

MANAGEMENT DIRECTIVE
VEHICLE FUEL CARD POLICY

Management Directive #MD 12-07 (REV)

Date Issued: 5/26/2020

- New Management Directive Release
- Revision of existing Management Directive MD 12-07, dated 10/24/12

Revision Made: This Management Directive has been revised to strengthen the separation of duties and ensure procedures are aligned with current operations.

Cancels: NONE

POLICY/BACKGROUND STATEMENT

In accordance with the County Fiscal Manual (CFM) Section 4.4.4, the [County's Fuel Card Program](#) enables the Department to purchase fuel for County vehicles at retail gasoline stations if a County fueling site is not geographically or readily accessible. Currently, the Department utilizes the State "Voyager" Fuel Credit Card Program, which was established by the California Department of General Services (DGS) through an agreement with U.S. Bank.

APPLICABLE TO

This Management Directive is applicable to all DCFS employees who operate County vehicles on County business and are issued fuel cards.

OPERATIONAL IMPACT

This Management Directive is in accordance with the County Vehicle Policy, Management Directive #12-01 and current practices.

PURPOSE

The purpose of this Management Directive is to establish procedures for the usage of County issued fuel cards. It is also to provide guidelines to authorized DCFS employees who operate the County vehicles that need fuel.

POLICY

It is the policy of the County of Los Angeles that each County vehicle, leased or owned, that is assigned to an office be issued one (1) fuel card by Materials Management Section. It is the responsibility of the Office Head / Regional Administrator / Division Chief (Office Head) to ensure that staff complies with the requirements herein.

All DCFS employees, who operate County vehicles, leased or owned, for County business must comply with all the rules and procedures outlined in the Departmental Vehicle Policy. All vehicle operators must maintain a valid, appropriate class California Driver's License.

In addition to the requirements herein, Departmental personnel who operate a County vehicle or have fuel card responsibilities must abide by the County Vehicle Policy [Management Directive #12-01](#), Vehicle Loss Control Program [Management Directive #09-03](#) and [Auditor-Controller's County Fuel Card Program Policy and Procedure](#).

Forms mentioned herein are located on the LA Kids website.

PROCEDURES

Positions listed below are not permitted to carry out any other responsibility covered under this Vehicle Fuel Card Policy to ensure separation of duties. For example, a Fuel Card User cannot perform an Office Vehicle Coordinator's roles or responsibilities.

Roles and responsibilities of various DCFS operations, are summarized below:

Regional Office

- **Fuel Card User**
Responsible for using fuel card.

- **Office Vehicle Coordinator**
Responsible for maintaining fuel card listing up to date and ensuring that fuel cards are secured.

- **Fuel Card Coordinator**
Responsible for receiving monthly fuel card invoices and reconciling with vehicle usage records and supporting documentation.
- **Designated Monitor/Regional Administrative Support Liaison**
Responsible for monitoring the fuel card program in their respective office and ensuring that staff is complying with the requirements herein.
- **Office Head**
Responsible for ensuring that the control and monitoring activities are functioning in compliance with the requirements herein, and that the fuel card program is operating effectively and efficiently.

Inventory Support Unit

- **Department Vehicle Coordinator**
Responsible for assisting Department Vehicle Coordinator Manager in overseeing the day-to-day operations of the fuel card program.
- **Department Vehicle Coordinator Manager**
Responsible for overseeing the department's fuel card program.

Accounts Payable

Responsible for processing invoices that are "OK to Pay" and ensuring vendor gets paid timely.

Designee

Responsible for assuming a role herein.

VEHICLE FUEL CARDS

Each card must be assigned to a vehicle, and the Department Vehicle coordinator shall be responsible for fuel card assigned to the Office. The vehicle I.D. number must be listed on each fuel card. The fuel card must only be used for the vehicle to which it is assigned.

The vehicle and the assigned fuel card must always remain together, including when the vehicle is relocated from one office to another. When a vehicle and fuel card are relocated to another office, the Department Vehicle Coordinator must be notified immediately via email.

Each fuel card user has a unique pin number and User ID and must not be shared.

The fuel card can be used at over 10,500 retail locations throughout California and is accepted by all major fuel vendors throughout California (except ARCO fueling stations).

The Office Head will take appropriate disciplinary action when an employee is not adhering to Department Policies and Procedures, and when there is reported misuse of the fuel card.

ROLES AND RESPONSIBILITIES

REGIONAL OFFICE

1. FUEL CARD USER (USER)

- a. Prior to having access to the use of a fuel card, have a completed [DCFS 166B](#), Auditor-Controller Fuel Card User Agreement on file.
- b. Abide by all county vehicle and driver related directives.
- c. Participate in New Driver training, refresher trainings, and any other such activities, as applicable.
- d. Complete Fuel Card Control Log ([DCFS 6007](#)) each time a fuel card is checked out.
- e. Secure fuel card at all times. Do not keep the fuel card in an unattended vehicle. Do not share your PIN with other individuals or write it down where others can see it. If the PIN should ever become compromised, immediately notify the Office Vehicle Coordinator and cc Office Head to obtain a new PIN.
- f. Use fuel card to purchase fuel at an authorized retail location when County fueling site is not geographically or readily available for use.
- g. Purchase regular grade (unleaded) gasoline only. The purchase of mid-grade or premium (supreme) unleaded gasoline is strictly prohibited unless specifically required by the vehicle manufacturer.
- h. When prompted at the gas pump, enter vehicle's current odometer reading.
- i. Write vehicle I.D. number, the User's name, and odometer reading on the back of the vehicle fuel receipt. Give the vehicle fuel card receipt(s) to the Fuel Card Coordinator upon return.
- j. If the card is lost or stolen, report immediately to Voyager at 800-987-6591 and notify the Office Vehicle Coordinator via email and cc Office Head.

- k. Under no circumstances may fuel cards be used to purchase anything other than fuel on assigned County vehicles. Examples of prohibited purchases include miscellaneous items such as food or personal items, fuel for non-County vehicles, carwash, detailing services, etc. Failure to comply with these procedures may result in fuel card access privileges being revoked. Misuse or fraudulent use of the fuel card shall result in formal disciplinary action, including discharge from County service.
- l. In cases of unauthorized use of fuel cards, User must meet with Office Head and fill out the [DCFS 853](#), Affidavit form. Remittance may be required. User may be subject to disciplinary action, as applicable.
- m. Users must surrender their fuel card immediately to their Office Head, as directed, due to unauthorized use (e.g., using the card for personal purchases.)

2. OFFICE VEHICLE COORDINATOR (OVC)

- a. Ensure fuel cards are properly secured in a locked location at all times and access is kept to a minimum. Fuel cards must not be kept in unattended vehicles.
- b. A designee shall be assigned to carry out Office Vehicle Coordinator duties in their absence.
- c. Meet with the User to discuss their responsibilities and provide User with Fuel Card Program information including departmental policies and directives. Have User complete the DCFS 166B, Auditor-Controller Fuel Card User Agreement. Give the original agreements to the User, forward to Department Vehicle Coordinator within three (3) business days, and retain signed copies of agreements for five (5) years.
- d. Ensure DCFS 6007 form, Fuel Card Control Log, is completed prior to issuing fuel card and upon return of fuel card. This log helps to track issuance and collection of fuel cards to and from Users. The log must remain at the office at all times.
- e. Ensure User returns fuel card at the end of each day. Refer user to the Fuel Card Coordinator to return receipt.

Note: OVC should not handle or receive receipts.

- f. Complete monthly DCFS Vehicle Mileage Report, compare with the information on the County Vehicle Mileage and Safety Check logs and other supporting documentation to ensure accuracy, and forward Report to the Department Vehicle Coordinator from Materials Management Section by the 10th business day of the following month via email.
- g. Within one (1) business day, report a lost or stolen Voyager Fuel Card or compromised PIN to the Department Vehicle Coordinator by submitting a completed [DCFS 77](#), Loss Affidavit form via email and cc Office Head. The DCFS 77 must include the Voyager Fuel Card number, vehicle I.D. number, contact and phone number, and an explanation of the circumstances of how the fuel card was lost or stolen. File the original DCFS 77 and give a copy to the User. Retain original DCFS 77 for five (5) years. Submit a [DCFS 73](#), Vehicle Related Request form for the replacement of a fuel card.
- h. Upon notification of Department Vehicle Coordinator, pick-up new or replaced fuel card, in person. Verify accuracy of fuel card received.
- i. Notify Department Vehicle Coordinator within three (3) business days when Users changes jobs or assignments, no longer require fuel card use, or leave County service. Ensure office records are updated accordingly.
- j. Give all vehicle fuel cards to the Office Head if resigning, transferring to another position/office or going on a leave of absence.
- k. Annually work with Department Vehicle Coordinator to review and reconcile department fuel card listing, user's employment status, and fuel card reports available through Voyager Fleet Commander Online (FCO) to ensure only authorized fuel cards are in use by appropriate employees.
- l. Annually assess the need for issued fuel cards and make recommendations to the Office Head regarding cancellations or policy exceptions.

3. FUEL CARD COORDINATOR

- a. File Fuel Card Receipts (Receipts) in a secure location.
- b. Receive monthly fuel card invoices and Fuel Focus Customer Fuel and Oil Report, review and reconcile with vehicle usage records and supporting documentation (e.g. Fuel Card Control Log, Receipts, County Vehicle Mileage and Safety Check, exceptions, Fuel Focus Customer Fuel and Oil Report, etc.). Analyze and compare miles driven and fuel purchases for potential misuse.

Ensure the total charges on the Receipts match the charges on the invoice and that usage has not been for any personal business (e.g. no additional charges listed other than fuel). Should a discrepancy or questionable charge be discovered at any point in the reconciliation process, clarify with the involved User(s), and if needed, have them complete a DCFS 853. Discrepancies that are not resolved shall be escalated to Office Head.

- c. Compare fuel card usage with Fuel Focus Customer Fuel and Oil Report each month to ensure there are no inappropriate transactions. (E.g., fuel purchase is within reason of the amount of miles driven).
- d. Investigate all exceptions and if misuse (e.g. double dipping) is determined, elevate issue to Office Head to take appropriate action.
- e. Once reconciliation is complete and no inappropriate transactions are found, mark "Reviewed," print name, sign, and date on invoice. Forward invoice and internal supporting documentation to the Office Head for their review.
- f. Receive invoice and supporting documentation that has been reviewed and approved by Office Head. Send copies of signed invoice and supporting documentation to Department Vehicle Coordinator. File invoice, supporting documentation, and retain for five (5) years.

4. DESIGNATED MONITOR/REGIONAL ADMINISTRATIVE SUPPORT LIAISON

- a. At a minimum, on a semi-annual basis, review internal fuel card process and usage, to ensure proper internal controls are in place, including but not limited to:
 - Separation of duties – (e.g. receiving, issuing, reconciliation, and billing approval)
 - Fuel card listing is up to date
 - Fuel card is properly secured and access is kept to a minimum
 - Fuel card usage (e.g. fuel type, transaction times and dates, dollar amounts) is appropriate
 - User agreements and exception requests are up to date
 - Conduct a geographical assessment to ensure that fuel cards are used in areas where County fueling sites are not geographically readily accessible.

- b. Conduct tests or observations examining a sufficient number of transactions based on operational range, for process integrity.
- c. Monitor access restrictions to ensure that access to fuel cards is limited to the Office Vehicle Coordinator and a minimal number of designees, to cover available shifts.
- d. Provide report on monitoring findings and corrective action plan to the Office Head for review and approval.
- e. Implement corrective action plan and re-evaluate implementation until improvement is restored.

5. OFFICE HEAD

- a. Responsible for the practices of the Fuel Card Program within their office.
- b. Responsible for ensuring staff complies with the requirements herein for the Fuel Card Program, including assigning designees when responsible staff are not available to complete assigned duties.
- c. Receive reviewed invoice from Fuel Card Coordinator. Conduct a second level review and reconciliation with vehicle usage records and supporting documentation (e.g. Fuel Card Control Log, Receipts, County Vehicle Mileage and Safety Check, exceptions, Fuel Focus Customer Fuel and Oil Report, etc.). Ensure the total charges on the Receipts match the charges on the invoice and that usage has not been for any personal business (e.g. no additional charges listed other than fuel). If approved, sign, date, write "Approved" on the invoice.
- d. If suspicious charges are discovered, evaluate the charges and take necessary actions depending on the findings.
- e. Receive DCFS 853 and incident report from Fuel Card Coordinator. Review all information regarding questionable charges and forward the DCFS 853 and incident report to Internal Controls, cc Department Vehicle Coordinator, and take appropriate action.
- f. Receive fuel card(s) from the Office Vehicle Coordinator if they are resigning, transferring to another position/office or going on a leave of absence. Report the change to Department Vehicle Coordinator for Fuel Focus Program Update. Secure vehicle fuel cards until another Office Vehicle Coordinator is chosen.

- g. Request fuel card limit exception requests and provide justification to Department Vehicle Coordinator via email.
- h. On a semi-annual basis, review Monitor's findings and corrective action plan and assist in improvements on the implementation process. Request post implementation supporting documents from Monitor to ensure fuel card process improvement.

INVENTORY SUPPORT UNIT

6. DEPARTMENT VEHICLE COORDINATOR

- a. Ensure each Office Vehicle Coordinator is provided with updated policies and procedures.
- b. Follow Auditor Controller's County Fuel Card Program Policy and Procedure Manual to process fuel cards, user registration, and exception requests. Ensure all necessary information is provided and approved by proper authority.
- c. Contact U.S. Bank Voyager Customer Service to cancel cards, including those that are lost or stolen, and reset compromised PINs immediately. Once fuel card is cancelled, ensure that the fuel card is shredded and that it is documented. Notify the User's Office Vehicle Coordinator and cc Office Head of the cancellation.
- d. Contact Auditor Controller to add and deactivate Users.
- e. To issue or replace a fuel card, receive a signed/approved DCFS 73 from Office Vehicle Coordinator. Submit the approved request to Auditor-Controller for issuance or replacement of fuel card. File DCFS 73 and retain for five (5) years.
- f. Receive fuel card from Voyager. Contact the Office Vehicle Coordinator and inform them that the fuel card is available for pick up. (Fuel Cards may not be sent by County Messenger or U.S. mail.). Verify the accuracy of all fuel cards that are received.
- g. Prepare a [DCFS 6-1](#), Miscellaneous Transmittal form, and list the vehicle(s) and fuel card number(s) of the fuel card(s) being issued.

- h. Obtain the Office Vehicle Coordinator's signature and date on the original DCFS 6-1 for issuance of new/replaced fuel cards. Provide a copy of the DCFS 6-1 to Office Vehicle Coordinator and retain original document for five (5) years.
- i. Receive fuel card limit exception requests from Office Head and access fuel card records to verify justification. Prepare the Voyager Card Policy Exception Request form and ensure all necessary information is provided and approved by proper authority (Department Head or Designee). Submit request to Auditor-Controller and once approved, notify office. Record fuel card limit exception requests and approvals.
- j. Maintain the following monitoring lists:
 - i. DCFS Voyager Fuel Card Departmental Listing - Include appropriate information, for example: account name, Vehicle Identification Number, account number, card ID, Vehicle ID, card status, card expiration date, card holder name, contact number, office, and the replacement vehicle fuel cards' numbers onto an electronic file. Maintain and update this report as necessary and retain for five (5) years.
 - ii. Assigned Office Listing - Maintain a current department list of Vehicles, fuel cards, assigned office, and parked location. Retain for five (5) years.
 - iii. Responsible Party Listing - Current Department listing of responsible parties (e.g. User, Office Vehicle Coordinator, Fuel Card Coordinator, etc.) to ensure separation of duties exist, any personnel changes are registered, and User Agreements are signed and filed. Periodically review that separation of duties exist at office levels by confirming roles in the process. Retain for five (5) years.
- k. Receive and review monthly DCFS Vehicle Mileage Report from each Department Office Vehicle Coordinator by the 10th business day of the following month. Maintain and update this report, so that mileage can be tracked and monitored, as necessary.
- l. Annually verify with Office Vehicle Coordinator and Office Head if fuel cards are still needed or if they should be cancelled.
- m. Semiannually request Monitors' final documentation showing completion of their review of the internal fuel card process to ensure proper internal controls are in place.

- n. Review, approve, and maintain list of vehicles/fuel cards out on loan to another office and assigned Office Vehicle Coordinator. Require Office to oversee loaned vehicle/fuel card, as described herein. Obtain periodic vehicle usage updates from Office Vehicle Coordinator from the Office to which the vehicle is loaned.
- o. Download monthly fuel card transactions and Fuel Focus Customer Fuel and Oil Report and forward to Fuel Card Coordinators for review.
- p. Receive Office approved invoices and supporting documentation from Fuel Card Coordinators. Review documents and ensure they are marked "Reviewed" by Fuel Card Coordinator, and are signed and marked "Approved" by Office Head. Forward to Department Vehicle Coordinator Manager for review and "Ok to Pay".
- q. Return any discrepancies back to Fuel Card Coordinator for resolution.
- r. Receive all signed DCFS 166B, Auditor-Controller Fuel Card User Agreements. Retain copies of agreements for (5) years.
- s. Annually work with Office Vehicle Coordinators to review and reconcile department fuel card listing, User employment status, and fuel card reports available through FCO to ensure only authorized fuel cards are in use by appropriate Users.
- t. Update files as needed, with appropriate notifications to record-keeping parties.

7. DEPARTMENT VEHICLE COORDINATOR MANAGER

- a. Create, distribute, and periodically reassess and refresh departmental policies and procedures, as appropriate.
- b. Review monthly office approved invoice(s) to ensure compliance and timely payment. Mark "OK to Pay" and submit to Accounts Payable for processing.
- c. Monitor department transactions using reports available from FCO to ensure compliance.
- d. Develop and provide trainings to employees that are responsible with the duties of this Policy.
- e. Comply with all reporting requirements set forth in the Auditor-Controller's Disbursements Division's County Fuel Card Program Policy and Procedure.

ACCOUNTS PAYABLE

8. ACCOUNTS PAYABLE

- a. Send invoice and summary to Department Vehicle Coordinator and Department Vehicle Coordinator Manager.
- b. Receive approved invoices and supporting documents from Department Vehicle Coordinator Manager and confirm they are received in eCAPS by the Inventory Support Unit. Ensure that invoices are marked "Reviewed" by Fuel Card Coordinators, are signed and marked "Approved" by the Office Head, are signed and marked "OK to Pay" by Department Vehicle Coordinator Manager.
- c. Return any incomplete approvals back to Department Vehicle Coordinator Manager for completion.
- d. If no discrepancies, Accounts Payable will process the payment in eCAPS.
- e. Retain all approved invoices and supporting documentation for a period of five years.

DESIGNEE

9. DESIGNEE

- a. Periodically meet with assigned responsible person to refresh position roles and responsibilities, and to ensure fuel card process integrity.
- b. Periodically performs the role of the assigned responsible person, as needed, to carry out the desired functions.

RELATED POLICIES

[Management Directive #12-01](#), County Vehicle Policy, Dated 1/30/12
[Management Directive #09-03 \(REV\)](#), Vehicle Loss Control Program, Dated 11/7/11
[Auditor Controller's County Fuel Card Program Policy and Procedure](#), Dated 8/9/18

FORMS(S) REQUIRED/LOCATION

LA Kids: [DCFS 6-1](#), Miscellaneous Transmittal

[DCFS 77](#), Loss Affidavit

[DCFS 166B](#), Auditor-Controller Fuel Card User Agreement

[DCFS 73](#), Vehicle Related Request

[DCFS 853 \(SP\)](#), Affidavit

[DCFS 6007](#), Fuel Card Control Log

ACRONYMS

FCO	Voyager Fleet Commander Online
Office Head	Office Head / Regional Administrator / Division Chief or Designee
Receipts	Fuel Card Receipts
User	Fuel Card User