



Commonwealth of Massachusetts
Office of the State Auditor
Suzanne M. Bump

Making government work better

Issued Audit Report – Issued October 3, 2018

Greater Attleboro Taunton Regional Transit Authority

For the period July 1, 2015 through June 30, 2017





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Making government work better

October 3, 2018

Mr. Francis Gay, Administrator
Greater Attleboro Taunton Regional Transit Authority
10 Oak Street, Second Floor
Taunton, MA 02780

Dear Mr. Gay:

I am pleased to provide this performance audit of the Greater Attleboro Taunton Regional Transit Authority. This report details the audit objectives, scope, methodology, findings, and recommendations for the audit period, July 1, 2015 through June 30, 2017. My audit staff discussed the contents of this report with management of the agency, whose comments are reflected in this report.

I would also like to express my appreciation to the Greater Attleboro Taunton Regional Transit Authority for the cooperation and assistance provided to my staff during the audit.

Sincerely,

A handwritten signature in blue ink, appearing to read "SMB", written over a light blue circular watermark.

Suzanne M. Bump
Auditor of the Commonwealth

cc: Stephanie Pollack, Secretary of Transportation and Chief Executive Officer, Massachusetts Department of Transportation
Sally Atwell, Director of Internal Special Audit, Massachusetts Department of Transportation
Mayor Thomas C. Hoye Jr., Chair, Greater Attleboro Taunton Regional Transit Authority

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LIST OF ABBREVIATIONS

EOAF	Executive Office for Administration and Finance
FTA	Federal Transit Administration
GATRA	Greater Attleboro Taunton Regional Transit Authority
MassDOT	Massachusetts Department of Transportation
MBTA	Massachusetts Bay Transportation Authority
RTA	regional transit authority
RTAI	Ron Turley Associates Inc.
RTD	Rail and Transit Division

EXECUTIVE SUMMARY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of the Greater Attleboro Taunton Regional Transit Authority (GATRA) for the period July 1, 2015 through June 30, 2017. In this performance audit, we assessed certain aspects of GATRA's preventive maintenance activities related to its fleet of vehicles, including equipment and vehicles for transporting passengers with disabilities under the requirements of the Americans with Disabilities Act of 1990. We also examined GATRA's use of its non-revenue-producing vehicles, as well as its compliance with the General Laws regarding providing its financial records to the Secretary of Administration and Finance for public disclosure.

Below is a summary of our findings and recommendations, with links to each page listed.

Finding 1 Page 12	GATRA did not submit required financial information to the Commonwealth to be made available to the public on a searchable website.
Recommendations Page 13	<ol style="list-style-type: none">1. GATRA should develop formal policies and procedures for submitting this required information to the Executive Office for Administration and Finance.2. GATRA should establish monitoring controls to ensure that the staff members assigned to this task adhere to these policies and procedures.
Finding 2 Page 13	GATRA did not properly document the use of its non-revenue-producing vehicles by its employees.

Recommendations
Page 14

1. GATRA should establish policies and procedures, consistent with those established by the Massachusetts Department of Transportation, for its non-revenue-producing vehicles that require a log that documents the following:
 - a. the name and driver's license expiration date of the employee who used the vehicle
 - b. the date and time the vehicle was picked up
 - c. the date and time the vehicle was returned
 - d. the vehicle's license plate number
 - e. the vehicle description
 - f. the trip's intended destination and purpose
 - g. the beginning odometer reading
 - h. the condition of the vehicle before and after use
 - i. any damage
 - j. any maintenance issues identified during use
2. GATRA should ensure that these policies and procedures include monitoring controls to ensure that they are adhered to.

OVERVIEW OF AUDITED ENTITY

Regional Transit Authorities

Chapter 161B of the Massachusetts General Laws established regional transit authorities (RTAs) to provide a public transportation system under the control of municipalities. Each RTA supports a number of communities (member communities) and is governed by an advisory board composed of the chief elected officials from those communities. Chapter 161B of the General Laws gives the Commonwealth certain oversight responsibilities, and it defines the process by which RTAs may be formed or expanded within the Commonwealth, as well as the duties, powers, and limitations of these RTAs. This law also outlines the membership of RTA advisory boards and their authority to appoint administrators, approve budgets, and approve significant changes in service fares. Currently, there is a network of 15 RTAs (12 urban and 3 rural) operating in the Commonwealth, in addition to the transit services provided by the Massachusetts Bay Transportation Authority (MBTA). These RTAs serve a total of 262 cities, suburban municipalities, and rural communities outside the greater Boston area and provide transportation via buses and minibuses operated by private transit service companies. RTAs, which are locally controlled, manage their own operations but must hire private operating companies to provide their services in accordance with Chapter 161B of the General Laws.

Section 53 of Chapter 6C of the General Laws makes the Rail and Transit Division (RTD) of the Massachusetts Department of Transportation “responsible for overseeing, coordinating and planning all transit and rail matters throughout the commonwealth,” including intercity buses, the MBTA, and RTAs. RTD carries out its responsibility of providing and managing financial assistance for RTAs through its Community Transit Program Unit, which oversees the federal, state, and local programs that financially support RTAs. State appropriations for the 15 RTAs increased from approximately \$70 million in fiscal year 2014 to approximately \$80 million in fiscal years 2016 through 2018.

The Greater Attleboro Taunton Regional Transit Authority

The Greater Attleboro Taunton Regional Transit Authority (GATRA) was established in 1973 and reports to RTD under Chapter 25 of the Acts of 2009, “An Act Modernizing the Transportation Systems of the Commonwealth.” According to GATRA’s 2015 Regional Transit Plan,

It is the mission of GATRA to provide safe, courteous, cost-effective transportation to the people throughout the region. As the needs of the community grow and change, GATRA will be dedicated to meeting the challenges of modern transportation.

An administrator is responsible for day-to-day administration of the agency, which had 25 full-time and 7 part-time staff members during our audit period. GATRA’s operations are overseen by an advisory board made up of one member from each of the 28 communities¹ the agency serves. The advisory board is responsible for hiring an administrator, setting fares, establishing service levels, and authorizing real-estate purchases. During our audit period, GATRA contracted with Professional Transit Management of Attleboro Inc., Plymouth and Brockton Street Railway Co., Kiessling Transit Inc., and A&A Metro Transportation (doing business as Bill’s Taxi Service Inc.) to provide fixed-route and demand-response² transportation services, including maintenance and administrative functions.

In fiscal years 2016 and 2017, GATRA received revenue from a variety of sources, including fares from riders and assistance from various federal, state, and local sources. The largest source of funding is brokerage service income,³ followed by Federal Transit Administration (FTA) grants, state contract assistance,⁴ local assessment payments,⁵ and farebox revenue. The table below shows the types of funding GATRA received during the audit period.

GATRA Operating Funding Sources

Type of Funding	Fiscal Year 2016	Fiscal Year 2017
Brokerage Service Income*	\$ 38,170,805	\$39,553,270
Federal Grants	4,246,061	4,963,575
State Contract Assistance	4,220,069	4,290,823
Local Assessments	4,011,300	4,136,582

1. The 28 communities are Attleboro, Bellingham, Berkley, Carver, Dighton, Duxbury, Foxborough, Franklin, Hanover, Kingston, Lakeville, Mansfield, Marshfield, Medway, Middleborough, Norfolk, North Attleborough, Norton, Pembroke, Plainville, Plymouth, Raynham, Rehoboth, Scituate, Seekonk, Taunton, Wareham, and Wrentham.
2. Demand-response transportation services are those that run on a flexible schedule and on flexible routes based on the needs of RTA passengers with special needs.
3. This is revenue from the Human Service Transportation Program, under which GATRA coordinates with human-service agencies to provide their clients with transportation services.
4. Under Section 23 of Chapter 161B of the General Laws, the Commonwealth, through the Executive Office for Administration and Finance, can contract with an RTA to fund 50% of the net cost of the service the RTA provides. Known as state contract assistance, this funding is provided through the Commonwealth Transportation Fund and the Massachusetts Transportation Trust Fund.
5. Under Section 9 of Chapter 161B of the General Laws, annual local assessment payments are adjusted based on the “loss” (operating cost minus revenue) for each specific transit route and the activity and the share of that loss attributable to each town or city.

Type of Funding	Fiscal Year 2016	Fiscal Year 2017
Farebox Revenue	1,041,423	911,865
Parking Revenue	451,948	614,105
Other Funds [†]	115,241	92,688
Other Income [‡]	91,826	80,364
Total	<u>\$ 52,348,673</u>	<u>\$54,643,272</u>

* Brokerage service expenses are usually fully reimbursed by the Commonwealth's Human Service Transportation Office.

† Other funds include rental income and gains on the sale of property and equipment.

‡ Other income includes advertising income and reimbursements.

During our audit period, GATRA's operating costs were as follows.

GATRA Operating Expenses

Type of Expense	Fiscal Year 2016	Fiscal Year 2017
Brokerage Services	\$ 36,008,421	\$37,256,471
Transit Services	11,508,018	12,206,138
Maintenance	4,853,000	5,007,748
Depreciation	3,697,952	3,877,756
Total	<u>\$ 56,067,391</u>	<u>\$58,348,113</u>

During our audit period, GATRA received capital grants from the US Department of Transportation and the Commonwealth to be used for various purposes connected with the modernization and expansion of transportation services. Those grants totaled \$4,895,121 for fiscal year 2016 and \$4,139,343 for fiscal year 2017.

Vehicle Fleet and Service Route Area

GATRA operates local fixed-route and demand-response services within the 545-square-mile greater Attleboro and Taunton area, serving a population of more than 579,000. It operates a network of 24 local transit routes and 7 commuter routes. The local fixed-route service operates six days a week; weekday service runs from as early as 6:00 a.m. to 6:30 p.m., and Saturday service runs from 9:00 a.m. to 5:00 p.m. The Scituate Loop, which stops at local businesses, municipality offices, and community senior centers, operates on weekdays from 7:30 a.m. to 5:40 p.m. and weekends from 9:00 a.m. to 5:15 p.m.

Buses and minibuses provide transit services to the vast majority of GATRA passengers, and its vanpool provides paratransit services. The table below shows the number of revenue-producing and non-revenue-producing vehicles⁶ used at GATRA during fiscal years 2016 and 2017.

Number of GATRA Vehicles

Vehicle Type	Fiscal Year 2016	Fiscal Year 2017
Revenue-Producing	151	147
Non-Revenue-Producing	9	12
Total	<u>160</u>	<u>159</u>

Vehicle Maintenance

GATRA operates its administrative office and a maintenance facility in an approximately 53,000-square-foot building in Taunton; roughly 24,000 square feet of that building generates rental income for GATRA. At the end of our audit period, GATRA had a total of 159 vehicles in its fleet. The table below shows the types and average ages of the vehicles in GATRA’s fleet during the audit period.

GATRA Vehicle Fleet Average Age

Make and Model	Vehicle Type	Vehicle Count	Average Age (Years)
Ford E350 (minibus)	Minibus	79	4
Gillig Low Floor	Bus	14	8
Ford E450	Minibus	30	5
New Flyer Xcelsior	Bus	11	2
International CE Series	Bus	7	6
Orion International Low Floor	Bus	4	14
Chevrolet Malibu	Sedan	1	11
Chevrolet Eldorado AeroTech	Bus	4	8
Ford E350 (van)	Van	8	1
Ford E150	Van	1	9
Total		<u>159</u>	

6. Non-revenue-producing vehicles are light-duty vehicles for temporary use by GATRA employees for agency-related business.

The table below shows GATRA's maintenance expenses for the audit period.

GATRA Maintenance Expenses

Expenses	Fiscal Year 2016	Fiscal Year 2017
Salaries	\$ 3,431,071	\$3,556,990
Fuel and Lubricants	750,829	767,473
Parts and Equipment	522,267	537,749
Other Maintenance	148,833	145,537
Total	<u>\$ 4,853,000</u>	<u>\$5,007,749</u>

Below are the actual mileage and maintenance costs per vehicle for fiscal year 2017.

GATRA Vehicle Mileage and Maintenance Expenses

Make and Model	Vehicle Count	Total Mileage	Labor Cost	Parts Cost	Total Maintenance Cost	Average Maintenance Cost per Vehicle
Ford E350 (minibus)	79	1,411,411	\$ 53,526	\$ 44,876	\$ 98,402	\$1,246
Gillig Low Floor	14	547,667	24,666	78,914	103,580	\$7,399
Ford E450	30	613,429	36,621	39,642	76,263	\$2,542
New Flyer Xcelsior	11	252,299	6,573	3,154	9,728*	\$884
International CE Series	7	217,355	12,654	26,609	39,263	\$5,609
Orion International Low Floor	4	80,422	10,071	41,914	51,985	\$12,996
Chevrolet Malibu	1	7,397	105	33	138	\$138
Chevrolet Eldorado AeroTech	4	89,428	11,438	19,681	31,118*	\$7,780
Ford E350 (van)	8	68,294	534	227	761	\$95
Ford E150	1	1,037	88	121	209	\$209
Total	<u>159</u>	<u>3,288,739</u>	<u>\$156,276</u>	<u>\$ 255,171</u>	<u>\$ 411,447</u>	

* Discrepancies in totals are due to rounding.

FTA requires all RTAs to report to it any information related to their transit vehicle inventories and maintenance and repairs that they conduct. This information is included in FTA's National Transit Database. During the audit period, GATRA used the Ron Turley Associates Inc. (RTAI) Fleet Management Software with contracted transportation service vendor Professional Transit Management of Attleboro

Inc. at its maintenance facility in Taunton to document vehicle asset and expense information and report it to FTA. Its other contracted service providers (Plymouth and Brockton Street Railway Co., Kiessling Transit Inc., and A&A Metro Transportation), whose maintenance operations are located at three separate facilities, use software by RTAI, Distinctive Systems, and Dossier Systems Inc., respectively, for that task.

GATRA Community Programs

To assist elderly and disabled residents in the community, GATRA provides Dial-a-Ride⁷ service and arranges transportation with subcontracted transportation providers. For Duxbury, Marshfield, Kingston, Pembroke, and north Plymouth, GATRA provides medical transportation to Boston for seniors and people with disabilities. It also provides transit passes to seniors, low-income residents, and people with disabilities in the Taunton and Attleboro area using a grant from United Way of Greater Attleboro / Taunton and in Wareham through Massachusetts Community Development Block Grant⁸ funding. Additionally, GATRA provides councils on aging with transportation resources for the communities it serves. GATRA also collaborates with Wheaton College to provide transportation to students and faculty members.

7. According to GATRA's website, "Dial-A-Ride is curb to curb transportation for passengers who meet [Americans with Disabilities Act of 1990] requirements and/or are age 60 and above."

8. According to the website for the state's Department of Housing and Community Development, the program is "a federally funded, competitive grant program designed to help small cities and towns meet a broad range of community development needs."

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

In accordance with Section 12 of Chapter 11 of the Massachusetts General Laws, the Office of the State Auditor has conducted a performance audit of certain activities of the Greater Attleboro Taunton Regional Transit Authority (GATRA) for the period July 1, 2015 through June 30, 2017.

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.

Below is a list of our audit objectives, indicating each question we intended our audit to answer; the conclusion we reached regarding each objective; and, if applicable, where each objective is discussed in the audit findings.

Objective	Conclusion
1. Did GATRA maintain a cost maintenance log for each vehicle to ensure that preventive maintenance for vehicles and equipment for transporting passengers with disabilities under the requirements of the Americans with Disabilities Act of 1990 was up to date per Federal Transit Administration (FTA) guidelines?	Yes
2. Did GATRA submit all required financial records to the Commonwealth for inclusion on the Commonwealth's searchable website as required by Section 14C of Chapter 7 of the General Laws?	No; see Finding <u>1</u>
3. Did GATRA properly manage the use of its non-revenue-producing vehicles?	No; see Finding <u>2</u>

To achieve our audit objectives, we gained an understanding of GATRA's internal controls that we deemed significant to our audit objectives through inquiries and observations, and we evaluated the design of controls over cost maintenance logs, financial reporting to the Commonwealth, and non-revenue-producing vehicles.

In addition, we performed the following procedures to obtain sufficient, appropriate audit evidence to address the audit objectives.

- We reviewed the data in the software systems maintained at each of the four maintenance facilities to document all vehicle fleet maintenance and repairs to determine whether all

vehicles used and vehicle maintenance performed during the audit period were recorded in the databases.

- We verified that all four of the maintenance facilities had vehicle maintenance schedules and tested to determine whether the agency followed the recommended schedule for preventive maintenance and replacement.
- We compared records of the mileage traveled per vehicle to records of oil changes performed during the audit period and tested to determine whether GATRA followed specific vehicles' manufacturer guidelines and the required FTA preventive maintenance guidelines.
- We extracted from all four of the maintenance facilities' software systems a fleet inventory list and maintenance records. Using Audit Command Language software, we grouped the work orders based on the associated vehicle license plate numbers and then generated a list that identified the number of work orders per vehicle for each facility. For the Professional Transit Management of Attleboro Inc. facility, we used the Ron Turley Associates Inc. (RTAI) software and tested a nonstatistical random sample of 15 out of 93 vehicles during the audit period. Since the sample for this facility was nonstatistical, we could not project the results of the test to the population. For Plymouth and Brockton Street Railway Co., we used the RTAI software and tested the work orders of all 16 vehicles at the maintenance facility during the audit period. For Kiessling Transit Inc., we used the Distinctive Systems software and tested the work orders of all 12 vehicles at the maintenance facility during the audit period. For A&A Metro Transportation (doing business as Bill's Taxi Service Inc.), we used the Dossier Systems Inc. software and tested the work orders of all 37 vehicles at the maintenance facility during the audit period. For each maintenance facility, we verified that the preventive maintenance performed met the manufacturers' standards.
- For Professional Transit Management of Attleboro Inc., we reviewed a nonstatistical random sample of 10 of the 29 work orders for non-revenue-producing vehicles, which we compared to the data in the RTAI software. We reviewed a statistical sample of 30 out of 1,023 work orders for revenue-producing vehicles, using a 95% confidence level and a 10% tolerable error rate, and compared them to the data in the RTAI software. The RTAI database included 100 work orders that did not have specific revenue-producing or non-revenue-producing vehicles assigned to them. We tested 25 out of 100 unassigned vehicle work orders, which we compared to the data in the RTAI software and discussed with management to gain an understanding of them. For the Kiessling Transit Inc. facility, we reviewed a nonstatistical random sample of 30 of the 252 work orders for revenue-producing vehicles, which we compared to the data in the Distinctive Systems software. For all four maintenance facilities, we verified attributes of the work orders pertaining to the maintenance work performed.
- We asked GATRA management about the use of non-revenue-producing vehicles and the process of lending a non-revenue-producing vehicle from the motor pool.
- We asked GATRA management whether the keys to non-revenue-producing vehicles were in the possession of the general manager of Professional Transit Management of Attleboro Inc., Plymouth and Brockton Street Railway Co., Kiessling Transit Inc., and A&A Metro Transportation or GATRA personnel or were left in the vehicles.

- We requested the sign-in/sign-out log for non-revenue-producing vehicles.
- We examined the state's publicly available, searchable website to ensure that it included data for GATRA expenditures, including payroll, to ensure transparency with regard to the agency's spending.
- When we used a nonstatistical sampling approach, we could not project the results of the test to the entire population.

We obtained a full copy of the RTAI, Distinctive Systems, and Dossier Systems Inc. software systems and assessed the reliability of the data. We analyzed RTAI, Distinctive Systems, and Dossier Systems Inc. data by performing validity and integrity tests, including testing for missing data and scanning for duplicate records. We performed a source documentation review of each of the four maintenance facilities' vehicle lists to ensure that that each vehicle matched the information in the maintenance facilities' software systems. Additionally, for the Professional Transit Management of Attleboro Inc. facility and the Kiessling Transit Inc. facility, we performed source documentation reviews of the original hardcopy work orders to ensure that they matched the information in the facilities' software systems. We determined that the data from the RTAI, Distinctive Systems, and Dossier Systems Inc. software systems were sufficiently reliable for the purposes of our audit.

DETAILED AUDIT FINDINGS WITH AUDITEE'S RESPONSE

1. The Greater Attleboro Taunton Regional Transit Authority did not submit required financial information to the Commonwealth to be made available to the public on a searchable website.

The Greater Attleboro Taunton Regional Transit Authority (GATRA) did not submit required financial information about its operations (e.g., expenditures) to the Executive Office for Administration and Finance (EOAF) so this information could be made available to the public on a searchable website. Therefore, GATRA did not allow the Commonwealth to give the public a sufficient level of transparency regarding GATRA's operations, including its overall financial health and the nature and extent of its expenses.

Authoritative Guidance

Section 14C of Chapter 7 of the Massachusetts General Laws requires agencies, including quasi-public independent entities such as GATRA, to report their "appropriations, expenditures, grants, subgrants, loans, purchase orders, infrastructure assistance and other forms of financial assistance" to the Secretary of EOAF for inclusion on the Office of the State Comptroller's searchable website. Section 14C(e) states, "All agencies shall provide to the secretary all data that is required to be included in the searchable website not later than 30 days after the data becomes available to the agency."

Reasons for Noncompliance

In its response to our draft report, GATRA senior management stated,

The RTAs as a group proposed a low cost alternative to their participation in this initiative, which involved publication of the financial data on the RTAs' individual websites. Chapter 7, Section 14C under clause (g) contemplates and provides for the redirection of the public from the State's Open Checkbook website to other government websites as long as each of those websites complies with the requirements of this section.

GATRA has made a concerted effort over the years to comply with the spirit and transparency goal of the Chapter 7, Section 14C "Open Checkbook (CTHRU)" initiative through the publication of its payroll and financial payment information, audited financial statements, and approved fiscal year budgets on its website in a searchable format. We believe the financial information currently contained on our website provides the public with a sufficient level of transparency regarding GATRA's operations, including its overall financial health and the nature and extent of its expenses. As a matter of routine, we direct public requests for GATRA's financial information to the Open Government section of our website, which in most instances satisfies the public's

request for information. In those rare cases a request for information is not contained on our website, we treat it as a Public Information Request and quickly respond to the individual, generally at no cost.

Recommendations

1. GATRA should develop formal policies and procedures for submitting this required information to EOAF.
2. GATRA should establish monitoring controls to ensure that the staff members assigned to this task adhere to these policies and procedures.

Auditee's Response

The RTAs met collectively with the State Comptroller's Office on Tuesday June 12 to determine the best way to provide data quickly for the Executive Office for Administration and Finance's website. GATRA's link to its web-based open government data was made available immediately. The next step to be taken is to work out data submission timelines as state agencies have differing schedules of submission. GATRA will develop its policy and monitoring controls once the timelines and final delivery criteria have been agreed to with the Office of the Comptroller. GATRA is committed to open government and transparency.

Auditor's Reply

Based on its response, GATRA is taking measures to ensure that it reports this required information to EOAF.

2. GATRA did not properly document the use of its non-revenue-producing vehicles by its employees.

GATRA did not properly document the use of its non-revenue-producing vehicles. Specifically, it did not properly document information, such as the name and driver's license expiration date of the employee who used the vehicle, the trip's intended destination and purpose, the date and time the vehicle was picked up, the date and time it was returned, its license plate number, its description, its beginning odometer reading, its condition before and after use, any damage, and any maintenance issues identified during use, for every trip for all of its non-revenue-producing vehicles. According to GATRA's records, its non-revenue-producing vehicles were driven a combined total of 76,728 and 78,844 miles during fiscal years 2016 and 2017, respectively. As a result of the lack of monitoring of use, there is a higher-than-acceptable risk that these vehicles may be used for non-business purposes without detection.

Authoritative Guidance

GATRA's oversight agency, the Massachusetts Department of Transportation (MassDOT), has a Motor Vehicles Policy, No. P-D0032-01, dated October 5, 2016, regarding the use of MassDOT's non-revenue-producing vehicles by its staff. This policy requires MassDOT management to maintain a log that documents the name and driver's license expiration date of the employee who used the vehicle, the trip's intended destination and purpose, the date and time the vehicle was picked up, the date and time it was returned, its license plate number, its description, its beginning odometer reading, its condition before and after use, any damage, and any maintenance issues identified during use. Although GATRA is not required to follow this policy, it represents a best practice in vehicle fleet management that GATRA should follow because it will allow the agency to more effectively manage the maintenance and proper use of these vehicles.

Reasons for Noncompliance

GATRA management stated that the agency had an informal policy, verbally communicated to all staff members, that required employees to request the use of non-revenue-producing vehicles from GATRA's fleet director. They said they believed that the vehicles were adequately safeguarded from potential misuse because the fleet director was the only staff member who had the keys when employees asked to sign out the non-revenue-producing vehicles. GATRA does not have policies and procedures in place for the use of its non-revenue-producing vehicles or the monitoring of that use.

Recommendations

1. GATRA should establish policies and procedures, consistent with those established by MassDOT, for its non-revenue-producing vehicles that require a log that documents the following:
 - a. the name and driver's license expiration date of the employee who used the vehicle
 - b. the date and time the vehicle was picked up
 - c. the date and time the vehicle was returned
 - d. the vehicle's license plate number
 - e. the vehicle description
 - f. the trip's intended destination and purpose
 - g. the beginning odometer reading

- h. the condition of the vehicle before and after use
 - i. any damage
 - j. any maintenance issues identified during use
2. GATRA should ensure that these policies and procedures include monitoring controls to ensure that they are adhered to.

Auditee's Response

GATRA will revise its policy and procedures for the oversight and use of its non-revenue vehicles to incorporate best practices from other RTAs and MassDOT. At the same time, they will be tailored to the non-revenue vehicles of GATRA. The revised policies and procedures will include a log for those non-revenue vehicles requiring such. This log will include all pertinent information regarding use, operator, and vehicles. GATRA's revised policies and procedures will include monitoring controls to ensure compliance. The development of this log will be consistent with our policies and oversight responsibilities.

Auditor's Reply

Based on its response, GATRA is taking measures to address our concerns in this area.