



Results in Brief

OIG 22-02
January 27, 2022

Audit of WMATA's Controls and Accountability of Fuel for Non-Revenue Vehicles

Why We Did This Review

The Office of Bus Maintenance Service Vehicle Maintenance (BMNT) department employees provide a high level of service that facilitates keeping vehicles and equipment safely in service so that user departments can fulfill their missions in a safe and cost-effective manner.

In FY 2019, Washington Metropolitan Area Transit Authority (WMATA) spent almost \$8 million on unleaded and over \$17 million on diesel fuel for NRVs. Fuel is a liquid asset at risk of fraud and abuse.

WMATA manages over 1,500 non-revenue vehicles (NRVs) which are WMATA-owned or leased vehicles used to support WMATA's administrative, maintenance, construction, and/or operational functions.

The Office of Inspector General (OIG) performed the audit to assess the controls and accountability of fuel for NRV.

What We Found

WMATA has not fully implemented a NRV Fuel Program. Specifically, improvements are needed in controls over (1) fuel acquisition, delivery, and consumption, (2) segregating duties for fuel delivery, (3) physical security at facilities and fuel pumps, and (4) excessive vehicle idling during work hours.

These conditions occurred because WMATA did not have (1) a comprehensive program for the acquisition, delivery, and consumption of fuel, and (2) adequate physical security controls.

Without a fully implemented fuel program, WMATA increases the opportunity for theft and loss of fuel without detection. OIG tests showed there were over 1.17 million gallons of unaccounted fuel transactions valued at over \$2 million which OIG considers questioned costs. OIG could not validate these transactions as legitimate because current and former employees could easily pump fuel into unauthorized vehicles, using codes which gave the appearance of a valid transaction. For example, 211 separated employee identification numbers were inappropriately used as validation to pump over 4,500 gallons of fuel. Further, OIG observed significant process gaps and an overall inadequate control environment to prevent or detect fraud. Lastly, these control deficiencies resulted in excessive vehicle idling time that wasted fuel valued at over \$187,000.

Management's Response

WMATA's Executive Vice President and Chief Operating Officer (EVP/COO) provided written comments to the report dated December 17, 2021 (Appendix C). The EVP/COO agreed with seven and partially agreed with four of the findings and all of the recommendations, in principle, to improve the NRV fuel program. OIG considers management's comments responsive to the recommendations, and the actions taken or planned should correct the deficiencies identified in the report.

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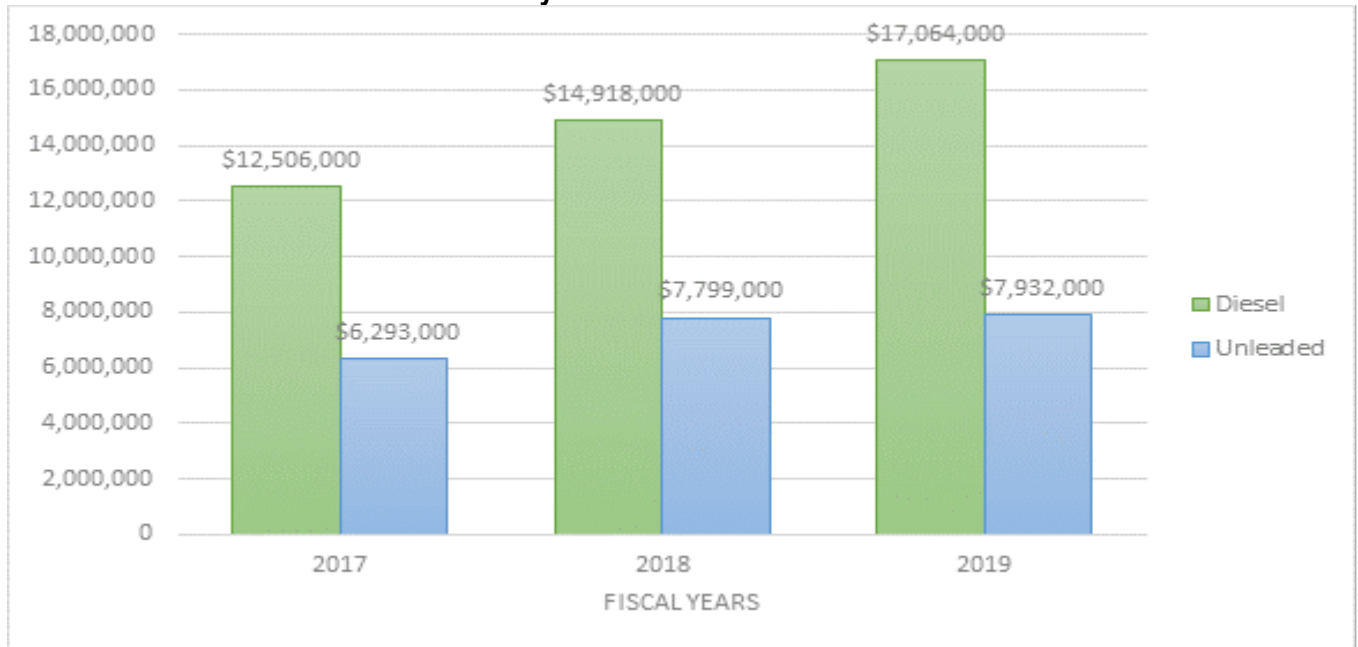
ABBREVIATIONS AND ACRONYMS

ABBREVIATION	DESCRIPTION
BMNT	Bus Maintenance Department
CCTV	Closed-circuit television
EVP/COO	Executive Vice President and Chief Operating Officer
FY	Fiscal Year
GAO	Government Accountability Office
GM/CEO	General Manager/Chief Executive Officer
ID	Identification
MTPD	Metropolitan Transit Police Department
NRV	Non-revenue Vehicle
OIG	Office of Inspector General
P/I	Policy Instruction
RIH	Remote Island Heads
SOP	Standard Operating Procedure
UST	Underground Storage Tank
WMATA	Washington Metropolitan Area Transit Authority

BACKGROUND

WMATA spent over \$17 million on diesel fuel and almost \$8 million on unleaded fuel in Fiscal Year (FY) 2019 (see Chart 1). A total of \$66.5 million was spent on fuel from FY 2017 through FY 2019. Fuel is a liquid asset at risk of fraud and abuse.

Chart 1: Diesel and Unleaded Fuel Totals by Fiscal Year



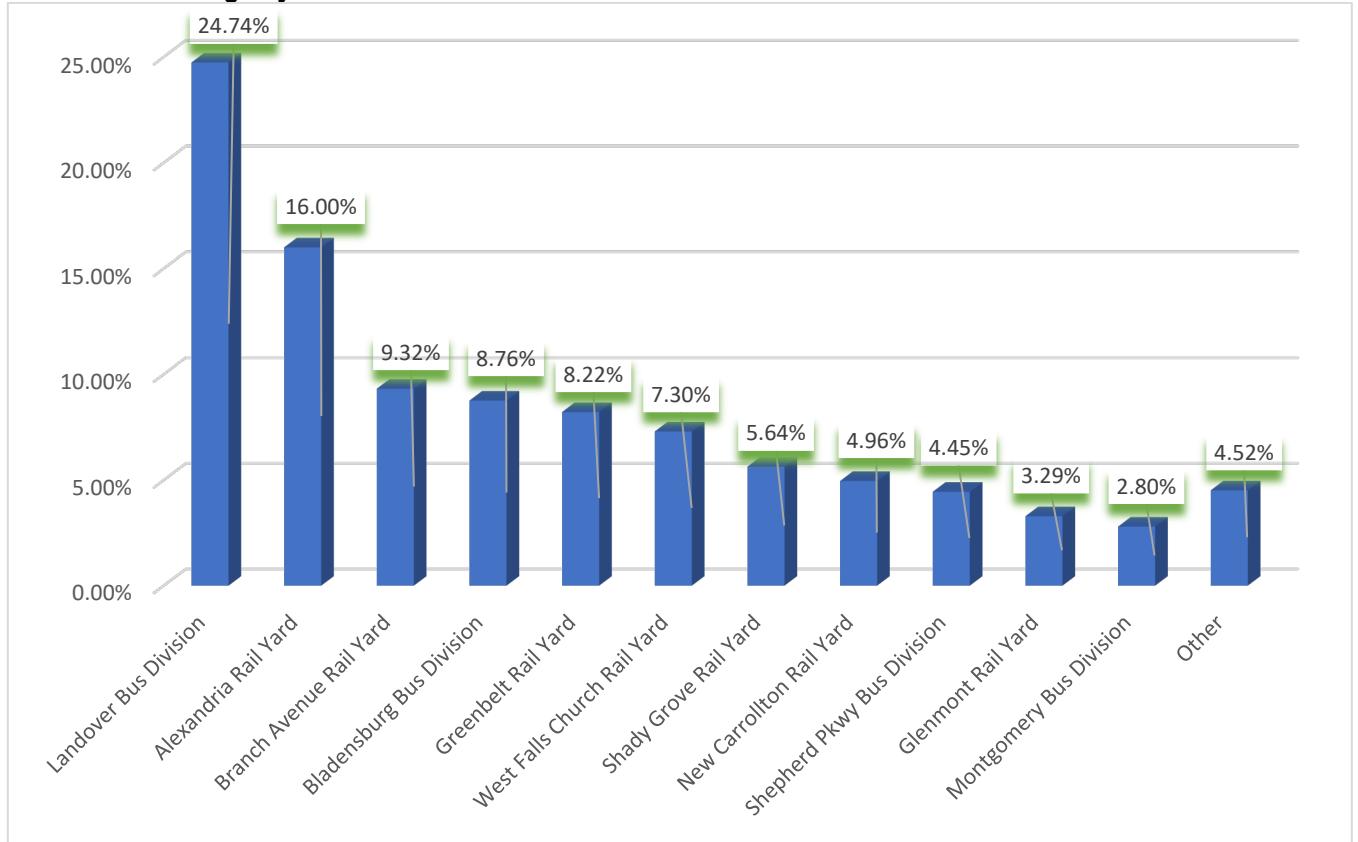
WMATA manages over 1,518 NRVs which are Metro-owned or leased vehicles used to support Metro's administrative, maintenance, construction, and/or operational functions. The non-revenue fleet is the collective term for all NRVs, which include:

- **Standard NRV** – a NRV assigned to an office that excludes take-home vehicles and Motor Pool vehicles.
- **Take-Home Vehicle** – a NRV assigned for 24/7 use to a single individual. Assignments can be permanent or temporary.
- **Motor Pool Vehicle** – a NRV that is part of the “Motor Pool,” a centralized group of NRVs available to any Metro employee to support official Metro business.

FleetWatch is a fuel and fluid system used by WMATA that updates at specified times of the day. FleetWatch system functionality includes (1) tracking vehicle mileage, (2) monitoring fuel and fluid usage, (3) scheduling preventive maintenance, and (4) reconciling fluids.

WMATA employees can fill up vehicles at 14 fueling locations and one contractor-managed location (see Chart 2). All locations are open 24 hours a day, 7 days a week except for West Ox, which is open 24 hours a day, Monday through Friday.

Chart 2: Fuel Usage by Location



Organization

BMNT employees keep vehicles and equipment safely in service so that user departments can fulfill their missions in a safe and cost-effective manner. Service Vehicle Maintenance is the department that oversees NRVs and WMATA's Motor Pool. Metropolitan Transit Police Department (MTPD) oversees the physical and camera security at the rail yards and bus divisions. Employees within Bus and Rail – Track and Structures help with receiving fuel deliveries for WMATA.

AUDIT OBJECTIVES AND RESULTS

Audit Objectives

The audit objective was to assess the controls and accountability over fuel for non-revenue vehicles.

Audit Results

FINDINGS AND RECOMMENDATIONS

Finding 1 – Inadequate Fuel Monitoring and Controls at the Pump

Some controls were implemented over fuel consumption at the fuel pumps including prohibiting fueling of decommissioned cars and a fuel pump lock. However, improvements are needed in automated, manual, and oversight controls. These conditions resulted because (1) override controls at the pump had become the norm, (2) oversight controls were inadequate or lacking, (3) policy instructions on monitoring fuel and controls at fuel pumps were inadequate, (4) WMATA did not perform a risk assessment, and (5) resources and training were insufficient.

Without fully implemented controls at the fuel pumps, WMATA increases the opportunity for theft and loss of fuel without detection. For example, over 1.1 million gallons of fuel were pumped using miscellaneous codes “9990” and “9996” without entering a current employee identification (ID) or a valid vehicle number. In the absence of a current employee ID or valid vehicle number, OIG could not validate these transactions as legitimate. Consequently, OIG questions 1.17 million gallons of fuel costing over \$2 million. Additionally, the lax control environment will not prevent or help detect fraud.

What is Required

According to the Committee of Sponsoring Organizations and the Government Accountability Office internal control frameworks,¹ to achieve the entity's objectives, management should design control activities and respond to risks. Management should perform ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning. Lastly, management should consider the potential for fraud in assessing risks to the achievement of objectives.

WMATA's Policy Instruction (P/I) 1.9/8 *Non-Revenue Vehicle Management and Use*, dated August 26, 2019 provides:

¹ COSO, *Internal Control — Integrated Framework (2013)*, <https://www.coso.org/pages/ic.aspx>; GAO, Standards for Internal Control in the Federal Government, GAO-14-704G (September 2014), <https://www.gao.gov/assets/gao-14-704g.pdf>.

- Section 5.09 (b) – “Employees may use NRVs for Official Metro Business only (i.e., supporting Metro’s administrative, maintenance, construction, and/or operational functions). Employees may transport passengers who are also conducting Official Metro Business, including contractors.”
- Section 5.11 (a.1) – “Drivers must log each NRV and Take-Home Vehicle trip. This can be done automatically through vehicle telematics (e.g., with a log-in device), or manually documented on a paper form.”
- Appendix G: *Fueling Guidelines* – “Driver instructions: After reaching the fueling location, follow the instructions on the fuel pump to enter employee ID and vehicle number (decaled on the vehicle) to activate the pump.”

In addition, certain controls were automatically built into the FleetWatch system fuel consumption process. For example, the black box in the vehicle had to be married-up with the remote island heads (RIH) and data receiver at the pump to dispense fuel. By marrying up the three devices, other controls were automatically activated including gas control limits on gallons. Administrative controls are general controls over protection and oversight of the fuel processes or program.

What We Found

Some controls² were implemented over gas consumption at the fuel pumps – including automated, physical, and administrative controls. However, most controls were not implemented or followed (see Table 1).

Table 1: Controls Implemented and Not Implemented or Followed

Internal Control Area	Internal Controls/Best Practices	Not Implemented or Followed	Implemented
1. Automated Controls at Pump	• Fleet Watch Controls – Black JX55 and RIH and Data Receiver**	X	
	• Employee ID controls	X	
	• Vehicle number controls	X	
	• Gas code controls – limits amount of gas by functional use**	X	
	• Miscellaneous code controls	X	
	• Gas limits – limits total number of gallons.	X	
2. Physical controls	• Locks at pumps		X (One instance)
	• Gate controls	X (Some cases)	
3. Administrative controls	• Vehicle log reconciliation	X	
	• Log maintenance	X	
	• Separated employee controls	X	
	• Decommissioned controls		X

**Critical control not functioning which allows manual overrides.

² WMATA’s (P/I) 1.9/8 *Non-Revenue Vehicle Management and Use*; *FleetWatch Automated Controls*; WMATA’s P/I 11.3/4, *Access to Metro Facilities, Information, and Patrons*; *General Services Administration Best Practices*.

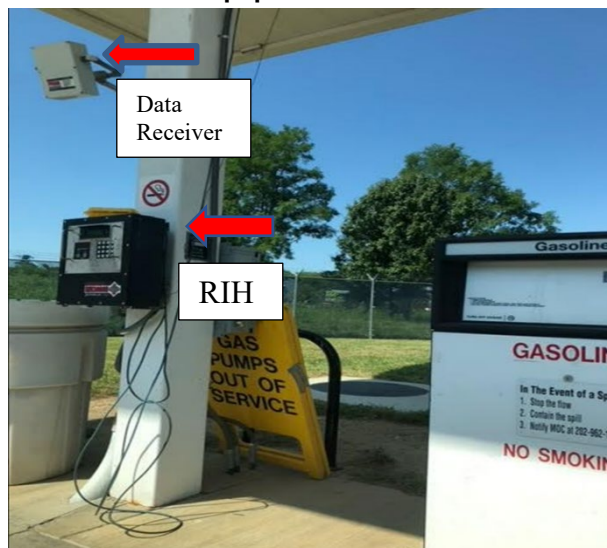
Some controls were working as intended:

- **Decommissioned Cars:** Based on field tests, OIG was unable to use decommissioned car numbers to unlock the system in FleetWatch to pump gas. Decommissioned cars' vehicle numbers were purged from the system. Thus, controls were in place to prevent employees from using decommissioned vehicle numbers that are no longer in service at WMATA.
- **Pump Lock:** The Cinderbed fueling station was the only location where OIG was unable to dispense fuel due to a physical lock being placed on the fuel pump.

Multiple controls were weak or non-existent as follows:

- **FleetWatch Equipment³ Not Operating as Intended:** The data receivers that prompt the RIH were not always operational and not always integrated with the Black Box installed in WMATA vehicles (see Pictures 1 and 2). This is a critical control because marrying the RIH and Black Boxes would ensure the authorized WMATA vehicle was synched-up with an authorized WMATA employee within a certain department.

Picture 1: Fuel Equipment Controls



Picture 2: Black Box Installed in Vehicle



- **Manual Override:** OIG tests showed that WMATA employees can manually input any WMATA vehicle number and any WMATA employee ID number, including retired and separated employees, which allow fueling pumps to be unlocked and used. For example, OIG tests revealed separated employee's identification numbers were inappropriately used as validation to pump fuel.

³ A black box (JX55) data logger that speaks to the data receiver that prompts the remote island head (RIH).

- **Gas Can Codes Used Incorrectly:** WMATA established a miscellaneous code “9996” (a code designated to fill up gas cans for landscaping tools) at the fuel pump. Also, code “9990” was designed to fill up gas cans with diesel fuel not to exceed 10 gallons. In a field test, OIG was able to use a retired and terminated employee ID number and the codes “9996” and “9990” as the vehicle ID to dispense fuel into WMATA’s OIG vehicle. The test also confirmed that codes “9996” and “9990” could be used in lieu of an employee ID (see Picture 3).

Picture 3: Fuel Pump with Fictitious Vehicle Number



- **No Limits on Fuel – Gallons or Time Driven:** The OIG tests showed that, by using manual overrides (see Picture 3 above “009996”), fuel can be dispensed multiple times in one day, including right after the previous fuel transaction for the same vehicle. The OIG tests also showed there were no limits on the amount of fuel that can be pumped at any given time.

Why This Occurred

These conditions occurred because of the following:

- **Override Controls at the Fuel Pump had Become the Norm** – The override controls were allowed because the critical Black and RIH Box controls were dismantled and/or not working as intended.
- **Lack of or Not Always Performing Oversight** – Administrative and oversight controls were non-existent (e.g., there were no erroneous exception transactions reports) or not always being performed (e.g., there was some oversight of maintenance and

reconciliations of logs). There is no fraud program to monitor exception reports and erroneous transactions.

- **Inadequate Policy** – WMATA's P/I 1.9/8 lacked instructions on monitoring the consumption of fuel and controls at the fuel pump.
- **Insufficient Human Resources and Training** – Resources were not sufficiently allocated to the program regarding fuel consumption. While some of the employees had formal training on controls, others did not.
- **Risk Assessment Not Conducted** – WMATA did not perform a risk and cost-benefit assessment of fuel monitoring and controls at the fuel pump.

Why This is Important

Without fully implemented controls over fuel, WMATA could not account for over 1.17 million gallons of fuel. The lack of controls over fuel at the pumps increases the opportunity for theft and loss without detection. For instance:

- Over 1.1 million gallons of fuel were pumped using miscellaneous codes ("9990" and "9996"). Because no current employee ID or valid vehicle number was entered, OIG could not validate these transactions as legitimate. OIG concluded it is unlikely that 1.1 million gallons of fuel were used for undetermined miscellaneous transactions and represents 96.8 percent of the total amount of gallons being questioned.
- Over 33,000 gallons of fuel were excessively pumped by 4 employees and represents 2.8 percent of the total amount of gallons being questioned. By reviewing the data, OIG also found instances where employees assigned to a given department pumped fuel to vehicles assigned to other departments. For instance, an employee from the Rail department pumped fuel for vehicles assigned to eight other departments.
- Over 4,500 gallons of fuel were pumped using 211 separated employee's identification numbers as ID validation codes to pump fuel.

Consequently, OIG could not validate these transactions as legitimate, and therefore questioned the cost⁴ totaling \$2,019,980 over three years (see Table 2). Not only are these significant control deficiencies, the overall control environment is inadequate to prevent or detect fraud.

⁴ Questioned Costs – A cost that is unnecessary, unreasonable, and unsupported.

Table 2: Unaccounted Fuel

Description	Timeframe	Estimated Avg. Cost per Gallon	Fuel Quantity (Gallons)	Estimated Monetary Impact
Misc. Code 9990	July 1, 2016 – June 30, 2019	\$1.72	1,132,760	\$1,948,347
Misc. Code 9996	July 1, 2016 – June 30, 2019	\$1.72	4,073	\$7,006
Employee ID 1XXXXX	July 1, 2016 – June 30, 2019	\$1.72	8,411	\$14,467
Employee ID 55XX	July 1, 2016 – June 30, 2019	\$1.72	3,140	\$5,401
Employee ID 91XX	July 1, 2016 – June 30, 2019	\$1.72	12,287	\$21,134
Employee ID 40XX	July 1, 2016 – June 30, 2019	\$1.72	9,200	\$15,824
Separated Employee IDs	July 1, 2016 – June 30, 2019	\$1.72	4,536	\$7,802
		Total	1,174,407	\$2,019,980

Recommendations

We recommend the General Manager/Chief Executive Officer (GM/CEO):

1. Conduct a risk and cost-benefit assessment of the NRV fuel program.
2. Based on the outcome of the assessment and best practices, implement program controls with adequate supporting resources.
3. Develop a fuel consumption program that includes:
 - (a) Fixing the automated process controls including marrying up the WMATA vehicle with the authorized employee (via the employee's ID) assigned to use that vehicle;
 - (b) Deactivating miscellaneous codes (including gas can codes) and reissue new codes to authorized personnel;
 - (c) Implementing administrative and oversight controls over consumption, acquisition, and delivery of fuel including updating the P/Is and procedures;
 - (d) Conducting adequate training on administration and oversight controls for the fuel program; and
 - (e) Purging separated employee IDs from the active master file.

Finding 2 – Improper Accounting and Oversight of Bulk Fuel

Some controls were implemented over acquisition and delivery of bulk fuel – including ordering controls. However, most bulk fuel controls were not implemented as required. These conditions resulted because (1) of a lack of coordination across the program, (2) administrative and oversight controls were non-existent or not always performed, (3) policies and procedures were not always enforced, and (4) resources were insufficient.

Without a fully implemented bulk fuel program, WMATA increases the opportunity for theft and loss of fuel without detection. For example, a sampled transaction revealed WMATA paid for over 1,900 gallons of fuel, valued at over \$4,100, that it did not receive.

What is Required

Department of Bus Service – Standard Operating Procedure

WMATA's Standard Operating Procedure (SOP) entitled *Bulk Product and Tank Inventory Management*, revision 7, dated November 18, 2019 contains "...formal guidelines for proper accounting and handling bulk petroleum products at all Bus Service Facilities to ensure accurate control of inventory and prevent losses from leaks or unauthorized use of petroleum products." The following are excerpts from the SOP:

- **7.1.1. Ordering:**
 - 7.1.1.3. – The employee responsible for ordering fuel should contact the appropriate vendor to schedule the delivery. An up-to-date contact list shall be provided by the BMNT Manager of Maintenance Contracts.

- **7.1.2 Receipt:**
 - 7.1.2.1. – Only Class B and Class C Operators ... shall monitor, assist, or receipt for the delivery of fuel.

 - 7.1.2.3. – Verify that the fill port is clean and dry **BEFORE** delivery and **AFTER** delivery. Do not receive product unless the fill port is clean and dry.

 - 7.1.2.5 – Inspect the Bill of Lading for the tank truck delivery for the product type and quantity. Ensure that the receiving tank is the proper product and has sufficient capacity to accept the entire delivery.

 - 7.1.2.7 – The driver shall obtain “before” and “after” tank level stick readings and record them on the delivery ticket.

 - 7.1.2.8 - When receiving fuel deliveries, the dispensing of fuel to buses and/or service vehicles is prohibited. The fuel dispensers must be turned off and locked. This will ensure accurate fuel delivery measurement by the Veeder-Root system.

 - 7.1.2.9. – The Class B or Class C Operator receiving the delivery must monitor the entire delivery process. A spill kit must be readily accessible.

7.1.2.11. – The delivery truck driver and the authorized BMNT personnel shall print and sign their names on the Veeder-Root system⁵ delivery report.

▪ **7.5 Inventory Control Program:**

7.5.1. – The product in each underground storage tank (UST) shall be reconciled on a daily basis.

7.5.2. – The forms should be completed electronically. By the fifth day of each month.

▪ **7.7 Recordkeeping:**

7.7.1- Maintain copies of the following documentation in the Environmental Files maintained at each facility. The documentation must be maintained for a period of five years.

7.7.2 – Reconciliation Forms (daily and monthly forms)

7.7.3 – All Veeder-Root system Reports including the Continuous Statistical Leak Detection Report.

In addition, WMATA has specific delivery controls for fuel. At the rail yards or bus divisions, the employee that orders the gasoline should also monitor the Veeder-Root system and record UST measurements. All UST are equipped with Veeder-Root tank monitoring systems. These systems provide inventory data, monitor the UST systems for leaks, and indicate alarm conditions.

To prevent loss or diversion of vehicle fuel, the tanks should be stick measured⁶ immediately prior to and after fuel deliveries to verify the stated delivery amount. The size of UST at each rail yard or bus division varies in size from 2,000 gallons up to 20,000-gallon tanks. Upon the completion of the fuel delivery, the driver must provide a bill of lading to a WMATA employee for recordkeeping. The receipts show the amount of fuel delivered and should be used to reconcile with the Veeder-Root system to confirm the increase in gallons. Any variances between the amount requested and delivered should be reconciled before the invoice is paid by WMATA.

What We Found

Some controls were implemented over acquisition and delivery of bulk fuel – including ordering and measuring of fuel, receipt, and inventory controls. However, most controls were not implemented. See Table 3.

⁵ Veeder-Root system is a fleet fuel management system with automatic tank gauges that provide a robust platform that allows fleet operators to track and account for fuel inventory to meet strict reporting requirements.

⁶ Stick measured is defined as a pole, usually made of varnished hardwood, that is inserted into a liquid fuel storage tank to measure the amount of product it contains. Numbers, calibrated to 1/8 inch, are embossed along the side of the gauge stick.

Table 3: Controls Implemented and Not Implemented or Followed

Internal Control Area	Internal Controls	Not Implemented or Followed	Implemented
1. Ordering	• Deliveries are scheduled		X
	• Measure fuel		X
2. Receipt	• B and C operators	X	
	• Fill port clean/dry	X	
	• Stick readings	X	
	• Delivery confirmation/bill of lading inspection	X	
	• Monitor fueling process	X	
	• Print and sign receipt/obtain bill of lading	X	
3. Inventory Control	• UST reconciled daily and log kept	X	
	• Reconciliation before payment	X	
4. Record retention	• Forms kept for 5 years	X	
	• Reports include CSLD report	X	

To illustrate weak controls, we provide the following examples:

- **Poor Fuel Delivery Controls:** While observing a fuel delivery at the New Carrollton Rail Yard, OIG noted that no WMATA employee accompanied the driver during the 4 a.m. delivery. Further, the driver left the fuel receipt affixed to the fueling station. Additionally, the product delivered was not monitored as to quantity and quality.

During another fuel delivery at the New Carrollton Rail Yard, OIG observed that the vendor arrived at the fuel pumps unaccompanied by WMATA personnel – see Picture 4. Additional observations were as follows:

- OIG did not observe any class B or class C operators monitor or assist with the entire delivery process.
- The fuel pumps to dispense fuel to WMATA vehicles were not turned off during the delivery of unleaded gasoline to the underground tanks.
- OIG did not observe a WMATA operator verify whether the fill port was clean and dry before and after fuel delivery.
- OIG did not observe a WMATA operator inspect the bill of lading for the tank truck delivery as to product type and quantity received. Also, a WMATA employee was not present to observe whether WMATA received the proper product and had sufficient capacity to accept the entire delivery.

- Before and after stick readings were not performed during the fuel delivery process by the driver.
- OIG did not observe the driver leaving the original copies of the delivery paperwork (bill of lading, delivery ticket, and Veeder-Root report) at the fuel pumps.

Picture 4: New Carrollton Rail Yard Fuel Delivery



- **Fuel Measurements Not Reconciled Timely:** According to the SOP, the Veeder-Root system should be checked every day for the current readings and maintained on a daily reconciliation log. Some employees stated they wait until month end to reconcile daily Veeder-Root system receipts.
- **No Reconciliation Before Payment:** Without the receipts submitted and verified at the time of delivery, BMNT is paying the invoices billed to WMATA without reconciling the amount of fuel being delivered. After analyzing fuel invoices in the PeopleSoft system,⁷ OIG found that many disbursement voucher packages were missing supporting documentation.

Why This Occurred

These conditions occurred because of the following:

- **Lack of Coordination Across the Program** – Program managers are not effectively working together to ensure accountability and implementation of controls.

⁷ PeopleSoft System – application system providing comprehensive business and industry solutions.

- **Lack of or Not Performing Some Oversight Controls** – Process, administrative, and oversight controls were non-existent or not always performed, including reconciliation and documentation processes. There is no fraud program to monitor exception reports and erroneous transactions.⁸
- **Policies and Procedures Not Enforced** – In fact, some WMATA employees with fuel responsibilities were unaware of the SOP for delivering and handling bulk fuel. Other employees with fuel responsibilities were following their own internal procedures.⁹
- **Insufficient Human Resources** – Resources were not sufficiently allocated to the program regarding bulk fuel. Some employees were managing fuel at multiple facilities which was above and beyond their actual role.¹⁰

Why This is Important

Without a fully implemented bulk fuel program, WMATA increases the opportunity for theft and loss of fuel without detection. The exposure is large as some USTs hold up to 20,000 gallons of fuel. We found there was sole reliance in some cases on the vendor to deliver accurate fuel quantities. A sampled transaction revealed that WMATA paid for over 1,900 gallons of fuel, valued at over \$4,100, that it did not receive – see Appendix B. The current overall control environment will not prevent or detect fraud.

Recommendation

We recommend the GM/CEO:

Develop a fuel program that includes:

4. Coordination among managers to ensure controls are implemented across the entire NRV fuel program.

⁸ Oversight controls are covered in recommendation 3(c).

⁹ Policies and procedures controls are covered in recommendation 3(c).

¹⁰ Resource controls are covered in recommendation 3(d).

Finding 3 – Inadequate Segregation of Duties

WMATA did not always adequately segregate the duties of fuel clerks. A clerk who places the order to the contracted fuel company, also receives fuel and documents fuel inventory amounts. These duties are incompatible as there are sometimes no checks and balances. This occurred because of limited human resources, no formal training, and no policies on segregation of duties. Without proper segregation of duties, fuel is at risk of being stolen without detection or being paid for but not delivered.

What is Required

Segregation of duties is a commonly used and widely accepted business practice, which entails dividing or segregating key duties and responsibilities among different people.

GAO, Standards for Internal Control in the Federal Government, dated September 2014, Section 10.03 states, "Management divides or segregates key duties and responsibilities among different people to reduce the risk of error, misuse, or fraud. This includes separating the responsibilities for authorizing transactions, processing and recording them, reviewing the transactions, and handling any related assets so that no one individual controls all key aspects of a transaction or event."

GAO, Executive Guide: Best Practices in Achieving Consistent, Accurate Physical Counts of Inventory and Related Property, dated March 2002, states, "In situations where segregation of duties is not practical or cost-effective, other controls should be employed to mitigate the recognized risk. Such mitigating control procedures include 'blind counts', increased supervision, and applying dual control by having activities performed by two or more people." To mitigate against the risk, the person performing the physical count should not be involved in custodial activities such as ordering, receiving, and storing physical assets.

What We Found

WMATA did not adequately segregate the duties of fuel clerks. In some locations, a clerk who places the order to the contracted fuel company, also receives bulk fuel and monitors fuel inventory amounts. For example, even though the fuel order and the bill of lading may match, fuel could be stolen from the tank or not delivered in full. While the clerks generally appeared competent and diligent, their duties are incompatible as there are sometimes no checks and balances. The audit did not reveal any fraudulent activities regarding these positions; however, the risk of fraud and/or abuse is greatly enhanced under this structure.

Why This Occurred

The following instances contributed to the conditions cited in the finding.

- **No Formal Training** – The clerks had no formal training on segregation of duties.

- **No Policies and Procedures** – WMATA does not have policies and procedures on segregation of duties or compensating controls when segregation of duties is not feasible.

Why This is Important

Without proper segregation of duties, fuel is at risk of being stolen without detection. Proper segregation of duties reduces the risk of misappropriation of assets and non-detection of recording errors. In addition, it protects the clerks if fuel is stolen.

Recommendations

We recommend the GM/CEO:

5. Develop and implement segregation of duty controls including appropriate risk mitigation strategies.
6. Incorporate training and additional provisions in existing fuel policies and procedures that address segregation of duties.

Finding 4 – Lack of Physical Security Controls

Contrary to policy, physical security and camera coverage controls were inadequate at some fueling locations. These conditions occurred because WMATA (1) did not have a detailed policy on camera controls, (2) experienced budget constraints, and (3) did not enforce physical security. Without strong physical controls, there is no assurance that WMATA employees and assets are safe. If activities at the fuel pumps are not being monitored, there will be no real-time or after-the-fact visibility over accidents and fuel theft.

What is Required

WMATA's P/I 11.3/4, *Access to Metro Facilities, Information, and Patrons*, Section 8.09 states, in part:

- (b) Employees operating Metro vehicles may access any Metro facility with a fuel pump for the purpose of fueling a Metro vehicle upon presentation of a Metro ID Badge.
- (c) All visitors to Metro access-controlled facilities must check in at the access-control point. Any visitor who does not have a designated Metro point of contact who can meet and escort them onto the property will not be granted access.
- (d) Visitors to Metro facilities must be escorted at all times.

WMATA's P/I 11.6/0 entitled *Camera-Video Access Distribution & Retention Policy*, Section 3.04 states: "Camera Network System - A collection of closed-circuit television (CCTV) camera systems that enable Metro to monitor live and historical video across the rail and bus networks, including stations and Metro-owned facilities."

Further, this P/I, section 4.02 (a) (2) states "The Security Operations Control Center (SOCC) is responsible for the monitoring of the CCTV system, which is comprised of cameras located on Metro property." The next section 4.02 (a) (3) states "The SOCC is also responsible for handling and processing videos and associated data that are investigated and/or recovered by MTPD members for internal and external entities."

What We Found

Physical security and camera coverage controls were inadequate at some fueling locations. Table 4 lists the fueling station facility location and the status of the cameras and the physical gate security during OIG site visits.

Why This Occurred

WMATA has a camera policy, but it does not detail administrative controls and have provisions to ensure cameras function properly. MTPD and other departments had not purchased cameras at all fuel pumps due to budgetary constraints.

Special police officers and contracted security personnel were not enforcing entry access controls.

Why This is Important

Without strong physical controls, there is no assurance that WMATA employees and assets are safe. If activities at the fuel pumps are not being monitored, there is no real-time or after-the-fact visibility over accidents and fuel theft.

Recommendations

We recommend the GM/CEO:

7. Implement adequate physical security measures at fueling sites including entry access controls as well as operational cameras and associated signage.
8. Update the formal security camera policy to include protocols for reviewing camera footage and monitoring camera positions over fuel, as well as the functionality of the cameras.

Finding 5 – Idling Times of Vehicles During Work Hours

OIG found that some employees were idling their assigned NRVs during work hours, contrary to requirements. The average unnecessary idle time per vehicle each month was approximately 20 hours. This condition resulted because (1) information on idling regulations were not disseminated to WMATA employees, and (2) vehicle idling time processes and penalties associated with idle time limits were not being followed. Based on 1,518 NRVs, WMATA wasted \$187,383 a year on fuel due to unnecessary idling of vehicles. Idling also decreases vehicle service life and increases the maintenance, pollution, and fuel costs.

What is Required

WMATA’s P/I 1.9/8 *Non-Revenue Vehicle Management and Use*, Section 5.13, in part, states “... (b) Drivers must follow anti-idling regulations as stated in *Appendix I: Summary of Local Jurisdiction Anti-Idling Regulations*” (see Table 4). “Service Writers¹¹ must review vehicle idling data and contact Vehicle Monitors¹² to report excessive idle times. SVMT may submit a request with documentation to ACCT to debit an office’s budget for costs associated with fuel waste and premature engine failure due to excessive idling.”

Table 5: Summary of Local Jurisdiction Anti-Idling Regulations

Jurisdiction	Citation	Applicability	Idle Time Limit	Fines	Exemptions
Washington, DC	District of Columbia Municipal Regulations Title 20 §900.1	Diesel vehicles Gasoline vehicles	<ul style="list-style-type: none"> 3 mins (5 mins if less than 32° F) 	\$500; fines doubled for each subsequent violation	<ul style="list-style-type: none"> To operate private passenger vehicles To operate power takeoff equipment To operate heating equipment when the temperature is less than 32° F
Maryland (MD)	Maryland Transportation Code §22-402(c)(3)	Motor vehicles	5 minutes	Not to exceed \$500	<ul style="list-style-type: none"> Traffic conditions or mechanical difficulties To operate heating, cooling, or auxiliary equipment To bring vehicle to manufacturer’s recommended operating temperature Accomplish intended use
Virginia (VA)	Virginia Administrative Code, Title 9, 5-40- 5670(C)	Motor vehicles	<ul style="list-style-type: none"> 10 mins diesel and tour buses 3 mins all others 	Not to exceed \$32,500	Auxiliary power

¹¹ Service Writers are responsible for overseeing a portion of the NRV, including coordinating with respective vehicle monitors to manage maintenance and utilization.

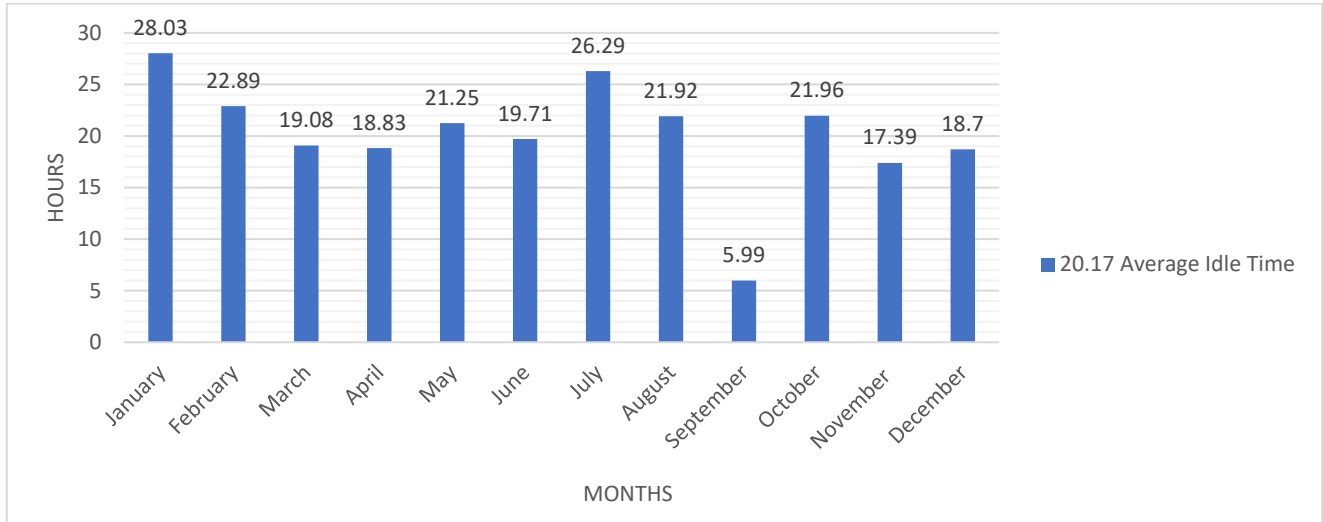
¹² Vehicle Monitors are responsible for serving as their office’s representative and point of contact for the management of their NRVs, including monitoring driver adherence to policies.

VA	Virginia Code §46.2-1224.1	Buses (except school or public transit)	10 mins	Not to exceed \$50	<ul style="list-style-type: none"> Traffic conditions Maintenance
Arlington County, VA	Arlington, VA County Code §14.2-2	Buses (except school or public transit)	10 mins	\$50	<ul style="list-style-type: none"> Traffic conditions Maintenance
Fairfax County, VA	Fairfax County, VA Code §103-3-10(b)	Any mobile source	3 mins	Not to exceed \$1,000	None
Alexandria, VA	State of Virginia Air Quality Regulations	Buses and trucks	10 mins per VDEQ	Civic and criminal penalties	Undue hardship

What We Found

Some employees were excessively idling their assigned vehicles during work hours. A non-revenue fleet dashboard and Fleet Outlook are used to keep track of all NRVs. System functions include citations, utilization summary, underutilization, preventive maintenance, as well as waste and working idle time. As reflected in the non-revenue fleet dashboard, an average of 20.17 hours of idle time per month, per vehicle, was wasted in CY 2018 (see Chart 3).

Chart 3: Excessive NRV Idle Time



In the Fleet Outlook system, OIG found instances of excessive idling of NRVs. In one instance, vehicle number 025109 was idling for over 180 hours in February 2020.

Why This Occurred

These conditions occurred because:

- **Information Not Disseminated** – Information on non-compliance with the Anti-Idling Regulations from P/I 1.9/8 regarding the idling regulations for Maryland, Virginia, and District of Columbia was not disseminated to WMATA employees.
- **Processes Not Being Followed** – Service writers did not always review vehicle idling data and contact vehicle monitors to report excessive idle times. Vehicle monitors did not always pursue employees that violated the idling regulations.

Why This is Important

Fuel is expensive, and excessive vehicle idling time should be tightly controlled. The average gallon of unleaded gasoline was \$2.75, and one hour of idle time equated to a loss of \$.51, per data from WMATA's Fleet Outlook system. As the total number of NRVs was 1,518, WMATA wasted \$187,383¹³ a year on fuel due to unnecessary idling of vehicles. Excessive idling also causes unnecessary wear and tear on the engine components, increases maintenance costs as well as shortens the life of a vehicle. It also causes damage to the environment.

Recommendations

We recommend the GM/CEO:

9. Enforce best practices to reduce idle time.
10. Issue a notice to all employees prohibiting NRV idle time and the consequences for non-compliance.
11. Implement controls to comply with the P/I on NRV idle time.

¹³ 20.17 (average idle hours per car per month) x 12 (months in a year) = 242.04 total idling time per year x \$.51 (cost from idling) =123.4404 X1,518 (WMATA NRVs) = \$187,383.

SUMMARY OF MANAGEMENT'S RESPONSE

WMATA's EVP/COO provided written comments to the report dated December 17, 2021 (Appendix C). The EVP/COO agreed with seven and partially agreed with four of the findings and all of the recommendations, in principle, to improve the NRV fuel program. OIG considers management's comments responsive to the recommendations, and the actions taken or planned should correct the deficiencies identified in the report. OIG will follow-up during the Corrective Action Plan (CAP) process on recommendation target dates once the cost-benefit analysis is completed in March 2022.

Further, OIG appreciated the additional information and clarifications to the report provided in Management's Response. OIG had the following clarifying comments:

1. OIG's comments to Management's Response to Recommendation 1: Management stated that its review of data over the last 12-months (October 2020 – October 2021) shows that controls are in place and are working effectively because at no time during the period were there any records of fuel being dispensed in excess of limits that were in place at the time. However, the 12-month period stated was outside of the audit scope. OIG will assess if corrective action has been taken as part of the CAP process.
2. OIG's comments to Management's Response to Recommendation 3: OIG agrees with the alternative actions suggested in Management's Response regarding subcategories a, b, c, and d. Regarding subcategory e, OIG tests showed contrary evidence where OIG used separated employee ID's during the audit and were successful in pumping fuel. Some of these employees had left WMATA several years ago. In addition, OIG substantive tests revealed 211 separated employee identification numbers were inappropriately used as validation to pump over 4,500 gallons of fuel, after their separation.
3. OIG comments to Management's Response to Recommendation 7: Management stated the controls associated with the FleetWatch fluid management system adequately prevents unauthorized persons from gaining access to fuels even if they gain access to the facility. On the other hand, OIG tests showed where OIG employees acting as "unauthorized persons" were able to fully access fuel at the pumps regardless of stated working FleetWatch fluid management system controls.
4. OIG comments to Management's Response to Recommendation 9: OIG adjusted the recommendation in the report to "enforce best practices to reduce idle time" rather than "require operators of NRV's to stop unnecessary NRV idle time" as the requirement was already in the policy.
5. OIG comments to Management's Response to Recommendation 11: OIG recognizes the buzzer system alarm as a control when NRVs are idling for more than 10 minutes.

However, during fieldwork utilizing a motor pool vehicle, OIG did not hear a buzzer alarm when OIG exceeded the idle time threshold. Lastly, based on the average idle time of over 20 hours per vehicle, per month, further preventive controls are needed.

Appendix A

OBJECTIVE, SCOPE, AND METHODOLOGY

Objective

The objective of the audit was to assess the controls and accountability over fuel for NRVs.

Scope

The scope was to review the fuel consumption and related control attributes for NRVs from FY 2017 through FY 2019. In FY 2022, the findings and conclusions were subsequently re-verified and updated accordingly.

Methodology

To achieve our audit objective, our audit methodology was as follows:

- Researched non-revenue fuel fleet processes by reviewing WMATA's policies and procedures, industry best practices, and prior external audits on fuel.
- Conducted interviews with process owners including BMNT, RAIL, BUS, MTPD, and other departments across WMATA.
- Participated in walk-throughs to gain an understanding and to document the processes for the acquisition, delivery, and consumption of fuel.
- Tested a judgmental sample of 17 invoices from the two contractors that provide WMATA fuel.
- Conducted site visits at all 14 fueling locations and 1 contract location to test fuel controls at the pumps.
- Reviewed internal controls over NRV fuel including those involving acquisition, delivery, consumption, and payment.
- Examined safety measures and key accountability controls over fuel, including separation of duties.
- Observed instances where employees were idling their vehicles during work hours.
- Examined Non-Revenue Fleet dashboard and Fleet Outlook system which keeps track of all NRVs assigned that have certain characteristics.
- Collaborated with the General Services Administration on fuel controls, oversight controls, and best practices.
- Independently verified (lab tested) the quality of fuel received by the vendor. The fuel tested met the quality specifications.

Data Integrity Statement:

OIG assessed the data for accuracy, sufficiency, and appropriateness. For example, OIG verified the accuracy of the Fleet Outlook system by testing the usage of the NRV assigned to OIG. The vehicle activity in the field was captured accurately in the Fleet Outlook system.

GAGAS Statement:

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 a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

Appendix B

Fuel Acquisition and Delivery Analyses																																																			
FY 2017 thru FY 2018 Analyses for Selected Sample																																																			
Selected Sample Attributes						Testing Attributes																																													
Date of Purchase	Location	Purchase Quantity	Purchase Price	Amount	Voucher #	Fuel Discounts Received (Y/N)	Hedged Fuel (Y/N)	Invoice Amount Matched Order Price/Quantity (Y/N)	Invoice Amount matched Fuel Payments (Y/N)	Invoice Amount matched Tank Readings (Y/N)	Difference	Difference Amount																																							
05/31/2016	Greenbelt Yard	8500	1.6949	\$14,406.65	735767	N	N	Y	Y	N	59 gallons	\$99.99																																							
09/30/2016	Alexandria Bus Yard	8002	1.4929	\$11,946.19	759449	N	N	Y	Y	Insufficient Support																																									
11/30/2016	First Transit Gaitherburg	6000	1.5094	\$9,056.40	767843	N	N	Y	Y	Insufficient Support																																									
09/07/2017	Branch Ave. Rail Yd	8502	2.0135	\$17,118.78	812709	N	N	Y	Y	Insufficient Support																																									
07/10/2018	Branch Ave. Rail Yd	8499	2.091	\$17,771.41	859507	N	N	Y	Y	Insufficient Support																																									
06/28/2018	Landover Division	8000	2.0347	\$16,277.60	859521	N	N	Y	Y	Insufficient Support																																									
03/08/2019	Alexandria Bus Yard	8002	1.6726	\$13,384.15	893016	N	N	Y	Y	Insufficient Support																																									
04/29/2019	West Falls Church YD	8499	2.0776	\$17,657.52	902255	N	N	Y	Y	Insufficient Support																																									
04/11/2016	Shady Grove	2500	1.5096	\$3,774.00	735764	N	N	Y	Y	N	27 gallons	\$40.76																																							
06/24/2016	Bladensburg Division	5000	1.6109	\$8,054.50	749873	N	N	Y	Y	N	105 gallons	\$169.14																																							
08/30/2016	Landover Division	8001	1.5062	\$12,051.11	754413	N	N	Y	Y	N	34 gallons	\$51.21																																							
10/07/2016	New Carrollton	500.4	1.6542	\$827.76	773491	N	N	Y	Y	N																																									
02/06/2017	Bladensburg Division	5000	1.6353	\$8,176.50	786590	N	N	Y	Y	N	83 gallons	\$135.73																																							
05/04/2017	Glenmont Yard	1000	1.6354	\$1,635.40	798534	N	N	Y	Y	N	39 gallons	\$63.78																																							
01/09/2018	Glenmont Yard	1250	1.8462	\$2,307.75	832060	N	N	Y	Y	Insufficient Support																																									
03/19/2019	Glenmont Yard	989.1	1.9636	\$1,942.20	893472	N	N	Y	Y	Y																																									
04/23/2019	Bladensburg Division	4500	2.1799	\$9,809.55	903320	N	N	Y	Y	N	1917 gallons	\$4,178.87																																							
Totals												\$4,739.48																																							
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MANAGEMENT'S RESPONSE



M E M O R A N D U M

SUBJECT: Audit of WMATA's Controls and Accountability for Fuel for Non-Revenue Vehicles (OIG-22-02) DATE: December 17, 2021

FROM: EVP/COO – Joseph Leader Joseph Leader

Digitally signed by Joseph Leader
Date: 2021.12.20 12:51:22 -05'00'

THRU: GM/CEO – Paul J. Wiedefeld

TO: OIG – Geoffrey A. Cherrington

The Office of Bus Maintenance and Engineering (BMNT) and the Metro Transit Police Department (MTPD) have carefully reviewed the Office of Inspector General's (OIG) Audit of WMATA's Controls and Accountability for Fuel for Non-Revenue Vehicles (OIG-22-02). Management is confident in its current programs and process and welcomes the opportunity to improve and enhance oversight of the fuel management program for all WMATA gasoline- and diesel-powered vehicles and equipment.

Management also wants to highlight the full scope of risk identified by OIG. The \$2M OIG identified as potentially at risk represents 3% of the total fuel spend over the three-year period OIG reviewed from fiscal years 2017 through 2019. Management acknowledges that further oversight is possible with additional resources and training, however, the costs of these actions may exceed the financial exposure identified by OIG. Management recommends allowing the cost – benefit assessment recommended by OIG to provide further guidance on the extent of implementation of additional controls. Management agrees that further training may improve effectiveness of existing controls and acknowledges that further improvement in this area is needed to reduce the current 3% risk further, contingent on the recommendations of the cost – benefit assessment.

Therefore, as discussed below, Management agrees with seven (7) and partially agrees with four (4) of the eleven (11) recommendations in the report and plans to take the correction actions described below. While some corrective actions have already taken place, and supporting documentation for these actions are attached, BMNT will determine whether taking additional corrective actions is appropriate and the timeline for completing them after the cost – benefit analysis of the NRV fuel program is completed on March 31, 2022.

OIG Recommendations & Management Response:

1. *Conduct a risk and cost-benefit assessment of the NRV fuel program.*

Management **agrees** with this recommendation and will initiate a review of the fuel management program to ensure best practices are in place and adjust

**Washington
Metropolitan Area
Transit Authority**

Response to OIG-22-02

Page 2

processes and procedures where needed and cost-effective. BMNT will complete this action by March 31, 2022.

However, management notes that its review of FleetWatch data over the last 12 months (October 2020 – October 2021) shows that controls are in place and are working effectively because at no time during this period were there any records of fuel being dispensed in excess of the limits that were in place at that time. Additionally, BMNT took action on October 25, 2021 to reduce the maximum number of gallons of diesel fuel that may be dispensed at one time from 3500 gallons (meant to allow Metro owned tanker trucks to be filled) to a maximum of 200 gallons in response to this report and recommendations. These controls and actions will be factored into the cost-benefit assessment when it is conducted.

2. *Based on the outcome of the assessment and best practices, implement program controls with adequate supporting resources.*

Management **agrees** with this recommendation. Management agrees to address any recommendations made as a part of the risk – cost benefit analysis identified in recommendation one.

3. *Develop fuel consumption program that includes:*
 - a) *Fixing the automated process controls including marrying up the WMATA vehicle with the authorized employee (via the employee's ID) assigned to use that vehicle;*
 - b) *Deactivating miscellaneous codes (including gas can codes) and reissue new codes to authorized personnel;*
 - c) *Implementing administrative oversight controls over consumption, acquisition, and delivery of fuel including updating the P/Is and procedures;*
 - d) *Conducting adequate training on administration and oversight controls for the fuel program; and*
 - e) *Purging separated employee IDs from the active master file.*

Management **partially agrees** with this recommendation.

- a. **Fixing the automated process controls by “marrying up” the WMATA vehicle with the authorized employee assigned to use that vehicle is not technically feasible due to the number of potential employee and vehicle combinations. Instead, management will use the cost – benefit analysis to identify other technical solutions that will increase controls on the system.**
- b. **Deactivation of container/miscellaneous codes may enhance controls on the fuel management program, but we suggest that the cost – benefit**

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Page 3

analyst should drive taking this action to determine the options for strengthening this control.

- c. Management acknowledges this recommendation, however, the cost – benefit analysis should determine the extent to which the current P/I and procedures will be updated.
- d. Management acknowledges this recommendation. The specific content of the training and the timeline for its development and delivery will be determined after the cost-benefit analysis is completed.
- e. Controls are in place to ensure that separated and temporarily inactive employees are effectively deactivated from the system such that they cannot obtain fuel from the system despite the findings from OIG. Our investigation (November 2021) shows that the employee numbers identified by OIG are not active in the FleetWatch system and cannot obtain fuel from any WMATA fuel pump. Further, Management believes the current process to purge employees from the system is effective as it is tied directly to the system of record (PeopleSoft) used for multiple other systems to determine active employees of WMATA. Purging of inactive employee numbers occurs weekly. This control has been in place since the inception of the system and was in place during OIG's review, but was not mentioned in the report.

Further, Management does acknowledge that further steps could be taken, if proven cost effective, to increase the controls of the fuel consumption program. This could include daily inactivation of inactive employees as is done with other systems. Technology enhancements may also aid in the mitigation of further risks at added costs which will be included in the cost – benefit analysis identified in recommendation one above. BMNT will determine the appropriate corrective actions and the timeline for completing them after the cost – benefit analysis is completed.

4. *Develop a fuel program that includes coordination among managers to ensure controls are implemented across the entire NRV fuel program*

Management agrees with this recommendation as processes for overseeing the NRV fuel program are already in place and documented in BMNT SOP 2.5-07 – Bulk Product and Tank Inventory Management (November 2019). Within BMNT, multiple managers share responsibility for the administration and oversight of the fuel program. Management of fuel contracts is within the oversight of Bus Engineering. Management of non-revenue vehicles and associate responsibilities is within the oversight of Service Vehicle Shops. Management of the fluid management system is within the oversight of Bus

Response to OIG-22-02
Page 4

Technology System Support. All groups are overseen by the Vice President of Bus Maintenance and Engineering to ensure accountability and oversight of the program. The SOP is reviewed every two years and periodically updated as changes are required. The next review is due to start in January 2022. BMNT will look for opportunities to establish procedures in the SOP for the responsible managers to meet periodically and coordinate activities for implementing and maintaining controls over the fuel program, based on the on the results of the cost – benefit analysis.

5. *Develop and implement segregation of duty controls including appropriate risk mitigation strategies.*

Management agrees with this recommendation as processes are already in place to segregate duty controls for the NRV fuel program. The controls are documented in BMNT SOP 2.5-07 – Bulk Product and Tank Inventory Management (November 2019) and were listed in OIG's report. Within BMNT, multiple managers share responsibility for oversight of the fuel program to ensure segregation of duties. Management of fuel contracts is within the oversight of Bus Engineering. Management of non-revenue vehicles and associate responsibilities is within the oversight of Service Vehicle Shops. Management of the fluid management system is within the oversight of Bus Technology System Support. All groups are overseen by the Vice President of Bus Maintenance and Engineering, who ensures implementation of duty controls. The SOP is reviewed every two years and periodically updated as changes are required. The next review is due to start in January 2022 and BMNT will look for opportunities to clarify the segregation of duties in the SOP during this review, and incorporate any needed risk mitigation strategies, based on the results of the cost – benefit analysis.

6. *Incorporate training and additional provisions in existing fuel policies and procedures that address segregation of duties.*

Management agrees with this recommendation. Management agrees that additional training and communication can aid with full compliance with all provisions of the fuel management program and will conduct this training to improve all aspects of the administration and oversight of the NRV fuel program. The specific content of the training and the timeline for its development and delivery will be determined after the cost-benefit analysis is completed.

7. *Implement adequate physical security measures at fueling sites including entry access*

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Page 5

controls as well as operational cameras and associated signage.

Management **partially agrees** with this recommendation. Management believes the controls associated with the FleetWatch fluid management system adequately prevents unauthorized persons from gaining access to fuels even if they gain access to the facility. Further action by BMNT to strengthen these controls will be considered as part of the cost-benefit analysis. The timeline for completing these actions will occur after the cost – benefit analysis is completed.

MTPD took actions to respond to this recommendation and strengthen physical security measures over two weeks in October 2021. This included a staff meeting on Wednesday October 20, 2021 for WMATA Special Police management staff where the requirement for 100% ID checks was discussed and that officers found to be non-compliant with this requirement will be subject to progressive discipline. These actions also included having the sergeants conducting roll call meetings with officers enforcing the requirements of 100% ID check and exiting the Booth to examine the Metro OneBadge presented and to ensure the individual presenting the OneBadge is one and the same. MTPD also posted orders provide the direction for 100% badge check and the post order provides the procedures to be followed when checking badges. Further, periodic checks will be completed by MTPD's Office of Professional Responsibility and Inspections to ensure compliance with these orders, or to take appropriate disciplinary actions as needed for officers found violating this policy and directive.

However, there is currently no requirement for camera coverage at WMATA gas pumping stations. While MTPD generally agrees that CCTV cameras should be installed to view gas pumps, MTPD does not control the installation of cameras. Camera installation is controlled by CAPD/COMM ENGA, which would need to conduct a site survey to determine the pathway for additional or changes to the camera infrastructure, the type of camera, and then create the plan with cost analysis information to install the cameras. Installation of additional cameras will be considered as part of the cost-benefit analysis.

8. *Update formal security camera policy to include protocols for reviewing camera footage and monitoring camera positions over fuel, as well as the functionality of the cameras.*

Management **agrees** with this recommendation. As it pertains to Policy and Instruction 11.6/0, currently MTPD has access to CCTV cameras at Four Mile

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Bus Division, Andrew's Bus Division, and the New Carrollton Rail Yard. Currently, video is downloaded and retained for a period of 90 days at the facilities. If additional cameras are installed at the remaining rail/bus facilities where gas pumps are located, the Digital Video Evidence Unit will review, monitor, and test the functionality of the cameras as it currently does for all cameras under its purview. A program for monitoring the functionality of these cameras will be considered as part of the cost-benefit analysis.

9. *Require operators of NRV's to stop unnecessary NRV idle time.*

Management **partially agrees** with this recommendation. P/I 1.9/8 – Non-Revenue Vehicle Management and Use section 5.13 (b) establishes requirements around idling and outlines limits that are in place around the region. The policy was distributed through Vehicle Monitors / Supervisors (VCOs) at the inception of the policy and periodically redistributed as major updates occur.

Management will make improvements to this process to cost effectively reduce unnecessary idling as much as practicable, based on recommendations made through the fuel management program assessment, to ensure that best practices are followed to include appropriate training for VCOs and end users. The timeline for completing these actions will occur after the cost – benefit analysis is completed.

10. *Issue a notice to all employee prohibiting NRV idle time and the consequences for non-compliance.*

Management **agrees** with this recommendation and issued a memorandum on October 25, 2021 to all VCOs reminding them of their responsibility both for management of vehicle idling and fueling to include the consequences for individuals found to be in violation of WMATA and jurisdictional idling requirements. BMNT will create a staff notice to all employees based on this memorandum by December 31, 2021. This notice is a cost-effective method for ensuring that all potential operators of NRV receive the guidance about idle time message and not rely solely on VCOs to distribute the message.

11. *Implement controls to comply with the P/I on NRV idle time.*

Management **partially agrees** with this recommendation. GPS vehicle tracking systems were first installed on all NRV vehicles in 2015. This system includes a buzzer that alarms when non-revenue vehicles are idling for more than 10

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minutes which has generally helped reduce idle time.

Management agrees that the system can be improved. WMATA recently awarded a contract to a new vendor to replace and improve the GPS vehicle tracking system. BMNT expects to complete the installation of new system components on the entire fleet by December 31, 2022.

List of Attachments

1. Diesel Service Transactions and Unleaded Service Transactions for recommendation 1
2. Vehicle Assigned Fluids Report (10-19-21 and 11-19-21) for recommendation 1
3. Employee Update Process email for recommendation 3e
4. BMNT SOP 2.5 – Bulk Product and Tank Inventory Management for recommendation 4 and 5
5. MTPD Officials Staff Meeting Agenda for recommendation 7
6. Memo Fueling and Idling of Service Vehicles for recommendation 10

ATTACHMENTS INTENTIONALLY OMITTED

TO REPORT FRAUD, WASTE, OR ABUSE

Please Contact:

Email: hotline@wmataoig.gov

Telephone: 1-888-234-2374

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