

POST AUDIT DIVISION

LEGISLATIVE AUDIT REPORT

Division of Motor Vehicles & State Agency Compliance with the State Vehicle Title, Registration, and Relicensing Project of 2018



GENERALLY ACCEPTED GOVERNMENT
AUDITING STANDARDS STATEMENT

We conducted this performance 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.

POST AUDIT DIVISION
Justin Robinson, Director

POST AUDIT DIVISION

POST AUDITS SUBCOMMITTEE MEMBERS

SENATE MEMBERS	HOUSE MEMBERS
<i>President, Mitch Carmichael</i>	<i>Roger Hanshaw, Speaker</i>
<i>Roman Prezioso</i>	<i>Timothy Miley</i>
<i>Mark Maynard</i>	<i>fiš@if «³ ;'''</i>



Post Audit Report

*Division of Motor Vehicles and State Agency
Compliance with the State Vehicle Title,
Registration, and Relicensing Project of 2018*

December 17, 2019

LEGISLATIVE AUDITOR'S STAFF CONTRIBUTORS

Aaron Allred.....Legislative Auditor

Justin Robinson.....Director
Adam R. Fridley, CGAP..... Audit Manager
Nicholas Hamilton.....Senior Auditor
Chris Canada Auditor
Jed WallsAuditor
Nathan Hamilton.....Referencer

EXECUTIVE SUMMARY: PAGE 1

ISSUE 1: PAGE 3

*The West Virginia Division of Motor Vehicles Has Complied
With The Requirements of the State Vehicle Title, Registration,
and Relicensing Project of 2018.*

APPENDIX A: PAGE 12

Transmittal Draft Letter

APPENDIX B: PAGE 14

Objective, Scope, & Methodology

APPENDIX C: PAGE 15

List of State-Owned Vehicles by Spending Unit

EXECUTIVE SUMMARY

The Legislative Auditor conducted this audit of the West Virginia Division of Motor Vehicles (DMV) pursuant to W.Va. Code §17A-3-27 and §4-2-5. The objective of this review was to determine the extent to which the Division of Motor Vehicles (DMV) has complied with all the requirements prescribed in W.Va. Code §17A-3-25, and to determine the extent to which the issues identified in the 2016 Special Report on Statewide Fleet Management have been resolved.

Frequently Used Acronyms in This Report

DMAPS: Department of Military Affairs and Public Safety

DMV: Division of Motor Vehicles

DOT: Department of Transportation

FMD: Fleet Management Division

VIN: Vehicle Identification Number

Report Highlights

Issue 1: The West Virginia Division of Motor Vehicles Has Complied with The Requirements of The State Vehicle Title, Registration, and Relicensing Project of 2018.

- The Division of Motor Vehicles is in compliance with the provisions of House Bill 4015.
- The Legislative Auditor concludes that the DMV has established an effective process for verifying that state-owned passenger vehicles are properly entered into wvOASIS before receiving plates, titles, or registrations for state-owned vehicles. Further, the cross-agency communications and reconciliation, as well as the results of the Legislative Auditor's analyses provide reasonable assurance that the wvOASIS Fixed Asset Module serves as an accurate inventory for the State's fleet of passenger vehicles.
- The Division of Corrections and Rehabilitation and the Parkways Authority are in possession of Class A license plates without statutory authorization.

Recommendations

1. If the Legislature does not modify the statute to allow the Division of Corrections and Rehabilitation and the Parkways Authority to possess Class A license plates, then the Legislative Auditor recommends that both spending units comply with W.V a. Code §17A-3-23 and cease using Class A plates.

Post Audit's Response to the Agency's Written Response

On December 8, 2019, DMAPS Cabinet Secretary Jeff Sandy indicated to the Legislative Auditor that the Division of Corrections and Rehabilitation would be transferring ownership of the vehicle possessing a Class A plate to the Office of the Secretary, effective December 13, 2019. The Office of the Secretary is authorized under W.Va. Code to possess five Class A plates, and this transfer of ownership would not cause it to exceed five plates.

Issue 1: The West Virginia Division of Motor Vehicles Has Complied with The Requirements of The State Vehicle Title, Registration, and Relicensing Project of 2018.

Background

In December 2016, the Legislative Auditor issued a Special Report on the Statewide Fleet. The report identified three major findings:

1. The State of West Virginia did not have a complete and accurate inventory record for state-owned passenger vehicles. The number of vehicles reported in various listings ranged from approximately 7,600 to 12,600. In particular, the Legislative Auditor noted that issues with the DMV's listing of vehicles with a state plate made it difficult to determine how many vehicles each spending unit possessed.
2. Approximately 16 percent (1,680) of all green and white state license plates were affixed to vehicles not owned by the State. These included public service district vehicles, county and municipal vehicles, and vehicles titled and registered to nonprofit organizations.
3. Class A license plates were not being distributed in accordance with West Virginia Code. The Legislative Auditor identified spending units who possessed more Class A plates than Code allowed and some spending units who possessed Class A plates without any statutory authority to do so.

As a result, the Legislative Auditor made a number of recommendations focused on addressing these issues. The Legislative Auditor recommended that a uniform set of reporting requirements for state-owned vehicles be established and that all state spending units be required to report their fleet information to the Fleet Management Division (FMD). In addition, the Legislative Auditor recommended that all state-owned vehicles be issued new license plates, registrations, and titles.

In response during the 2018 Regular Session, the Legislature passed House Bill 4015, "The State Vehicle Title, Registration, and Relicensing Project of 2018" (The Act). The Act required a number of changes to address the audit's findings:

- wvOASIS was established as the central inventory of record for all state-owned vehicles.
- **All** spending units are now required to report information regarding their state-owned fleet to the Fleet Management Office (one ton and under), and input vehicle information in the wvOASIS Fixed Asset Module.
- Green and white state plates were expired and all spending units in possession of state plates were required to receive new, gold and blue plates from the Division of Motor Vehicles (DMV).

- The DMV was required to establish a uniform naming system for the registration and titling of state-owned vehicles to spending units and issue new registrations and titles under this system.

To ensure accountability and oversight, the Act requires the Legislative Auditor to conduct an audit, on or before December 31, 2019, regarding the DMV's compliance with the Act. Therefore, the Legislative Auditor evaluated the provisions of W.Va. Code §17A-3-25, as modified by the Act, to determine the new requirements for the DMV and determined the DMV's overall level of compliance with each requirement.

The Legislative Auditor's review finds that the DMV is in compliance with the provisions of the Act.

Requirement 1

The DMV, in coordination with the Fleet Management Office and the Enterprise Resource Planning Board, shall develop a standardized titling and registration system for identifying the names of state spending units and shall propose emergency and legislative rules assigning the standardized naming.

Level of Compliance: In Compliance

Prior to the Act, the DMV's inventory list of vehicles with a state plate made it difficult to determine the exact number of vehicles for each spending unit that were titled, registered, and plated with a green state plate. The 2016 audit indicated:

*Issues within the DMV's inventory file make it difficult to even determine the exact number of vehicles with a green state license plate that are assigned to each state agency, in part because there **is no uniform syntax by which an agency titles each of its vehicles.** Alternative spellings and/or abbreviations within an agency's name lead to its fleet of passenger vehicles being registered under numerous different iterations. . . **some agencies with green state license plates have vehicles titled at the DMV under more than 30 alternate spellings** (Emphasis added) .*

The report further identified over 800 different variations by which vehicles owned by the Division of Highways were listed. Figure 1 provides an example from the DMV listing used in the 2016 audit.

Figure 1. DMV Listing of Green and White State Plates

OWNER	Frequency	Cumulative Frequency
DEPARTMENT OF ADMINISTRATION TRAVEL MANAGEMENT	1	584
DEPARTMENT OF ADMINISTRATION	100	684
DEPARTMENT OF ADMINISTRATION FLEET MGMT OFFICE	17	701
DEPARTMENT OF ADMINISTRATION FLEET MGT OFFICE	28	729
DEPARTMENT OF ADMINISTRATION TRAVEL MANAGEMENT	233	962
DEPARTMENT OF ADMINISTRATION TRAVEL MANAGEMENT*	1	963
DEPARTMENT OF ADMINISTRATION TRAVEL MANAGEMENT	1	964
DEPARTMENT OF ADMINISTRATION TRAVEL MANGAMENT	1	965
DEPARTMENT OF ADMINISTRATION TRAVEL MGNT	13	978
DEPARTMENT OF ADMINISTRATION TRAVEL MGT	1	979
DEPARTMENT OF ADMINISTRATION TRAVEL MGT OFFICE DEP	1	980
DEPARTMENT OF ADMINISTRATION TRAVEL MANAGEMENT	1	981
DEPARTMENT OF ADMINISTRATION	1	982
DEPARTMENT OF AGRICULTURE	64	1046
DEPARTMENT OF AGRICULTURE ADMIN SERV	1	1047
DEPARTMENT OF AGRICULTURE ADMIN SERVICE	1	1048
DEPARTMENT OF AGRICULTURE ADMIN SERVICES	4	1052
DEPARTMENT OF AGRICULTURE ADMINISTRATIVE SERV	2	1054
DEPARTMENT OF AGRICULTURE ADMINISTRATIVE SERVICES	1	1055
DEPARTMENT OF AGRICULTURE PLANT IND	1	1056

Source: List of Green and White License Plates Issued by DMV. 6/5/2016.

The DMV has developed a policy for standardized naming conventions for vehicles owned by state spending units and submitted it through an emergency rule. The Legislative Auditor requested and reviewed the DMV’s listing of all vehicles with the new gold and blue state license plates. As of July 2, 2019, the DMV has issued 8,463 state license plates.

The Legislative Auditor reviewed the list of vehicles with a gold and blue state plate and determined that the vehicles owned by each spending unit are registered and titled under a standardized name which matches the names established by rule and spending unit names in the wvOASIS system. **Therefore, the Legislative Auditor determines that the DMV is in compliance with Requirement 1.**

Requirement 2

The Division of Motor Vehicles, in coordination with the Fleet Management Division, shall provide notice and advertise to each spending unit that license plates shall expire and the procedure for being issued new titles, registrations, and plates.

Level of Compliance: In Compliance

The Legislative Auditor asked the DMV Commissioner to describe the process by which DMV notified all spending units of the requirements of the Act and the procedures for obtaining new titles, registration, and license plates. In a letter dated July 19, 2019, the DMV indicated:

The WVDMV in conjunction with Fleet Management, wvOasis and Surplus Property worked to ensure all spending units were notified the vehicles had to be entered in wvOasis as a fixed asset. Two separate training sessions were led by Fleet Management to go over the new requirements and to reiterate that all green and white state plates would expire December 31, 2018 by law.

Notices were sent to all spending units to review incorrect entries in wvOasis to allow the vehicles to be compared and matched which would allow the vehicles to be retitled and registered with new state plates without application. Over the course of several weeks WVDMV worked with agencies to identify the discrepancies and correct the fixed asset information.

The Legislative Auditor confirmed with the Fleet Management Division that two trainings were held. FMD indicated that the two trainings were held in May of 2018 and May of 2019. Each training was held in Building 7 of the State Capitol Complex and was attended by approximately 120 individuals from various state spending units.

In addition, the Legislative Auditor received copies of emails and memorandums to state spending units informing them of the requirements of the act and the procedure to be issued new titles, registrations, and license plates. **Therefore, the Legislative Auditor determines that the DMV is in compliance with Requirement 2.**

Requirement 3

Any spending unit applying for a new state license plate must include an affirmation that the vehicle is an asset of the state and is properly recorded in the wvOASIS Fixed Asset Module prior to issuance of any title, registration, or plate. Further, the DMV Commissioner is required to ensure that all vehicles are properly recorded in wvOASIS prior to issuing titles, registrations, or plates.

Level of Compliance: In Compliance

The Legislative Auditor asked the DMV to describe the processes by which it ensures that all vehicles are properly recorded in the wvOASIS Fixed Asset Module prior to issuing new titles, registrations, and plates.

DMV indicated in its response that all spending units applying for new plates must include with their application the fixed asset document from the wvOASIS system, which shows that the vehicle is listed as an asset. This fixed asset document also includes the make, year, and vehicle identification number (VIN) for each vehicle. DMV further stated:

Any applications that do not meet the criteria are sent back to the spending units with a description of what information is missing. Once the correct documentation has been provided the vehicle is titled and registered accordingly.

Both DMV and the Fleet Management Division reconciled the vehicle data from DMV's list with wvOASIS. DMV employees have been granted access to the wvOASIS Fixed Asset Module that allows them to search for individual vehicles in instances where spending units fail to include the fixed asset document with its application. Further, the Legislative Auditor was provided with documentation of DMV working with state spending units to correctly enter vehicles into wvOASIS before receiving titles, registrations, and plates. **The Fleet Management Division indicated to the Legislative Auditor that its review of the nearly 8,500 newly issued state license plates only identified one vehicle that was issued a new plate prior to being recorded in wvOASIS.**

House Bill 4015 established the wvOASIS Fixed Asset Module as the central record of inventory for all state-owned vehicles and required every spending unit record its fleet of vehicles in the system. The Legislative Auditor obtained the wvOASIS inventory listing for all state-owned vehicles. The wvOASIS record comprises various types of assets, such as passenger vehicles (one ton and under), vehicles over one ton, farm equipment, trailers, ATVs, and watercrafts. As of July 31, 2019, the asset record included 11,120 assets, 8,657 of which (78 percent) were state-owned vehicles (passenger vehicles and vehicles over 1-ton). Figure 2 provides a breakdown by asset type.

Figure 2 Number of Assets by Type	
Classification	Number
ATV	217
Farm Equipment	419
House/Office Movable Trailer	93
Trailers (Hauling)	1,467
Leased Vehicles	43
Passenger Vehicles	6,833
Vehicles Over 1-Ton	1,824
Watercrafts	224
Total	11,120
<i>Source: Breakdown from wvOASIS report WV-FIN-AM-017V, Vehicles by Department. Queried on July 31, 2019.</i>	

The Legislative Auditor compared vehicle identification numbers (VINs) from data files provided by the DMV and the Fleet Management Division with wvOASIS to verify that state-owned passenger vehicles are properly recorded in the State’s central inventory record. The results of this analysis indicate that over 99 percent of VINs were listed in the wvOASIS record. The one percent variance is likely attributable to the non-static nature of these assets over the course of a one-month time period. Appendix C provides a breakdown of the number of state-owned vehicles (passenger and over one-ton) owned by each state spending unit, as of July 31, 2019.

Therefore, the Legislative Auditor concludes that the DMV has established an effective process for verifying that state-owned passenger vehicles are properly entered into wvOASIS before receiving plates, titles, or registrations for state-owned vehicles. Further, the cross-agency communications and reconciliation, as well as the results of the Legislative Auditor’s analyses provide reasonable assurance that the wvOASIS Fixed Asset Module serves as an accurate inventory for the State’s fleet of passenger vehicles. **The Legislative Auditor determines that the DMV is in compliance with Requirement 3.**

Requirement 4

At midnight on December 31, 2018, all green and white state license plates shall expire, and each spending unit will be required to have new titles, registrations, and the new gold and blue state plate.

Level of Compliance: In Compliance

In March of 2019, the Legislative Auditor became aware that the DMV’s mainframe system had not been updated to reflect the expiration of the green and white state plates. DMV confirmed that the system had not yet been updated as a result of data entry errors but indicated that all green plates would be listed as expired within DMV’s system by May 2019.

In July, the DMV informed the Legislative Auditor that its system had been updated as of May 11, 2019 and that all green and white plates were now listed as expired in its system. In

addition, DMV provided documentation showing that the plates were changed in its system from active to retired. **The Legislative Auditor determines that the DMV is in compliance with Requirement 4.**

In addition, the Legislative Auditor sought to determine if the expired green and white plates were still being used by state spending units and whether any non-state entities were in possession of the newly issued gold and blue state license plates. The Fleet Management Division provided the Legislative Auditor with a list of vehicles that, based on the data reported to it, potentially still possess the expired green and white plates. The Legislative Auditor followed up with each spending unit to ensure that none of the vehicles were still using the expired plates.

From this limited sample, only the Department of Transportation (DOT) was identified as still having green and white plates. Documentation from DOT showed that two vehicles had not received updated plates and that DOT was working with the DMV to update those two license plates. All of the remaining vehicles flagged as potentially having expired plates were reported as having been issued new plates, sold, retired, or otherwise disposed of.

The Legislative Auditor's 2016 report on Statewide Fleet Management identified that approximately 1,700 vehicles (16 percent) with a green and white state license plates were affixed to vehicles not owned by the State. These included public service district vehicles, county and municipal vehicles, and vehicles titled and registered to nonprofit organizations.

The Legislative Auditor evaluated the list of all vehicles with a gold and blue state license plate provided by the DMV as of July 2, 2019. This review determined that the new state license plates have not been issued to any non-state entities. All 8,463 vehicles listed in DMV's record are registered to state spending units.

The Division of Corrections and Rehabilitation and the West Virginia Parkways Authority Possess Class A License Plates Without Statutory Authority To Do So.

The issuance of Class A license plates is governed by W.Va. Code §17A-3-23, which explicitly establishes which spending units may possess Class A plates and how many they may possess. The Legislative Auditor obtained from the DMV a listing of Class A plates issued per spending unit.

The Legislative Auditor compared the DMV's list of Class A plates to West Virginia Code and identified two spending units as having Class A plates without statutory authorization:

- The Division of Corrections and Rehabilitation has one vehicle with a Class A plate that is "currently on loan" to the DMAPS Cabinet Secretary's Office.
- Parkways Authority has two Class A plates on vehicles used for the West Virginia State Police.

Both spending units indicated to the Legislative Auditor that these vehicles have Class A plates as a result of “covert” job functions. Further, both the West Virginia State Police and the DMAPS Cabinet Secretary are authorized to possess Class A plates.

Therefore, the Legislative Auditor requested a legal opinion from Legislative Services to determine whether Parkways and Corrections were authorized to possess Class A plates under these circumstances. According to Legislative Services:

Although the DOC and the Cabinet Secretary’s Office are under the administrative umbrella of the Department of Military Affairs and Public Safety, they are separate spending units. . . . Because they are separate spending units, each bears its own responsibility to see that its vehicles are properly registered, titled, and bear the license plate issued to that particular spending unit.

The Cabinet Secretary’s Office is statutorily entitled to possess Class A license plates for 5 vehicles, but those plates should be issued in accordance with the above-referenced statutes. The statute does not contemplate that it be permitted to use those plates on vehicles it does not own or lease.

While the current statute does not authorize either spending unit to possess Class A plates, the Legislature could consider amending the Code if it determines that the covert job functions within these spending units necessitate the use of a Class A plate. **However, if the Legislature does not modify the statute to allow the Division of Corrections and Rehabilitation and the Parkways Authority to possess Class A plates, then the Legislative Auditor recommends that both spending units comply with W.Va. Code §17A-3-23 and cease using Class A license plates.**

On December 8, 2019, DMAPS Cabinet Secretary Jeff Sandy indicated to the Legislative Auditor that the Division of Corrections and Rehabilitation would be transferring ownership of the vehicle possessing a Class A plate to the Office of the Secretary, effective December 13, 2019. The Office of the Secretary is authorized under W.Va. Code to possess five Class A plates, and this transfer of ownership would not cause it to exceed five plates.

Conclusion

The Division of Motor Vehicles is in compliance with the requirements of The State Vehicle Title, Registration, and Relicensing Project of 2018. DMV has, in coordination with the Fleet Management Division and the Enterprise Resources Planning Board, established a standardized and uniform naming system for identifying and registering state-owned vehicles to state spending units. DMV and FMD properly notified and offered trainings for state agency fleet coordinators on the procedures to receive new license plates, registrations, and titles in compliance with the Act.

The Legislative Auditor concludes that the DMV has expired all of the old green and white state plates, and has established an effective process for ensuring that most state-owned vehicles

are properly recorded in the State's inventory of record—the wvOASIS Fixed Asset Module—prior to being issued a new title, registration, or license plate.

While the Legislative Auditor cannot conclusively state that no state spending unit is still in possession of an expired green and white plate, the available evidence suggests that compliance with the Act by state spending units is high, and documented instances of non-compliance are few.

Recommendation

1. If the Legislature does not modify the statute to allow the Division of Corrections and Rehabilitation and the Parkways Authority to possess Class A plates, then the Legislative Auditor recommends that both spending units comply with W.Va. Code §17A-3-23 and cease using Class A license plates.

Appendix A

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Post Audit Division

1900 Kanawha Blvd. East, Room W-329
Charleston, WV 25305-0610
(304) 347-4880



Justin Robinson
Director

December 6, 2019

Byrd E. White, III, Cabinet Secretary
West Virginia Department of Transportation
State Capitol Complex
1900 Kanawha Blvd East - Building 5
Charleston, WV 25305

Delivered Via Electronic Mail

Dear Cabinet Secretary White:

This is to transmit a draft copy of our report on the Division of Motor Vehicles' (DMV) compliance with the *State Vehicle Title, Registration, and Relicensing Project of 2018*. This report is scheduled to be presented during the **December 17, 2019** interim meeting of the Post Audits Subcommittee. The meeting will take place in the Senate Finance Committee Room (Room 451-M) at 1:00p.m. It is recommended that a representative from your agency be present at the meeting to respond to the report and answer any questions committee members may have during or after the meeting.

If you would like to schedule an exit conference to discuss the report prior to its release, please contact Terri Stowers, Executive Assistant, at 304-347-4880 by **Wednesday, December 18, 2019** to schedule a meeting. In addition, if you would like to provide a written response to the report, please provide this to us by **noon on Friday, December 13, 2019** in order for it to be included in the final report. Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Justin Robinson".

Justin Robinson
Director

Enclosure

C: Adam Holley, Acting Commissioner, Division of Motor Vehicles

WEST VIRGINIA LEGISLATIVE AUDITOR'S OFFICE

Post Audit Division

1900 Kanawha Blvd. East, Room W-329
Charleston, WV 25305-0610
(304) 347-4880



Justin Robinson
Director

December 6, 2019

Jeff Sandy, CFE, CAMS, Cabinet Secretary
West Virginia Department of Military Affairs and Public Safety
1900 Kanawha Blvd., E.
Building 1, Room W-400
Charleston, WV 25305

Dear Cabinet Secretary Sandy:

This is to transmit a draft copy of our report on the Division of Motor Vehicles' (DMV) compliance with the State Vehicle Title, Registration, and Relicensing Project of 2018. For your convenience, the portion of this draft report relevant to your Department is highlighted in the enclosure. This report is scheduled to be presented during the December 17, 2019 interim meeting of the Post Audits Subcommittee. The meeting will take place in the Senate Finance Committee Room (Room 451-M) at 1:00p.m. It is recommended that a representative from your agency be present at the meeting to respond to the report and answer any questions committee members may have during or after the meeting.

If you would like to schedule an exit conference to discuss the report prior to its release, please contact Terri Stowers, Executive Assistant, at 304-347-4880 by Wednesday, December 18, 2019 to schedule a meeting. In addition, if you would like to provide a written response to the report, please provide this to us by noon on Friday, December 13, 2019 in order for it to be included in the final report. Thank you for your cooperation.

Sincerely,

A handwritten signature in blue ink, appearing to read "Justin Robinson".

Justin Robinson
Director

Enclosure

Appendix B

Objective, Scope, and Methodology

The Post Audit Division within the Office of the Legislative Auditor conducted this review as authorized by Chapter 17A, Article 3, Section 27 of the *West Virginia Code*, as amended.

Objectives

The objective of this review was to determine the extent to which the Division of Motor Vehicles (DMV) has complied with all the requirements prescribed in W.Va. Code §17A-3-25, and to determine the extent to which the issues identified in the 2016 Special Report on Statewide Fleet Management have been resolved.

Scope

The scope of this review consists of all documentation regarding the DMV's compliance with the provisions of House Bill 4015. The scope comprises the time period between passage of House Bill 4015 and the July 31, 2019. The scope also included information and data provided by staff from the Fleet Management Division, including its comprehensive list of state-owned passenger vehicles. The scope of this review did not include any in-depth review of specific state spending units.

Methodology

Post Audit staff gathered and analyzed several sources of information and assessed the sufficiency and appropriateness of the information used as evidence. Testimonial evidence was gathered through interviews with various agencies that oversee, collect, or maintain information. The purpose for testimonial evidence was to gain a better understanding or clarification of certain issues, to confirm the existence or non-existence of a condition, or to understand the respective agency's position on an issue. Such testimonial evidence was confirmed by either written statements or the receipt of corroborating or physical evidence.

Audit staff analyzed various source documents that were either provided to us by the DMV, Fleet Management, or available on wvOASIS.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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.

Appendix C

State-Owned Vehicles by Spending Unit As of July 31, 2019

Spending Unit Name	Total
ABCA	29
Adjutant General	9
Air Quality Board	21
Armory Board	8
Attorney General	14
Auditor's Office	3
Blue Ridge C&TC	13
Bluefield State College	32
Board of Barbers and Cosmetologist	3
Bridgevalley C&TC	10
Bureau of Senior Services	7
Coal Heritage Highway Authority	2
Concord University	20
Consolidated Public Retirement Board	2
Department of Agriculture	171
Department of Education	8
Department of Environmental Protection	346
Division of Corrections and Rehabilitation	517
Division of Culture and History	1
Division of Forestry	121
Division of Health	192
Division of Highways	3,455
Division of Human Services	111
Division of Labor	47
Division of Minders Health, Safety	117
Division of Motor Vehicles	43
Division of Natural Resources	525
Division of Protective Services	6
Division of Public Transit	1
Division of Rehabilitation Services	18
Eastern West Virginia C&TC	4
Educational Broadcasting Authority	15

Fairmont State University	36
Fire Commission	42
Fleet Management Division	12
General Service Division	14
Geological and Economic Survey	6
Glenville State College	29
Governor's Office	6
Higher Education Policy Commission	2
Homeland Security and Emergency Management	37
Human Rights	2
Information Services and Communications	14
Insurance Commissioner	31
Joint Expenses	9
Library Commission	3
Lottery Commission	31
Marshall University	89
MountWest C&TC	5
New River C&TC	20
Office of Administrative Hearings	6
Parole Board	9
Public Employees Grievance Board	2
Public Port Authority	1
Public Service Commission	96
Purchasing Division	2
Real Estate Division	3
Secretary of Military Affairs and Public Safety	4
Secretary of State	1
Shepard University	41
Solid Waste Management Board	1
Southern West Virginia C&TC	15
State Rail Authority	16
Supreme Court of Appeals	19
Surplus	3
Tax Division	17
Travel Management	1
Treasurer's Office	6
Veterans Affairs	61
Veterans Home	13
West Liberty University	30

West Virginia Northern C&TC	5
West Virginia School of Osteopathic Medicine	15
West Virginia State University	67
West Virginia University	510
West Virginia University at Parkersburg	12
Workforce WV	3
WV Development Office	7
WV Network for Educational Telecomputing	2
WV Parkways Authority	274
WV School for the Deaf and Blind	34
WV State Police	1,122
Total	8,657
<i>Source: wvOASIS inventory listing for state-owned vehicles. July 31, 2019.</i>	



POST AUDITS SUBCOMMITTEE
MEMBERS

SENATE MEMBERS	HOUSE MEMBERS
<i>President, Mitch Carmichael</i>	Roger Hanshaw, <i>Speaker</i>
Roman Prezioso	Timothy Miley
Mark Maynard	fish@fif « ³ ;'''



JOINT COMMITTEE ON GOVERNMENT AND FINANCE
WEST VIRGINIA OFFICE OF THE LEGISLATIVE AUDITOR
- POST AUDIT DIVISION -

Room 329 W, Building 1
1900 Kanawha Boulevard East
Charleston, West Virginia 25305
Phone: (304) 347-4880