



FULTON COUNTY, GEORGIA
OFFICE OF THE COUNTY AUDITOR
Fuel Card Follow-Up Audit
December 16, 2025

TABLE OF CONTENTS

INTRODUCTION 1

BACKGROUND 1

OBJECTIVE 1

SCOPE 2

METHODOLOGY 2

STATUS OF CORRECTIVE ACTION PLAN..... 2

CONCLUSION..... 12

INTRODUCTION

In accordance with the 2025 approved Audit Plan, the Office of the County Auditor conducted a follow-up audit of the Fuel Card Program.

BACKGROUND

The Department of Real Estate and Asset Management (DREAM) is charged with the responsibility of administering fuel cards for Fulton County. This administration is responsible for ensuring fuel is provided for approximately 1,000 vehicles and other pieces of light and heavy equipment. There are six (6) off-site fueling locations located throughout the county, available to County employees as a refueling option. This option offers cost savings to the County, as gas at these locations are provided at wholesale prices. Currently, in 2025, there are eighty-six (86) authorized WEX cardholders. User departments include DREAM, District Attorney, Marshal, and the Sheriff's Office.

The WEX Card uses County pin-activated fueling credit cards that function as a procurement tool for alternative fueling. These fueling options are designed to delegate authority and capability to quickly and conveniently purchase fuel, directly from U.S gas stations for authorized business purposes only. The primary benefits of the Fuel Purchasing Card are:

- Acceptance at 95% of U.S fuel stations (WEX Card only);
- Automatic accounting;
- Online and mobile account access;
- Allows for monitoring controls and alerts, such as spending limits; provides end users with greater autonomy.

The Departments authorized to use the WEX Card are responsible for monitoring the effectiveness of the WEX Fuel Program and user compliance with the procedures outlined in the Program Policy.

OBJECTIVE

The objectives of the follow-up audit were to determine whether adequate measures were taken to resolve the findings and recommendations noted in the prior audit report, dated August 4, 2022.

SCOPE

The scope of the initial audit was from January 1, 2021, through December 31, 2021. The information reviewed for the follow-up was from January 1, 2025, through September 30, 2025.

METHODOLOGY

We conducted this audit in accordance with *Generally Accepted Government Auditing Standards* (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

To achieve our audit objectives, we evaluated DREAM's administration of the Fuel Card Program, which included a review of the effectiveness of controls over the program. We conducted the following:

- Reviewed management's responses and corrective action plan;
- Interviewed key staff regarding procedures and internal controls to determine proper oversight over the Fuel Card Program.
- Obtained supporting documentation to determine the status of implementation of management's corrective action plan;
- Requested and reviewed Fuel Card Standard Operating Procedures to determine if procedures were developed;
- Determined if proper segregation of duties exists;
- Reviewed card user agreements to ensure all authorized users were documented and applications contained required signatures;
- Reviewed compliance reports to determine if odometer readings were being consistently monitored;

STATUS OF CORRECTIVE ACTION PLAN

In response to the August 4, 2022, Fuel Card Audit, the department addressed the eight (8) findings reflected in the report. Based on our review, seven (7) recommendations were implemented, and one (1) recommendation was in progress. Table 1 summarizes the implementation status of each finding.

We classified the status of implementation as follows:

- **Implemented** – The Division has fully implemented the recommendation.
- **Partially Implemented** – The Division has partially implemented the recommendation.
- **In Progress** – The Division intends to fully implement the recommendation.
- **Not Implemented** – The Division has not implemented the recommendation.

Table 1

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
1	Lack of Standard Operating Procedures	Management should develop departmental SOPs to reflect daily operations and efficient administration of fuel cards. Management should also ensure staff are informed of these procedures and the significance of adhering to the processes and procedures within.	DREAM has developed a draft standard operating procedure (SOP) to correct the lack of a written formal process. We are targeting implementation for the month of September 2022 once we have the necessary approvals from executive leadership, Purchasing, and the County Attorney's Office. Immediately upon approval, all relevant staff will be briefed and trained on the new SOP. To foster greater oversight, each user agency must identify a "Fuel Card Administrator" responsible for submitting all required documentation that includes the department/agency head signature.	<p>Management's Response: DREAM has developed standard operating procedures (SOPs) that can be found on the County employee portal under Fuel Card Management. All relevant departments' card user staff have been briefed and trained on all aspects of the SOPs.</p> <p>Each WEX Card User and department Coordinator signed an agreement accepting and understanding responsibilities for all necessary documentation for their Department/Agency and how the card users are to properly utilize the WEX Fuel Card.</p> <p>Auditor's Response: DREAM has developed SOPs and has provided them to the Auditor. (Implemented)</p>
2	Lack of Segregation of Duties	We recommend segregating the duties surrounding the administration of fuel cards so no one individual is responsible for performing the tasks of authorizing or approving the fuel card, maintaining the custody of assets, performing recordkeeping, and conducting reconciliations	DREAM's new standard operating procedure includes the establishment of segregated duties related to fuel card user application approvals, receipt and ongoing storage of unissued fuel cards, monthly spending limit increases, and monthly policy compliance reviews. Once the program manager	<p>Management's Response: DREAM's new standard operating procedures include the establishment of segregated duties of DREAM staff related to fuel card user application approvals, storage of unissued fuel cards, monthly spending limit increases, and policy compliance reviews.</p>

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		of the program. We also recommend an increased level of management review to mitigate current risks.	receives a new card request or a request to increase an individual card's monthly spending limit, it will be forwarded to the DREAM Fleet Administrator for an initial review and recommendation for approval/denial. Once the Fleet Administrator has reviewed the fuel card application/limit increase and use agreement, all applicable documents will be forwarded to the DREAM Director/Deputy Director for final approval/denial. Upon final approval, the fuel card program manager will proceed with the issuance of the new card/limit increase. Newly approved cardholders will receive their card from their departmental fuel card administrator. Additionally, all newly received fuel cards and associated documentation will be jointly reviewed by both the fuel card program manager and DREAM's Fleet Administrator. The Fleet Administrator will produce a monthly report detailing the number of cards that have been received, activated, or deactivated due to potential misuse. This report will be forwarded to the DREAM Director as well as to the applicable department/agency heads.	Once the Fleet Operations Manager receives a new card request, it will be forwarded to the DREAM Fleet Administrator for an initial review and recommendation for approval/denial. The DREAM Fleet Administrator will review the fuel card application and the user agreement for final approval/denial. Upon receiving final approval, the Fleet Operations Manager will proceed with the issuance of the new card/limit amount. Newly approved cardholders will receive their card from the Fleet Operations Manager or their Departmental Fuel card Coordinator.th Additionally, all newly received fuel cards and associated documentation will be jointly reviewed by both the fuel card Fleet Operations Manager and DREAM's Fleet Administrator. The Fleet Administrator reports on the number of cards that have been received to the Fleet Operations Manager. The Fleet Manager and Fuel Manager assign fuel pin numbers and produce a monthly report detailing the fuel card transactions and potential misuse. This report will be forwarded

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				<p>to the DREAM Administrator and Fleet Operations Manager, as well as to the applicable Department/Agency heads.</p> <p>Auditor's Response: DREAM provided SOPs that outline the separation of fuel card administration and operations. Additionally, we reviewed WEX card applications and noted the approvals outlined in the SOPs. (Implemented)</p>
3	Inconsistent Odometer Readings	We recommend the department implement controls to effectively monitor fuel utilization, hold users and departments responsible for entering accurate odometer readings, and ensure proper record keeping of fuel usage within the County.	DREAM acknowledges that there were inconsistent odometer readings due to 1) fuel card being shared by multiple departmental employees, 2) employees using cards with multiple agency vehicles due to agency programmatic challenges, and 3) certain retail gas stations not requiring the entry of a vehicle's mileage at the time of fueling. Unlike County fueling stations that have technology installed that confirms the County vehicle unit number, retail gas pumps are not equipped to "read" the individual unit number of a County vehicle. To aid in correcting this matter, DREAM has inquired with WEX if there's an available programmatic resolution. If not, DREAM's	<p>Management's Response: The DREAM Fleet Manager and Fuel Manager have the capability to consistently check odometer readings in another fuel system called E J Ward and compare it to the WEX fuel card user purchases. Continuous violations by users will result in warnings and/or possible cancellation of the card.</p> <p>DREAM's SOPs advises all users that issued cards are to only be used for County owned vehicles. The assigned card is only for the assigned user at all times. Any card used by an unauthorized user will result in the card being immediately</p>

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			SOP will advise ALL users that issued cards are to only be used for specific vehicles. The newly implemented monthly compliance review will readily reveal if a card was used to fuel more than one vehicle. If a card is found to have been used with more than one vehicle, that card will immediately be deactivated, and written notice of the deactivation will be sent to the agency/department head advising that the card in question was improperly used and can only be reactivated once written proof of counseling/disciplinary action is provided to the Fleet Administrator and DREAM Director. A second occurrence of this nature will result in permanent forfeiture of the card in question as well as the prohibition of any new cards to the user agency.	deactivated, and written notice of the deactivation will be sent to the agency/department coordinator advising that the card in question was improperly used and can only be reactivated once written proof of counseling/disciplinary action is provided to the DREAM Fleet Administrator and or DREAM Deputy Director. Auditor's Response: During our review, we observed access to the EJ Ward system and reviewed the comparison of odometer readings in EJ Ward to the WEX card readings. (Implemented)
4	Card User Application and Agreement not on File for Users	We recommend the department obtain completed and signed card user applications and agreements for all County personnel that encompass the guidelines for usage prior to issuance of a fuel card. Additionally, we recommend the implementation of an efficient process to ensure documentation is up to date, frequently reviewed	DREAM has substantially completed obtaining updated card user applications and agreements for all currently issued cards. Moving forward, DREAM will ensure that all necessary documentation for card requests, monthly limit increases, usage reports, etc. are filed electronically in a network folder in addition to hard copies	Management's Response: DREAM has obtained updated card user applications and agreements for all currently issued cards. DREAM ensures all necessary documentation for monthly card and usage reports, etc. are filed electronically in a network folder in addition to hard copies centrally maintained in the

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		by users, and properly maintained.	centrally maintained in the department for access by the Fleet Administrator, Deputy Director and Director of DREAM at any time. Files will also include any recommendations for action in cases of identified policy violations/abuse.	department for access by the Fleet Administrator, Fleet Operations Manager of DREAM at any time. Auditor's Response: We observed the updated signed user card agreements, noting policies and procedures for card usage, and we also noted that agreements are securely stored on the network as well as with the Fleet Administrator. (Implemented)
5	Lack of Training for Card Users	We recommend the department formulate suitable training for the purpose of informing and educating card users on the appropriate use of cards and departmental expectations. This training should be completed prior to the issuance of fuel cards.	DREAM is developing a virtual training module for all agency heads, departmental card administrators, and users that covers all aspects of the new program. This virtual training module will be sent in PDF form to all user agency directors, agency card administrators, and individual training attendees as a reference. Virtual card user training will be conducted by DREAM each fiscal year in January. Additionally, any newly approved card request must be accompanied by a user attestation indicating that the user has either attended the annual training session and/or received the PDF training manual with an overview conducted by the departmental/agency card administrator. A critical	Management's Response: DREAM has developed a virtual training module for all agency heads, departmental card administrators, and users that cover all aspects of the card program. This virtual training module is available on the county's website to all user agency directors, agency card administrators, and individual training attendees as a reference. Virtual card user training is conducted by DREAM each time a new card is issued. Additionally, any newly approved card application is accompanied by a user attestation indicating that the user has attended the online training session

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			<p>aspect of the training will be the conveyance of clear definitions of acceptable versus unacceptable card usage. The training module will also outline the repercussions for users/agencies that are found to be in violation of the established procedure. Repercussions may include, but are not limited to, deactivation of a fuel card, preclusion from future fuel card issuance, and potentially disciplinary action for "Theft" as defined by County policy. The training module will be presented to executive leadership along with the proposed SOP by September 2022.</p>	<p>and/or received an overview conducted by the departmental/agency card coordinator. A critical aspect of the training will be the conveyance of clear definitions of acceptable behavior by the user. A signed acceptance application will outline the repercussions for users/agencies that are found to be in violation.</p> <p>Auditor's Response: We reviewed the training video posted on the County website that explains acceptable behavior and consequences for any misuse. Additionally, we reviewed the signed attestation agreements for new card users stating they had completed the training and/or received the training overview. (Implemented)</p>
6	Inefficient Cost Saving Measures	We recommend the department implement measures to ensure County staff are properly informed of all County fuel station locations. We also recommend the department encourage users to utilize County fueling stations for maximum cost efficiency.	DREAM will implement this recommendation by taking the following steps: 1) at the time of card issuance, a list of all County-owned fuel sites will be provided to the user agency card administrator, added to the individual use agreements for all new card holders, and referenced in the virtual training module; 2) as County-owned vehicles are brought in for service at	<p>Management's Response: DREAM has implemented these recommendations by taking the following steps: 1) At the time of card issuance, an employee receives a confidential fuel pin number and a list of all County-owned fuel sites. 2) The individual application lists agreements for use of county fuel stations, and</p>

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			<p>DREAM's maintenance facility, Fleet staff will place an informational card in the glove compartment that details all County-owned fueling stations and their respective addresses; 3) as new vehicles are purchased, the informational cards will be added to the insurance information that is already being provided prior to the vehicle being released for use to a user agency; 4) as part of DREAM's monthly compliance review, all transactions that occur within a 10-mile radius of a County-owned fueling site will be flagged and reported to the department/agency head and the departmental fuel card administrator. A written justification for the use of nearby retail locations must be provided by the department/agency head. A second occurrence will result in the suspension of the card until the next scheduled annual training and a potential recommendation for disciplinary action according to County policy.</p>	<p>it is referenced in the virtual training module; 3) Fleet staff will place an informational card in the glove compartment that details all County-owned fueling stations and their respective addresses; 4) as new vehicles are purchased, the informational cards will be added to the insurance information that is already being provided prior to the vehicle being released for use to a user agency; 5) as part of DREAM's monthly compliance review, all transactions that occur outside a 10-mile radius of a County-owned fueling site will be flagged and reported to the department/agency. The departmental fuel card coordinator must submit to DREAM a written justification for the use of nearby retail locations. A second occurrence will result in the suspension of the card until the next scheduled annual training and a potential recommendation for disciplinary action according to the county WEX card program.</p> <p>Auditor's Response: During the audit, we obtained documentation outlining all Fulton County</p>

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				fuel sites. Furthermore, DREAM has the capability to view the locations where fill-ups occurred, which helps ensure users are utilizing County fill-up stations. We observed this function in the EJ Ward system, noting when violations occur, a justification form is completed. (Implemented)
7	Fuel Card Charges for Employees not listed as Authorized Card Users	The department should ensure all personnel assigned to fuel cards are approved by the proper authorities. In addition, each user should have a signed user agreement on file prior to the issuance of a fuel card. Adequate support for approval should be well documented and properly maintained.	Programmatic challenges in user agencies resulted in fuel cards being shared with agency coworkers. The new SOP requires all agencies to be advised that ANY staff that may have a need for a fuel card MUST apply for a fuel card, submit a signed use agreement, and undergo annual training prior to use. DREAM will explore the viability of limiting the number of fuel cards that can be assigned to a single agency or defining which employees are eligible for the program. All County employees that use County-owned fuel sites are issued a fuel PIN that identifies the specific user. These PINs are also a required pump input when using a fuel card at a retail gas location. At the time of the audit, there was no inherent control in place that prevents a current PIN holder from using a 'borrowed' fuel card. Our	Management's Response: The new SOP requires all agencies to be advised that ANY staff that may have a need for a WEX fuel card MUST apply for a fuel card, submit a signed user application agreement, along with other fuel agreements, and undergo card use video training biannually. A fuel PIN number is required at the retail pump when using an approved fuel card at a retail gas location. A control is in place that prevents the current PIN holder from using a 'borrowed' fuel card. The Fuel Operations Manager must enter your pin number into the WEX software system to make a purchase. PIN holders who have not received an approved application or authorization to use a WEX fuel card by the DREAM Fleet

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			Fleet Administrator is working with WEX to determine best practices to preclude card use by a PIN holder that has not been issued, or authorized to use, a WEX fuel card. The monthly compliance review will include this oversight gap as a focal point. Any card use by an unauthorized user will be reported to the department/agency head with subsequent occurrences potentially resulting in suspension of fuel card privileges and/or disciplinary action.	<p>Administrator will be reported to the department/agency head. Any card used by an unauthorized user will be reported to the department/agency head, with subsequent occurrences potentially resulting in suspension of fuel card privileges and/or disciplinary action. The monthly compliance review by the Fleet Administrator, Fleet Operations Manager, Fleet Manager, and Fuel Manager captures all oversight gaps as a focal point of any necessary corrections for department/agency user or DREAM fuel program updates.</p> <p>Auditor's Response: DREAM requires all fuel card users to submit an application once approved by their respective departments. Applications were reviewed for completion and appropriate documentation. Additionally, we observed compliance reviews and examined the respective reports. (Implemented)</p>
8	Inadequate Oversight and Authority for	We recommend the County reinforce the institutional structure surrounding the fuel card program to	DREAM will seek the review, approval, and authority from Senior Leadership, Legal, Purchasing, and the	<p>Management's Response: DREAM Leadership will seek review, approval, and authority from Senior</p>

	Finding	Recommendation	Corrective Action Plan	Current Status of Corrective Action Plan
	Efficient Program Administration	ensure adequate oversight and authority over the program. We also recommend the strengthening of internal controls to reduce the risk of potential fraud and abuse.	Board of Commissioners to implement an enforceable policy and procedure. Board approval may be necessary to ensure compliance by elected officials and others that are not under the purview of the County Manager.	<p>Leadership, Legal, Purchasing, and the Board of Commissioners to implement an enforceable policy and procedure. Board approval may be necessary to ensure compliance by elected officials and others who are not under the purview of the County Manager.</p> <p>Auditor's Response: DREAM has made improvements to provide proper oversight over the Fuel Card program, such as developing SOPs, requiring proper documentation, and implementing required training. Currently, the department is awaiting approval of an enforceable policy that will address the fuel card program. (In Progress)</p>

CONCLUSION

Based on the follow-up audit performed, we identified the following: seven (7) recommendations were implemented, and one (1) recommendation was in progress. DREAM has made significant improvements to fuel card operations and has strengthened internal controls. We recommend that management continue their efforts to ensure adequate oversight over the fuel card program.

Please provide a written response to this audit within ten (10) business days. Be sure to address the written response to Anthony Nicks, County Auditor. The written response should be submitted to Shauna Herbert, Audit Manager, in the Office of the County Auditor at shauna.herbert@fultoncountyga.gov. We would like to thank management and staff for their

timely cooperation and assistance during this audit. The distribution of this report is reserved for the executive management of Fulton County and the Board of Commissioners.