



**City Council & City Manager's
Commercial Fuel Card Review
Calendar Year 2020
No. P2023-06**

Issued by the
Internal Audit Office
July 10, 2023



Internal Audit Office

MAYOR
Oscar Leeser

DATE: July 10, 2023

TO: Police Chief Peter Pacillas, El Paso Police Department

CITY COUNCIL

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

District 1
Brian Kennedy

SUBJECT: City Council's Commercial Fuel Card Review for Calendar Year 2020

District 2
Alexandra Anello

At the City Council Meeting of May 11, 2023, the City Council requested that the Internal Audit Office conduct additional work on the City Council's Commercial Fuel Card use for Calendar Year 2020 & 2021. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management Responses.

District 3
Cassandra Hernandez

District 4
Joe Molinar

District 5
Isabel Salcido

The Internal Audit Office was able to obtain the DK Convenience Store's Purchase Activity Reports from January 1 – December 31, 2020 for every City Council District. A detailed analysis was completed for each City Council District. A monthly analysis is included as an attachment to this memorandum. Listed below is a recap of our analysis for the period of January 1 – December 31, 2020.

District 6
Art Flerro

District 7
Henry Rivera

Fuel Purchases by City Council Members by District for Calendar Year 2020

District #	Total # of Gallons Purchased	Total # of Transactions for 2020	Net Cost to the City of El Paso for 2020	Percentage (%) of Net Cost
District 1	0	0	\$0.00	0%
District 2	841.050	62	\$1,386.10	22.40%
District 3	979.907	57	\$1,751.81	28.31%
District 4	0	0	\$0.00	0%
District 5	480.703	33	\$1,048.77	16.95%
District 6	848.945	50	\$1,671.98	27.02%
District 7	0	0	\$0.00	0%
District 8	183.971	13	\$329.66	5.32%
Mayor's Office	0	0	\$0.00	0%
Total	3,334.576	215	\$6,188.32	100.00%

District 8
Chris Canales

INTERIM CITY MANAGER
Cary Westin

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CITY COUNCIL

- District 1
Brian Kennedy
- District 2
Alexandra Annelo
- District 3
Cassandra Hernandez
- District 4
Joe Molinar
- District 5
Isabel Salcido
- District 6
Art Fierro
- District 7
Henry Rivera
- District 8
Chris Canales

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Cary Westin

Results and Conclusion

OBSERVATION 1 – City Council District 3 Fuel Purchases

For the period of January–December 2020, City Council District 3 purchased 979.907 gallons of fuel in 57 transactions at a cost of \$1,751.81. The amount of fuel purchased represents 28.31% of the total amount of fuel purchased by the entire City Council in Calendar Year 2020. This amount was the highest percentage amongst the entire City Council.

Month/Year	Total Monthly Purchases <i>(Footnote 1)</i>	Pertinent Information regarding Fuel Purchases	Date/Time	Number of Gallons Purchased
January 2020	5	Large amount of fuel purchased	12/15/2019	21.138
February 2020	4	Consecutive day fuel purchases	1/22/2020 & 1/23/2020	18.646 & 17.575
March 2020	5	Fuel purchased within 2 days	2/14/2020 & 2/16/2020	17.629 & 18.279
April 2020	0	None		
May 2020	3	Large amount of fuel purchased	4/20/2020	35.264
June 2020	5	Large amount of fuel purchased	6/10/2020	22.617
July 2020	6	Large amount of fuel purchased	7/3/2020	29.339
August 2020	4	Consecutive day fuel purchases	8/10/2020 & 8/11/2020	18.177 & 16.998
September 2020	7	Large amount of fuel purchased	8/28/2020	31.533
		Consecutive day fuel purchases & Large amount of fuel purchased (21.775 gallons)	9/9/2020 & 9/10/2020	18.332 & 21.775
October 2020	5	Large amount of fuel purchased	9/20/2020 10:47AM	20.014
		Consecutive day fuel purchases	9/22/2020 12:22AM & 9/23/2020 7:38AM	8.651 & 12.221

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November 2020	7	Large amount of fuel purchased (24.150) & Consecutive day & same day fuel purchases	11/4/2020 1:56PM & 11/5/2020 4:14PM & 11/5/2020 4:24PM	24.150 & 10.059 & 8.267
December 2020	6	None		
Totals	57			

Footnote 1 – From January 2020 to December 2020, the billing cycle consisted of the 16th of the previous month to the 15th of the current month.

The El Paso Police Report #23101073 dated April 11, 2023, stated that City Council District 3 Representative drives a 2020 Honda Odyssey. According to an Internet Search, a 2020 Honda Odyssey holds 19.5 gallons of fuel. The Police Report also states that City Council District 3’s husband drives a 2022 Toyota Tacoma, which holds 21.1 gallons of fuel. This analysis consists of 2020 fuel data, which indicates the 2022 Toyota Tacoma was not involved. In 2020, the 2022 Toyota Tacoma had not been built yet. Therefore, we can conclude there is a possibility of a 3rd vehicle being involved.

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OBSERVATION 2 – City Council District 6 Fuel Purchases

For the period of January–December 2020, City Council District 6 purchased 848.945 gallons of fuel in 50 transactions at a cost of \$1,671.98. The amount of fuel purchased represents 27.02% of the total amount of fuel purchased by the entire City Council in Calendar Year 2020. This amount was the 2nd highest percentage amongst the entire City Council for Calendar Year 2020.

Month/Year	Total Monthly Purchases <i>(Footnote 1)</i>	Average Days between Fill-Ups	Types of Fuel Purchased
January 2020	5 purchases	7.00	3 purchases of Unleaded Plus + 2 purchases of Supreme Unleaded
February 2020	2 purchases	8.00	1 purchase of Supreme Unleaded + 1 purchase of Regular Unleaded
March 2020	3 purchases	12.50	3 purchases of Supreme Unleaded
April 2020	6 purchases	5.00	5 purchases of Supreme Unleaded + 1 purchase of Regular Unleaded
May 2020	4 purchases	8.33	4 purchases of Supreme Unleaded
June 2020	5 purchases	5.75	5 purchases of Supreme Unleaded
July 2020	5 purchases	4.50	5 purchases of Supreme Unleaded
August 2020	6 purchases	5.80	4 purchases of Supreme Unleaded + 2 purchases of Regular Unleaded
September 2020	3 purchases	10.00	3 purchases of Regular Unleaded
October 2020	4 purchases	6.00	4 purchases of Regular Unleaded
November 2020	3 purchases	11.00	3 purchases of Supreme Unleaded
December 2020	4 purchases	7.33	4 purchases of Supreme Unleaded
Total	50 Total Purchases		

Footnote 1 – From January 2020 to December 2020, the billing cycle consisted of the 16th of the previous month to the 15th of the current month.

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During our analysis, we also identified the following:

- On July 9, 2020, a purchase of 11.338 gallons of fuel was conducted at a gas station in Pecos, TX. We were unable to determine the reason for this fuel purchase in Pecos, TX.

CITY COUNCIL

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District 2

Alexsandra Anello

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Chris Canales

Based on our analysis of District 6 Fuel Purchases, we can determine that 3 different types of fuel were purchased. Which leads us to believe that there is a possibility of multiple vehicles being fueled.

Conclusion:

Based on our review of the 2020 Commercial Fuel Card Data obtained from the DK Convenience Stores, we have determined:

- There is a possibility of a 3rd vehicle being fueled using the Commercial Fuel Card issued to District 3.
- The different types of fuel being purchased by District 6 indicates a possibility of multiple vehicles being fueled. A fuel purchase of 11.388 gallons was conducted in Pecos, TX on July 9, 2020. We were unable to locate a City Travel Request Forms to Pecos, TX or any other location during July 9, 2020 for City Council District 6.

If you have any questions please feel free to contact me at 212-1365.

cc: Financial Oversight & Audit Committee
Cary Westin, Interim City Manager
Karla Nieman, City Attorney

INTERIM

CITY MANAGER

Cary Westin

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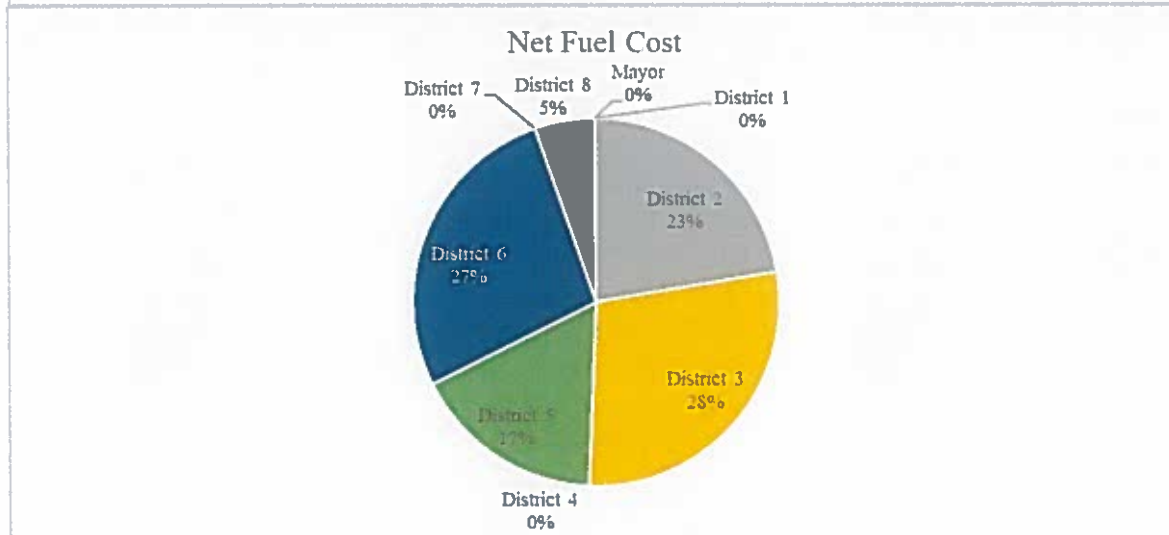
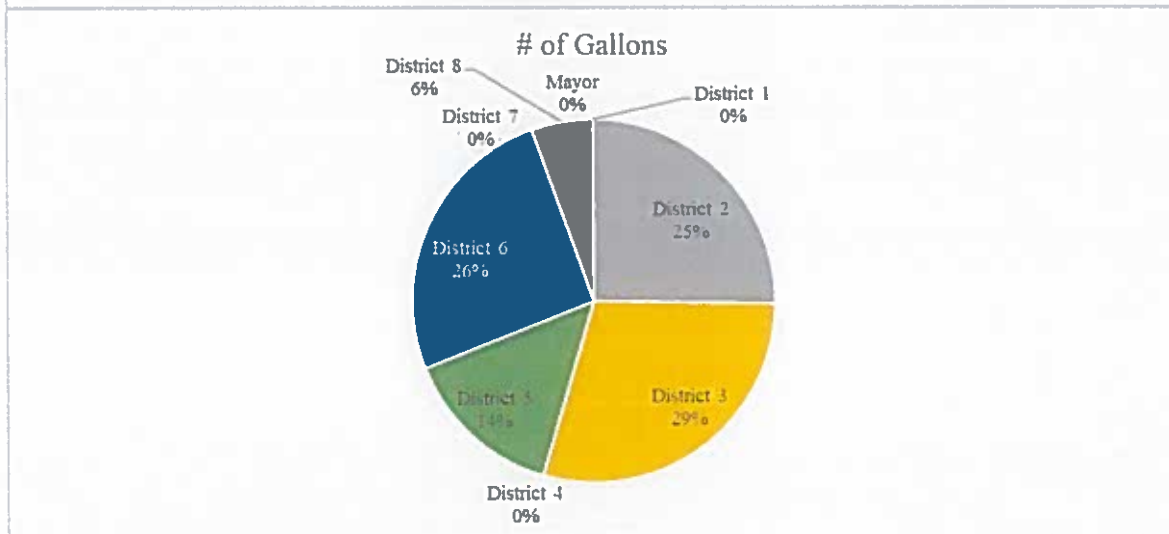
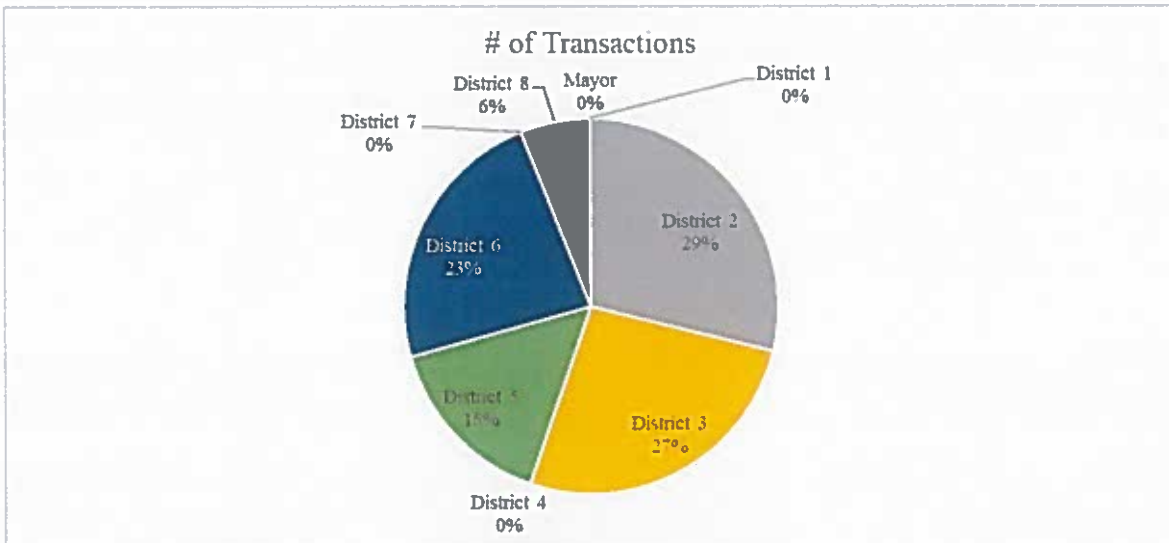


**City Council & City Manager's
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Calendar Year 2020**

P2023-06

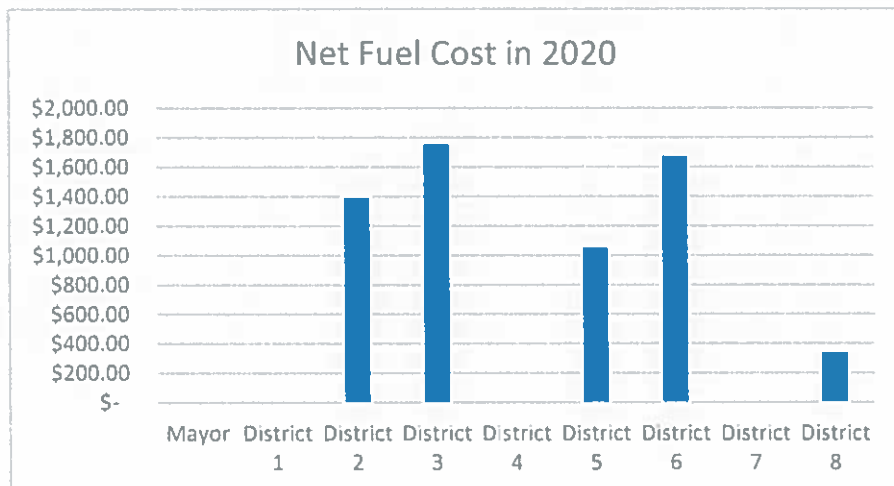
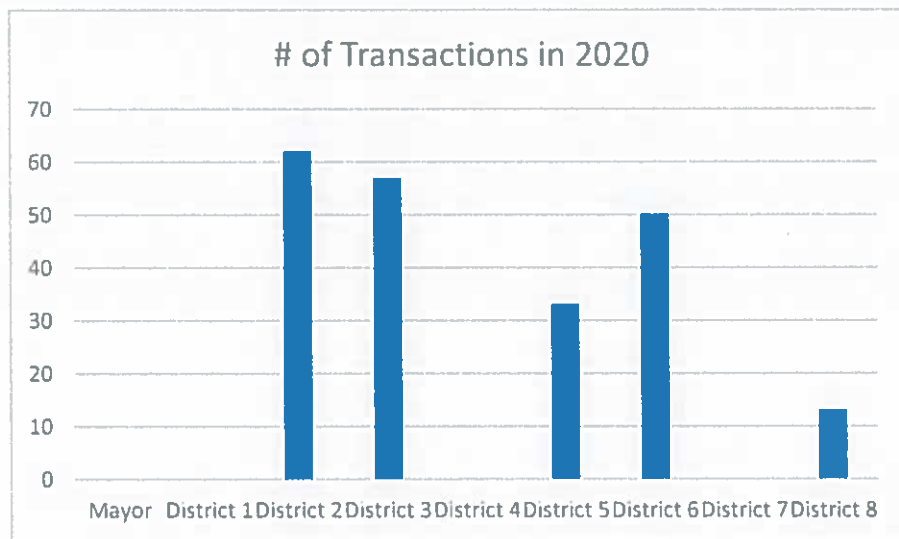
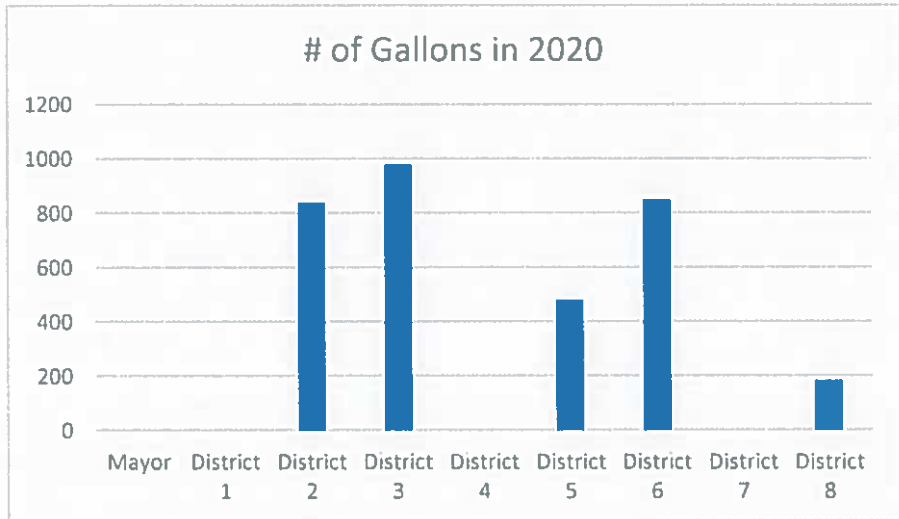
Attachment # 1

City of El Paso
Internal Audit Office
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06
Fuel Usage Summary from January 2020 to December 2020



■ Mayor ■ District 1 ■ District 2 ■ District 3 ■ District 4 ■ District 5 ■ District 6 ■ District 7 ■ District 8

City of El Paso
Internal Audit Office
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06
Fuel Usage Summary from January 2020 through December 2020



City of El Paso
Internal Audit Office
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06
Fuel Usage Summary from January 2020 to December 2020

District 1
Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	0	N/A	0.000	\$0.00
Feb-20	0	N/A	0.000	\$0.00
Mar-20	0	N/A	0.000	\$0.00
Apr-20	0	N/A	0.000	\$0.00
May-20	0	N/A	0.000	\$0.00
Jun-20	0	N/A	0.000	\$0.00
Jul-20	0	N/A	0.000	\$0.00
Aug-20	0	N/A	0.000	\$0.00
Sep-20	0	N/A	0.000	\$0.00
Oct-20	0	N/A	0.000	\$0.00
Nov-20	0	N/A	0.000	\$0.00
Dec-20	0	N/A	0.000	\$0.00
Totals	0		0.000	\$0.00

District 2
Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	2	7.00	29.970	\$61.37
Feb-20	4	6.33	48.010	\$98.80
Mar-20	5	7.00	72.172	\$138.62
Apr-20	3	8.50	32.722	\$35.17
May-20	2	11.00	30.604	\$30.91
Jun-20	5	7.25	73.341	\$107.66
Jul-20	4	6.33	52.210	\$87.59
Aug-20	6	4.40	70.379	\$113.95
Sep-20	9	3.50	118.776	\$200.30
Oct-20	8	3.86	115.284	\$192.10
Nov-20	6	4.80	86.111	\$136.90
Dec-20	8	3.86	111.471	\$182.73
Totals	62		841.050	\$1,386.10

District 3
Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	5	7.75	90.846	\$195.28
Feb-20	4	6.00	69.908	\$141.86
Mar-20	5	6.00	84.364	\$164.21
Apr-20	0	N/A	0.000	\$0.00
May-20	3	10.00	63.995	\$74.68
Jun-20	5	6.25	82.924	\$126.58
Jul-20	6	5.80	103.207	\$182.95
Aug-20	4	5.67	70.763	\$129.32
Sep-20	7	4.83	139.902	\$251.02
Oct-20	5	2.75	75.763	\$141.28
Nov-20	7	3.00	112.053	\$194.98
Dec-20	6	6.20	86.182	\$149.65
Totals	57		979.907	\$1,751.81

City of El Paso
Internal Audit Office
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06
Fuel Usage Summary from January 2020 to December 2020

District 4

Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	0	N/A	0.000	\$0.00
Feb-20	0	N/A	0.000	\$0.00
Mar-20	0	N/A	0.000	\$0.00
Apr-20	0	N/A	0.000	\$0.00
May-20	0	N/A	0.000	\$0.00
Jun-20	0	N/A	0.000	\$0.00
Jul-20	0	N/A	0.000	\$0.00
Aug-20	0	N/A	0.000	\$0.00
Sep-20	0	N/A	0.000	\$0.00
Oct-20	0	N/A	0.000	\$0.00
Nov-20	0	N/A	0.000	\$0.00
Dec-20	0	N/A	0.000	\$0.00
Totals	0		0.000	\$0.00

District 5

Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	1	14.00	16.384	\$41.88
Feb-20	4	7.67	58.717	\$140.65
Mar-20	0	N/A	0.000	\$0.00
Apr-20	3	9.50	41.658	\$82.88
May-20	3	6.50	44.137	\$82.99
Jun-20	3	8.50	45.873	\$94.06
Jul-20	6	5.00	74.936	\$158.12
Aug-20	5	6.00	78.688	\$175.11
Sep-20	2	21.00	29.500	\$61.85
Oct-20	2	7.00	32.017	\$75.55
Nov-20	1	22.00	16.598	\$37.11
Dec-20	3	14.00	42.195	\$98.58
Totals	33		480.703	\$1,048.77

District 6

Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	5	7.00	79.010	\$209.82
Feb-20	2	8.00	31.642	\$69.10
Mar-20	3	12.50	53.869	\$111.19
Apr-20	6	5.00	71.413	\$112.29
May-20	4	8.33	80.774	\$114.20
Jun-20	5	5.75	98.581	\$199.86
Jul-20	5	4.50	94.061	\$218.13
Aug-20	6	5.80	92.704	\$182.15
Sep-20	3	10.00	43.335	\$72.08
Oct-20	4	6.00	68.322	\$114.30
Nov-20	3	11.00	58.631	\$115.79
Dec-20	4	7.33	76.603	\$153.07
Totals	50		848.945	\$1,671.98

City of El Paso
Internal Audit Office
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06
Fuel Usage Summary from January 2020 to December 2020

District 7

Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	0	N/A	0.000	\$0.00
Feb-20	0	N/A	0.000	\$0.00
Mar-20	0	N/A	0.000	\$0.00
Apr-20	0	N/A	0.000	\$0.00
May-20	0	N/A	0.000	\$0.00
Jun-20	0	N/A	0.000	\$0.00
Jul-20	0	N/A	0.000	\$0.00
Aug-20	0	N/A	0.000	\$0.00
Sep-20	0	N/A	0.000	\$0.00
Oct-20	0	N/A	0.000	\$0.00
Nov-20	0	N/A	0.000	\$0.00
Dec-20	0	N/A	0.000	\$0.00
Totals	0		0.000	\$0.00

District 8

Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	1	25.00	14.489	\$35.92
Feb-20	2	11.00	25.418	\$53.71
Mar-20	1	25.00	14.930	\$30.76
Apr-20	1	25.00	14.050	\$21.42
May-20	0	N/A	0.000	\$0.00
Jun-20	1	28.00	13.750	\$19.08
Jul-20	0	N/A	0.000	\$0.00
Aug-20	2	19.00	30.173	\$50.35
Sep-20	0	N/A	0.000	\$0.00
Oct-20	2	23.00	27.087	\$43.91
Nov-20	2	17.00	30.545	\$48.83
Dec-20	1	19.00	13.529	\$25.68
Totals	13		183.971	\$329.66

Mayor

Fuel Usage Summary from January 2020 to December 2020

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-20	0	N/A	0.000	\$0.00
Feb-20	0	N/A	0.000	\$0.00
Mar-20	0	N/A	0.000	\$0.00
Apr-20	0	N/A	0.000	\$0.00
May-20	0	N/A	0.000	\$0.00
Jun-20	0	N/A	0.000	\$0.00
Jul-20	0	N/A	0.000	\$0.00
Aug-20	0	N/A	0.000	\$0.00
Sep-20	0	N/A	0.000	\$0.00
Oct-20	0	N/A	0.000	\$0.00
Nov-20	0	N/A	0.000	\$0.00
Dec-20	0	N/A	0.000	\$0.00
Totals	0		0.000	\$0.00