



COUNTY OF LEHIGH  
OFFICE OF THE CONTROLLER

LEHIGH COUNTY GOVERNMENT CENTER  
17 SOUTH SEVENTH STREET  
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GLENN ECKHART  
COUNTY CONTROLLER

THOMAS GROGAN  
DEPUTY CONTROLLER

**TO:** Final Distribution  
**FROM:** Glenn Eckhart, County Controller G. E.  
**DATE:** December 17, 2019  
**RE:** Compliance Audit of the County Vehicle Policy  
County of Lehigh Ordinance 2017-114  
*"Revising the Vehicle Policy for the County of Lehigh"*

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We have recently completed a compliance audit of the County Vehicle Policy, County of Lehigh Ordinance 2017-114, *"Revising the Vehicle Policy for the County of Lehigh"* for the calendar years 2017 and 2018. Our report number 19-30 is attached.

The results of our audit are:

- General Services is in general compliance with County of Lehigh Ordinance 2017-114.
- The tracking of employee driver's insurance information is inadequate. A number of employees utilizing vehicles for county business have provided missing or incomplete insurance information.
- Internal controls surrounding the issuance and tracking of EZPass Transponders should be strengthened.
- The usage of vehicles assigned to the Office of Children & Youth Services (OCYS) should be evaluated by General Services; on average, 47% of the time, OCYS employees opt to use their own vehicle instead of using a Lehigh County vehicle that is available for use.
- General Services should consider implementing fleet management software, as tracking of vehicle use and inputs of vehicle use data is strictly a manual process, prone to errors in reporting.

Attachment

AUDITS/VEHICLE COMPLIANCE

COUNTY OF LEHIGH, PENNSYLVANIA

INDEPENDENT AUDITOR'S REPORT

**Compliance Audit of the County Vehicle Policy**  
**County of Lehigh Ordinance 2017-114**  
***“Revising the Vehicle Policy for the County of Lehigh”***

**For the Years 2017 and 2018**

REPORT 19-30

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF THE COUNTY VEHICLE POLICY

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Richard Molchany, Director  
Office of General Services  
Lehigh County Government Center  
17 South Seventh Street  
Allentown, PA 18101

### **Compliance**

We have audited the Office of General Services' management compliance with Lehigh County Ordinance 2017-114, *"Revising the Vehicle Policy for the County of Lehigh"* for the years 2017 and 2018. Compliance with the requirements referred to above is the responsibility of the Office of General Services' management. Our responsibility is to express an opinion on the Office of General Services' management compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America and the generally accepted government auditing standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on county vehicle use. An audit includes examining, on a test basis, evidence about the Office of General Services' management compliance with those requirements and performing such other procedures as we consider necessary in the circumstances. We believe our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Office of General Services' management compliance with those requirements.

In our opinion, the Office of General Services' management complied, in all material respects, with the compliance requirements referred to above that are applicable to Lehigh County Ordinance 2017-114 *"Revising the Vehicle Policy for the County of Lehigh"* for the years 2017 and 2018. However, we noted compliance deficiencies or other management issues that are described in the accompanying *"Schedule of Audit Findings and Recommendations"*.

### **Internal Control Over Compliance**

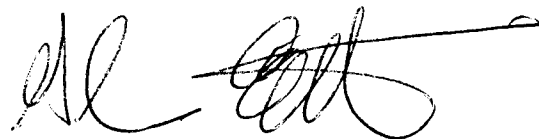
Management of the Office of General Services is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the Office of General Services' management internal control over compliance to determine the auditing procedures for the purposes of expressing an opinion on compliance, but not for the purposes of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Office of General Services' management internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance on a timely basis. A material weakness in internal control over compliance is a deficiency or combination of deficiencies in internal control over compliance, such that there is reasonable possibility that a material noncompliance with a compliance requirement will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The Director of General Services' response to our audit is included in this report. We did not audit the Director of General Services' response, and accordingly, we do not express an opinion on it.

This report is intended solely for the information and use of county management and is not intended to be and should not be used by anyone other than these specified parties listed in the final distribution below. However, this report is a matter of public record and its distribution is not limited.



GLENN ECKHART  
County Controller

DECEMBER 16, 2019  
Allentown, Pennsylvania

Audited by: Stephen Berndt

Final Distribution:

- Phillips Armstrong, County Executive
- Board of Commissioners
- Timothy Bollinger, Manager, General Services
- Paul Chambers, Trade Foreman, Utility Garage
- Joseph Hanna, Sheriff
- Shawn Hetherington, Automotive Mechanic, Utility Garage
- Edward Hozza Jr., Director of Administration
- Marc Redding, Human Resources Officer
- Timothy Reeves, Fiscal Officer
- Angela Zemyan, Operations Manager, General Services

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF COUNTY VEHICLE POLICY

*Reconciled Vehicle List, By Department, as of December 31, 2018*

| Department                 | Vehicles per<br>General<br>Services<br>Report | Audit Adjustments | Reconciled Number<br>of Vehicles | Adjustment Notes |
|----------------------------|---|-------------------|----------------------------------|------------------|
| Adult Probation            | 4   | -                 | 4                                |                  |
| Aging                      | 2   | (1)               | 1                                | <b>A</b>         |
| Blank                      | 1   | (1)               | -                                | <b>B</b>         |
| Cedarbrook - Admissions    | 2   | -                 | 2                                |                  |
| Cedarbrook - Facilities    | 2   | -                 | 2                                |                  |
| Community Corrections      | 1   | -                 | 1                                |                  |
| Coroner                    | 6   | -                 | 6                                |                  |
| DA                         | 10  | -                 | 10                               |                  |
| DA - Auto Theft            | 11  | -                 | 11                               |                  |
| DA - Drug Task Force       | 30  | (3)               | 27                               | <b>C</b>         |
| DA - Insurance Fraud       | 5   | -                 | 5                                |                  |
| Emergency Management       | 14  | -                 | 14                               |                  |
| Fountain Hill - Facilities | 3   | -                 | 3                                |                  |
| General Services           | 4   | (1)               | 3                                | <b>D</b>         |
| Government Center          | 2   | -                 | 2                                |                  |
| Hazmat                     | 4   | -                 | 4                                |                  |
| Juvenile Probation         | 12  | (1)               | 11                               | <b>E</b>         |
| Maintenance                | 1   | -                 | 1                                |                  |
| Narcotics Information      | 3   | -                 | 3                                |                  |
| OCYS                       | 2   | -                 | 2                                |                  |
| Office of the Jail         | 4   | (1)               | 3                                | <b>F</b>         |
| Parks and Rec              | 29  | 1                 | 30                               | <b>G</b>         |
| Sheriff - Civil            | 6   | -                 | 6                                |                  |
| Sheriff - Court            | 7   | (1)               | 6                                | <b>H</b>         |
| Sheriff - Operations       | 3   | -                 | 3                                |                  |
| Sheriff - Warrants         | 5   | -                 | 5                                |                  |
| Utility Service - Bridges  | 15  | -                 | 15                               |                  |
| Utility Service - Vehicles | 9   | -                 | 9                                |                  |
| Work Program               | 4   | -                 | 4                                |                  |
|                            | 201   | (8)               | 193                              |                  |

**A.** Vehicle #469 was transferred to Parks and Recreation - REMOVE

**B.** Vehicle #401 was donated to the Lehigh Valley Zoo - REMOVE

**C.** Vehicle #735 and #782 were sold at auction in 2018, Vehicle #759 was totaled in an accident – REMOVE

**D.** Vehicle #579 was sold at auction in 2018 - REMOVE

**E.** Vehicle #703 was totaled in an accident - REMOVE

**F.** Vehicle #811 was sold at auction in 2018 - REMOVE

**G.** Vehicle #469 was transferred to Parks and Recreation from Aging - ADD

**H.** Vehicle #750 was totaled in an accident – REMOVE

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF COUNTY VEHICLE POLICY

*Summary of Employee Mileage Expense from 2017 to 2018*

| <b>Top 5 Departments</b>            | <u><b>2017</b></u>       | <u><b>2018</b></u>       |
|-------------------------------------|--------------------------|--------------------------|
| 1). Children & Youth                | \$ 99,480                | \$ 103,630               |
| 2). Mental Health                   | 53,587                   | 59,416                   |
| 3). Aging                           | 32,956                   | 34,787                   |
| 4). Adult Probation                 | 21,557                   | 18,629                   |
| 5). Assessment                      | <u>6,640</u>             | <u>7,549</u>             |
| <b>Total for Top 5 Departments</b>  | <u><b>\$ 214,220</b></u> | <u><b>\$ 224,011</b></u> |
| Percentage of Total Mileage Expense | 82%                      | 83%                      |
| <b>Total Mileage Expense</b>        | <u><b>\$ 261,288</b></u> | <u><b>\$ 269,728</b></u> |

Source: General Ledger Accounts

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF COUNTY VEHICLE POLICY

*Schedule of Prior Audit Findings and Recommendations*

1. Annual Vehicle Reports for Calendar Year 2014 Not Compiled

**Condition:** The Office of General Services is required, per the vehicle policy, to maintain and distribute a vehicle list on an annual basis. This information has historically included additional reports that provide insight into the composition of the fleet. There were no vehicle reports compiled or distributed in 2014 due to staffing changes.

**Recommendation:** A procedures manual should be created to aid in the annual compilation of vehicle reports. The manual should denote the reports to be run, the timing of when the reports should be run, which forms are required to be submitted by the various departments for special use vehicles, and the offices to which the annual vehicle reports should be distributed.

**Current Status:** As of December 31, 2018, a vehicle audit job aide was in-use and all vehicle reports and lists have been compiled.

2. Inaccurate Vehicle Roster

**Condition:** The Vehicle Roster, as of December 31, 2016, was inaccurate due to the “Vehicle Transfer Form” being inconsistently completed during the scope of the engagement. The “Vehicle Transfer Form” serves as an internal control to add, change, and delete vehicles on the roster.

**Recommendation:** Management must ensure that the above mentioned form is consistently used. All changes to the vehicle roster must be accompanied by the “Vehicle Transfer Form” so that the vehicle roster (the database currently maintained in KEA) is updated to appropriately reflect the changes.

**Current Status:** As of December 31, 2018, the Vehicle Roster was incorrect. The discrepancies have been reconciled by the Auditors and management, and are notated on the “Reconciled Vehicle List by Department” (pg. 3). See the “Management Comments and Future Considerations” (pg. 8) section for further discussion related to vehicle reports and manual reporting.

3. Terminated Employees have Access to County Gas Pump

**Condition:** There is no procedure currently in place to restrict terminated employees from acquiring fuel at the Lehigh County gas pump. Audit testing of employees who have pumped gas at the Lehigh County gas pump resulted in the discovery of a terminated employee who pumped roughly 200 gallons of gasoline since his termination date. Upon further investigation, it was determined that the terminated employee’s credentials were left to his staff for them to carry out their day-to-day operations.

**Recommendation:** General Services must develop a procedure for removing terminated employees from the list of individuals with access to the gas pump. Moreover, General Services should remind all departments that individual employees are to have their own unique credentials which are to be used when acquiring fuel at the gas pump.

**Current Status:** The terminated employee login credentials have been removed and no instances of terminated employee access have occurred during the audit period.



4. Noncompliance with Employee Proof of Insurance

**Condition:** The County of Lehigh Personnel Policies & Procedures Manual cites that “Employees, who in the course of their employment, transport clients or use County vehicles or their own vehicles for County business, must show proof of insurance on an annual basis.” There is currently no procedure in place to collect and/or track employee proof of insurance on an annual basis.

**Recommendation:** The Office of Human Resources should develop a method to track employee proof of insurance and maintain compliance with the Personnel Policies & Procedures Manual. One possible approach would be to couple this effort with the driver’s license inquiry.

**Current Status:** The Office of Human Resources employs a process to obtain employee driver license and insurance information.

5. Underutilization of Vehicles Assigned to the Office of Children and Youth Services

**Condition:** The Office of Children and Youth Services (OCYS) accounted for 37% of the County’s expense for employee personal mileage (\$95,606 out of a total cost of \$261,084) for calendar year 2016. Detailed audit testing was performed to determine if OCYS was adequately using the two vehicles that were assigned to their department in the same year.

In reviewing three OCYS employees for the first quarter of 2016, it was determined that 68% of the time when the employee incurred personal mileage, a County vehicle assigned to OCYS went unused that day.

**Recommendation:** General Services should reevaluate the vehicles assigned to OCYS. An emphasis should be placed on the most economical approach, which would be to use County vehicles first before using one’s own personal vehicle to conduct business on behalf of Lehigh County.

**Current Status:** The Office of Children and Youth Services (OCYS) still accounts for 40% of the County’s expense for employee personal mileage (\$103,630 out of a total cost of \$267,729) for calendar year 2018. Ongoing analysis of county vehicle use vs. personal vehicle use should occur routinely. Every effort should be made by office management to utilize county owned vehicles before personal vehicle use, in order to maximize the benefits of fleet vehicles.

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF COUNTY VEHICLE POLICY

*Schedule of Current Audit Findings and Recommendations*

1. Noncompliance with Employee Proof of Insurance Information

**Condition:** The County of Lehigh Personnel Policies & Procedures Manual cites that “Employees, who in the course of their employment, transport clients or use County vehicles or their own vehicles for County business, must show proof of insurance on an annual basis. The Office of Human Resources has developed a method to track an employee’s proof of a driver’s license and an insurance policy. However, our testing revealed instances where employee insurance information provided was incomplete or missing altogether.

**Recommendation:** The Office of Human Resources or General Services should monitor compliance with driver license and insurance request information. Employees who do not comply with this request should not be permitted to use any vehicle, personal or county owned, for business purposes until all the required information is provided.

2. Weak Controls Surrounding the Issuance and Tracking of EZPass Transponders

**Condition:** Controls surrounding the issuance and tracking of EZPass transponders and transactions should be strengthened.

- One vehicle listed license plate on the EZPass account is registered to Lehigh County Authority.
- It is unknown if EZPass transponders are being used for non-county vehicle toll transactions, outside of business hours.
- There were six instances where the EZPass transponder was not present in the county vehicle, or was in a location unable to be scanned, resulting in unnecessary toll violation charges.
- There was one instance in which a county vehicle used an EZPass lane, without a valid EZPass transponder present, resulting in a toll violation charge.

**Recommendation:** The Office of General Services, in conjunction with the Office of Fiscal Affairs, should administer, track, and suspend EZPass transponders, as deemed necessary. Any instances of toll violations from improper mounting, or missing transponders, should require an explanation from the employee assigned to the vehicle. Repeated instances of toll violations for failure to adhere to EZPass requirements should result in employee-to-county reimbursement for the cost of the toll violations incurred.

COUNTY OF LEHIGH, PENNSYLVANIA  
COMPLIANCE AUDIT OF COUNTY VEHICLE POLICY

*Management Comments & Future Considerations*

1. Fleet Management System

The current fleet management system, which exists within KEA is manual data dependent. These manual processes may make it beneficial to improve some of the following inefficiencies:

Manual Records: A new fleet management system may allow the County to abandon the manual recordkeeping system that currently exists. To date, each vehicle has a paper log by which employees fill out where they traveled to and how many miles they drove. At the end of each month, an employee in general services has to add up all of the mileage for each vehicle and key the totals into KEA..

- Perhaps a new fleet management system would include GPS tracking, allowing the County to abandon the need to add the vehicle mileage by month.

Real-Time Reporting: Transitioning away from manual records, which are not compiled until the following month, would allow management to run reports in a timelier manner.

- For example, a new fleet management system with the capabilities mentioned above would be able to flag questionable miles-per-gallon averages immediately and require department justification.

Reporting Accuracy: Some of the reports in General Service's Vehicle Report are inaccurate. For example, when computing the average monthly mileage for some vehicles, the reports appeared to divide by an uneven denominator instead of 12.

- A new management system would allow for better reporting and perhaps more data downloads for further analysis.

2. Lehigh County Gas Pump

The current practice for refueling the fleet is to visit the Lehigh County gas pump out by Cedarbrook. Typically, pool vehicles must refuel when the vehicle's tank is less than  $\frac{3}{4}$  full at the end of use. Alternative fueling practices, such as gas cards, may provide logistical and economic benefits that include:

- Saving County employees time by traveling to a qualifying gas station instead of the County's gas pump. Moreover, the Utility Garage and Procurement Office would no longer have to monitor gas levels or purchase gas.
- Reduced risk of environmental contamination as the gas tank could be removed. Should a gas tank leak, environmental assessments and remediation can prove costly.
- Gas card systems allow for automated reporting of which employee's fueled up where. Gas cards can indicate the location of the pump and time of fueling, so employees would need to justify any unexpected trips and hours.

TO: Glenn Eckhart, County Controller  
FROM: Richard D. Molchany, Director of General Services  
DATE: December 16, 2019  
RE: Audit Comments

#### Schedule of Audit Findings and Recommendations

##### 1. Annual Vehicle Reports for Calendar Year 2014 Not Compiled

Typically the annual report is completed in a timely manner; however, in calendar year 2014 we experienced significant staff turnover. During that turnover, responsibilities such as this report may not have been completed as directed by our Vehicle Policy. In an effort to minimize the risk of this responsibility not being completed in a timely manner, the General Services Department will create an "annual report tickler file" that will ensure the report is processed as required.

The 2015, 2016, 2017 and 2018 Annual Vehicle Reports have been completed in accordance with the Vehicle Policy.

To ensure future compliance, a procedural manual has been created for Vehicle Audits. It is housed electronically on the J drive under General Services Vehicle Docs: J:\General Services\VEHICLE DOCS\VEHICLE AUDIT JOB AID.docx. This document will be used by General Services to ensure full compliance.

##### 2. Inaccurate Vehicle Roster

The Utility Garage Supervisor, along with General Services Operations Manager will ensure that all vehicles are accurately notated on the Vehicle List by Department. I do not expect to see this as a reoccurring discrepancy in future audits.

The staff recognizes the importance of maintaining an accurate roster to ensure vehicle registration and insurance requirements are properly maintained.

With the hiring of the new Maintenance Mechanic that exhibits general office assignment skills. Our Maintenance Mechanic responsible for the vehicle transfer form was reminded to properly complete the form for any new, sold, or transferred vehicles.

##### 3. Terminated Employees have Access to County Gas Pump

It is extremely important to have terminated employees (voluntary and involuntary), credentials removed from the Gas Boy pumping system. Currently, General Services doesn't receive a copy of terminated staff paperwork. In an effort to safeguard our fuel consumable, Human Resources should send a report to General Services and that will create the source document to remove staff from the system.

Currently, Garage staff will establish credentials in the Gas Boy System and assign a unique pin number. This pin number is to be used by the employee to access the system, and in no terms is that employee permitted to share his/her pin number. Sharing this pin number will be deemed a violation of our Vehicle Policy and subject the employee for disciplinary action.

The new gas pump system is set up so that an approved employee must enter the mileage of the County vehicle they're fueling at the pump. If terminated employees enters the incorrect mileage for a County vehicle while trying to fuel their personal vehicle, and they're off by a certain number of miles, the system won't allow that person to continue and will lock them out of the pump. A set procedure has not yet been identified for removing terminated employees from the gas pump system even though we do when we become aware of their departure. The Office of General Services can only remove a terminated employee from the system if we're told that they've been terminated, retired, etcetera. We require support from HR to make this happen.

A reminder was sent to all County offices to remind staff to use their own unique ID# and PIN# when fueling. This reminder was sent out on 4/30/18.

Note: no issues of inactive employees misusing the system to dispense gas.

4. Verification of Employee Drivers Licenses and Car Insurance. (Marc Redding, Human Resources Officer will address this issue)

HR issue.

5. Underutilization of Vehicles Assigned to the Office of Children and Youth Services

General Services maintains that County vehicles assigned to a department should be used prior to personal vehicle usage. Tying up assets that can be economically utilized in other departments should not be standard operating practice. Vehicle assignments and utilization of the asset are reported monthly to General Services.

Currently, the utilization standard is 800 miles per month. While this metric does indicate a minimum usage standard, it may not fully report on day to day activity. The forms that are currently produced "by vehicle", "by department" are sent to General Services for reconciliation and they will be amended to include daily usage reporting. General Services has amended the form, that will now require a Manager sign-off to the monthly report; the form further states that County vehicles shall be used prior to authorizing use of personal vehicles. This will ensure that all departmental fleet assignments are used each day prior to a department authorizing the use of personal equipment. This will assist General Services in managing assignments and utilization of County vehicles.

The Office of General Services has revised the Monthly Mileage Report to include an availability calculation prior to submittal of form to General Services. This will ensure the offices are aware of how frequently vehicles are being used and provides an opportunity to address any

underutilization issues monthly. Revised form: J:\General Services\VEHICLE DOCS\REVISED Monthly Vehicle Report.doc.

### **Current Audit Findings and Recommendations**

#### 1. Employees must show proof of insurance

General Services agrees with the finding, and will work with Human Resources to ensure proof of insurance is verified. To ensure compliance, General Services will require Human Resources provide a list of non-compliant employees. From that list, General Services will work with individual departments to ensure employee compliance with our policy. In the event an employee is deficient with the policy, they will not be permitted to drive any vehicle while performing County business.

#### 2. Weak Controls surrounding the Issuance and Tracking of the EZPass Transponders

General Services agrees with the finding, and will work with Fiscal Office to ensure EZPass Transponders are fully accounted for and managed via the Department who requests and issues the transponder. Currently, both General Services and Fiscal Office are not involved in the procurement, scheduling or processing of the EZPass program. Both Departments will work together to initiate a process to ensure compliance with normal usage protocols.

### **Management Comments & Future Considerations**

#### 1. Fleet Management System

General Services has evaluated a system to electronically provide “real time” individual vehicle metric reporting. The information can be downloaded into reports that can assist General Services in managing fleet operations.

During this evaluation, General Services was pleasantly surprised with the low cost of equipment that would be required for each vehicle. Interestingly, the largest expense required was the wireless data plan. At that time, General Services could not justify and create a return on investment for this program.

With technology continuing to advance, there may be an opportunity to evaluate the program in early 2018. If a positive return on investment can be achieved, we may include this system in our Five-Year Capital Plan. In 2019, we determined that a positive ROI was not achievable; therefore, no decisions were made to procure a new system.

What we currently do is manage the fleet operations via two systems:

- Gas Boy (gas distribution management system)
- Maintenance Pro (fleet maintenance reporting system)

Long term expectations are to have ERP, Gas Boy and Maintenance Pro communicate to each other and provide operational reports. The ERP steering committee has re-engaged and we will pursue opportunities to include system integration. System interaction will diminish the need for paper filing, and provide higher accuracy of reports.

## 2. Lehigh County Gas Pump

General Services will perform some analysis to determine potential cost savings to implement alternative fueling practices. I would recommend we evaluate alternatives during tank testing, and do not spend any capital on the asset until the alternative gas plan can be evaluated. Bulk procurement of gas is cost effective. Note: Currently, there are several gas procurement cards in service.

Gas pump risk is minimized by having rigid procedures for gas dispensing, gas filling and general operation of the system. Further, we have leak protection and perform tank inspections to ensure all gas is managed safely.

Many of the vehicles are gassed during the normal operating procedures and do not negatively impact expenses. The current system is a secure means to dispense Gas, and when the ERP system is brought on line, the benefits of Gas Boy system reporting will be enormous.

