AUDIT REPORT

A Performance Audit of Salt Lake County Fleet Management

AUGUST 2026

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County Auditor

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AUDITOR'S LETTER

August 24, 2026

I am pleased to present the results of our limited scope performance audit of Salt Lake County Fleet Management, which we conducted at the request of the Salt Lake County Council. The audit covered the period from January 1, 2025, through December 31, 2025, and examined controls and practices related to vehicle utilization, vehicle assignment and authorization, fleet records, and the accuracy and consistency of fleet reporting. It included vehicles assigned to Government Center agencies and departments, including take-home vehicles, as well as all motor pool vehicles.

Our overall message is twofold. First, we found no evidence of fraud or improper or unauthorized vehicle use. Second, and more consequentially, the County is carrying vehicles it is barely using. Utilization across the fleet, and in the motor pool in particular, was low enough to indicate that the County likely owns more vehicles than its current operations require, and that it lacks the routine monitoring needed to recognize this on its own.

What We Found

The motor pool is substantially oversized. Of the 11 motor pool vehicles, 7 (64%) were not used at all during 2025, and none were used in April or in the months from July through December. The remaining 4 were each used on fewer than 3% of annual workdays, and overall daily utilization never exceeded 5%. Fleet Management's own 2026 survey reinforced the point: of 19 agency fiscal managers surveyed, 18 did not anticipate needing motor pool vehicles in 2026 or 2027. We classified this as a high-risk finding and recommended that the motor pool be right-sized, including a determination of which vehicles, if any, should be retained. Fleet Management has already begun liquidating underutilized motor pool vehicles.

Low utilization was not limited to the motor pool. Of the 147 in-scope vehicles, 80 (54%) fell below Fleet Management's 6,000-mile annual utilization threshold, spanning nine of the 10 agencies reviewed; several agencies had every in-scope vehicle below the threshold, including the Assessor (40 of 40). Many agencies offered reasonable justifications for continued use, but those justifications and any utilization reviews were largely undocumented. Six of the 10 agencies kept no documented utilization review, and the Fleet Management Board has not discussed vehicle utilization outside of motor pool since the COVID-19 pandemic. Because utilization is measured by mileage alone and is not consistently reviewed, we believe the County should examine whether its broader fleet, not only the motor pool, is sized to actual operational need.

The data needed to make these decisions is not yet fully reliable. Utilization reports are compiled manually, and our testing found errors in the year-to-date reporting: all 34 sampled vehicles had a current odometer reading that did not match their monthly reports, and 23 (67%) had year-to-date mileage that did not reconcile to the sum of their monthly totals. Separately, vehicle records did not agree across sources; 43 of 147 vehicles (29%) differed between agency records and the

County's capital-asset records. Strengthening this data, which Fleet Management expects its new fleet management system to support, is essential to sound right-sizing decisions.

Take-home and out-of-County documentation had minor gaps. In a small number of cases, take-home authorization forms were incomplete, submitted late, or not retained as required, and three out-of-County trips were not consistently documented. We found no evidence of unauthorized use, and we classified this as a low-risk finding.

The report includes 10 recommendations intended to support motor pool right-sizing, establish consistent vehicle-utilization review expectations, increase Fleet Management Board oversight, improve reconciliation of vehicle records, strengthen the reliability of utilization reporting, and enhance documentation of take-home and out-of-County vehicle use.

Fleet Management agreed with all recommendations and outlined corrective actions to address the report's findings. Management's response includes:

- Reporting motor pool utilization to the Fleet Management Board
- Liquidating underutilized motor pool vehicles
- Developing utilization expectations and procedures
- Coordinating vehicle-record reconciliations
- Using the new fleet management system to improve reporting, and
- Periodically confirming take-home vehicle assignments with County divisions.

Our office will conduct a follow-up review no earlier than six months after issuance of this report to assess the status and effectiveness of corrective actions.

This audit was authorized under Utah Code Title 17, Chapter 69, "County Auditor", Part 3, "Powers and Duties." 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 objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Thank you to Fleet Management, the Fleet Management Board, Mayor's Financial Administration, and the County agencies and departments that assisted with this audit. Please refer to the enclosed report for the full details of our findings and recommendations. If you have any questions, please do not hesitate to contact me directly at 385-468-7200.

Chris Harding, CPA, CFE, CIA
Salt Lake County Auditor

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REPORT HIGHLIGHTS

A Performance Audit of Salt Lake County Fleet Management

August 2026

Objectives

The objectives of this audit were to determine whether:

- Vehicle additions during 2025 received required approval prior to acquisition.
- Fleet and motor pool vehicle utilization is monitored, reviewed, and used to inform decisions regarding vehicle assignment, retention, or removal.
- Take-home vehicle assignments are authorized, documented, and supported by operational need.
- Vehicle use outside Salt Lake County is authorized and documented in accordance with policy.
- Vehicle records are complete, consistent, and reconciled across Fleet Management, agency, and County capital asset reporting.
- Fleet billing and utilization reports are supported by source documentation and reported accurately and consistently.

Scope period
January 1, 2025 to December 31, 2025

Motor Pool Utilization Was Substantially Below Available Capacity

Review of 2025 utilization records disclosed that motor pool vehicles were consistently and substantially underused, with 7 of 11 (64%) motor pool vehicles not utilized at all during 2025. In addition, no motor pool vehicles were used in April or from July through December. Fleet Management has already begun evaluating the program's future size, including a 2026 survey of agency fiscal managers, but has not yet finalized or documented a plan.

Overall, testing did not identify evidence of vehicle misuse. The findings in this report point to opportunities to strengthen how utilization is monitored and documented, how take-home and out-of-County use authorizations are tracked, and how fleet data is compiled and reconciled – several of which align with improvements Fleet Management has already begun to pursue.

Finding Risk Classifications

The risk ranking assigned to each finding in this report reflects the Auditor's Office standard risk classification framework, summarized below.

SALT LAKE COUNTY

Finding Risk Classifications

Classification	Description	Action
High Risk	**High Risk Findings indicate significant weaknesses in controls and compliance:** • Essential controls are either missing OR are in place but fail to adequately address critical risks. • Procedures are either not followed consistently OR are completely missing. • Documentation and communication of controls, policies, and procedures are either lacking OR entirely absent. • Controls may not be in operation OR may not have been implemented. • Material non-compliance (or a critical instance of non-compliance) with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices is common, resulting in inadequate risk management.	Urgent Corrective Actions are Necessary
Medium Risk	**Medium Risk Findings indicate weaknesses in control design and/or implementation, and occasional non-compliance:** • Controls are partially in place but may not fully address all aspects of key risks. • Documentation and/or communication of controls, policies, and procedures may be incomplete, unclear, inconsistent, or outdated. • Controls might not be operating consistently and/or effectively or may not have been fully implemented. • Occasional non-compliance with legislative requirements (both state law and county ordinances), countywide policies, organization policies, and best practices has occurred. • Risks are not being effectively managed, which could result in failure to meet organization objectives or could lead to a less effective risk management framework.	Promptly Implement Recommendations
Low Risk	**Low Risk Findings indicate that controls are generally effective, with minor areas for improvement:** • Controls are effectively addressing key risks but may need minor improvements. • Documentation and/or communication of controls, policies, and procedures are generally adequate but might require minor updates. • Controls are generally operating effectively with minor inconsistencies. • Minor deviations from legislative requirements (both state law and county ordinances), countywide policies, organization policies, and/or best practices may exist. • Risks are generally well-managed, with minimal areas for improvement identified during testing.	Implement Minor Improvements and Proactive Enhancements

BACKGROUND

At the request of the Salt Lake County Council, the Auditor's Office conducted an audit of Salt Lake County's fleet of vehicles. The audit focused on vehicles assigned to County agencies and departments operating out of the Government Center, including vehicles authorized for take-home use. We also reviewed utilization of vehicles in Fleet Management's Motor Pool, regardless of their location.

Salt Lake County Countywide Policy 1350 ("Vehicle Policy") establishes the primary framework governing County vehicle acquisition, assignment, motor pool and take-home use, and use outside Salt Lake County. Salt Lake County Code Chapter 2.40 establishes the Fleet Management Board and assigns it responsibility for oversight of County vehicle operations and decisions. Fleet Management (a division of Public Works) is responsible for day-to-day fleet administration, including billing, maintenance coordination, and reporting, using AssetWorks as its system of record.

Fleet Management described its role primarily as a facilitator and service provider to agencies rather than an independent monitor of how agencies use or manage their assigned vehicles. Consistent with this description, we noted that responsibility for many day-to-day fleet stewardship activities – including confirming that vehicle location and assignment records remain accurate, monitoring vehicle utilization, and determining what to do with underutilized vehicles – is distributed across Fleet Management, the Fleet Management Board, and individual agencies. Our review of Countywide policy, County Code, and agency-provided procedures found that these roles and responsibilities are not always clearly defined, distinguishable, or consistently integrated across written guidance, which contributes to several of the conditions described in this report.

For example, Fleet Management does not independently verify that agency-reported vehicle information matches its own AssetWorks records and does not routinely notify the Mayor's Financial Administration (MFA) when an agency's vehicle assignment or location changes. As a result, our comparison of vehicle records maintained by Fleet Management, County agencies, and MFA identified differences in reported agency assignment. Specifically, 30% of vehicles differed between agency records and the County's capital asset records. Fleet Management indicated it plans to address recordkeeping and reporting limitations like this through a new fleet management system expected to be implemented later in 2026.

This report presents the results of our testing and is organized around four findings, described in detail later in this report.

OBJECTIVES AND SCOPE

The objectives of this audit were to determine whether:

- Vehicle additions during 2025 received required approval prior to acquisition.
- Fleet and motor pool vehicle utilization is monitored, reviewed, and used to inform decisions regarding vehicle assignment, retention, or removal.
- Take-home vehicle assignments are authorized, documented, and supported by operational need.
- Vehicle use outside Salt Lake County is authorized and documented in accordance with policy.
- Vehicle records are complete, consistent, and reconciled across Fleet Management, agency, and County capital asset reporting.
- Fleet billing and utilization reports are supported by source documentation and reported accurately and consistently.

The scope of this audit included 147 vehicles assigned to Salt Lake County agencies and departments operating out of the Government Center during the period January 1, 2025, through December 31, 2025. The 147 vehicles included 22 take-home vehicles authorized under Countywide Policy 1350. We also reviewed all 11 motor pool vehicles. Vehicles funded entirely by grants and vehicles assigned to agencies and departments outside the Government Center were excluded from the audit scope.

AUDIT CRITERIA

Salt Lake County Countywide Policy: 1125 Safeguarding Property/ Assets, effective July 15, 2008, and revised February 25, 2025, addresses stewardship and accountability for County-owned capital assets, including vehicles.

Salt Lake County Countywide Policy 1350: Vehicle Policy, effective March 22, 2022, and revised June 3, 2025, establishes requirements for the acquisition, assignment, and use of County vehicles, including motor pool and take-home vehicle authorization and use of vehicles outside Salt Lake County.

Salt Lake County Code Chapter 2.40, as amended by the County Council on August 6, 2024, establishes the Fleet Management Board and assigns it responsibility for oversight of County vehicle operations and decisions, including decisions related to vehicle utilization and fleet composition.

Salt Lake County Countywide Policy 1060: Financial Goals and Policies, dated January 25, 2022, establishes the County's commitment to sound financial management, compliance with applicable laws and ordinances, and the maintenance of effective internal controls. The policy includes requirements related to segregation of duties and creation of adequate documentation and records.

METHODOLOGY

We used the following methodologies to gather and analyze information related to our audit objectives:

- Interviewed Fleet Management, agency fiscal managers, and other agency personnel regarding vehicle acquisition, assignment, utilization monitoring, and authorization processes.
- Reviewed Salt Lake County Countywide Policy: 1060, 1125, 1350, County Code Chapter 2.40, and agency-provided procedures related to fleet stewardship.
- Reviewed Fleet Management Board meeting minutes, recordings, and transcripts for all fleet meetings held during 2025.
- Obtained and analyzed Fleet utilization data, vehicle inventory listings, and capital asset records from Fleet Management, in-scope agencies, and the Mayor's Financial Administration for all vehicles in scope.
- Compared vehicle inventory records maintained by Fleet Management, County agencies, and Mayor's Financial Administration to identify and evaluate discrepancies in vehicle assignment and location information.
- Tested whether continued operational need was documented for a random statistical sample of 39 underutilized vehicles.
- Reviewed the population of 2025 vehicle acquisitions, take-home vehicle authorizations, and all identified out-of-County vehicle use

- (using GeoTab GPS and Wex fuel card data) against supporting documentation. No vehicles were acquired during the audit period; therefore, there were no vehicle acquisitions to test.
- Recalculated a random statistical sample of 34 vehicles' utilization, billing, and year-to-date reporting metrics using underlying monthly source data and compared results to Fleet-reported totals. The sample was stratified by agency, with selections allocated in proportion to each agency's share of the population, subject to a minimum of one vehicle per agency.

CONCLUSIONS

Testing did not identify evidence of fraud or improper or unauthorized vehicle use. No vehicles were acquired during the audit period; therefore, the audit objective related to vehicle acquisition approvals could not be evaluated. However, we identified opportunities for Fleet Management, the Fleet Management Board, and agencies to strengthen oversight of fleet operations. We recommend strengthening controls to address the following findings:

- Motor Pool Utilization Was Substantially Below Available Capacity.
- Fleet Vehicle Oversight, Utilization Monitoring and Documentation Were Inconsistent.
- Manual Compilation of Fleet Utilization Reports Resulted in Reporting Errors.
- Take-Home Vehicle Authorization and Out-of-County Use Documentation Fell Short in a Small Number of Cases.

These findings point to a common theme: several fleet stewardship responsibilities – particularly around utilization monitoring, compliance follow-up, and data reconciliation – are not clearly assigned, consistently performed, or regularly reviewed by the Fleet Management Board. Several of our recommendations build on steps Fleet Management has already begun taking, including its planned motor pool right-sizing effort and its new fleet management system.

FINDING 1 AND RECOMMENDATIONS

Motor Pool Utilization Was Substantially Below Available Capacity

Risk Ranking: High Risk Finding

Fleet Management maintains a motor pool of vehicles that agencies may reserve for short-term use in lieu of maintaining additional agency-assigned vehicles. Reservations are made by contacting Fleet Management directly; Fleet records the reservation on an internal calendar and bills the requesting agency at the end of the usage period.

Motor pool utilization remained low throughout 2025, with 64% of vehicles not used at all and the remaining vehicles used on fewer than 3% of annual workdays. Fleet Management has recognized declining demand and plans to reduce the size of the motor pool; however, a documented plan had not been finalized during the audit period.

Our review of 2025 motor pool utilization records for all motor pool vehicles found that vehicle usage was consistently low throughout the year:

- 7 of 11 (64%) motor pool vehicles were not utilized at all during 2025. In addition, no motor pool vehicles were used in April or from July through December.
- 4 of 11 (36%) had limited use during 2025. Each was used on less than 3% of annual workdays, and none were used more than 20% of available business days in any month.
- No more than two motor pool vehicles were used in any month, and the overall daily motor pool utilization rate did not exceed 5%.

Fleet Management also did not generate or publish a utilization report specific to motor pool vehicles during the audit period.

Low utilization indicates that the motor pool size exceeded operational demand, resulting in unnecessary ownership, maintenance, and replacement costs. Fleet Management has already recognized this trend: motor pool usage has declined since the COVID-19 pandemic. The motor pool's future size and utilization were discussed at Fleet Management Board meetings in 2025, and in 2026 Fleet Management surveyed 19 agency fiscal managers, 18 of whom did not anticipate needing motor pool vehicles in 2026 or 2027. Fleet Management indicated they intend to reduce the size of the motor pool, but the plan had not yet been finalized or documented.

1.1	RECOMMENDATION	Monitor Motor Pool Utilization

We recommend that Fleet Management establish an ongoing process to monitor motor pool utilization and report utilization trends to the Fleet Management Board to support decisions regarding motor pool capacity.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: September 30, 2026

SEE PAGE 21 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

1.2	RECOMMENDATION	Determine Appropriate Motor Pool Capacity

We recommend that Fleet Management, in coordination with the Fleet Management Board, evaluate current and anticipated operational needs and determine and document the appropriate motor pool capacity, including which vehicles, if any, should be retained or disposed of.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: September 30, 2026

SEE PAGE 22 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 2 AND RECOMMENDATIONS

Fleet Vehicle Oversight, Utilization Monitoring and Documentation Were Inconsistent

Risk Ranking: Medium Risk Finding

Fleet Management and County agencies did not consistently monitor, document, or oversee vehicle utilization. More than half of the 147 vehicles reviewed fell below Fleet Management's utilization threshold, yet utilization reviews, operational justifications, and vehicle inventory records were often incomplete, inconsistent, or undocumented.

Countywide Policy 1350 places oversight of vehicle utilization with the Fleet Management Board.[1] Fleet Management provides agencies with a utilization threshold of 6,000 miles per year to help identify potentially underutilized vehicles; however, Fleet Management confirmed this threshold was set informally by the Board and is not based on a documented, data-driven methodology. Fleet Management also stated that utilization is measured using mileage alone, which may not fully capture utilization for vehicles used frequently but driven relatively few miles.

Testing identified that 80 of all 147 in-scope vehicles (54%), across nine of the 10 agencies and departments reviewed, were underutilized in 2025 based on Fleet Management's current utilization threshold. Several agencies had 100% of their in-scope vehicles fall below the threshold, including the Assessor (40 of 40 vehicles), Information Technology (4 of 4), Parks and Recreation (3 of 3), and single-vehicle agencies including Clerk's Office and Mayor's Administration.

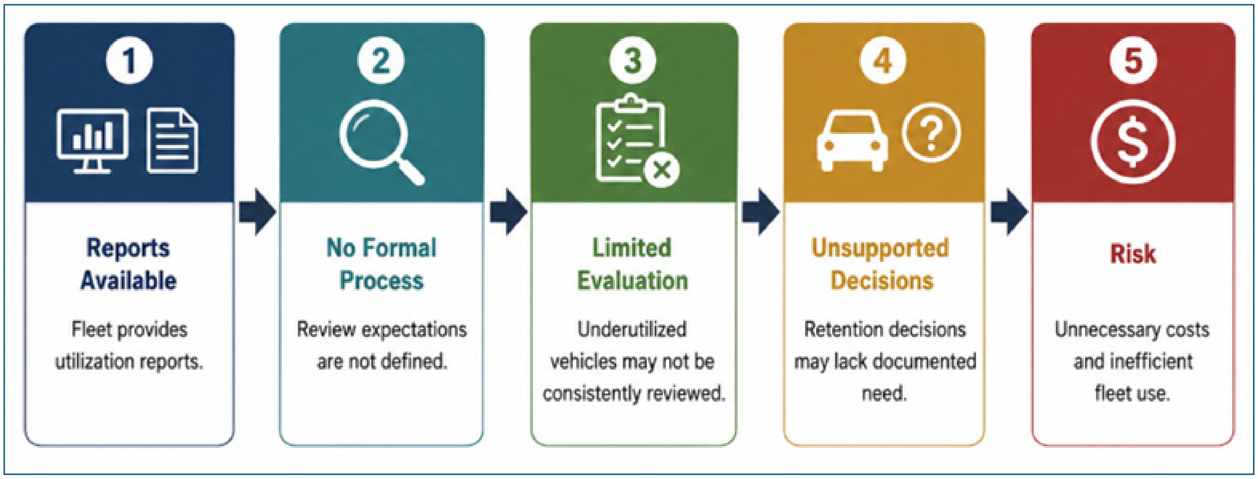
For a random statistical sample of 39 underutilized vehicles, we tested whether continued operational need was documented. Exceptions were identified for all 39 vehicles: for 27 (69%), the agency provided a reasonable justification for continued use, but justification and utilization reviews were not documented; for the remaining 12 (31%), the agency performed no utilization reviews beyond Fleet Management's annual report and did not maintain documented justification for the vehicles' continued operational need.

Utilization review and documentation practices also varied at the agency level. Of the 10 agencies reviewed, four (Facilities Management, Health Department, Mayor's Administration, and Parks and Recreation) did not track or review utilization beyond Fleet Management's annual reporting. Two agencies (Flood Control and Engineering, and Information Technology) performed some form of utilization review but did not document the review or its results. As a result, six of the 10 agencies reviewed did not maintain documented utilization reviews.

[1] *Salt Lake County Countywide Policy 1350: Vehicle Policy, Section 3.3 Board Areas of Responsibility, Part 3.3.12*

In addition, three agencies with at least one vehicle identified as underutilized (Information Technology, Mayor's Administration, and the Clerk's Office) did not meet with Fleet Management during 2025 to discuss those vehicles, despite Fleet Management offering to conduct such meetings. Mayor's Administration and the Clerk's Office each had only one vehicle in the audit scope.

Figure 1: Vehicle Utilization Monitoring Process: *This figure illustrates how available utilization reports, without a formal review process, may result in limited evaluation and unsupported vehicle utilization decisions.*



Source: *Figure developed by Internal Audit, based on Fleet Management walkthrough information and auditor analysis.*

At the Board level, we reviewed minutes, recordings, and transcripts for all five Fleet Management Board meetings held in 2025 and found that vehicle utilization (outside of motor pool) was not discussed at any of them. Fleet Management confirmed that utilization has not been raised at Board meetings since the COVID-19 pandemic.

Vehicle Inventory Tracking Documentation

Effective utilization oversight also depends on complete and accurate vehicle assignment and location records. County policy states that Salt Lake County property and equipment must be properly managed, controlled, inventoried and protected.[2] Additionally, County policy requires adequate documents and records to be designed and used to ensure the proper recording of events and the use of independent checks on performance and recorded amounts.[3] However, there was no documented process to reconcile vehicle records maintained by Fleet Management, MFA, and County agencies. Fleet Management's records generally agreed with agency-reported inventories; however, MFA's capital asset records frequently differed from Fleet and agency records regarding vehicle assignments and locations.

[2] *Salt Lake County Countywide Policy 1125: Safeguarding Property/Assets, Purpose Section*
[3] *Salt Lake County Countywide Policy 1060: Financial Goals and Policies, Section 8 Internal Control Policy, Part 8.3.*

Of 147 applicable vehicles reported by County agencies, 43 (29%) had differences in agency assignment or location when compared with MFA records. Fleet Management stated that vehicle changes were recorded when agencies provided notification but were not routinely communicated to MFA. Additionally, Fleet certified to MFA that the vehicle inventory was accurate but did not obtain confirmation from agencies regarding the vehicles in their custody as part of the certification process.

2.1	RECOMMENDATION	Establish Vehicle Utilization Review Expectations

We recommend that Fleet Management, in coordination with the Fleet Management Board and County agencies, establish expectations for reviewing vehicle utilization, including how potentially underutilized vehicles are identified, how continued operational need is evaluated and documented, and how agencies follow up on vehicles identified for review.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: Presented by September 30, 2026, to Board; Review by December 31, 2026; Adoption of SOP March 31, 2027

SEE PAGE 22 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

2.2	RECOMMENDATION	Increase Fleet Management Board Oversight of Utilization

We recommend that Fleet Management, in coordination with the Fleet Management Board, establish a process to regularly provide fleet utilization trends and information on underutilized vehicles to the Board and support any necessary agency follow-up to facilitate the Board's ongoing oversight responsibilities.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: See Above

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2.3	RECOMMENDATION	Establish a Supportable Utilization Methodology

We recommend that Fleet Management, in coordination with the Fleet Management Board, establish and document a supportable methodology for identifying vehicles that warrant utilization review, considering relevant measures of vehicle use and operational need.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: See Above

SEE PAGE 23 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

2.4	RECOMMENDATION	Reconcile Vehicle Records

We recommend that Fleet Management coordinate with MFA and County agencies to establish a process for periodically reconciling vehicle records and resolving differences in vehicle custody, agency assignment, and location. The process should support Fleet Management's certification of vehicle inventory information.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: January 1, 2027

SEE PAGE 23 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

Manual Compilation of Fleet Utilization Reports Resulted in Reporting Errors

Risk Ranking: Medium Risk Finding

Fleet Management's manual process for compiling utilization reports resulted in reporting errors, including incorrect odometer readings and year-to-date mileage totals. Fleet Management expects a new fleet management system, planned for implementation in August 2026, to automate this process.

Countywide Policy 1060 requires adequate documents and records to be designed and used to ensure the proper recording of events and the use of independent checks on performance and recorded amounts.[4] Fleet Management receives mileage, fuel, and maintenance information from multiple systems that are consolidated into AssetWorks. However, AssetWorks does not include a report that combines odometer readings with fuel and maintenance data, and year-to-date (YTD) reports become too large for AssetWorks to generate directly. As a result, Fleet Management staff manually download multiple reports, copy and paste data into a separate workbook, and use macros to sort and consolidate the information by agency to produce YTD utilization totals.

To test the reliability of this process, we compared the December 2025 YTD utilization report to the 12 related monthly reports for a random statistical sample of 34 vehicles.

- All 34 sampled vehicles (100%) had a current odometer reading ("Current Meter") on the December 2025 YTD report that did not match the vehicle's December 2025 monthly report; variances ranged from 115 to 20,230 miles, and in some cases reflected readings from as early as January 2025.
- 23 of the 34 sampled vehicles (67%) also had a total YTD mileage figure that did not match the sum of the vehicle's monthly mileage reports; variances ranged from 40 to 2,424 miles. Because several utilization metrics (fuel cost per mile, miles per gallon, maintenance cost per mile, and total cost per mile) are calculated from mileage, these discrepancies also affected those calculated figures.

Fleet Management identified the root cause as a sorting step that was not performed correctly in the consolidation macro. Separately, we noted that individual odometer readings – entered manually at fueling and service events – are subject to manual entry errors. Fleet Management relies on individual agencies to identify unusual mileage readings and report them for correction, rather than performing a centralized review to proactively detect potential errors.

Fleet Management indicated that a new fleet management system, expected to be implemented in August 2026, is intended to eliminate the manual report consolidation process described above.

[4] *Salt Lake County Countywide Policy 1060: Financial Goals and Policies, Section 8 Internal Control Policy, Part 8.3.*

3.1	RECOMMENDATION	Improve Reliability of Utilization Reporting

We recommend that Fleet Management establish controls to ensure utilization reports are complete, accurate, and consistent, and that discrepancies are identified and resolved to support reliable utilization reporting. Management should incorporate these control objectives as part of the implementation of the new fleet management system, as appropriate.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: September 30, 2026

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3.2	RECOMMENDATION	Monitor Odometer Reading Exceptions

We recommend that Fleet Management, working with the Fleet Management Board and County agencies, establish a process to identify and follow up on potentially erroneous odometer readings that may affect vehicle utilization information.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: September 30, 2026

SEE PAGE 24 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

FINDING 4 AND RECOMMENDATIONS

Take-Home Vehicle Authorization and Out-of-County Use Documentation Fell Short in a Small Number of Cases

Risk Ranking: Low Risk Finding

A small number of take-home vehicle authorization forms were incomplete, untimely, or not retained as required. While we found no evidence of unauthorized out-of-County vehicle use, documentation supporting several approved trips was incomplete or inconsistently maintained.

Countywide Policy 1350 requires agencies authorizing take-home vehicle use to submit a completed Take-Home Vehicle Authorization Form for each assigned employee annually, by the first Wednesday of November.[5] Fleet Management compiles submitted forms for Fleet Management Board review at its final meeting of the year but does not independently verify that all applicable employees submitted a form, or that forms were submitted on time.

Agencies reported 22 take-home vehicle assignments in 2025. We reviewed each employee's 2025 and 2026[6] Take-Home Vehicle Authorization Forms. One employee terminated County employment before the November 2025 authorization submission deadline; therefore, a Take-Home Vehicle Authorization Form was not required for that employee. Of the remaining 43 Take-Home Vehicle Authorization Forms tested, we identified the following exceptions:

- One employee's 2025 authorization form could not be located; management was able to provide the 2024 and 2026 authorization forms but not the 2025 form.
- One employee's authorization form was not updated following a vehicle reassignment. The employee was assigned a different vehicle on January 1, 2025, but an updated authorization form was not submitted until the 2026 authorization cycle.
- Two authorization forms did not include the vehicle's assigned County address. Management stated that both vehicles were assigned to the Government Center.
- One newly hired employee's completed 2025 authorization form was retained by the agency but was not transmitted to Fleet Management until the end of the year.
- One employee's 2026 form was not transmitted to Fleet Management until April 2026, more than five months after the November 2025 deadline.

These exceptions occurred within a control environment that lacks an active compliance function. Fleet Management's role is limited to receiving and compiling submitted forms. There is no independent master list of all authorized take-home vehicles, and there is no process to update records mid-year when an employee leaves County

[5] *Salt Lake County Countywide Policy 1350: Vehicle Policy, Section 15.0 Take Home Vehicles, Part 15.3.3*
[6] *2026 Take- Home Vehicle Authorization were included in testing due to being submitted in November 2025.*

employment or is reassigned to a different vehicle.

Separately, we tested all vehicle trips outside Salt Lake County identified through GeoTab GPS and Wex fuel card data.[7] Testing of the identified trips found no evidence of improper or unauthorized vehicle use. However, three trips were supported by documentation establishing a legitimate business purpose but did not consistently or clearly document the approved driver, the approval itself, or the trip dates.

[7] *Additional vehicle use outside Salt Lake County may have occurred. Not all vehicles are equipped with GPS, additionally, users may not have purchased fuel or may not have used a County Wex fuel card.*

4.1	RECOMMENDATION	Strengthen Oversight of Take-Home Vehicle Authorizations

We recommend that Fleet Management establish a process that provides a means of identifying all take-home vehicle assignments and confirming that required authorizations are complete and current, including when assignments or employee status change between annual submission cycles.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: January 1, 2027

SEE PAGE 25 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

4.2	RECOMMENDATION	Standardize Out-of-County Vehicle Documentation

We recommend that Fleet Management, in coordination with the Fleet Management Board, implement a process to ensure consistent compliance with Countywide Policy 1350's documentation requirements for out-of-County vehicle authorizations.

AGENCY RESPONSE: Agree

IMPLEMENTATION DATE: January 1, 2027

SEE PAGE 25 FOR THE AGENCY'S FULL RESPONSE TO OUR RECOMMENDATION

COMPLETE LIST OF AUDIT RECOMMENDATIONS

This report made the following 10 recommendations:

Recommendation 1.1:

We recommend that Fleet Management establish an ongoing process to monitor motor pool utilization and report utilization trends to the Fleet Management Board to support decisions regarding motor pool capacity.

Recommendation 1.2:

We recommend that Fleet Management, in coordination with the Fleet Management Board, evaluate current and anticipated operational needs and determine and document the appropriate motor pool capacity, including which vehicles, if any, should be retained or disposed of.

Recommendation 2.1:

We recommend that Fleet Management, in coordination with the Fleet Management Board and County agencies, establish expectations for reviewing vehicle utilization, including how potentially underutilized vehicles are identified, how continued operational need is evaluated and documented, and how agencies follow up on vehicles identified for review.

Recommendation 2.2:

We recommend that Fleet Management, in coordination with the Fleet Management Board, establish a process to regularly provide fleet utilization trends and information on underutilized vehicles to the Board and support any necessary agency follow-up to facilitate the Board's ongoing oversight responsibilities.

Recommendation 2.3:

We recommend that Fleet Management, in coordination with the Fleet Management Board, establish and document a supportable methodology for identifying vehicles that warrant utilization review, considering relevant measures of vehicle use and operational need.

Recommendation 2.4:

We recommend that Fleet Management coordinate with MFA and County agencies to establish a process for periodically reconciling vehicle records and resolving differences in vehicle custody, agency assignment, and location. The process should support Fleet Management's certification of vehicle inventory information.

Recommendation 3.1:

We recommend that Fleet Management establish controls to ensure utilization reports are complete, accurate, and consistent, and that discrepancies are identified and resolved to support reliable utilization reporting. Management should incorporate these control objectives as part of the implementation of the new fleet management system, as appropriate.

Recommendation 3.2:

We recommend that Fleet Management, working with the Fleet Management Board and County agencies, establish a process to identify and follow up on potentially erroneous odometer readings that may affect vehicle utilization information.

Recommendation 4.1:

We recommend that Fleet Management establish a process that provides a means of identifying all take-home vehicle assignments and confirming that required authorizations are complete and current, including when assignments or employee status change between annual submission cycles.

Recommendation 4.2:

We recommend that Fleet Management, in coordination with the Fleet Management Board, implement a process to ensure consistent compliance with Countywide Policy 1350's documentation requirements for out-of-County vehicle authorizations.

AGENCY RESPONSE

SALT LAKE COUNTY
FLEET MANAGEMENT

JENNY WILSON
Salt Lake County Mayor

Catherine Kanter
Deputy Mayor

Lisa Hartman
Associate Deputy Mayor

FLEET MANAGEMENT DIVISION

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Auditor Chris Harding, CPA
Office of the Auditor
Salt Lake County
2001 S. State Street
Salt Lake City, UT 84121

Auditor Harding,

A Performance Audit of Salt Lake County Fleet Management was completed in January 2026, covering the scope period of January 1, 2025, through December 31, 2025. We at Fleet Management worked with your Audit Team to complete this audit. Please find our response below to each of the recommendations made in your report.

AUDIT FINDING 1: Motor Pool Utilization Was Substantially Below Available Capacity

RECOMMENDATION 1.1: Monitor Motor Pool Utilization We recommend that Fleet Management establish an ongoing process to monitor motor pool utilization and report utilization trends to the Fleet Management Board to support decisions regarding Motor Pool capacity.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	September 30, 2026	Ben Roueche, Division Director

As part of ongoing discussions and in response to this audit, Fleet Management will report on the actual utilization of the motor pool to the Fleet Board at the next quarterly meeting. In the future, this report will be made at the Q1 Fleet Board meeting, reporting on the previous year's utilization of the motor pool.

RECOMMENDATION 1.2: Determine Appropriate Motor Pool Capacity We recommend that Fleet Management, in coordination with the Fleet Management Board, evaluate current and anticipated operational needs and determine and document the appropriate Motor pool capacity, including which vehicles, if any, should be retained or disposed of.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	September 30, 2026	Ben Roueche, Division Director

This was discussed at the last Fleet Board meeting that was held June 17, 2026. Fleet Management is currently liquidating underutilized vehicles from the motor pool. This should be completed by the next Fleet Board meeting scheduled for September 16, 2026, and the status of the motor pool will be reported to the board at that meeting along with the utilization report.

AUDIT FINDING 2: Fleet Vehicle Oversight, Utilization Monitoring and Documentation Were Inconsistent

RECOMMENDATION 2.1: Establish Vehicle Utilization Review Expectations We recommend that Fleet Management, in coordination with the Fleet Management Board and County agencies, establish expectations for reviewing vehicle utilization, including how potentially underutilized vehicles are identified, how continued operational need is evaluated and documented, and how agencies follow up on vehicles identified for review.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	Presented by September 30, 2026 to Board; Review by December 31, 2026; Adoption of SOP March 31, 2027	Ben Roueche, Division Director

This will be added to the agenda for the next Fleet Board meeting. Fleet Management will be prepared with recommendations to present for discussion with board members, including any SOP's or changes to Vehicle Policy 1350 that are needed to establish utilization expectations and methods to review.

RECOMMENDATION 2.2: Increase Fleet Management Board Oversight of Utilization We recommend that the Fleet Management, in coordination with the Fleet Management Board, establish a process to receive and review information on fleet utilization trends, underutilized vehicles, and agency follow-up to support its ongoing oversight responsibilities.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	See Above	Ben Roueche, Division Director

This will be accomplished as part of the process described in the response to Recommendation 2.1.

RECOMMENDATION 2.3: Establish a Supportable Utilization Methodology We recommend that Fleet Management, in coordination with the Fleet Management Board, establish and document a supportable methodology for identifying vehicles that warrant utilization review, considering relevant measures of vehicle use and operational need.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	See Above	Ben Roueche, Division Director

This will be accomplished as part of the process described in the response to Recommendation 2.1.

RECOMMENDATION 2.4: Reconcile Vehicle Records We recommend that Fleet Management coordinate with MFA and County agencies to establish a process for periodically reconciling vehicle records and resolving differences in vehicle custody, agency assignment, and location. The process should support Fleet Management's certification of vehicle inventory information.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	January 1, 2027	Ben Roueche, Division Director

Fleet Management reconciles Fleet assets annually as per Policy 1125. Fleet will coordinate with MFA and County agencies (including the Asset Management Team) to establish a process in response to Recommendation 2.4. In particular, Fleet will begin working with all County departments to confirm assignment and location, and we will ask the departments to sign off on the complete reconciliation.

AUDIT FINDING 3: Manual Compilation of Fleet Utilization Reports Resulted in Reporting Errors

RECOMMENDATION 3.1: Improve Reliability of Utilization Reporting We recommend that Fleet Management establish controls to ensure utilization reports are complete, accurate, and consistent, and that discrepancies are identified and resolved to support reliable utilization reporting. Management should incorporate these control objectives as part of the implementation of the new fleet management system, as appropriate.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	September 30, 2026	Ben Roueche, Division Director

It is Fleet Management's understanding and expectation that this recommendation will be resolved with the new fleet management software system launching August 3, 2026.

RECOMMENDATION 3.2: Monitor Odometer Reading Exceptions We recommend that Fleet Management, working with the Fleet Management Board and County agencies, establish a process to identify and follow up on potentially erroneous odometer readings that may affect vehicle utilization information.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	September 30, 2026	Ben Roueche, Division Director

It is Fleet Management's understanding and expectation that the new fleet management software will flag erroneous meter readings immediately when detected, and Fleet Management will resolve those issues as they are reported.

AUDIT FINDING 4: Take-Home Vehicle Authorization and Out-of-County Use Documentation Fell Short in a Small Number of Cases

RECOMMENDATION 4.1: Strengthen Oversight of Take-Home Vehicle Authorizations We recommend that Fleet Management establish a process that provides a means of identifying all take-home vehicle assignments and confirming that required authorizations are complete and current, including when assignments or employee status change between annual submission cycles.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	January 1, 2027	Ben Roueche, Division Director

Fleet Management will submit reports bi-annually to each division showing approved drivers for their approval. Divisions will be asked to update Fleet Management regarding any changes between reports. A new SOP will be written reflecting this change.

RECOMMENDATION 4.2: Standardize Out-of-County Vehicle Documentation We recommend that Fleet Management, in coordination with the Fleet Management Board, implement a process to ensure consistent compliance with Countywide Policy 1350's documentation requirements for out-of-county vehicle authorizations.		
Agree or Disagree with Recommendation	**Target date to complete implementation activities (Generally expected within 60 to 90 days)**	**Name and Title of specific point of contact for implementation**
Agree	January 1, 2027	Ben Roueche, Division Director

This recommendation will be included in the response to Recommendation 4.1.