

**A Report to the Citizens
of Salt Lake County and the
Board of County Commissioners**

March 1998

An Inventory of

**Salt Lake County's
Fleet of Motor
Vehicles**

Craig B. Sorensen

County Auditor

AN INVENTORY
of
SALT LAKE COUNTY'S FLEET of MOTOR VEHICLES

MARCH 1998

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Executive Summary

Background

Fleet Management is responsible for acquiring, maintaining, repairing, disposing of, and replacing the County's fleet vehicles. Historically, Fleet disposed of the County's vehicles through surplus auctions run by Contracts and Procurement. In early 1995, Fleet began disposing of vehicles through a number of new methods, including direct sales from their 7200 South location and a retail car lot located at 3700 South State.

During a two and a half month period starting in November of 1996, an unauthorized and fraudulent sale of four vehicles took place. These vehicles were sold through the direct sale operation by the Assistant Director of Fleet at the time, with the proceeds from the sales diverted to his personal use. The fraudulent sale took place because there was a lack of adequate internal controls to properly safeguard assets. Specifically, there was little or no separation of duties with respect to direct vehicle sales.

Criminal charges were filed in relation to three of the vehicles described above. The Former Assistant Director plead guilty to, and was sentenced for, second-degree felony theft. He paid the amount he received for those three vehicles back to the County as restitution. The criminal investigation into the theft of the fourth vehicle is continuing.

In view of the four missing vehicles, this office undertook a comprehensive inventory of the County's vehicle fleet. The primary purpose of this inventory was to ensure that no other vehicles were sold improperly.

Findings and Recommendations

- c While no other vehicles were found to be missing, we did identify four situations, in addition to those already known, where it appeared that improper activity may have occurred.
- A 1989 Cushman Truckster was sold directly to a former County employee in 1995, but the check was never deposited into a Salt Lake County account.
 - We were unable to determine the location or disposition of a 1990 Utility Trailer that is assigned to the Fire Department.

- A sanitation truck was made unserviceable through events caused by a disregard for County purchasing and disposal procedures.
- Four motorcycle trailers that were returned to the vendor for a refund were originally purchased through questionable purchasing procedures.

C While some improvements have been made, existing controls over direct Fleet Sales do not adequately protect employees and equipment. No one person should have access to all necessary functions to transact a vehicle sale as is currently the case with both the Fleet Manager and the Property Manager.

Responsibility for the control of keys and titles should be separated from each other and the cash receipting should be separated from the inventory control and sales functions. In addition, a supervisor or independent party should review the Fleet Sales deposit each time it is prepared. Finally, the Fleet Director should ensure that an appropriate amount of money has been received for each vehicle that has had its title released.

C Vehicles and clear titles are usually given to buyers before payment is received. Allowing this to occur puts the County at great risk. If the purchasing entity were to experience financial difficulties that caused a shortage of cash flow or if they were simply less than honest and refused to pay, the County would have no claim on the vehicle.

The County could allow titles to be taken along with the vehicles with much less risk if, in addition to signing as the seller, they were to sign the title as a new lien-holder. This would allow the buyers to register and use the vehicle, but would prevent them from holding a clear title to the vehicle until it was completely paid for.

Please refer to Section IV for more details about these and other findings.

An Inventory of Salt Lake County's Fleet of Motor Vehicles

*This report is divided
into the following sections:*

- I. Introduction*
- II. Background*
- III. Scope and Objectives*
- IV. Findings and
Recommendations*

*There was a fraudulent
sale of four vehicles.*

I. Introduction

Fleet Management is responsible for acquiring, maintaining, repairing, disposing of, and replacing the County's fleet vehicles. The County's fleet includes passenger cars, pickup trucks, vans, utility vehicles, motorcycles, and snowmobiles. Also included are a variety of heavy duty vehicles such as sanitation and dump trucks, bulldozers and tractors, engineering equipment and much more. Historically, Fleet disposed of the County's vehicles through surplus auctions run by Contracts and Procurement. In early 1995, Fleet began disposing of vehicles through a number of new methods, including direct sales from their 7200 South location and a retail car lot located at 3700 South State.

During a two and a half month period starting in November of 1996, an unauthorized and fraudulent sale of four vehicles took place. These vehicles were sold through the direct sale operation by a person who was the Assistant Director of Fleet at the time. Proceeds from the sales were diverted to his personal use.

II. Background

The fraudulent sale of vehicles took place because there was a lack of adequate internal controls to properly safeguard fleet assets. Specifically, there was little or no separation of duties with respect to vehicle sales. In addition to arranging for the direct sale of vehicles, the Assistant Director, personally, had control of vehicle keys, was authorized to sign-over vehicle titles, and could make changes to inventory records.

The Assistant Director accomplished the diversion by having checks for the purchase of vehicles made out to him personally, instead of to Salt Lake County. He then signed over the titles and the new owners registered the vehicles in their names. The Assistant Director changed inventory records related to one of the vehicles to show it had been sold, but did not change the records for the other

three vehicles before his employment with the County was terminated. He was terminated in February of 1997 due to an unrelated matter.

Subsequently, three vehicles were discovered missing in late April, 1997 when Fleet employees were asked to take a count of all 1995 Ford Tauruses at the County's retail car lot. One of the Tauruses that was supposed to be there was found to be missing and a further search of all vehicle storage locations did not turn up the missing vehicle. A Fleet employee then checked with the State Motor Vehicles office and found that the title to the Taurus had already been transferred, even though Fleet had no record of the vehicle being sold. Shortly thereafter, an inventory of all vehicles scheduled for sale was conducted by Fleet personnel during which two 1990 Dodge One Ton Dump trucks were discovered missing. Another check with the State Motor Vehicles office produced the same results as with the Taurus. The fourth theft involved a 1990 Crown Victoria and was uncovered during a County Attorney's Office investigation into the first three improper sales.

Criminal charges were filed in relation to the first three vehicles described above. The Former Assistant Director plead guilty to, and was sentenced for, second-degree felony theft. He also paid \$34,500, the amount he received for the Taurus and the two dump trucks, in restitution to the County. The criminal investigation into the theft of the 1990 Crown Victoria and other possible illegal activities is continuing.

In view of the four missing vehicles, this office undertook a comprehensive inventory of the County's vehicle fleet.

III. Scope and Objectives

The primary purpose of this inventory was to ensure that no other vehicles, beyond those already known to have been stolen, were sold improperly. More specifically, this review was conducted to achieve the following objectives:

- c Verify that all vehicles purchased from 1994 to early 1997 were properly received and put in use by a County organization.
- c Determine if all County organizations were in possession of the vehicles assigned to them, according to the Multi-force maintenance database. (Vehicles must be registered in this database in order to receive County services including fuel, maintenance and repairs).

Criminal charges were filed.

- c Determine the disposition or location of all vehicles identified as no longer in an organization's possession and those identified as "Sold Vehicles" on the Multi-force database.
- c Verify the receipt and deposit of all payments received for vehicles sold through Fleet sales, the car lot, and consignment sales from February 1995 to September 1997 (the period necessary to ensure that all vehicles that potentially could have been sold improperly were checked).
- c Determine if all vehicles sold through Fleet sales and the car lot were sold for an appropriate price.
- c Determine, for those vehicles that appeared to be sold for less than an appropriate amount, if the sales amount received and deposited by the County was the full amount paid for the vehicle.
- c Determine if adequate internal control over Fleet sales was established subsequent to the diversions, to help protect employees and assets involved in on-going and future Fleet sales.

To accomplish these objectives, we used original purchasing documents to construct an inventory of over 2,600 items purchased in certain commodity areas and verified the location or disposition of those items plus over 1,900 more vehicles and equipment that were purchased prior to 1994, as listed on the Multi-force database. However, our comments are limited to those areas where discrepancies were found and issues related to those areas.

IV. Findings and Recommendations

1.0 Vehicle Sales

With respect to the question of whether vehicles were sold for an appropriate price and whether the County received all proceeds from sales, we found that we could not rely on the records which disclose this information. Specifically, the "All-Units" database is the only place this information is recorded and it was developed by and subject to manipulation by the former Assistant Director. This is an area that requires more in-depth investigation by the County Attorney's Office to determine whether there was any defalcation with respect to amounts received for vehicle sales.

It should be noted that our inventory work (accounting for each vehicle) was based on data developed independent of the All-Units database; i.e., original purchase documents and the Multi-force database.

2.0 Improper activity discovered

While verifying the possession and disposition of all County vehicles listed on the Multi-force database and the receipt and deposit of payments for vehicles sold, we identified four situations, in addition to those already known, where it appeared that improper activity may have occurred. These situations involved:

- c Unit # F429, a 1989 Cushman Truckster.
- c Unit # F430, a 1990 Utility Trailer.
- c Unit # S142, a 1991 Sanitation Truck.
- c Unit #s 3080, 3082, 3084, and 3086, Four AHL Right Motorcycle Trailers.

2.1 Unit # F429, a 1989 Cushman Truckster

This vehicle was listed in the Multi-force database as assigned to the Fire Department. In response to a verification request that we sent to them, the Fire Department stated that the vehicle had been returned to Fleet. However, it was not listed on any of the surplus or Fleet sales records. Fleet's All-Units inventory records indicated that the Fire Department still had the vehicle.

After further investigation, we discovered that a former Fire Department employee had purchased the vehicle. He had paid \$200 for it by means of a cashier's check issued by his credit union on September 6, 1995 and made payable to Salt Lake County. Further investigation disclosed that the check had never been cashed. Some Fleet employees recollected seeing the check on the former Fleet director's desk and thought that it probably was mixed in with other papers and eventually lost.

Subsequently, the former Fire employee had the credit union issue another check for \$200.00 which was received and deposited by Salt Lake County on December 2, 1997. Fleet's All-Units inventory and the Multi-force database have been updated to show this vehicle as having been sold.

County property disposal procedures were not followed.

A Utility Trailer is missing.

2.2 Unit # F430, a 1990 Utility Trailer

The initial circumstances related to our attempts to locate this unit were the same as those for the Truckster, as described above, with one exception. In this case, in addition to Fleet's inventory records indicating that Fire still had the trailer, Fleet also had possession of the trailer's title. The Fire employees we spoke with told us that they thought the trailer and the Truckster were sold together to the same former employee. However, the former employee denied ever having the trailer.

Further inquiries and investigation into the whereabouts of the trailer were unsuccessful. Current state registration records still list Salt Lake County as the owner of the trailer; however, as of this date, the location of Unit # F430 remains unknown. The County paid \$1,000 for the trailer when it was purchased in 1990.

2.3 Unit # S142, a 1991 Sanitation Truck

During our work on the fleet inventory, it was brought to our attention that a sanitation truck had undergone an unauthorized modification. By direction of the former Fleet/Sanitation Director the vehicle, Unit # S142, was essentially stripped of its sanitation components (packer body and lift arm, etc.) and then driven to a vendor in California where it was to be converted to a Semi Tractor-Trailer type sanitation truck. The conversion process was initiated by the vendor, but, due to potential patent infringements, the conversion was not completed.

A Sanitation Truck was made unserviceable because County procedures were not followed

The unit has since been returned to Salt Lake County. However, the vendor's attempts at restoring the truck's roadworthiness after the initial modification efforts were largely ineffective. Meanwhile, the stripped packer body was sold as scrap for \$164.78, our work in this area indicated that the packer body could have been sold for as much as \$8,000. The end result is that a truck with a current book value of \$44,590.72 has been rendered virtually useless, with only \$164.78 received by the County to replace it.

The former Fleet/Sanitation Director completely circumvented County procedures in this matter by not obtaining a purchase order to have the truck converted and by having the packer body disposed of without permission from, or even consultation with, Contracts and Procurement and the Auditor's Office, as is required by Salt Lake County ordinance 3.36, "*Property Disposal*". We have previously sent a letter to the Public Works Department Director on this

matter, indicating our belief that the former Fleet/Sanitation Director could be held financially responsible for the value of Unit # S142.

2.4 Unit #s 3080, 3082, 3084, and 3086, Four AHL Right Motorcycle Trailers

These trailers were assigned to the Sheriff's Office according to the Multi-Force database. The Sheriff's response to our verification request indicated that they had been returned to Fleet. Fleet personnel indicated the trailers had been returned to the vendor, Plaza Cycle, for a refund. Reportedly, the trailers were returned along with six newly purchased motorcycles because Sheriff's Office personnel found the motorcycles to be unsafe.

While verifying the deposit of the refund check received from Plaza Cycle, we were informed by Fleet personnel that only \$649 per trailer was returned, while the original invoice indicated that the purchase price was \$1,026 per trailer.

The Fleet employee told us that when the check was received the Plaza Cycle representative that brought the check was questioned about the difference. The representative presented a copy of another invoice which showed the price of the trailers as \$749 each, along with a list of additional equipment that was picked up by Sheriff's Office employees the day the trailers were received. The representative told the Fleet employee that there was a price change on the trailers and an agreement made between Plaza Cycle and someone with the County to make up the difference in price by allowing Sheriff personnel to select the additional equipment.

After receiving this information, we interviewed the owner of Plaza Cycle and Sheriff's office personnel and received the following clarifications on the situation:

- c The original bid of \$1,026 each was submitted for trailers that were built by Plaza Cycle to match the specifications called for on a request for bid.
- c After the first trailer was built the owner of Plaza Cycle was doubtful as to what the Sheriff's Office level of satisfaction with the trailers would be. He contacted some Sheriff's Office representatives who looked at the trailer and agreed that it was unacceptable.
- c The Sheriff's employees inquired about the availability of some trailers that were already in stock. When informed by the owner that these trailers were only \$749 each, the employees were uncertain about how to

County purchasing procedures were circumvented.

proceed. Since the trailers were ordered on a Fleet P.O., they contacted the Fleet Director for guidance.

- c The Fleet Director then accompanied the Sheriff's employees back to Plaza Cycle and directed them to "upgrade" the trailers by ordering additional equipment to make up the price difference between the trailers.
- c Only \$649 per trailer was returned because the trailers were used for the year that they were in the County's possession.

This situation appears to be a violation of the County purchasing ordinance since the bidding process should have been reinitiated when the decision to purchase a different type of trailer was made. At the very least, a change order should have been issued for a price change because the difference between the bid and actual price was known before invoices were submitted and before the trailers were received. The way it was handled also allowed several items to be "purchased" without the issuance of separate purchase orders, which clearly circumvents purchasing procedures.

This information has been turned over to the County Attorney's Office. Their investigation into the matter is ongoing.

3.0 Internal Control over Fleet Sales remains inadequate

Although the County has discontinued its Car lot operations, Fleet is still engaged in direct Fleet sales from its 7200 South location and plans to continue these sales to other government agencies and bonafide car dealers under its new policy on sale of County vehicles. While some improvements have been made, existing controls do not adequately protect employees and equipment. Specifically we found that:

- c The Fleet Manager, who is primarily responsible for the sale of vehicles, has access to both the vehicle keys and vehicle titles.
- c The Fleet Manager also has complete access to the All-Units Database, which is used to monitor vehicle inventory.
- c The Property Manager, who also has complete access to the All-Units Database, the keys, and the titles, is the main person receiving and receipting payments for the vehicles. The Fleet Manager also occasionally receipts payments.

Current separation of duties in Fleet Management are still inadequate.

c Deposits are not reviewed by a supervisor or independent party.

No one person should have access to all necessary functions to transact a vehicle sale as is the case with both the Fleet Manager and the Property Manager. Basically, the situation is the same as in the past with respect to separation of duties. For comparison purposes, past procedures are diagrammed in Appendix A and present procedures are diagrammed in Appendix B.

In addition to separating responsibilities for the control of keys and titles, cash receipting should be separated from the inventory control and sales functions. To accomplish this, two people should be present while mail is opened and payments received should be entered in a log. The log should include the date, the unit #/ year/make/and model of the vehicle sold, the buyer's name, the amount received, and whether the payment was in the form of a check or cash.

An example of such a log is in Appendix C, Fleet Cash Received Log. A separate log should be prepared for each day payments are received, and both employees that were present should sign each prepared log. This log should then become an integral part of the management review process.

Currently, a Public Works Administration employee, who is not involved with any other aspect of the Fleet Sales program, prepares and makes the deposits. This is a good separation of duties; however, there is no separate review of the depositing process. A supervisor or independent party should review the deposit for completeness and accuracy before it is made.

The reviewing person should receive a copy of each day's Fleet Cash Received Log from the employees that prepared it. The log can then be compared to the deposit slip to ensure that all payments received are being deposited, that the deposit slip was totaled correctly, that the deposits are being made in a timely manner, and that the check/cash composition of the deposit is correct. The reviewer should then sign the Daily Deposit Preparation form, signifying that the deposit has been reviewed, and return it and the deposit to the person making the deposit.

The procedures we recommend are diagrammed in Appendix D.

3.1 Recommendations:

3.1.1 We recommend that possession of, and access to, vehicle titles be segregated from possession of, and access to vehicle keys.

To help prevent further losses, internal controls over Fleet Sales must be improved.

3.1.2 We recommend that a person independent of the fleet sales and vehicle inventory control functions, maintain control of the titles. This person should prepare a list of all titles issued and forward a copy of this list to the Fleet Director each month. We suggest the Billing Clerk perform this duty in addition to the billing functions.

3.1.3 We recommend that two people independent of the Fleet Sales program and vehicle inventory, open all mail, issue receipts for vehicle payments, and record all payments in a log. We suggest that Service Writers be used to perform this function along with their current duties.

3.1.4 We recommend that copies of the Fleet Cash Received Log be forwarded to the person reviewing the deposit and to the Fleet Director.

3.1.5 We recommend that an independent party review the Fleet Sales deposit for completeness and accuracy by checking it against the Fleet Cash Received Log. We suggest the Cost Manager accomplish this function.

3.1.6 We recommend that the Fleet Director reconcile the list of titles issued each month to the vehicles paid for according to the Fleet Cash Received Log.

3.1.7 We recommend that the Fleet Director also review the reasonableness of the amount received for each vehicle according to the Fleet Cash Received Log, to ensure that the full price paid for vehicles is being received by Salt Lake County.

4.0 Vehicles and clear titles are usually given to buyers before payment is received

As we stated earlier, Fleet policy dictates that sales be made only to other government agencies and bonafide car dealers. Occasionally these buyers bring full payment with them when they come to pick-up their vehicles. However, in most cases Fleet allows buyers to take possession of vehicles and signs over the titles to them before the vehicles are paid for.

Fleet asserted that the reason they sign over the titles when vehicles are taken is to allow the buying organizations to register the vehicles. They also stated that this was a common practice in the industry when selling cars to both dealers and

Clear titles should not be issued until vehicles are paid for.

government agencies. We questioned business representatives from two local dealerships on the practice. Both said that they would never release a title to a dealer before receiving full payment for the vehicle. They also would expect payment from an out-of-state government entity before releasing title to them.

They agreed that allowing vehicles and clear titles to be taken without payment from the purchaser puts the County at great risk. If the purchasing entity were to experience financial difficulties that caused a shortage of cash flow or if they were simply less than honest and refused to pay, the County would have no claim on the vehicle.

The County could allow titles to be taken along with the vehicles with much less risk if, in addition to signing as the seller, they were to sign the title as a new lien-holder. If they did this the buyer could still take the title in to have the vehicle registered. However, the state motor vehicle office would take possession of the title, destroy it and issue a new title showing the buyer as the owner, with Salt Lake County listed as a lien-holder.

Procedures for what happens to the title next vary from state to state. If the buyer were from Utah, for example, the new title would be sent back to Salt Lake County as the new lien-holder. Once full payment is received, the County would simply sign the lien release section of the title and send it to the new owner. Other states may keep the title themselves until the lien is released or they might send it to the new owner. Regardless of the lien release procedures, the new owners would not possess a clear title to the vehicle until it was completely paid for.

According to the State Motor Vehicles office, a title presented with someone signing as a lien-holder should also be accompanied by a signed statement that indicates that payments are being made. This could be accomplished by using the "Bill of Sale" that is signed by both parties involved with a sale. The language on the "Bill of Sale" that is currently used on all sales is written as if payment has already been received and the sale is complete. This language could continue to be used for sales where payment is received when vehicles are picked up.

However, when payment is to be received at a later date, the "Bill of Sale" should be re-worded to indicate this fact. The new "Bill of Sale" would then serve as a signed agreement that justifies Salt Lake County's right to be listed as a lien-holder on the new title. Appendix E is a copy of the "Bill of Sale" that is currently used, Appendix F is a suggested re-wording of it that indicates payment to be made after receipt of the vehicle.

4.1 Recommendations:

4.1.1 *We recommend that Fleet designate Salt Lake County as a lien-holder when vehicles are picked up before full payment is received by signing the new lien-holder section of the title.*

4.1.2 *We recommend that Fleet use a re-worded "Bill of Sale" when payment for vehicles is to be received after vehicles are picked up.*

5.0 Several vehicles no longer possessed by the County remain on the Auditor's Office Fixed Asset records

During the process of verifying the disposition of vehicles no longer in an organization's possession, one of the steps we performed was checking the assets' status on the Auditor's Office Fixed Asset records. We found ten vehicles that were listed as still in the County's possession, even though the organizations stated that they no longer had the items. Through further investigation we were able to verify that two of the assets were being cannibalized for parts while the other eight were no longer possessed by the County. As of November, 1997, the total County book value of these ten items as listed in the Fixed Asset records was \$106,845.72

Destroyed vehicles are not being deleted from the fixed assets account.

All of the vehicles in question had been disposed of through other than the normal disposal methods. Seven of them were either totaled in an accident or destroyed in a fire. Since normal turn-in procedures were not used in these cases, the owning organizations failed to complete and submit a PM-2 form which is used to notify specific organizations, including the Auditor's Office, of the transfer or disposal of personal property.

According to Countywide Policy 1100 on Surplus Property Disposition/Transfer/Internal Sale, organizations are required to complete a PM-2 form for all types of transfers, including cases where property is destroyed. The policy states that when property is destroyed, " a completed PM-2 form, listing items to be written off from the fixed asset records, is to be submitted for approval to the Board of County Commissioners. A description of the circumstances explaining why the personal property is to be written off...should be attached. Prior to submission to the Board..., the list of items to be written off should be reviewed by the Auditor's Office and then submitted to the purchasing agent." Since Fleet is the owner organization for most County vehicles, they are primarily responsible for completing the PM2's when vehicles are totaled or destroyed.

5.1 Recommendations:

5.1.1 *We recommend that all organizations comply with Countywide Policy 1100 and submit PM-2's whenever assets are disposed of, including when they are destroyed.*

5.1.2 *We recommend that Fleet Management ensure that PM-2's are properly processed when they become aware that a vehicle has been destroyed.*

6.0 Public Works Operations does not have a complete list of assigned vehicles

To verify County organization's possession of vehicles, we sent to each organization a listing of the vehicles assigned to them, according to the Multi-force maintenance database. We asked them to verify whether they had the vehicles and equipment on their list, if they didn't have them, what their disposition was, and to inform us if they had any vehicles not appearing on the list. We received a fairly complete response from all organizations except Public Works Operations.

Public Works Operations should improve its accountability of assigned vehicles.

Given a very extensive list of over 700 items to verify, their response included many blank entries, indicating an unknown status, and many vehicles with a response of only "Fleet" listed next to them. We questioned Operations' Asset Manager about this response and he stated that the vehicles were actually owned by Fleet and therefore Fleet was responsible for keeping track of them. Consequently, we performed a physical inventory to verify possession of the Public Works vehicles, just as we did for Fleet and Motor Pool vehicles.

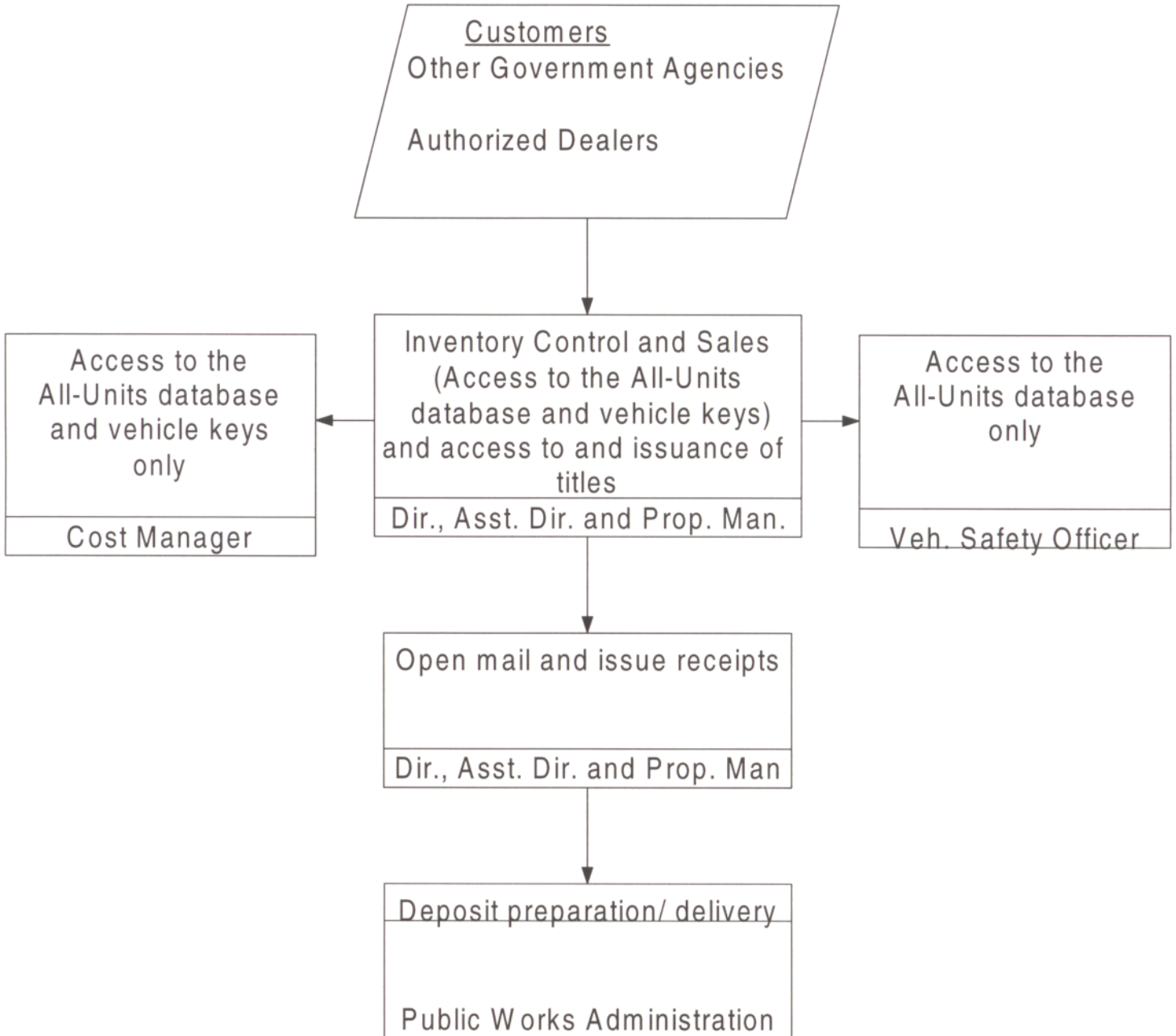
Through further inquiries of Public Works employees we determined that each Foreman has a list of vehicles assigned to them and the Equipment Coordinator has a list of vehicles assigned to some supervisors. We compared these lists to ours and still found several vehicles missing.

A key element in the overall vehicle control process is each organizations' accounting for the vehicles in their possession. Even though most vehicles are owned by Fleet Management, consistent with its role as an internal service provider, the vehicles are assigned out to the various County organizations, including Public Works Operations. It is critical that each organization know which vehicles they have, to help prevent theft and/or misuse at all times during the vehicle's ownership by the County. This is especially true in an organization with the number of vehicles that Public Works Operations has.

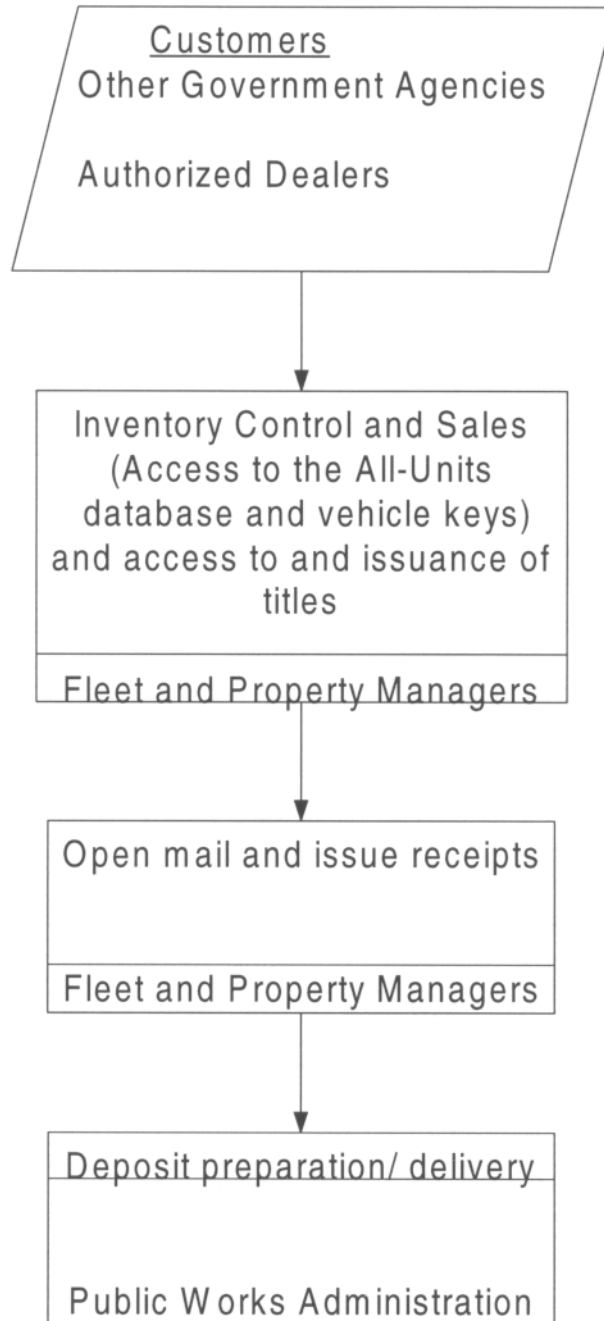
6.1 Recommendation:

We recommend that Public Works Operations establish and maintain a complete and accurate list of assigned vehicles.

Prior Procedures for Fleet Sales



Current Procedures for Fleet Sales



Note: The Assistant Director position was eliminated during a reorganization of Fleet. Many of the Assistant Director duties are now performed by the person in the new Fleet Manager position, including those indicated above.

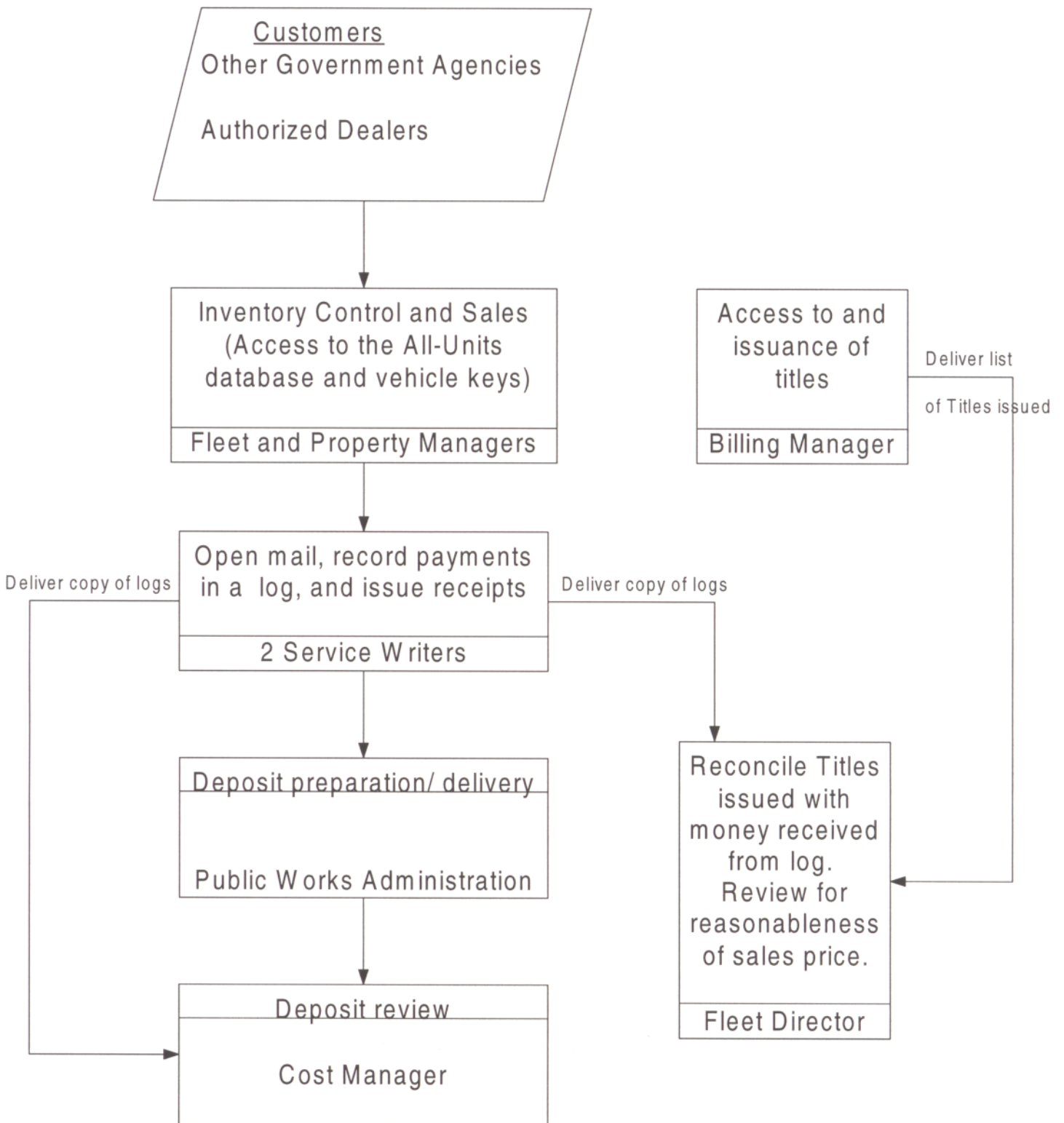
Fleet Cash Received Log

Unit #	Year/Make/Model	Buyer's Name	Amount	Cash	Check
886	86 Ford Taurus	Salt Lake City	\$3,000.00		X
885	86 Ford Taurus	Sandy City	\$2,550.00	X	

Signature _____

Signature _____

Recommended Procedures for Fleet Sales



Salt Lake County Fleet Sales
3700 So. State Street, Salt Lake City, UT 84115

BILL OF SALE

SALT LAKE COUNTY ("Seller") does hereby sell, assign and transfer to

_____ ("Buyer")

_____ (Buyer's Address)

the following property:

Description: _____

Identification Number: _____

for the sum of: \$ _____
(Amount)

The above property is sold on an "as is" basis. The seller makes no warranties, express or implied (except as specifically stated above).

By: _____ Date _____
Representative for Salt Lake County

By: _____ Date _____
Buyer or Buyer's Representative

Salt Lake County Fleet Sales
3700 So. State Street, Salt Lake City, UT 84115

BILL OF SALE

SALT LAKE COUNTY ("Seller" and "Lien Holder") does hereby assign and transfer to

("Buyer")

(Buyer's Address)

the following property:

Description: _____

Identification Number: _____

buyer agrees to pay the sum of: \$ _____ to Salt Lake County.
(Amount)

Upon receipt of payment, Salt Lake County will release their lien on the vehicle.

The above property is transferred on an "as is" basis. Salt Lake County makes no warranties, expressed or implied (except as specifically stated above).

By: _____ Date _____
Representative for Salt Lake County

By: _____ Date _____
Buyer or Buyer's Representative



April 1, 1998

David L. Beck
Chief Deputy, Auditor's Office
2001 S. State Street - N2200
Salt Lake City, Utah 84190-1100

**Salt Lake County
Public Works
Department**

Randy Horiuchi
*Salt Lake County
Commissioner*

Lonnie L. Johnson
Director of Public Works

Dear Dave,

My apologies for the delay in responding to your request for written comments on the audit of Salt Lake County's Fleet of Motor Vehicles.

*SALT LAKE COUNTY
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I have read the report and concur with your staff's findings. Although the audit was difficult, I found your people to not only be professional, helpful, non-confrontational but most of all went out of their way to keep me informed as they went along.

Thanks again for the Auditor's immediate response.

With Kind Regards,

A large, stylized handwritten signature in black ink, appearing to read 'Lonnie L. Johnson'.

Lonnie L. Johnson
Director, Public Works

LLJ/mda

cc: Commissioner Horiuchi
Nick Morgan

A:498.8