



Sheriff Take-Home Vehicles

Audit Report

October 22, 2015



INTERNAL AUDIT DIVISION
SANTA BARBARA COUNTY AUDITOR-CONTROLLER

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Sheriff Take-Home Vehicles Audit

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Overview

Introduction

In May 2014, the Santa Barbara County Grand Jury published a report entitled *Santa Barbara County Take Home Vehicle Use, Clarify and Comply*. In accordance with the Grand Jury's recommendation, we have conducted an audit of the County Sheriff's take-home vehicle usage. Our work was limited to the areas specified in the Objectives & Scope sections of this report. We believe the evidence we obtained provides a reasonable basis for the findings in this report.

Objectives

The objectives of our audit were as follows:

1. Estimate the annual cost of Sheriff employees using County vehicles for commuting.
2. Determine if there are any viable alternatives to take-home vehicle assignments.
3. Evaluate the Sheriff's compliance with IRS regulations pertaining to employee use of business vehicles for commuting.
4. Evaluate the Sheriff's compliance with the Assigned Take-Home Vehicles section of the County's Administration of Vehicle Fleet policy.

Scope

The scope of our audit included all Sheriff employees authorized to use County-owned vehicles to travel between their home and work location on a regular basis according to listings provided by the Sheriff as of July 2014 and May 2015.

Scope Exclusions

As discussed in *Finding 7 – Partial and Occasional Commuting in County Vehicles*, the Sheriff's Office did not provide information necessary for us to identify employees that partially or occasionally commute in County vehicles and include them within the scope of our audit. Therefore, our audit did not include these employees.

Use of Estimates and Assumptions

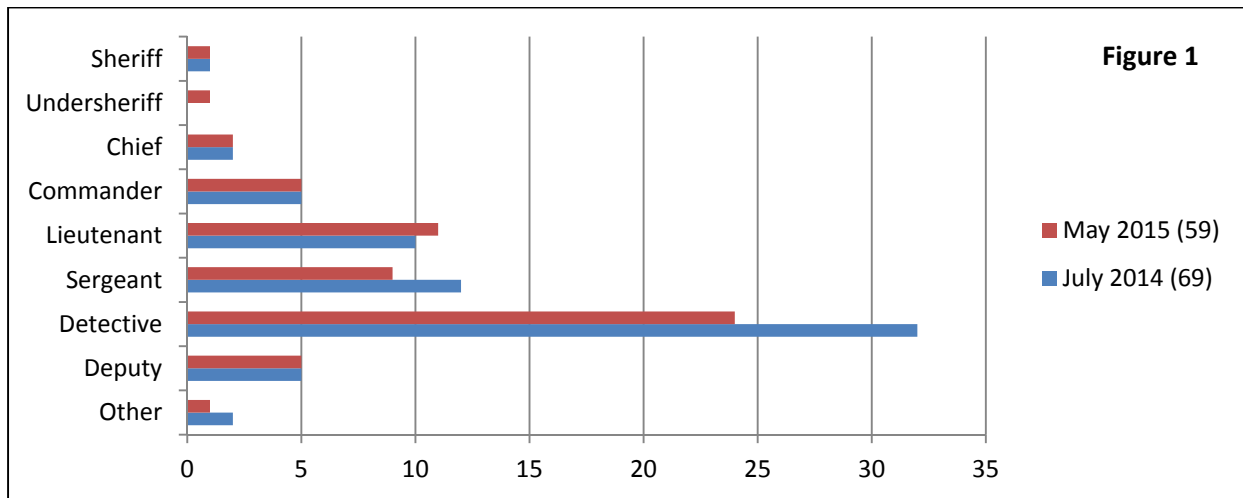
The calculations in this report involved the use of estimates and assumptions. Actual results could differ from these estimates, and different assumptions would produce different results.

Overview

Background

Take-home vehicles are owned, maintained and fueled by the County, and may be used by employees on a regular basis to commute to the workplace and conduct business. The Sheriff's take-home vehicles are primarily unmarked sedans, trucks, vans and sport-utility vehicles that are equipped with lights, sirens, and radio equipment, and often carry other equipment such as personal protective gear.

The number of Sheriff take-home vehicles as of July 2014 compared to May 2015 is as follows:



The types of vehicles in the Sheriff's vehicle fleet as of June 2015 are as follows:

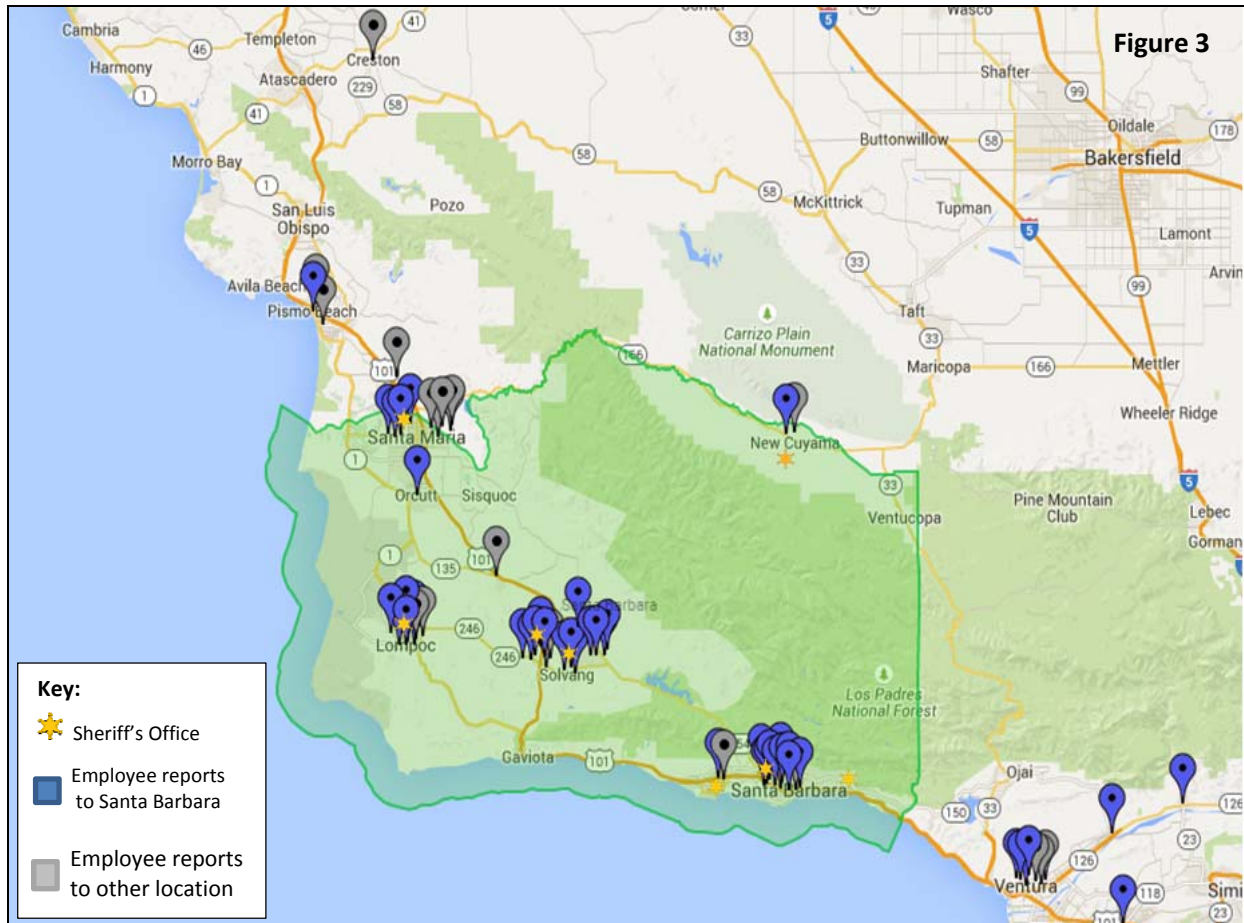
| Figure 2 - Vehicle Type | Total Vehicles | | May 2015 Take-Home List | |
|-------------------------|----------------|-------------|-------------------------|------------|
| | Count | % Total | Count | % Type |
| Sedan | 62 | 24% | 28 | 45% |
| Patrol Vehicle | 51 | 20% | 6 | 12% |
| Sport Utility Vehicle | 48 | 19% | 16 | 33% |
| Truck | 34 | 13% | 3 | 9% |
| Equipment | 26 | 10% | 0 | 0% |
| Van | 28 | 11% | 5 | 18% |
| Motorcycle | 5 | 2% | 1 | 20% |
| Bus | 5 | 2% | 0 | 0% |
| TOTAL | 259 | 100% | 59 | 23% |

Total billings to the Sheriff's Office by the County General Services Department in fiscal year 2014-15 for the Sheriff's vehicle fleet were approximately \$2.3 million.

Overview

Background (continued)

The approximate take-home locations of the vehicles included on the Sheriff's July 2014 take-home vehicle list are marked on the following map. This illustration was not updated for the inaccurate information identified on the list as discussed in Finding 8.



In July 2014, 15 employees with take-home vehicles lived outside of the County. This number was reduced to eight employees in May 2015. The reduction may include employees that live outside of the County and are now partially commuting in County vehicles.

Conclusion

Excluding those employees who may partially or occasionally commute in County vehicles, we estimated the annual cost to the County of Sheriff employees using County vehicles to commute to be \$446,000 for calendar year 2014 and \$356,000 for calendar year 2015. We also identified various deficiencies in the Sheriff's overall tracking of data. The Sheriff's Office should implement the recommendations included in this report.

Findings and Recommendations

Sheriff Take-Home Vehicles Audit

Finding 1 – Annual Cost to the County of Sheriff Take-Home Vehicles

The estimated cost to the County of providing vehicles to Sheriff’s employees for commuting in calendar year 2014 is \$446,000. This amount is based on the Sheriff’s July 2014 list of 69 take-home vehicles and includes \$261,000 of vehicle operating costs and \$185,000 of vehicle replacement costs.

Vehicle operating costs include the costs of fuel, maintenance, and repairs applicable to annual commuting use. The amount is based on the June 2014 cost per mile (CPM) rates calculated by General Services and the Sheriff’s estimate of annual commute miles for each employee.

Vehicle replacement costs include the cost of replacing a vehicle due to annual commuting use. The amount is based on the new vehicle purchase price and old vehicle salvage value estimated by General Services for each vehicle, the Sheriff’s estimate of annual commute miles for each employee, and the General Services policy to replace vehicles after 100,000 miles of service.

Using the May 2015 list of 59 take-home vehicles and April 2015 CPM rates, the estimated cost to the County of providing vehicles to Sheriff’s employees for commuting in calendar year 2015 is \$356,000. This includes \$187,000 of vehicle operating costs and \$169,000 of vehicle replacement costs.

Commute cost and mileage information for take-home vehicles for 2014 and 2015 is as follows:

| Figure 4 – Cost and Mileage Information | 2014 | 2015 | Change |
|--|-------------|-------------|---------------|
| Take-Home Vehicles | 69 | 59 | (10) |
| Commute Miles | 827,000 | 741,000 | (86,000) |
| Total Miles | 1,177,000 | 1,105,000 | (72,000) |
| Commute Cost | \$446,000 | \$356,000 | (\$90,000) |
| Commute Cost per Employee | \$6,969 | \$6,034 | (\$935) |
| Commute Miles per Employee | 12,922 | 12,559 | 363 |
| Commute Miles as % of Total Miles | 70% | 67% | (3%) |

As shown in the figure above, we estimated 67% of the miles driven by the vehicles included on the Sheriff’s May 2015 take-home vehicle list are for commuting. The estimated costs do not take into consideration whether vehicles primarily used for commuting are actually necessary.

In addition to the costs quantified above, the miles driven and time spent by employees commuting in County vehicles increase the County’s liability exposure. Using General Services’ accident data and the Sheriff’s 2014 annual commute miles, we estimated that up to 10 accidents per year may be attributable to the use of County vehicles for commuting.

Findings and Recommendations

Moreover, the County is responsible for up to \$500,000 per a loss for any general liability claims related to these accidents.

Recommendation 1: The Sheriff’s Office should establish policies and procedures to review take-home vehicle assignments annually and identify opportunities to increase the use of pooled vehicles and reduce the number of take-home vehicles. Further, the Sheriff’s Office should ensure all vehicles are assigned based on job duties, not officer rank or tenure.

Finding 2 – Alternatives and Reductions to Take-Home Vehicle Assignments

According to the Sheriff’s Office, the main purpose of a take-home vehicle is to facilitate immediate, timely response to unforeseen emergencies in the field which require specialized equipment. Specifically, the Sheriff’s Office considers whether employees are required to respond to the field with special equipment, respond within an established timeframe, and respond to unforeseen emergencies. Take-home vehicle assignments are not based on the frequency of emergency call-outs or call-backs.

Based on the Sheriff’s most recent evaluation, the number of take-home vehicles was reduced from 69 to 59, which helped reduce the cost to the County. The following table includes various options that could be employed to further reduce the cost of take-home vehicles to the County:

| Figure 5 - Alternatives and Reductions to Take-Home Vehicle Assignments | | Employees Impacted | Annual Cost Savings |
|---|--|--------------------|---------------------|
| 1 | Revoke take-home vehicle assignments for employees whose use of the vehicle for commuting exceeds 50%* of the vehicle’s total use. | 38 | \$330,000 |
| 2 | Restrict take-home vehicle assignments to employees that live within a 30-minute* commute of his or her regularly assigned work location. | 34 | \$299,000 |
| 3 | Impose a surcharge of \$0.24* per mile on employees who commute in County vehicles to offset the County’s average cost of \$0.48 per mile. | 59 | \$178,000 |
| 4 | Restrict take-home vehicle assignments to employees that live in Santa Barbara County. | 8 | \$64,000 |
| 5 | Provide car allowance of \$2,392* a year for employees represented by the Sheriff’s Managers Association in-lieu of take home vehicles. | 18 | \$55,000 |
| 6 | Require a minimum number of emergency callbacks per year. | Not determinable | Not determinable |
| 7 | Increase the use of pool vehicles at each station. | Not determinable | Not determinable |

* These options are only examples and could be modified on a case-by-case basis.

Findings and Recommendations

Recommendation 2: The Sheriff's Office should evaluate the above alternatives to take-home vehicle assignments to determine if any could be implemented to reduce the County's cost and exposure to liability in the future.

Finding 3 – Compliance with IRS Regulations

Take-home use of a business vehicle may be a taxable fringe benefit. If an employer provides a vehicle that is used exclusively for business purposes, there are no tax consequences or reporting requirements. In most situations, business use does not include commuting.

Internal Revenue Service (IRS) rules exempt marked police vehicles and unmarked vehicles used by law enforcement officers if the use is officially authorized and is incident to law-enforcement functions, such as being able to report directly from home to a stakeout or surveillance site, or to an emergency situation. With exception to two employees, we determined that all Sheriff's employees with take-home vehicles appear eligible for the IRS exemption.

We identified two employees with take-home vehicles that are not sworn law enforcement officers. Therefore, any non-business use of the vehicle, including commuting, was required to be reported as taxable compensation to the employee but was not.

In addition, we were informed that one of the Sheriff employees mentioned above had been transporting a family member in their County vehicle during regular personal use of the vehicle, which is a violation of the County's Administration of Vehicle Fleet policy:

County owned vehicles shall not be used for any purpose other than official county business. All passengers in County vehicles must also be engaged in the conduct of official business. Volunteers, interns, and other non-employees may be authorized by Department Directors to utilize County vehicles on an occasional basis to conduct County official business.

Failure to report non-exempt use of County vehicles for commuting or other personal use to the IRS may have adverse tax consequences to both the County and the employee.

Recommendation 3: The Sheriff's Office should develop policies and procedures to identify and report non-exempt personal use of County vehicles to the Auditor-Controller's Office so that the benefit may be properly included in the employee's taxable compensation. The County should consider amending the prior years' Form W-2 Wage and Tax Statements for both employees identified with non-exempt take-home vehicle use to include this benefit.

Findings and Recommendations

Finding 4 – Compliance with County Vehicle Use Policy

The County’s current Administration of Vehicle Fleet policy states that take-home vehicles may only be authorized for use by employees who meet one of the following criteria:

Category 1 - Stand-By: Employees whose duties require them to be on 24 hour emergency standby status (generally this is limited to certain safety related positions).

Category 2 - Work Location: Employees who, in the normal course of their assigned duties, do not report to a fixed location, but are required to report to varying or remote locations.

Per discussions with the Sheriff’s Office and General Services, Sheriff’s employees were intended to qualify for Category 1 – Stand-By. The IRS defines stand-by duty as follows:

Stand-by duty is hours of work if, for work-related reasons, the employee is restricted to a designated post of duty and is assigned to be in a state of readiness to perform work, with limitations so substantial that the employee cannot use the time for personal purposes.

The memorandum of understanding between the County and the Deputy Sheriff’s Association (DSA) further defines specific stand-by duty requirements for employees and provides that an hourly rate of compensation be paid to those employees when on stand-by status. The number of employees with assigned take-home vehicles represented by the DSA is as follows:

| Figure 6 – Drivers by Bargaining Group | July 2014 | May 2015 |
|---|------------------|-----------------|
| Deputy Sheriffs Association | 49 | 38 |
| Sheriffs Managers Association | 17 | 18 |
| Other | 3 | 3 |
| Total Drivers | 69 | 59 |

According to the Sheriff’s Office, employees do not receive stand-by pay because they are not actually on stand-by duty. Instead, employees are on-call. On-call differs from stand-by in that employees are not required to respond or remain in a state of readiness to respond if called to work when off duty. A second employee will be called if the first employee cannot respond. As Sheriff employees are not on stand-by status, they do not meet the Category 1 assignment criteria in the County’s policy. Considering employees to be on stand-by status for take-home vehicle assignment purposes but not for compensable work purposes may expose the County to the risk of future claims or liabilities.

In addition, the Sheriff’s Office does not plan to incorporate all of the Approval Process and Documentation requirements in the Assigned Take Home Vehicles section of the County policy.

Findings and Recommendations

Recommendation 4: The assignment criteria in the County’s Administration of Vehicle Fleet policy should be revised to provide a category for safety employees that are on-call. In addition, the Sheriff’s Office should incorporate all of the Approval Process and Documentation requirements specified in the Assigned Take Home Vehicles section of the County policy, or suggest acceptable revisions to this section of the County policy.

Finding 5 – Compliance with Department Vehicle Use Policy

The Sheriff’s Vehicle Use policy states that “members who have been assigned a take-home vehicle may use the vehicle to commute to the workplace and for department-related business. The member must be approved by his/her Division Commander and shall sign an agreement that includes [certain] criteria.”

According to the Sheriff’s Office, the Department had not obtained signed agreements for all take-home vehicle assignments. Further, the Department’s policy stipulates that take-home vehicle assignments must be approved by Division Commanders, whereas under County policy, all take-home vehicle authorizations must be made by the Department Director.

Recommendation 5: The Sheriff’s Office should ensure it is adhering to all aspects of its own Vehicle Use policy, and consider whether its policy is less restrictive than the County’s policy and modify less restrictive policies to conform to County policies.

Finding 6 – Call-Back and Call-Out Data

A call-back is when an employee has left work for the day and is requested to return to work due to an emergency. A call-out is when an employee was not scheduled to work on a day but is requested to work due to an emergency. According to the Sheriff’s Office, call-backs and call-outs are not recorded. As a result, the Sheriff’s Office cannot accurately report the number or frequency of call-backs and call-outs that occur during any period. Although the Sheriff’s Office does not base its take-home vehicle assignments on the number or frequency of emergency call-backs or call-outs, this data would provide the Sheriff’s Office with useful evidence to substantiate its justification for individual take-home vehicle assignments.

Recommendation 6: The Sheriff’s Office should develop policies and procedures to record and periodically report the number or frequency of call-backs and call-outs.

Findings and Recommendations

Finding 7 – Partial and Occasional Commuting in County Vehicles

Partial commuting in a County vehicle may occur when an employee travels a portion of their commute in a personal vehicle and the remaining portion of their commute in a County vehicle. For example, an employee who lives near the Santa Maria Station and works at the Santa Barbara Station may drive their personal vehicle from home to the Santa Maria Station then drive their assigned County vehicle from the Santa Maria Station to the Santa Barbara Station.



Occasional commuting in a County-owned vehicle occurs when an employee is not officially authorized to take their vehicle home but may occasionally do so anyway. For example, an employee may unexpectedly end their shift closer to their home than their station and decide to drive their County vehicle home instead of returning to the station. Or, an employee may be scheduled to work a special event near their home and decide to drive their County vehicle home the night before in order to report directly to the special event the next day.

The Sheriff's Office informed us that an unspecified number of employees who are not included on the take-home vehicle lists are either partially commuting in County vehicles on a regular basis or are occasionally commuting in County vehicles. The Sheriff's Office could not provide sufficient information for us to include any of these employees within the scope of our audit. The estimated cost to the County and the Sheriff's compliance with IRS regulations and County vehicle use policies could not be determined for these employees.

Recommendation 7: The Sheriff's Office should develop policies and procedures to identify, track, and report employee use of County vehicles for partial and occasional commuting. The Sheriff's Office should also evaluate the cost of installing Global Position System (GPS) technology on all department vehicles to determine if the benefit of having the capability to monitor employee use of County vehicles justifies the cost of this technology.

Findings and Recommendations

Finding 8 – Completeness and Accuracy of Sheriff's Vehicle Listings

During our audit, we identified the following inaccurate information contained in the July 2014 list of take-home vehicle assignments provided to us:

- One employee who discontinued using a take-home vehicle earlier in 2014 was on the list.
- Our audit procedures identified five employees who were using a take-home vehicle but were not included on the list.
- 20 vehicles on the list had been taken out of service in 2013 or earlier in 2014.
- Two vehicles on the list are assigned to other departments.
- The work station listed for six employees was incorrect.
- The commute miles listed for 25 employees were inaccurate by more than 10 miles and 10% when compared to online mapping software.

We also identified the following inaccurate information contained in the May 2015 list of take-home vehicle assignments provided to us:

- The Sheriff's Office notified us that one employee using a vehicle on take-home basis was not included on the list.
- Our audit procedures identified five employees who were using a take-home vehicle but were not included on the list.
- The work station or residence listed for eleven employees was incorrect.
- One vehicle on the list had been taken out of service earlier in 2015.

We corrected the take-home vehicle lists for purposes of calculating the costs in this report.

In addition to the above, we identified the following inaccurate information contained in the Sheriff's June 26, 2015 Master Inventory List of all vehicles in the Sheriff's fleet:

- The Sheriff's list included 11 vehicles that have been retired and taken out of service. Vehicles should be removed from the list when they are taken out of service.

Findings and Recommendations

Sheriff Take-Home Vehicles Audit

- The Sheriff's list did not include eight new vehicles assigned to the Sheriff's Office and placed into service earlier during 2015. All new vehicles should be added to the list when placed into service.
- The Sheriff's list did not include eight operating vehicles that are owned by the Sheriff and are still in service according to General Services. The Sheriff's vehicle list should agree with the General Services list.
- Two vehicles on the Sheriff's list have no vehicle number. All vehicles should have a County vehicle number assigned by General Services.
- The Sheriff's list includes 27 vehicles that are assigned to an employee who is not on the May 2015 take-home vehicle list however the vehicle's "location" listed is different than the vehicle's "station" listed. Vehicles that are not being used for commuting should be located at the station of the employee that the vehicle is assigned to.
- The Sheriff's list includes 33 non-patrol vehicles that are not indicated as being assigned to an employee or designated as a pool vehicle however the vehicles are being used according to General Service's records. All non-patrol vehicles should be listed as assigned to an employee or designated as a pool vehicle.

Recommendation 8: The Sheriff's Office should develop policies and procedures to maintain accurate information in its vehicle listings.

Acknowledgement

Sheriff Take-Home Vehicles Audit

The responses from the Sheriff's Office to the findings, conclusions, and recommendations included in this report, as well as any planned corrective actions, are presented in the Attachment to this report. We have not evaluated the validity of these comments.

We appreciate the courtesy extended to us by the Sheriff's Office. If we can be of further assistance, please contact us at (805) 568-2100.

Respectfully Submitted,



Heather Fletcher, CPA
Audit Manager


Office of the Sheriff
SANTA BARBARA COUNTY

STATIONS

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Buellton, CA 93427
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BILL BROWN
Sheriff - Coroner

BERNARD MELEKIAN
Undersheriff

10/2/2015

Robert W Geis, CPA
Auditor-Controller
County of Santa Barbara
105 East Anapamu St.
Santa Barbara California 93101

Re: Response to Sheriff Take-Home Vehicles Audit Report 2015

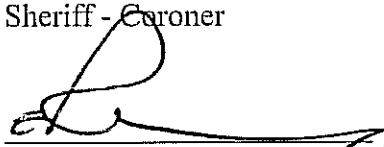
Dear Ms. Fletcher,

Enclosed please find the Santa Barbara County Sheriff's Office response to the Sheriff Take-Home Vehicles Audit Report 2015.

Should you have any additional questions, please feel free to contact me at 692-5732.

Sincerely,

BILL BROWN
Sheriff - Coroner



By: Erik Raney, Commander
Operations Support Division / Fleet Manager
Santa Barbara County Sheriff's Department
805-692-5732
ewr2592@sbsheriff.org

Enclosure

SANTA BARBARA COUNTY SHERIFF'S OFFICE
RESPONSES TO THE SANTA BARBARA COUNTY AUDITOR-CONTROLLER'S AUDIT REPORT
"SHERIFF TAKE-HOME VEHICLES 2015"

Recommendation 1: *The Sheriff's Office should establish policies and procedures to review take-home vehicle assignments annually and identify opportunities to increase the use of pooled vehicles and reduce the number of take-home vehicles. Further, the Sheriff's should ensure all vehicles are assigned based on job duties, not officer rank or tenure.*

Response to Recommendation 1: The Sheriff's Office agrees with these recommendations. The Sheriff's Office conducted full review of the authorized take-home cars and reduced the number of authorized cars by nearly 15%. The Sheriff's Office Vehicle Use Policy and County's Administration of Vehicle Fleet Policy section regarding Assigned Take Home Vehicles are very clear regarding the criteria for assigning Take-Home Vehicles. These policies are adhered to.

Recommendation 2: *The Sheriff's Office should evaluate the above alternatives to take-home vehicle assignments to determine if any could be implemented to reduce the County's cost and exposure to liability in the future.*

Response to Recommendation 2: Alternatives and Reductions to the take home vehicle assignments are conducted on a regular basis. While many of the 7 alternatives listed in the table seem feasible, they do not take into account the nature of the duties the Sheriff's Office personnel assigned take-home vehicles perform. Personnel who are assigned vehicles are in 24 hour on-call assignments and are required to respond to a variety of unforeseen emergencies in a timely manner with specialized equipment and expertise. Any policy which tends to limit the ability of certain public safety employees to rapidly respond directly to an emergency at any time of day or night is contrary to the public safety mission of the Sheriff's Office.

Recommendation 3: *The Sheriff's Office should develop policies and procedures to identify and report non-exempt personal use of County vehicles to the Auditor-Controller's Office so that the benefit may be properly included in the employee's taxable compensation. The County should consider amending the prior years' Form W-2 Wage and Tax Statements for both employees identified with non-exempt take-home vehicle use to include this benefit.*

Response to Recommendation 3: This recommendation has been implemented and completed.

Recommendation 4: *The assignment criteria in the County's Administration of Vehicle Fleet policy should be revised to provide a category for safety employees that are on-call. In addition, the Sheriff's Office should incorporate all of the Approval Process and Documentation requirements specified in the Assigned Take Home Vehicles section of the County policy, or suggest acceptable revisions to this section of the County policy.*

Response to Recommendation 4: The Sheriff's Office has completed the County's Assigned Take Home Vehicle Authorization Form for all assigned take home vehicles. The completed forms were sent to General Services in June 2015. The Sheriff's Office agrees with this recommendation and will work with the County to revise / amend the County's Administration of Vehicle Fleet policy to more accurately reflect the intent of the policy.

The implementation of the Sheriff's Office policy on those employees with Assigned Take-Home vehicles is more accurately reflected in the term, "On-Call". Those personnel are assigned to positions where they are relied on in emergencies, held in reserve during their off-duty time ready for use when needed. Personnel selected for these specialty assignments are screened for their availability and willingness to be called back to duty when needed. The ability for certain Sheriff's Personnel to respond rapidly to an emergency at any time, whether on or off duty, is critical to the public safety mission of the Sheriff's Office. Public Safety personnel responding to hostage situations, active shooters, special tactical operations, homicide scenes, major crime scenes, search and rescue operations, missing persons and fugitive apprehensions (to name a few) should not be delayed. They need to be able to respond directly from their home to these potential emergencies to ensure the best possible outcome and in the interest of the public's safety.

Recommendation 5: *The Sheriff's Office should ensure it is adhering to all aspects of its own Vehicle Use policy, and consider whether its policy is less restrictive than the County's policy and modify less restrictive policies to conform to County policies.*

Response to Recommendation 5: The Sheriff's Office has reviewed its policies relating to Assigned Take-Home vehicles and finds that it is closely mirrored to the County's policy. The Sheriff's Policy appears to be similar in its guidelines and more restrictive in its mandates for those who have vehicles assigned.

Recommendation 6: *The Sheriff's Office should develop policies and procedures to record and periodically report the number of frequency of call-backs and call-outs.*

Response to Recommendation 6: The Sheriff's Office does not feel these recommendations are feasible. The issue of call-backs and call-outs is one which the Office has virtually no control. When emergencies occur, our personnel are expected to respond.

Recommendation 7: *The Sheriff's Office should develop policies and procedures to identify, track, and report employee use of County vehicles for partial and occasional commuting. The Sheriff's Office should also evaluate the cost of installing Global Position System (GPS) technology on all department vehicles to determine if the benefit of having the capability to monitor employee use of County vehicles justifies the cost of this technology.*

Response to Recommendation 7: The Sheriff's Office Vehicle Use policy, which defines and regulates the assignment and use of Assigned Take-Home vehicles, also addresses the issue of

commuting. The Sheriff's Office already has policies and procedures in place to identify and investigate policy violations.

Recommendation 8: *The Sheriff's Office should develop policies and procedures to maintain accurate information in its vehicle listings.*

Response to Recommendation 8: The Sheriff's Office agrees with this recommendation. Internal vehicle listing reports and County Vehicle Ops inventories will be cross referenced annually for accuracy. In addition, Assigned Vehicle records will be cross referenced with personnel assignments annually to monitor any changes not otherwise reported during the normal course of inventories and personnel changes.