

# MARICOPA COUNTY SHERIFF'S OFFICE

Bureau of Internal Oversight

Audits and Inspections Unit



**Fleet Vehicle Reconciliation Audit**

Report # A2024-0003

## **Introduction**

On August 29, 2024, the Bureau of Internal Oversight, Audit and Inspections Unit (AIU) received a request for an audit of the Maricopa County Sheriff's Office (MCSO) fleet vehicle inventory from the command staff. The command also requested that the assigned vehicle tiers be reviewed within the division. Command staff wants to ensure controls are in place and divisions comply with MCSO policy GE-4, *Use, Assignment, and Operation of Vehicles*.

## **Procedures**

AIU formulated a plan that allowed the team to focus its resources and create an organized approach to conducting the audit. AIU obtained a fleet listing as of August 30, 2024, a listing of all RICO vehicles, and a listing of leased vehicles; to determine the true number of vehicles currently in use at MCSO and which divisions they are assigned to, and if assigned who the vehicle is assigned to.

AIU staff then contacted each division via email, phone, or in person to determine if the fleet listing was accurate. AIU also inquired about each assigned vehicle's tier assignment, whether the vehicle was operated 75 miles or more outside of the county, and whether the vehicle was authorized to be utilized for off-duty work.

## **Criteria**

MCSO Policy GE-4, *Use, Assignment, and Operation of Vehicles*

## **General Objectives**

To determine if MCSO has adequate controls to ensure:

- The agency's fleet inventory has been adequately recorded and safeguarded
- The agency's assigned fleet inventory is complying with MCSO Policy
- The agency has adequate patrol vehicles to implement a patrol vehicle take-home program

## **Scope**

The Bureau of Internal Oversight (BIO) conducted a reconciliation of the MCSO fleet listing as of August 30, 2024, on all MCSO divisions with assigned vehicles. This audit excluded all special-purpose vehicles. This report and its recommendations are based on information taken from the reconciliation process, interviews, and observations and do not represent an examination of all related transactions and activities.

## **Methodology**

The audit included a reconciliation of MCSO fleet records and an inquiry of division personnel on the use of the fleet. We utilized several methodologies to achieve the stated objectives. These evidence-gathering techniques included, but were not limited to, the following:

- Collecting information and documentation
- Conducting interviews with appropriate MCSO employees
- Reviewing electronic and paper records
- Performing selected in-depth analyses of events and other procedures, and
- Final analysis and evaluation of the observations

**MCSO Complete Fleet listing**

Per MCSO Policy GE-4, the MCSO Fleet Management Division (FMD) is responsible for all vehicle assignments, reassignment, repair, and replacement. Therefore, on September 4, 2024, AIU obtained a fleet list from FMD as of August 30, 2024. This listing showed that 64 MCSO divisions had a total of 768 vehicles. These vehicles were made up of the following:

MCSO fleet vehicles	MCSO RICO vehicles	Leased vehicles	Total
704	18	46	768

**Reconciliation Process**

AIU contacted all MCSO divisions with assigned vehicles via email, phone, or in person to verify the accuracy of the FMD listing. AIU’s reconciliation found the following:

Vehicle category	Total
<b>Pool vehicles</b>	
Fleet vehicles	288
RICO vehicles	13
Leased vehicles	<u>2</u>
Total pool vehicles	303
<b>Assigned vehicles</b>	
Fleet vehicles	382
RICO vehicles	5
Leased vehicles	<u>43</u>
Total assigned vehicles	430
Vehicles being repaired	<u>20</u>
<b>Total Reconciled vehicles</b>	<b>753</b>

We then reconciled the total vehicle number per Fleet of 768 to our inventoried number of 753 and found the following reconciling items:

Reconciling items	Total
Vehicles per fleet master list	<b>768</b>
Vehicle not at division (redlined, accident, etc.) (remove from fleet inventory)	(25)
New vehicles not on the fleet list but the division has (add to fleet inventory)	11
Leased vehicle returned (removed from fleet inventory)	(1)
<b>Adjusted fleet total</b>	<b>753</b>

We also found that 33 vehicles had been transferred from one division to another division, and these transfers were not reflected on the fleet master list. We also found that several vehicles are assigned to different employees than the employees listed on the fleet listing. Current policy does not require a division to notify FMD every time a vehicle is reassigned within the division.

To ensure an accurate fleet listing FMD should conduct a reconciliation between the master list and division lists at least annually.

**New and Replacement Vehicles**

Currently, Fleet Management has several vehicles that have been ordered and received from the vendor, but have not been issued to the districts or divisions. Once a vehicle is received from the vendor any add-on equipment, such as lights, radio, and agency markings, are ordered and once received installed by an outside vendor or the County’s get-ready shop. Currently, there is a large backlog of vehicles waiting to be placed into service. Per the replacement and additions list obtained from FMD the following is the list of vehicles waiting to be issued:

	Total # of Vehicles
FY22 Replacement vehicles	3
FY22 Additions to fleet	7
Total FY22 vehicles	10
FY23 Replacement vehicles	18
FY23 Additions to fleet	33
Total FY23 vehicles	51
FY24 Replacement vehicles	69
FY24 Additions to fleet	47
Total FY24 vehicles	116
<b>Grand Total</b>	<b>177</b>

Maricopa County contracts with 5 vendors to prepare all county vehicles, including MCSO vehicles. Maricopa County Equipment Services is also staffing their “get ready” shop to start preparing vehicles in-house. This will hopefully help to get the vehicles that have been ordered and received out to the divisions faster.

**Assigned vehicles tier levels**

Policy GE-4 outlines the requirements for vehicle assignment as follows:

- 4.B. Employees who are assigned a vehicle will fall into one of three tiers:
  1. Assigned Vehicle Tier 1: Overnight vehicle privileges for residence parking will be authorized for employees who have a reasonable expectation of being called out during their normal off-duty hours where a timely response is critical.
  2. Assigned Vehicle Tier 2: Overnight vehicle privileges for off-site parking will be authorized for employees who are assigned a vehicle as part of their duties and who don’t have a reasonable expectation of being called out during normal off-duty hours but have a reasonable expectation of reporting to different duty locations. Off-site parking locations shall be approved by the bureau chief.
  3. Assigned Vehicle Tier 3: Employees who are assigned vehicles but do not meet the criteria of Tier 1 or Tier 2 shall park their assigned vehicles at their assigned duty location.
  4. Any deviation from the assigned vehicle tiers shall be reviewed by all three executive chiefs. Once reviewed, the executive chiefs will make a recommendation to the Sheriff or designee for final approval.

AIU asked all divisions the tier level for all assigned fleet vehicles, below is a summary of the tier levels.

<b>Tier levels</b>	<b>Totals</b>
<b>Tier 1</b>	
Sworn Command	25
Sworn first line	111
Sworn line level	168
Sworn task force	9
<b>Total Sworn Tier 1</b>	<b>313</b>
Reserve Deputy line level	4
Detention Command	15
Detention first line	17
Detention line level	12
Civilian Command	8
Civilian first line	7
Civilian line level	41
<b>Total Detention and Civilian Tier 1</b>	<b>100</b>
<b>Total all Tier 1</b>	<b>413</b>
<b>Tier 2</b>	
Sworn first line	1
Sworn line level	3
Detention first line	1
<b>Total Tier 2</b>	<b>5</b>
<b>Tier 3</b>	
Sworn line level	14
Civilian line level	10
<b>Total Tier 3</b>	<b>24</b>
<b>Total Assigned Vehicles</b>	<b>442</b>
Patrol Motorcycles	4
Patrol Vehicles	148
Pool Vehicles	159
<b>Total unassigned vehicles</b>	<b>311</b>
<b>Total all vehicles</b>	<b>753</b>

Based on the current MCSO GE-4 policy AIU believes that some assigned vehicles for reserve deputies, detention officers, and civilian employees may not be assigned to the correct tier based on their current job assignment. Command staff should review all assigned vehicle tiers to ensure they comply with the current policy. They may also want to review the policy to determine if the classifications need to be rewritten. AIU determined that sworn personnel vehicle assignments of tier 1 are appropriate as they can be called out during off-duty hours. Below is a schedule showing the number of vehicles that AIU believes command staff should review to ensure they comply with the policy.

Proposed Revised Tier	Number of employees	Original Tier	Proposed Tier
Reserve Deputy	4	Tier 1	Tier 3
Detention Officers	3	Tier 1	Tier 3
Civilian Employees	28	Tier 1	Tier 3
<b>Total</b>	<b>35</b>		

**Patrol Vehicle Take-Home Proposal**

A proposal has been made for patrol deputies and Deputy Service Aids to be allowed to take their assigned patrol vehicle home during their work week. The proposal states that those who take a vehicle home must adhere to MCSO Policy GE-4. Deputies must still report to the district at the beginning and end of their shifts.

Below is the vehicle schedule to show the number of vehicles needed to ensure the proposal will work.

Division	Patrol Vehicles	DSA Vehicles	Patrol Additions	Vehicle Total	Needed Vehicles
Dist. 1	31	3	9	43	25
Dist. 2	33	4	9	46	27
Dist. 3	28	3	10	41	22
Dist. 4	24	3	4	31	16
Dist. 7	14	3	7	24	19

AIU reviewed the proposal, verified the vehicle data, and found the proposed vehicle usage will work with the current/additional vehicles assigned to each district.

**Vehicles authorized to be used for off-duty**

During our reconciliation process, AIU also inquired about the number of fleet vehicles that are currently authorized to be used in off-duty law enforcement employment, including transportation to and from the off-duty employment. Per command staff, 251 vehicles are approved for off-duty law enforcement employment.

**Note:** Appendixes with detailed listings are available.

**Recommendations**

- A. Fleet Management should evaluate the need for fleet management tracking software and implement a procedure to reconcile MCSO’s vehicle fleet master list at least annually to ensure all fleet vehicles are accurately recorded.
- B. At least annually or when a division command changes a review of all division vehicles should be completed to ensure that vehicle assignments comply with policy and the assigned employees' expectation of being called into work during their off-hours.
- C. Review Policy GE-4 to clarify vehicle assignment tiers for take-home vehicles and pool vehicles, tier 2 should be reviewed as very few vehicles are utilizing this tier and it may not be needed.
- D. Recommend approval of the Overnight Vehicle Privileges for Patrol Deputies and Deputy Service Aids.
- E. Request Maricopa County Audit to complete a comprehensive audit of the Fleet Management Division.

**Conclusion:**

All involved parties reviewed the report and recommendations on November 07, 2024, and found that the report met the identified objectives.

Date Started: August 29, 2024  
Date Completed: October 18, 2024  
Timeframe: August 30, 2024 master list  
Assigned Auditors: Senior Auditor Specialized Ronda Jamieson B3178  
Sgt. Roger Bierwalter S1263  
Senior Auditor Specialized Maria De La Cruz B4608  
Senior Auditor Specialized Kateryna Ellis B4299  
Senior Auditor Mario Rodriguez A9047  
Admin Assistant Kimberly Herrera B3666

I have reviewed this inspection report.

*Lt Andrew Rankin S1839*

Lieutenant A. Rankin S1839  
Commander, Audits & Inspections Unit  
Bureau of Internal Oversight

12/30/2024

Date