



Department of Education

Internal Audit

Equipment and Fleet Maintenance Review

Issue Date: July 2014

Report Number: FY2014-04

Department of Education
Equipment and Fleet Maintenance Review

Executive Summary

AUDIT OF: Equipment and Fleet Maintenance Review	DATE: Fieldwork performed May 2014 – June 2014	AUDIT RATING: Acceptable [] Marginal [X] Unacceptable []
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INTRODUCTION:

In connection with the Department of Education’s (DOE) Re-Assessment of Risk Assessment and Internal Audit Plan approved on June 4, 2013, Internal Audit (IA) performed an “*Equipment and Fleet Maintenance Review*.” The purpose of this project was to assess the system of internal controls over the equipment and fleet maintenance process and ensure controls are operating effectively.

BACKGROUND:

Facilities Maintenance Branch (FMB) is an operating unit within the Office of School Facilities and Support Services (OSFSS). FMB is tasked with the repair and maintenance activities for all public schools on the island of Oahu and has approximately 200 employees. Repair and maintenance activities are managed through five district baseyards: Leeward, Central, Windward, Honolulu and Support. Each district provides coverage over its designated region of the island except for the Support district, which supports the entire island. In addition to the five baseyards, there are also four lawn mower baseyards (Leeward, Central, Windward and Honolulu) and two mechanic shop garages (Support and McKinley High).

The two mechanic shop garages in FMB only repair the equipment and vehicles under the FMB section and some vehicles owned by the Department of Accounting and General Services (DAGS) as in compliance with the Memorandum of Understanding; however, they do not repair the vehicles owned by the individual schools or offices. The total cost of the high value equipment (i.e. mowers, tractors, excavators, lifts, skid steer, etc.) and vehicles under FMB is approximately \$6,100,000¹ which includes roughly 120 high value equipment and 230 motor vehicles as of February 28, 2014 in FMS inventory. These items are located throughout the baseyards.

Each mechanic shop garage creates and maintains an annual schedule of the maintenance service for each of the high value equipment and vehicles. The maintenance service jobs are performed approximately every six months except for trailers which are serviced annually. The maintenance service includes, but is not limited to, oil changes, safety checks and inspection of parts. FMB uses IBM’s Maximo Asset Management software (Maximo) to track its work orders and TR asset inventory. Diesel vehicles and equipment are contracted out for repair and maintenance because DOE is not equipped with the specialized equipment nor do they have the manpower or qualified employees to service diesel vehicles and equipment.

Work orders are inputted in to Maximo for each type of maintenance or repair job by either the Foreman or District Manager. The work order (hard copy) is assigned to a mechanic and includes the estimated labor and supplies/materials needed. The Foreman documents what materials/supplies were used and the actual labor hours. The Foreman and District Manager review the work order and send it to the “Response Center” who then manually inputs the actual results in Maximo using the work order and the “Daily Job Sheets.” Management also periodically reviews the work orders.

¹ This amount does not include depreciation nor has it been audited to ensure that it includes all of FMB’s inventory updates (i.e. additions, transfers or disposals of assets).

Department of Education
Equipment and Fleet Maintenance Review

Executive Summary

The FMB fuel program allows authorized DOE employees to fuel approved DOE owned assets including vehicles, high value equipment and fuel storage containers. Each vehicle has assigned fuel cards to be used at Aloha, City & County or DAGS gas stations. The mileage must be entered at the pump to track the fuel consumption. Fuel for equipment (except lawn mowers) should be placed on the “Miscellaneous Equipment” fuel card assigned to each baseyard. Fuel for lawn mowers should be placed on the vehicle fuel card as a separate transaction. The fuel card limit is set to \$200.00 per transaction and three (3) transactions per day. Fuel records are reviewed by supervisors.

Raymond L’Heureux is the Assistant Superintendent of the OSFSS. His staff at FMB that are involved in the equipment and fleet maintenance process includes Francis Cheung, Administrator; Guy Mikasa, Work Program Specialist; Bryan Kawasaki, Procurement & Supply Specialist; William Gebhardt, Engineer; Scot Sueoka, General Maintenance & Services Superintendent; Lemuel Keomaka, District Manager-Support Services; and Donna Au, Secretary.

Policies and procedures governing repair and maintenance functions are found in various forms which include Maximo training manuals, maintenance service guidelines, process flow charts and various memos and notices posted in Lotus Notes.

SCOPE and OBJECTIVES:

The scope of our review included an examination of the equipment and fleet maintenance process. We reviewed the design and operating effectiveness of the existing control procedures in place for the equipment and fleet maintenance process. The scope of our review specifically focused on the processes related to the following subcategories:

- Equipment Repair & Maintenance
- Automotive Service & Repair
- Work Order System - Maximo
- Safeguarding of Assets
- Performance Tracking

The scope of the detailed testing covered July 2013 – April 2014. The review included high value equipment (i.e. mowers, tractors, cranes, excavators, lifts, skid steer, etc.) and vehicles, but excluded small inventory items as these were recently reviewed in the Deloitte “DOE-OSFSS-FMB Warehouse Inventory Controls Assessment” completed in April 2013.

The objectives of our review included the following:

1. To review the adequacy of the current equipment and fleet management policies and processes.
2. To review and evaluate the DOE’s records of regular preventive maintenance and repairs to vehicles and high value equipment.
3. To review and evaluate the tracking mechanism established for monitoring equipment and vehicle performance.
4. To determine if services have been completed in the most cost-effective and efficient manner.
5. To follow-up on the current status of the corrective action plans to the Deloitte “DOE-OSFSS-FMB Warehouse Inventory Controls Assessment” performed in April 2013.
6. To provide recommendations for improvement to enhance effectiveness & efficiency within the equipment and fleet maintenance process.

Department of Education
Equipment and Fleet Maintenance Review

Executive Summary

OBSERVATIONS:

Based upon our review, we found the DOE's controls related to equipment and fleet maintenance are functioning at a "marginal" level. A marginal rating indicates that there may be a potential for loss to the auditable area and ultimately to the DOE. Some improvements are necessary to bring the unit to an acceptable status, and if weaknesses continue without attention, further deterioration of the rating to an unacceptable status may occur.

Please refer to the Risk Ratings section of this report for a complete definition of the ratings used by IA and the Observations and Recommendations section for a detailed description of our findings.

We discussed our preliminary findings and recommendations with management and they were receptive to our findings and agreed to consider our recommendations for implementation.

Each observation presented in this report is followed by specific recommendations that will help to ensure that control gaps are addressed and, if enforced and monitored, will mitigate the control weaknesses. In summary, our observations are as follows:

1. Lack of written policies, procedures and monitoring over the maintenance process
2. Lack of written policies, procedures and monitoring over the fuel program
3. Lack of documentation and clerical error resulting from manual processes
4. Internal controls over inventory are still lacking

PLANNED FOLLOW UP BY MANAGEMENT AND INTERNAL AUDIT:

IA will follow up with management on their progress of completion for their action plans and report accordingly through the audit committee quarterly updates.

Department of Education
Equipment and Fleet Maintenance Review

Rating Scale Definitions

OVERALL RATING SCALE	
<i>Acceptable</i>	No significant deficiencies exist, while improvement continues to be appropriate; controls are considered adequate and findings are not significant to the overall unit/department.
<i>Marginal</i>	Potential for loss to the auditable unit/department and ultimately to the DOE. Indicates a number of observations, more serious in nature related to the control environment. Some improvement is needed to bring the unit to an acceptable status, but if weaknesses continue without attention, it could lead to further deterioration of the rating to an unacceptable status.
<i>Unacceptable</i>	Significant deficiencies exist which could lead to material financial loss to the auditable unit/department and potentially to the DOE. Corrective action should be a high priority of management and may require significant amounts of time and resources to implement.

OBSERVATION RATING SCALE	
<i>High (1)</i>	<p>1 - The impact of the finding is <i>material</i>¹ and the likelihood of loss is probable in one of the following ways:</p> <ul style="list-style-type: none"> • A material misstatement of the DOE’s financial statements could occur; • The DOE’s business objectives, processes, financial results or image could be materially impaired; • The DOE may fail to comply with applicable laws, regulations or contractual agreements, which could result in fines, sanctions and/or liabilities that are material to the DOE’s financial performance, operations or image. <p><i>Immediate action is recommended to mitigate the DOE’s exposure.</i></p>
<i>Moderate (2)</i>	<p>2 - The impact of the finding is <i>significant</i>¹ and the likelihood of loss is possible in one of the following ways:</p> <ul style="list-style-type: none"> ➤ A significant misstatement of the DOE’s financial statements could occur; ➤ The DOE’s business objectives, processes, financial performance or image could be notably impaired; ➤ The DOE may fail to comply with applicable laws, regulations or contractual agreements, which could result in fines, sanctions and/or liabilities that are significant to the DOE’s financial performance, operations or image. <p><i>Corrective action by management should be prioritized and completed in a timely manner to mitigate any risk exposure.</i></p>
<i>Low (3)</i>	<p>3 – The impact of the finding is moderate and the probability of an event resulting in loss is possible.</p> <p><i>Action is recommended to limit further deterioration of controls.</i></p>

¹ The application of these terms are consistent with the guidelines provided by the Institute of Internal Auditors

Department of Education
Equipment and Fleet Maintenance Review

Observations

The detailed observations noted herein were based on work performed by IA through the last date of fieldwork and are generally focused on internal controls and enhancing the effectiveness of processes for future organizational benefit.

Obs. No.	Description	Page #
1	Lack of written policies, procedures and monitoring over the maintenance process	6-8
2	Lack of written policies, procedures and monitoring over the fuel program	9-11
3	Lack of documentation and clerical errors resulting from manual processes	12-13
4	Internal controls over inventory are still lacking	14-15

Department of Education
Equipment and Fleet Maintenance Review

Observations

Observation Number: 1

Observation: Lack of written policies, procedures and monitoring over the maintenance process **Rating: Moderate**

As stated in the Executive Summary, there are two mechanic shop garages and each creates and maintains an annual schedule of the maintenance service for each of the high value equipment and vehicles. Maintenance service jobs are performed approximately every six months, except for trailers which are serviced annually.

The mechanic shop Foremen are in charge of creating the maintenance service work orders in Maximo and for informing the respective personnel on when they need to bring in their vehicle or equipment for service.

FMB equipment and fleet maintenance processes are documented on a “Maintenance Guideline Sheet” that includes how often a service is to be performed, what tasks need to be completed and the estimated hours for each job. This guideline is only for vehicles and lawn mowers. FMB also has user manuals that are used to train their personnel on the Maximo software that tracks their work orders and inventory.

While there are a few documented procedures, IA noted that the policies and procedures that govern the tracking, scheduling and monitoring of the maintenance processes are inadequate to prevent errors.

The following are internal control design issues related to the current process:

- There is no written policy or procedure governing the preparation of the maintenance schedules. This should include the use of factory recommendations for specialized equipment that may require timely maintenance service (not only during the warranty period), comparison of the schedule to the asset listing in Maximo, and review and approval of maintenance schedules by Management.

IA reviewed all 292 of the assets listed in Maximo to ensure that they were on the maintenance schedules. The following exceptions were noted during testing:

	Exception noted	# of occurrences	% of occurrences
A	Equipment or vehicle was not on the maintenance schedule.	14	5%
B	Equipment or vehicle was not scheduled for its <u>annual</u> maintenance service.	1	1%
C	Equipment or vehicle was not scheduled for its <u>six months</u> maintenance service.	16	6%
D	Equipment or vehicle was later scheduled but was not updated on the maintenance schedule.	21	8%

For the exceptions noted above, although these assets were either not scheduled/or partially scheduled, IA reviewed the completed work orders to verify if any repair/service work was performed on them from July 2013 – April 2014. IA noted that for these equipment or vehicles, most had multiple repair jobs and/or maintenance service jobs performed, except for four (4) which had no work performed during this time period.

Department of Education Equipment and Fleet Maintenance Review

Observations

- There is no written policy or procedure governing the monitoring of the maintenance schedules. This should include tracking of completed and outstanding maintenance services, updates/changes to the schedule due to additions or disposals of assets, and exceptions to maintenance service if equipment/vehicle has recently been repaired.

IA performed site visits and detailed testing on a sample of fifty (50) vehicles and high value equipment and compared their maintenance service schedules to the listing of completed and outstanding work orders from July 2013 – April 2014. The following exceptions were noted during testing:

	Exception noted	# of occurrences
A	The scheduled <u>six months</u> maintenance service was not performed.	13
B	The scheduled <u>annual</u> maintenance service was not performed.	5
C	Equipment was not entered into the asset listing in Maximo but was on the maintenance schedule.	4
D	Equipment was not entered into the asset listing in Maximo and was later scheduled but was not updated on the maintenance schedule.	1

- IA interviewed several FMB personnel, and noted there is no tracking mechanism to monitor the use and repair for each vehicle and equipment. A tracking mechanism could assist the decision maker to determine which vehicles and equipment are no longer beneficial to keep based on cost of repairs and maintenance and when a new vehicle or equipment purchase should be invested in.
- IA also noted that no one tracks the warranties on equipment purchased. However, through inquiry with FMB personnel, they are in the process of entering the information into Maximo.

Impact

Lack of written policies, procedures and monitoring may lead to:

- Lack of proper and required maintenance service for equipment/vehicles.
- Higher repair costs if equipment/vehicles are not properly maintained.
- Increase in accidents if equipment/vehicles breakdown or malfunction due to lack of proper maintenance.
- Maintenance expenditures are wasted because of inefficient and ineffective utilization of the maintenance resources.
- Loss of funds by the DOE due to insufficient use of warranties.

Recommendation

Business policies and processes should be documented and provide a clear understanding of the activities required and precisely describe the sequence of activities and tasks that must be performed to achieve the desired process objectives in alignment with policies.

Recommendations include:

- Create written policies and procedures for preparation of maintenance schedules.
- Review of specialized equipment manuals for proper maintenance requirements and ensure that

Department of Education
Equipment and Fleet Maintenance Review

Observations

- policies and procedures are aligned to them.
- Review of maintenance schedules by Management before the year and mid-year to ensure that all equipment and vehicles are accounted for and are on schedule.
 - Create a process to ensure that new assets purchased and disposed assets are updated in Maximo.
 - Develop a tracking mechanism to monitor the cost benefit analysis for equipment and vehicles, consider using Maximo to do this.

Management Plan

Management's plan includes:

1. Writing out the policies and procedures for the preparation of vehicle maintenance schedules.
2. Incorporating manufacturer's recommendations for new equipment in the policies and procedures.
3. Reviewing maintenance schedules to make sure all vehicles are accounted for.
4. Writing out a process to ensure that new assets purchased and disposed assets are updated in Maximo.
5. Updating the "Fleet Management Plan" which will define when FMB should replace a vehicle.

Contact Person: Lemuel Keomaka

Anticipated Completion Date: December 2014

Responsible Manager

Lemuel Keomaka, District Manager – Support Services, FMB, OSFSS

Department of Education
Equipment and Fleet Maintenance Review

Observations

Observation Number: 2			
Observation: Lack of written policies, procedures and monitoring over the fuel program			Rating: High
<p>The FMB fuel program allows authorized DOE employees to fuel approved DOE owned assets including vehicles, high value equipment and fuel storage containers. Each vehicle has assigned fuel cards to be used at Aloha, City & County or DAGS gas stations. Fuel for the equipment (except lawn mowers) should be placed on the “Miscellaneous Equipment” fuel card assigned to each baseyard. Fuel for lawn mowers should be placed on the vehicle fuel card as a separate transaction. The fuel card limit is set to \$200.00 per transaction and three (3) transactions per day.</p> <p>The mileage must be entered at the pump to track the fuel consumption as well as being written on a “Daily Automotive Equipment Use Record,” which is a daily log to track the mileage for vehicles and hours of use for lawnmowers. Per interview with FMB personnel, fuel records are reviewed at the supervisory level for compliance.</p> <p>FMB has issued 160 fuel cards as of May 2014. For the period of July 1, 2013 – May 31, 2014, FMB fuel transactions totaled \$384,064.90.</p> <p>IA noted that the policies and procedures that govern the fuel card usage and fuel consumption tracking are inadequate to prevent errors and/or abuse. The following are internal control design issues related to the current process:</p> <ul style="list-style-type: none"> • There is no written policy or procedure governing proper fuel card usage nor did they have a standardized log to track all issued cards. This should include the restricted use of the card, proper custody of the card, changes/updates to cardholders, type and amount of fuel per vehicle/equipment, and proper supporting documentation required (i.e. vehicle mileage logs, gas receipts, etc.). <p>IA interviewed several FMB personnel and tested two months of fuel purchases which included a sample size of 183 transactions from 30 vehicle fuel cards and 26 transactions from 6 miscellaneous equipment fuel cards. The following exceptions were noted during testing:</p>			
	Exception noted	# of occurrences	% of occurrences
A	No supporting documentation available for fuel purchase.	13/209	7%
B	Amount indicated on “Daily Automotive Equipment Use Record” was different from mileage entered at the pump.	8/209	4%
C	No hours of use indicated on “Daily Automotive Equipment Use Record” for equipment fuel purchase.	76/209	37%
D	No mileage indicated on “Daily Automotive Equipment Use Record” for vehicle fuel purchase.	11/209	6%
E	“Miscellaneous Equipment” fuel card used for purchase of fuel for a vehicle to which a fuel card was assigned.	8/26	31%

Department of Education
Equipment and Fleet Maintenance Review

Observations

	Exception noted (continued)	# of occurrences	% of occurrences
F	“Miscellaneous Equipment” fuel card used for purchase of fuel for a vehicle to which no fuel card was assigned.	3/26	12%
G	Vehicle fuel card used for purchase of fuel for another vehicle to which it was not assigned.	1/183	1%

- There is no tracking/monitoring of fuel consumption, FMB Personnel only spot check the fuel card reports for irregularities but do not perform a complete review. The tracking/monitoring of fuel consumption should include tracking of fuel consumption on a monthly basis either by per baseyard or per vehicle/equipment, tracking of additions and consumption of fuel by fuel service trucks (i.e. log of additions of fuel and consumptions of fuel by work order #) and following up with incomplete and non-submittals of the “Daily Automotive Equipment Use Records” by employees.

IA also performed an analytical review of all 700 transactions for the same two months to check for transactions that were made during weekends, holidays and abnormal work hours. IA noted that there were no transactions during weekends, holidays and abnormal work hours.

In addition, IA reviewed transactions that used “Premium” or “Plus” fuel instead of “Regular.” The following exceptions were noted during our testing:

	Exception noted	# of occurrences	% of occurrences
A	“Premium” or “Plus” fuel purchased instead of “Regular.”	69/700	10%

FMB personnel informed IA that certain older vehicles need “Premium” or “Plus fuel in order for it to travel over certain mountainous roads.

Impact

Lack of written policies, procedures and monitoring may lead to:

- Loss of funds by the DOE due to possible abuse of fuel card.

Recommendation

Business policies and processes should be documented and provide a clear understanding of the activities required and precisely describe the sequence of activities and tasks that must be performed to achieve the desired process objectives in alignment with policies.

Recommendations include:

- Create written policies and procedures for proper fuel card usage.
- Create standardized logs and forms for issuance of fuel cards.
- Create a process to log fuel consumption by lawn mowers and high value equipment.
- Create written policies and procedures for tracking/monitoring fuel consumption.

Department of Education
Equipment and Fleet Maintenance Review

Observations

- Provide employee training and acknowledgment of responsibilities, including consequences for improper usage of the fuel card.
- Prepare reports and graphs to analyze fuel consumption for upper Management.
- Consider reducing the current fuel card limit and creating restrictions on gas station locations per card.

Management Plan

Management's plan includes:

1. Creating written procedures for each fuel card holder to follow.
2. Creating standard logs and forms for issuance of fuel cards.
3. Creating written procedures on how to properly complete the fuel forms/logs.
4. Revising current fuel forms to more accurately track fuel consumption in mowers and high value equipment.
5. Providing training on employee's responsibilities when using the fuel cards.
6. Preparing/creating reports to analyze fuel consumption on vehicles.

Contact Person: Bryan Kawasaki

Anticipated Completion Date: December 2014

Responsible Manager

Bryan Kawasaki, Procurement & Supply Specialist, FMB, OSFSS

Department of Education
Equipment and Fleet Maintenance Review

Observations

Observation Number: 3			
Observation: Lack of documentation and clerical errors resulting from manual processes		Rating: Low	
<p>As noted in the Executive Summary, work orders are manually created in Maximo for each job by either the Foreman or District Manager. The work order (hard copy) is assigned to a mechanic and includes the estimated labor and supplies/materials needed.</p> <p>When the job is completed, the mechanic notes their hours on the “Daily Job Sheet” and the Foreman documents what materials/supplies were used and the actual labor hours on to the work order (hard copy). If there is an overage of hours (actual labor greater than estimated labor) then a justification should be documented on the work order. The Foreman and District Manager review the work order and send it to the “Response Center” who then manually inputs the actual results in Maximo using the work order and the “Daily Job Sheets.” Management periodically reviews the work orders.</p> <p>IA noted that through discussion with FMB personnel, the manual process is both time consuming and labor intensive; however, they are continuously working on ways to streamline the process to reduce the backlog and clerical errors.</p> <p>IA tested sixty (60) completed work orders and noted the following exceptions during our review indicating lack of documentation and errors resulting from the manual process:</p>			
	Exceptions noted	# of occurrences	% of occurrences
A	Actual labor hours entered into Maximo were different from the work order (hard copy) due to clerical error.	6	10%
B	Actual labor hours were not entered into Maximo due to the backlog of data entry of the work orders.	14	24%
C	No justification for overage of hours (actual hours greater than estimated hours) documented on the work order (hard copy).	2	4%
D	No documentation on work order (hard copy) for the delay in response time that was over 15 days from the date the work order was created.	5	9%
Impact			
<p>The manual work order process is an inefficient and time consuming process for FMB. Such inefficiencies result in wasted resources and financial loss to the DOE and provide no accurate tracking of the actual labor and expenditures.</p>			

Department of Education
Equipment and Fleet Maintenance Review

Observations

Recommendation
<ul style="list-style-type: none">➤ Management should continue to work on streamlining the data entry process.➤ Management should remind Foremen to document reasons for delays in response time and overage of hours on the work order.
Management Plan
<p>Management's plan includes:</p> <ol style="list-style-type: none">1. Continuing to work on streamlining the data entry process in Maximo.2. Continuing to remind Foremen to be more accurate in reporting reasons for delays when actual labor hours exceed the estimated labor hours on a work order. <p>Contact Person: Guy Mikasa</p> <p>Anticipated Completion Date: December 2014</p>
Responsible Manager
Guy Mikasa, Work Program Specialist, FMB, OSFSS

Department of Education
Equipment and Fleet Maintenance Review

Observations

Observation Number: 4	
Observation: Internal controls over inventory are still lacking	Rating: Moderate
<p>Deloitte performed a “DOE-OSFSS-FMB Warehouse Inventory Controls Assessment” in April 2013. IA followed up with FMB personnel on the status of their corrective action plans and noted the following action plans were still in progress.</p> <p>The following is a summary of the four findings within the report and management’s update:</p> <ol style="list-style-type: none">1) <u>Observation 1</u>- FMB internal controls over warehouse inventory do not appear to be appropriately designed or operating effectively. <u>Management’s Update</u> – FMB agreed with the consultant’s recommendation of creating a Warehouse Storekeeper at each baseyard; however, at this time the position has not been created but they are in the process of requesting new positions in the future.2) <u>Observation 2</u> - Periodic physical inventory count procedures are ineffective. An appropriate segregation of duties is not in place to segregate responsibilities for custody, record keeping and periodic inventory counts. <u>Management’s Update</u> – FMB is in the process of performing physical counts of items in specific storerooms to reconcile the inventory in Maximo to the physical counts. This function will be rotated until all storerooms are operating effectively.3) <u>Observation 3</u> - FMB does not have well defined stock inventory definitions. A process is not in place to formally request, document, approve and communicate changes to the stock list. Practices appear to be inconsistent from site to site. <u>Management’s Update</u> – FMB Management has determined that stock items that are frequently used (excluding screws, nail, etc.) on work orders should be tracked in Maximo. Inventory items are determined by the frequency of use of the item. However, a dollar value threshold for recording inventory has not been determined.4) <u>Observation 4</u> - Other than high level process flows, FMB does not have documented policies and procedures for inventory management. <u>Management’s Update</u> – FMB has created inventory item sheets for each work order using inventory items. This sheet will reduce the amount of errors or delays in inputting due to illegible hand writing or items not in the districts storerooms. <p>Although IA did not test small inventory items, we did note some issues regarding inventory supplies:</p> <ul style="list-style-type: none">• Internal controls over inventory still appear to be lacking as there is still a lack of segregation of duties regarding inventory and a lack of procedures over inventory management.• “Reorder Point” in Maximo is a function that can notify Management when a common inventory supply is running low and needs to be reordered. Through discussion with FMB personnel, this function is not turned on in Maximo but is in the process of doing so.	

Department of Education
Equipment and Fleet Maintenance Review

Observations

Impact
Loss of funds by the DOE due to possible theft of inventory supplies.
Recommendation
<ul style="list-style-type: none">➤ Management should continue implementing the recommendations outlined in the Deloitte report.➤ Management should turn the safety supply levels function on in Maximo.
Management Plan
<p>Management's plan includes:</p> <ol style="list-style-type: none">1. Continuing to implement suggestions/recommendations outlined in the Deloitte report. 2. Holding off on turning on the automatic reorder point report until the inventory becomes more accurate. In order to achieve a more accurate inventory count we will need to have five new storekeeper positions. <p>Contact Person: Guy Mikasa</p> <p>Anticipated Completion Date: December 2014</p>
Responsible Manager
Guy Mikasa, Work Program Specialist, FMB, OSFSS

Department of Education
Equipment and Fleet Maintenance Review

Acknowledgements

We wish to express our appreciation for the cooperation and assistance afforded to the review team by management and staff during the course of this review.