

TARRANT COUNTY

TARRANT COUNTY ADMINISTRATION BUILDING - ROOM 506
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April 18, 2022

Mr. Christopher Nchopa-Ayafor, Chief Information Officer
Mr. Randall Skinner, Director, Transportation Services Department
The Honorable District Judges
The Honorable Commissioner's Court
Tarrant County, Texas

RE: Auditor's Report – County Fuel System Upgrade

SUMMARY

We initiated a review of the County's fuel management system to determine whether system controls were adequate to reasonably ensure fuel transactions were accurate, properly accounted for, and fuel is safeguarded from theft. During June 2021, the Transportation Services Department (Transportation) replaced the legacy fuel management system with DX Fleet. Because the fuel management system does not have system controls to mitigate the risk of certain errors or fraud, a *significant material risk* exists. As a result, we offer no assurance that all fuel transactions were captured and properly accounted for. Specifically, we observed:

- 1) *The ability to segregate certain duties between incompatible tasks does not exist.* System software does not have the functionality to assign roles or permissions to a user. All users with access to the system have the ability to assign fuel cards, edit/delete transactions, and change master data. Additionally, an audit trail report to review changes made by a user does not exist.
- 2) *Not all fuel transactions were recorded in the fuel management system.* Since June 2021, approximately 364,000 gallons totaling \$929,742 of fuel was delivered. We identified approximately \$29,000 or 12,606 gallons that were not originally captured by the fuel management system. Of the \$29,000, \$16,251 was owed by other agencies. The missing transactions occurred in June, July, and October of 2021. Transportation was contacted, and the vendor subsequently loaded the missing gallons into the fuel management system allowing the County to bill the other agencies. The vendor has been unable to determine a cause for the missing transactions.

We met with Transportation management and Information Technology Department (ITD) staff in July 2021, after go-live, and communicated the system limitations along with the lack of an audit trail. The vendor was contacted but has not provided a resolution.

RECOMMENDATIONS

We recommend ITD and Transportation continue to work with the vendor to resolve the system functionality issues immediately. In the interim, access to the system should be limited to only necessary personnel. Additionally, Transportation should implement procedures to review transaction activity monthly to ensure no gaps exist in sequential transaction numbers in order to identify any missing transactions.

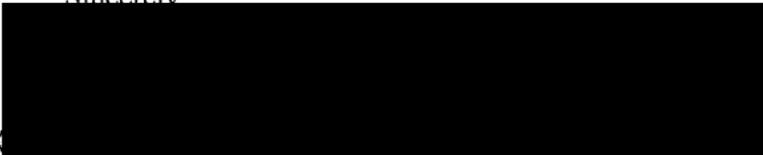
For all software implementations, we recommend ITD implement procedures to ensure:

- 1) All stakeholders are identified and engaged at the appropriate level, including the Auditor's Office,
- 2) System functionality exists to provide appropriate roles and permissions prior to go-live,
- 3) The system has the ability to produce all required reports identified by stakeholders as necessary (i.e. an audit trail report), and
- 4) The Auditor's Office reviews and approves all software systems having a financial component prior to go-live.

CLOSING REMARKS

We appreciate the assistance of the Transportation and ITD staff during this review. If you have any questions, do not hesitate to call.

Sincerely,



S. Renee Tidwell, CPA
County Auditor

Distribution: G. K. Maenius, County Administrator
Russell D. Scott, Deputy CIO
Joylee Russell, Director of Fleet Management, Transportation Services

Audit Team: Matthew Jones, Audit Manager
Josh Underwood, Senior Supervisor, Financial Accounting
Brandy R. Greene, Senior Internal Auditor

Attachment: Management's response



Information Technology

*Business First,
Technology Second*

**Chief Information
Officer**

Chris Nchopa-Ayafor

**Executive Assistant
to CIO**

Cecilia Webb

Deputy CIO

Russell Scott

**Project Portfolio
Management Office
Director**

Peju Ajunwon

**IT Service Delivery
Director**

Carolyn J. Bogan

**Network & Data
Center Infrastructure
Director**

Anthony Jackson

**Business Application
Development & Support
Director**

Michael Webb

**Information Security
Officer**

Darren May

*Our vision is to be the best IT
organization in state and
local government within the
United States.*

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DATE: April 28, 2022

TO: Renee Tidwell

FROM: Chris Nchopa-Ayafor

SUBJECT: Auditor's Report – Fuel System Limitations

ITD has been in contact with the vendor, DX Fleet, to correct the identified deficiencies.

- 1) *The ability to segregate certain duties between incompatible tasks does not exist.* The vendor has committed to providing an audit trail report by the end of June 2022. ITD will continue to work with the vendor to ensure the report is delivered per this commitment and that it meets the needs of the Auditor's office.
- 2) *Not all fuel transactions were recorded in the fuel management system.* The vendor believes this was caused by a deficiency in the current hardware in use. New equipment has been ordered by the vendor which they believe will correct this issue. ITD will continue to track progress on the delivery and installation of this equipment.

We would like to thank the Auditor's office for working with us to identify these deficiencies and develop an acceptable course of action to address them.

In addition, ITD processes regarding stakeholder involvement in projects are being updated to ensure the Auditor's office has the opportunity to review project charters and determine their level of involvement as early as possible in projects going forward.



TARRANT COUNTY
TRANSPORTATION DEPARTMENT

May 2, 2022

Ms. S. Renee Tidwell, CPA
Mr. G.K. Maenius, County Administrator
The Honorable Commissioner Court
Tarrant County, Texas

Re: Auditor's Report-County Fuel System Upgrade

Dear Ms. Tidwell:

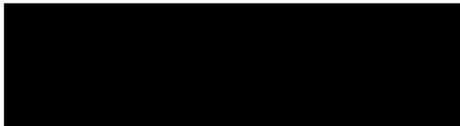
Tarrant County Transportation Services is in receipt of your Auditor's Report dated April 18, 2022. We appreciate this review which gives us an opportunity to improve our processes. We would like to respond to the following:

Recommendations:

We agree with the recommendation for the IT Department and Transportation Services to work with the vendor to resolve system software and hardware functionality issues. Access to the fueling system has been limited to only necessary personnel in Transportation Services, Auditor's Office, and the IT Department. Transportation Services has received notice from the vendor (DX Fleet) that an Audit Trail Report will be available in FY2022.

We want to thank you for this opportunity to work with the Auditor's Office and the IT Department on this project. We will continue to improve our processes and work with all members of our team.

Respectfully,



Randall Skinner
Director, Transportation Services