



**City Council & City Manager's  
Commercial Fuel Card Review  
(January-April 2023)  
No. P2023-06**

Issued by the  
Internal Audit Office  
June 5, 2023



# Internal Audit Office

**MAYOR**  
Oscar Leeser

**DATE:** June 5, 2023

**TO:** Brian Kennedy, Chair, Financial Oversight & Audit Committee

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

**CITY COUNCIL**

**SUBJECT:** City Council’s Commercial Fuel Card Review from January 1 – April 30, 2023

District 1  
Brian Kennedy

At the request of the City Council, the Internal Audit Office conducted a review of Commercial Fuel Card usage by members of the City Council from January 1–April 30, 2023. 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 2  
Alexandra Anello

District 3  
Cassandra Hernandez

District 4  
Joe Molinar

The Internal Audit Office was able to obtain DK Convenience Store’s Purchase Activity Reports from January 1–April 30, 2023 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 the recap of our analysis for the period of January 1–April, 30, 2023.

District 5  
Isabel Salcido

District 6  
Art Fierro

**Fuel Purchases by City Council Members by District from January 1-April 30, 2023**

District 7  
Henry Rivera

District 8  
Chris Canales

District #	Total # of Gallons Purchased	Total # of Transactions January-April 2023	Net Cost to the City of El Paso January-April 2023	Percentage (%) of Net Cost
District 1	0	0	\$0.00	0%
District 2	226.822	18	\$683.56	17.23%
District 3	517.494	31	\$1,583.87	39.91%
District 4	107.193	6	\$317.27	8.00%
District 5	114.206	8	\$365.18	9.20%
District 6	117.455	7	\$360.51	9.08%
District 7	0	0	\$0.00	0%
District 8	81.328	8	\$262.02	6.60%
Mayor’s Office	122.515	6	\$395.90	9.98%
<b>Total</b>	<b>1,287.013</b>	<b>84</b>	<b>\$3,968.31</b>	<b>100.00%</b>

**CITY MANAGER**  
Tommy Gonzalez

Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor  
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# Internal Audit Office

**MAYOR**  
Oscar Leeser

**OBSERVATION 1 – Review of DK Convenience Store Security Video**

For the period of January 1–April 30, 2023; the Internal Audit Office was able to obtain 10 Store Security Video recordings from DK Convenience Stores. The Store Security Videos were analyzed to identify persons viewed, vehicles fueled, and any other pertinent details.

**CITY COUNCIL**

**District 1**  
Brian Kennedy

**District 2**  
Alexandra Annello

**District 3**  
Cassandra Hernandez

**District 4**  
Joe Molinar

**District 5**  
Isabel Salcido

**District 6**  
Art Fierro

**District 7**  
Henry Rivera

**District 8**  
Chris Canales

**CITY MANAGER**  
Tommy Gonzalez

Date/Day	Location/Time	Vehicle Identified	Gallons Purchased	Details
February 8, 2023 Wednesday	2100 N. Zaragoza El Paso, TX 6:40PM	White Van	17.099 gallons	District 3 Representative identified exiting vehicle, purchasing fuel, throwing trash in trash can.
February 10, 2023 Friday	8366 Alameda El Paso, TX 10:43AM	Gray Truck	17.1 gallons	District 3 Representative's Spouse identified exiting vehicle, purchasing fuel, alone in vehicle.
March 3, 2023 Friday	6100 Trowbridge El Paso, TX 8:21AM	Gray Truck	18.585 gallons	Only see a pair of legs next to vehicle and gas pump.
March 4, 2023 Saturday	5598 Doniphan El Paso, TX 4:18PM	White Van	16.326 gallons	District 3 Representative's Spouse identified exiting vehicle & purchasing fuel. An unidentified person is in the passenger seat.
March 8, 2023 Wednesday	1811 Hunter El Paso, TX 5:09PM	White Van	5.036 gallons	Unable to identify the person driving the vehicle.
March 9, 2023 Thursday	1811 Hunter El Paso, TX 3:51PM	Unable to Determine	16.503 gallons	Unable to identify the person driving. Only see a pair of feet.
March 13, 2023 Monday	1811 Hunter El Paso, TX 8:39AM	Gray Truck	18.494 gallons	Identified a unique set of side-steps on the truck. Same side-steps as seen on Feb. 10, 2023 video.
March 19, 2023 Sunday	1811 Hunter El Paso, TX 3:46PM	White Van	11.891 gallons	Unable to identify the driver.
March 24, 2023 Friday	4140 N. Mesa El Paso, TX 5:11PM	Gray Truck	14.655 gallons	Unable to identify the driver.
March 25, 2023 Saturday	7400 Alameda El Paso, TX 1:34PM	White Van	17.026 gallons	District 3 Representative's Spouse seen exiting vehicle from driver side. Observed a passenger in vehicle as passenger door opens while fueling.



# Internal Audit Office

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## **MAYOR**

Oscar Leeser

According to Police Report #23101073 obtained from the El Paso Police Department, it states that District 3 Representative drives a 2020 White Honda Odyssey Van. The District 3 Representative's spouse drives a 2022 Gray Toyota Tacoma Pickup. Based on our analysis of the 10 Security Videos obtained, a White Van is identified 5 times and a Gray Truck is identified 4 times. We were unable to identify the type of vehicle 1 time.

## **CITY COUNCIL**

### **District 1**

Brian Kennedy

We are able to identify the District 3 Representative 1 time and her spouse 3 times purchasing fuel. Therefore, we can provide reasonable assurance that the vehicles identified belong to the District 3 Representative or her spouse.

### **District 2**

Alexsandra Annello

### **District 3**

Cassandra Hernandez

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### **District 4**

Joe Molinar

### **District 5**

Isabel Salcido

### **District 6**

Art Fierro

### **District 7**

Henry Rivera

### **District 8**

Chris Canales

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## **CITY MANAGER**

Tommy Gonzalez



# Internal Audit Office

**MAYOR**  
Oscar Leeser

**OBSERVATION 2 – City Council District 3 Fuel Purchases**

For the period of January-April 2023, City Council District 3 purchased 517.49 gallons of fuel in 31 transactions at a cost of \$1,583.87. The amount of fuel purchased based as a percentage of the entire City Council increased from 35.19% in Calendar Year 2022 to 39.91% in 2023 (January-April).

**CITY COUNCIL**

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

**CITY MANAGER**  
Tommy Gonzalez

Month/Year	Total Monthly Purchases	Pertinent Information Regarding Fuel Purchases	Dates/Time	Number of Gallons Purchased
January 2023	8 purchases	District 3 Representative present at a City Council Meeting. Fuel purchased while meeting in progress.	1/3/2023 5:12PM	17.756
February 2023	9 purchases	Consecutive day fuel purchases	1/20/2023 & 1/21/2023	17.225 & 15.635
		District 3 Representative is observed purchasing fuel driving a White Van	2/8/2023 6:40PM	17.099
March 2023	8 purchases	Representative's Spouse observed purchasing fuel driving a Gray Truck.	2/10/2023 10:43AM	17.141
		Consecutive day fuel purchases	2/26/2023 & 2/27/2023	11.698 & 16.286
		Representative's Spouse observed purchasing fuel for a White Van.	3/4/2023 4:18PM	16.326
		Consecutive day fuel purchases	3/3/2023 & 3/4/2023	18.585 & 16.326
		Consecutive day fuel purchases	3/8/2023 & 3/9/2023	5.036 & 16.503
		Consecutive day fuel purchases	3/24/2023 & 3/25/2023	14.655 & 17.026





# Internal Audit Office

**MAYOR**  
Oscar Leoser

**CITY COUNCIL**

**District 1**  
Brian Kennedy

**District 2**  
Alexandra Anello

**District 3**  
Cassandra Hernandez

**District 4**  
Joe Molinar

**District 5**  
Isabel Salcido

**District 6**  
Art Fierro

**District 7**  
Henry Rivera

**District 8**  
Chris Canales

**CITY MANAGER**  
Tommy Gonzalez

April 2023	6 purchases	All 6 fuel purchases were conducted at 1811 Hunter Dr., El Paso, TX	3/31/2023 4/2/2023 4/8/2023 4/10/2023 4/13/2023 4/22/2023	17.418 17.294 16.348 18.192 16.573 17.376
		Identified 6 fuel purchases within 23 days which is an average of 3.83 days between purchases		
<b>Totals</b>	<b>31 purchases</b>			

Based on the frequency of visits to the DK Convenience Stores and the amount of fuel purchased, the data indicates 2 or more vehicles were being fueled. The amount of fuel purchased by District 3 for a period of January-April 2023 appears excessive.

**Conclusion:**

Based on our review of the DK Convenience Stores' Purchase Activity Reports for January-April 2023 and the 10 Store Security videos obtained, we have determined that 31 fuel purchases were completed during the period of January-April 2023 for City Council District 3. We can provide reasonable assurance that District 3 Representative's and her spouse's vehicles were fueled during the review period.

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

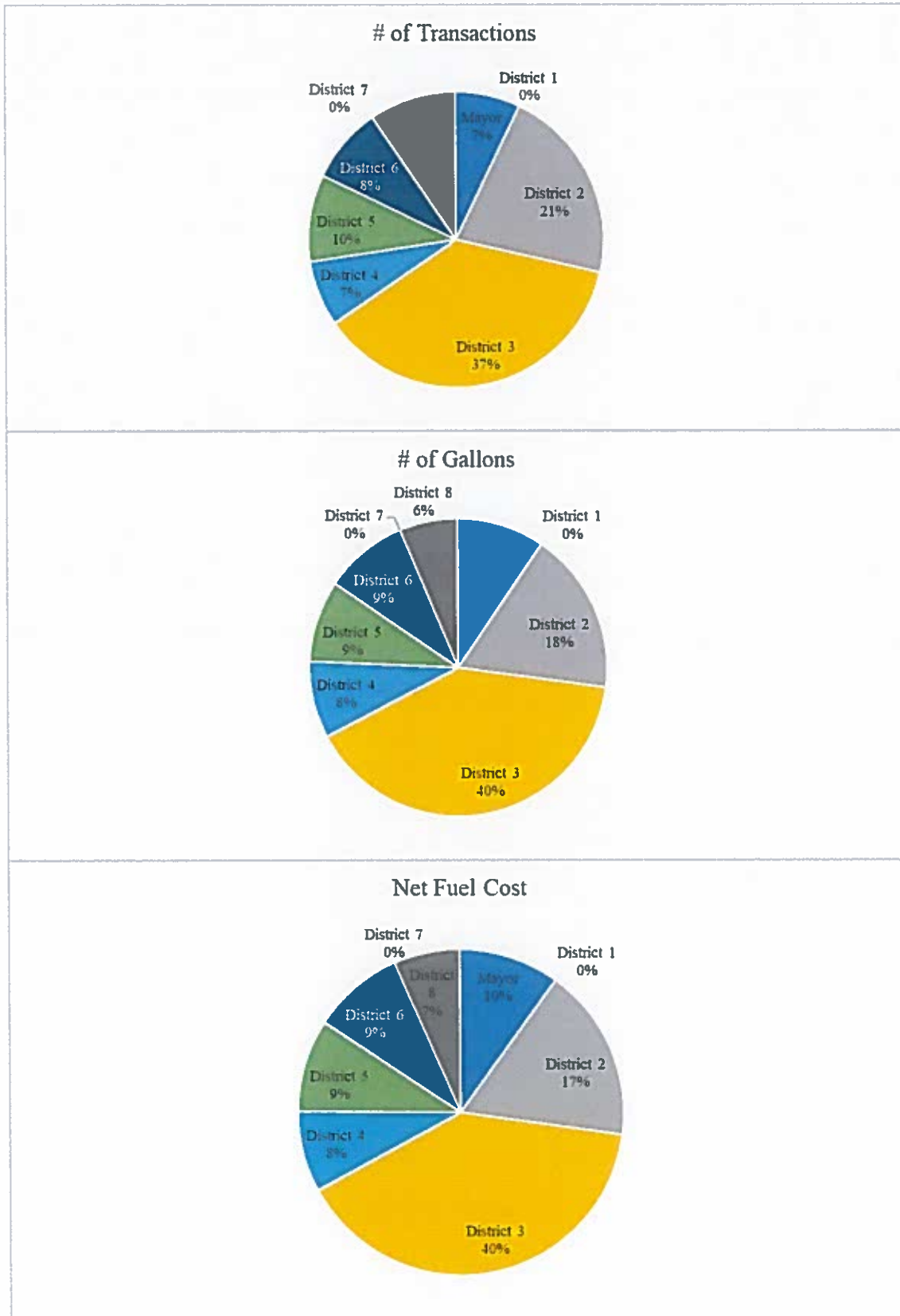
cc: Financial Oversight & Audit Committee  
Cary Westin, Interim City Manager  
Robert Cortinas, Chief Financial Officer

**City Council & City Manager's  
Commercial Fuel Card Review  
(January-April 2023)**

**P2023-06**

**Attachment # 1**

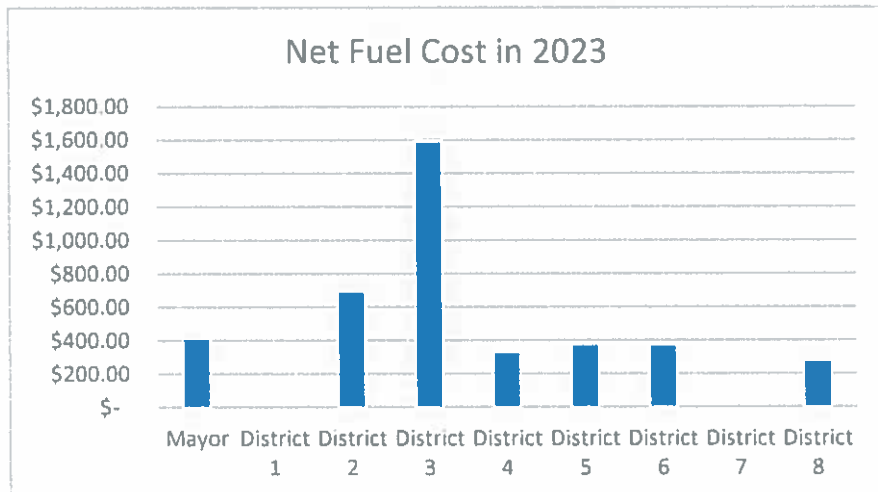
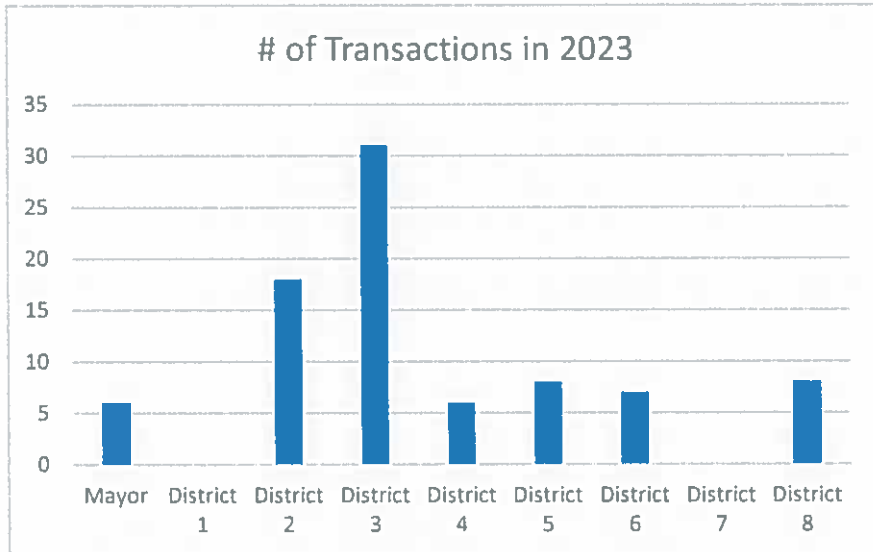
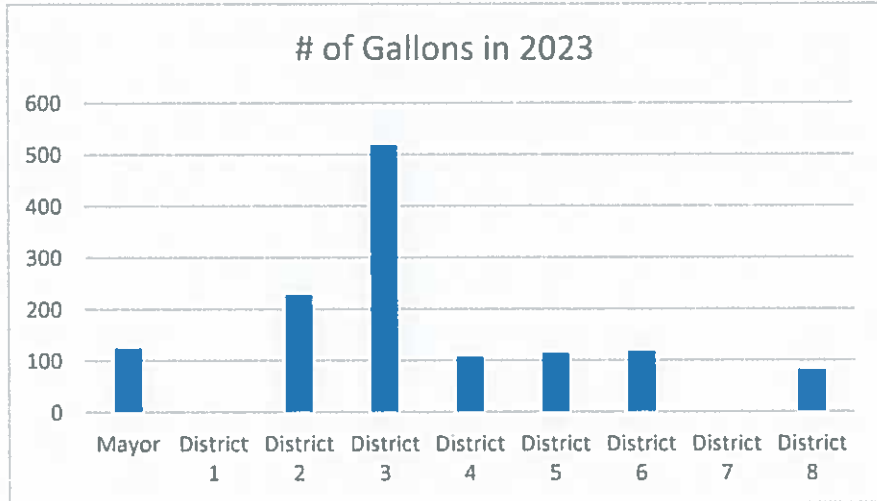
City of El Paso  
 Internal Audit Office  
 City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06  
 Fuel Usage Summary from January 2023 to April 2023



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



City of El Paso  
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 Fuel Usage Summary from January 2023 to April 2023



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 to April 2023

**District 1**  
**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	0	N/A	0	\$0.00
Feb-23	0	N/A	0	\$0.00
Mar-23	0	N/A	0	\$0.00
Apr-23	0	N/A	0	\$0.00
<b>Totals</b>	<b>0</b>		<b>0.000</b>	<b>\$0.00</b>

**District 2**  
**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	6	6.00	81.481	\$236.12
Feb-23	3	7.50	39.508	\$108.19
Mar-23	5	5.50	51.114	\$153.14
Apr-23	4	6.33	54.719	\$186.11
<b>Totals</b>	<b>18</b>		<b>226.822</b>	<b>\$683.56</b>

**District 3**  
**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	8	3.86	145.305	\$437.85
Feb-23	9	3.25	150.472	\$428.80
Mar-23	8	3.14	118.516	\$361.55
Apr-23	6	4.40	103.201	\$355.67
<b>Totals</b>	<b>31</b>		<b>517.494</b>	<b>\$1,583.87</b>

**District 4**  
**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	1	21.00	20.295	\$60.96
Feb-23	2	12.00	37.779	\$105.50
Mar-23	2	24.00	36.271	\$105.00
Apr-23	1	16.00	12.848	\$45.81
<b>Totals</b>	<b>6</b>		<b>107.193</b>	<b>\$317.27</b>

**District 5**  
**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	2	12.00	29.554	\$87.60
Feb-23	1	28.00	14.991	\$41.88
Mar-23	3	10.50	41.255	\$135.24
Apr-23	2	5.00	28.406	\$100.46
<b>Totals</b>	<b>8</b>		<b>114.206</b>	<b>\$365.18</b>

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 to April 2023

**District 6**

**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	1	17.00	10.994	\$32.33
Feb-23	1	20.00	16.685	\$45.25
Mar-23	3	11.00	52.821	\$155.00
Apr-23	2	9.00	36.955	\$127.93
<b>Totals</b>	<b>7</b>		<b>117.455</b>	<b>\$360.51</b>

**District 7**

**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	0	N/A	0	\$0.00
Feb-23	0	N/A	0	\$0.00
Mar-23	0	N/A	0	\$0.00
Apr-23	0	N/A	0	\$0.00
<b>Totals</b>	<b>0</b>		<b>0.000</b>	<b>\$0.00</b>

**District 8**

**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	1	N/A	14.800	\$56.45
Feb-23	2	11.00	12.790	\$35.43
Mar-23	3	9.00	30.328	\$91.41
Apr-23	2	19.00	23.410	\$78.73
<b>Totals</b>	<b>8</b>		<b>81.328</b>	<b>\$262.02</b>

**Mayor**

**Fuel Usage Summary from January to April 2023**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-23	2	17.00	41.491	\$130.32
Feb-23	2	10.00	33.912	\$104.25
Mar-23	0	N/A	0.000	\$0.00
Apr-23	2	25.00	47.112	\$161.33
<b>Totals</b>	<b>6</b>		<b>122.515</b>	<b>\$395.90</b>