



Fuel Dispensing

Follow-Up Report

March 6, 2024

Edward Michel, CIG

Inspector General





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Re: Fuel Dispensing Follow-up Report

I certify that the inspector general personnel assigned to this project are free of personal or other external impairments to independence.

Edward Michel
Inspector General

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In 2022, the City spent over \$3.6 million to purchase fuel and dispensed more than 1.2 million gallons of fuel to vehicles operated by City departments and related entities.¹ Given this significant expenditure of public resources, effective controls are critical to ensure taxpayer dollars are spent wisely and to guard against wasteful and fraudulent use.

The Office of Inspector General for the City of New Orleans (OIG) conducted a follow-up to its June 2016 report “Fuel Dispensing.”² The original report included the following findings:

1. Fuel users shared fuel cards, and there was no effective process in place to identify and deactivate inactive fuel cards.
2. Fuel users shared PINs and the City did not reliably identify and deactivate PINs belonging to fuel users no longer employed by their agency or department.
3. The City did not require accurate odometer readings or restrict the number of gallons that could be dispensed from the automated fueling system during a single transaction.
4. Vehicle coordinators did not review fuel dispensing reports sufficiently to identify suspicious transactions.
5. The City did not effectively monitor fuel use at its non-automated fueling locations.

Evaluators made five recommendations to address the identified deficiencies. The City of New Orleans (City) agreed with all five recommendations and proposed corrective actions to address each one.

The purpose of this follow-up was to determine whether the City implemented the corrective actions to which it agreed in June 2016 and if the deficiencies identified in the original report still existed.

Evaluators found that the City partially implemented each of these recommendations by strengthening the controls on fuel dispensing in CAO Policy

¹ City departments and some other local public entities, such as the Orleans Parish Sheriff’s Office and the Orleans Parish Communication District, used fuel from City fueling facilities.

² New Orleans Office of Inspector General, *Fuel Dispensing* (New Orleans: Office of Inspector General, 2016), accessed September 21, 2023, <https://nolaoig.gov/wp-content/uploads/2023/03/20160629-Fuel-Dispensing-Final-Draft-A.pdf>.

Memorandum 5(R) (Policy 5(R)), providing training and guidance for department vehicle coordinators (DVCs), and beginning to implement the improved policy. Many of these changes, however, were not carried out in practice or were not sustained over time. Specifically, evaluators found that:

1. The City reissued most, but not all, fuel cards and did not develop an effective mechanism to inventory and deactivate fuel cards.
2. The City did not reissue all PINs and did not identify and deactivate PINs for all user departments and agencies.
3. While the City amended its policy to require accurate odometer readings, fuel users continued to enter inaccurate readings. Additionally, the City did not establish reasonable transaction limits for all vehicles.
4. The City initially provided training and additional guidance for DVCs, but training and guidance did not continue, and many DVCs did not investigate suspicious transactions.
5. The City repaired broken fuel use counters in a timely manner, and the New Orleans Fire Department completed their fuel use logs, but this information was not analyzed or entered into the automated fuel dispensing system.

In the future, the City should hold fuel users, DVCs, and the Equipment Maintenance Division responsible for complying with the measures laid out in Policy 5(R), provide regular training for new DVCs, and follow through on its initial efforts to implement realistic gallons-per-transaction controls and deactivate all obsolete fuel cards and PINs.

The City accepted all of the OIG's follow-up findings and recommendations. Their response is appended to the end of this report.

I. OBJECTIVES, SCOPE, AND METHODS

The Office of Inspector General for the City of New Orleans (OIG) conducted a follow-up to its June 2016 report “Fuel Dispensing.”³ The objective of the follow-up was to determine the extent to which the City of New Orleans (City) implemented the report’s recommendations for improvements to its fuel dispensing process.

The scope of this follow-up included all records on fuel dispensed from City fueling stations in 2022. In addition, evaluators reviewed changes the City made to its fuel dispensing policies, processes, and controls since the original evaluation.⁴

Pursuant to Sections 2-1120(12) and (20) of the Code of the City of New Orleans and La. R.S. 33:9613, evaluators interviewed former and current staff from the Equipment Maintenance Division, the New Orleans Fire Department, and Retif Oil & Fuel (Retif), the contractor that administers the City’s fuel dispensing stations. Evaluators also reviewed data from the City and Retif, including a database of all transactions conducted at the City’s automated fuel dispensing sites, lists of active fuel cards and PINs, and fuel use records for the NOFD’s fuel dispensing stations, which were not automated. Finally, evaluators reviewed City fuel dispensing policies and surveyed department vehicle coordinators (DVCs) regarding the processes they followed.

This follow-up was conducted in accordance with the Principles and Standards for Offices of Inspector General for Inspections, Evaluations, and Reviews.⁵

³ New Orleans Office of Inspector General, *Fuel Dispensing* (New Orleans: Office of Inspector General, 2016), accessed September 21, 2023, <https://nolaoig.gov/wp-content/uploads/2023/03/20160629-Fuel-Dispensing-Final-Draft-A.pdf>.

⁴ While the scope of the report covered fuel transactions in 2022, information from 2023 was included when relevant.

⁵ Association of Inspectors General, “Quality Standards for Inspections, Evaluations, and Reviews by Offices of Inspector General,” *Principles and Standards for Offices of Inspector General* (New York: Association of Inspectors General, 2014).

II. INTRODUCTION

The City of New Orleans (City) had four automated fueling facilities from which employees could dispense fuel to fill vehicles owned by the City and other local government entities, such as the Orleans Parish Sheriff's Office (OPSO). There were also several non-automated fuel dispensing facilities throughout the city that dispensed diesel fuel for New Orleans Fire Department (NOFD) vehicles and equipment.

The City's vehicle and equipment policy, CAO Policy Memorandum 5(R) (Policy 5(R)), laid out the rules governing City fuel use. In order to minimize the risk of fraud, waste, and abuse, individual fuel users, departments, and the City's Equipment Maintenance Division (EMD) all had responsibilities identified in this policy.

The City's main control to prevent misuse of fuel was a system of fuel cards and PINs. Each vehicle was assigned a fuel card, and each employee had their own PIN. When dispensing fuel, users were required to use the fuel card associated with the vehicle receiving fuel, enter their own PIN, and enter accurate information, including current odometer readings for the vehicle.⁶

Policy 5(R) also called for each department to assign a department vehicle coordinator (DVC), whose responsibilities included notifying the EMD of the need for new PINs or fuel cards, as well as the need to deactivate old PINs and cards.⁷ They were also tasked with monitoring departmental fuel transactions, identifying suspicious transactions, and conducting investigations as needed.

The EMD was the entity within the Chief Administrative Office (CAO) that administered and maintained the City's fleet of vehicles and equipment. EMD staff were responsible for purchasing fuel, overseeing the operation of the City's fueling facilities, ensuring that fuel cards and PINs were added and deactivated as needed, maintaining fuel service records, and distributing fuel use reports to departments.

⁶ CAO Policy Memorandum No. 5(R), 9.

⁷ *Ibid.*, 8.

The OIG's original 2016 report identified several weaknesses in these controls, including the following findings:

1. Fuel users shared fuel cards, and there was no effective process in place to identify and deactivate inactive fuel cards.
2. Fuel users shared PINs and the City did not reliably identify and deactivate PINs belonging to fuel users no longer employed by their agency or department.
3. The City did not require accurate odometer readings or restrict the number of gallons that could be dispensed from the automated fueling system during a single transaction.
4. Vehicle coordinators did not review fuel dispensing reports sufficiently to identify suspicious transactions.
5. The City did not effectively monitor fuel use at its non-automated fueling locations.

Evaluators made five recommendations to address the identified deficiencies. The City agreed with all five recommendations and proposed corrective actions to address each one.

The purpose of this follow-up was to determine whether the City implemented the corrective actions to which it agreed in June 2016 and if the deficiencies identified in the original report still existed.

The OIG staff was greatly assisted in the preparation of this follow-up report by the full cooperation of City of New Orleans employees and officials, including DVCs and EMD staff, as well as the third-party contractor responsible for the fuel dispensing system.

III. FOLLOW-UP ON RECOMMENDATIONS

In 2022, the City spent over \$3.6 million to purchase fuel and dispensed more than 1.2 million gallons of fuel to vehicles operated by City departments and related entities.⁸ Given this significant expenditure of public resources, effective controls are critical to ensure taxpayer dollars are spent wisely and to guard against wasteful and fraudulent use.

FUEL CARDS AND PINS

The City's controls on fuel dispensing involved assigning fuel cards to specific vehicles and pieces of equipment that needed gasoline or diesel fuel to operate. Individual employees were assigned unique PINs. In order to dispense fuel at one of the City's four automated fueling stations, an employee needed to insert a valid fuel card and enter a valid PIN. City policy required employees to use the fuel card associated with the vehicle being fueled, and the PIN of the employee fueling the vehicle.

Recommendation 1: The City should reissue fuel cards for all vehicles and equipment and develop an effective mechanism to inventory and deactivate fuel cards.⁹

Recommendation Accepted by the City. "We agree with your recommendation. After collecting input from pertinent City employees and the City's fuel card vendor, we will reissue every City fuel card, prioritizing problem cards within the first three months, and completing the complete reissuance by December 31, 2017. Concerning the inventorying/reconciliation of fuel cards, as you stated in your report, the Fuel Services Administrator sends a list of active fuel cards by department to each vehicle coordinator on a biannual basis to be reviewed for accuracy. We will amend Vehicle and Equipment Policy 5(R) to clearly state the fuel card criteria which vehicle coordinators must include as part of their quarterly inventory reports. In the future, we will also be more diligent in pursuing disciplinary action against departments and employees that do

⁸ City departments and some other local public entities, such as the OPSO and the Orleans Parish Communication District, used fuel from City fueling facilities.

⁹ See New Orleans Office of Inspector General, *Fuel Dispensing*, 12-16.

not complete the inventory process correctly. Standardizing the inventory process, coupled with our current procedure for deactivating of fuel cards assigned to deleted vehicles, will effectively maintain the integrity of the newly issued fuel cards.”

Follow-Up 1: The City reissued most, but not all, fuel cards and did not develop an effective mechanism to inventory and deactivate fuel cards.

The 2016 OIG evaluation found that fuel users shared fuel cards. This was evidenced by the same fuel card being used multiple times within a short period of time, many vehicles not having a fuel card present when inspected, and fuel cards being used while their associated vehicles were inoperable. Furthermore, the EMD only had 23 fuel use exception reports on file for 2015, indicating that any anomalies caused by card and PIN sharing were not being documented and accounted for accurately.¹⁰

The 2016 report also found the City did not have an effective process to deactivate fuel cards, since City departments were inconsistent in completing biannual reconciliations and quarterly inventory reports. Sharing and failing to deactivate fuel cards interfered with the City’s ability to identify suspicious transactions and monitor vehicle performance.

REISSUANCE OF FUEL CARDS

After the OIG’s initial report, staff at the EMD made efforts to reissue fuel cards, and multiple employees indicated in interviews that the cards had been reissued. However, of the 4,440 active City fuel cards in use as of September 2023, evaluators found that 738 were issued prior to 2016, indicating the reissuance was incomplete.¹¹ Some of these cards were issued as early as 2008.

¹⁰ City policy required employees to complete a fuel use exception report whenever they used a fuel card or PIN not assigned to the person or vehicle involved in the actual transaction.

¹¹ In this report, the OIG uses “active” to refer to fuel cards and PINs that had not been deactivated by Retif and could therefore be used to obtain fuel. Retif’s fuel cards were preprinted, so some issue dates may have predated the time they were assigned to a City vehicle. However, a representative from Retif said the company went through batches of preprinted cards quickly, and it was unlikely that the gap between the date the card was activated and the date it was actually put into use would be much greater than six months.

INVENTORYING AND DEACTIVATING FUEL CARDS

Consistent with its response to the original report, the City amended portions of Policy 5(R) to improve the process for inventorying and deactivating fuel cards. The amendments directed departments to provide fuel-related information to the EMD in the quarterly vehicle inventory report, including the last seven digits of the fuel card assigned to each vehicle and odometer readings for the end of the quarter.¹² The amendments also required the EMD Fuel Services Manager to biannually send a list of active fuel cards and PINs to the DVCs, who were responsible for reviewing the information and identifying any cards or PINs that should be removed.¹³

In practice, however, City departments and the EMD did not consistently follow Policy 5(R)'s amended requirements. The EMD provided evaluators with documentation of quarterly reporting for the fourth quarter of 2022 for slightly more than half of the departments with DVCs. Many of the reports did not include critical information such as fuel card numbers or odometer readings for all vehicles. In some cases, the documentation included neither of these pieces of information. For example, the EMD provided only an asset list with no fuel card or odometer information for the New Orleans Police Department (NOPD), the heaviest user of City vehicles.

Furthermore, the Fuel Services Manager did not provide DVCs with a biannual list of fuel cards to review and correct. In a survey of DVCs, a third of respondents said they did not periodically review PINs and fuel cards for accuracy. The range of responses from DVCs who did conduct periodic reviews indicated they were completed anywhere from monthly to when hiring or firing employees.

As at the time of the OIG's initial report, Policy 5(R) required DVCs to promptly report any lost, missing, or compromised fuel cards to the EMD so they could be deactivated.¹⁴ Staff at the EMD and Retif stated the EMD relayed this information to Retif, which deactivated the relevant cards. The OIG found evidence, however, that the active fuel card list included cards that should have been deactivated. Almost half (47 percent) of the fuel cards listed as active by Retif in early 2023 were not used to obtain fuel at all during 2022, suggesting that many of these

¹² CAO Policy Memorandum No. 5(R), 5-6.

¹³ Ibid, 8-9.

¹⁴ Ibid, 8.

cards were tied to older, obsolete vehicles that were no longer in service. Furthermore, 550 vehicles were linked to more than one fuel card. Departments sometimes requested that a malfunctioning fuel card be left active while awaiting the new card, and it appeared that many of these were not later deactivated.

FUEL CARD SHARING

Fuel card sharing is when a card is used to fuel a different vehicle than the one assigned to it. As the OIG noted in its original report, both fuel card sharing and the City's high number of active fuel cards increased the risk that cards could be used incorrectly or intentionally misappropriated. These issues also made it difficult to monitor fuel consumption and vehicle performance information, and they prevented detection of suspicious transactions. While the number of active fuel cards remained high in 2022, evaluators found less evidence of fuel card sharing than identified in the original report.

In the 2016 report, the OIG used the number of times fuel cards were used within a four-hour period as an indicator of possible fuel card sharing. Evaluators reviewed data for all fuel cards that were used three or more times within a four-hour timeframe.¹⁵ The analysis revealed that more than 71,000 gallons of fuel were dispensed in these types of transactions in 2015, but only about 6,000 gallons were dispensed in such a way during 2022. However, some evidence of fuel card sharing persisted. Further analysis of the data showed some cards were used to dispense considerable amounts of fuel for multiple transactions within periods of 10 minutes or less. In one instance, records showed one NOPD fuel card was used to dispense 23.5 gallons of fuel after previously dispensing 59.7 gallons of fuel within the previous minute. In another case, a fuel card that appeared to be associated with an NOPD motorcycle was used to dispense 39.9 gallons of fuel during three separate transactions within four minutes.

Fuel users may have had legitimate reasons to use a fuel card not assigned to their vehicle, such as instances when the vehicle's assigned fuel card was not working correctly. In those cases, Policy 5(R) instructed users to submit a fuel dispensing

¹⁵ The OIG used this test because there were instances in which fueling a vehicle twice in a 4-hour period would be reasonable, either because only a small amount of fuel was initially dispensed, requiring a second transaction, or because a vehicle was driven frequently over the course of a 4-hour period. It was less likely, however, that a vehicle would need fuel three or more times within four hours.

exception report to their DVC by the next day. The DVCs were then required to provide a copy of this information to the EMD within two business days.¹⁶ However, for 2022 the EMD was only able to locate exception reports completed by Emergency Medical Services (EMS). Further, only the vehicle coordinators for EMS, Property Management, and Parks and Parkways indicated in their survey responses that they submitted exception reports to the EMD.¹⁷ The Fuel Services Manager stated she was unaware of fuel use exception reports until recently. Without completed exception reports it was difficult to determine whether instances of fuel card sharing were justified or suspicious.

Out of 19 DVCs who responded to this question on the OIG's survey, four reported that their departments shared fuel cards.¹⁸ Each of these was a small department with ten vehicles or less, and none of them reported having submitted fuel dispensing exception reports for any transactions in which cards were shared. Furthermore, evaluators examined 16 vehicles that were undergoing maintenance at the EMD facility and found only three had a fuel card stored in the vehicle, despite Policy 5(R)'s requirement that each vehicle's fuel card should be stored in the glove compartment.¹⁹

Based on the foregoing, the City had only partially implemented the recommendation of the OIG's 2016 report. In the future, the City should identify and deactivate unused fuel cards. It should also ensure that both the EMD and City departments understand and are held accountable for the quarterly inventory and biannual reconciliation processes. DVCs should monitor and address any evidence of fuel card sharing within their departments.

Recommendation 2: The City should reissue PINs to all authorized fuel users and develop effective mechanisms to identify and deactivate PINs for all user departments and agencies.²⁰

Recommendation Accepted by the City. "We agree with your recommendation. Similar to our actions towards the reissuance of

¹⁶ CAO Policy Memorandum No. 5(R), 8.

¹⁷ The EMD also recently requested 2023 exception reports from DVCs. These were provided only by Parks and Parkways, EMS, and the Sanitation Department.

¹⁸ Twenty DVCs responded to the OIG's survey, but some did not answer all the questions.

¹⁹ CAO Policy Memorandum No. 5(R), 9.

²⁰ See New Orleans Office of Inspector General, *Fuel Dispensing*, 17-21.

all City fuel cards, upon collecting feedback from departments and the City's fuel card vendor, we will reissue all City fuel PINs, prioritizing problem PINs in the first three months, and finishing the complete reissuance by December 31, 2017. Concerning the identification and deactivation of PINs, EMD will work with Human Resources to incorporate PIN deactivation into the employee termination process."

Follow-Up 2: The City did not reissue all PINs and did not identify and deactivate PINs for all user departments and agencies.

In 2016, the OIG found evidence that employees were sharing fuel PINs. The version of Policy 5(R) in effect at the time required each employee to use their own PIN and not share it with anyone else.²¹ Over 800 individual PINs were used to dispense fuel multiple times within a four-hour period. Some DVCs reported their departments used one PIN for the entire department or for each fuel card. Furthermore, the OIG found several PINs written down both on fuel card envelopes and at the City's main fueling station.

Additionally, the original report found the City's process for deactivating PINs was ineffective. Several hundred PINs for terminated employees remained active in the system, and 133 of those PINs were used to obtain fuel after an employee's termination date. The EMD was also unable to reconcile the PIN lists with employment records in the City's payroll processing system (ADP), due to a lack of standardized naming conventions, misspellings, and errors in the PIN list.

The OIG made several recommendations to improve the reliability of the deactivation process, including requiring DVCs to provide an employee ID number that matched the information in ADP and to follow standardized naming conventions to make it easier to compare the PIN data to ADP or other employment records.²² The OIG recommended the City incorporate PIN deactivation into departments' normal termination procedures, use payroll system data to identify PINs that need to be deactivated, and require all

²¹ CAO Policy Memorandum No. 5(R) (March 1, 2012).

²² For instance, employee PINs could be uniformly identified with "last name, first name." At the time of the evaluation, the PIN list included a variety of formats: "first name last name," "last name first name," "last name, first name," "last name, first initial," etc.

departments to participate in the biannual fuel card and PIN reconciliation process.

REISSUANCE OF PINS

In response to the OIG's original report, the City committed to reissuing all PINS by December 31, 2017. Evaluators reviewed a list of active PINS provided to the OIG in 2023 and found that not all PINS were actually reissued. Of the PINS on the active list, 54 percent were issued prior to 2016 (the year in which the initial OIG report was released), indicating that the EMD did not reissue all PINS as recommended in the OIG's 2016 report.

IDENTIFYING AND DEACTIVATING PINS

To comply with this recommendation, the City amended Policy 5(R) regarding the PIN deactivation process. These amendments included developing a standardized Fuel PIN Deactivation Form and making department HR managers responsible for sending the completed form to the Fuel Services Manager when employees were terminated.²³ Policy 5(R) already required the DVCs to notify the Fuel Services Manager if PIN deactivation was needed because an employee was transferred or lost their driving privileges.²⁴ As with fuel cards, the Fuel Services Manager notified Retif to implement the deactivation. In addition to being notified by the departments of terminated employees, EMD staff also periodically received termination reports from the Human Resources staff within the CAO's office, which could be used to identify employees whose PINS needed to be deactivated. As noted in the previous finding, the amended Policy 5(R) required the Fuel Services Manager to provide a biannual list of fuel cards and PINS to the DVCs, who were expected to review the list and notify the EMD of any errors.²⁵ Executed correctly, this process would allow departments to identify any former employees whose PINS had not been deactivated after their termination.

Although the identified changes to Policy 5(R) took effect in December 2016, evaluators found that the policy changes were insufficient to ensure the implementation of the City's process for deactivating PINS. As noted in the follow-

²³ CAO Policy Memorandum No. 5(R), 8; CAO Policy Memorandum 5(R) Attachment E – Fuel Dispensing Exception Report.

²⁴ CAO Policy Memorandum No. 5(R), 8.

²⁵ CAO Policy Memorandum No. 5(R), 8-9.

up to Finding 1, the biannual reconciliation of fuel cards and PINs did not occur. The Fuel Services Manager also stated she relied on the DVCs to notify the EMD of fuel cards that needed to be deleted rather than reviewing the termination reports for this information.

Furthermore, any reconciliation of PINs with City employment records continued to pose a challenge. Consistent with the findings of the original report, the list of active PINs included names written in a variety of formats, which made it difficult to cross-reference this information to ADP or other employment records. The list of active PINs also lacked the employee identification number associated with the employee, which would have allowed a simple comparison to the list of active employees in ADP.

The OIG determined that many active PINs were associated with employees who no longer worked for the City. Upon analysis, evaluators identified over 600 terminated, retired, or deceased former employees whose PINs remained active. However, it is likely that the number of former employees who still had active PINs was underestimated, since the lack of unique identifiers sometimes prevented evaluators from determining which employee in ADP was tied to which PIN.²⁶ Furthermore, a large number of PINs included only the last name and first initial of an employee, making it especially difficult to determine which employee in the payroll system was being identified. This analysis also only included employees in the City's ADP system, which excluded employees of other local government entities that use City fueling facilities, such as the OPSO and Orleans Parish Communication District.

CONTROLS ON PIN SHARING

When PINs were shared or otherwise compromised, the risk of fraud or abuse of fuel privileges increased. In the original report, the OIG recommended the City both clearly communicate to fuel users that they were responsible for protecting the integrity of PINs, as well as establish and enforce consequences for any misuse of fuel attributed to an employee's PIN.

²⁶ Any ambiguous matches were not included in the OIG's analysis of terminated employees whose PINs were still active. For instance, if there were two employees with the same or very similar names in a department, evaluators assumed the PIN belonged to the one still employed by the City.

Evaluators found less evidence of PIN sharing in 2022 than at the time of the original report, indicating the City had some success in ensuring employees safeguarded their PIN information. Unlike at the time of the original report, OIG evaluators did not observe any PINs written down at fueling stations. Furthermore, evaluators identified only 273 instances (out of over 80,000 fueling transactions) in which a PIN was used three or more times within four hours during 2022. A total of 102 distinct PINs were used in these transactions.

As with the fuel cards discussed above, there were a few incidents in which a PIN was used three or more times within a very short period of time, sometimes less than ten minutes, to dispense significant amounts of fuel.²⁷ In these scenarios it seemed unlikely that a single individual was performing multiple fuel transactions so rapidly. It was more reasonable to conclude that PINs were being shared. For example, a single PIN was used to dispense fuel for two separate vehicles at the exact same time for a total of 238.1 gallons. The same PIN was then used one minute later in a third transaction to dispense an additional 18.6 gallons. In addition, while most of the DVC survey respondents said their departments did not share PINs, three smaller departments (those with fewer than ten fuel cards) indicated that they did share.

Evaluators also found evidence that some PINs were not deactivated upon employee termination. Evaluators identified 16 PINs used to obtain fuel in 2022 that were associated with employees terminated in 2021 or earlier. These PINs, most of which were associated with NOPD employees, obtained a total of 5,815 gallons of fuel.²⁸

The process of assigning PINs also resulted in duplicate PINs, which had the potential to further obscure fuel use when PINs were shared across departments. Retif's process called for assigning each employee within a department a unique PIN, which could be used to dispense fuel only in conjunction with a fuel card assigned to that department. Employees in different departments, however, sometimes had the same PIN. Of the 5,424 entries on the active PIN list, 1,378

²⁷ As with fuel cards, this criterion was used since an individual may need to fuel their vehicle twice within four hours, either because only a small amount of fuel was initially dispensed, requiring a second transaction, or because a vehicle was driven frequently over the course of a 4-hour period. Furthermore, DVCs might fuel multiple department vehicles in succession.

²⁸ Two of these employees were employed by the OPSO during 2022. In these instances, however, those employees should have been using a PIN associated with the new entity rather than with the department from which they were terminated.

entries involved duplicate PINs, with 575 unique PINs having at least one duplicate on the list.

These duplicate PINs fell into four categories, with some overlap. Evaluators found that 436 PINs were assigned to different people in different departments. Retif assigned PINs randomly within departments and, while all PINs within a department were supposed to be unique, it was possible for people in different departments to be randomly assigned the same PIN. This situation was less problematic than cases in which people within the same department had the same PIN, since an employee would need to use a fuel card from another department. However, it could still complicate the City's controls over improper fuel use and increase opportunities for fraud, waste, and abuse.

Alternatively, 72 PINs were tied to the same persons in the same department and were presumably data entry errors. Evaluators identified 57 duplicates of the same number assigned to the same person in different departments. This may have been necessary if an employee needed the option to obtain fuel for vehicles in different departments, such as first responders during an emergency. Finally, 41 PINs were assigned to different employees within the same department.²⁹ In these instances, the City would have been unable to determine which employee actually dispensed fuel in any given transaction.

In the future, the City should work to deactivate PINs for former employees and implement a process to reliably identify and deactivate PINs for departing employees. The EMD and DVCs should also continue to take steps to ensure employees safeguard their PINs and to monitor any questionable PIN transactions. They should take steps to eliminate duplicate PINs that may increase opportunities for fraud, waste, and abuse.

OTHER TRANSACTION CONTROLS

In addition to the system of PINs and fuel cards, the City relied on both automatic and manual controls to ensure that fuel dispensing data were accurate and to identify and prevent fraud or waste. Requiring the DVCs to identify and investigate suspicious transactions was one of the manual controls employed by the City. The automatic controls included mechanisms such as gallons-per-transaction limits to

²⁹ The total number of PINs in these categories exceeded the total of 566 duplicate PINs, since some PINs were counted in more than one of these categories.

restrict the amount of fuel dispensed in certain circumstances. If these controls did not work properly, the risk of fraud or abuse increased.

Recommendation 3: The City should require all fuel users to enter accurate odometer readings and establish transaction controls that limit the number of gallons that can be dispensed in a single transaction.³⁰

Recommendation Accepted by the City. “We agree with your recommendation. When the City reissues all of its fuel cards, gallons-per-transaction limits will be set on every card. By October 31, 2016, we will also amend Vehicle and Equipment Policy 5(R) to require fuel users to enter accurate odometer readings and by January 31, 2017, we will investigate the feasibility and effectiveness of applying odometer limits to City fuel cards.”

Follow-Up 3: While the City amended its policy to require accurate odometer readings, fuel users continued to enter inaccurate readings. Additionally, the City did not establish reasonable transaction limits for all vehicles.

At the time of the original report, Policy 5(R) did not require City employees to enter accurate odometer readings at the pump when they fueled a vehicle, though the NOPD had an internal policy to that effect.³¹ About 25 percent of fuel transactions at City-owned fueling facilities included odometer readings that were not within reasonable limits, meaning they indicated the vehicle had either traveled more than 500 miles on one tank of fuel, or had the same or lower mileage as in the previous transaction. The large number of transactions with unreliable odometer readings impaired the City’s ability to monitor fuel use and promptly uncover any fraud that might occur.

In accordance with this recommendation, the City amended Policy 5(R) to require employees to enter accurate odometer readings when dispensing fuel.³² However, unreliable odometer readings continued to occur frequently. For all

³⁰ See New Orleans Office of Inspector General, *Fuel Dispensing*, 22-28.

³¹ New Orleans Office of Inspector General, *Fuel Dispensing*, 22.

³² CAO Policy Memorandum No. 5(R), 9.

transactions at City fueling stations in 2022, over 36 percent had unreasonable odometer readings.³³ Furthermore, this issue was spread across a wide range of departments. Ten departments had at least 100 unlikely odometer transactions. For more than half of departments, at least 20 percent of transactions met these criteria.

At the time of the 2016 report, the City had begun setting gallons-per-transaction limits on all new fuel cards for non-emergency vehicles that were linked to the vehicle's fuel capacity. For all other vehicles, including emergency vehicles and non-emergency vehicles for which the restriction had not yet been set, the default limit was 300 gallons. Evaluators found several transactions in which fuel was dispensed in excess of the vehicle's fueling capacity. The OIG found the lack of fuel restrictions presented multiple opportunities for fraud, waste, and abuse as the City was unable to control how this fuel was used.

During the follow-up evaluation, Retif and EMD staff stated the City set gallons-per-transaction limits on fuel cards that were a few gallons above the fuel capacity of each vehicle, consistent with the City's previous agreement to apply transaction limits on all vehicles when fuel cards were reissued. However, evaluators found that some vehicles continued to have excessively high transaction limits. A quarter of the City's active fuel cards had transaction limits of 300 gallons or greater, far exceeding the fuel capacity of most vehicles.³⁴ Evaluators were able to match 1,499 fuel cards to vehicles on the City's asset list in order to identify the type of vehicle being fueled. Nineteen percent of these vehicles had transaction limits of 300 gallons or greater. While evaluators could not easily determine the fuel capacity for some of these pieces of equipment, the majority were vehicles which should not hold 300 gallons of fuel, including sedans, SUVs, vans, and pick-up trucks.

³³ Consistent with the methodology used in the 2016 report, evaluators looked at all transactions in which the odometer reading indicated the vehicle had either traveled more than 500 miles on a single tank of fuel or had lower mileage than in the previous transaction.

³⁴ For reference, the typical SUV can usually hold 15-20 gallons of fuel, while a pick-up truck usually holds 20-30 gallons. See Peter Jones, "9 Compact SUVs with Highest Gas Tank Capacity (with Prices)," Motor and Wheels, accessed November 6, 2023, <https://motorandwheels.com/compact-suvs-with-highest-gas-tank/>; "Best Gas Mileage Full-Size Trucks for 2023," iSeeCars, accessed November 6, 2023, <https://www.iseecars.com/best-mpg/best-gas-mileage-full-size-trucks>.

Based on these issues, the OIG found that the City has only partially met the recommendations of the original report. Accordingly, the City should implement realistic transaction limits for all City vehicles and hold employees accountable for entering accurate odometer readings when dispensing fuel.

Recommendation 4: The City should provide training to vehicle coordinators and take steps to ensure that they identify and investigate suspicious fuel transactions.³⁵

Recommendation Accepted by the City. “We agree with your recommendation. By October 31, 2016, we will provide an in-person training for all current vehicle coordinators that details the duties of the position as well as provide guidance on how to monitor fuel transactions. In addition, we will create an instructional PDF for new vehicle coordinators to be provided to an employee upon being assigned to that role by October 31, 2016.”

Follow-Up 4: The City initially provided additional guidance and a training for DVCs, but training and guidance did not continue, and many DVCs did not investigate suspicious transactions.

In 2016 the OIG found that, while DVCs were responsible for identifying and investigating suspicious fuel transactions within their departments, the fuel transaction review process was ineffective, in that many DVCs lacked a clear understanding of their responsibilities. The EMD did not train DVCs and only provided a copy of Policy 5(R) as guidance. The OIG recommended the EMD train DVCs with an overview of their responsibilities, clear guidelines for acceptable fueling practices, and assistance to help departments develop criteria for identifying suspicious transactions. The OIG further recommended the City hold fuel users accountable for noncompliance with Policy 5(R), and hold DVCs accountable for failure to review and investigate suspicious transactions. Finally, the OIG recommended that the City set up email notifications from Retif to the relevant DVC when suspicious transactions occurred.

³⁵ See New Orleans Office of Inspector General, *Fuel Dispensing*, 30-33.

TRAINING

In the course of this follow-up, the former EMD Fuel Services Manager reported that he created a training packet for new DVCs shortly after the 2016 report was released. According to EMD staff, the EMD also provided a training for DVCs after the OIG's report was released.

However, these initial efforts to improve training and guidance for DVCs did not continue over time. Of 20 respondents to the OIG's DVC survey, eight said they received training for the role, and 12 said they did not or could not remember.³⁶ Of those who received training, only two said they received training from the EMD, while the others received informal training from someone within their department. One of the DVCs provided a manual that appeared to be authored by the EMD and was likely the document created by the former Fuel Services Manager. The document provided additional criteria for auditing fuel use reports, including transactions completed by an employee outside of their normal work hours and transactions with inaccurate odometer entries. Most respondents to the OIG's survey, however, reported they received either no guidance for their role or only copies of City policies. Additionally, the responses revealed that some DVCs did not comply with all of the requirements in Policy 5(R), such as the provisions against sharing fuel cards and PINs. This was an indication that training and guidance overall were insufficient.

Interviews with EMD staff revealed that the department did not provide any training to DVCs for several years after that initial training session. However, during the course of this review, EMD staff said they held a meeting with DVCs in July 2023 to clarify basic rules and responsibilities.

SUSPICIOUS TRANSACTION REPORTS

After the 2016 report was published, the City amended Policy 5(R) to provide additional guidance on the criteria DVCs should use for auditing fuel use reports.³⁷ The amended policy required DVCs to conduct this review on a weekly basis and to look for multiple fuel transactions within a day, larger transactions than usual

³⁶ The survey responses were collected in April 2023.

³⁷ CAO Policy Memorandum No. 5(R), 8.

compared to the average for the vehicle, and any transactions by someone other than the regular operator if a vehicle was assigned to a specific person.

However, the issue of DVCs not checking for suspicious transactions continued during the follow-up period. Only six out of 19 survey respondents reported they used the fuel use reports to check for suspicious transactions, and almost all survey respondents said they received fuel use reports infrequently, with most saying they had never received one. The Fuel Services Manager told evaluators she began receiving the fuel transaction reports from Retif in 2022, but did not forward them to the DVCs because she was unaware she was supposed to do so. While some departments received these transaction reports directly from Retif, other DVCs did not receive this information at all during 2022. The Fuel Services Manager began forwarding this information to all departments in mid-2023, despite some DVCs expressing they did not need this information. These issues indicated the DVCs were not receiving the necessary information and training to investigate unusual transactions.

In the future, the EMD should institutionalize training for new DVCs and ensure they receive the guidance to understand and carry out their oversight responsibilities. The EMD should also ensure they receive the necessary transaction data. Finally, the City should hold staff accountable when they do not perform these job duties.

Recommendation 5: The City should repair broken fuel dispensing counters, ensure that all required information is recorded in NOFD daily fuel sheets, and enter data about fuel transactions into the automated fuel dispensing system.³⁸

Recommendation Accepted by the City. “We agree with your recommendation. As of May 25, 2016, the three fuel meters (“counters”) that had been reported as broken were repaired. We will work with NOFD to ensure that their daily fuel sheets are completed in their entirety, and by January 31, 2017, there will be

³⁸ See New Orleans Office of Inspector General, *Fuel Dispensing*, 35-40.

a procedure in place for the entering this data into the City's automated system."

Follow-Up 5: The City repaired broken fuel use counters in a timely manner, and the NOFD completed their fuel use logs, but the information was not analyzed or entered into the automated fuel dispensing system.

The NOFD dispensed diesel fuel for vehicles and equipment from fueling facilities without electronic monitoring devices. NOFD policy required employees to manually record information for every fuel transaction.³⁹

However, the original report found that some fuel dispensing counters were broken, and had been since Hurricane Katrina. This meant NOFD employees were unable to record the total number of gallons pumped, inhibiting the NOFD's ability to monitor fuel use at these fueling stations. Furthermore, the report found that information on the vehicle ID, odometer reading, and signature of the employee dispensing fuel was missing from a small percentage of the manual fuel logs. NOFD fuel transactions were not analyzed or entered into the automated fuel dispensing system, meaning the NOFD could not easily identify patterns of misuse or track fuel use over time.

During the follow-up evaluation, the OIG found that the issues with broken fuel counters and missing information in NOFD fuel logs had been resolved. Evaluators obtained NOFD manual fuel logs for all of 2022, and reviewed the entries for every fifth week of the year (11 weeks in total). In this sample, the fields for "meter reading" and "gallons used," which required information from the fuel dispensing counters, were each filled out in 99 percent of entries, indicating the counters were working reliably. Additionally, only a small number of entries lacked the required information for monitoring fuel use. Less than 2 percent (17 out of 943) were missing the vehicle ID. Less than 5 percent were missing odometer readings, and roughly half of those noted the odometer was broken. Less than 2 percent were missing an employee signature. Of these, some did include the required printed name even if they did not have the signature. See Figure 1.

³⁹ New Orleans Office of Inspector General, *Fuel Dispensing*, 35.

Figure 1. Missing Information in Sample of NOFD Fuel Logs, 2022

Information	Missing Entries (#)	Missing Entries (%)
Meter Reading	6	0.64%
Gallons Used	8	0.85%
Vehicle ID	17	1.80%
Odometer Reading	47	4.98%
Employee Signature	15	1.59%

Source: OIG analysis of fuel dispensing logs provided by the NOFD. Percentages calculate the number of entries missing a piece of information out of the 943 total entries reviewed by the OIG.

On a weekly basis, all of the fueling locations sent their logs to the NOFD’s Logistics Coordinator, who entered the data into a consolidated spreadsheet for the EMD. The spreadsheet indicated how much fuel had been dispensed from each station in order to identify the tanks that were running low and required additional fuel. When entering the data into this spreadsheet, the Logistics Coordinator said he noticed and attempted to correct any mathematical errors in the amount of fuel dispensed. He then forwarded the fuel use information to the EMD along with this spreadsheet.

NOFD fuel use information, however, was not entered into the automated fuel dispensing system or otherwise analyzed by the NOFD or the EMD. The EMD’s Fuel Services Manager confirmed she received this information from the NOFD and used it to order additional fuel. However, the EMD did not use these data for anything else. The data were not entered into the automated system or analyzed to track fuel use or identify suspicious activity.

The City should develop mechanisms to track and analyze NOFD fuel use data in the future. This would allow the NOFD and the EMD to maintain accurate information on vehicle use, measure vehicle miles per gallon, and perform ongoing analyses of fuel consumption and use.

IV. CONCLUSION

In 2016 evaluators provided the City with five recommendations to improve its controls on fuel dispensing. Evaluators found that the City only partially implemented each of these recommendations.

After the 2016 evaluation, the City made several changes to Policy 5(R) to strengthen the controls on fuel dispensing. The changes included guidance on deactivating fuel cards and PINs, regularly reconciling PIN and fuel card lists, entering accurate odometer readings, and identifying suspicious transactions. The City was successful in reducing PIN and fuel card sharing, although these practices were not completely eliminated. In addition, the EMD conducted a training for DVCs. Finally, the NOFD improved their fuel log data entry, and the City ensured the functioning of NOFD fuel counters.

Many of the policy changes, however, were not carried out in practice or were not sustained over time. The City did not deactivate all of its obsolete PINs and fuel cards, and some vehicles continued to have unreasonably high gallons-per-transaction limits. Some of the controls required by Policy 5(R) were not consistently implemented, including quarterly vehicle inventory reporting, biannual reconciliation of PIN and fuel card lists, and DVC review of fuel use to identify suspicious transactions. While the EMD provided training for DVCs after the initial report was released, training for new DVCs did not continue over time, and some DVCs in 2023 were uncertain of their job responsibilities. Finally, the fuel use data from the NOFD was neither analyzed nor entered into the automated fuel dispensing system.

In the future, the City should hold fuel card users, DVCs, and the EMD responsible for complying with the measures laid out in Policy 5(R) and provide regular training for new DVCs. In addition, the City should follow through on its initial efforts to implement realistic gallons-per-transaction controls and to deactivate all obsolete fuel cards and PINs.

Figure 2. Summary of Follow-up Findings

Recommendation	Accepted	Follow-Up	Met
The City should reissue fuel cards for all vehicles and equipment and develop an effective mechanism to inventory and deactivate fuel cards.	Yes	The City reissued most, but not all, fuel cards and did not develop an effective mechanism to inventory and deactivate fuel cards.	Partial
The City should reissue PINs to all authorized fuel users and develop effective mechanisms to identify and deactivate PINs for all user departments and agencies.	Yes	The City did not reissue all PINs and did not identify and deactivate PINs for all user departments and agencies.	Partial
The City should require all fuel users to enter accurate odometer readings and establish transaction controls that limit the number of gallons that can be dispensed in a single transaction.	Yes	While the City amended its policy to require accurate odometer readings, fuel users continued to enter inaccurate readings. Additionally, the City did not establish reasonable transaction limits for all vehicles.	Partial
The City should provide training to vehicle coordinators and take steps to ensure that they identify and investigate suspicious fuel transactions.	Yes	The City initially provided additional guidance and a training for DVCs, but training and guidance did not continue, and many DVCs did not investigate suspicious transactions.	Partial
The City should repair broken fuel dispensing counters, ensure that all required information is recorded in NOFD daily fuel sheets, and enter data about fuel transactions into the automated fuel dispensing system.	Yes	The City repaired broken fuel use counters in a timely manner, and the NOFD completed their fuel use logs, but the information was not analyzed or entered into the automated fuel dispensing system.	Partial

OFFICIAL COMMENTS FROM CITY OF NEW ORLEANS

CHIEF ADMINISTRATIVE OFFICE EQUIPMENT MAINTENANCE DIVISION CITY OF NEW ORLEANS



GILBERT A. MONTAÑO
CHIEF ADMINISTRATIVE OFFICER

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ASSISTANT CHIEF ADMINISTRATIVE OFFICER
OPERATIONS

February 26, 2024

Mr. Edward Michel
Office of Inspectors General
525 St. Charles Ave.
New Orleans, LA 70130

Dear Inspector General Michel,

Thank you for the opportunity to review and comment on your follow up report of the City's fuel dispensing policies and procedures. Our team is dedicated to ensuring that our fuel program is run efficiently and that we are making the best use of our citizen's tax dollars. As such we have already begun to invest into new technologies and put in new procedures to address your recommendations. We have also put new leadership in place at our Equipment and Maintenance Division to carry out these initiatives and believe that we will remedy the findings in your report in a timely manner. Please see our responses below.

Recommendation 1: FUEL CARDS AND PINS

The City should reissue fuel cards for all vehicles and equipment and develop an effective mechanism to inventory and deactivate fuel cards.

Recommendation Accepted by the City. "We agree with your recommendation. After collecting input from pertinent City employees and the City's fuel card vendor, we will reissue every City fuel card, prioritizing problem cards within the first three months, and completing the complete reissuance by December 31, 2017.

Follow-Up 1: The City reissued most, but not all, fuel cards and did not develop an effective mechanism to inventory and deactivate fuel cards.

Your recommendation is accepted, as stated above our new management is diligently working to implement the necessary changes. Unfortunately, EMD has encountered challenges with Retif pertaining to fuel administration and reporting. These challenges have manifested as inaccurate reports, delayed response times, and system malfunctions consequences of Retif's antiquated reporting capabilities and technology. EMD started the reorganization of the department's fuel administration with the support of WEX, a state-contracted partner. EMD will issue WEX cards and new pins to all city department drivers.

Moreover, an automated communication system shall be developed in collaboration with Human Resources to inform EMD of the termination of an employee's employment with the city. We expect that this measure will facilitate a decline in the quantity of active/ inactive cards, and more accurately align with the number of vehicles in our fleet.

Recommendation 2: FUEL CARD SHARING

The City should reissue PINs to all authorized fuel users and develop effective mechanisms to identify and deactivate PINs for all user departments and agencies.

Follow-Up 2: The City did not reissue all PINs and did not identify and deactivate PINs for all user departments and agencies.

Your recommendation is accepted, our plan is to eliminate PIN sharing amongst city employees and to keep an accurate list of current city drivers. In March 2023, a meeting was held by the fuel administration and management team with all vehicle coordinators for the purpose of updating the staffing list of currently employed personnel from city departments. Since then, EMD has conducted regular check-ins with vehicle coordinators to verify the accuracy of this list. Each PIN will be reissued by WEX in compliance with the new fuel administration program.

Recommendation 3: OTHER TRANSACTION CONTROLS

The City should require all fuel users to enter accurate odometer readings and establish transaction controls that limit the number of gallons that can be dispensed in a single transaction.

Follow-Up 3: While the City amended its policy to require accurate odometer readings, fuel users continued to enter inaccurate readings. Additionally, the City did not establish reasonable transaction limits for all vehicles.

Your recommendation is accepted, in November 2023, EMD began working with our new fuel administration vendor WEX. WEX has a unique algorithm that will assist us with fraud prevention. WEX can alert EMD to inaccurate odometer readings based on previous odometer history. Additionally, the odometer readings will be verified for accuracy using our newly implemented Fleet Management System (RTA).

EMD can monitor fuel transactions by driver and add them to a watch list in order to receive alerts for suspicious transactions via WEX Clearview. WEX identifies vehicle information, including tank capacity, via a VIN Decoder system. The tank capacity is automatically updated in the system, enabling EMD personnel to establish notifications for a range of fuel site-related concerns, such as exceeding the capacity limit or handling multiple transactions. WEX also maintains an exception report which documents instances of fuel type mismatches, tank capacity violations, purchases of premium fuel, purchases of non-fuel, odometer inaccuracy, and multiple transactions per day.

Recommendation 4: TRAINING

The City should provide training to vehicle coordinators and take steps to ensure that they identify and investigate suspicious fuel transactions.

Follow-Up 4: The City initially provided additional guidance and training for DVCs, but training and guidance did not continue, and many DVCs did not investigate suspicious transactions.

Your recommendation is accepted; EMD implemented an annual mandatory training program for vehicle coordinators in July 2023. Furthermore, EMD aims to create an annual internet-based training module that will be mandatory for vehicle coordinators working for all city departments. This module will encompass the entirety of the responsibilities of vehicle coordinators, including the assurance that every coordinator has reviewed and fully understand policy 5R.

Recommendation 5: SUSPICIOUS TRANSACTION REPORTS

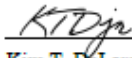
The City should repair broken fuel dispensing counters, ensure that all required information is recorded in NOFD daily fuel sheets, and enter data about fuel transactions into the automated fuel dispensing system.

Follow-Up 5: The city repaired broken fuel use counters in a timely manner, and the NOFD completed their fuel use logs, but the information was not analyzed or entered into the automated fuel dispensing system.

Your recommendation is accepted; currently EMD's Fuel Administrator receives a weekly report from the NOFD Vehicle Coordinator indicating fuel usage and fuel needs. The Fuel Administrator communicates all station needs to Petroleum Traders and coordinates the fuel delivery. EMD is in the process of implementing Petro Vend 100 Fuel Control Systems at all the City of New Orleans fire stations with fuel dispensing capabilities. This will improve the accuracy and efficiency of fuel data management by ensuring that each transaction is linked to an employee PIN number and a vehicle identifier.

We greatly appreciate your assessment and expertise in helping us to further enhance our processes in order to better serve the citizens of New Orleans.

Sincerely,



Kim T. DeLarge, Jr. MBA
Assistant Chief Administrative Officer-Operations

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