors in a timely manner. The two exception reports LPAA has are specific to break-even mileage and miles per gallon exceptions.
 - Disagree – Agency transportation coordinators should perform this function each month as part of their reconciliation process. LPAA will run the reports on an annual basis and forward suspicious results to agency heads for further investigation.

- Recommendation 15 – LPAA should correct the inconsistencies between Protégé reports. Without consistent information, report users may not have all of the information necessary to make decisions on the agency's fleet vehicles.
 - Partially Concur – We agree that the reports appear to be inconsistent; however, some reports contain data for only active vehicles, while other reports contain both active and inactive vehicles. The business reason for this is that staffs responsible for preparing budgetary projections require expenses incurred by all vehicles during a specific timeframe. Those reports need to include vehicles surpluses during the date range specified in the report criteria. Excluding expenses of inactive vehicles leads to projections of less than the amount the agency actually spent on its vehicles. To alleviate the confusion, LPAA will better define the content of the reports in the Report Description column of the reports menu in Protégé.

- Recommendation 16 – LPAA should require that new fleet managers attend a training class and should require that agency fleet managers attend a training

session on a regular basis to help reduce data entry errors and vehicle abuse complaints.

- Partially Concur – LPAA agrees that new fleet managers should be required to attend training and will setup a process to accomplish that goal. LPAA offers training to any state employee with a business need for the training that requests it. However, many fleet managers are proficient with their fleet duties and do not need to be forced to regularly attend this training. Forcing them to attend would be a waste of their time.
- Recommendation 17 – LPAA should consider providing different levels of training (i.e., beginner, intermediate, advanced) on fleet rules and Protégé use based upon agency fleet managers' experience level.
 - Concur – LPAA would welcome input from the Legislative Auditor's Office about the types of training that should be included in each level, and is particularly interested in the information that your surveys gathered.
- Recommendation 18 – LPAA's report to the legislature should contain the number of employees receiving mileage reimbursement in excess of break-even mileage or the total reimbursed miles for the year.
 - Concur –The Office of Risk Management already collects this information in its Exposure Reporting database. LPAA will request the information from them and include it in the report to the legislature.
- Recommendation 19 – LPAA should communicate with the House Appropriations Committee and the Senate Finance Committee staff members to develop a report format that would be useful to the Legislature for analysis and decision making.
 - Partially Concur – LPAA recently began providing the required data on CD media. Interested parties can use search features to find data they might be interested in locating, without being required to flip through the voluminous paper report. As it relates to developing a more useful format, based upon the detailed information required by statute, LPAA cannot reduce the quantity of pages by consolidating or eliminating information. When the number of fleet vehicles is reduced, a corresponding decrease in the size of the report should also occur.

APPENDIX B: NUMBER OF VEHICLES USED PER DAY

Appendix B - Number of Vehicles Used Per Day Fiscal Year 2008 (July 1, 2007, to June 30, 2008)												
Agency	Louisiana Workforce Commission				Department of Social Services, Office of Family Support				Governor's Office of Financial Institutions			
Total Vehicles	19				60				25			
Month	Maximum Used in One Day	Maximum % Used in One Day	Average Used Daily	Average % Used Daily	Maximum Used in One Day	Maximum % Used in One Day	Average Used Daily	Average % Used Daily	Maximum Used in One Day	Maximum % Used in One Day	Average Used Daily	Average % Used Daily
Jul-07	11	57.89%	8	42.11%	42	70.00%	30	50.00%	18	72.00%	14	56.00%
Aug-07	13	68.42%	9	47.37%	38	63.33%	30	50.00%	19	76.00%	12	48.00%
Sep-07	15	78.95%	10	52.63%	42	70.00%	29	48.33%	17	68.00%	13	52.00%
Oct-07	13	68.42%	9	47.37%	39	65.00%	29	48.33%	18	72.00%	15	60.00%
Nov-07	16	84.21%	12	63.16%	40	66.67%	27	45.00%	20	80.00%	14	56.00%
Dec-07	14	73.68%	8	42.11%	37	61.67%	27	45.00%	17	68.00%	10	40.00%
Jan-08	12	63.16%	9	47.37%	40	66.67%	28	46.67%	19	76.00%	13	52.00%
Feb-08	12	63.16%	7	36.84%	39	65.00%	29	48.33%	17	68.00%	13	52.00%
Mar-08	13	68.42%	10	52.63%	38	63.33%	28	46.67%	20	80.00%	14	56.00%
Apr-08	15	78.95%	10	52.63%	40	66.67%	32	53.33%	19	76.00%	15	60.00%
May-08	14	73.68%	10	52.63%	44	73.33%	35	58.33%	21	84.00%	13	52.00%
Jun-08	14	73.68%	10	52.63%	45	75.00%	34	56.67%	18	72.00%	15	60.00%
Overall	16	84.21%	9	47.37%	45	75.00%	30	50.00%	21	84.00%	13	52.00%

Source: Prepared by legislative auditor's staff using information obtained from agencies sampled.

Appendix B - Number of Vehicles Used Per Day (Continued)												
Fiscal Year 2008 (July 1, 2007, to June 30, 2008)												
Agency	Department of Health and Hospitals, Office of Management and Finance				Secretary of State				Department of Agriculture, Office of Management and Finance			
Total Vehicles	52				39				36			
Month	Maximum Used in One Day	Maximum % Used in One Day	Average Used Daily	Average % Used Daily	Maximum Used in One Day	Maximum % Used in One Day	Average Used Daily	Average % Used Daily	Maximum Used in One Day	Maximum % Used in One Day	Average Used Daily	Average % Used Daily
Jul-07	41	78.85%	27	51.92%	23	58.97%	15	38.46%	19	52.78%	14	38.89%
Aug-07	39	75.00%	31	59.62%	24	61.54%	17	43.59%	18	50.00%	14	38.89%
Sep-07	42	80.77%	30	57.69%	23	58.97%	17	43.59%	18	50.00%	12	33.33%
Oct-07	37	71.15%	29	55.77%	27	69.23%	20	51.28%	18	50.00%	14	38.89%
Nov-07	35	67.31%	23	44.23%	24	61.54%	16	41.03%	17	47.22%	12	33.33%
Dec-07	36	69.23%	27	51.92%	18	46.15%	11	28.21%	22	61.11%	16	44.44%
Jan-08	38	73.08%	27	51.92%	27	69.23%	17	43.59%	20	55.56%	15	41.67%
Feb-08	40	76.92%	27	51.92%	21	53.85%	13	33.33%	22	61.11%	18	50.00%
Mar-08	42	80.77%	29	55.77%	21	53.85%	15	38.46%	22	61.11%	16	44.44%
Apr-08	37	71.15%	30	57.69%	22	56.41%	15	38.46%	26	72.22%	22	61.11%
May-08	38	73.08%	29	55.77%	21	53.85%	12	30.77%	24	66.67%	19	52.78%
Jun-08	38	73.08%	32	61.54%	22	56.41%	15	38.46%	23	63.89%	20	55.56%
Overall	42	80.77%	28	53.85%	27	69.23%	15	38.46%	26	72.22%	16	44.44%

Source: Prepared by legislative auditor's staff using information obtained from agencies sampled.