



Memorandum No: 24/25-12

Date: September 3, 2025

To: Honorable Mayor and Commissioners

From: Patrick Reilly, CPA *PR*
City Auditor

Re: Performance Audit of Fuel Consumption and Billing

Objective

This audit report represents Part Two (2) of the Fuel Operations Audit. Part One (1) concentrated on evaluating internal controls, while this phase focuses on substantive testing of fuel consumption and billing. The objective is to conduct a detailed examination of the City's fuel operations, with an emphasis on verifying the accuracy of fuel consumption data and fuel billing processes.

Conclusion

The City Auditor's Office (CAO) found that the City's fuel operations, including the administration and oversight of fuel consumption, require several enhancements. Key areas of concern include billing accuracy, adherence to the Policy and Standards Manual (PSM), and consistent enforcement of procedures. Additionally, better implementation and monitoring of system optimization are needed to ensure more efficient, accurate, and reliable management of fuel usage.

Scope and Methodology

The audit involved a comprehensive review of 100% of the fuel consumption data extracted from both the E.J. Ward and Samsara systems, in addition to a thorough examination of Infor invoices related to fuel billing. The audit covered the period from October 2023 through September 2024, and for billing - April 1, 2023, to March 31, 2024.

The CAO assessed internal controls using the May 2013 updated Internal Control—Integrated Framework established by The Committee of Sponsoring Organizations of the Treadway Commission (COSO). The framework defines internal control, describes the components of internal control and underlying principles, and provides direction for all levels of management in designing and implementing internal controls and assessing their effectiveness. The five components of the COSO framework are control environment, risk assessment, control activities, information and communication, and monitoring activities.

A finding results from a failure to comply with policies and procedures, rules, regulations, contracts, and fundamental internal control practices.

A finding is categorized as a "deficiency," a "significant deficiency" or a "material

weakness” as defined below:

- *A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance on a timely basis.*
- *A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.*
- *A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance will not be prevented, or detected and corrected, on a timely basis.*

The audit methodology included but was not limited to:

- Reviewing prior and/or related audits,
- Reviewing applicable laws and regulations,
- Reviewing policies and procedures,
- Reviewing best practices,
- Reviewing contracts,
- Interviewing appropriate personnel,
- Performing process walk-throughs and tests of controls,
- Performing analysis of data, and
- Performing detailed testing of transactions and records.

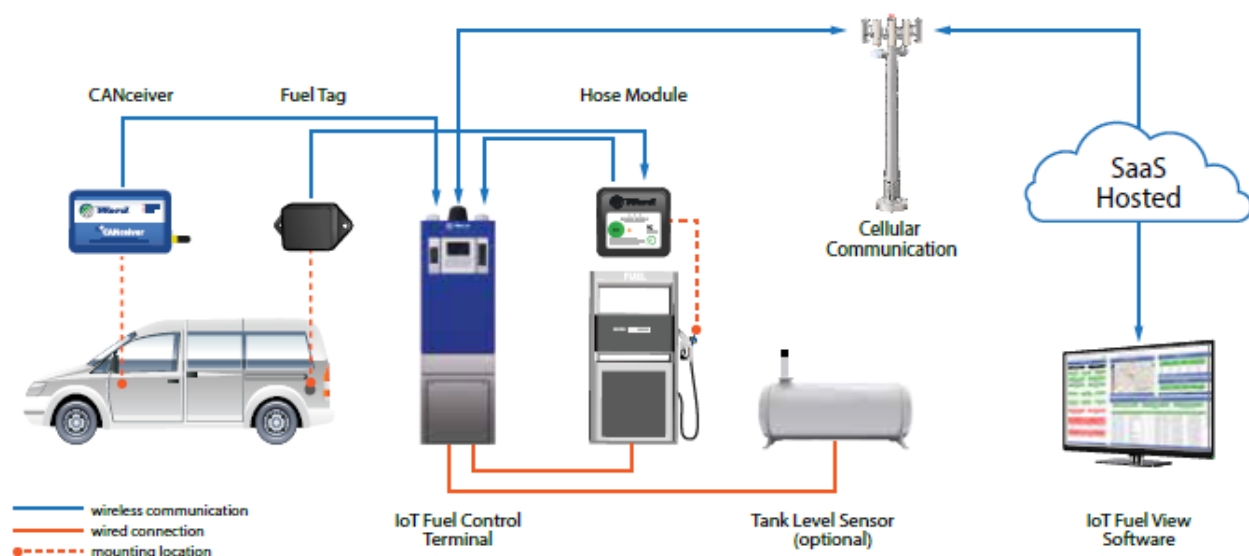
The CAO has identified five (5) Findings during the audit. The audit’s findings are a combination of internal control deficiencies and significant deficiencies, but not material weaknesses.

This audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our objectives. The CAO believes the evidence obtained provides a reasonable basis for our conclusions.

Background

The Public Works Department of the City of Fort Lauderdale is tasked with providing essential services and programs that impact the daily activities of employees and residents. This department consists of four (4) divisions: Sustainability, Utilities, Engineering and Strategic Support. Within the Sustainability Division, there are five distinct programs, one of which is Fleet Services. Fleet Services (Fleet) is responsible for fuel operations and related technology. It manages five (5) fueling stations around the City, delivering unleaded and diesel fuel, and diesel exhaust fluid (DEF) to approximately 1,970 vehicles and auxiliary units (such as gas cans and miscellaneous equipment).

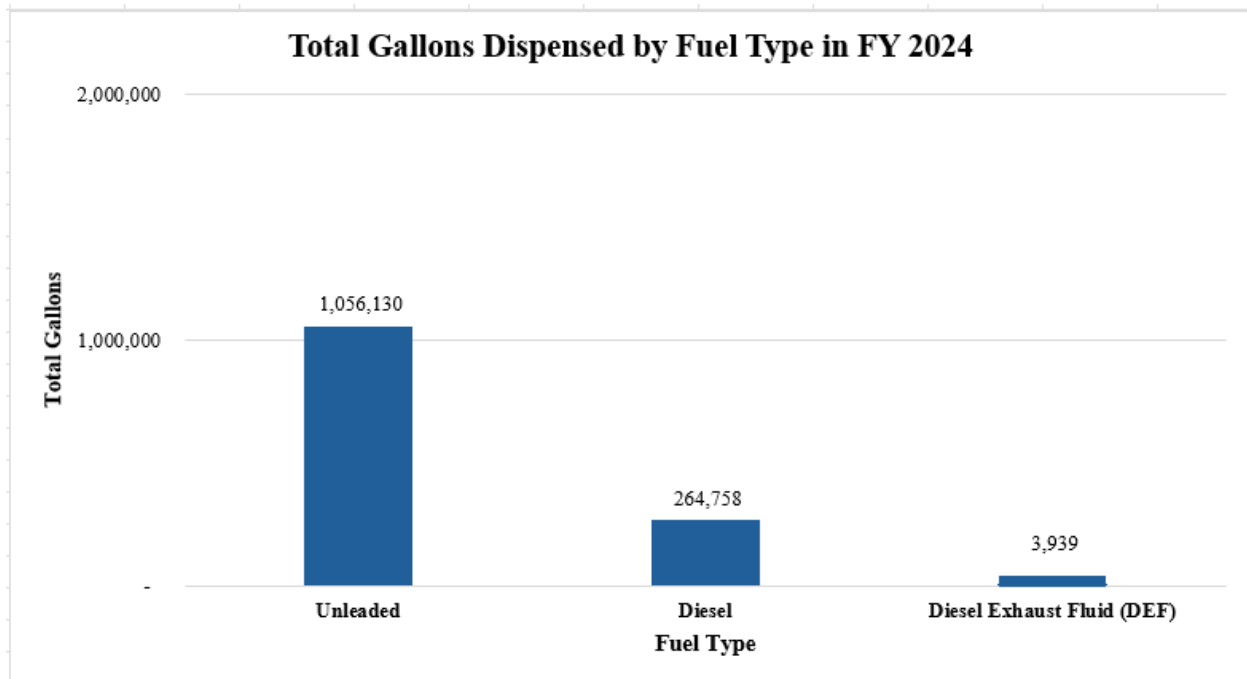
Fleet utilizes two (2) methods to control access to fuel – CANceiver devices and fuel fobs. A CANceiver device is a telematic device, which is plugged into the vehicle's on-board diagnostics port (OBD II Port), typically located beneath the steering wheel. It scans a vehicle's on-board diagnostic system (OBD) and collects vehicle and driver behavior data. To illustrate, when a vehicle pulls up to the fuel island and the fuel hose is inserted into the vehicle's fuel neck, it activates the fuel tag, which communicates with the fuel hose module to authorize fueling and data transfer between the CANceiver and the Fuel Control Terminal (FTC). In turn, the data is automatically transferred, through FTC, to a database, providing Fleet managers with crucial insights into vehicle performance. To activate the pump, the City requires authorized personnel to swipe either their City ID or fuel card before fueling to associate the individual transaction with the user.



Source: E.J. Ward Fuel View User Manual 4.5

A FOB is an electronic device that uses radio waves to communicate with the system. FOBs are used in a variety of situations with vehicles that were never equipped with a CANceiver or cannot work with a CANceiver (e.g. Ford rescue vehicles), or with vehicles that may have a CANceiver that has malfunctioned. FOBs are provided to personnel for dispensing fuel into gas cans and fueling small equipment. Additionally, master FOBs are provided to certain individuals to assist with fueling if a CANceiver or a FOB does not work, or in emergency situations. As with CANceivers, authorized users swipe either their City ID or fuel card before fueling. FOBs are issued by Fleet personnel.

Fleet dispensed approximately 1.3 million gallons of fuel, in the amount of approximately **\$4 million**, in FY 2024 to City Departments and other authorized users. It tracks usage within Fuel View, the E.J. Ward system.



Source: Data obtained from the E.J. Ward system; chart prepared by the City Auditor's Office (CAO).

The City of Fort Lauderdale's Fleet operations rely on two primary systems to manage fuel usage and vehicle performance: E.J. Ward Fuel View and Samsara.

E.J. Ward Fuel View enables precise control over fuel access by allowing users to set specific restrictions at the fueling asset level. This includes limiting the number of refueling times per day, setting maximum travel limits before refueling, specifying the correct fuel type for each vehicle, and capping the amount of fuel dispensed per transaction. The system also provides remote monitoring capabilities, such as tracking underground fuel tank levels, assessing fuel quality, detecting leaks, and identifying key vehicle events and driver behaviors. Additionally, Fuel View offers customizable reporting features, allowing users to generate relevant insights for improved fleet management.

Samsara, on the other hand, is an advanced telematics system that integrates telecommunications and informatics to collect, transmit, and analyze real-time vehicle data. It provides fleet managers with valuable insights into vehicle performance, fuel consumption, idling time, route efficiency, and driver behavior. Equipped with GPS tracking, sensors, and onboard diagnostics, Samsara helps reduce fuel waste, lower operational costs, and minimizes environmental impact by identifying excessive idling and inefficient driving patterns. The City of Fort Lauderdale's Fleet operations utilize Samsara devices on 938 of its estimated 1,271 vehicles (for the time-period audited), enhancing fleet tracking and management. Additionally, Samsara's automated reporting and alerts streamline maintenance schedules, improve regulatory compliance, and enhance overall fleet safety and productivity.

Together, these two systems have the potential to significantly enhance the City's fleet operations. If their capabilities are fully optimized and customized to meet the City's specific needs, E.J. Ward

Fuel View and Samsara can complement each other to improve fuel efficiency, reduce unnecessary fuel consumption, and enhance overall fleet performance. By leveraging the advanced controls, real-time monitoring, and data-driven insights these systems provide, the City can minimize operational costs, improve vehicle maintenance, and ensure resources are utilized effectively.

Table of Contents

Objective, Conclusion, Scope and Methodology, Background	1-5
FINDINGS	
Finding 1 – The Idling Policy Needs Enhancement	8-11
Finding 2 – Insufficient Controls over Dispensing Fuel	12-13
Finding 3 – Incorrect Calculation of Billing Rates	14-15
Finding 4 – Insufficient Controls over WEX Fuel Cards Usage	16-18
Finding 5 – Non-Compliance with the P-Cards and Travel Policies for Fuel Usage	19-20
Appendix – Acronyms and Definitions	21
EXHIBITS	22-81
FULL TEXT OF MANAGEMENT RESPONSES	82-86

FINDINGS

Finding 1 – The Idling Policy Needs Enhancement.

Condition

The Fleet Vehicle and Equipment Idling Policy, PSM 8.1.5, lacks sufficient clarity and specificity, permitting vehicle idling in situations where it may not be necessary. (**Exhibit 1**)

Financial Impact:

- Data from the SAMSARA system (938 of 1,271 vehicles) indicates that idling City vehicles consumed **337,648 gallons of fuel** in FY2024, which resulted in a total expenditure of approximately **\$1.1M**. (**Exhibit 2**)
 - Extrapolating to the full fleet (1,271), the estimated total cost of fuel consumed due to idling would be approximately **\$1.4M**.
- Excessive idling contributes to increased maintenance costs, shortens the lifespan of city vehicles, causes additional engine wear, and accumulates unnecessary engine hours.
- Additionally, the CAO reviewed the top four (4) departments by total **CONSECUTIVE IDLING TIME**. The analysis shows the top 30 longest consecutive idling durations, including only vehicles under 10,000 pounds, and a review of those vehicles, to exclude heavy equipment from the comparison. (**Exhibit 3**)
 - Police vehicles idled up to approximately **11 hours**.
 - Public Works idled up to approximately **9 hours**, with one outlier of **15 hours**.
 - Parks and Recreation idled up to approximately **5.5 hours**.
 - Fire Department idled up to approximately **3.5 hours**.
- The CAO also selected a random sample of three weekdays, for a total population of 30, to further analyze idling activity and idling times, which varied from approximately **3 hours** to approximately **11 hours**. (**Exhibit 4**)

Environmental Impact:

- In addition to financial costs, the environmental impact is substantial. In fact, the City has a policy that addresses sustainable “green” purchasing. (**Exhibit 5**)
- Per the Environmental Protection Agency (EPA), burning a single gallon of gasoline produces approximately 8,890 grams (or 20 pounds) of carbon dioxide (CO₂). (**Exhibit 6**)
 - To put this into perspective, idling in FY2024 would require more than 140,000 mature trees to absorb the carbon dioxide (CO₂) in one year. (**Exhibit 7**)

Criteria

The COSO framework components below are also provided as guidance to enhance internal controls in this area:

- COSO Principle 5 - The organization holds individuals accountable for their internal control responsibilities in the pursuit of their objectives.
- COSO Principle 10 - The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.
- COSO Principle 12 - The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.
- COSO Principle 13 - The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.

Cause

- Current policies and practices do not effectively limit vehicle idling, leading to unnecessary fuel consumption, increased costs, and environmental impacts.
 - For example, allowing vehicles to idle while using auxiliary equipment, such as computers, which are increasingly common, creates opportunities for prolonged idling.
- Additionally, the policy broadly permits idling for various activities without setting clear time limits or enforcing stricter guidelines.
- Many vehicles either lack a start/stop device, had them disabled, or drivers do not consistently use them.
- Moreover, the SAMSARA system is not configured to track all idling events. Specifically, it begins recording idle time after 30 seconds, rather than at 1 to 3 seconds, which limits its effectiveness in monitoring and managing fuel usage.

Effect

While some idling is unavoidable, prolonged idling, including but not limited to the examples listed, have a financial impact, wastes fuel, increases maintenance and replacement costs, and contributes to environmental pollution.

Recommendations:

The CAO recommends that the City Manager work with the Director of Public Works and other relevant staff to address the following areas, including but not limited to:

1. Develop and implement a clear and effective idling policy, and to ensure accountability and consistent enforcement.
2. Explore transitioning to more fuel-efficient vehicles across departments, prioritizing fuel economy in future purchases to reduce fuel costs and support long-term sustainability goals. This initiative was recently discussed during the City Commission Conference

meeting on June 30, 2025, where the Commission expressed support for transitioning to more efficient vehicles.

3. Prioritize features such as automatic start/stop technology in future vehicle purchases to reduce idling and enforcing the use of existing start/stop systems.
4. Exploring electric vehicle (EV) or hybrid options, which further cut fuel use and emissions. **(Exhibit 8)**
5. Reset SAMSARA settings to capture idling events beginning at 1-3 seconds and ensure that SAMSARA settings trigger corrective actions from management for excessive idling times.
6. Evaluate fuel-saving technologies, such as those recommended by SAMSARA, including Auxiliary Power Units (APUs), Generator Sets (GS), and Battery Air Conditioning Systems (BAC). **(Exhibit 9)**
7. Increase driver awareness through regular training on the financial and environmental impacts of idling to foster responsible driving practices.
8. Establishing Key Performance Indicators (KPIs), which should support goal-setting efforts and help measure progress in reducing idling times for City vehicles.

Auditor Note:

In response to our audit, the Police Department issued an internal bulletin titled *Police Department Fuel Consumption/Vehicle Idling* on April 25, 2025, aimed at reducing unnecessary idling. **(Exhibit 10)**

9. Review and strengthen the newly created Police Department internal policy and incorporate it into an updated Policy and Standards Manual (PSM). City-wide adoption and implementation of such a policy is encouraged to ensure consistent and efficient vehicle use across all departments.

Management Response:

Management concurs that enhancements to the City's idling policy were needed. The Fleet Vehicle and Equipment Idling Policy (PSM 8.1.05), which was updated on October 31, 2024, after the period of review of this audit, outlines that City owned vehicles should be turned off within 30 seconds after the vehicle reaches its destination except in specifically exempted situations.

Section III.C.2 of the policy further states, "The operator's supervisor is responsible for initiating any disciplinary actions for employees who breach the policy which may include, but is not limited to, a verbal counseling, a written counseling, a written reprimand, a suspension, a demotion, or termination of employment."

The City will continue to monitor idling rates to ensure the efficient use of fuel. In addition, the City has and will continue to take the following steps:

- Right-sizing vehicles to match operational needs;

- Transitioning vehicles from diesel to gasoline where appropriate;
- Evaluating technology enhancements such as start/stop technology where appropriate; and
- Purchasing more fuel-efficient vehicles where aligned with operational needs.

Additionally, staff will develop and distribute an educational flyer to Department Fleet Liaisons and operators of vehicles with LED light bars regarding the reduced need for idling while lights are in operation.

Finding 2 – Insufficient Controls over Dispensing Fuel.

Condition

Upon examining the fuel transactions in the EJ Ward system, the CAO noted that fuel usage is not adequately monitored and managed.

For example:

- CAO noted excessive fueling, often more than once in a twenty-four-hour period, with odometer readings indicating little to no vehicle usage between refuels.
- On occasion, the amount of dispensed fuel exceeded manufacturer's stated tank capacity, sometimes by double. Based on a sample of transactions, the CAO noted several exceptions related to the Police Department and the Housing Authority.
 - Twenty-one (21) Police vehicles dispensed approximately 180 gallons in total over their fuel tank capacity.
 - Nine (9) Housing Authority vehicles dispensed approximately 230 gallons in total over their fuel tank capacity.

Additional fuel system setup issues were also identified in the EJ Ward system, including:

- **Incorrect Capacity Limits:**
Fuel capacity limits are set higher than the actual tank capacity, allowing more fuel/DEF to be pumped than the actual tank capacity of the vehicle.
- **Dual Fuel Configuration:**
Vehicles are configured in error to accept both diesel and unleaded fuel, which may lead to inaccurate tracking.
- **Duplicate or Inaccurate Vehicle Records:**
Finally, there are instances where vehicle records are incorrect, missing, or where one vehicle number is assigned to more than one vehicle.

Criteria

The COSO framework components below are also provided as guidance to enhance internal controls in this area:

COSO Principle 5 - The organization holds individuals accountable for their internal control responsibilities in the pursuit of their objectives.

COSO Principle 10 - The organization selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

COSO Principle 12 - The organization deploys control activities through policies that establish what is expected and procedures that put policies into action.

COSO Principle 13 - The organization obtains or generates and uses relevant, quality information to support the functioning of internal control.

Cause

Due to the absence of oversight, drivers could exploit loopholes in the fuel management system for personal gain.

Furthermore, as shown in the photos, employees have used various objects to hold the nozzle in place after management disengaged the “kickstand” release. This measure was intended to ensure that fueling was done manually by the individual. However, unattended fueling has led to instances where vehicles drove off with the nozzle still inserted, resulting in fuel spills and equipment damage. (**Exhibit 11**)

Effect

The City may be incurring unnecessary fuel expenses.

Furthermore, misallocation of fuel may result in shortages for legitimate City needs.

Finally, excess fuel may be diverted for personal use or unauthorized resale, ultimately resulting in potential fraud.

Recommendations:

The CAO recommends that the City Manager work with the Public Works Director to establish the following, but not limited to:

- Stronger internal controls over fuel usage, including limiting refueling, surprise audits and reconciliations of records with vehicle usage, etc.
- Educate users on appropriate fuel usage and City policies and perform periodic refresher sessions.
- Establish clear consequences for fuel misuse, including reimbursement, suspension, termination, and legal action, if necessary.

Management Response:

Management concurs that updates to the controls over the dispensing of fuel were needed. The October 2024 fuel management audit also identified issues concerning the controls for dispensing fuel. Management Responses from Part I of the Fuel Operations Audit have been implemented after the period of review for the current fuel consumption and billing audit. Current systems include access restrictions, caps on amount of fuel allowed to pump based on fuel tank size, monitoring protocols, and regular reconciliation processes.

Non-compliance with City work rules, policies and standards is addressed through progressive discipline. The Fleet Services Division can provide usage data and documentation to the Human Resources Department, or the associated department, to support any disciplinary actions. Theft of fuel is categorized as a major violation under the following work rules - Work Rule 19 - Theft of City or another individual’s property and Work Rule 26 - Violation of City Charter, ordinances, or administrative rules and regulations.

Finding 3 – Incorrect Calculation of Fuel Billing Rates.

Condition

The CAO noted that the monthly fueling rates calculated and used to bill various City departments, the Housing Authority, and Vector Fleet Management were incorrect.

Auditor Note:

The CAO noted that the Senior Administrative Assistant was using the following steps in the calculation of the rates, which were described in an internal procedures manual:

- Step 1 – Calculate the average price per gallon of fuel **paid** for during the previous month
- Step 2 – Add \$0.13 surcharge (this step was not applied consistently)
- Step 3 – Add/subtract the hedging gain/loss per gallon of fuel **used** during the previous month (this step was not applied consistently)
- Step 4 – Add \$0.05 for the fuel used at Fire Station 53 applied because of its distance

➤ See the actual steps required in the Criteria section below.

Criteria

The Fleet Services (Fleet) monitors fuel usage and bills departments, the Housing Authority, and Vector Fleet Management for fuel used during the previous month. The rate changes monthly, and a separate calculation is performed for unleaded and diesel fuel. The rate should be calculated as follows:

- Step 1 – Calculate the average price per gallon of fuel **received** during the previous month, which is consistent with the accrual basis of accounting where expenses are recorded when a liability is incurred.
- Step 2 – Add \$0.13 surcharge (an internal strategy intended to accumulate a reserve to be used for the replacement of the fuel islands)
- Step 3 – Add/subtract the hedging gain/loss per gallon of fuel **received** during the previous month (an internal strategy intended to reduce the fluctuations of the price per gallon)

Auditor Note:

The City utilizes fuel hedging products to limit its exposure to price risk associated with the purchase of unleaded and diesel fuel. For the sake of simplicity, the City, with assistance from a consultant, can "fix" or "lock in" the price of fuel through the purchase of futures contracts. When the City sells these contracts at a higher price than they were purchased, the City has a gain, if they are sold at a lower price, the City has a loss.

Cause

The incorrect calculation of billing rates can be attributed to a lack of understanding of the process, lack of proper documentation, turnover, lack of knowledge transfer, and training.

Effect

Using the steps in the criteria, the CAO recalculated the rates and noted that Fleet overcharged

City departments by approximately \$92,000 in the period April 2023 to March 2024.

In addition, the Housing Authority and Vector Fleet Management were overcharged by approximately \$300 and \$70, respectively.

Recommendations:

The CAO recommends that the City Manager work with the Public Works Director to update the procedures manual to reflect the correct steps to calculate the monthly billing rate, provide training, and plan for turnover.

Management Response:

The City pays a set fee for delivery of fuel regardless of the volume. At most of the City-owned fuel islands, fuel is not ordered until a minimal volume of 7,500 gallons is needed. The delivery fee and other auxiliary costs are used to determine the final cost per gallon for that delivery. The five cents fuel surcharge for Fire Station 53 is related to the cost of delivery for a smaller volume of diesel (1,500 gallons) delivered to this location due to its storage capacity.

Management concurs that consistent procedures for the calculation of fuel billing are needed. The Fleet Services Division will update the procedures manual to reflect the amended steps for calculating monthly billing rates and provide for the justification of each fee.

Finding 4 – Insufficient Controls over the WEX Fuel Cards Usage.

Condition

Upon examining the WEX fuel card transactions and documentation, the CAO noted multiple policy violations:

- Thirty-two (32) of the seventy-nine (79) **active fuel cards**, or 41%, exhibited an exception to PSM 8.1.6: (**Exhibit 12**)
 - There were sixteen (16) generic cards, intended for use during fuel station outages or emergencies, belonging to the Fire Department. Three (3) of the 16 cards were used during the audit period, resulting in twenty-two (22) transactions. Furthermore,
 - None of these transactions took place during an outage, or a declared emergency.
 - No documentation was provided to substantiate the claim that several of the transactions were related to faulty CANceivers.
 - Only one PIN was used for all transactions.
 - There were ten (10) generic cards belonging to the Police Department; there was no activity on these cards during the audit period.
 - There were three (3) cards assigned to inactive vehicles; there was no activity on these cards during the audit period.
 - There was one (1) card assigned to an inactive generator; there was no activity on this card during the audit period.
 - Two (2) vehicles were assigned more than one card each. We did not identify any misuse of these cards.
- Six (6) of the eighty-eight (88) **active fuel users**, or 7%, had retired, and per policy, their profiles should have been deactivated. Furthermore, the PINs of three (3) of the six (6) users were used post-retirement to fuel City vehicles, which indicates that PINs may have been shared.
- Upon examining the WEX fuel card transactions, the CAO noted that, occasionally, fuel dispensed exceeded the manufacturer's stated tank capacity.
- Finally, one WEX system administrative user, with access to all available functions in the WEX system, is no longer employed by the City of Fort Lauderdale, yet her user profile continues to be active.

Criteria

According to PSM 8.1.6, the following criteria govern appropriate fuel card use and internal controls: (**Exhibit 12**)

1. Vehicle Specific Fuel Card Use

- “Fuel cards will be issued to each authorized City vehicle to purchase fuel for official use at retail gas stations.” (PSM 8.1.6, page 1, Section II.A.1.i)
- 2. Fuel Card Must Remain with Assigned Vehicle
 - “The Fuel Card may only be used to purchase fuel for the corresponding assigned vehicle number embossed on the cards. The card should not be used to fuel another vehicle.” (PSM 8.1.6, page 2, Section II.B.1.i)
- 3. Use of Individual PINs
 - “Each authorized user will be assigned a personal identification number (PIN) to allow fuel transactions to occur.” (PSM 8.1.6, page 1, Section II.A.1.ii)
- 4. PIN Security and Accountability
 - “This PINs should not be shared by others.” (PSM 8.1.6, page 1, Section II.A.1.ii)
- 5. Deactivation Upon Separation or Transfer
 - “When an employee ends his or her employment with the City the employee’s supervisor shall inform Fleet Services to deactivate the employee’s PIN. If transferred to another Department, the employee’s supervisor shall contact Fleet Services to have the personal identification code changed to the correct Department.” (PSM 8.1.6, page 2, Section II.A.3.i)
- 6. Payment and Invoice Procedures
 - “The Fuel Card Coordinators must review the statement and note any discrepancies between the submitted receipts and statement... The Fuel Card Coordinator is responsible for monitoring card charge slips/receipts for all items listed on the statement for audit for no less than five (5) years after the statement date.” (Policy 8.1.6, page 3, Section B.2.iii)

Cause

City staff are not following PSM 8.1.6, and reviewers are not exercising oversight over fuel card usage.

Effect

Non-compliance with PSM 8.1.6 may result in unnecessary fuel expenses, shortages for legitimate City needs, and potential fraud.

Recommendations:

The CAO recommends that the City Manager work with the Public Works Director to:

1. Modify the fuel cards policy and procedures to include generic cards, if operations necessitate their use.
2. Deactivate any spare cards, or cards assigned to inactive assets, in a timely manner.
3. Review list of active cards at regular intervals.
4. Finally, enhanced controls, targeted education, clear accountability, and defined consequences should be established.

As previously recommended in the Audit of Internal Controls over Fuel Operations, it is imperative to reestablish the communication protocol with the Human Resources department regarding

employee transfers and terminations to ensure timely updates so that only authorized individuals are allowed to fuel.

Management Response:

Management concurs that changes to controls over WEX fuel card usage were needed. Part I of the Fuel Operations Audit also identified fuel card concerns. Management Responses from that audit are on-going and many of the identified controls have been implemented prior to the period of review for the current fuel consumption and billing audit (October 2023 through September 2024, and for billing - April 1, 2023, to March 31, 2024).

City Staff will continue to take the following actions which were implemented after the prior audit:

- Monthly review of inactive assets (e.g. generators) associated with fuel cards;
- Monthly WEX fuel card audits by Fleet Services Division; and
- Timely deactivation of WEX fuel cards based on the monthly promotions, transfers, and terminated employees listing provided by the Human Resources Department.

The Fleet Services Division will hold periodic training sessions to highlight the responsibilities of Fuel Card Coordinators under the modified and approved PSM 8.1.6 – Policies and Procedures for City Issued Fuel Cards.

PSM 8.1.6 Policy and Procedures for City Issued Fuel Card (CAO Exhibit 12) incorporates a number of controls, accountability measures and consequences including, but not limited to:

- Accountability: The user will be required to sign the Fuel Card agreement and is responsible for knowing, understanding and following the policies and procedures.
- Control: Each department is responsible for assigning a “Fuel Card Coordinator” to receive and maintain card charge statements/receipts.
- Control: The Fuel Card Coordinator will review the invoice and compare it to the receipts submitted by the authorized user for payment.
- Control: When an employee’s employment with the City ends, the employee’s supervisor shall inform the Fleet Services Division and request deactivation of the employee’s personal identification number (PIN). If transferred to another Department activity, the employee’s supervisor shall contact the Fleet Services Division to have the PIN changed to the correct Department.
- Control: The Fuel Card Coordinator must review the statement and note any discrepancies between the submitted receipts and statement. The employee must sign the statement attesting that the purchase of fuel was done in connection with City business.
- Consequences: Any misuse of the Fuel Card may result in the revocation of the card. Cardholders who are found to have misused their Fuel Card privileges twice within a twelve (12)-month period will have their card permanently revoked.

Finding 5 – Non-Compliance with the P-Card and Travel Policies for Fuel Usage.

Condition

The CAO noted multiple instances in which vehicles were fueled in violation of PSM 9.13.1. **(Exhibit 13)**

- Twelve (12) transactions were made by five (5) employees from various departments; one (1) from Fire, one (1) from Parks, two (2) from Police, and one (1) from TAM.
- Multiple instances were noted where management waived Policy PSM 9.13.1 through email approval to allow exceptions.
- Two (2) transactions, attributed to one (1) Police employee, which fell under the PSM 9.13.1 exceptions. However, these transactions occurred outside of the tri-county area, thus, violating PSM 9.4.1, Travel Allowances and Subsistence. **(Exhibit 14)**

Criteria

The City of Fort Lauderdale PSM 9.13.1, Use of City Issued Purchasing Cards (P-Cards) states: **(Exhibit 13)**

- “The following types of items may not be purchased with a P-Card, regardless of the dollar amount:
 - Gasoline, fuel, or oil. All City vehicles are to be fueled at the four City fuel sites (with the exception of Police Motorcycles, Police and Fire Rescue Marine Vehicles, and Smart Vehicles).” (PSM 9.13.1, page 6, Section V.B.8 &8a)
- Furthermore, PSM 9.4.1, Travel Allowance and Subsistence states: **(Exhibit 14)**
 - “Personal vehicles used for transportation by all employees outside the “tri-county” area will be reimbursed on a per-mile basis.” (PSM 9.4.1, page 5, Section IV.E.1)
 - “If a City vehicle is utilized, tolls and fuel will be reimbursed.” (PSM 9.4.1, page 5, Section IV.E.5)

Cause

Drivers do not follow PSM 9.13.1 and PSM 9.4.1, and the P-Card and Travel policy coordinators are not exercising oversight over activities.

Effect

Non-compliance with the policies can lead to overspending, and potential fraud, waste, and abuse.

Recommendations:

The CAO recommends that the City Manager work with the Finance Director to increase training, strengthen oversight of P-cards usage, enforce compliance, and update policy PSM. 9.13.1 to allow exceptions on a case-by-case basis at the City Manager’s discretion.

Management Response:

Management concurs with the finding and acknowledges the instances of non-compliance with the City's P-Card Policy (PSM 9.13.1) and Travel Allowance and Subsistence Policy (PSM 9.4.1). The increased utilization of P-Cards was part of a strategic push to streamline procurement processes, improve operational efficiency and increase the rebate. This initiative resulted in inconsistent application of policy exceptions related to fuel purchases. Specifically, as it relates to public safety fuel purchases, email approvals were issued by department leadership to authorize using P-Cards due to operational needs or field constraints; however, such exceptions were not always aligned with the written policies nor consistently documented in a centralized manner.

The Finance Department will revise the P-Card Policy (PSM 9.13.1) to explicitly define procedures for requesting and approving exceptions, particularly for fuel purchases. The revised policy will include a formal process for documenting such exceptions with appropriate justification and prior approval from the City Manager or Finance Director.

City staff will continue to support operational enhancements to fleet operations and citywide education efforts on fuel-related policies.

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Appendix – Acronyms and Definitions

CANceiver	Built-in tracking device in vehicles
CAO	City Auditor's Office
COSO	Commission of Sponsoring Organizations of the Treadway Commission
DEF	Diesel Exhaust Fluid is a liquid used to reduce the amount of air pollution created by diesel fuel.
E.J Ward	Database system utilized for fuel operations.
FOB	A small electronic remote device for tracking fuel consumption at the pump.
Idling	Idling refers to the operation of a vehicle's engine when the vehicle is not in motion. It typically occurs when the engine is running while the vehicle is stationary, such as when waiting at traffic lights or during periods of inactivity. Idling results in fuel consumption without contributing to vehicle movement.
PSM	Policy and Standards Manual
SAMSARA	Samsara is a "cloud-based" technology used to manage the physical operations of the fleet of vehicles. The benefits of Samsara include boosting safety, cutting costs, and streamlining processes for fleets.
Start/Stop	The start-stop system automatically switches the engine off when a vehicle stops and when the vehicle is stationary. The engine starts automatically when needed.
WEX Card	WEX is a universal fleet fuel card provider associated with a number of gas stations across the U.S.



EXHIBITS



POLICY AND STANDARDS MANUAL

CHAPTER: 8 | SECTION: 1 | SUBJECT: 5
REV: 2 | REVISION DATE: October 31, 2024

CHAPTER:	CITY EQUIPMENT
SECTION:	MOTOR VEHICLES
SUBJECT:	FLEET VEHICLE AND EQUIPMENT IDLING POLICY
AUTHORIZATION:	SUSAN GRANT, ACTING CITY MANAGER <i>Susan Grant</i>
OWNER:	PUBLIC WORKS DEPARTMENT

I. PURPOSE:

To establish a policy to eliminate unnecessary engine idling of City owned vehicles and equipment by City Employees and address issues ranging from environmental concerns to economic costs.

II. POLICY:

All City personnel operating a City owned vehicle are required to turn off the engine within 30 seconds after the vehicle comes to a complete stop upon arrival to their destination.

III. DETAILS:

Unnecessary engine idling from vehicles and equipment contributes particulates and other tailpipe pollutants to the atmosphere which affect the health of people and the environment, creates fuel waste, and causes excessive engine wear. Fuel prices are also of concern for fleets trying to manage fuel consumption.

A. Idling is permitted during the following circumstances:

1. Emergency rescue, law enforcement, and department vehicles needing engine power to operate emergency lighting (that is mounted on the vehicle) or equipment.
2. Vehicles using auxiliary equipment such as generators, pumps, compressors, and computers.
3. Trucks actively using a power take-off (P.T.O.) to operate dumps and/or other similar P.T.O. powered attachments.
4. Trucks using engine power to operate cranes, augers, and aerial buckets.
5. Buses or vans conveying passengers.

B. Idling is NOT permitted during the following circumstances:

1. While fueling
2. Loading or unloading



POLICY AND STANDARDS MANUAL

CHAPTER: 8 | SECTION: 1 | SUBJECT: 5

REV: 2 | REVISION DATE: October 31, 2024

3. To keep the vehicle cab cool or warm
4. While a bus or van is stationary and unoccupied

C. Responsibility and Enforcement:

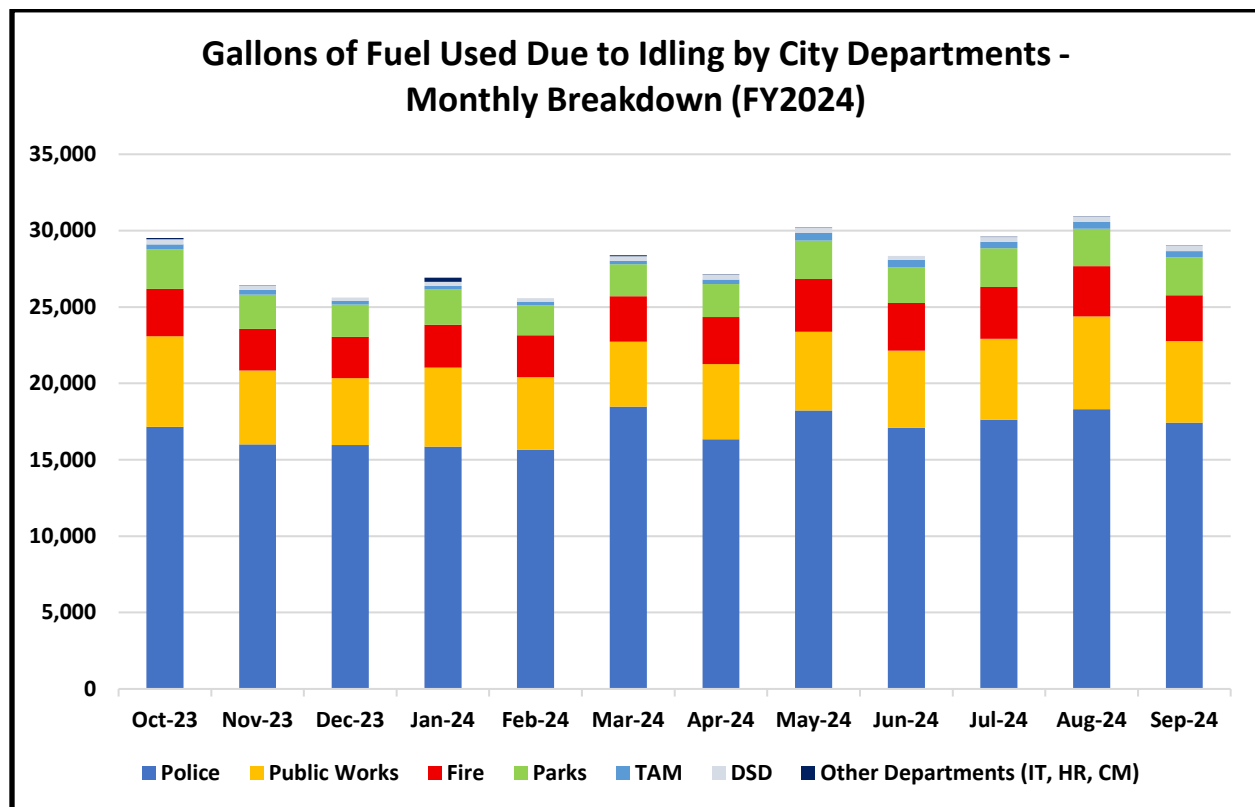
1. Each operator of a vehicle or equipment will be tasked with managing the idling operation of their respective unit. They must keep the unit keys in their possession to prevent crew members from bypassing the policy without the operator's awareness.
2. The operators' supervisor is responsible for initiating any disciplinary actions for employees who breach the policy which may include, but is not limited to, a verbal counseling, a written counseling, a written reprimand, a suspension, a demotion, or termination of employment.

Auditor Note:

The SAMSARA system captures idling events lasting more than 30 seconds. The charts below represent gallons used while idling from the 938 of the 1,271 vehicles.

Date	Police	Public Works	Fire	Parks	TAM	DSD	Other Departments (IT, HR, CM)	Total (gallons)
Oct-23	17,167.23	5,923.10	3,090.77	2,597.60	331.30	333.09	79.16	29,522.25
Nov-23	16,014.87	4,837.40	2,709.66	2,257.70	306.90	264.05	17.53	26,408.11
Dec-23	15,969.35	4,375.50	2,698.36	2,115.00	245.11	228.94	0.00	25,632.26
Jan-24	15,855.71	5,184.90	2,810.73	2,295.00	223.10	281.47	263.39	26,914.30
Feb-24	15,645.89	4,754.20	2,742.36	1,972.80	235.00	231.32	0.00	25,581.57
Mar-24	18,476.88	4,245.00	2,993.90	2,087.30	235.30	289.91	57.49	28,385.78
Apr-24	16,336.61	4,918.50	3,087.12	2,162.60	296.40	321.77	10.45	27,133.45
May-24	18,223.38	5,155.40	3,448.70	2,531.00	504.70	323.17	16.62	30,202.97
Jun-24	17,104.44	5,048.80	3,122.57	2,320.10	490.00	269.30	0.00	28,355.21
Jul-24	17,627.38	5,293.20	3,383.45	2,534.80	429.60	319.05	13.67	29,601.15
Aug-24	18,316.20	6,077.90	3,281.82	2,457.30	429.50	339.50	8.80	30,911.02
Sep-24	17,436.68	5,338.10	3,003.27	2,483.90	407.50	326.70	3.86	29,000.01
Grand Total	204,174.62	61,152.00	36,372.71	27,815.10	4,134.41	3,528.27	340.35	337,648.08

Source: Data from the SAMSARA system; chart prepared by the City Auditor's Office (CAO).



Source: Data from the SAMSARA system; chart prepared by the City Auditor's Office (CAO).

**TOP 30 Consecutive Idling Durations - Police, Public Works, Parks and Recreation, and Fire
(January 1, 2024 - June 30, 2024)**

Table 1

Police Department					
Sample	Vehicle (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)
1	PD-XX116	2024/4/2, 10:08	2024/4/2, 20:55	10h 47m	9.06
2	PD-XX589	2024/6/18, 05:50	2024/6/18, 15:50	10h 00m	8.47
3	PD-XX282	2024/2/6, 05:13	2024/2/6, 15:58	10h 44m	8.11
4	PD-XX650	2024/6/26, 05:04	2024/6/26, 15:45	10h 41m	7.48
5	PD-XX650	2024/5/28, 05:31	2024/5/28, 16:00	10h 28m	7.43
6	PD-XX770	2024/5/5, 13:52	2024/5/6, 00:26	10h 33m	7.34
7	PD-XX650	2024/4/3, 05:26	2024/4/3, 15:59	10h 32m	7.29
8	PD-XX650	2024/4/30, 05:55	2024/4/30, 16:00	10h 04m	7.21
9	PD-XX775	2024/2/6, 10:15	2024/2/6, 21:05	10h 50m	7.17
10	PD-XX650	2024/2/27, 05:04	2024/2/27, 15:54	10h 49m	7.10
11	PD-XX650	2024/6/19, 05:36	2024/6/19, 16:00	10h 23m	7.03
12	PD-XX650	2024/5/8, 05:53	2024/5/8, 15:56	10h 03m	7.02
13	PD-XX650	2024/5/15, 05:32	2024/5/15, 15:57	10h 25m	7.01
14	PD-XX775	2024/2/27, 10:05	2024/2/27, 20:42	10h 37m	7.01
15	PD-XX650	2024/6/18, 05:40	2024/6/18, 16:00	10h 20m	7.00
16	PD-XX650	2024/4/9, 05:41	2024/4/9, 16:00	10h 18m	6.94
17	PD-XX650	2024/4/24, 05:42	2024/4/24, 15:56	10h 14m	6.80
18	PD-XX555	2024/5/26, 08:29	2024/5/26, 18:36	10h 06m	6.79
19	PD-XX650	2024/2/21, 05:38	2024/2/21, 15:57	10h 19m	6.54
20	PD-XX768	2024/3/7, 05:31	2024/3/7, 16:01	10h 29m	6.45
21	PD-XX786	2024/2/19, 05:02	2024/2/19, 15:49	10h 46m	6.40
22	PD-XX518	2024/2/4, 05:27	2024/2/4, 15:28	10h 01m	6.37
23	PD-XX361	2024/3/17, 05:16	2024/3/17, 16:00	10h 43m	6.34
24	PD-XX650	2024/3/13, 05:39	2024/3/13, 15:59	10h 19m	6.34
25	PD-XX523	2024/4/4, 05:12	2024/4/4, 15:46	10h 33m	6.32
26	PD-XX600	2024/5/6, 12:12	2024/5/6, 20:04	07h 52m	6.30
27	PD-XX566	2024/6/19, 08:02	2024/6/19, 15:59	07h 56m	6.20
28	PD-XX776	2024/3/19, 15:51	2024/3/20, 01:52	10h 00m	6.17
29	PD-XX750	2024/5/5, 12:29	2024/5/5, 19:24	06h 54m	6.14
30	PD-XX650	2024/3/6, 05:34	2024/3/6, 15:49	10h 14m	5.83

Source: Data obtained from the SAMSARA system for vehicles under 10,000 pounds; table prepared by the City Auditor's Office (CAO); data sorted by most fuel used.

Table 2

Public Works Department					
Sample	Vehicle (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)
1	VXX449	2024/5/21, 09:14	2024/5/21, 18:16	09h 01m	8.01
2	VXX449	2024/4/15, 21:27	2024/4/16, 05:54	08h 27m	6.97
3	VXX070	2024/4/20, 19:21	2024/4/21, 05:27	10h 06m	6.69
4	VXX449	2024/2/10, 22:13	2024/2/11, 05:47	07h 34m	6.30
5	VXX702	2024/3/7, 12:07	2024/3/7, 19:19	07h 12m	5.80
6	VXX702	2024/1/16, 23:25	2024/1/17, 06:00	06h 35m	5.64
7	VXX449	2024/3/17, 23:27	2024/3/18, 05:20	05h 52m	5.04
8	VXX449	2024/6/15, 01:12	2024/6/15, 07:06	05h 53m	4.95
9	VXX701	2024/1/16, 23:19	2024/1/17, 05:41	06h 22m	4.87
10	VXX449	2024/2/16, 00:09	2024/2/16, 05:40	05h 30m	4.82
11	VXX702	2024/4/2, 21:46	2024/4/3, 03:08	05h 22m	4.75
12	VXX070	2024/4/16, 23:03	2024/4/17, 06:00	06h 57m	4.74
13	VXX702	2024/1/20, 00:24	2024/1/20, 06:18	05h 53m	4.71
14	VXX703	2024/6/11, 23:46	2024/6/12, 04:50	05h 03m	4.49
15	VXX209	2024/6/16, 15:03	2024/6/16, 20:08	05h 05m	4.43
16	VXX90	2024/5/28, 13:46	2024/5/29, 04:38	14h 51m	4.33
17	VXX423	2024/3/15, 05:26	2024/3/15, 10:12	04h 46m	4.31
18	VXX702	2024/2/18, 01:24	2024/2/18, 06:43	05h 18m	4.30
19	VXX695	2024/3/21, 21:28	2024/3/22, 04:55	07h 26m	4.30
20	VXX380	2024/2/9, 23:27	2024/2/10, 05:30	06h 03m	4.27
21	VXX380	2024/1/14, 23:53	2024/1/15, 05:49	05h 56m	4.25
22	VXX701	2024/1/31, 22:36	2024/2/1, 05:32	06h 56m	4.25
23	VXX174	2024/6/13, 00:01	2024/6/13, 04:58	04h 57m	4.15
24	VXX893	2024/6/7, 04:43	2024/6/7, 10:04	05h 20m	4.14
25	VXX893	2024/4/19, 01:42	2024/4/19, 06:52	05h 10m	4.12
26	VXX381	2024/1/27, 23:51	2024/1/28, 05:02	05h 10m	4.10
27	VXX423	2024/6/11, 05:54	2024/6/11, 10:30	04h 35m	4.10
28	VX723	2024/2/5, 16:22	2024/2/5, 22:55	06h 32m	4.09
29	VXX380	2024/2/14, 23:23	2024/2/15, 05:01	05h 38m	4.04
30	VX723	2024/2/18, 01:30	2024/2/18, 07:30	05h 59m	4.04

Source: Data obtained from the SAMSARA system for vehicles under 10,000 pounds; table prepared by the City Auditor's Office (CAO); data sorted by most fuel used.

Table 3

Parks and Recreation Department					
Sample	Vehicle (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)
1	VXX755	2024/5/9, 07:32	2024/5/9, 13:05	05h 33m	4.44
2	VXX423	2024/3/15, 05:26	2024/3/15, 10:12	04h 46m	4.31
3	VXX423	2024/6/11, 05:54	2024/6/11, 10:30	04h 35m	4.10
4	VXX423	2024/3/14, 09:37	2024/3/14, 13:25	03h 47m	3.55
5	VXX423	2024/1/31, 07:37	2024/1/31, 11:05	03h 28m	3.19
6	VXX223	2024/6/21, 16:37	2024/6/21, 20:14	03h 37m	3.13
7	VXX423	2024/2/1, 08:47	2024/2/1, 12:05	03h 18m	3.02
8	VXX261	2024/4/16, 04:33	2024/4/16, 07:53	03h 19m	2.93
9	VXX423	2024/3/14, 06:06	2024/3/14, 09:19	03h 13m	2.92
10	VXX423	2024/6/12, 05:48	2024/6/12, 08:58	03h 09m	2.87
11	VXX114	2024/3/5, 07:13	2024/3/5, 10:12	02h 58m	2.83
12	VXX223	2024/5/10, 20:31	2024/5/10, 23:52	03h 20m	2.76
13	VXX414	2024/5/8, 07:34	2024/5/8, 13:09	05h 35m	2.70
14	VXX755	2024/1/31, 07:34	2024/1/31, 11:05	03h 31m	2.66
15	VXX781	2024/1/31, 06:05	2024/1/31, 08:46	02h 41m	2.66
16	VXX423	2024/6/24, 07:35	2024/6/24, 10:26	02h 51m	2.53
17	VXX781	2024/1/25, 05:38	2024/1/25, 07:56	02h 17m	2.40
18	VXX394	2024/4/16, 08:25	2024/4/16, 11:05	02h 40m	2.30
19	VXX423	2024/2/8, 08:44	2024/2/8, 11:17	02h 32m	2.28
20	VXX343	2024/2/8, 04:44	2024/2/8, 07:22	02h 37m	2.26
21	VXX423	2024/1/22, 07:32	2024/1/22, 09:51	02h 18m	2.21
22	VXX120	2024/3/5, 07:13	2024/3/5, 10:17	03h 04m	2.20
23	VXX394	2024/2/2, 09:30	2024/2/2, 12:01	02h 31m	2.06
24	VXX394	2024/3/26, 09:45	2024/3/26, 12:07	02h 21m	2.04
25	VX715	2024/5/8, 10:04	2024/5/8, 13:42	03h 37m	2.01
26	VXX423	2024/2/7, 09:05	2024/2/7, 11:13	02h 08m	1.98
27	VXX120	2024/1/24, 12:00	2024/1/24, 14:44	02h 44m	1.98
28	VXX978	2024/1/27, 05:41	2024/1/27, 07:57	02h 15m	1.95
29	VXX217	2024/1/8, 07:40	2024/1/8, 10:07	02h 27m	1.91
30	VXX329	2024/4/12, 09:48	2024/4/12, 12:22	02h 34h	1.85

Source: Data obtained from the SAMSARA system for vehicles under 10,000 pounds; table prepared by the City Auditor's Office (CAO); data sorted by most fuel used.

Table 4

Fire Department					
Sample	Vehicle - Fire (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)
1	VXX589	2024/6/17, 09:31	2024/6/17, 11:32	02h 01m	2.07
2	VXX329	2024/5/17, 12:31	2024/5/17, 15:51	03h 19m	1.76
3	VXX086	2024/4/19, 11:27	2024/4/19, 14:58	03h 31m	1.63
4	VXX086	2024/3/18, 09:54	2024/3/18, 13:12	03h 18m	1.50
5	VXX086	2024/6/15, 14:56	2024/6/15, 18:12	03h 15m	1.39
6	VXX430	2024/4/18, 23:06	2024/4/19, 01:01	01h 54m	1.35
7	VXX086	2024/6/13, 11:33	2024/6/13, 14:47	03h 14m	1.34
8	VXX589	2024/6/22, 07:40	2024/6/22, 09:09	01h 28m	1.34
9	VXX589	2024/5/27, 01:14	2024/5/27, 02:32	01h 18m	1.34
10	VXX434	2024/6/15, 13:47	2024/6/15, 16:48	03h 01m	1.33
11	VXX086	2024/3/2, 12:47	2024/3/2, 15:58	03h 10m	1.32
12	VXX086	2024/1/9, 09:06	2024/1/9, 12:20	03h 13m	1.29
13	VX077	2024/5/16, 07:31	2024/5/16, 10:47	03h 15m	1.27
14	VXX934	2024/5/31, 10:33	2024/5/31, 12:30	01h 57m	1.26
15	VXX552	2024/3/22, 11:56	2024/3/22, 13:52	01h 56m	1.26
16	VXX589	2024/6/28, 08:37	2024/6/28, 09:49	01h 12m	1.25
17	VXX430	2024/4/3, 19:28	2024/4/3, 20:38	01h 09m	1.23
18	VXX589	2024/5/18, 07:52	2024/5/18, 09:10	01h 18m	1.23
19	VXX552	2024/1/26, 12:12	2024/1/26, 14:02	01h 49m	1.22
20	VXX326	2024/5/28, 06:41	2024/5/28, 09:54	03h 13m	1.21
21	VXX329	2024/5/29, 12:28	2024/5/29, 14:44	02h 16m	1.21
22	VXX552	2024/6/4, 12:06	2024/6/4, 13:52	01h 45m	1.21
23	VXX552	2024/5/14, 12:11	2024/5/14, 13:54	01h 42m	1.21
24	VXX085	2024/6/29, 10:33	2024/6/29, 12:52	02h 19m	1.20
25	VXX086	2024/1/28, 12:52	2024/1/28, 15:14	02h 21m	1.17
26	VXX086	2024/5/8, 09:57	2024/5/8, 12:16	02h 18m	1.17
27	VXX086	2024/4/27, 14:56	2024/4/27, 18:09	03h 13m	1.15
28	VXX343	2024/5/29, 16:01	2024/5/29, 18:17	02h 15m	1.15
29	VXX086	2024/6/10, 10:06	2024/6/10, 12:17	02h 11m	1.14
30	VXX326	2024/4/19, 07:00	2024/4/19, 10:12	03h 11m	1.12

Source: Data obtained from the SAMSARA system for vehicles under 10,000 pounds; table prepared by the City Auditor's Office (CAO); data sorted by most fuel used.

Top 10 Vehicles with the Longest Consecutive Idling Durations Over 3 Days

(ALL Vehicles City-wide 4/1/2024, 4/2/2024, 4/3/2024)

April 1 2024, Monday

Sample	Vehicle (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)	Repeated Days
1	PD-XX786	2024/4/1, 18:14	2024/4/1, 21:45	03h 31m	2.50	
2	PD-XX288	2024/4/1, 09:44	2024/4/1, 13:14	03h 30m	1.66	
3	PD-XX685	2024/4/1, 18:01	2024/4/1, 21:30	03h 28m	1.69	
4	PD-XX543	2024/4/1, 17:51	2024/4/1, 21:18	03h 27m	1.83	
5	PW-XX174	2024/4/1, 10:33	2024/4/1, 13:42	03h 09m	2.55	
6	PD-XX953	2024/4/1, 12:08	2024/4/1, 15:16	03h 08m	1.93	
7	PD-XX050	2024/4/1, 11:47	2024/4/1, 14:56	03h 08m	1.44	
8	PD-XX015	2024/4/1, 23:19	2024/4/2, 02:23	03h 03m	1.12	A
9	PD-XX803	2024/4/1, 19:55	2024/4/1, 22:54	02h 59m	1.78	
10	PD-XX291	2024/4/1, 15:56	2024/4/1, 18:55	02h 59m	1.42	

April 2 2024, Tuesday

Sample	Vehicle (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)	Repeated Days
1	PD-XX116	2024/4/2, 10:08	2024/4/2, 20:55	10h 47m	9.06	
2	PD-XX792	2024/4/2, 11:56	2024/4/2, 21:50	09h 53m	5.75	B
3	PD-XX029	2024/4/2, 06:17	2024/4/2, 16:04	09h 46m	4.11	
4	PD-XX787	2024/4/2, 07:40	2024/4/2, 13:14	05h 34m	3.16	
5	PW-XX702	2024/4/2, 21:46	2024/4/3, 03:08	05h 22m	4.75	
6	PW-XX723	2024/4/2, 21:50	2024/4/3, 03:12	05h 22m	3.70	C
7	PD-XX658	2024/4/2, 11:58	2024/4/2, 15:33	03h 35m	2.09	
8	PD-XX042	2024/4/2, 11:50	2024/4/2, 15:04	03h 13m	1.44	
9	PD-XX015	2024/4/2, 19:45	2024/4/2, 22:58	03h 12m	1.29	A
10	PD-XX458	2024/4/2, 20:30	2024/4/2, 23:42	03h 11m	1.83	D

April 3 2024, Wednesday

Sample	Vehicle (Number)	Idle Event Start (Date&Time)	Idle Event End (Date&Time)	Idle Duration (Hours&Minutes)	Fuel Used (Gallons)	Repeated Days
1	PD-XX650	2024/4/3, 05:26	2024/4/3, 15:59	10h 32m	7.29	
2	PD-XX792	2024/4/3, 11:59	2024/4/3, 22:07	10h 8m	5.81	B
3	PD-XX289	2024/4/3, 08:38	2024/4/3, 15:06	06h 27m	5.28	
4	PD-XX677	2024/4/3, 16:53	2024/4/3, 23:06	06h 13m	3.53	
5	PD-XX957	2024/4/3, 16:54	2024/4/3, 23:07	06h 12m	4.06	
6	PD-XX458	2024/4/3, 16:58	2024/4/3, 22:59	06h 01m	3.67	D
7	PW-XX723	2024/4/3, 03:18	2024/4/3, 08:14	04h 56m	3.13	C
8	PD-11790	2024/4/3, 06:50	2024/4/3, 11:45	04h 55m	3.18	
9	PD-11495	2024/4/3, 09:32	2024/4/3, 14:11	04h 39m	2.74	
10	PD-10595	2024/4/3, 16:43	2024/4/3, 21:02	04h 18m	3.27	

A, B, C, D - Vehicles That Idled Extensively on Consecutive Days

Source: Data obtained from the SAMSARA system for vehicles under 10,000 pounds; table prepared by the City Auditor's Office (CAO); data sorted by most fuel used.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4

DATE: May 9, 2017

CHAPTER: Financial and Purchasing
SECTION: Special Purchasing Information
SUBJECT: Sustainable "Green" Purchasing Policy
AUTHORIZATION: Lee R. Feldman, ICMA-CM, City Manager

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1. Purpose

The City of Fort Lauderdale recognizes its responsibility to minimize negative impacts of its purchases on human health and the environment while supporting a diverse, equitable, and vibrant community and economy. The City recognizes that the products and services the City purchases have inherent social, human, health, environmental and economic impacts and that the City should make procurement decisions that embody, promote, and encourage the City's commitment to sustainability.

This Sustainable Procurement Policy is intended to:

- a. Encourage the purchase and use of materials, products and services that best align with the City's fiscal, environmental, climate change, social, community, and performance goals;
- b. Reduce the environmental impacts from City use of products, including reduction of greenhouse gas emissions, landfill waste, health and safety risks, and resource consumption;
- c. Incorporate sustainability standards and practices into procurement decisions;
- d. Empower department and City Procurement staff to be innovative and demonstrate leadership by incorporating progressive and best-practice sustainability specifications, strategies, and practices in procurement decisions;
- e. Encourage vendors to promote products and services that they offer which are most suited to the City sustainability principles;
- f. Encourage and promote both local and national companies to bring forward emerging and progressive sustainable products and services, by being a consumer of such products and companies; and
- g. Communicate the City's commitment to sustainable procurement, by modeling the best product and services choices to neighbors, other public agencies and private companies.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4
DATE: May 9, 2017

2. Organizations Affected

All City departments that make purchases of goods and services or that contract with others to make purchases.

3. Definitions

Environmentally Preferable Product: A product that has a reduced negative effect or increased positive effect on human health and the environment when compared with competing products that serve the same purpose. This comparison may consider raw materials acquisition, production, fabrication, manufacturing, packaging, distribution, reuse, operation, maintenance, and disposal of the product. This term includes, but is not limited to, recyclable products, recycled products, and reusable products.

Performance: The efficacy of a product, material or service to accomplish its intended task or job

Life Cycle Assessment (LCA): The comprehensive examination of a product's environmental impacts throughout its lifetime, including new material extraction, transportation, manufacturing, use, and disposal.

Recyclable Product: A product or package made from a material for which curbside or drop-off collection systems are in place for a majority of City residents or businesses, to divert from City solid waste for use as a raw material in the manufacture of another product or the reuse of the same product.

Recycled Content Product: A product containing a minimum of twenty-five percent (25%) recycled materials except in those cases where the U.S. Environmental Protection Agency has adopted procurement guidelines under the Resource Conservation Recovery Act of 1976. In those cases, the minimum content of recycled material shall not be less than specified in the most current adopted issue of those guidelines.

Reusable Product: A product that can be used several times for an intended end use before being discarded, such as a washable food or beverage container or a refillable ballpoint pen.

Sustainable Product: A product that achieves performance objectives while respecting the City's values and balancing: environmental stewardship, fiscal responsibility and community enhancement.

Sustainable Purchasing: Purchasing materials, products, and labor in a manner that reflects fiscal responsibility, community, and environmental stewardship.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4

DATE: May 9, 2017

4. Policy

a. General Policy Statement

The City will acquire its goods and services in a manner that integrates fiscal responsibility, social equity, and community and environmental stewardship. Each department should encourage procurement decisions that reflect the policy objectives. The Procurement Services Division will promote and encourage product and service acquisitions in accordance with this policy.

b. Sustainability Factors

Environmental factors to be considered in product and service acquisitions include, but are not limited to:

1. Chemicals and other hazardous materials which may be released due to the use and disposal of products and/or resulting from services procured
2. Waste generation and waste minimization;
3. Energy consumption;
4. Greenhouse gas emissions;
5. Recyclability and recycled content;
6. Depletion of natural resources;
7. Potential impact on human health and the environment;
8. Impacts on biodiversity;
9. Environmental practices that vendors and manufacturers have incorporated into their office and production process; and
10. Whenever feasible, the factors listed above should be evaluated using life cycle assessment methodologies.

Social equity factors to be considered include, but are not limited to:

- a. Human health impacts; and
- b. Use of local businesses, as defined by Code of Ordinance Sec.2-199.2;
- c. Minority and Women Owned Business Enterprises (MWBE)



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4

DATE: May 9, 2017

c. Preferences

The Procurement Services Division does not calculate a direct price preference for sustainable products in the selection of vendors because the City prefers to directly implement product decisions that are most environmentally preferable.

The City instead establishes a minimum specification with the most environmentally preferable solutions for particular products in requests for proposals or other contracts, and may also utilize a scored evaluation criteria allowing additional consideration for positive environmental product options, corporate practices, and other environmental solutions proposed by the vendors.

5. Use of Best Practices

The Procurement Services Division and City employees will utilize best practices in sustainable procurement when practical and possible. As it applies to this policy, best practices in sustainable procurement are those that utilize leading edge sustainability factors, standards, and procedures. If employees have questions regarding what best practices are, they should contact the Procurement Services Division of Finance or the Sustainability Division of Public Works.

6. Source Reduction and Reuse

To address societal and community costs, such as landfill waste handling, toxin exposures, resource depletion, and greenhouse gas emissions, City departments will work to reduce consumption through means including, but not limited to:

- a. Elimination of unnecessary purchases;
- b. Minimization of redundant purchases;
- c. Preference for purchase of:
 1. products that are remanufactured;
 2. recycled content products and products containing high percentages of recycled content (preferable post-consumer);
 3. products that are energy efficient;
 4. products that operate efficiently (e.g., maximum number of printed pages per ink cartridge in the case of printers or copies);
 5. products with minimized packaging;
 6. products without toxic chemicals;
 7. products that are durable, long lasting, reusable, recyclable, or otherwise



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4

DATE: May 9, 2017

- create less waste; and
- 8. products with manufacturer or vendor take-back programs.

7. Environmental Standards and Product Certifications

Standards: The City of Fort Lauderdale will, at a minimum, comply with all applicable local, state and federal regulations including the U.S. Environmental Protection Agency (USEPA) standards whenever published for a product or services. Each department is responsible for ensuring compliance of their operations with relevant regulations. Departmental procurement liaisons, working with departmental staff, shall ensure that purchases are consistent with requirements for environmental compliance. The Sustainability and Risk Management Divisions can provide support and technical assistance in addressing compliance, as needed.

Third-Party Certifications: City Departments and the Procurement Services Division may apply the most stringent third-party label standard available for a product or service being acquired. The City may use independent, third-party environmental product or service label certifications when writing specifications for, or procuring materials, products, or services, whenever a responsible label standard is applicable and available. Qualifying labels are:

- a. Developed and awarded by an impartial third-party;
- b. Developed in a public, transparent, and broad stakeholder process; and
- c. Represent specific and meaningful leadership criteria for that product or service category.

In addition, whenever possible, label standards used in product or service specifications should represent standards that take into account multiple attributes and life-cycle considerations, with claims verified by an independent third party.

Examples of third-party certifications are included in the attached "P-Card User's Sustainable Purchasing Tips".

8. City Code and State and Federal Law

It is the intent of this policy to comply with all relevant City Code of Ordinances and State and Federal laws. When such code or law is updated to accommodate a more rigorous standard, this policy shall be considered to likewise require such additional provision.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4
DATE: May 9, 2017

9. Acquisition Responsibilities

City Departments shall:

- a. Eliminate unnecessary purchases;
- b. Encourage City staff to utilize product and service standards and certifications and best practices that comply with this policy;
- c. Serve on specification or best practice teams, to collaborate with other departments and the Purchasing Division in standards, strategies and specifications as requested;
- d. Ensure that internal policies and procedures reference this policy, as appropriate; and
- e. Incorporate the use of sustainable products and services that meet the intent of this policy in their operations; and
- f. Encourage pilot testing for environmentally preferable/sustainable products; and
- g. Consolidate orders and minimize transportation impacts when possible.

9.1 The Procurement Services Division will:

- a. Promote and ensure that solicitation and contract strategies incorporate the best practices in sustainable procurement;
- b. Stay current and informed on advances in sustainable procurement specifications and strategies;
- c. Consult with the Sustainability Division of the Public Works Department and other City subject experts when reviewing or designing specifications, as necessary, to ensure environmentally preferable specifications for the product or service being solicited are considered;
- d. Research and incorporate applicable third-party standards, seals or certifications as a product or service standard, as practical;
- e. Avoid the purchase of products containing or emitting toxins when possible;
- f. Encourage vendors to bring forward environmentally preferable product and service approaches, solutions and alternatives;
- g. Ensure that evaluation criteria for selecting a product or service encourages sustainable factors by providing scored points or incorporates minimum specifications where possible;
- h. Ensure that the qualification of a company as a responsible bidder includes a criteria for incorporating environmentally responsible goods, materials, and practices, where practical;



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4

DATE: May 9, 2017

- i. Encourage and promote accessing contracts with other public agencies that offer sustainable products and best practices;
- j. Ensure purchasing guidelines and other internal procedures reference this policy and incorporate best practices for specifying products and services that meet the intent of this policy;
- k. Integrate standard sustainable procurement language into solicitation templates, and maintain and update such language to incorporate evolving standards;
- l. Encourage pilot testing for environmentally preferable/sustainable products; and
- m. Obtain fewer hard copies of proposals; distributing electronic versions when possible.

10. Education and Technical Assistance

The Procurement Services Division shall join the Public Works Sustainability Division and other departments to:

- a. Utilize the City Green Team to advise, strategize and promote environmental purchasing;
- b. Disseminate information to City staff about sustainability standards and environmentally preferable practices and strategies;
- c. Disseminate information about vendors and City contracts for such products or services;
- d. Encourage and participate in user groups and other opportunities to test and discuss new products;
- e. Encourage employee attendance at internal and external trainings related to sustainability;
- f. Appoint Evaluation Teams for solicitation specifications and selections that include users knowledgeable or informed of the sustainable purchasing objectives and product specifications, standards and labels, where practical; and
- g. Be available to respond to questions from staff or vendors related to sustainability standards and environmentally preferable practices and strategies.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 2 | SUBJECT: 4

DATE: May 9, 2017

11. Market Enhancement

The Procurement Services Division will join with and encourage City departments to:

- a. Seek opportunities to cooperate with other jurisdictions to enhance markets for environmentally preferable/sustainable products, to obtain favorable prices, and to reduce waste packaging and product by combining purchases/contracting for the same or similar products; and
- b. Promote and encourage vendors, particularly local vendors, in production and distribution of emerging and progressive products and services.

Attachments: P-Card User's Sustainable Purchasing Tips



Home <<https://epa.gov/>> / Green Vehicle Guide <<https://epa.gov/greenvehicles>> / Vehicles,
Greenhouse Gases & Smog <<https://epa.gov/greenvehicles/smog-vehicle-emissions>>

Greenhouse Gas Emissions from a Typical Passenger Vehicle

A typical passenger vehicle emits about 4.6 metric tons of carbon dioxide per year. This number can vary based on a vehicle's fuel, fuel economy, and the number of miles driven per year. Click on the questions below to learn more about this estimate and see answers to common questions about greenhouse gas emissions from passenger vehicles.

<<https://epa.gov/greenvehicles/forms/green-vehicle-guide-e-updates>>

SUBSCRIBE

Sign up for E-Updates

<<https://epa.gov/greenvehicles/forms/green-vehicle-guide-e-updates>>

More Information

Tailpipe Greenhouse
Gas Emissions From a
Typical Passenger
Vehicle (pdf) (104 KB,
June 2023, EPA-420-F-
23-014)

- How much tailpipe carbon dioxide (CO₂) is created from burning one gallon of fuel?
 - How much tailpipe carbon dioxide (CO₂) is emitted from driving one mile?
 - What is the average annual carbon dioxide (CO₂) emissions of a typical passenger vehicle?
 - Are there other sources of greenhouse gas (GHG) emissions from a vehicle?
 - What are the tailpipe emissions from a plug-in hybrid electric vehicle (PHEV) or an electric vehicle (EV)? What about hydrogen fuel cell vehicles?
 - Are there any greenhouse gas (GHG) emissions associated with the use of my vehicle other than what comes out of the tailpipe?
 - How does EPA measure carbon dioxide (CO₂) emissions from vehicles?
 - How can I find and compare carbon dioxide (CO₂) emission rates for specific vehicle models?
-
- **How much tailpipe carbon dioxide (CO₂) is created from burning one gallon of fuel?**
 - CO₂ emissions from a gallon of gasoline: 8,887 grams CO₂/ gallon
 - CO₂ emissions from a gallon of diesel: 10,180 grams CO₂/ gallon



How can burning one gallon of gasoline produce 8,887 grams (approximately 20 pounds) of tailpipe carbon, when one gallon of gasoline weighs only about six pounds?

Most of the weight of the CO₂ doesn't come from the gasoline itself, but the oxygen in the air. When gasoline burns, the carbon and hydrogen separate. The hydrogen combines with oxygen to form water (H₂O), and carbon combines with oxygen to form carbon dioxide (CO₂). Visit [How can a](#)

gallon of gasoline produce 20 pounds of carbon dioxide? [↗](#)

https://www.fueleconomy.gov/feg/contentincludes/co2_inc.htm for more details, including the calculations.

- **How much tailpipe carbon dioxide (CO₂) is emitted from driving one mile?**
 - The average passenger vehicle emits about 400 grams of CO₂ per mile.
- **What is the average annual carbon dioxide (CO₂) emissions of a typical passenger vehicle?**
 - A typical passenger vehicle emits about 4.6 metric tons of CO₂ per year.
 - This assumes the average gasoline vehicle on the road today has a fuel economy of about 22.2 miles per gallon and drives around 11,500 miles per year. Every gallon of gasoline burned creates about 8,887 grams of CO₂.
- **Are there other sources of greenhouse gas (GHG) emissions from a vehicle?**
 - In addition to carbon dioxide (CO₂), automobiles using gasoline produce methane (CH₄) and nitrous oxide (N₂O) from the tailpipe and all vehicles can emit hydrofluorocarbon (HFC) from leaking air conditioners. For gasoline vehicles, the emissions of HFCs are small in comparison to CO₂; however, the impact of these emissions can be important because they have a higher global warming potential (GWP) than CO₂. Electric vehicles (EVs) also emit a small amount of GHGs due to air conditioner/HFC leakage.

- **What are the tailpipe emissions from a plug-in hybrid electric vehicle (PHEV) or an electric vehicle (EV)? What about hydrogen fuel cell vehicles?**

- Electric vehicles (EVs) have a battery instead of a gasoline tank, and an electric motor instead of an internal combustion engine. EVs do not emit any tailpipe emissions. A fuel cell electric vehicle (FCEV) operating on hydrogen will emit only water vapor.
- Calculating tailpipe emissions for PHEVs is more complicated because they use both gasoline and electricity as fuel sources. When operating on electricity only, a PHEV does not generate any tailpipe emissions. When a PHEV is operating on gasoline only, it creates tailpipe emissions based on its gasoline fuel economy. Tailpipe emissions for a PHEV operating on both electricity and gasoline cannot be calculated without detailed information about how the specific PHEV operates. The overall tailpipe emissions for a PHEV can vary significantly based on its battery capacity, how it is driven, and how often it is charged.

For more information, see the “My Plug-In Hybrid [↗](#)” calculator.


- **Are there any greenhouse gas (GHG) emissions associated with the use of my vehicle other than what comes out of the tailpipe?**

- Driving gasoline vehicles results in tailpipe GHG emissions. Producing and distributing the gasoline used to power your vehicle also creates GHGs. For example, the production of gasoline requires extracting oil from the ground, transporting it to a refinery, refining the oil into gasoline, and transporting the gasoline to service stations. Each of these steps can produce additional GHGs.
- Electric vehicles (EVs) have no tailpipe emissions; however, emissions are created during both the production and distribution of the electricity used to fuel the vehicle. Visit the Beyond Tailpipe Emissions calculator [↗](#) to estimate GHG emissions for an EV in your region of the country.


- **I thought my gasoline was blended with ethanol. Does that change my tailpipe carbon dioxide (CO₂) emissions?**

- Most of the gasoline sold in the U.S. is a mixture of gasoline and up to 10% ethanol (often referred to as E10). The exact formulation of the gasoline in your vehicle will vary depending on season, region in the U.S., and other factors. While your fuel economy when using an ethanol blend in your vehicle will be slightly lower than when using gasoline without ethanol, the CO₂ tailpipe emissions per mile will be similar. This is because ethanol has less carbon per gallon than gasoline.

- **How does EPA measure carbon dioxide (CO₂) emissions from vehicles?**

- EPA and automobile manufacturers measure vehicle fuel economy and CO₂ emissions using a set of standardized laboratory tests. These tests were designed by EPA to mimic typical driving patterns. Both EPA and the Department of Transportation use these values to ensure that manufacturers meet federal greenhouse gas and corporate average fuel economy (CAFE) standards.
- For every new vehicle, the test results are used to determine real world fuel economy and CO₂ emissions. These adjusted results are used on the Fuel Economy and Environment Labels <<https://epa.gov/greenvehicles/learn-about-fuel-economy-label>> and on Fueleconomy.gov  <<http://fueleconomy.gov>>.

- **How can I find and compare carbon dioxide (CO₂) emission rates for specific vehicle models?**

- Visit Fueleconomy.gov  <<http://fueleconomy.gov>> and click on “Find a Car.” Select your vehicle of interest. From the vehicle search results page, click on the “Energy and Environment” tab. A vehicle’s GHG emissions rate (g/mile) and GHG rating (1-10 scale) can be found on that search results page.
- When shopping at a dealership, check out tailpipe CO₂ emission rates on vehicle Fuel Economy and Environment Labels <<https://epa.gov/greenvehicles/learn-about-fuel-economy-label>>. The labels also feature a 1-to 10 Fuel Economy and GHG rating to enable easy comparison shopping.



BLOG

The Power of One Tree - The Very Air We Breathe

PUBLISHED: March 17, 2015 at 11:30 AM

SHARE:



Covering millions of acres of forested lands in the West, the Ponderosa Pine can grow to heights of over 200 feet. (U.S. Forest Service Photo)

The second in a series of blogs honoring the United Nation's 2015 International Day of Forests

On Saturday, March 21, the [U.S. Forest Service](#) will celebrate the [United Nation's International Day of Forests](#). With such an important worldwide recognition of all forests do for us humans, the Forest Service would like folks to ask themselves: Do I really know how much trees contribute to my daily life?

Or, in another words, what is the power of one tree?

Just as we humans are comprised of many parts functioning together allowing us to do wondrous things, the anatomy of a tree is just as wondrous, empowering them with super hero qualities.

What am I talking about? A tree has the ability to provide an essential of life for all living things on our planet – oxygen, and the power to remove harmful gases like carbon dioxide making the air we breathe healthier.

Here is how it works:

To keep it simple a tree is comprised of its leaves, stems, trunk and its roots. When you look at a tree, note that about five percent of the tree is comprised of its leaves, 15 percent its stems, 60 percent goes into its trunk and 20 percent is devoted to its roots.

Here is the super hero part. Through a process called photosynthesis, leaves pull in carbon dioxide and water and use the energy of the sun to convert this into chemical compounds such as sugars that feed the tree. But as a by-product of that chemical reaction oxygen is produced and released by the tree. It is proposed that one large tree can provide a day's supply of oxygen for up to four people.

Trees also store carbon dioxide in their fibers helping to clean the air and reduce the negative effects that this CO₂ could have had on our environment. According to the [Arbor Day Foundation](#), in one year a mature tree will absorb more than 48 pounds of carbon dioxide from the atmosphere and release oxygen in exchange.

So next time you take a deep breath of air give credit to a tree or hug a tree in thanks for what it gives us – the very air we breathe.

AUTHOR:

Joanna Mounce Stancil

Calculation of Environmental Impact (By CAO):

- Burning **one gallon** of gasoline emits approximately **8,890 grams (20 pounds)** of carbon dioxide (CO₂). (<https://www.epa.gov/greenvehicles/greenhouse-gas-emissions-typical-passenger-vehicle>)
- Therefore, idling in FY2024 emitted an estimated **6.75 million pounds** of CO₂ (**337,648 gallons × 20 pounds/gallon = 6,752,960 pounds**).
- To absorb this amount of CO₂ would require more than **140,000 mature trees** (**6,752,960 ÷ 48 pounds/year/tree = 140,686 trees**)
(USDA – <https://www.usda.gov/about-usda/news/blog/power-one-tree-very-air-we-breathe>)

Idling Reduction for Emergency and Other Service Vehicles

Emergency vehicles, such as police cars, ambulances, and fire trucks, along with other service vehicles such as armored cars, are often exempt from laws that limit engine idling. However, these vehicles can save fuel and reduce emissions with technologies that allow them to perform vital services without idling.

Police Vehicles

Police cruisers spend much of their time parked and running while officers monitor traffic, help at accident scenes, write reports, and wait to be called. Officers commonly require lights, radios, computers, radar, and video cameras.

In one recent report about police vehicle fuel consumption, the cruiser studied was found to idle 60% of the time during normal operation and used 21% of its total fuel while parked.¹ While the engine provided 250 horsepower (hp), together all of the accessories needed less than 2 hp. (Air conditioning consumed the most power, followed by external lighting.)

Several idling-reduction systems, with varying capabilities and costs, are available for police vehicles. Power-management systems may significantly reduce (but not eliminate) idling. They allow the vehicle's battery to power auxiliaries in engine-off mode and monitor the battery's state-of-charge. When the battery charge falls below a preset threshold, the system restarts the vehicle's engine to recharge the battery.

Another option is a heat-recovery device, which uses a small pump to circulate coolant from the warmed engine, providing heat to the passenger compartment after the engine has been turned off.

Battery auxiliary power units (APUs) are another option for police vehicles. These units store power when the engine is running and supply it to the vehicle's electrical devices for 4 hours or more when the engine is off.



Police vehicle auxiliaries can be powered by a battery pack that fits in the trunk. *Used with permission of ZeroRPM, Inc.*

Ambulances

Ambulance engines are idled to maintain lighting, communications equipment, computers, refrigeration for medication, and life-support equipment, as well as the vehicle's heating and cooling systems. Idling these diesel engines outside hospital emergency rooms while the drivers complete paperwork and await their next call not only wastes fuel but produces significant air pollution that can exacerbate respiratory or cardiovascular problems in sensitive populations.

On-board battery-powered APUs that can supply power for all needed functions are available for ambulances. Drivers can plug in the APU to charge at the hospital, or the vehicle engine can charge it while the ambulance is being driven. Solar panels can be installed on the roof to provide additional power. Stationary systems can be installed near the emergency room to enable ambulances to plug in for power and receive conditioned air through a window duct.



Ambulance hooked up to a MediDock, which provides power and conditioned air. *Used with permission of American Idle Reduction, LLC.*

Fire Engines and Trucks

Only about 20% of fire dispatch calls are for fires; most are for medical emergencies or accidents. For any call, the vehicle is often idled to provide power for emergency lights and other accessories. Both battery-powered and diesel APUs can reduce fuel use, emissions, and noise for nonfire calls. These APUs, which can be factory-installed or installed as a retrofit, can supply power for all services, except for water pumping, which requires additional power.

Armored Cars

Armored cars make frequent stops for pickups and deliveries. Because the vehicles cannot be left unattended and the windows do not open, drivers generally leave the engine idling at stops to provide climate control. Battery-powered air-conditioning systems are available as an alternative to idling.

Power Sources Available for Stationary Emergency and Other Service Vehicles

Vehicle	Power Source	Services	Fuel Use* gal/h	Typical Equipment Cost (\$)	Added Maintenance (\$/yr)	Payback (yr)
Police Car	Idling ¹	All	0.5–1.0	0	350	
	Power Management System¹	Restarts engine if battery low	0.02–0.38	1,200	0	0.2
	Heat Recovery System²	Heat	0	700	0	0.1
	Battery APU³	Power	0.6	3,300–4,300	0	0.6
Fire Truck/ Engine	Idling ^{4,5}	All	1.25–1.5	0	600	
	Diesel APU^{4,5}	All but pumping	0.25	14,000	200	2.9
Ambulance	Idling ⁶	All	1.5	0	1,000+	
	Battery Power Pack⁷	All	0.9	16,000	0	2–8
	Electrified Parking Space^{8**}	All	0	0	30	2.5
Armored Car	Idling ⁹	All	0.5–1.5	0	200	
	Battery APU⁹	All	0.4	15,000	0	3.8

APU = auxiliary power unit; gal = gallon(s);
h = hour(s); IR = idle reduction; yr = year(s).

* Fuel use is lowest for low idle with no accessories on and rises with RPM and load.

** Infrastructure cost per space is ~\$17,500.

1. Eric Rask, et al., Argonne National Laboratory, *Final Report: Police Cruiser Fuel Consumption Characterization*, for the Illinois State Toll Highway Authority (February 2013).
2. Mike Trickey, Autotherm, personal communication with L. Gaines (5/6/2014).
3. Bastien Buchaca, Stealth Power, LLC, personal communication with P. Weikersheimer (11/25/2014).
4. GreenStar, http://www.rosenbaueramerica.com/green_star (accessed 11/6/2014).
5. Neil Chaney, Rosenbauer America, personal communication with L. Gaines (6/10/2014).
6. Power Pack Aims to Reduce Engine Idling, *American City & County*, October 19, 2012, <http://americacityandcounty.com/fleets-content/power-pack-aims-reduce-engine-idling-related-video> (accessed 1/05/2015).
7. Bastien Buchaca, Stealth Power, LLC, personal communication with L. Gaines (11/20/2014).
8. Medic Aire, LLC, letter to Community Hospital, Munster, Indiana, quote no. 313113 (10/31/2013).
9. Garet Ford, Griffin, Inc., personal communication with L. Gaines (5/15/2014).

What is idling?

June 2, 2025

Get Started With Samsara

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Key Takeaways

When a vehicle or equipment's engine is running, but it's not in motion or in use, it's in the state of idling. While some idling is unintentional and cannot be helped, prolonged idling can waste fuel, increase maintenance, cause pollution, and more. Learn more about vehicle idling, why it's costly for fleets, anti-idling laws, and idle-reducing technologies in this guide.

Vehicle idling carries a heavy environmental burden. Recent studies reveal that as much as [6 billion](#) gallons of fuel are wasted annually in the United States due to unnecessary idling, translating to millions of tons of carbon dioxide released into the atmosphere. The Environmental Protection Agency (EPA) and Department of Energy also found that personal vehicles alone contribute roughly [30 million tons of CO2](#) each year from idling, with commercial trucks adding significantly to this figure. When you don't turn off your engines and leave your vehicles idling, it can lead to increased fuel consumption, carbon emissions, and operational costs.

In this guide, read on to learn about the costs of vehicle idling on fleets, key anti-idling regulations, and how innovative technologies like Samsara can help to minimize idle time.

What is vehicle idling?

Vehicle idling is when a vehicle's engine is left running when it's not in motion. In the fleet industry, stationary [commercial motor vehicles](#) and heavy-duty construction equipment are commonly found idling.

Idling isn't always intentional; many people idle every day while stuck in heavy traffic or waiting in line at the drive-thru. Truckers often leave their engines idling to generate electricity to maintain cab temperatures while they sleep. School buses idle while they wait for children to board fully. Whether intentional or not, idling consumes the same amount of fuel and generates the same amount of pollutants.

How long can vehicles idle?

Many drivers want to know how long they can leave their vehicle idling when parked. How long your vehicle can idle depends on several factors, such as:

- **Overall vehicle condition:** Vehicles stop idling when something breaks in the system. Leaving a vehicle idling for long periods causes stress on the vehicle and adds wear and tear. Thermostats, fan belts, and hoses are particularly vulnerable if the vehicle is not regularly maintained. Also, if some parts are defective or on the verge of failing, the vehicle won't be idling long.
- **Amount of gas:** Like personal vehicles, if the commercial vehicle runs out of gas, it will stop idling and shut down.
- **Battery charge:** Idling a vehicle causes its battery to drain. Drivers will need to recharge or replace it before they can start the car engine.

What are the downsides of idling?

Some idling, like vehicle warm ups, are normal, but extensive idling can have negative impacts on the environment and public health, such as:

1. Fuel consumption

Most businesses look for ways to cut costs, not create them. In particular, businesses with large fleets are always looking to reduce the cost of fueling their vehicles. However, when truck drivers leave their motor vehicle idling on the road during heavy traffic or when parked for long periods, it causes significant fuel consumption. Approximately [six billion gallons](#) of diesel fuel and gasoline combined are wasted—without even moving.

Vehicle idling directly impacts an organization's bottom line. It's estimated that idling for one hour can [consume up to a gallon of fuel](#). A gallon may not seem like much, but incremental consumption over time—with no beneficial trade-off—adds up. As the price of fuel continues to climb, excessive idling wastes gas and can drain profits.

2. Increased maintenance

Idling for long periods isn't good for a vehicle's engine. Many drivers believe that leaving the engine running for a few minutes saves fuel and reduces engine wear instead of restarting. However, the reverse is true—idling damages the car engine, increases maintenance costs, and leads to downtime.

When your vehicle is idling, it's not operating at its proper temperature. The fuel doesn't fully combust and leaves behind a residue. This residue causes damage to fan belts, the thermostat, and the exhaust system, which costs businesses more to repair or replace parts.

3. Pollution

When drivers leave their car idling for long periods, it releases fossil fuel emissions into the air, contributing to pollution and climate change. Argonne National Laboratory estimates that idling results in the emission of about 11 million tons of carbon dioxide, 55,000 tons of nitrogen oxides, and 400 tons of particulate matter annually in the U.S. Because of diminished air quality, vehicle idling is prohibited in many countries due to its harmful environmental effects.

4. Driver health

With idling directly contributing to air pollution, drivers are adversely affected by proximity. Gasoline is made up of carcinogenic components and chemicals. Breathing the air surrounding an idling vehicle can lead to heart disease, damaged lungs, asthma, or other respiratory issues.

6. Exposes fleets to theft

Leaving a vehicle unattended and idling exposes it to theft. Would-be thieves can get into the vehicle and drive off. Thanks to today's [fleet management solutions with GPS tracking](#), the chances of vehicle recovery are better than ever. However, the theft still causes inconvenience and leads to unexpected, costly downtime.

What do government fleets need to know about idling?

[Government fleets](#) have unique requirements for environmental and sustainability management when it comes to reduction or mandates for greenhouse gas emissions. Electrification transition goals for EV and plug-in hybrid vehicles, and optimizing vehicle inventory is directly tied to public funds and taxpayer dollars.

Today, [public sector agencies](#) are using smart tools to monitor fuel management, [idling](#), fuel costs, power take-off (PTO) monitoring, [electrification](#), [electric vehicle transitioning and monitoring](#), and more. Idling is common with public fleets and can be complex to monitor, especially for public works vehicles when PTO is engaged. By leveraging [advanced](#)

[telematics tools](#), public fleets are enabled to analyze idling and PTO to identify waste for optimization.

Are there any anti-idling laws in the U.S.?

Yes, there are anti-idling laws in the U.S., but they vary significantly from state to state, and sometimes even within cities and counties. As many as thirty-one states and Washington, D.C. limit idling time in some or all vehicles.

Some states have more stringent regulations than others. State thresholds, tolerances, and fine amounts vary, with many local municipalities enacting their own anti-idling legislation. This lack of concurrence and disparity requires traveling truckers to be aware of local laws, causing confusion and complaints.

Several federal agencies focus on anti-idling research, economic incentives, and education. The U.S. Department of Energy sponsors programs that research anti-idling technologies as part of a broader goal to bring idle reducing technologies to vehicle assembly lines. Similarly, the Environmental Protection Agency has also implemented programs to promote idle reduction, such as the [SmartWay Transport Partnership](#) and the Clean School Bus Campaign.

What are idle reduction technologies?

Idle reduction technologies (IRTs) reduce vehicle idling by using an alternative technology installed on a vehicle. These technologies are energy sources that provide functions like air conditioning, or electricity, allowing drivers to shut down their engines during extreme weather.

The EPA has verified five types of IRTs to reduce emissions on heavy-duty trucks.

- **Auxiliary power units and generator sets (APU/GS):** An APU/GS device contains an EPA emission-certified car engine that supplies cooling, heating, and electrical power.
- **Fuel-operated heaters (FOH):** FOHs are small heaters that burn fuel from the main engine fuel supply or a separate fuel reserve.
- **Battery air conditioning systems (BAC):** A BAC system uses batteries to power an independent electric cooling system. Sometimes, these systems integrate a FOH to supply heating.

- **Thermal storage systems (TSS):** A TSS collects heat energy as a truck is driven and uses it to provide air conditioning.
- **Electrified parking spaces (EPS) / Truck stop electrification (TSE):** EPS/TSE technologies provide long-haul trucks the ability to heat, cool, and power additional auxiliary devices at truck stops without needing to idle their engines.

How Samsara helps fleets reduce idling

Today, modern organizations are leveraging innovative fleet management technology like [Samsara](#) to reduce idling, minimize emissions, and achieve [sustainability](#) goals. Samsara leverages [AI technology](#) to provide real-time alerts and insights into driver behavior, which can reduce idling by proactively coaching drivers on best practices to minimize fuel consumption and improve regulatory compliance.

[Estes](#), the largest private freight carrier in North America, leveraged Samsara to minimize idling and reduce fuel costs. Prior to Samsara, tracking and addressing idle events was a manual, time-consuming process that often led to inefficiencies and missed opportunities for cost savings. By adopting Samsara [Vehicle Telematics](#), Estes is able to monitor idle time in real-time, identify patterns, and take corrective action from the very first day of implementation. This capability allows Estes to coach their drivers more effectively, reducing unnecessary idling and, consequently, saving significant fuel costs—over \$3 million in total.

"We've always targeted idle time because that costs a lot of money and wastes a lot of fuel," said Curtis Carr, Vice President of Safety and Risk Management. "With Samsara, we can identify where it has happened, how long it has happened, and then address it individually with the drivers."

To learn more about how Samsara can help you reduce idling, explore [Samsara's Platform solution](#) and speak to our team today.

	INFORMATION BULLETIN	
I.B. No. 2025-039	Fort Lauderdale Police Department	April 25, 2025

ITEM 1	Subject: POLICE DEPARTMENT FUEL CONSUMPTION/ VEHICLE IDLING	Date: April 25, 2025
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Effective immediately, all personnel operating a City-owned vehicle shall adhere to the following guidelines related to engine idling.

Department personnel shall not leave their vehicles idling unnecessarily. This includes, but is not limited to the instances below:

- Idling at the police station while unoccupied.
- During meal breaks.
- While taking wellness.
- While parked unoccupied for extended periods of time, unless performing traffic direction.
- While working off-duty details, unless the use of emergency lights or access to computer equipment is necessary.

Lieutenant Francisco Vetancourt
Support Services Bureau
954-828-6961

Fueling Pictures
by Fleet Services, Public Works Department







POLICY AND STANDARDS MANUAL

CHAPTER: 08 | SECTION: 01 | SUBJECT: 06

DATE: February 15, 2019

CHAPTER:	CITY EQUIPMENT
SECTION:	MOTOR VEHICLES
SUBJECT:	ESTABLISH POLICY AND PROCEDURES FOR CITY ISSUED FUEL CARD
AUTHORIZATION:	Chris Lagerbloom, ICMA-CM, City Manager

Digitally signed by
Chris Lagerbloom
Date: 2019.02.15
17:36:02 -05'00'

I. PURPOSE:

The purpose is to establish policy and procedures for use of the City of Fort Lauderdale Fuel Card.

II. POLICY:

A. Assignment and Control of the Fuel Card

1. Requests for and Issuance of Fuel Cards

- i. Fuel Cards will be issued to each authorized City vehicle to purchase fuel for official use at retail gas stations.
- ii. Each authorized user will be assigned a personal identification number (PIN) to allow fuel transaction to occur. This PIN should not be shared by others. The user will be required to sign the Fuel Card agreement and is responsible for knowing, understanding and following the policies and procedures.
- iii. Requests for a Fuel Card or for changes to current cardholders and vehicles shall be made by submitting a completed Fuel Card Request and Agreement Form to Fleet Services. By signing the form, the director is authorizing the cardholder to obtain a PIN to purchase fuel at retail sites. Forms are available through Fleet Services. All requests for Fuel Cards and PIN's must be signed by the Department Director.
- iv. Each department is responsible for assigning a "Fuel Card Coordinator" to receive and maintain card charge statements/receipts. The "Coordinator" will be identified to Fleet Services prior to issuance of Fuel Cards to the vehicle and PIN's to the users.
- v. The Fuel Card Coordinator will review the invoice and compare it to the receipts submitted by the authorized user for payment.
- vi. The Fuel Card will be printed with the City's name, vehicle number, department, billing index code and expiration date.



POLICY AND STANDARDS MANUAL

CHAPTER: 08 | SECTION: 01 | SUBJECT: 06

DATE: February 15, 2019

- vii. When the Fuel Card Coordinator receives a Fuel Card from Fleet Services, the fuel card should remain with the vehicle in a secure location.

2. Lost or Stolen Fuel Cards

- i. If a Fuel Card is lost, stolen, or misplaced, the cardholder must immediately notify the card issuer and the Fuel Card Coordinator for the Department and Fleet Services. Fleet Services will request a replacement card.
- ii. The cardholder will be responsible for immediately reporting all information necessary to reduce the liability to the City for a lost or stolen card.

3. Termination or Transfer of Employee

- i. When an employee ends his or her employment with the City, the employee's supervisor shall inform Fleet Services to deactivate the employee's PIN. If transferred to another Department activity, the employee's supervisor shall contact the Fleet Services to have the personal identification code changed to the correct Department.

B. City Fuel Card Use

1. Fuel Card Use

- i. The Fuel Card may only be used to purchase fuel for the corresponding assigned vehicle number embossed on the card. The card should not be used to fuel another vehicle. The employee using the fuel card is responsible and accountable for all transactions using his/her PIN.

In addition, the Fuel Card cannot be used for any personal use and any such use will require immediate reimbursement and may result in disciplinary action, which may include dismissal.

Checks for reimbursement must be given to the Department Director within one week with a written explanation of why the violation occurred, and the action taken to prevent reoccurrence. A valid personal check, cashier's check, or money order, made payable to the City of Fort Lauderdale for the full amount of the purchase plus applicable sales tax should be then be forwarded to the Finance Department's Accounts Payable Supervisor.

2. Spending Limits

- i. The Department Director approving the assignment of a Fuel Card will set a daily limit of fuel use for each vehicle card. The default maximum limits shall be set based on the primary vehicle the employee is fueling and the expected frequency of fueling. The Fuel Card Coordinator in Fleet Services will provide final approval.



POLICY AND STANDARDS MANUAL

CHAPTER: 08 | SECTION: 01 | SUBJECT: 06

DATE: February 15, 2019

- ii. Requests for spending limit changes shall be initiated through a written request to Fleet Services by the Fuel Card Coordinator.
- 3. Prohibited Uses of Fuel Cards
 - i. Whenever possible, City vehicles should be fueled at the City-owned fueling stations. The availability of the Fuel Card does not remove City-owned fuel stations, sites maintained by Fleet on city property, as the preferred source for fueling of City vehicles.
 - ii. The Fuel Card is only authorized for purchasing unleaded and diesel fuel to be dispensed to the assigned vehicle. It is not to be used to buy fuel to fill supplementary storage cans or other City equipment.
 - iii. The Fuel Card is for fuel only. Other purchases such as vehicle repairs, car washes, Diesel Exhaust Fluid (DEF), motor oil, other automotive care items or convenience products such as food or beverages etc. is strictly prohibited.
 - iv. Any misuse of the Fuel Card may result in the revocation of the card. Cardholders who are found to have misused their Fuel Card privileges twice within a twelve (12) month period will have their cards permanently revoked. Procedures for Making and Paying for Fuel Purchases
- 1. Documentation of the diesel and gasoline Fuel Purchases
 - i. When fuel is purchased, the cardholder MUST obtain a receipt and provide it to the Fuel Card Coordinator in the Department.
- 2. Payment and Invoice Procedures
 - i. The vendor will send a billing statement to Accounts Payable and the itemized statement will be sent to the Department Fuel Card Coordinator. It will include the fuel purchases for each of the vehicles on a specific index code. The name used to authorize the purchase will be noted on the statement.
 - ii. If no purchases were made during the previous billing cycle (usually 30 days), no Statement of Account will be generated unless adjustments for previously billed transactions have been processed during that cycle.
 - iii. The Fuel Card Coordinator must review the statement and note any discrepancies between the submitted receipts and statement. The employee must sign the statement attesting that the purchase of fuel was done in connection with City business. The statement will then be reviewed and signed by the employee's supervisor. *By signing the statement, the employee's supervisor is certifying that all charges are appropriate and have been authorized, and are evidenced by*



POLICY AND STANDARDS MANUAL

CHAPTER: 08 | SECTION: 01 | SUBJECT: 06

DATE: February 15, 2019

attached receipts. The Fuel Card Coordinator is responsible for maintaining card charge slips/receipts for all items listed on the statement for audit for no less than five (5) years after the statement date.

D. Disputes

1. Items noted that are not fuel must be identified and explained with a note on the cardholder's State of Account before the statement is forwarded to the Accounts Payable section for payment. Fuel Cards will be set up to allow purchase of diesel and gasoline.
2. Charges of a personal nature must be identified and proof of reimbursement provided with the statement.
3. It is essential that the time frames and documentation requirements established by the card issuer be followed to protect the cardholder's rights in dispute.
4. Dispute Procedures - A dispute occurs when a cardholder questions a transaction that has been charged to his or her account. The following steps must be taken to ensure prompt settlement:
 - i. The cardholder fills out the fuel card provider's dispute form available through the Fuel Card Coordinator and supplies the necessary information to begin the resolution process, AND;
 - ii. The Fuel Card Coordinator faxes the DISPUTE FORM to the card issuer explaining the reason(s) for the dispute as well as a copy of the statement if the item has posted. The Fuel Card Provider will then place the transaction into a disputed status.
 - iii. If the problem is resolved between the vendor and the cardholder, the cardholder should describe the agreed upon resolution on the bottom of the Dispute Form that was previously faxed to the card issuer, and fax it to the Fuel Card Provider as soon as practicable. If an agreement cannot be reached the following steps will be completed.
 - a. After the item has been entered as a dispute, the card issuer must determine who is responsible by researching the transaction including requesting a copy of the sales draft when necessary. When responsibility for the transaction is determined, the dispute will be settled on the next statement.
 - b. When an account is in a dispute status, the disputed amount is still included in calculating the available money for authorizations (monthly limit). At the time the item is placed in dispute, it is removed from all finance charges, late charges, over limit fees, past-due amounts and calculations. Finance charges which accrue from



POLICY AND STANDARDS MANUAL

CHAPTER: 08 | SECTION: 01 | SUBJECT: 06

DATE: February 15, 2019

posting until the item is placed in dispute must be handled according to City policy. Any cardholder statements generated while the account is in dispute will display the following message:

YOUR ACCOUNT IS IN DISPUTE FOR \$XXX.XX. THIS AMOUNT HAS NOT BEEN INCLUDED IN THE FINANCE CHARGE OR PAYMENT CALCULATIONS.

- c. If the cardholder is actually responsible for the transaction, the dispute is settled in favor of the card issuer and no further actions are required. If the cardholder is not responsible for the transaction, the dispute is settled for the cardholder and the charge-back process may be initiated against the vendor.

E. Review of Purchases by Department Directors

- 1. Reports of Fuel Card activity will be reviewed Fleet Services regularly for adherence to established City policies and procedures.

III. APPENDIX

A. Fuel Card Request and Agreement



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1
REVISION DATE: July 8, 2019

CHAPTER:	FINANCIAL AND PURCHASING
SECTION:	USE OF CITY ISSUED PURCHASING CARD
SUBJECT:	ESTABLISH POLICY AND PROCEDURES FOR CITY ISSUED PROCUREMENT CARD
AUTHORIZATION:	Chris Lagerbloom, ICMA-CM, City Manager

Digitally signed by Chris Lagerbloom
Date: 2019.07.09 13:38:26 -04'00'

I. PURPOSE:

To establish the policy and procedures for procuring goods and/or services using a Purchasing Card. Purchasing Card is referred to throughout this policy as the "P-Card." The P-Card Program is designed for P-Cards to be used as the preferred method of payment, and provide the most efficient and effective method of payment for purchases and facilitating quick payment to vendors.

II. GENERAL POLICY:

The P-Card Policy and Procedures establishes standards for the use of the City of Fort Lauderdale (the City) P-Card. It is the Cardholder's responsibility to be knowledgeable of, and to follow all, P-Card Policy and Procedures, as well as all applicable purchasing laws and guidelines. Employees who use the P-Card to perform official City business will use the P-Card as provided in this policy. Failure to comply with the guidelines set forth by this Policy will result in accountability actions.

III. ADDITIONAL INFORMATION, REQUIREMENTS, AND EXCLUSIONS

The Finance Department is responsible for periodically reviewing and revising this policy based on applicable changes and updates.

The City's pension systems are excluded from this Policy as they adhere to other externally controlled policies.

This Policy does not pertain to the City's E-Payables, Virtual Card, or Accounts Payable (AP) Card Programs.

IV. DEFINITIONS:

Director – Individual responsible, in a permanent, acting, or interim role, to complete the items identified in this policy for Department Directors.

Cardholder – Full-time permanent employees that have been designated by the Department Director to be issued a P-Card in their name for use under the policy and procedures.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1

REVISION DATE: July 8, 2019

Card Issuer – A vendor selected by the City of Fort Lauderdale to issue P-Cards to employees via central distribution and provide electronic transaction authorizations, online account reconciliation capabilities, and monthly billing for all purchases made on P-Cards.

Disputed Item – Any transaction that was not authorized by the individual Cardholder.

Goods – Materials, supplies, commodities, equipment, and any other articles or items used by or furnished to a department.

Official City Use – Payments made by a Cardholder on behalf of the City as permitted by law and P-Card policy and procedures.

P-Card Administrator – The designee who will serve as a single point of contact between The City of Fort Lauderdale and the Card Issuer for general oversight of the Purchasing Card Program.

P-Card Coordinator – An individual approved by the Department Director who is responsible for administration and control of the departmental implementation of the P-Card Policy and Procedures.

Receipt – An itemized document indicating the vendor, the price per item, the date/time of the sale, and the total amount charged in a transaction.

Sales Tax – Tax added to the price of the taxable goods or service, and collected from the purchaser at the time of sale.

Use Tax – Tax due on the use or consumption of taxable goods or services when sales tax was not paid at the time of purchase.

Tax Exempt – Goods or services not subject or liable to taxation.

Transaction – The payment for goods and services and other items.

Transaction Limit – The maximum dollar amount permitted in any single transaction.

Travel Expenses – An employee's individual expenses generated while engaged in job related activities away from the employee's regular place of employment. Travel expenses include, but are not limited to the following: registration fee payments, airline ticket payments, vehicle rental payments, other transportation tickets, hotel folio payments including business-related costs such as business phone charges and business internet access. Travel expenses shall not include any personal expenses on hotel folios such as room service, movie expenses, or food expenses.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1
REVISION DATE: July 8, 2019

Travel P-Card – Departmental P-Card to be used for travel expenses in accordance with the Travel Allowance and Subsistence Policy (PSM 9.4.1).

Vendor – The supplier of goods and/or services to the City.

V. DETAILS:

A. Assignment and Control of the P-Card

1. Requests for and issuance of P-Cards

- a. P-Cards will be issued for full-time permanent employees who frequently purchase goods on behalf of the City for official use.
- b. Requests for new Cardholders or for changes to current Cardholders shall be made by submitting a completed Cardholder Information Form to the P-Card Administrator. All requests for P-Cards must be signed by the Department Director. By signing the form, the Department Director is confirming the employee's status as a full-time permanent employee and approval of P-Card request and justification. Forms are available through the Procurement Services Division.
- c. Each department is responsible for assigning a P-Card Coordinator to receive and maintain the card charge statements/receipts. The P-Card Coordinator will be identified to the Procurement Services Division prior to issuance of P-Cards.
- d. The P-Card will have the employee's name, the City's name, and the expiration date embossed on the face of the card. The City's Florida Sales Tax exemption number is preprinted on the face of the card.
- e. When the P-Card Administrator receives a P-Card from the Card Issuer, the Cardholder will be required to personally take receipt of the card, and sign an Agreement to Accept Form. The Cardholder will be given a copy of the P-Card Policy and Procedures Guide. Each Cardholder is responsible for knowing, and understanding, the policy and procedures. The card must be activated according to instructions printed on the card prior to use.

2. Lost or Stolen P-Cards

- a. If a P-card is lost, stolen, or misplaced, the Cardholder must immediately notify the Card Issuer and the P-Card Administrator for the City. The



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1

REVISION DATE: July 8, 2019

Cardholder is to advise the Card Issuer that the replacement card is to be sent to the P-Card Administrator.

- b. The Cardholder will be responsible for immediately reporting all information necessary to reduce the liability to the City for a lost or stolen card.

3. Termination or Transfer of Cardholder

- a. When an employee ends his or her employment or is transferred to another Department, the following actions must be taken:
 - i. If leaving, the employee's Department Director or designee shall collect the P-Card, destroy it (cut it in half), and submit the destroyed cards to the P-Card Administrator by the next business day.
 - ii. If transferring, the employee's existing Department Director shall notify the Finance Department of the employment change. Should the employee need to retain the card for duties in the new position, a new application will need be completed and signed by the receiving department's Director. Upon approval of the application by Finance, the cost center will be changed. The Finance Department may cancel the card if not timely notified.
- b. If the Department Director or designee is unable to collect the P-Card when an employee is terminated, retires, or otherwise leaves the employment of the City, he/she shall immediately (within the same day) notify the P-Card Administrator by telephone or e-mail for cards to be cancelled expeditiously. The P-Card Administrator will ensure that the card is immediately cancelled.

B. Cardholder Use of P-Card

1. The total of a single purchase comprised of multiple items cannot exceed the authorized single invoice limit. Purchases will be denied if the authorized single purchase limit is exceeded. Payment for purchases is not to be split in order to stay within the single purchase limit.
2. The P-Card may not be used to pay for invoices issued for purchases made when the P-Card was not present or provided at the time the transaction was initiated.
3. Cardholder Use Only – The P-Card may only be used by the employee whose name is embossed on the card. No other person is authorized to use the card.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1
 REVISION DATE: July 8, 2019

The Cardholder is responsible and accountable for all transactions that occur on his/her card. Upon receiving the P-Card, it is recommended that one of the following is written on the back of the card in permanent ink:

SEE PHOTO ID, or SEE CITY ID, or SEE DRIVER'S LICENSE

4. City Purchases Only – The P-Card is to be used for City authorized purchases only.

The P-Card cannot be used for any personal use, and any such use will require immediate reimbursement and may result in accountability actions, including possible dismissal. P-Cards should not be linked to personal accounts.

Checks for reimbursement must be given to the Department Director or designee immediately with a written explanation of why the violation occurred, and the action taken to prevent reoccurrence. A valid personal check, cashier's check, or money orders made payable to the City of Fort Lauderdale for the full amount of the purchase plus applicable sales tax should then be forwarded to the Finance Department's Accounts Payable Supervisor.

5. The Finance Director reserves the right to suspend or permanently revoke the P-Card at any time.
6. Spending Limits
 - a. Two limits for each Cardholder will be set: a single purchase limit and a 30-day limit. The default maximum limits shall be \$1,000 for a single purchase and \$30,000 during the 30 day monthly limit. Additional or more restrictive limitations may be imposed with the approval of the Finance Director.
 - b. A Departmental Travel P-Card will be used for travel expenses. The default maximum limit shall be \$5,000 for a single purchase and \$30,000 during the 30 day monthly limit. All charges must be made in accordance with the Travel Allowance and Subsistence Policy (PSM 9.4.1). Additional or more restrictive limitations may be imposed with the approval of the Finance Director.
 - c. Requests for spending limit changes shall be initiated through a written request to the P-Card Administrator by the employee's Department Director.
 - d. An increase to the Cardholder's purchase limit shall be granted with preauthorization from the Finance Director. The Cardholder must provide



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1

REVISION DATE: July 8, 2019

justification for the limit increase, and approval from the Cardholder's Director. All transactions above \$5,000 shall be made in accordance with the City's Procurement Code (Purchasing Ordinance), whether requiring informal quotes, a competitive solicitation process, or any other method or requirement specified therein. Additionally, all purchases deemed to be capital purchases shall be entered into the City's designated procurement software.

- e. A purchase may be made of multiple items, but the invoice cannot exceed the Cardholder's limit. Purchases over the Cardholder's limit must be made with a purchase order under the City's Purchasing Policy and Procedures. Charges for purchases shall not, under any circumstances, be split to stay within the single purchase limit. Splitting charges will be considered abuse of the P-Card Program and may result in accountability actions.

7. Other Conditions

- a. All items purchased over the counter must be immediately available. No back ordering is allowed.
- b. All items purchased during one telephone transaction must be delivered in a single delivery. If an item is not immediately available, no back ordering is allowed.
- c. All items purchased by telephone must be delivered by the vendor within the 30-day billing cycle. The order should not be placed without this assurance.

8. Prohibited Uses of P-Cards

The following types of items may not be purchased with a P-Card, regardless of the dollar amount:

- a. Gasoline, fuel or oil. All City vehicles are to be fueled at the four City fuel sites (with the exception of Police Motorcycles, Police and Fire Rescue Marine Vehicles, and Smart Vehicles)
- b. Vehicle enhancements or repairs
- c. Cash advances
- d. Telephone charges



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1
 REVISION DATE: July 8, 2019

- e. Gift cards, unless purchased in accordance with the Gifts Upon Leaving Service of the City Policy (PSM 6.21.1)
- f. Alcohol, unless given written approval by the City Manager and purchased through a contracted vendor
- g. Goods specifically restricted by the Procurement Services Division or the City of Fort Lauderdale Code of Ordinances
- h. Capital Outlay purchases of \$5,000 or more, without approval from the Finance Director.

C. Procedures for Making and Paying for Purchases

- 1. Documentation of over-the-counter purchases
 - a. When an over-the-counter purchase is made, the Cardholder must obtain the customer's copy of the charge slip.
 - b. The P-Card Coordinator should then obtain the charge slip from the Cardholder.

2. Telephone Orders

When placing a telephone order, the Cardholder must confirm that the vendor will charge the P-Card when shipment is made, and not before, so that receipt of the supplies may be certified on the monthly Statement of Account.

3. Internet Orders

When placing an order over the internet, the Cardholder must verify no sales tax is being charged and print out a copy of the order confirmation to attach to their Statement.

4. Sales and Use Taxes

The City is exempt from paying any State of Florida (and generally all other States) sales and/or use tax, even if the purchase is made with the P-Card. If the vendor charges sales tax, the Cardholder must contact the vendor and obtain a credit equal to the amount of the sales tax. This also applies to out of



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1

REVISION DATE: July 8, 2019

state purchases. The City's Florida Sales Tax exemption number is printed on the face of the P-Card. If you have a problem with any vendor about sales or any other tax, please contact the Procurement Services Division.

5. Missing Documentation

If for some reason the Cardholder does not have receipts or other documentation of the transaction to send with the statement to his/her P-Card Coordinator, he/she must obtain a duplicate receipt from the vendor or the Card Issuer.

6. Payment and Invoice Procedures

- a. The Card Issuer will mail an individual billing statement to the Cardholder's office and one consolidated statement for all Cardholders to the Accounting Division of the City's Finance Department. The statement of account will list all transactions processed during the previous billing cycle. If no purchases were made on the P-Card during the billing cycle, no Statement of Account will be generated unless adjustments for previously billed transactions have been processed during that cycle.
- b. The Cardholder must review the statement and note any errors or disputes. The purpose for the purchase such as a work order, task order, or other evidence of authorization and account numbers with total dollar amounts for groups of items should be attached to the receipt and statement. All receipts must be uploaded into the electronic receipt housing and included with the statement.
- c. The Cardholder's supervisor will review, sign, and date the statement within 15 days of the period ending. By signing the statement, the employee's supervisor is certifying that all charges are appropriate and have been authorized, and are evidenced by attached receipts. Once the employee's supervisor has reviewed, signed, and dated all statements for which they are responsible, the statements must be forwarded to the Department Director.
- d. Because of the knowledge of Department Directors with respect to job responsibilities, they are required to review and validate review of the Cardholder's immediate supervisor of each P-Card expenditure (items purchased, purpose of purchase, amount, and vendor) to ensure the goods purchased were necessary, and for official use. The statement is to be signed and dated by the Department Director within 30 days of the



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1
 REVISION DATE: July 8, 2019

period ending as evidence of review and forwarded to the P-Card Coordinator.

- e. When purchases are questioned, the Department Director is responsible for resolving the issue with the Cardholder. If the Department Director is not satisfied that the purchase was necessary and for official use, the Cardholder must provide either a credit voucher proving the item(s) were returned for credit or a valid personal check, cashier's check, or money order made payable to the City of Fort Lauderdale for the full amount of the purchase plus applicable sales tax. Checks must be given to the Department Director within one week of request with a written explanation of why the violation occurred and the action taken to prevent reoccurrence. The written explanation is to be signed and dated by the Cardholder's immediate supervisor. The personal check should then be forwarded to the Finance Department's Accounts Payable Supervisor.
- f. The P-Card Coordinator must forward all approved and signed statements with attached charge slips and receipts to the Finance Department's Accounts Payable Section to be maintained following appropriate record retention laws. The Chief Procurement Officer shall have oversight of purchases made and may review statements to ensure appropriate purchasing procedures are followed.

D. Tax-Exempt Status

1. Government Entities are tax exempt, and should not pay tax to in-state vendors. Cardholders should remind vendors that the Entity is tax exempt before initiating a transaction.
2. The words "Tax Exempt" and the City's Florida Sales Tax exemption number are printed on the P-Card. The Cardholder is required to provide the vendor with a copy of the City's tax-exempt certificate.
3. It is the Cardholder's responsibility to ensure charge accuracy. Sales tax or shipping charges should be addressed immediately with the vendor by the Cardholder.

E. Disputes

Cardholders are responsible for ensuring that merchants do not charge tax or provide a credit for inadvertent charges.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1

REVISION DATE: July 8, 2019

1. If taxes are charged, the Cardholder must contact the merchant to obtain a credit to the account.
2. Credits cannot be obtained by any other method including, but not limited to cash, gift cards, or store credit.
3. Documentation of attempts to obtain credit for any State Sales and Use Tax charged in error must be maintained with the documentation for the transaction where the tax was charged.
4. If a vendor charges the Cardholder sales tax on the purchase, and the Cardholder is unable to get a credit for the amount of the tax, then this purchase must be pursued through the dispute process.
5. If items purchased with the P-Card are defective, the Cardholder must return the item(s) to the vendor for replacement or credit. If the vendor refuses to replace or correct the faulty item, the purchase will be considered in dispute. If the quantity of items received is less than the invoice and charge billing, then the transaction must be disputed.
6. A disputed item must be explained with a note on the Cardholder's statement of account before the statement is forwarded to the Finance Department's Accounts Payable section for payment.
7. It is essential that the time frames and documentation requirements established by the Card Issuer be followed to protect the Cardholder's rights in dispute.
8. Dispute Procedures

A dispute occurs when a Cardholder questions a transaction that has been charged to his/her account. The following steps must be taken to ensure prompt settlement:

- a. The Cardholder should immediately call the Card Issuer to report any disputes. The Card Issuer may request the Cardholder to complete and return a dispute form. The Card Issuer will then coordinate with the Cardholder for a final resolution.
- b. If the Cardholder is not responsible for the transaction, the dispute is settled for the Cardholder and the charge-back process may be initiated against the vendor. If the Cardholder is responsible for the transaction, the dispute is settled in favor of the Card Issuer and no further actions are required.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 13 | SUBJECT: 1
REVISION DATE: July 8, 2019

- c. If there continues to be problems with a particular vendor, the Cardholder should document and notify the Chief Procurement Officer of the issues.

F. P-Card Misuse

1. Noncompliance of the P-Card and the guidelines set by this Policy will result in immediate revocation of the card and appropriate accountability actions for both Cardholders and supervisors, including dismissal or termination as set in the Disciplinary Policy and Procedures for Regular City Employees (PSM 6.7.1).



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1
 REVISION DATE: January 15, 2019

CHAPTER: FINANCIAL AND PURCHASING
SECTION: TRAVEL ALLOWANCE AND SUBSISTENCE POLICY
SUBJECT: TRAVEL ALLOWANCE AND SUBSISTENCE POLICY
AUTHORIZATION: Chris Lagerbloom, ICMA-CM, City Manager

Digitally signed by
 Chris Lagerbloom
 Date: 2019.01.15
 13:16:25 -05'00'

I. PURPOSE:

To establish a travel allowance and subsistence policy for all employees performing directed travel of an official nature.

II. DEFINITIONS:

- A. Employee – An individual who contributes time and service to the City for wages or salaries and has recognized rights and duties.
- B. Extended Travel – Additional time beyond (before and/or after) the specific dates necessary to conduct City business, and may be requested by the traveler for convenience in arriving to or departing from destination point, or determined by significantly lower transportation costs.
- C. Non-employee – Advisors, consultants, contractors and other persons who are called upon to contribute time and service to the City who are not otherwise required to be reimbursed through a contract for professional, personal, or consulting services, but who may be reimbursed by the City upon approval
- D. Target Airfare – The cost of the lowest air transportation and baggage fees for a specified trip according to the General Services Administration (GSA) City Pairs Capacity-Controlled (CA) Fares.
- E. Travel Advance – A request by an employee traveling on City business to receive a monetary advance for any out-of-pocket expenses (meal per diem, mileage, tolls, taxi/shuttle, parking, nightly allowance, and rental car) related to the trip.
- F. Travel Coordinator – Department delegated staff who prepares travel documentation.
- G. Travel Costs – Expenses generated while engaged in business related activities away from the regular work place(s) and include, but are not limited to the following: registration fee, airline or other transportation ticket(s), vehicle rental, lodging, and business-related costs such as phone charges, and internet access. Travel expenses shall not include any



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1

REVISION DATE: January 15, 2019

personal expenses on hotel bills such as room service, movie expenses, or food expenses.

- H. Travel Officer – Designated individual from Finance (oversight department) who reviews and approves/denies Travel Request Forms and Travel Expense Forms.
- I. Traveler – Anyone authorized to travel on behalf of the City of Fort Lauderdale including employees and non-employees.

III. POLICY:

The policy is designed to cover reasonable employee expenses while traveling on City business and to promote the prudent use of public funds. Allowances are not intended to be employee compensation or an employee benefit program. The policy is designed to cover all employee travel. Any exceptions must have prior written approval of the City Manager, or designee, unless due to an emergency circumstance. In such an emergency, an after the fact written explanation will be required, from the traveler. Reimbursement will be contingent upon City Manager, or designee, approval of the explanation.

IV. DETAILS:

A. Extended Travel:

Travel beyond the date necessary to conduct City business.

1. The City will not require a traveler to travel on non-working days to reach a lower net cost of travel. However the City does encourage travelers to travel on non-working days when it will result in significantly lower net cost of travel.
2. If requested by the traveler, extended travel may be approved at the beginning and/or end of the trip, in order to provide savings, or reasonable convenience.
3. The traveler will be reimbursed for per diem and lodging during the extended travel time as long as the total net cost results in a saving to the City.
4. If a traveler is combining City business and vacation, and part of the extended travel time consists of a bridge between the two, no per diem or lodging for that bridge time will be allowed.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1

REVISION DATE: January 15, 2019

B. Air Travel Costs:

1. Prior to airfare being booked, travel should be approved and registration processed. The City will pay for the cost of the Target Airfare, inclusive of fare, baggage, seating and other economy related fees using a South Florida airport departure and return, flying on any regularly scheduled airline. Employees are expected to secure airline reservations in an appropriate manner consistent with obtaining the lowest cost according to the GSA City Pairs (CA) fare rates. GSA fares can be obtained at <https://cpsearch.fas.gsa.gov>.
2. Premium cost for first class, business class or premium seats will not be reimbursed.
3. Target airfare and related expenses (obtained by proper preplanning) will be used as the guideline in comparing costs of personal car versus air travel. The employee will be reimbursed for the lesser amount. Only personal car travel that does not exceed 500 miles (one-way) will be considered for comparison with air travel. The Travel Officer has the authority to consider business necessity when applying this clause. Exceptions will be approved by the Travel Officer.
4. If the traveler is reasonably sure that a particular trip will be taken, it is recommended that the lowest possible airfare be utilized, even though there may be a penalty for cancellation or changes. If a non-refundable ticket is obtained, and the trip cannot be taken due to required work or documented personal problems that are approved by the Travel Officer and the appropriate Department Director, the City will assume responsibility for any penalty.
5. If a ticket is unused, the Travel Officer and Accounts Payable shall be notified in writing of all particulars. It is the Travel Coordinator's responsibility to ensure that the unused ticket be used at the earliest possible time.
6. If substantial savings can be realized, (see parking and mileage reimbursement), it is recommended that alternate airports be considered and used. The traveler for personal convenience can choose alternate airports, as long as the travel cost is not increased.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1
 REVISION DATE: January 15, 2019

C. Airport Parking Reimbursement / Airport Bus or Limo Service:

1. Employees are encouraged to get rides to and from local airports.
2. If an employee must park at the airport, the City will reimburse for costs incurred, up to the current long-term daily rate in effect at a South Florida Airport. Parking will not be reimbursed for parking in short-term area. Receipts must be furnished. Employees eligible for mileage reimbursement may claim their travel to and from the airport and their normal work place, when using a personal vehicle. The mileage should be claimed on the monthly form submitted to the Payroll Section of the Finance Department. Total parking reimbursement shall not exceed the daily long-term parking rate. If alternate airports are used for cost saving to the City, the employee will be reimbursed for long-term parking or Shuttle Service to and from these locations.
3. The traveler is expected to utilize the least expensive means of transportation from the airport to the hotel, etc. Shuttles and Shared rides are preferred. Receipts must be provided for this expense. Credit card statements are not acceptable as receipts for the purpose of reimbursement.

D. Rental Cars:

1. Use of rental cars may be approved if:
 - a. It is required by the nature of the task or travel requirements, and
 - b. It will provide less cost to the City, compared to other types of transportation, and
 - c. The traveler has personal automobile insurance and has a valid driver's license.
2. All rental cars must be pre-approved by the appropriate Department Director or Assistant City Manager.
3. All rental car charges shall be made on the Department's P-Card if possible.
4. The smallest rental car (least expensive) commensurate with the task or number of passengers must be utilized. The employee is expected to obtain the best rental rate, after making comparisons. The Procurement Division will maintain information on State of Florida Contract Rates, plus other special offers which may be available.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1

REVISION DATE: January 15, 2019

5. The City requires the purchase of Collision Damage Waiver (CDW) insurance for rental cars.
6. As a general practice, rental cars will not be approved if the employee is staying at or in the near proximity of the conference hotel or meeting location.
7. Employees obtaining rental cars shall not accept any provisions for fuel to be provided by the rental agency. It is normally much less expensive if the rental car is returned full of fuel, paid for by the renter at a private gasoline station. When fuel receipts are presented, they will be reimbursed by the City.

E. Personal Vehicle / City Vehicle / Car Pooling:

1. Personal vehicles used for transportation by all employees outside the "tri-county" area will be reimbursed on a per mile basis that is equal to the rate established by the IRS. Employees below Management Level III may be reimbursed within the tri-county area. The Travel Coordinator will utilize an appropriate online mapping program (e.g., MapQuest) for determining miles between specific locations. The Travel Officer's acceptable mileage review will be final. IRS mileage rates can be obtained at www.irs.gov/tax-professionals/standard-mileage-rates.
2. If an employee chooses to use a personal vehicle for transportation, the City will reimburse the lower of the lowest target airfare plus estimated ground transportation costs or for mileage that does not exceed 500 miles (one way) plus appropriate tolls, whichever is lower.
3. The mileage allowable will be from the traveler's residence or regular work location. A cost analysis should determine the most economical route and overnight stay costs.
4. The City will reimburse employees for the use of their personal vehicle at the rate allowed by the Internal Revenue Service. The mileage reimbursement that is paid when personal vehicles are used includes costs for fuel, insurance, repairs, etc. Toll road charges will be reimbursed when personal vehicles are used and valid receipts are furnished.
5. If a City vehicle is utilized, tolls and fuel will be reimbursed. The Fleet Manager will provide instructions on what actions to take if a City-owned car needs repair outside of the Fort Lauderdale area. Receipts will be required.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1

REVISION DATE: January 15, 2019

6. When more than one City employee is attending a conference, meeting or on official business away from Fort Lauderdale, they are encouraged, when possible to carpool.
7. An employee may be allowed reasonable, additional mileage, if official City business requires a personal vehicle be utilized for local trips while going to or at the destination. A statement must be attached to the Travel Expense Form explaining the need and the number of miles traveled. Additional mileage will not be allowed for travel related to the consumption of meals or for entertainment.

F. Hotel Rates:

1. When an employee is attending a conference, the City will reimburse for a room at a conference hotel, unless the traveler wishes to find a convenient nearby location that will result in a savings. Local transportation and parking must be a consideration but will be reimbursed if there is a net savings to the City. Although conference rates are generally offered, employees are encouraged to investigate availability of government room rates at the conference hotel.
2. Employees are not required to share hotel rooms with other employees.
3. The City will reimburse for the least expensive room at the conference hotel. For out of state travel, the City will reimburse for state or local taxes that are charged; hotel charges should be placed on the Department's P-Card.
4. If an employee can return to Fort Lauderdale, driving or flying, at or before 8:00 PM, overnight hotel will not be allowed.
5. If the employee cannot arrive at the conference or the start of the formal meetings by leaving the morning of opening day, overnight hotel expenses will be allowed. If an employee leaves home by 8:00 AM and arrives at the conference prior to the start, overnight expenses will not be allowed. When disputed, determinations of travel time shall be determined by the Travel Officer, using appropriate mileage software, the Travel Officer's decision shall be final.

G. Miscellaneous Expense Allowance When Staying Overnight:

The City will pay a daily allowance equivalent to the GSA Rate per night to the employee. This daily allowance is to cover incidental expenses.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1
REVISION DATE: January 15, 2019

H. **Tri-County Travel** (Broward, Miami-Dade, and Palm Beach Counties):

1. Tolls and Parking:

- a. If a City car is used, tolls and parking will be reimbursed by the use of petty cash procedures. The vehicle number must be shown on the petty cash reimbursement form.
- b. If a personal car is used, mileage will be reimbursed at the current approved rate established by the IRS (Except for Management levels, I, II, and III). Tolls will be reimbursed, with receipts, except for Management levels I, II, and III.
- c. If the employee is on official City business, parking fees will be reimbursed. Parking receipts will be required and should be paid using petty cash.

2. Meal Reimbursement:

- a. If a meal is a part of the official program, paid for as a part of the registration, it will not be reimbursed separately.
- b. If the employee is required, as part of the reason for travel to be out of the City and returns home after 8:00 PM, the cost of dinner will be allowed in accordance with the GSA per diem schedule.

3. Hotels:

Hotel expenses in the tri-county area will not normally be reimbursed or authorized. Deviation from this policy may be approved when appealed to the Department Director and the City Manager's Office. Only travel that exceeds 50 miles from the workplace to the destination, with overnight stay, across multiple days, will be considered.

4. Advances:

Travel advances will not be provided for trips in the tri-county area.

I. **Meal Allowances:**

1. Meal allowances will be determined by per diem rates established through GSA. The current rate for the location you are traveling to can be obtained from www.gsa.gov/perdiem.

Meal allowances include taxes and normal tips. In most cases, if a continental breakfast is provided by the hotel or conference, this shall suffice as an included breakfast and will not be reimbursed. Exceptions will be approved by the Travel Officer.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1

REVISION DATE: January 15, 2019

2. The employee may not claim any meals which are included as part of the registration fee or are otherwise complimentary. If an employee chooses not to participate in a meal function that is included or otherwise furnished, reimbursement will not be provided for that event.
3. The City will reimburse for meals based upon the following schedule:
 - a. Breakfast – When travel begins before 6:00 AM and extends beyond 8:00 AM.
 - b. Lunch – When travel begins before 12:00 PM and extends beyond 2:00 PM.
 - c. Dinner – When travel begins before 6:00 PM and extends beyond 8:00 PM or when travel occurs during night time hours due to special assignments.

J. **Submission of Travel Request Forms / Travel Advances:**

1. Travel Request forms should be submitted at least three weeks prior to the departure date. A separate form is required for each traveler. A travel advance may be given, if the traveler provides an estimate of the reimbursable expenses two weeks prior to departure.
2. A complete copy of all available brochures or programs describing the purpose of the trip (e.g. conference brochure) must be submitted with each travel request. Registration confirmation will not suffice. If a complete program is not available at the time the travel request is submitted, a copy must be provided with the expense form.

K. **Submission of Travel Expense Forms:**

1. Expense Forms, receipts (credit card statements are not acceptable), and related items, as well as reimbursements due to the City are to be submitted to Accounts Payable in the Finance Department, on form F-168, "Travel Expense Form" (See Appendix) within five days after completion of the trip, or to the Travel Officer if the request was not submitted prior to the trip. Each traveler must sign his/her own request for reimbursements.
2. In emergency situations, an employee may be required to travel without submitting a Travel Request. "After the Fact" travel is to be discouraged, and should be used only in emergency situations where time will not allow for normal procedures to be followed.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1
 REVISION DATE: January 15, 2019

L. Fiscal Year Overlap:

Travel that occurs in the next fiscal year will be approved out of the current fiscal years funds at the discretion of the Finance Department depending on when received and date of travel. The required prior payment should be provided in September of the current fiscal year in accordance with the year-end closing procedures.

M. Non-Employee Travel, Reimbursed by the City:

Non-employee travel will follow the same policies as those for employees. The City Manager's Office approval is required prior to making airline reservations for non-employees. The traveler must provide to the City his or her Social Security Number for Internal Revenue Service (IRS) reporting purposes. The non-employee should be told to save all receipts as a Form 1099 will be submitted to IRS and therefore will show as income to the non-employee, or to the company.

1. A rental car may be authorized if the candidate or consultant is required to be in Fort Lauderdale for more than three days or is unable to find accommodations in close proximity to the hiring or using agency.
2. Reimbursement will be made in accordance with existing travel policies and procedures. Expenses that are not in accordance with these policies will not be reimbursed.

N. Travel Officer:

1. The assignment of the Travel Officer or designee shall be made by the Director of Finance. Duties shall include:
 - a. Review and approve/disapprove travel advance requests and after the fact reconciliation in accordance with the PSM policies.
 - b. Review and approve/disapprove travel expenses related to relocations for new employees.
 - c. Keep up-to-date changes in travel procedure and practices, recommend changes to our policies as needed.

O. Travel Authorization and Funding:

1. Department Directors shall have the authority to utilize their travel budget appropriation in a manner which they determine will further City and departmental objectives. While individual trips are often identified for budget justification, actual trips are to be taken at the discretion of the Department Director in accordance with these policies.



POLICY AND STANDARDS MANUAL

CHAPTER: 9 | SECTION: 4 | SUBJECT: 1

REVISION DATE: January 15, 2019

2. Budgeted travel consists of those trips which costs can be accommodated within the adopted appropriation for the particular department. Travel Requests (Form F-167, see Appendix) are to be submitted to the Travel Officer at least three weeks prior to commencing of the trip for review, approval and assignment of Travel Authorization (TA) number. The Travel Officer will calculate approved expenses, assign a TA travel number, and forward the forms to Accounts Payable.

The Travel Request Form shall be approved or counter signed by a supervisor. For instance, travel of a department head must be approved by an Assistant City Manager. Travel of an Assistant City Manager must be approved by the City Manager. Travel of the City Manager should be counter signed by an Assistant City Manager. The Finance Department will set up an appropriate file and return one copy of the Travel Request Form and a copy of the Estimated Travel Reimbursement document to the Department/traveler. Upon completion of the trip, a Travel Expense Form (Form F-168) will be submitted to the Finance Department with a copy of the required receipts.

3. Non-budgeted travel is travel where costs will cause the department total travel appropriation to be exceeded. Travel requests for these trips must be approved by the appropriate Assistant City Manager. When submitting the request, the department must determine the method that will be used to pay for the travel. Any flow of funds from another object must be approved, accompany the Travel Request Forms, and be submitted for approval to the Assistant City Manager. Any contingency request will require City Commission approval.
4. It is the responsibility of the individual departments to assure that travel accounts do not exceed budgeted amounts without approval of the City Manager.

V. APPENDIX:

- Travel Request Form
- Travel Expense Form

FULL TEXT OF MANAGEMENT RESPONSES



Memorandum

Memorandum No: 25-149

TO: Honorable Mayor and Members of the Fort Lauderdale City Commission

FROM: Rickelle Williams, City Manager *RW*

DATE: September 3, 2025

SUBJECT: **Management Response - Performance Audit of Fuel Consumption and Billing**

This memorandum has been prepared in response to the City Auditor's Office (CAO) performance audit of fuel consumption and billing. This audit represents Part II of a fuel operations audit which focuses on fuel consumption and billing and covered the period from October 2023 through September 2024 - and for billing - April 1, 2023, to March 31, 2024. I am pleased to share that staff have already begun to take significant action to address the findings identified in Part I of the audit.

On behalf of staff, I would like to thank the City Auditor and his team for the objective analysis that they complete to facilitate discussions on performance improvements. Management has reviewed the findings identified by the City Auditor and has provided responses to the concerns below.

Finding 1: The Idling Policy Needs Enhancement

Management concurs that enhancements to the City's idling policy were needed. The Fleet Vehicle and Equipment Idling Policy (PSM 8.1.05), which was updated on October 31, 2024, after the period of review of this audit, outlines that City owned vehicles should be turned off within 30 seconds after the vehicle reaches its destination except in specifically exempted situations.

Section III.C.2 of the policy further states, "The operator's supervisor is responsible for initiating any disciplinary actions for employees who breach the policy which may include, but is not limited to, a verbal counseling, a written counseling, a written reprimand, a suspension, a demotion, or termination of employment."

The City will continue to monitor idling rates to ensure the efficient use of fuel. In addition, the City has and will continue to take the following steps:

- Right-sizing vehicles to match operational needs;
- Transitioning vehicles from diesel to gasoline where appropriate;
- Evaluating technology enhancements such as start/stop technology where appropriate; and
- Purchasing more fuel-efficient vehicles where aligned with operational needs.

Additionally, staff will develop and distribute an educational flyer to Department Fleet Liaisons and operators of vehicles with LED light bars regarding the reduced need for idling while lights are in operation.

Finding 2: Insufficient Controls Over Dispensing Fuels

Management concurs that updates to the controls over the dispensing of fuel were needed. The October 2024 fuel management audit also identified issues concerning the controls for dispensing fuel. Management Responses from Part I of the Fuel Operations Audit have been implemented after the period of review for the current fuel consumption and billing audit. Current systems include access restrictions, caps on amount of fuel allowed to pump based on fuel tank size, monitoring protocols, and regular reconciliation processes.

Non-compliance with City work rules, policies and standards is addressed through progressive discipline. The Fleet Services Division can provide usage data and documentation to the Human Resources Department, or the associated department, to support any disciplinary actions. Theft of fuel is categorized as a major violation under the following work rules - Work Rule 19 - Theft of City or another individual's property and Work Rule 26 - Violation of City Charter, ordinances, or administrative rules and regulations.

Finding 3: Incorrect Calculation of Fuel Billing Rates

The City pays a set fee for delivery of fuel regardless of the volume. At most of the City-owned fuel islands, fuel is not ordered until a minimal volume of 7,500 gallons is needed. The delivery fee and other auxiliary costs are used to determine the final cost per gallon for that delivery. The five cents fuel surcharge for Fire Station 53 is related to the cost of delivery for a smaller volume of diesel (1,500 gallons) delivered to this location due to its storage capacity.

Management concurs that consistent procedures for the calculation of fuel billing are needed. The Fleet Services Division will update the procedures manual to reflect the amended steps for calculating monthly billing rates and provide for the justification of each fee.

Finding 4: Insufficient Controls over the WEX Fuel Cards Usage

Management concurs that changes to controls over WEX fuel card usage were needed. Part I of the Fuel Operations Audit also identified fuel card concerns. Management Responses from that audit are on-going and many of the identified controls have been implemented prior to the period of review for the current fuel consumption and billing audit (October 2023 through September 2024, and for billing - April 1, 2023, to March 31, 2024).

City Staff will continue to take the following actions which were implemented after the prior audit:

- Monthly review of inactive assets (e.g. generators) associated with fuel cards;
- Monthly WEX fuel card audits by Fleet Services Division; and

- Timely deactivation of WEX fuel cards based on the monthly promotions, transfers, and terminated employees listing provided by the Human Resources Department.

The Fleet Services Division will hold periodic training sessions to highlight the responsibilities of Fuel Card Coordinators under the modified and approved PSM 8.1.6 – Policies and Procedures for City Issued Fuel Cards.

PSM 8.1.6 Policy and Procedures for City Issued Fuel Card (CAO Exhibit 12) incorporates a number of controls, accountability measures and consequences including, but not limited to:

- Accountability: The user will be required to sign the Fuel Card agreement and is responsible for knowing, understanding and following the policies and procedures.
- Control: Each department is responsible for assigning a “Fuel Card Coordinator” to receive and maintain card charge statements/receipts.
- Control: The Fuel Card Coordinator will review the invoice and compare it to the receipts submitted by the authorized user for payment.
- Control: When an employee’s employment with the City ends, the employee’s supervisor shall inform the Fleet Services Division and request deactivation of the employee’s personal identification number (PIN). If transferred to another Department activity, the employee’s supervisor shall contact the Fleet Services Division to have the PIN changed to the correct Department.
- Control: The Fuel Card Coordinator must review the statement and note any discrepancies between the submitted receipts and statement. The employee must sign the statement attesting that the purchase of fuel was done in connection with City business.
- Consequences: Any misuse of the Fuel Card may result in the revocation of the card. Cardholders who are found to have misused their Fuel Card privileges twice within a twelve (12)-month period will have their card permanently revoked.

Finding 5: Non-Compliance with the P-Card and Travel Policies for Fuel Usage

Management concurs with the finding and acknowledges the instances of non-compliance with the City’s P-Card Policy (PSM 9.13.1) and Travel Allowance and Subsistence Policy (PSM 9.4.1). The increased utilization of P-Cards was part of a strategic push to streamline procurement processes, improve operational efficiency and increase the rebate. This initiative resulted in inconsistent application of policy exceptions related to fuel purchases. Specifically, as it relates to public safety fuel purchases, email approvals were issued by department leadership to authorize using P-Cards due to operational needs or field constraints; however, such exceptions were not always aligned with the written policies nor consistently documented in a centralized manner.

The Finance Department will revise the P-Card Policy (PSM 9.13.1) to explicitly define procedures for requesting and approving exceptions, particularly for fuel purchases. The revised policy will include a formal process for documenting such exceptions with appropriate justification and prior approval from the City Manager or Finance Director.

City staff will continue to support operational enhancements to fleet operations and citywide education efforts on fuel-related policies.

c: D'Wayne M. Spence, Interim City Attorney
David R. Soloman, City Clerk
Patrick Reilly, City Auditor
City Manager's Office
Department Directors