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TO: Philip A. Amicone, Mayor
FROM: Philip A. Zisman, Inspector General
SUBJECT: City Fleet Gasoline Usage
DATE: April 2, 2009

The Inspector General's Office has reviewed gasoline usage in the City's fleet of vehicles. This memorandum sets forth our findings.

Background

For fiscal year 2007/08 the City spent \$1.9 million on fuel for its fleet of vehicles and equipment.¹ From January 1 through June 26, 2008 – the period of our review – records indicate that the City used 231,320 gallons of gasoline and 138,710 gallons of diesel fuel.² There were 777 vehicles that used gasoline and 409 vehicles and pieces of equipment that used diesel.

The Department of Public Works ("DPW") oversees the City's distribution of fuel. Fuel usage is controlled by the computerized Gasboy system that limits access to the City's seven different pump locations and records all fuel transactions.³

¹ \$700,000 was spent on diesel and \$1.2 million on gasoline. The City's cost of gasoline during the review period ranged from \$2.50 to \$3.49 per gallon.

² According to the DPW fleet manager, the number of gallons pumped did not include fuel dispensed on a few occasions when the pumps at the Service Center were set to manual controls.

³ The pumps are located at the DPW Service Center; the 1st, 2nd and 3rd Police Precincts; and Fire Stations 8, 12 and 14.

Each City vehicle is assigned a green plastic gas key, and each employee who is authorized to use the pumps is assigned a four digit pin number. An authorized employee accesses the pumps by inserting the gas key into a Gasboy terminal that is located adjacent to the pumps, and then entering on a key pad a valid pin number and the current mileage on the vehicle's odometer. Gasboy verifies the accuracy of the information before activating the pump for self-service fueling.

The Gasboy database includes the following information: vehicle identification number, pin number, mileage, number of gallons pumped, miles per gallon ("MPGs"), and time and date that the gas was pumped. The Gasboy data is integrated into the City's computerized fleet maintenance system by the City's consultant Old Road Software.

DPW regulates gasoline usage based on controls programmed into the individual gas keys. Gasboy limits fuel intake to 20 gallons per fuel transaction for cars, and 20 to 40 gallons for trucks, and 60 gallons for garbage trucks. Subject to exceptions, Gasboy also denies access to the pumps if a vehicle is out of range because it has traveled more than 300 miles before refueling.⁴ To regain access to the pumps after Gasboy locks out a vehicle, the gas key must be reset by the fleet manager's office. There are also four master keys that DPW managers use to override the Gasboy controls when problems arise with an authorized driver gaining access to the pumps.

The fleet manager's office spot-checks gasoline usage everyday by reviewing the MPGs reported for the approximately 200 daily fuel transactions. If MPGs for a particular vehicle are deemed to be too high, the fleet manager may program Gasboy to deny that vehicle access to the pumps. As a result, the driver of the vehicle must come to the fleet manager's office to determine the reason for the high MPGs. DPW does not keep records of the actions taken based on Gasboy information.

The Gasboy controls and daily monitoring procedures were implemented, in part, based on an Inspector General review of the Gasboy system shortly after it was installed on the City pumps in 2002.⁵

⁴ The Gasboy system is programmed to allow upper management including elected officials, City commissioners, Police and Fire Department officers above the rank of lieutenant and mayoral staff, who are assigned City vehicles, to override the "out-of-range" limitation.

⁵ In November of 2002, after the Gasboy system had been operational for three months, DPW Commissioner John Liszewski requested that the Inspector General conduct an audit of gas usage citywide. After our internal review, we had concerns that without proper monitoring, the City's gasoline was vulnerable to misuse and misappropriation. We specifically recommended that:

- DPW establish written policies and procedures for the use of the City's gas pumps, with a specific policy for employees with take-home vehicles;
- DPW institute a program of spot-checking Gasboy data;
- the use of simplified pin numbers be eliminated;

Finally, during the course of our review, the DPW fleet manager told us that in November of 2007, it was discovered that the Gasboy terminal at the 1st Police Precinct had been tampered with and intentionally placed on a manual setting. A check of Gasboy records revealed that for approximately two months prior to this discovery, the 1st Precinct pumps were not regulated by Gasboy.⁶

Scope of Review and Objectives

Our primary objectives in this review were to:

1. Evaluate how the City administers the use of City gasoline;
2. Determine whether gasoline was used for non-municipal purposes; and
3. Determine whether employees with take-home privileges followed policies prohibiting the personal use of their City vehicles.

Our work had three components:

1. A review of applicable policies and procedures pertaining to the use of City gasoline;
2. An analysis of Gasboy data; and
3. An investigation into apparent irregularities that we found after analyzing the data.

With respect to the data, we limited our review to gasoline usage in passenger cars and light trucks for the six month period of January 1 through June 26, 2008.⁷ Diesel fuel, which is used predominantly in heavier vehicles such as garbage trucks, snow plows, street sweepers and small pieces of equipment, was not reviewed.

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- the mileage override function in Gasboy be eliminated; and,
 - K-9 Police Officers' gasoline usage should be monitored, and that the City require annual written authorization for the use of City fuel in private vehicles.

These recommendations were partially implemented; however, written policies and procedures were never created, and as described in this report, the practice of spot-checking Gasboy data proved to be ineffective. We also note that Deputy Inspector General Edward Benes, who worked on this report, is the brother-in-law of Mr. Liszewski.

⁶ According to the fleet manager, the Gasboy terminals have a metal cover that is secured by four screws and a locking device. The screws on the cover at the 1st Precinct were removed and the locking device bent to reveal a lever that can turn off the Gasboy system and allow for manual fueling without any controls. In the manual setting, the pumps are not controlled by Gasboy, and gasoline can be pumped without using a Gasboy key. However, if a gas key is used, the information will be recorded for that particular vehicle.

⁷ We originally requested Gasboy records through June 30, 2008; however, at the time of our request, the City consultant Old Road Software only had records available through June 26, 2008. The data we received was generated from the City's fleet maintenance database, and included five files of raw data with over 25,000 fuel transactions, departmental summaries of fuel usage, and an inventory of the City's vehicles. Before we could analyze the data, we had to sort and collate the information into the categories subject to our review.

In conducting our analysis, we divided the 777 vehicles that used gasoline during the review period into five categories:

1. 203 take-home vehicles assigned to individual City employees;⁸
2. 180 marked Police Department vehicles;
3. 185 unmarked Police Department vehicles;
4. 189 unassigned City vehicles (non-Police and non-Fire Department vehicles);
5. 20 unassigned Fire Department vehicles.⁹

In addition we also reviewed:

6. 13 individuals authorized to use gasoline in non-City vehicles;
7. Fuel dispensed by the four Gasboy master keys.

For the take-home vehicles that are assigned to specific City employees, we reviewed the 20 vehicles that used the most gasoline during the six month review period. In each of the four other categories of vehicles, we reviewed the five vehicles that used the most gasoline during the review period. With respect to the 13 individuals authorized to use gasoline in non-City vehicles, we checked to ensure that each authorization was valid and reviewed all gas usage. We also reviewed the data for the four master keys. In total, we reviewed the gasoline usage for 40 vehicles and 13 individuals authorized to use gasoline in non-City vehicles. (A schedule of the 20 take-home vehicles is attached as exhibit "1". A schedule of the unassigned City vehicles, the marked and unmarked Police Department vehicles, and the unassigned Fire Department vehicles is attached as exhibit "2".)

We looked for irregularities in the data including significant variances in a vehicle's average MPGs; multiple fill ups in short periods of time; and a misuse of pin numbers. With respect to take-home vehicles, we also analyzed whether there appeared to be an excessive number of fuel transactions, and whether the mileage data indicated that a vehicle was driven on the weekends, vacations, and other days off. Lists of irregularities, if any, were compiled for each vehicle. Thereafter, we conducted interviews and further investigations to determine whether the irregularities could be explained.

⁸ Under City policy, take-home vehicle privileges are authorized by the Mayor after recommendation by the Department Head. The Department Head has overall accountability for implementing the Car Policy. See April 7, 2004 Car Policy §§II.A.5 and II.H.

⁹ We placed the Police and Fire vehicles into separate categories for review because of the large size of the Police Department's fleet, and the fact that both the Police and Fire Departments are primarily responsible for the deployment and oversight of their vehicles.

Summary of the Findings and Recommendations

The City regulates the distribution of fuel to the City's fleet of vehicles through the computerized Gasboy system that authorizes access to the City's fuel pumps and stores fuel transaction information in a database. Our analysis of the Gasboy data and subsequent review of apparent irregular gasoline usage revealed that the City did not effectively monitor or review the information contained in the Gasboy system. As a result, the City's procedures for gasoline distribution lacked the necessary oversight and internal controls to ensure that City fuel was only being used for appropriate municipal purposes.

Specifically we found:

- The City does not have written policies and procedures regarding the access to and use of the City's fueling system.
- Not all employees with take-home vehicles had a clear understanding of what limitations there were with respect to the personal use of their vehicles.
- For approximately two months from September to November of 2007, the Gasboy terminal located at the 1st Police Precinct was intentionally disabled. During this period, the pump dispensed gasoline without any controls.
- The City has not monitored the personal use of take-home vehicles. There was evidence that 8 of the 20 take-home vehicles that we reviewed were used, to varying degrees, for personal driving in violation of specific City policies.
- Of the 20 take-home vehicles that we reviewed, 6 employees had daily round trip commutes that exceeded 100 miles; 6 other employees had commutes between 70 and 90 miles; and 3 commuted between 40 and 56 miles. The longest daily commute was 194 miles round trip.
- Based on low gasoline usage, there were vehicles in the City's fleet that appeared to be underutilized.
- The Gasboy data for many of the vehicles that we reviewed showed downward spikes in the vehicles' MPGs. Possible explanations for the low MPGs include mistakes in inputting odometer readings into the Gasboy terminal, extensive idling, and gasoline being diverted into different vehicles. We could not determine the reason for these downward spikes in MPGs.
- There are no policies and procedures for the authorization and use of City gasoline in private vehicles, and the use of City gasoline in private vehicles was not appropriately monitored.

Prior to the release of this report, our preliminary findings were shared with the City administration. To the extent that we believe that the Gasboy data indicated that employees were using their take-home vehicles for personal

driving, we referred them to their commissioners for appropriate administrative action. In addition to violating City vehicle policies, the use of a City vehicle for non-municipal purposes violates the Yonkers Code of Ethics, and also may have tax implications because in most cases personal use of a vehicle must be reported to the IRS as income.

The City has begun to take steps to address the deficiencies we have found. Certain take-home vehicle privileges have been revoked and commissioners have begun to actively monitor how vehicles within their departments are being used. We have also been informed that employees who inappropriately used their vehicles for personal driving are being subjected to possible disciplinary action.

In addition to the steps that the City administration has already begun to implement, we recommend that the City establish clear policies and procedures for the use of City fuel and develop a comprehensive monitoring program, which requires Commissioners and Department Heads to be responsible for the vehicles in their departments. A central component of the new program should require City employees with take-home vehicles to keep track of their work and commuting miles in a daily log. Periodically, logs should be compared to the Gasboy fuel transaction data. Discrepancies or questionable transactions should be immediately investigated to ensure compliance with policies and procedures related to gasoline usage and the permissible use of the City vehicle. We also believe that unassigned vehicles should be included in the monitoring program.

The City should work with its database consultant Old Road Software to design reports that will make it easy for Commissioners and Department Heads to review the Gasboy data. The Inspector General's Office is also available to help design and participate in a workable monitoring program.

We also recommend that:

- With respect to take-home vehicles, the City adopt a policy that places a limit on commuting distances. The cost of commuting should be a factor in the decision to assign take-home vehicles.
- With respect to vehicles in the City fleet which appear to be underutilized, the City should conduct an assessment of vehicle inventory to determine which particular vehicles are needed.
- With respect to any irregularities that the DPW fleet managers discover, a record should be maintained as to the nature of the irregularity and any action that was taken to address problems that are found.
- With respect to the use of City fuel in private vehicles, we recommend that:
 1. the City tightly control private gasoline usage based on written policies and procedures;

2. the City require annual reauthorization;
3. the Police Department adopt specific policies and procedures for the K-9 unit officers;
4. the City end authorization for the retired Police Department Deputy Chief who administers the Police Museum;
5. the City review and, if appropriate, renew the authorization for the supervising crossing guard; and
6. the City limit the gasoline usage by the four presidents of the Police and Fire Departments unions as set forth in the applicable union contracts.

Discussion

Gasoline Usage Policies and Procedures

There are no specific policies and procedures related to the use of City gasoline. The only controls are those imposed by the requirements of the Gasboy system itself, and DPW's spot-check of a daily transaction report. As a general matter, we found the Gasboy procedures and DPW's limited daily review to be inadequate to ensure the proper use of City gasoline.

We found the following specific deficiencies with the City's oversight of the gasoline dispensing process:

1. Because there are no written policies and procedures pertaining to the use of City fuel, employees authorized to dispense fuel have not been adequately apprised of their duties and responsibilities associated with the use of City fuel. Not all employees with take-home vehicles that we interviewed had a clear understanding of what limitations there were with respect to the personal use of their vehicles. Until we started this review, employees with take-home vehicles were not required to keep logs of their work and commuting mileage.
2. The current practice of daily spot-checking fuel transactions is ineffective and does not provide necessary oversight of the use of City gasoline. The review focuses on vehicles which reported unusually high MPGs. However, unusually low MPGs, which could indicate that gasoline had been diverted and pumped into an unauthorized vehicle, were not reviewed. The daily spot-checks do not include a review for irregularities such as gasoline being pumped in excess of a vehicle's gas tank capacity, the misuse of the pin number system, or multiple fill ups in a short period of time. The ineffectiveness of this review is underscored by the fact that it

did not discover that the Gasboy terminal at the 1st Precinct was disabled for approximately two months in 2007.¹⁰

3. Although not specifically regulating gasoline usage, the Mayor's Car Policy and Police Policy and Procedure N. 1.07.01 place restrictions on the personal use of take-home vehicle for most employees. The Gasboy data should be utilized to ensure that these policies are being followed. The Gasboy data provides information related to all fuel transactions that can be analyzed to determine the amount of fuel dispensed immediately before and after the weekends, vacations and other days off. This can be an important tool for ensuring that City vehicles are not being used for personal driving. During our review period, the City did not monitor this data. As described below, our review of the Gasboy data indicated that some employees with take-home vehicles used their City vehicles for personal driving.

As a result of these findings, in order to ensure that there are adequate controls over the use of City fuel, we recommend that new policies and procedures for the use and monitoring of City fuel be established and implemented. Commissioners and Department Heads should be made responsible for monitoring the vehicles within their departments. A central component of the new monitoring program should be the requirement that City employees with take-home vehicles keep track of their work and commuting miles in a daily log. Periodically, the log should be compared to Gasboy fuel transaction data. Any discrepancies or questionable transactions should be immediately investigated to ensure compliance with policies and procedures related to gasoline usage and the permissible use of the City vehicle.

The City should work with its database consultant Old Road Software to design reports for Commissioners and Department Heads that will make it easy to review the Gasboy data. The Inspector General's Office is also available to help design and participate in a workable monitoring program.

Take-home Vehicles Assigned to Individual City Employees

During the review period of January through June of 2008, there were 203 take-home vehicles in the City fleet.¹¹ Of these, we analyzed the Gasboy records for the 20 vehicles that consumed the most gasoline. There were 8 DPW labor supervisors and 1 DPW director; 7 Parks Department supervisors; 2 Police Department captains and 1 police detective; and 1 Human Resources Department employee. Fifteen of the vehicles were pickup trucks assigned to

¹⁰ The problem was not discovered until a police officer reported a non-working gas key, and a maintenance worker was sent to check the Gasboy terminal at the 1st Precinct.

¹¹ The Police Department listed 48 take-home vehicles; and the Fire Department had 11 take-home vehicles. There were 144 take-home vehicles for all other City Departments.

DPW and Parks Department supervisors. The 20 vehicles consumed between 714 and 1,574 gallons of gasoline each and traveled between 5,463 and 21,412 miles. (See Exhibit "1")

Our analysis of the data for the take-home vehicles revealed instances of unusual refueling activity, and what appeared to be excessive mileage, above what could reasonably be considered work-related, after factoring out commuting miles. In an effort to determine whether the data reflected possible improper gasoline usage, we questioned department heads and supervisors to determine the amount of work-related driving of each employee with take-home privileges, and conducted follow up interviews with 9 employees.¹²

Based on our analysis of the data and the interviews we found:

- Six of the 20 vehicles were assigned to employees who had daily round trip commutes in excess of 100 miles per day; 6 commuted between 70 and 90 miles per day; 3 commuted between 40 and 56 miles per day; and 5 lived in Yonkers and had commutes of less than 10 miles per day. The longest daily round trip commute was approximately 194 miles between Yonkers and Milford, PA.
- Fifteen pickup trucks assigned to DPW and Parks Department personnel got relatively low gas mileage ranging from 6.5 to 13 MPGs. The trucks in the lower end of the MPGs range were driven by employees who lived in Yonkers and did most of their driving on local streets. The trucks with the highest MPGs were used to commute long distances in addition to daily work-related local driving.
- There were 15 employees with daily round trip commutes over 40 miles. With these vehicles, we estimated commuting mileage ranged from 55% to 97% of the vehicles' total mileage during the review period.
- The department heads and supervisors of the employees with take-home privileges had a general sense of the daily work mileage based on their employees' work assignments, but did not monitor or keep records of their employees' work-related and commuting mileage.
- Based on our interviews with the Parks and DPW Commissioners, it is clear that some of the supervisors drive an extensive amount during the work day. For a few supervisors, work-related mileage can exceed 60 miles per day. However, previously, there was no documentation to support the actual mileage driven.

¹²Consistent with Inspector General policy and procedure, all interviews were conducted under oath and recorded. Employees were accompanied by their union representatives or attorneys.

- According to applicable policies and procedures, it appears that none of the 20 employees with take-home vehicles were expressly authorized to use their vehicles for personal driving.
- Our analysis of the data established that to varying degrees, 8 of the employees with take-home privileges used their vehicles for personal driving on the weekends and other days off. In each case, there was extra mileage over weekends and days off that we could not attribute to commuting or work-related driving.
- With respect to the individual employees who used their vehicles for personal driving we found:
 - An employee believed that he had permission to use his vehicle for personal driving because of his position as a director and also because of conversations with his commissioner.
 - One employee stated that as part of his return commute he regularly made a personal side trip that we estimated added 14 extra miles. Also, on 9 occasions his vehicle was driven between 49 and 106 miles over weekends and other days off.
 - One employee on 7 occasions drove his vehicle between 122 and 216 miles over weekends and days off. On 11 other occasions, after his commuting miles were factored out, this employee also drove his vehicle between 107 and 150 additional miles in a single day.
 - One employee drove his vehicle over 100 miles during a scheduled vacation, and also on 3 occasions, after his commuting miles were factored out, drove his vehicle approximately 100 additional miles in a single day.
 - Another employee drove his vehicle on 27 occasions between 49 and 195 miles between work shifts, over weekends and other days off.
 - Another employee drove his vehicle on 8 occasions between 44 and 106 miles over weekends and other days off.
 - On the advice of their attorney, two police captains refused to answer specific questions related to their use of City gasoline on the grounds that they were not being given immunity from prosecution. Our analysis of the Gasboy data was forwarded to the Police Commissioner for further investigation.
- With respect to the other 12 vehicles, our analysis did not show excessive driving on weekends or other days off, or otherwise indicate that the vehicles were being used for personal driving.

Based on our discussions with Commissioners, the Parks Department and the Personnel Department are now requiring their employees with take-home vehicles to keep a record of their daily mileage in order to have accurate data

which will help ensure that vehicles are only being used for City-related work and approved commuting. The Police Department and DPW are also in the process of creating similar policies. These new policies and procedures, combined with a systematic monitoring procedure, should reduce the amount of personal driving of employees with take-home vehicle privileges.

We believe that monitoring the driving of employees with take-home vehicles is essential. We only reviewed the gasoline usage of approximately 10 percent of those with take-home privileges. Given our findings that the departments did not monitor the driving of employees with take-home privileges and that 8 out of 20 employees who we reviewed used their vehicles for personal driving in violation of applicable policies, it is likely that other employees with take-home vehicles that we did not review also abused their privilege.

To the extent that we believe that the data indicated that take-home vehicles were being used for personal driving, we referred the matters back to the Commissioners for appropriate administrative action. In addition to violating City vehicle policies, the use of a City vehicle for non-municipal purposes can also violate the Yonkers Code of Ethics. See Yonkers Code of Ethics §C1A-6C. Also, under applicable tax law, in most cases personal use of a vehicle must be reported to the IRS as income. If an employee is found to have used his vehicle for personal driving, an amendment to that employee's W-2 form may be required.

Finally, we note that the City does not have a specific policy limiting the length of commutes in City vehicles, although the Mayor's Office has directed that some take-home privileges be revoked because of lengthy commutes. We recommend that a policy on permissible commuting distances be adopted so that the cost can be factored into the decision to assign take-home vehicles.

180 Marked Police Department Vehicles

The marked police vehicles include radio patrol cars, motorcycles, vans, and SUVs. These vehicles have YPD decals and other identifying markings. As with all vehicles that are not assigned to a specific individual, and are driven by more than one employee, the gas key remains with a vehicle's ignition key, and any driver of the vehicle can access the pumps by inputting the odometer mileage and a valid pin number.

We reviewed the gasoline usage of 5 radio patrol cars, all Ford Crown Victorias, which used the most gasoline during the review period. These vehicles are used on a 24 hour basis, average approximately 8 MPGs, and may be refueled on every shift or as many as 3 times in a 24 hour period. The patrol cars that we reviewed used between 1,903 and 2,142 gallons of gasoline, and traveled between 14,916 and 18,294 miles. (See Exhibit "2")

We reviewed each vehicle for: fill ups above the 19 gallon tank capacity; multiple fill ups in a short period of time; pin number irregularities; and unusually high or low MPGs. As a general matter, we did not find any clear evidence of abuse of the gasoline dispensing system with the 5 vehicles that we reviewed.

In reviewing over 1,300 fuel transactions, we found 3 instances in which the fuel that was pumped exceeded the size of the Crown Victoria's fuel tank and 2 instances of double fill ups in a short period of time. With all 5 vehicles, we also found instances in which MPGs spiked downward from the average of 8 MPGs to below 4 MPGs. There could be several explanations for the low MPGs including long periods of idling, incorrect mileage inputted into the Gasboy system, and gasoline being pumped into different vehicles. Our analysis of the data, by itself, was insufficient to draw any conclusions about whether the low MPGs indicated that gasoline was misappropriated.

We believe however, that with a responsive and ongoing monitoring program, the Police Department's fleet division could contemporaneously investigate unusually low gas mileage as well as other irregularities apparent from a review of Gasboy data.

We also note that of the 180 marked Police vehicles there were 23 that used less than 75 gallons of gasoline during the 6 month review period.¹³ Although we recognize the need for the Department to have spare and specialized vehicles to ensure coverage, we believe the Department should conduct an assessment of vehicle inventory to determine whether the size of the marked fleet is appropriate.

185 Unmarked, Unassigned Police Department Vehicles

There are 185 unmarked, unassigned Police Department vehicles. These vehicles are utilized by the various divisions and units of the Department and are not allowed to be taken home.

We reviewed the gasoline usage in the 5 vehicles that used the most gasoline during the review period. (See Exhibit "2") The data for 2 of the vehicles did not raise questions regarding gasoline usage. With 3 of the vehicles, our review of the data led to further investigation as described below:

- The vehicle that used the most gasoline was a Chevy Express Van. Our review revealed that the van was only getting 1.1 MPGs. Gasboy records revealed that the vehicle received 1,005 gallons of gas, but only traveled 1,091 miles. Further investigation revealed that the vehicle was primarily used as part of a security detail at the Raceway. The vehicle was stationed on the Thruway access road as part of traffic control, and the engine was left idling for up to 12 hours. A subsequent idling test of the

¹³ This does not include motorcycles.

vehicle confirmed that the MPGs were accurate, and thus we are satisfied that the fuel activity with this vehicle did not indicate that fuel had been misappropriated. This vehicle is no longer used in this capacity.

- In another instance, the Gasboy data was distorted because two vehicles had been assigned the same gas key number in error. According to the City's fleet manager, the error was rectified in October 2008. We analyzed the data for each vehicle separately and found no irregularities.
- With one vehicle, the refueling data suggested that the regular driver of the vehicle may have engaged in unauthorized commuting. The matter was referred the Police Department Internal Affairs Division and is still presently under review.

As recommended with the Department's marked fleet of vehicles, we recommend that a contemporaneous monitoring program be put in place to ensure City gasoline is only being used for authorized, municipal purposes.

We also note that 25 of the older unmarked, unassigned vehicles used less than 50 gallons of gasoline during the review period, and that an additional 18 used less than 75 gallons.¹⁴ As with the marked fleet, the Department should conduct an assessment of vehicle inventory to determine whether all the unmarked vehicles are necessary.

189 Unassigned City Vehicles (Non-Police or Fire Department)

The 189 unassigned non-Police and Fire Department vehicles are a combination of cars and light trucks that are used during the workday, and are not taken home by City employees. We reviewed the gasoline usage of the 5 vehicles that used the most gasoline during the review period. (See Exhibit "2")

The vehicles included two vans used by the Office of the Aging, a Parks Department pickup truck, a DPW Water Bureau pickup truck, and a DPW Street Cleaning utility truck. The vehicles used between 759 and 1,119 gallons of gasoline during the review period. Our analysis of the data revealed only one irregular fuel transaction, which indicated that excess gasoline had been pumped into the utility truck.¹⁵

Although we only found one irregularity in the 5 vehicles that we reviewed, we recommend that all vehicles' gasoline usage be subject to periodic monitoring and that all irregularities should be investigated in a timely manner.

¹⁴ We did not include 2008 vehicles in these numbers.

¹⁵ On one occasion on a Saturday morning, in two separate fuel transactions within a 30 minute period, 15 gallons of gasoline beyond the truck's gas tank capacity was recorded as being pumped into the vehicle. Since this was physically impossible, this clearly indicated that gasoline was diverted into a different vehicle.

Again, we also note that 28 of the older vehicles in this category used less than 75 gallons of gasoline during the review period. The City fleet manager should conduct an assessment of vehicle inventory to determine whether vehicles that are underutilized are necessary.

20 Unassigned Fire Department Vehicles

There are 20 unassigned Fire Department vehicles that used a total of 1,712 gallons of gasoline during the review period. No vehicle used more than 200 gallons. (See Exhibit "2") Our analysis of the data for the 5 Fire Department vehicles using the most gasoline did not reveal any specific irregularities requiring further investigation.

As with the other categories of vehicles that we reviewed, there appears to be vehicles that are underutilized. There were 3 vehicles that used less than 30 gallons of gasoline during the 6 month review period, and 4 vehicles that used between 43 and 72 gallons of gasoline. The Department should conduct an assessment of vehicle inventory to determine whether all of the unassigned vehicles are necessary for departmental operations.

13 Individuals Authorized to Use Gasoline in Non-City Vehicles

During the review period, 13 City employees were authorized to pump City gasoline into their private vehicles. Eleven were employees of the Police Department including 7 police officers in the K-9 unit; a retired Deputy Chief in charge of the Police museum; the crossing guard supervisor; and 2 presidents of police unions. The other two employees authorized to use City gasoline were the 2 presidents of the firefighters unions.

We make the following findings and recommendations with respect to the use of City gasoline in private vehicles:

- The use of City gasoline in private vehicles is unusual and should be tightly controlled. We recommend that the authorizations should be based on written policies and that these authorizations should be reviewed and renewed annually.
- With respect to the K-9 unit members, we were informed that there are no written policies and procedures for gasoline usage by these police officers.¹⁶ During the six month review period, gasoline usage by the K-9 officers ranged from 91 to 924 gallons. The wide disparity was due, in part, to variances in commuting distances. We recommend that the K-9 officers' use of City gasoline be reviewed and that a policy be adopted that limits their use of gasoline to what is necessary to perform their K-9 related duties.

¹⁶ When we reviewed gasoline usage in 2003, there was purported to be a policy that placed a cap on the amount of gasoline the K-9 officers could use. Such a policy is not currently in effect.

- We were not provided with records that authorized a retired Deputy Chief, who runs the Police Museum, to use City gasoline. The City contract that compensates him for his museum work does not authorize the use of City fuel. This use of City gasoline could be considered an unlawful gift, and thus we recommend that the authorization be eliminated.
- With respect to the crossing guard supervisor, there is a 1999 memorandum on file authorizing a former supervisor to fill up her personal car once a week in order to compensate her for required driving throughout the City. The current supervisor's use of City fuel appears to be consistent with this old authorization. We recommend that this authorization be reviewed, updated and renewed on an annual basis.
- With respect to 3 out of the 4 union presidents using City fuel, the union contracts create a limited right for the presidents to use City gasoline in their private vehicles to attend to union business. With respect to the other union president that contract only authorizes use of City gasoline in the event of serious gas shortages.¹⁷ Our review revealed that there were no limitations placed on the four presidents' use of City fuel. We recommend that a policy and procedure be adopted that limits the use of City gasoline to driving activities related to union work. A reasonable policy would place a cap on the number of gallons that the presidents can use based on an estimate of union related driving.

Fuel Dispensed by the Four Master Keys

There are 4 master keys that allow authorized DPW supervisors to override the Gasboy system. During the review period, a total of 1,762 gallons of gasoline were dispensed in 142 master key transactions. Our review of the transactions for the master keys did not reveal any unusual or irregular activity that required further investigation.

With respect to irregularities that the DPW fleet manager's office discovers, we recommend that a record be maintained as to the nature of the irregularity and the action that was taken to address a specific problem.

Conclusion

The City regulates the distribution of fuel to the City's fleet of vehicles through the computerized Gasboy system that authorizes access to the City's fuel pumps and stores fuel transaction information in a database. We reviewed the gasoline transactions for a period of six months from January through June of 2008, and investigated questions that we had from our analysis of the data. We had three specific objectives:

¹⁷ The paraphrased language in three of the contracts is that the City shall supply gas to the president for his own personal car to attend to union business. The language in the Firefighters Local 628 contract is "[i]n the event of serious gas shortages, the President shall receive gas to enable him to carry out his duties."

1. Evaluate how the City administers the use of City gasoline;
2. Determine whether gasoline was used for non-municipal purposes;
3. Determine whether employees with take-home privileges followed policies prohibiting the personal use of their City vehicles.

Our review revealed that the City did not have policies and procedures in place related to the use of City fuel and did not effectively monitor or review the information contained in the Gasboy system. The daily monitoring that was conducted was limited and generally did not include a review or analysis of data that could indicate that City fuel was being misused.

Our analysis of the gasoline data revealed evidence that in some instances gasoline may have been misused, and that some employees with take-home vehicle privileges violated City policy by using their vehicles for personal driving. We referred these matters back to the appropriate commissioners for corrective, administrative action.

To ensure the integrity of the City's fuel distribution operations, the City must adopt new policies and procedures for the use of City fuel, and implement a new monitoring program that includes the contemporaneous investigation of irregularities that are recorded in the Gasboy system.

**Department of Inspector General
City of Yonkers Take Home Vehicle Fuel Usage
Summary for the Period of Jan 2008 - June 2008**

City Department	Transactions	Total Fuel	Total						DPW #	Assigned To	Residence	Daily
			Miles	Year	Make	Model	Plate #	Commute				
Building Maintenance	86	1,573.8	21,412	2006	DODGE	PICKUP	L97994	203	Timothy Stefanik	Milford, Pa	194	
Building Maintenance	86	1,419.7	16,818	2003	DODGE	PICKUP	L68125	225	Glenn Stefanik *	Poughkeepsie	140	
Refuse Collection	66	1,338.2	13,597	2007	FORD	PICKUP	M10847	305	Joseph Hoffman	Fishkill	102	
Park Maintenance	57	1,212.4	12,725	2004	CHEVROLET	PICKUP	L68169	952	Benedict DiSotto	Mahopac	72	
Park Maintenance	55	1,135.1	11,752	2007	FORD	PICKUP	M24682	907	Robert Lewis	Lake Peekskill	72	
Park Maintenance	40	1,012.1	10,890	2004	CHEVROLET	PICKUP	L68157	915	Daniel McCabe	Garrison	71	
Refuse Collection	50	966.1	12,155	2005	DODGE	PICKUP	L59742	300	Joseph Martimucci	Highland Mills	90	
Street Cleaning	67	906.1	8,244	2007	FORD	PICKUP	M10846	500	Gerald Olita	Yonkers	8	
Refuse Collection	39	878.7	9,183	2005	DODGE	PICKUP	L59743	308	Christopher Scharvella	Yorktown Hgts	56	
Park Maintenance	36	850.3	7,282	2007	FORD	PICKUP	M24680	968	Vincent McDermott	Yonkers	3	
Park Maintenance	38	824.9	5,463	2007	FORD	PICKUP	M24683	908	Alfonso Henriques	Yonkers	5	
Vehicular Maintenance	54	806.0	10,210	2002	FORD	PICKUP	K36464	800	Robert Woska	Yorktown Hgts	53	
Police Administration	89	800.2	15,996	2006	CHEVROLET	IMPALA	DSJ3420	5536	Joseph Gallagher	South Salem	76	
Park Maintenance	41	797.5	8,844	2004	CHEVROLET	PICKUP	L68168	951	Louis Federico	Ossining	40	
Street Cleaning	136	764.0	17,953	1998	PLYMOUTH	NEON	K62052	1007	William Tolli	Poughquag	108	
Personnel Administration	76	744.0	15,814	2005	FORD	TAURUS	DEB7801	27	William Troy	Yonkers	4	
Water Bureau	27	736.4	8,457	2005	DODGE	PICKUP	L59744	621	Edward Walsh	Pleasant Valley	123	
Police Administration	59	734.2	12,404	2003	CHEVROLET	IMPALA	BZN2664	5357	Kevin Scully	Putnam Valley	76	
Police Administration	57	717.7	15,187	2006	CHEVROLET	IMPALA	DSJ3414	5530	Richard Doyle	LaGrangeville	118	
Park Maintenance	43	714.3	5,748	2004	CHEVROLET	PICKUP	L68151	902	Kenneth DePierro	Yonkers	4	
* Note: Glenn Stefanik also drove a 2006 Dodge Pickup during the review period.												

Department of Inspector General								
City of Yonkers Vehicle Fuel Usage								
Summary for the Period of Jan 2008 - June 2008								
Department	Transactions	Total Fuel	Total Miles	Year	Make	Model	DPW #	Plate #
<u>COY Unassigned Vehicles</u>								
DPW-Street Cleaning	61	1,118.6	6,836	1997	FORD	UTILITY	807	L97208
Office of the Aging	45	839.1	6,929	2007	CHEVROLET	VAN	6063	M24739
Park Maintenance	36	791.4	5,004	2002	CHEVROLET	PICKUP	928	K36462
DPW-Water Bureau	62	769.8	10,287	2000	DODGE	PICKUP	611	K62110
Office of the Aging	45	758.7	5,408	2007	CHEVROLET	VAN	6064	M24738
<u>YPD Marked Vehicles</u>								
Radio Car # 403	219	2,142.0	18,294	2007	FORD	CROWN VICTORIA	5630	403
Radio Car # 201	303	2,015.6	17,140	2007	FORD	CROWN VICTORIA	5610	201
Radio Car # 101	286	1,968.3	16,764	2007	FORD	CROWN VICTORIA	5600	101
Radio Car # 202	281	1,942.7	19,310	2007	FORD	CROWN VICTORIA	5604	202
Radio Car # 303	244	1,903.0	14,916	2007	FORD	CROWN VICTORIA	5637	303
<u>YPD Unmarked Vehicles</u>								
2nd Precinct # 250	67	1,004.5	1,091	2005	CHEVROLET	VAN	5370	DEB6394
Traffic	57	655.9	5,250	2005	FORD	CROWN VICTORIA	5508	DGR3196
Detective	40	534.7	5,950	2005	CHEVROLET	IMPALA	5170	DJU1859
Anti-Crime	35	521.2	9,548	2008	CHEVROLET	UPLANDER	5206	EDE8788
Warrant Squad	43	505.8	7,024	2003	FORD	CROWN VIC	5340	CDY8656
<u>YFD Unassigned Vehicles</u>								
Battalion 5-Special Ops	16	199.6	2,497	2004	FORD	EXPEDITION	4043	L48562
FIU-Car 6	30	178.4	1,957	2001	CHEVROLET	TAHOE	4012	K27262
	13	173.7	1,928	2008	CHEVROLET	TAHOE	4085	M29896
Fire Prevention-HQ	12	167.3	1,638	2008	JEEP	CHEROKEE	4080	M29885
Fire Prevention-HQ	18	165.0	1,632	2008	JEEP	CHEROKEE	4070	M29887