



California Public Utilities Commission

**Internal Audit Unit
Report on the Motor Pool**

January 6, 2015



January 6, 2015

Internal Audit Sub-Committee
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Final Report – California Public Utilities Commission Internal Audit (IA) Report of the Motor Pool

Dear President Picker:

The Internal Audit Unit of the California Public Utilities Commission (CPUC) has completed its internal audit review of the CPUC's motor pool as of September, 2014. Our audit was conducted using the Institute of Internal Auditing's International Professional Standards for the Practice of Internal Auditing.

The enclosed report is for your information and use. The findings and recommendations in our report are intended to assist management in improving the effectiveness and efficiency of motor pool operations. Administrative Services and the Safety & Enforcement Division agreed with our findings, and their responses are attached in Appendix F; we appreciate their willingness to implement corrective actions.

We appreciated the assistance and cooperation of agency management in the conduct of this audit. If you have any questions regarding this report, please feel free to contact me at 415-703-1823 or CRD@cpuc.ca.gov.

Sincerely,

Carl Danner
Chief Internal Auditor, California Public Utilities Commission

Enclosure

Cc: Commissioners
Michelle Cooke, Deputy Executive Director and Director, Administrative Services
Karen Clopton, Acting General Counsel
Denise Tyrell, Acting Director – Safety and Enforcement Division
Brenda Cochran, Chief, Administrative Services

MEMBERS OF THE AUDIT TEAM

Carl Danner – Chief Internal Auditor
Benjamin Schein, CPA – *Lead Auditor*
Devla Singh – *IA Unit Staff*

Table of Contents

Executive Summary	4
Background.....	6
Objective	8
Scope	8
Methodology and Testing	8
Findings and Recommendations.....	10
Administration and Inventory Maintenance Recommendations.....	12
San Francisco Vehicle Recommendations	16
Sacramento Vehicles	17
Sacramento Vehicle Recommendations	20
Los Angeles Vehicles.....	20
Los Angeles Vehicle Recommendations.....	24
Appendix A – Summary of Recommendations	25
Appendix B – Recommended Next Steps	28
Appendix C – Sample Testing Worksheet.....	29
Appendix D – Sample Inspection Report.....	32
Appendix E – GSRB Vehicle Listing	35
Appendix F – Management Response and Internal Audit Comments.....	36

Executive Summary

The Internal Audit Unit performed an audit of the motor pool and supporting functions within the CPUC's Safety and Enforcement Division (SED) and Administrative Services (AS). The objective of our audit was to report on the status of the vehicles provided by the Department of General Services (DGS) and maintained by the CPUC, as well as the management of the fleet. Our report would cover internal controls related to the maintenance of the motor pool function, and identify control weaknesses and inefficient operations, policies, procedures, and systems (if any).

We examined the following activities related to the motor pool:

- Administration and Inventory Maintenance
- Vehicle Maintenance
 - Past Repairs Performed
 - Current State of Vehicles
- Record-Keeping
 - San Francisco
 - Sacramento
 - Los Angeles

We determined that in some instances vehicles were well maintained, and that proper and accurate records were kept. However, in many instances the vehicle records were minimal or non-existent. Some vehicles received regular 6,000 mile checks, while others have no record of service being performed. The written inventory of the CPUC's vehicles is not entirely reliable, with instances of missing or inaccurate information and duplicated vehicle records.

Physical inspections revealed four vehicles to be unsafe to operate, and one additional vehicle was deemed unsafe based on auditor inspection. We recommended immediate action in these instances. We received invoice documentation for repairs to three of the four vehicles deemed unsafe by the inspectors (and an oral report of repairs to the fourth), and the vehicle deemed unsafe by the internal audit unit was returned to DGS. Large differences also existed between the management of the pool vehicles in San Francisco, which had significant strengths along with some weaknesses, and the inadequate practices observed for vehicles domiciled in Los Angeles and Sacramento.

A related issue is the joint responsibility that CPUC field staff has for maintenance and repair of State vehicles assigned for their permanent use. Record-keeping was particularly deficient here. SED and AS should develop a coordinated approach to assure that needed maintenance and repairs are performed, and that associated records are maintained.

The results of our audit present opportunities for management to correct identified weaknesses and improve its operations. We believe internal controls related to the motor pool function would be strengthened and the process would operate more efficiently and effectively if management implements our recommendations. In addition, failing to address safety concerns related to poor maintenance of our vehicle fleet could result in potentially serious hazards for staff and the public.

As part of our report, we are recommending that corrective actions be taken to address the material weaknesses in our fleet management system. A listing of the findings is included in Appendix A. These include an overhaul of our vehicle tracking system, as well as a centralized invoice document retention system. We are also recommending that all vehicles with safety-related findings described by the third party inspectors be repaired. The Internal Audit unit proposes to conduct a follow-up audit of the motor pool later in 2015 to provide assurance that

the concerns identified in this report have been addressed. A description of next steps to be performed is included in Appendix B.

We submitted a draft copy of this report to SED and AS. Their response to our findings and recommendations (along with our further comments) is located in Appendix F.

The issues in this report are based on fieldwork performed during the spring, summer, and fall of 2014. We took opportunities to discuss our findings and recommendations with the related divisions, units, and management throughout our fieldwork, and are pleased to credit their full cooperation with our effort.

This report is intended for the information and use of the Commission and is not intended for use by anyone other than the specified parties. However, this limitation is not intended to restrict the distribution of this report as a matter of public record.

Background

The California Public Utilities Commission (CPUC) serves the public interest by protecting consumers and ratepayers and ensuring the provision of safe, reliable utility service and infrastructure at reasonable rates, with a commitment to environmental enhancements and a healthy California economy. Principally, the agency oversees utility services and associated public policy concerns in the communications, energy, transportation, and water industries. The objectives of the California Constitution and the Public Utilities Code are carried out by five Commissioners (the Commission) and over 1,000 employees. The agency has an annual budget of over \$1 billion in non-general fund monies.

The CPUC's Internal Audit (IA) unit was created in 2014 to assist in improving the Commission's internal business functions and to assist agency management in its compliance with external audit findings¹. Carl Danner was named to lead the new IA unit; he holds a doctorate in public policy from the Kennedy School at Harvard University, and is an experienced consultant and a former chief of staff to a Commission President. Currently serving on rotation is Benjamin Schein. Mr. Schein is a licensed CPA with the state of California, and has worked in the fields of auditing and program management for over fifteen years. IA rotational staff member Devla Singh holds a master's degree in organizational development and human resources, and contributed to the data analysis for this project during her time in the unit. The IA unit reports to the Audit Subcommittee of the Commission that was comprised of Commission President Peevey and Commissioner Picker during 2015.

As part of an overall assessment of the CPUC's policies, practices, and procedures, Mr. Danner identified a number of risks and potential risks that the IA unit proposed to address. A number of staff identified issues with the CPUC's motor pool. There have been reports of cars not functioning well, cars failing for lack of proper maintenance, and other issues of concern including a lack of apparent procedures for managing the vehicles.

The CPUC maintains about 94 vehicles in three locations (San Francisco, Sacramento, and Los Angeles) at any given time. This count changes due to cars removed from service (due to age, need for excessive repairs, etc.) and additions of new vehicles to replace them. The vehicles are owned by the Department of General Services; however the CPUC is responsible for their maintenance. These vehicles serve a number of purposes, including full-time field inspections, short-term use for staff (day trips for offsite meetings, training), overnight trips (field work for rate cases, audits, etc.) and transportation for Commissioners.

The majority of the CPUC's fleet vehicles are assigned to individuals for their use on State business, in most cases for Safety and Enforcement Division (SED) field inspection work. Here are some summary counts based on the December 31, 2013 inventory:

¹ <http://docs.cpuc.ca.gov/PublishedDocs/Published/G000/M083/K350/83350123.PDF>

Assignments

Individuals:	53
Pool or program vehicles:	41

Divisions

SED:	78
Non-SED:	16

Locations

Los Angeles:	44
San Francisco:	22
Sacramento:	28

CPUC motor pool vehicles tend to be intensively used. As of year-end 2013, 32 vehicles (34 percent) had more than 100,000 miles on their odometers, with the two highest having 161,000 miles each. During 2013, 10 vehicles were retired from CPUC use with an average of 128,000 miles each.

Vehicles for CPUC use are provided by the Department of General Services (DGS) and remain DGS property. State fleet management occurs under DGS rules and guidelines described in the *State of California Fleet Handbook* (April 22, 2008). General standards for vehicle maintenance are as follows (*Fleet Handbook*, page 6):

MAINTENANCE OF STATE MOTOR VEHICLES

OFAM developed the following minimum preventive maintenance requirements to ensure that state vehicles are operationally safe, comply with manufacturer warranty requirements and provide many years of use:

- *Perform designated services and mechanical inspections at the intervals prescribed in the Preventive Maintenance Schedule/Safety Inspection Work Sheet, (OFA 35).*
- *Perform Smog Checks in accordance with the requirements set forth by the Bureau of Automotive Repair (BAR). For information on Smog Checks call BAR Fleet Operations at (916) 255-1336.*
- *Log maintenance and repairs performed in the Automobile Maintenance Record (STD. 271). The STD. 271 is located in the vehicle storage compartment. Additional paper copies may be ordered from the Office of State Publishing web site at <http://www.osp.dgs.ca.gov/StandardForms/Default.htm>*
- *Utilize a state garage for oil changes where re-refined motor oil is used exclusively or request re-refined motor oil during oil changes at authorized repair vendors where available.*
- *Maintain proper tire pressure in state motor vehicles between preventative maintenance intervals.*
- *Conduct a pre-trip check of all state vehicles before operating, including visually inspecting tires for noticeable deflation and the vehicle in general for observable signs of damage or deficiencies.*
- *Purchase regular-unleaded fuel for gasoline powered vehicles at self service pumps only—purchase of higher grades of gasoline is prohibited.*
- *Adhere to posted speed limits, avoid rushed acceleration and prolonged idling.*
- *State agencies are responsible for ensuring that vehicle maintenance is performed at proper service intervals.*

Objective

The objective of this audit was to report on the sufficiency of the internal controls within the Administrative Services (AS), the Safety and Enforcement Division (SED) as they relate to the vehicles in the CPUC's motor pool. Our purpose was to:

- Verify the status of regularly-required maintenance.
- Verify their mechanical condition and road-worthiness for safe operation.
- Conduct an inspection of each fleet vehicle to verify its current mechanical condition, any needed repairs, and estimated repair costs to assess its suitability for continued use as a fleet vehicle.
- Where applicable, provide suggestions for improved procedures or management.
- Potentially, provide maintenance staff with worksheets and checklists to assist in maintaining pool vehicles in the future.

We also sought to identify control weaknesses and inefficient operations, policies, procedures, systems, and practices as they relate to the motor pool.

Our audit was conducted using the professional standards of the Institute of Internal Auditors (IIA), of which all members of the audit team are members.

Scope

The scope of our audit was the entire inventory of vehicles maintained by the CPUC as of December 31, 2013. We tested the record-keeping for the CPUC's vehicle fleet, as well as tested the current mechanical status of the vehicles on hand. In addition, we conducted tests of policies, practices, and procedures in both the AS and SED as they relate to the vehicles in the motor pool.

Methodology and Testing

Before beginning our internal audit, the team conducted research into applicable standards for vehicle maintenance and safety, and discussed different possible procedures and testing methodologies. For example, we determined that investigating all vehicles rather than a sample would not only yield better results, but avoid the risk of failing to discover an individual vehicle with serious mechanical problems. We also discussed investigative methods, including the possibilities of doing in-person field visits.

We agreed that the internal audit would address two major audit goals – to determine the processes and procedures used to maintain the vehicles, and to assess their current mechanical status and safety. We would review the record-keeping through substantive testing, and hire independent mechanics to provide professional opinions as to the road-worthiness of the vehicles.

To begin collecting background information, we investigated Department of General Services (DGS) guidelines for state motor pool vehicle maintenance. The official guidelines include maintenance items that are required to be checked every six thousand miles. In addition, the DGS guidelines require the vehicles to be checked for those items recommended by the owner's manual maintenance schedules, including major repairs such as timing belts or spark plugs.

In addition, we worked from the DGS recommended service checks and selected independent standards to develop a checklist for third party vendors to determine if the vehicles were safe to operate and in good working order, and whether any repairs needed to be performed.

The team then scheduled an interview with Ms. Brenda Cochran, who oversees the management of the CPUC's motor pool. Ms. Cochran expressed strong support for our efforts, and approved of the audit as a means to help identify needed changes in the motor pool operation. She expressed concern that due to low staffing levels and conflicting priorities (e.g. cash handling in daily garage operations), a risk existed that the basic maintenance of the vehicles was being neglected.

Based on the concerns expressed and information learned in this and other interviews, we prepared a proposal for the audit that was approved by the Audit Subcommittee.

As an initial action step, we obtained a vehicle inventory. The list contained 94 vehicles, and included details such as license plate number, inventory part number, make and model of the car, location, and to which employee the vehicle was assigned (for non-pool vehicles). From that list, we requested all maintenance records associated with the vehicles. In addition, once we knew which specific vehicles the CPUC operated, we obtained the owner's manuals for every make and model year. The IA team then created an individual spreadsheet for each vehicle, using the DGS required maintenance checklist as a base, and modifying each vehicle's spreadsheet for the recommended repairs (for normal usage) from the manufacturer for each make and model.

The team then used the maintenance receipts to test which recommended maintenance checks and repairs had been performed at each recommended interval (six thousand miles for basic checks plus longer intervals for major maintenance items). For each invoice reviewed by the team, we noted on the spreadsheet the date, odometer, and repair facility that performed the check. Those maintenance items (such as air filter changes) performed more frequently than recommended were noted in a separate color. Major repairs not part of the recommended scheduled maintenance (tire replacements, broken windshields, etc.) were noted in a separate box at the bottom. In this manner we were able to create a comprehensive history for each vehicle, noting if checks were done in a timely manner, if there were patterns of problems with the particular vehicle (for example, dead batteries), and whether basic safety checks were being conducted (brake pads, smog checks, etc.). An example of a testing spreadsheet is provided in Appendix C.

In addition to vehicle history, the second audit goal was to determine the current road-worthiness and safety status of the vehicles. For this we entered into three contracts with outside vendors:

- San Francisco: Market Garage
- Sacramento: Red Rocket Automotive Tech
- Los Angeles: A&M Auto Repair

All three facilities are listed on the DGS website as being certified state-recommended repair facilities, and did not appear to have performed any of the regular maintenance on the vehicles. For each vehicle tested, we asked the garage to submit an inspection report developed by the IA unit (see Appendix D).

Findings and Recommendations

We first address general matters of administration and maintenance that are common to the CPUC fleet in all locations. Additionally, the results of our testing yielded some differing results at each of the three major office locations. Accordingly, the findings and recommendations below are broken out by functional and geographical area.

Administration and Inventory Maintenance

Our first audit step was the review of how the agency maintains its motor pool inventory. The fleet is tracked on an inventory spreadsheet maintained by Administrative Services (AS). Upon review, we noted a number of areas for potential improvement:

- Some information was missing, including part numbers, locations of the vehicles (LA, SAC, SF, etc.), and model years of the cars.
- There were two instances where the same employee was listed as being assigned multiple cars.
- There were five instances of a vehicle type incorrectly identified:
 - Vehicle license #E1263898 is listed as a Chevrolet Silverado when the maintenance invoices list it as a Chevrolet Impala.
 - Vehicle license #E1295107 is listed as a Chevrolet Impala when the inspection report lists it as a Chevrolet Malibu.
 - Vehicle license #EE1263898 is listed as a Chevrolet Silverado when the inspection report lists it as a Chevrolet Impala.
 - Vehicle license #E1295234 is listed as a Chevrolet Silverado when the inspection report lists it as a Chevrolet Colorado.
 - Vehicle license #E1263895 is listed as a Chevrolet Silverado when the inspection report lists it as a Chevrolet Impala.

In addition, we reviewed the inventory listing of vehicles maintained by the SED's Gas Safety and Reliability Branch (GSRB). These are the same as the final six SF vehicles listed below. See a copy at Appendix E. Note that there are a number of duplicates, which could inflate the inventory record if this was not recognized.

Another concern raised was the State-mandated training for employees who drive as a part of their work. Every employee who uses a vehicle (whether their own, or one belonging to a state motor pool) is required to complete a Classroom Driver Training Program in Defensive Driving.² This program is managed through the Department of General Services, Office of Risk & Insurance Management. The training is valid for four years. In investigating the CPUC's compliance with this rule, we determined that there is no tracking of employees or any method of determining who is using vehicles for work, which of those who drive are current on their training certification, and who needs to take the training. Human Resources did provide a database listing employees who had taken the course (including dates), which would be a starting point for a system to manage compliance with this requirement.

We reviewed the current system used by AS for tracking vehicle maintenance. Staff uses a software package called "FleetVIP Pro." It is a simple database program that allows manual entry of the vehicles, the creation of a list of maintenance items (Oil Change, Transmission Check, etc.), frequency (6 months / 6,000 miles, etc.) and a notice system to alert the user when maintenance items are due. This system has been in place for the past year. In addition, staff

² All state employees who frequently drive on state business should successfully complete an approved defensive driver training course at least once every four (4) years, in accordance with the State Administrative Manual (SAM) Sections 0751 & 0752.

has a spreadsheet for tracking self-reported mileage on the vehicles. A few observations about the system:

- The user can only input mileage when the maintenance check is performed. This allows for tracking, but the software has to estimate when the next check is needed. For example, if a vehicle has an oil change performed at 30,000 miles, the system will not know how many miles the vehicle has been driven on an ongoing basis (e.g. six months later) unless another maintenance check is performed.
- The list of maintenance items already inputted includes the DGS recommended list, but not other checks and repairs recommended by the manufacturer. Additionally, the list is generic for every vehicle. For example, those checks specific to hybrids are not included.
- The system cannot input dates for start of service, or end of service

Staff is also required to log into a password-protected DGS website to report mileage on a monthly basis. In addition, DGS sends notices back to the CPUC concerning the fleet. This can include requests to complete smog inspections, and notices that vehicles appear to be underutilized. A misunderstanding can thus be created if assigned drivers do not report their monthly odometer readings, as it then may appear in the DGS database that the car was not driven that month. In addition, staff noted that as many vehicles are in the field on a permanent basis, there is no current means for fleet management staff to assess the state and appearance of the vehicles that are in the continuing custody of employees to which they are assigned. Staff requests that there be a requirement for drivers to send in a picture of their vehicles to Administrative Services at least once every six months.

During the course of the audit, we received a complaint from a staff member who drove one of the pool vehicles in San Francisco (2001 Toyota Prius, license #E1122831). She stated that the emergency contact information included in the vehicle packet was out of date, and most of the telephone numbers were disconnected. We subsequently reviewed the vehicle, and found accurate information. However, upon reviewing packets for some other vehicles, we did find laminated emergency contact cards with out of date and non-working telephone numbers.

CPUC staff also noted that vehicles do not come equipped with safety kits. This can be a significant concern with inspection vehicles often working in remote areas. We contacted DGS, who stated that they recommend safety kits but do not have established guidelines, and expect each agency to provide their own for their own vehicles. Some useful items could include water, road flares stored in a moisture-proof plastic bag, a first aid kit, a reflective safety vest, a tow strap, an emergency flasher, and a flashlight.

During the course of our audit, we reviewed vehicles to test whether their timing belt needed to be replaced (a critical safety check with the potential for catastrophic damage). We determined that all of the vehicles are equipped with timing chains, which do not require maintenance.

Administration and Inventory

Maintenance Recommendations:

- A1** – The CPUC vehicle inventory spreadsheet should be kept complete and accurate at all times, including vehicle information and who the cars are assigned to.
- A2** – The GSRB within SED should maintain an accurate inventory of the vehicles designated for their exclusive use, and coordinate record-keeping with Administrative Services for accuracy.
- A3** – Human Resources should initiate a tracking system for the Defensive Driver Training Program. This might include measures such as a spreadsheet “tickler” file (to give several months’ notice of expiring certifications), cross-checking certifications against assigned vehicles, and a requirement to verify certification prior to authorizing the payment of any expense claim that involved driving by the employee.
- A4** – All CPUC vehicles should have a basic safety and emergency kit, including items such as those noted above.
- A5** – Based on the results of our testing, we believe the current software tracking system for maintenance checks is not sufficient. We recommend the CPUC use a more flexible system that includes an option to include all recommended maintenance by vehicle make and model, and the ability to enter mileage and dates of service. This system will need to be centrally located and diligently updated on a regular basis. As none of the vehicles are inherently defective, every instance of maintenance difficulty described below could have been prevented with regular maintenance and monitoring of essential parts (tires, brakes, etc.). For brakes, we are not aware of a specific industry standard for preventative pad replacement, but recommend that this be considered (at least) when any one wheel reaches 30% remaining (or 3/32” thickness). Given the importance of brakes and the related safety failures found in this audit, simple documentation of some kind should be created and retained in the vehicle’s file to verify which staff member determined whether to replace the pads in every such instance.
- A6** – All CPUC staff who use a fleet vehicle should be required to report their mileage on a monthly basis. The consequences of failing to report mileage can include a DGS request to reclaim the vehicle due to “lack of use.” In addition, we recommend that drivers with assigned vehicles submit a picture of their vehicle to Administrative Services at least every six months.
- A7** – CPUC administration management should ensure that emergency contact information is current in all vehicles.
- A8** – CPUC administration management should create an action plan to address all findings and recommendations in this report.
- A9** – When vehicles are received from DGS, it should be verified whether the engine uses a timing belt given that it would be a critical maintenance item.

To elaborate regarding brakes, different drivers, road conditions and vehicles will wear out brake pads at different rates, and somewhat higher maintenance expenses can result from consistently replacing pads too soon. However, it is simply unacceptable to commit the opposite error of driving vehicles until their brakes wear out entirely.

The proper approach is for brake wear to be measured and recorded each time a service is performed (ATI, the usual place for CPUC vehicles to be repaired in San Francisco does this fairly consistently), and for any issues with the rotors to be identified as well. Based on this information, it can be estimated at what vehicle mileage the pads should be replaced so that the state obtains reasonable use from each set of brakes, but that there is essentially no chance that they

will ever wear out in operation (assuming regular maintenance is performed). We recommend that this calculation be made in every instance where the brake pad on any wheel reached thirty percent or less of its original thickness, with an eye towards replacing all worn pads before they reach twenty percent or less. As well, uneven wear on the brake pads on the wheels on the same axle would indicate a potential mechanical issue that could create a safety hazard, and such brakes should be inspected at the earliest opportunity. If monitored continuously, we believe that this approach will permit the vehicles to be operated in a safe and economical fashion.

San Francisco Vehicles

We reviewed the maintenance records for the 21 vehicles listed as being located in San Francisco as of December 31, 2013. Please see the table below for a complete description.

Info Regarding Automobiles			Assignment Information			
MODEL	YEAR	LICENSE	DIVISION	ASSIGNED TO	LOCATION	EQUIP. #
Toyota Prius	2002	E1122831	EXEC	Pool	SF	80012284
Toyota Prius	2009	E1295400	EXEC	Staff	SF	80016297
Toyota Prius	2002	E1101007	EXEC	Pool	SF	80011403
Toyota Prius	2002	E1080267	EXEC	Pool	SF	80009447
Chevy Impala	2008	E1295365	EXEC	Pool	SF	80015627
Toyota Prius	2002	E1100814	ORA	Pool	SF	80011155
Toyota Prius	2009	E1295453	EXEC	Staff	SF	80016319
Toyota Prius	2008	E1295195	AS	Pool	SF	80016140
Toyota Prius	2008	E1295192	AS	Pool	SF	80016138
Ford Taurus	2000	E1048690	AS	Pool	SF	80009337
Chevy Impala	2007	E1237496	AS	Pool	SF	80014777
Chevy Impala	2007	E1263899	AS	Pool	SF	80014777
Chevy Impala	2008	E1295426	AS	Pool	SF	80016025
Toyota Prius	2008	E1295194	AS	Pool	SF	80016136
Toyota Prius	2008	E1295256	EXEC	Staff	SF	80016201
Toyota Prius	2012	E1396550	SED	Gas Safety Prg.	SF	90046379
Toyota Prius	2012	E1396148	SED	Gas Safety Prg.	SF	90046385
Chevy Silverado	2013	E1144326	SED	Gas Safety Prg.	SF	90054246
Chevy Silverado	2013	E1144331	SED	Gas Safety Prg.	SF	90054244
Chevy Silverado	2013	E1144332	SED	Gas Safety Prg.	SF	90054242
Chevy Silverado	2013	E1144336	SED	Gas Safety Prg.	SF	90054241

In reviewing the completeness of the vehicle records, we found the following:

- 13 vehicles had maintenance records covering the entire history of the vehicle.
- 8 vehicles were missing earlier documentation.
 - For example, records for a given vehicle might begin at 53,000 miles, with no support before then.
 - According to Administrative Services, these vehicles were received used from DGS. DGS subsequently confirmed the dates the vehicles were sent to the CPUC. See table below.

Plate number	Equipment number	Date Received	Date Returned
E1122831	80014011	06/11/2009	
E1101007	80011403	05/24/2005	05/19/2014
E1080267	80009447	05/31/2011	
E1100814	80011155	09/14/2010	03/25/2014
E1048690	80009337	10/15/2007	03/25/2014
E1295426	80016025	03/26/2012	
E1295194	80016136	03/19/2014	
E1295266	80016201	04/03/2012	

In reviewing the history for each vehicle, we made the following observations:

- The DGS recommended 6,000 mile services were performed diligently by SF garage staff. However, in many instances the services were performed more frequently than apparently necessary (i.e. prior to 6,000 miles).
- Smog checks were performed either sporadically, or not at all.
- With only a few exceptions, the owner's manual recommended maintenance checks were not completed for any vehicle. These include checks such as:
 - Automatic transaxle fluid
 - Replacing spark plugs
 - Checking the engine cooling system
 - Replacing drive belts
- Additional owner's manual recommended checks for hybrid vehicles (such as the Toyota Prius) were not performed.
- We found numerous instances of dead batteries in the records for SF Toyota Prius vehicles. According to the garage staff, this can occur when drivers accidentally leave the lights on after filling out the vehicle log in the garage. Based on our inspection of one of the vehicles, it was noted that it is difficult to see that the lights are still on after exiting the vehicle (e.g. there is no beeping sound to remind the driver).
- In many instances, the garages to which the vehicles are taken for routine service are reporting the state of the brake linings (80% front / 70% rear, etc.). However, this is not being done consistently, nor was there evidence of any review or tracking of this important safety measure.
- One 2008 Toyota Prius had incorrect mileage reported on the maintenance invoices. We contacted the garage, whose staff identified the source of the error and submitted corrected information.
- The majority of maintenance checks were performed at a local garage (ATI, Inc.). Based on our review of their procedures, they are conducting all of the DGS recommended maintenance checks. However, when an employee

brings a vehicle to another location (such as Jiffy Lube), the DGS recommended 6,000 mile checks are not being fully performed. For the most part, only an oil change and a fluid check are done.

- The 2007 Chevy Impala (E1237496) had the serpentine belt replaced

twice (133,622 miles and 137,551 miles).

- The 2000 Ford Taurus (E1048690) was noted by the mechanic as needing repairs to the front wheel bearings at 69,503 miles. No record of the repair was noted during our review of the vehicle's records.

During the course of the audit, we received a staff complaint about one of the pool vehicles in San Francisco. She stated that the windows of the assigned vehicle (Chevy Impala, license E1295426) had heavily darkened windows in the rear and side rear windows. She stated that the tinting made it difficult to see the blind spot and that the vehicle was dangerous to drive, in particular not allowing the driver to change lanes or back up safely while driving at night. We reviewed the vehicle and noted the heavy tinting, also noting that the state of California apparently has no limits or guidelines on tinting for rear windows.³ Based on this report and inspection of the vehicle, Internal Audit concluded that the vehicle is unsafe and should be returned to DGS. Due to the safety concern, the vehicle was returned to DGS in December 2014.

Also during the course of the audit, the 2007 Ford Focus (license #E1295006) was involved in a collision with a deer. The vehicle was returned to DGS.

In reviewing the inspection reports for the San Francisco vehicles:

- Each inspection report contained 32 test items, with the mechanic asked to rate the repair as either: Good/Excellent, Acceptable, or Deficient.
- The inspection report also asked if the vehicle was safe to drive without the need for major repairs for at least twelve months.
- A total of 22 vehicles were inspected by Market Garage, with results as follows:

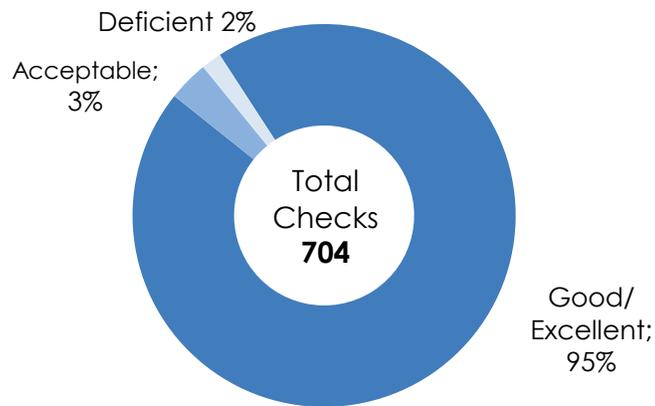
94.89% of the inspection checks were rated Good/Excellent (668 out of 704 total)

3.41% of the inspection checks were rated Acceptable (24 out of 704 total)

1.70% of the inspection checks were rated Deficient (12 out of 704 total)

³ <http://tintlaws.com/california-window-tint-law.php>

San Francisco Inspection Results



Of those deemed “deficient” or of an immediate nature, the concerns raised were:

- Stiff or poorly performing wiper blades, or low wiper blade fluid reserve
- Recommend battery replacement, fails load test
- Excessive scratches on panels or trim
- Recommend cabin air filter replacement
- Recommend tire replacements due to excessive and/or uneven wear
- Loose bumper, loose grille
- Fluid seepage on top of transaxle, recommend to clean area and dye test
- Right CV boot beginning to leak
- Minor seepage from bell housing area
- Spare tire low
- Moderate brake pedal pulsation
- Recommend tire rotation
- Wheel bearing has play (too much movement)
- Fluids overfilled
- Coolant overflow hose clamp off
- Parking brake weak, will not hold car on hills
- Parking brake pedal pad off
- Oil seepage
- Negative battery cable clamp is corroded
- Lug nuts –
 - Needed tightening
 - Recommend replacement
 - Missing covers
- Transmission fluid discolored, recommend flush and replacement

One vehicle was deemed unsafe to drive without major repairs.

- The garage recommended that the CPUC replace all four tires including mounting, balancing, and alignment for the 2001 Toyota Prius (E1080267). The vehicle was inspected on July 8, 2014, and was taken in on July 17th to the CPUC's designated tire vendor. Four new tires were purchased, installed and aligned at that time.

San Francisco Vehicle Recommendations:

- B1** – We recommend maintaining inventory document control for all vehicles. There should be at least a copy of correspondence from DGS for when the vehicle

arrives (ideally with records in case there are problems with the vehicle) and when the vehicle is transferred out of service. Administrative Services provided documentation showing the transfer out of the three San Francisco vehicles listed above, with receipt confirmed by DGS.

- B2** – 6,000 mile checks should be done on schedule, rather than more or less frequently to avoid either excess cost or excess risk to the maintenance of the vehicles.
- B3** – Regular maintenance requirements, including smog checks, air filter replacements, and tire rotations should be done on a regular basis.
- B4** – Major maintenance/repair recommended by the vehicle owner’s manuals should be performed and tracked.
- B5** – A sign or note should be placed in the Toyota Prius vehicles to remind drivers to turn off the lights before exiting the vehicle. We did note that signs reminding drivers to turn off lights were placed on support pillars in areas designated for pool vehicle parking.
- B6** – For safety considerations, brake lining and tire wear status should be reported whenever the car is taken in for a checkup, and the percentage remaining should be tracked.
- B7** – Whenever a vehicle is brought in for a regular checkup, all DGS recommended checks should be performed, no matter where the maintenance is done. Garage staff should include a copy of the checklist in all vehicles and remind drivers to use it when bringing in the vehicles.
- B8** – Records of major repairs should be maintained to avoid duplication and unnecessary expense.
- B9** – Any instances of repair recommendations made by the mechanic following a checkup should be addressed immediately.
- B10** – As part of the overall action plan, we recommend that the inspection reports be reviewed, and all findings (especially those related to safety concerns) be resolved.

Sacramento Vehicles

We reviewed the maintenance records for the 28 vehicles listed as being located in Sacramento as of December 31, 2013. Please see the table below for a complete description.

Info Regarding Automobiles			Assignment Information			
MODEL	YEAR	LICENSE	DIVISION	ASSIGNED TO	LOCATION	EQUIP. #
Pontiac Vibe	2005	E1248878	SED	Staff	SACTO	80012811
Chevy Impala	2008	E1295129	SED	Staff	SACTO	80015919
Chevy Silverado	2008	E1295234	SED	Staff	SACTO	80015774
Honda Accord	2007	E1237672	SED	Staff	SACTO	80015207
Pontiac Vibe	2005	E1149778	SED	Staff	SACTO	80013021
Chevy Silverado	2008	E1263823	SED	Staff	SACTO	80015370
Ford Focus	2014	E1429977	SED	Staff	SACTO	80016734
Chevy Impala	2006	E1150193	SED	Pool	SACTO	80013516
Chevy Silverado	2007	E1248776	SED	Staff	SACTO	80014526

Chevy Impala	2006	E1150186	SED	Pool	SACTO	80013503
Chevy Impala FFV	2008	E1295509	SED	Staff	SACTO	80015797
Ford Focus	2007	E1237411	SED	Pool	SACTO	80015000
Ford Focus	2007	E1237684	SED	Staff	SACTO	80015168
Toyota Prius	2001	E1080727	SED	Pool	SACTO	80010341
Chevy Impala	2007	E1248726	SED	Staff	SACTO	80014305
Honda Accord	2006	E1360541	SED	Pool	SACTO	80016374
Ford Focus	2014	E1429978	SED	Staff	SACTO	80016744
Pont Gran Prix	2006	E1360536	SED	Staff	SACTO	80016383
Chevy Colorado	2008	E1295516	SED	Staff	SACTO	80015764
Chevy Silverado	2008	E1263829	SED	Staff	SACTO	80015369
Chevy Silverado	2008	E1263839	SED	Staff	SACTO	80015372
Chevy Silverado	2008	E1263820	SED	Staff	SACTO	80015361
Chevy Silverado	2008	E1263828	SED	Staff	SACTO	80015373
Chevy Silverado	2008	E1376420	SED	Staff	SACTO	80015404
Chevy Impala	2006	E1248021	SED	Pool	SACTO	80014011
Chevy Silverado	2013	E1144328	SED	Gas Safety Prg.	SACTO	90054240
Chevy Silverado	2013	E1144334	SED	Gas Safety Prg.	SACTO	90054235
Toyota Prius	2012	E1396146	SED	Gas Safety Prg.	SACTO	90046386

In reviewing the completeness of the vehicle records, we found the following:

- 4 vehicles had maintenance records covering the entire history of the vehicle.
- 11 vehicles had essentially no documentation to support their maintenance history. These vehicles had at least one invoice (typically an oil change). None of the documentation was older than 2013.
- 13 vehicles had no documentation of any kind.

Due to the missing documentation, we were unable to determine what repairs and regular maintenance have been done to the majority of the Sacramento-based fleet. For those vehicles that had a complete documentation history, we made the following observations:

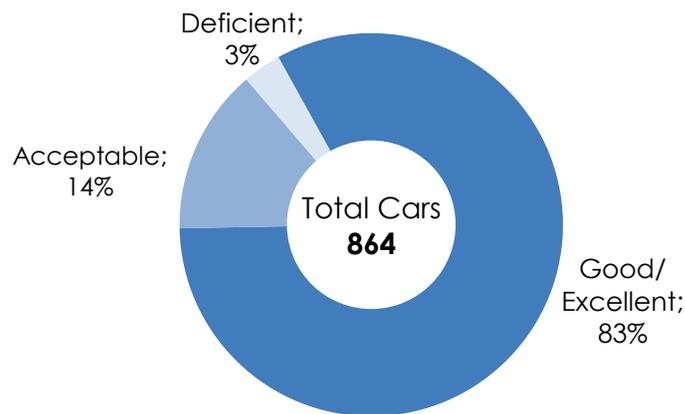
- 6,000 mile checks were being done fairly consistently. However, the garages doing the work were either not performing the entire list of DGS recommended checks, or were not documenting the work being done (i.e. performed "multi-point inspection"). When an employee brings in an assigned vehicle for a check (usually to a shop such as Jiffy Lube), the DGS recommended 6,000 mile checks are not being performed. For the most part, only an oil change and a fluid check are done.
- Smog checks were performed either sporadically, or not at all.
- With only a few exceptions, the owner's manual recommended maintenance checks were not completed for any vehicle. These include checks such as:
 - Automatic transaxle fluid
 - Replacing spark plugs

- Checking the engine cooling system
- Additional owner's manual recommended checks for hybrid vehicles (such as the Toyota Prius) were not performed.
- The garages are not reporting the state of the brake lining (80% front / 70% rear, etc.), and there does there appear to be any review or tracking done of this important safety check.

Of the 28 vehicles inspected, the results were as follows:

- 82.75% of the inspection checks were rated Good/Excellent (715 out of 864 total)
- 14.00% of the inspection checks were rated Acceptable (121 out of 864 total)
- 3.25% of the inspection checks were rated Deficient (28 out of 864)

Sacramento Inspection Results



Of those deemed "deficient," or of an immediate nature the concerns raised were:

- Cracked serpentine belt
- Engine oil is very dirty and needs service
- Tires are at their wear bar, and need to be replaced
- Front and rear struts are seeping and worn
- Fog light assembly broken
- Water pump is seeping
- Axle seal is leaking, and needs to be replaced
- Washer pump is not functioning
- Hub cap is missing
- Center console is broken
- Battery is seeping acid, and failed the load test
- Battery must be replaced. The CCA is below the acceptable range
- Transmission fluid is dirty, burnt, or leaking
- Brake pads and disk rotors need replacement
- Brake disc rotors are warped
- Shocks are leaking and worn
- Bumper is loose
- Brake light burned out
- Inner tire rod end is worn
- Windshield wiper blades are streaking and need replacement
- Ignition lock cylinder sticks when turning
- Transfer cases is seeping oil
- Replace the drive belt (cracked)
- Rear shock absorber is leaking
- Replace front axle shaft bearing

No vehicles were deemed unsafe to drive in the immediate future without major repairs.

Sacramento Vehicle Recommendations:

- C1** – Records need to be kept of all repairs and maintenance performed for all vehicles.
- C2** – We recommend maintaining inventory document control for all vehicles. There should be at least a copy of correspondence from DGS for when the vehicle arrives (ideally with records in case there are problems with the vehicle) and when the vehicle is transferred out of service.
- C3** – 6,000 mile checks should be performed on schedule, rather than more or less frequently to avoid either excess cost or excess risk to the maintenance of the vehicles.
- C4** – Regular maintenance requirements, including smog checks, air filter replacements, and tire rotations should be done on a regular basis.
- C5** – Major maintenance/repair recommended by the vehicle owner's manuals should be performed and tracked.
- C6** – For safety considerations, brake lining and tire wear status should be reported whenever the car is taken in for a checkup, and the percentage remaining should be tracked.
- C7** – Whenever a vehicle is brought in for a regular checkup, all DGS recommended checks should be performed, no matter where the maintenance is done. Garage staff should include a copy of the checklist in all vehicles and remind drivers to use it when bringing in the vehicles.
- C8** – Records of major repairs should be maintained to avoid duplication and unnecessary expense.
- C9** – Any instance of repair recommendations made by the mechanic following a checkup should be addressed immediately.
- C10** – As part of the overall action plan, we recommend that the inspection reports be reviewed, and all findings (especially those related to safety concerns) be resolved.

Los Angeles Vehicles

We reviewed the maintenance records for the 44 vehicles listed as being located in Los Angeles as of December 31, 2013. Please see the table below for a complete description.

Info Regarding Automobiles				Assignment Information			
MODEL	YEAR	LICENSE	DIVISION	ASSIGNED TO	LOCATION	EQUIP. #	
Chevy Silverado	2008	E1263865	SED	Staff	LA	80015468	
Ford Focus	2007	E1428088	SED	Staff	LA	80015172	
Ford Focus	2007	E1428087	SED	Staff	LA	80015134	
Chevy Silverado	2008	E1263817	SED	Staff	LA	80015366	
Ford Fusion	2014	E1437176	SED	Staff	LA	80016875	
Chevy Silverado	2008	E1263822	SED	Staff	LA	80015367	
Chevy Silverado	2008	E1263824	SED	Staff	LA	80015368	
Chevy Silverado	2008	E1263833	SED	Staff	LA	80015381	

Honda Civic-Hyb	2003	E1149701	SED	Staff	LA	80012617
Honda Civic-Hyb	2012	E1386834	SED	Staff	LA	80016435
Chevy Malibu	2012	E-1323504	SED	Staff	LA	80016473
Ford Taurus FFV	2000	E-1048546	SED	Staff	LA	80009179
Chevy Silverado	2008	E1263840	SED	Staff	LA	80015376
Chevy Silverado	2008	E1263895	SED	Staff	LA	80015631
Chevy Silverado	2008	E1263898	SED	Staff	LA	80015633
Chevy Impala	2006	E1150178	SED	Staff	LA	80013405
Chevy Impala	2007	E1237493	SED	Staff	LA	80014758
Chevy Cavalier	2001	E1100750	SED	Staff	LA	80011008
Toyota Prius	2008	E1295335	SED	TEB	LA	80016120
Toyota Prius	2008	E1295331	SED	Staff	LA	80016096
Chevy Impala	2008	E1295107	SED	Pool	LA	80015700
Chevy Cavalier	2001	E1100739	SED	Pool	LA	80010827
Chevy Cavalier	1999	E1033061	SED	Pool	LA	80007790
Toyota Prius	2009	E1295416	SED	TEB	LA	80016288
Honda Accord	2003	E1237435	SED	RCES	LA	80012531
Chevy Silverado	2007	E1244928	SED	Staff	LA	80018006
Chevy Silverado	2008	E1263837	SED	Staff	LA	80015374
Chevy Silverado	2008	E1263866	SED	Staff	LA	80015469
Chevy Silverado	2008	E1263825	SED	Staff	LA	80015360
Chevy Silverado	2008	E1237659	SED	Staff	LA	80015453
Chevy Colorado	2008	E1295114	SED	Staff	LA	80015789
Chevy Colorado	2008	E1295508	SED	Staff	LA	80015734
Chevy Colorado	2008	E1295323	SED	Staff	LA	80015793
Dodge Durango	2008	E1101046	SED	Staff	LA	80011548
Toyota Prius	2009	E1295377	SED	TEB	LA	80016282
Chevy Silverado	2007	E1244926	SED	Staff	LA	80018008
Chevy Impala	2006	E1150219	CPI	Staff	LA	80013596
Chevy Impala	2008	E1295081	SED	Staff	SD	80015655
*Chevy Malibu	2012	E1144333	SED	Gas Safety Prg.	LA	90054248

Toyota Prius	2012	E1396551	SED	Gas Safety Prg.	LA	90046384
Chevy Silverado	2013	E1144335	SED	Gas Safety Prg.	LA	90054243
Chevy Silverado	2013	E1144330	SED	Gas Safety Prg.	LA	90054231
Chevy Silverado	2013	E1144327	SED	Gas Safety Prg.	LA	90054247
Chevy Silverado	2013	E1144329	SED	Gas Safety Prg.	LA	90054245

In reviewing the completeness of the vehicle records, we found the following:

- 6 vehicles had maintenance records covering the entire history of the vehicle.
- 19 vehicles had essentially no documentation to support their maintenance history. These vehicles had at least one invoice (typically an oil change). None of the documentation was older than 2013.
- 19 vehicles had no documentation of any kind, with one additional vehicle not listed due to being returned to DGS.

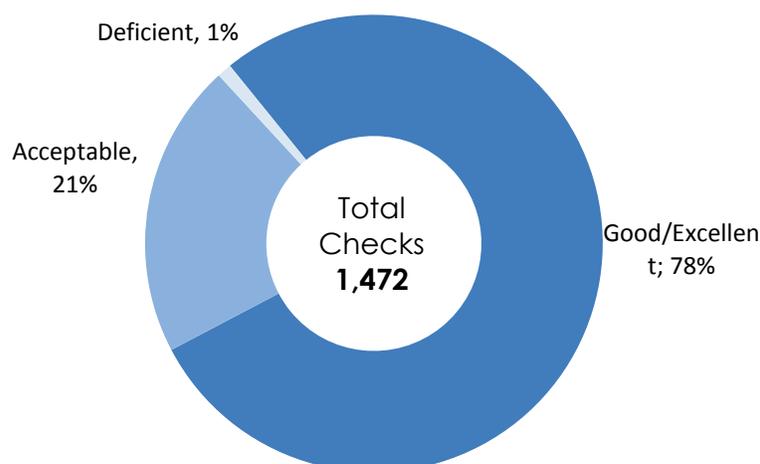
Due to the missing documentation, we were unable to determine what repairs and regular maintenance have been done to the majority of the Los Angeles-based fleet. For those vehicles that had a complete documentation history, we made the following observations:

- 6,000 mile checks were being performed fairly consistently. However, the garages doing the work were either not performing the entire list of DGS recommended checks, or were not documenting the work being done (i.e. performed "multi-point inspection"). When an employee brings in their vehicle for a check (usually to a shop such as Jiffy Lube), the DGS recommended 6,000 mile checks are not being done. For the most part, only an oil change and a fluid check are done.
- Smog checks were performed either sporadically, or not at all.
- With only a few exceptions, the owner manual recommended maintenance checks were not completed for any vehicle. These include checks such as:
 - Automatic transaxle fluid
 - Replacing spark plugs
 - Checking the engine cooling system
- Additional owner manual recommended checks for hybrid vehicles (such as the Toyota Prius) were not done.
- The garages are not reporting the state of the brake lining (80% front / 70% rear, etc.), and there does not appear to be any review or tracking done of this important safety check.

Of the 46 vehicles inspected, the results were as follows:

- 78.13% of the inspection checks were rated Good/Excellent (1,150 out of 1,472 total)
- 20.86% of the inspection checks were rated Acceptable (307 out of 1,472 total)
- 1.01% of the inspection checks were rated Deficient (15 out of 1,472 total)

L.A. Inspection Results



Of those deemed "deficient" or of an immediate nature, the concerns raised were:

- Battery charge at 50%
- Rear brake shoes require replacement
- Replace all brakes, front and rear
- Missing hubcaps
- Replace brake pads
- Driver side mirror is taped on
- "Check Engine" light on
- Worn seat belt
- Air filter top broken
- Check anti-lock brake system
- Right side license plate light not working
- Brake pedal pulsating
- Replace tires
- Right rear axle missing stud and nut
- Driver seat back rest arm broken
- Brake lights not working
- Low beam light not working

It should be noted that many of the items listed by the Los Angeles inspector as "acceptable" were serious enough to merit immediate attention.

Three vehicles were deemed unsafe to drive without major repairs.

- The 2008 Chevrolet Colorado (E1295323) was deemed unsafe due to rear brake shoes and drums that were worn beyond repair. The mechanic refused to allow the vehicle to leave the shop without repairs, which were done on the spot (September 12, 2014).
- The 2008 Chevrolet Silverado (E1263825) had brake pads worn down to 10% of useful life. The mechanic agreed to allow the vehicle to leave if the driver promised to have the brakes repaired the following day. The inspection was dated September 10, 2014. To date, we have not received invoice documentation for the repairs made, although we were told by AS that the repairs were in fact made.
- The 2008 Chevrolet Impala (E1295081) was described as having tires that needed to be replaced immediately due to dangerously low wear (belt showing). The vehicle was inspected on October 27, 2014, and all four tires were replaced on November 5th.

Los Angeles Vehicle Recommendations:

- D1** – Records need to be kept of all repairs and maintenance performed for all vehicles.
- D2** – We recommend maintaining inventory document control for all vehicles. There should be at least a copy of correspondence from DGS for when the vehicle arrives (ideally with records in case there are problems with the vehicle) and when the vehicle is transferred out of service.
- D3** – 6,000 mile checks should be done on schedule, rather than more or less frequently to avoid either excess cost or excess risk to the maintenance of the vehicles.
- D4** – Regular maintenance requirements, including smog checks, air filter replacements, and tire rotations should be done on a regular basis.
- D5** – Major maintenance/repair recommended by the vehicle owner manuals should be done.
- D6** – For safety considerations, brake lining and tire wear should be reported whenever the car is taken in for a checkup, and the percentage remaining should be tracked.
- D7** – Whenever a vehicle is brought in for a regular checkup, all DGS recommended checks should be performed, no matter where the maintenance is done. Garage staff should include a copy of the checklist in all vehicles and remind drivers to use it when bringing in the vehicles.
- D8** – Records of major repairs should be maintained to avoid duplication and unnecessary expense.
- D9** – Any instance of recommended repairs made during checkups by the mechanic should be immediately addressed.
- D10** – As part of the overall action plan, we recommend that the inspection reports be reviewed, and all findings (especially those related to safety concerns) be resolved.

Appendix A – Summary of Recommendations

General

- A1** – The CPUC vehicle inventory spreadsheet should be kept complete and accurate at all times, including vehicle information and who the cars are assigned to.
- A2** – The GSRB should maintain an accurate inventory of the vehicles designated for their exclusive use, and coordinate record-keeping with Administrative Services for accuracy.
- A3** – Human Resources should initiate a tracking system for the Defensive Driver Training Program. This can simply be a spreadsheet “tickler” file, with employee names, the date of their last training, and a pop-up notice when their certification is set to expire.
- A4** – All CPUC vehicles should have a basic safety and emergency kit, including items such as those noted above.
- A5** – Based on the results of our testing, we believe the current software tracking system for maintenance checks is not sufficient. We recommend the CPUC use a more flexible system that includes an option to include all recommended maintenance by vehicle make and model, and the ability to enter mileage and dates of service. This system will need to be centrally located and diligently updated on a regular basis. As none of the vehicles are inherently defective, every instance of maintenance difficulty described below could have been prevented with regular maintenance and monitoring of essential parts (tires, brakes, etc.). For brakes, the general industry standard is to replace the pads when they reach 30% remaining (or 3/32” thickness).
- A6** – All CPUC staff who use a fleet vehicle should be required to report their mileage on a monthly basis. The consequences of failing to report mileage can include a DGS request to reclaim the vehicle due to “lack of use.” In addition, we recommend that drivers with assigned vehicles submit a picture of their vehicle to Administrative Services at least every six months.
- A7** – CPUC administration management should ensure that emergency contact information is current in all vehicles.
- A8** – CPUC administration management should create an action plan to address all findings and recommendations in this report.
- A9** – When vehicles are received from DGS, it should be verified whether the engine uses a timing belt given that it would be a critical maintenance item.

San Francisco Vehicles

- B1** – We recommend maintaining inventory document control for all vehicles. There should be at least a copy of correspondence from DGS for when the vehicle arrives (ideally with records in case there are problems with the vehicle) and when the vehicle is transferred out of service. Administrative Services provided documentation showing the transfer out of the three San Francisco vehicles listed above with receipt confirmed by DGS.
- B2** – 6,000 mile checks should be done on schedule, rather than more or less frequently to avoid either excess cost or excess risk to the maintenance of the vehicles.
- B3** – Regular maintenance requirements, including smog checks, air filter replacements, and tire rotations should be done on a regular basis.
- B4** – Major maintenance/repair recommended by the vehicle owner's manuals should be performed and tracked.
- B5** – A sign or note should be placed in the Toyota Prius vehicles to remind drivers to turn off the lights before exiting the vehicle. We did note that signs reminding drivers to turn off lights were placed on support pillars in areas designated for pool vehicle parking.
- B6** – For safety considerations, brake lining and tire wear status should be reported whenever the car is taken in for a checkup, and the percentage remaining should be tracked.
- B7** – Whenever a vehicle is brought in for a regular checkup, all DGS recommended checks should be performed, no matter where the maintenance is done. Garage staff should include a copy of the checklist in all vehicles and remind drivers to use it when bringing in the vehicles.
- B8** – Records of major repairs should be maintained to avoid duplication and unnecessary expense.
- B9** – Any instances of repair recommendations made by the mechanic following a checkup should be addressed immediately.
- B10** – As part of the overall action plan, we recommend that the inspection reports be reviewed, and all findings (especially those related to safety concerns) be resolved.

Sacramento Vehicles

- C1** – Records need to be kept of all repairs and maintenance performed for all vehicles.
- C2** – We recommend maintaining inventory document control for all vehicles. There should be at least a copy of correspondence from DGS for when the vehicle arrives (ideally with records in case there are problems with the vehicle) and when the vehicle is transferred out of service.
- C3** – 6,000 mile checks should be performed on schedule, rather than more or less frequently to avoid either excess cost or excess risk to the maintenance of the vehicles.
- C4** – Regular maintenance requirements, including smog checks, air filter replacements, and tire rotations should be done on a regular basis.
- C5** – Major maintenance/repair recommended by the vehicle owner's manuals should be performed and tracked.
- C6** – For safety considerations, brake lining and tire wear status should be reported whenever the car is taken in for a checkup, and the percentage remaining should be tracked.
- C7** – Whenever a vehicle is brought in for a regular checkup, all DGS recommended checks should be performed, no matter where the maintenance is done. Garage

staff should include a copy of the checklist in all vehicles and remind drivers to use it when bringing in the vehicles.

- C8** – Records of major repairs should be maintained to avoid duplication and unnecessary expense.
- C9** – Any instance of repair recommendations made by the mechanic following a checkup should be addressed immediately.
- C10** – As part of the overall action plan, we recommend that the inspection reports be reviewed, and all findings (especially those related to safety concerns) be resolved.

Los Angeles Vehicles

- D1** – Records need to be kept of all repairs and maintenance performed for all vehicles.
- D2** – We recommend maintaining inventory document control for all vehicles. There should be at least a copy of correspondence from DGS for when the vehicle arrives (ideally with records in case there are problems with the vehicle) and when the vehicle is transferred out of service.
- D3** – 6,000 mile checks should be done on schedule, rather than more or less frequently to avoid either excess cost or excess risk to the maintenance of the vehicles.
- D4** – Regular maintenance requirements, including smog checks, air filter replacements, and tire rotations should be done on a regular basis.
- D5** – Major maintenance/repair recommended by the vehicle owner manuals should be done.
- D6** – For safety considerations, brake lining and tire wear should be reported whenever the car is taken in for a checkup, and the percentage remaining should be tracked.
- D7** – Whenever a vehicle is brought in for a regular checkup, all DGS recommended checks should be performed, no matter where the maintenance is done. Garage staff should include a copy of the checklist in all vehicles and remind drivers to use it when bringing in the vehicles.
- D8** – Records of major repairs should be maintained to avoid duplication and unnecessary expense.
- D9** – Any instance of recommended repairs made during checkups by the mechanic should be immediately addressed.
- D10** – As part of the overall action plan, we recommend that the inspection reports be reviewed, and all findings (especially those related to safety concerns) be resolved.

Appendix B – Recommended Next Steps

January 2015 Internal Audit Report is issued
February – March 2015..... All vehicles with safety-related findings are repaired
February – May 2015..... New fleet management system is designed and implemented
June 2015 System is tested
July – October 2015 Follow-up Internal Audit

Appendix C – Sample Testing Worksheet

Car Type - Chevrolet
Model - Impala
Year - 2007
License # - E1237496
Assigned To - POOL
Location - SF

1 Completed consistent with the DGS maintenance schedule
 0 Not completed consistent with the DGS maintenance schedule

	6,000 Miles	12,000 Miles	18,000 Miles	24,000 Miles	30,000 Miles	36,000 Miles	42,000 Miles	48,000 Miles	50,000 Miles
Perform									
Change Engine Oil and Filter	1	1	0	1	1	1	1	1	
Service Battery	1	1	0	1	1	1	1	1	
Lube Chassis	1	1	0	1	1	1	1	1	
Lube Hinges and Latches	1	1	0	1	1	1	1	1	
Check									
Lights and Instrument Panel	1	1	0	1	1	1	1	1	
Heater and Air Conditioner	1	1	0	1	1	1	1	1	
Seat Belts	1	1	0	1	1	1	1	1	
Windshield Wipers & Washers	1	1	0	1	1	1	1	1	
Master Cylinder	1	1	0	1	1	1	1	1	
Differential	1	1	0	1	1	1	1	1	
Steering Components	1	1	0	1	1	1	1	1	
Cooling System and Anti-Freeze	1	1	0	1	1	1	1	1	
Belts and Fan Clutch	1	1	0	1	1	1	1	1	
Inspect Fuel System For Damage or Leaks	1	1	0	1	1	1	1	1	
Fluid Leaks and Levels	1	1	0	1	1	1	1	1	
Transmission (Including Fluid)	1	1	0	1	1	1	1	1	
Tires (PSI Front and Rear)	1	1	0	1	1	1	1	1	
Suspension	1	1	0	1	1	1	1	1	
Frame Members	1	1	0	1	1	1	1	1	
U-Joints & CV Joints	1	1	0	1	1	1	1	1	
Inspect Exhaust System For Loose/Damaged Components	1	1	0	1	1	1	1	1	
Inspect Brakes System	1	1	0	1	1	1	1	1	
Emission System	1	1	0	1	1	1	1	1	
Owner Manual Checks									
Inspect and Replace (If Needed) Air Cleaner Filter	0	0	0	0	1	0	0	1	
Rotate Tires	1	1		1	1	1	1	1	
Change Automatic Transaxle Fluid and Filter									0
Replace Spark Plugs and Inspect Spark Plug Wires									
Engine Cooling System Service (Or Every Five Years)									
Inspect Engine Accessory Drive Belt									

Performed By:
Date:
Actual Mileage (Odometer):

ATI	ATI		ATI	ATI	ATI	ATI	ATI	
09/24/07	02/06/08		08/19/08	10/06/08	12/29/08	03/13/09	06/11/09	
6,324	13,019		27,435	30,831	38,283	42,539	49,087	

Car Type - Chevrolet
Model - Impala
Year - 2007
License # - E1237496
Assigned To - POOL
Location - SF

1 Completed consistent with the DGS maintenance schedule
 0 Not completed consistent with the DGS maintenance schedule

	54,000 Miles	60,000 Miles	66,000 Miles	72,000 Miles	78,000 Miles	84,000 Miles	90,000 Miles	96,000 Miles	100,000 Miles	102,000 Miles
Perform										
Change Engine Oil and Filter	1	1	1	1	1	1	1	1		1
Service Battery	1	1	1	1	1	1	1	1		1
Lube Chassis	1	1	1	1	1	1	1	1		1
Lube Hinges and Latches	1	1	1	1	1	1	1	1		1
Check										
Lights and Instrument Panel	1	1	1	1	1	1	1	1		1
Heater and Air Conditioner	1	1	1	1	1	1	1	1		1
Seat Belts	1	1	1	1	1	1	1	1		1
Windshield Wipers & Washers	1	1	1	1	1	1	1	1		1
Master Cylinder	1	1	1	1	1	1	1	1		1
Differential	1	1	1	1	1	1	1	1		1
Steering Components	1	1	1	1	1	1	1	1		1
Cooling System and Anti-Freeze	1	1	1	1	1	1	1	1		1
Belts and Fan Clutch	1	1	1	1	1	1	1	1		1
Inspect Fuel System For Damage or Leaks	1	1	1	1	1	1	1	1		1
Fluid Leaks and Levels	1	1	1	1	1	1	1	1		1
Transmission (Including Fluid)	1	1	1	1	1	1	1	1		1
Tires (PSI Front and Rear)	1	1	1	1	1	1	1	1		1
Suspension	1	1	1	1	1	1	1	1		1
Frame Members	1	1	1	1	1	1	1	1		1
U-Joints & CV Joints	1	1	1	1	1	1	1	1		1
Inspect Exhaust System For Loose/Damaged Components	1	1	1	1	1	1	1	1		1
Inspect Brakes System	1	1	1	1	1	1	1	1		1
Emission System	1	1	1	1	1	1	1	1		1
Owner Manual Checks										
Inspect and Replace (if Needed) Air Cleaner Filter	0	0	0	0	1	1	0	1		0
Rotate Tires	1	1	1	1	1	0	1	0		1
Change Automatic Transaxle Fluid and Filter									0	
Replace Spark Plugs and Inspect Spark Plug Wires									0	1
Engine Cooling System Service (Or Every Five Years)										
Inspect Engine Accessory Drive Belt										

Performed By:
Date:
Actual Mileage (Odometer):

ATI	ATI	ATI							
10/08/09	01/22/10	04/22/10	07/13/10	10/07/10	12/31/10	03/22/11	06/07/11		08/26/11
55,884	61,970	67,406	75,611	77,237	83,195	90,261	95,707		100,997

Car Type - Chevrolet
 Model - Impala
 Year - 2007

License # - E1237496
 Assigned To - POOL
 Location - SF

- 1 Completed consistent with the DGS maintenance schedule
- 0 Not completed consistent with the DGS maintenance schedule

	108,000 Miles	114,000 Miles	120,000 Miles	126,000 Miles	132,000 Miles	138,000 Miles	144,000 Miles	150,000 Miles	156,000 Miles
Perform									
Change Engine Oil and Filter	1	1	1	1	1	1	1	1	0
Service Battery	1	1	1	1	1	1	1	1	0
Lube Chassis	1	1	1	1	1	1	1	1	0
Lube Hinges and Latches	1	1	1	1	1	1	1	1	0
Check									
Lights and Instrument Panel	1	1	1	1	1	1	1	1	0
Heater and Air Conditioner	1	1	1	1	1	1	1	1	0
Seat Belts	1	1	1	1	1	1	1	1	0
Windshield Wipers & Washers	1	1	1	1	1	1	1	1	0
Master Cylinder	1	1	1	1	1	1	1	1	0
Differential	1	1	1	1	1	1	1	1	0
Steering Components	1	1	1	1	1	1	1	1	0
Cooling System and Anti-Freeze	1	1	1	1	1	1	1	1	0
Belts and Fan Clutch	1	1	1	1	1	1	1	1	0
Inspect Fuel System For Damage or Leaks	1	1	1	1	1	1	1	1	0
Fluid Leaks and Levels	1	1	1	1	1	1	1	1	0
Transmission (Including Fluid)	1	1	1	1	1	1	1	1	0
Tires (PSI Front and Rear)	1	1	1	1	1	1	1	1	0
Suspension	1	1	1	1	1	1	1	1	0
Frame Members	1	1	1	1	1	1	1	1	0
U-Joints & CV Joints	1	1	1	1	1	1	1	1	0
Inspect Exhaust System For Loose/Damaged Components	1	1	1	1	1	1	1	1	0
Inspect Brakes System	1	1	1	1	1	1	1	1	0
Emission System	1	1	1	1	1	1	1	1	0
Owner Manual Checks									
Inspect and Replace (if Needed) Air Cleaner Filter	1	0	1	1	1	1	1	1	0
Rotate Tires	0	1	0	0	0	0	0	1	0
Change Automatic Transaxle Fluid and Filter								0	
Replace Spark Plugs and Inspect Spark Plug Wires								0	
Engine Cooling System Service (Or Every Five Years)								0	
Inspect Engine Accessory Drive Belt							1	0	

Performed By:

Date:

Actual Mileage (Odometer):

| ATI |
|----------|----------|----------|----------|----------|----------|----------|----------|
| 10/11/11 | 02/14/12 | 04/26/12 | 08/02/12 | 10/16/12 | 02/19/13 | 05/02/13 | 01/02/14 |
| 104,687 | 111,026 | 114,527 | 121,340 | 125,911 | 131,043 | 133,622 | 145,270 |

Please list all major repairs performed:

- Brakes 65% remaining - 27,435 miles.
- Brakes 60% remaining - 30,831 miles.
- Brakes 80% remaining - 38,283 miles.
- Trans fluid leak, replace front motor mount - 42,539 miles.
- Service transmission - 55,884 miles.
- Brakes 95% remaining - 55,884 miles.
- Brakes 90% remaining - 67,406 miles.
- Replace brake pads - 68,597 miles.
- Dead battery - 74,594 miles.
- Service transmission - 77,237 miles.
- Mount/balance 4 tires, align front - 83,195 miles.
- Service transmission - 83,195 miles.
- Replace wheel bearing assy - 90,261 miles.
- Brakes 68/70% remaining - 95,707 miles.
- Brakes 60/65% remaining - 100,997 miles.
- Brakes 60% remaining - 104,687 miles.
- Brakes 55% remaining - 111,026 miles.
- Replace trans assy - 111,439 miles.
- Replace rear tire mounts - 114,604 miles.
- Replace windshield - 118,030 miles.
- Replace 2 tires - 121,348 miles.
- Service transmission - 121,340 miles.
- Replace windshield - 124,895 miles.
- Replace brake pads - 125,911 miles.
- Replace brake pads - 131,043 miles.
- Replace RF motor mount - 133,622 miles.
- Dead battery - 137,951 miles.
- Serpentine belt - 133,622 & 137,951 miles.
- Replace RF hub assy - 139,415 miles.
- Brakes 50% remaining - 145,270 miles.

Appendix D – Sample Inspection Report

Inspection Report

Page 1

Vehicle Make/Model -

Vehicle License # -

Vehicle Location -

#	Done	Check Physical Condition/Integrity	Good/Excellent	Acceptable	Deficient	Notes and needed service/repairs, cost estimate
1		Battery (charge test, check for leakage on hoses, check condition of terminals, check mounting)				Battery Age:
1a		[Hybrid Only] - Electrical Engine/Battery Control Module (charge test, check for leakage on hoses, check condition of terminals, mounting).				Battery Age:
2		Tires (pressure, tread depth and any unusual wear)				FL: FR: RL: RR:
3		Brake linings (thickness remaining)				FL: FR: RL: RR:
4		Bumpers				
5		Exhaust system				
6		Emission system				
7		Filters (air, cabin air, fuel) - clean, need replacement?				
8		Hoses (radiator/heater, brake, steering) - cracking, loose?				
9		Belts and fan clutch - cracking, loose?				
10		Fuel lines - leaks?				
11		All windows and mirrors - cracks, chips?				
12		Seats and upholstery (e.g. tears or rips, excessive dirt/wear)				
13		Vehicle body (excessive scratches or dings, body damage)				
14		Suspension (U-joints and CV-joints) / boots, other critical components) - tears in boots, cracks, indications of damage?				

Inspection Report

Page 2

Vehicle Make/Model -
 Vehicle License # -
 Vehicle Location -

0
0
0

#	Done	Good/ Excellent	Accept- able	Defi- cient	Notes and needed service/repairs, cost estimate
---	------	--------------------	-----------------	----------------	---

Verify Operation *

15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					

Check Fluid Levels, Evident Leaks, and Condition of Fluid

26					
27					
28					
29					
30					
31					
32					

* The inspection should include a brief test drive, and any other unusual items that are observed (such as engine noise), should be reported.

Inspection Report

Page 3

Vehicle Make/Model -	0
Vehicle license # -	0
Vehicle Location -	0

Yes _____ No _____

Questions

Is this vehicle expected to be safe to drive and free of mechanical failure or need for major repairs for at least 12 months?

If "No", and needed repairs can be made at a reasonable cost, please list the required repairs and anticipated expense.

If "No" and needed repairs cannot be made at a reasonable cost, please list the required repairs and anticipated expense.

Please include any additional notes below, referencing the line number of the inspection item:

Appendix E – GSRB Vehicle Listing

Lookup_1	Assignment	Branch	Unit	Make	Model	Ranking	Type	Year	Lic. #	Eqipt. #	Billing	VIN #	Location	Home Storage Permit on File?
PUC OWNED	GSRB-Owned	GSRB		Toyota	Prius	4	MS	2012	1396551	90046384	N/A	JTDKN3DUOC1551181	LA	
PUC OWNED	GSRB-Owned	GSRB		Toyota	Prius		MS	2012	1396146	90046386	N/A	JTDKN3DUC1550463	SAC	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144334	90054235	N/A	1GCRKPE03DZ176545	SAC	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144328	90054240	N/A	1GCRKPE0XDZ179880	SAC	
PUC OWNED	GSRB-Owned - Matt Epuna	GSRB		Chevy	Silverado		T	2013	1144335	90054243	N/A	1GCRKPE0XDZ174694	LA	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144330	90054231	N/A	1GCRKPE0XDZ178499	LA	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144327	90054247	N/A	1GCRKPE07DZ175303	LA	
PUC OWNED	GSRB-Owned - Kan-Wai Tong	GSRB		Chevy	Silverado		T	2013	1144329	90054245	N/A	1GCRKPE08DZ178260	LA	
PUC OWNED	GSRB-Owned - Mike Robertson	GSRB		Chevy	Malibu		S	2012	1144333	90054248	N/A	1G1ZA5EU4CF398062	LA	
PUC OWNED	GSRB-Owned	GSRB		Toyota	Prius		MS	2013	1396148	90046385	N/A	JTDKN3DU6C1551122	SF	
PUC OWNED	GSRB-Owned	GSRB		Toyota	Prius		MS	2013	1396550	90046379	N/A	JTDKN3DUXC1551138	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144326	90054246	N/A	1GCRKPE09DZ176369	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144327	90054247	N/A	1GCRKPE07DZ175303	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144328	90054240	N/A	1GCRKPE0XDZ179880	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144329	90054245	N/A	1GCRKPE08DZ178260	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144330	90054231	N/A	1GCRKPE0XDZ178499	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144331	90054244	N/A	1GCRKPE07DZ174698	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144332	90054242	N/A	1GCRKPE09DZ178056	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144333	90054248	N/A	1G1ZA5EU4CF398062	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144334	90054235	N/A	1GCRKPE03DZ176545	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144335	90054243	N/A	1GCRKPE0XDZ174694	SF	
PUC OWNED	GSRB-Owned	GSRB		Chevy	Silverado		T	2013	1144336	90054241	N/A	1GCRKPE04DZ177980	SF	

Appendix F – Management Response and Internal Audit Comments



Date: December 29, 2014

To: Carl Danner, Chief
California Public Utilities Commission
Internal Audit Unit

From: **Michelle Cooke**
Deputy Executive Director for Budget
and Administration
Director of Administrative Services

Subject: Response to Internal Audit Unit Report on the Motor Pool

Administrative Services, through its Management Services (MS) Branch, has reviewed the findings and recommendations from the CPUC Internal Audit Unit, and we agree with the overall findings. Administrative Services is drafting its action plan that will incorporate the recommendations provided for each of the audit findings. Our response here focuses on the overall findings that cross over multiple vehicle locations.

A1 – The CPUC vehicle inventory spreadsheet should be kept complete and accurate at all times, including vehicle information and who the cars are assigned to.

A2 – The GSRB should maintain an accurate inventory of the vehicles designated for their exclusive use, and coordinate record-keeping with Administrative Services for accuracy.

Response: Administrative Services agrees with the findings related to these recommendations. Administrative Services Director and Chief of MS are currently drafting an action plan that will define and detail the approach records tracking for each vehicle. We are also reaching out to the Internal Audit Unit to take advantage of its offer to supply Administrative Services with the detailed maintenance and mileage materials collected during the audit review. This level of information will assist Administrative Services in strengthening our accuracy of vehicle inventory and record keeping. Coordination with Safety and Enforcement Division for assigned vehicles will also be reflected in the plan.

A3 – Human Resources should initiate a tracking system for the Defensive Driver Training Program. This can simply be a spreadsheet “flicker” file, with employee names, the date of their last training, and a pop-up notice when their certification is set to expire.

Response: Administrative Services agrees with the findings related to this recommendation. MS will be reaching out to Human Resources to build on its current Defensive Driver Training (DDT) tracking to incorporate a notification mechanism that will alert MS of all employees with current DDT certification.

A4 – All CPUC vehicles should have a basic safety and emergency kit, including items such as those noted above.

Response: Administrative Services agrees with the findings related to this recommendation. For safety purposes all vehicles should have a basic safety and emergency kit and as such Administrative Services is reviewing its budget for funding to address this need for each vehicle.





A5 – Based on the results of our testing, we believe the current software tracking system for maintenance checks is not sufficient. We recommend the Commission use a more flexible system that includes an option to include all recommended maintenance by vehicle make and model, and the ability to enter mileage and dates of service. This system will need to be centrally located and diligently updated on a regular basis. As none of the vehicles are inherently defective, every instance of maintenance difficulty described below could have been prevented with regular maintenance and monitoring of essential parts (tires, brakes, etc.). For brakes, the general industry standard is to replace the pads when they reach 30% remaining (or 3/32" thickness).

Response: Administrative Services agrees with the findings related to this recommendation. The current fleet software system is not a sufficient tool to address the needed detailed tracking of maintenance checks for each vehicle. Part of our action plan is to build on the current spreadsheet and to incorporate the individual maintenance spreadsheets developed by Internal Audits. These documents will be incorporated into the CPUC document management system for ease of data entry for all affected staff.

A6 – All Commission staff who use a fleet vehicle should be required to report their mileage on a monthly basis. The consequences of failing to report mileage can include a DGS request to reclaim the vehicle due to "lack of use." In addition, we recommend that drivers with assigned vehicles submit a picture of their vehicle to Administrative Services at least every six months.

Response: Administrative Services agrees with the findings related to this recommendation. The lack of a consistent reporting of vehicle mileage from staff with an assigned vehicle has been a challenging issue and the action plan will address consequences for failure to report vehicle mileage.

A7 – CPUC administration management should ensure that emergency contact information is current in all vehicles.

Response: Administrative Services agrees with the findings related to this recommendation. Fleet staff are verifying vehicle emergency contact information is updated. We are establishing a follow up process to ensure emergency contact information is kept current and maintained in each vehicle.

A8 – CPUC administration management should create an action plan to address all findings and recommendations in this report.

Response: Administrative Services is developing such a plan that will address all findings and recommendations within the Internal Audit Motor Pool report and will report on its status on January 15, 2015.

A9 – When vehicles are received from DGS, it should be verified whether the engine uses a timing belt given that it would be a critical maintenance item.

Response - Although DGS does not support timing belt replacements, Administrative Services agrees that we should incorporate whether or not the vehicle's engine uses a timing belt as part of our vehicle intake check list.



From: Tyrrell, Denise
Sent: Wednesday, January 07, 2015 3:47 PM
To: Danner, Carl

SED acknowledges and agrees with the report findings and recommendations by the Internal Audit Unit (IAU). In response, we will be working internally with our operating branches and externally with Business Services to implement the IAU's recommendations. Further, we have outlined the following corrective actions that will be implemented in SED over the next 30-60 days:

1. Identify and assign an SED employee to be the Division's Internal Fleet Coordinator; it is projected that Yolanda Martinez in SED's Administration and Budget Unit will take on this responsibility,
2. Work with Business Services to redesign and standardize processes and timelines that ensure all vehicle inspections, DGS documentation, and other required information is accurate and current on a continual basis,
3. Meet with each Program Manager and their staff to identify and resolve any constraints that may impact their ability to consistently comply with established processes and expectations,
4. Establish management escalation protocols that identify, document, and communicate any staff non-compliance with established Fleet vehicle processes and requirements, and
5. Work with Business Services to ensure that educational materials and information regarding "Fleet Vehicle responsibilities" are available, updated, and distributed to SED staff.

Denise Tyrrell
Acting Director
Safety and Enforcement Division
California Public Utilities Commission
455 Golden Gate Ave. 7th Floor
Mailing address: 505 Van Ness
San Francisco, CA. 94102
(415) 703-2349 Office
(415) 696-8622 Cell

Internal Audit Comments

The Internal Audit unit appreciates the responses provided by Administrative Services and the Safety & Enforcement Division, and has no further comments.