

# SAN FRANCISCO BAY AREA RAPID TRANSIT DISTRICT


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## Inter-Office Communication

**To:** Michael Gibson, Chief Maintenance Officer **Date:** January 29, 2026  
**From:** Dennis Markham, Director of Performance and Audit  
**Subject:** Final Report: Audit of Fuel Card Program Report

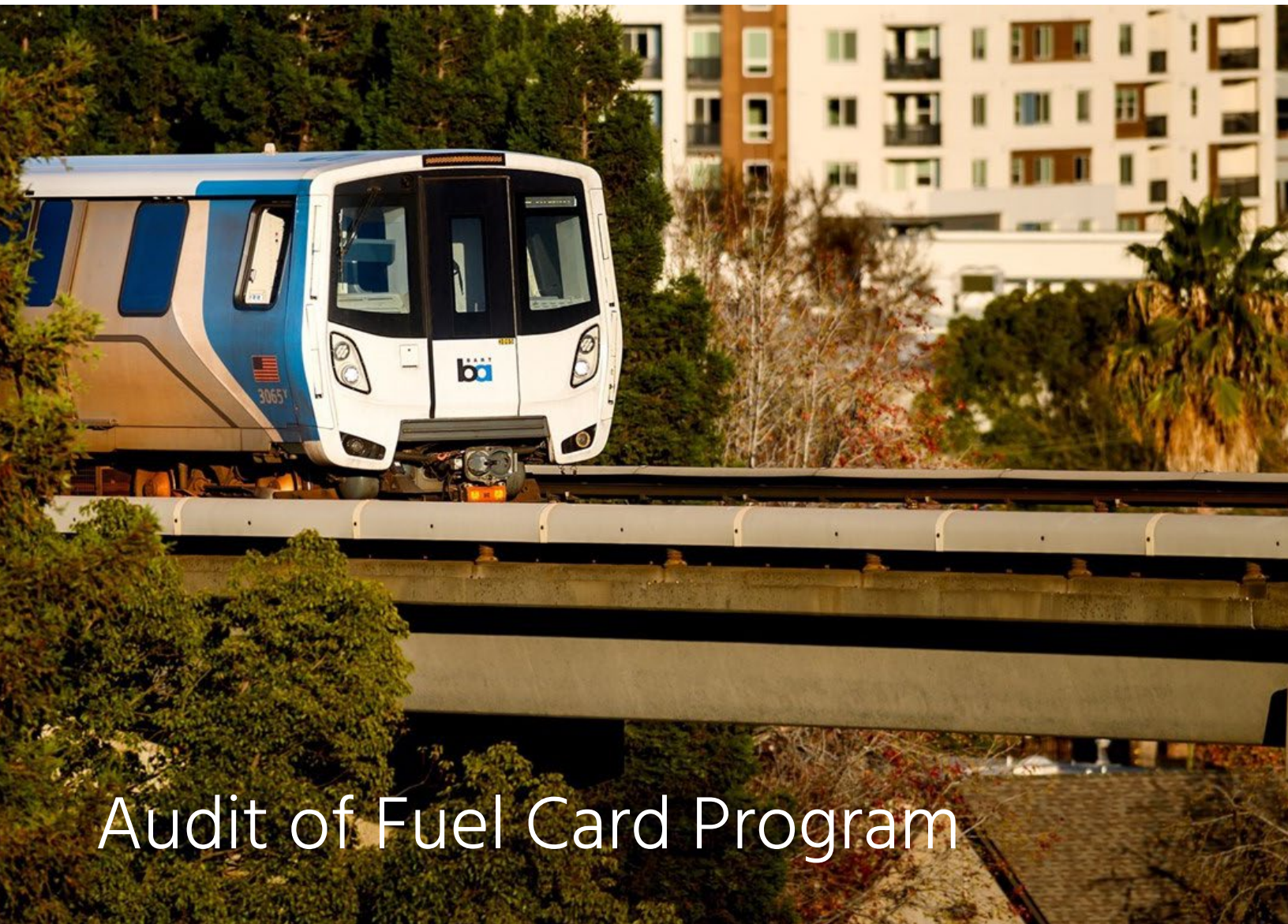
Attached is the Internal Audit Division's *Audit of Fuel Card Program*. The report will be presented to the Audit Committee of the District's Board of Directors at an upcoming meeting.

If you have any questions regarding the audit report, please contact the lead auditor, Mehiya Thomas, Principal Internal Auditor, at [mehiya.thomas@bart.gov](mailto:mehiya.thomas@bart.gov) or Michael Wilkison, Manager of Internal Audit, at [michael.wilkison@bart.gov](mailto:michael.wilkison@bart.gov).

  
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# Audit of Fuel Card Program

INTERNAL AUDIT REPORT – JANUARY 2026

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# BART Performance & Audit Department

## Internal Audit Report

### Audit of Fuel Card Program

### Review Draft

**Issue Date:**

January 29, 2026

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# 1. EXECUTIVE SUMMARY

The Internal Audit (IA) division of the San Francisco Bay Area Rapid Transit District (referred to as the District or BART) has conducted an audit of the District's WEX Fuel Card Program (WEX Cards). The objective of this audit is to assess the adequacy and effectiveness of the controls surrounding the issuance and usage of WEX Cards, along with related invoice payments, as part of the Internal Audit's Fiscal Year 2025 (FY25) Audit Plan.

BART has enrolled in and actively participates in California's WEX Fuel Card Program, which is a contractual agreement for a fuel card payment system managed by WEX Bank, the designated vendor for California's State Fuel Credit Cards. This vendor provides BART with WEX Cards that are specifically designed for refueling and limited non-fuel support for non-revenue vehicles owned and leased by the District and vehicles (e.g., patrol cars, support vehicles) operated by the BART Police Department (BPD).

The WEX Fuel Card Program enables management to leverage the configuration parameters established within the WEX system, which are crucial for implementing control measures specific to BART. These measures include managing fuel expenses, monitoring employee spending, detecting fraudulent activities, and providing real-time online transaction oversight.

The audit report outlines the Work Instructions and procedures for the WEX Fuel Card Program, emphasizing the effectiveness and risk mitigation strategies for WEX Fuel Card Users, Department Administrators, and the Non-Revenue Vehicles & Equipment (NRVE) Administrator of the WEX Fuel Card Program.

Our assessment indicates that there are opportunities to improve the policies and practices of the District's WEX Fuel Card Program. The audit found that the existing controls for the issuance and utilization of WEX Cards, as well as the management of invoices, are generally adequate and effective. Nevertheless, Internal Audit has identified areas for enhancing internal controls by improving the policies and procedures for WEX Cards.

## Key Audit Findings:

1. Monitoring and reconciliation procedures conducted by Department Administrators are inconsistently applied.
2. Fuel card counts among various sources do not reconcile.
3. Mandatory fuel card request forms are not often completed promptly or treated as a requirement.
4. Numerous active but unused fuel cards exist among departments.
5. Four inconsistent fuel card policies, conveyed via Work Instructions, exist.
6. Daily expense limits and fuel type restrictions are not applied consistently.
7. Guidance for non-fuel transactions, such as car washes, is inconsistent.
8. Invoice packets are sometimes submitted to Accounts Payable without proper validation.

Details of the findings will be presented in Section 5 - Detailed Audit Findings & Recommendations. Sections 2, 3, and 4 of the report present the audit's background, objectives, scope and methodology, respectively, and our conclusion is presented in Section 6. Appendix A presents the summary of audit recommendations, responses from auditees, and related Management Action Plans (MAPs), and Appendix B contains the BART WEX Fuel Card Process Map.

## 2. BACKGROUND

The State of California Fuel Card Program, currently known as the WEX Fuel Card Program, enables the District to use a state-selected vendor to provide universal fuel-only credit cards for BART’s non-revenue vehicles, including BART Police Department patrol cars. The District had participated in the previous State of California Fleet Card Program, known as the “Voyager” fuel purchase program, since 1995.

However, in the fiscal year beginning in August 2022, the State of California<sup>1</sup> and District transitioned from US Bank Voyager to the WEX Bank Fleet Payment System<sup>2</sup> as the new state provider for fleet fuel card services.

The WEX program is budgeted from \$1 million (FY23 partial year) to \$1.3 million per year (FY24 and FY25), as outlined in the sponsoring Executive Decision Document (EDD). For FY23 through FY25, the total estimated expenditures projected by the EDD for WEX Bank, excluding \$400,000 designated in FY23 for the US Bank Voyager to WEX Bank transition, totaled \$3,613,600.<sup>3</sup> Overall expenditures, based on invoices, for WEX Cards amounted to \$2,447,914 for FY23 through FY25. The actual cost for FY23 through FY25 was \$1,165,685 under the EDD estimated amount.

The WEX Fuel Card Program is incurring expenses lower than the projections made in the EDD, resulting in positive budget variances as detailed in Table 1. The audit did not identify a specific reason for the positive budget variances, as it was not within the audit scope.

**Table 1: FY23 – FY25 WEX Fuel Card Estimated versus Actual Expenditure**

WEX Fuel Card			
Fiscal Year	Estimated Expenditure	Actual Expenditure	Expenditure Variances
FY23	\$1,000,000	\$802,915	(\$197,084)
FY24	\$1,306,800	\$850,843	(\$455,956)
FY25	\$1,306,800	\$794,155	(\$512,644)
<b>Total</b>	<b>\$3,613,600</b>	<b>\$2,447,914</b>	<b>(\$1,165,685)</b>

### WEX Card Overview

The WEX Cards are accepted at 95% of all major fuel stations nationwide, including both oil companies and smaller independent service stations, ensuring that District vehicles can be refueled at any time of day or night throughout the Bay Area, as many BART vehicles operate on a 24-hour schedule. WEX Cards play a vital role in supporting BART Police units and designated BART non-revenue vehicles (owned or leased) that service remote areas or when it is not logistically or economically viable to refuel at the Oakland Shops fuel pumps. WEX Cards are assigned to specific staff or units, primarily Department Administrators.

<sup>1</sup> Specifically, the California Department of General Services.

<sup>2</sup> WEX Bank is the contracted service provider for the State of California Contract 5-19-99 Fleet Payment System (FPS).

<sup>3</sup> As per the EDD, the Fiscal Impact/operating section states “For expenses incurred through 10/31/2022. In Fiscal Year 2022, the District expended an estimated amount of \$1,050,000. The increase in FY23 and future years is attributed to actual and forecasted increases in activity and gas prices.”

The WEX Cards are primarily managed by NRVE Administrators, who distribute the cards to various departments. Each department then has its own Department Administrator, who is responsible for distributing cards to their department staff. The WEX Card distribution, usage, and invoicing process is illustrated in the process map in Appendix B. It is the responsibility of the NRVE Administrators to implement these controls within the WEX systems, while the Department Administrators are tasked with enforcing them at the end-user level.

Management may utilize the configuration parameters available within the WEX system to apply tailored control measures and to gain access to various management tools, reports, and real-time alerts. The configuration parameters allow functionalities such as overseeing the issuance and usage of WEX Cards, improving accountability and reducing fraud, increasing administrative efficiency and reporting, and attaining enhanced visibility into fuel expenditures to optimize costs. It should be noted that the WEX Cards are not monitored or reviewed by the State or WEX Bank; all controls must be developed, configured, and monitored solely at the District.

### WEX Card Issuance and Assignment

Twenty (20) departments have been issued WEX Cards, which were allocated by the NRVE Administrator to each Department Administrator, who then assigned the cards to individuals. The departments that have been issued WEX Cards are presented in Table 2.

**Table 2: Departments Assigned WEX Fuel Cards**

WEX Fuel Card Departments	
BART Police Department (BPD)	RR Construction
BART South Valley (BSV) Phase 2	Rolling Stock and Shops (RSS)
Capitol Corridor	Stores
Cash Handling Building (CHB)	System Maintenance
Elevator/Escalator Service	System Service
Fire Life Safety	Traction/Power/Mechanical
Grounds	Train Control Maintenance
M Line-Sys TVC	Training
Mechanical	Transportation
Non-Revenue Vehicles & Equipment (NRVE)	Track/Grounds/Structures

### WEX Card Policies & Procedures

As the shared administrator for the WEX Card, the NRVE Administrator is responsible for administering the cards for the 20 departments participating in the program. The NRVE Administrators have developed four distinct work instructions to serve as policies for WEX Card Users, managers, and administrators involved in the WEX Fuel Card Program. The four Work Instruction documents are:

- BART WEX Fuel Card Work Instructions for the NRVE Administrator
- BPD USER-BART WEX Fuel Card Instructions
- BART WEX Fuel Card User Instructions (not-BPD)
- Work Instructions for WEX Card Department Administrator



User Work Instructions contain common restrictions and prohibitions:

- Fuel cards should be used only within the BART area where vehicles are not close to a BART fueling station (such as OKS) or when that facility is unavailable (card can be used when it's not feasible to access a BART on-site fueling location).
- Out of BART area or out-of-state use is not allowed, unless exceptional departmental signed written authorization is given before each event.
- Mid-grade or premium (supreme) unleaded gasoline, unless specifically required by the vehicle manufacturer and approved by the department and NRVE, are prohibited.
- Purchasing fuel for personal vehicles is prohibited.
- Purchasing any miscellaneous items such as food or sundries (personal items) is prohibited.
- BART car wash facilities should be used unless not feasible.
- NRVE and Department Administrators must keep records for a minimum of two years.

The District's Vehicle Use Policy was signed in January 2025 and went into effect in July 2025 (BART Vehicle Use/Safe Driving Policy, January 9, 2025), focusing on safety. The fueling section mentions the WEX Card, "is to be used when needing fuel and vehicle is not within the Oakland Shop fuel island. Only regular fuel and diesel is to be purchased." The WEX Card purchases authorized by the District, per the User Fuel Card Instructions, include mid-grade or premium (supreme) unleaded gasoline, unless specifically required by the vehicle manufacturer and approved by the department and NRVE, and limited cleaning services (e.g., car washes).

BART Management Procedure #24 (District Vehicle Management) provides some guidance regarding the use of credit cards related to fuel and vehicle-related purchases, but it is not mentioned in any of the above Work Instructions or in the Vehicle Use Policy. Some of the non-fuel purchases noted in the audit are identified in the existing work instructions and do not refer to the original Management Procedure #24. It should be noted that the procedure was issued in 1980 and last updated in 2002. A detailed flow chart of the overall process, the key roles, and their responsibilities can be found in Appendix B.

### 3. OBJECTIVE

The objective of this audit is to assess the adequacy and effectiveness of controls concerning the issuance and utilization of the WEX Fuel Cards, as well as the expense approval and payment process.

### 4. SCOPE & METHODOLOGY

The scope of the audit is to review and evaluate the District's WEX Fuel Card Program and to determine compliance with related policy and procedures, systems, and documentation. The audit period under review was from July 1, 2023 to June 30, 2024. The methodology includes reviewing whether:

- Adequate policies and procedures are in place and are being followed.
- WEX Card Administrators are adhering to regulations and the effective use of WEX Cards.
- Odometer readings are accurate and consistent with card usage.
- Authorized WEX Fuel Card Users are trained on the proper usage of fuel cards.
- Spending authority was not exceeded by the department(s).
- Locations of transactions were allowable or approved via Geographic Information System (GIS) analysis.
- All WEX Card Users were authorized and approved to utilize WEX Cards; and

- WEX Card transactions, system tracking, and the payments of invoices were all made promptly and in accordance with existing policies.

Additionally, internal auditors interviewed key staff within NRVE Administration and WEX Card User departments to determine the established processes and procedures related to the administration of the fuel cards.

Internal Audit discussed the draft findings with Michael Lemon, Assistant Chief Maintenance Officer, Craig Blythe, Senior Manager of Fleet Management (NRVE), Luis Granados, Manager of Auto and Equipment Maintenance, and Simona Shumaova, Administrative Analyst in June 2025, during our Exit Conference.

## 5. DETAILED AUDIT FINDINGS & RECOMMENDATIONS

### Finding #1 - Department Administrator's Monitoring and Reconciliation Procedures are Inconsistently Applied

There is limited review for compliance with fuel card restrictions: submission of Monthly Activity Reports, lack of signed Request Forms, retention of receipts, and signed certifications. M&E Work Instructions for WEX Card Department Administrators require the Department Administrator to review, reconcile, and validate fuel card transactions within their department each month.

Internal Audit reviewed transaction data to identify discrepancies and issues not reported by Department Administrators on the Certificate of Acceptance Forms. Internal Audit found non-compliance in select WEX Card monitoring procedures, including:

- Lack of transaction receipts retained
- Lack of Certificate of Acceptance Forms (Certificate)
- Lack of reconciliation process for card transactions

Specifically, out of 90 card receipts that were requested, only 7 were available and submitted to Internal Audit as requested. The lack of supporting receipts makes it impossible to validate the system transaction record against the original, signed receipts. Internal Audit was unable to confirm that the Certificate process has the required information to confirm the relevant transaction details. These discrepancies were not noted in the original Certificate of Acceptance Forms, yet were signed as confirmation of the transaction validation. Existing policy guidance notes that Department Administrators must sign and submit the Certificate of Acceptance Form to the NRVE Administration within two weeks of receiving the monthly transaction report to validate the transactions to the WEX invoice.

Internal Audit confirmed the lack of Certificates and found that 15 Department Administrators submitted the required reports; however, 20% did not provide the necessary signed Certificates. Of the 12 Departments that submitted a signed Certificate, only 67% confirmed the charges were accurate.

There is a lack of detailed transaction reviews, evidenced by the unsigned Certificates, missing receipts, and location verification; the latter supported by Internal Audit's Geographic Information System (GIS) analysis. For example, the BPD only provided 2 out of the 30 required receipts; no receipts were submitted for the remaining 92% of transactions. The lack of receipts indicates that departments may not be complying with policies. A further example noted a "Car Wash" transaction located in Delaware, which is outside of the BART operation area. There is no evidence that the transaction was evaluated by the Department Administrator.

Ten departments could not provide evidence of a fuel transaction reconciliation process. As a result, despite 67% of Certificates confirming charge accuracy, Internal Audit could not verify full compliance with the reconciliation process, as only

5 departments (of 20) submitted the required supporting documentation. Department Administrators are required to reconcile monthly transactions, document discrepancies, and submit a signed Certificate Form to validate transactions. Failing to review transaction details may result in misreported reconciliations, delays in invoice processing, or potential undetected card misuse. Certificates must be retained for at least two years. Furthermore, Internal Audit noted that three Department Administrators did not submit the necessary Certificate Forms, and there was no record of any corrective actions.

Internal Audit noted that most of the Department Administrators confirmed that they received no activity-specific training and had inherited no supporting documentation from the prior Administrators. Untrained Department Administrators, unaware of their documented responsibilities and complete role, simply forward transaction details to the NRVE Administrators for invoicing. There is a stated common practice not to keep the required departmental records.

These transactions may be for BART purposes, but the lack of a concrete, documented review leads to uncertainty about fuel usage and reveals insufficient controls against potential misuse. The absence of thorough reviews, compounded by missing receipts, highlights a failure to implement necessary safeguards.

### Recommendations:

1. Management should ensure that all WEX Card Users (both BPD and non-BPD) are annotating and submitting all WEX receipts to their Department Administrators for both review and retention. These receipts can be scanned and held electronically for the policy-required period of two years.
2. Management should ensure that the NRVE Administrators are verifying that receipts are obtained and retained by the Department Administrators. The review of fuel card transactions should include confirmation of the enforcement of policy, including fuel type, work-related use, allowability of car washes, transaction limits, and fuel transaction locations (distance to Oakland Shop or out-of-area).
3. Management should enhance the existing procedures to require that the Certification Form be signed, submitted, and preserved for the record-keeping of the Department Administrators' files for at least two years.
4. Management should establish a robust reconciliation process that aligns with the documented standards and is retained as evidence of their procedure for the required period of two years. This is particularly crucial to develop standard operating procedures for review and reconciliations, and make them available to new administrators through standardized procedures and training availability.

### Finding #2 - Fuel Card Count Reconciliation is Inconsistent

Internal Audit compared the number of active WEX Cards recorded in the WEX Cards Database System, the active WEX Fuel Cards from each Department Administrator, and the active WEX Cards noted in the NRVE Administrators' WEX End User Sheet to ensure all cards were properly matched and cross-matched. Internal Audit found inconsistencies among the three data sources.

The inconsistencies may be partially explained by the variations in fuel card monitoring activities and the prescribed policy and procedure documents. According to BART's M&E Work Instruction for the NRVE Administrators, "NRVE Administrators are responsible for issuing and activating WEX Cards to all BART employees. NRVE is the only Department that can terminate, suspend, and activate WEX Cards."<sup>4</sup> However, during the audit, the NRVE Administrators informed Internal Audit that they assign the WEX cards to each Department Administrator, not to an individual employee. The Departmental Administrator may reassign the issued cards to any individual or vehicle under their purview.

From the 513 Cards recognized as active in the WEX Database System across twenty Departments using the cards, 457 (89%)

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<sup>4</sup> BAY AREA RAPID TRANSIT (BART) Maintenance and Engineering Work Instruction(s) for the NRVE Administrator. II-III. 1. Page 1 of 2. Date issued/revised 12/12/2024.

of the WEX Cards matched with the active WEX Card counts from the Department Administrators, while 56 (11%) of the WEX Cards did not match. This discrepancy was noted in 7 of the 20 active departments using WEX Cards.

In 13 out of the 20 Departments where the active WEX Cards matched with the cards in the WEX Database System, the count did not reconcile with the NRVE WEX End User Sheet. This issue could stem from the NRVE Administrators delegating their responsibilities to the Department Administrators for card management. Lastly, there has been a lack of ongoing communication and updates between the Department Administrators and the NRVE Administrators, with no regular meetings or standard communications.

Reconciling WEX Cards is a crucial internal control that improves card inventory monitoring, detects and corrects discrepancies, and provides for better accuracy of accounting records. If the cards are not properly reconciled between the system and the Departmental Card lists, and if accounting accuracy is not upheld, the Department risks mismanagement within the program. Such mismanagement could result in incorrect card statuses, unreported lost or stolen cards, and the potential for misuse, theft, or even fraud.

### Recommendations:

1. Internal Audit recommends that Department Administrators report monthly to the NRVE Administrators using the Certificate of Acceptance Form, the Department's current active WEX Card count, and their respective Card status to ensure accuracy and complete card population. Details are in Appendix A.
2. The NRVE Administrators, going forward, should reconcile these active WEX Cards monthly to confirm that they correspond with the WEX End User Sheet and the WEX Database System.

### Finding #3 - Fuel Card Request Form is Not Often Completed Promptly or Treated as a Requirement

The WEX Cards are not always issued in accordance with BART's policies. Specifically, some WEX Cards are being issued before the NRVE Administrator receives the approved WEX Card Request Form. Out of the total 457 Active WEX Cards, only 9% had corresponding WEX Fuel Card Request forms, while 91% did not have any associated WEX Fuel Card Request Forms. Table 3 details the discrepancy of WEX Cards Request Forms available for review.

**Table 3: Number of Departments Missing WEX Cards Request Forms**

Department	Number of Forms Missing
BPD	270
Capitol Corridor	1
Grounds	4
M Line-Sys TVC	3
Mechanical	1
RR Construction	56
Stores	9
System Maintenance	4
Track/PWR/Mech	25
Train Control	24
TRCK/GND/Structures	16
Transportation	4
NRVE	1

According to BART’s Maintenance and Engineering WEX Fuel Card Work Instruction for the Non-Revenue Vehicle Equipment (NRVE) Administrator, “NRVE Administration can issue WEX Cards to authorized BART employees after receiving an approved WEX Card Request Form.”<sup>5</sup>

According to the WEX End User Sheet provided by the NRVE Administrators, there was a total of 20 Departments, approximately 35 reviewers/designees, and 512 active WEX Cards recorded between July 1, 2023, and June 30, 2024. However, after a reconciliation of the WEX Cards Database system with lists from Department Administrators (both BPD and non-BPD), there were only 457 active WEX Cards issued across the 20 Departments. See Finding 2, above, for details on the count of WEX Cards and the inconsistency of the reconciliation processes.

Overall, Internal Audit found that although the NRVE Administrators issued and activated the WEX Cards for all authorized BART employees, they are not consistently distributed in accordance with the prescribed policy that requires the receipt of an approved WEX Card Request Form before issuance.

The NRVE Administrators indicated that numerous departments lack the necessary forms because, in 2022, there was a shift from the prior Voyager Fuel Cards System to the WEX Fuel Card Program. As a result of this transition, some existing cards were migrated from Voyager to WEX Cards, thus eliminating the need for a new form.

Internal Audit noted that a request form establishes a record of who is authorized to receive and use a WEX Card, enhances accountability, and facilitates the identification of unauthorized transactions. In the absence of retention of the request forms, departments face the risk of insufficient documentation necessary for the issuance, monitoring, tracking, and utilization of fuel cards. This situation complicates the tracking of fuel card usage and obstructs administrative functions such as proper authorization and reconciliations. Furthermore, without clearly defined requests and a reliable authorization process, reconciling WEX Cards and their transactions may become increasingly difficult and prone to errors.

### Recommendations:

1. The Department Administrators should complete and submit a WEX Card Request Form for any new Fuel Card required.
2. Additionally, NRVE should ensure that a WEX Card Request Form has been submitted before the issuance of any new WEX Cards.

### Finding #4 – There are Numerous Active but Unused Fuel Cards Assigned to Various Departments

The Department Administrators are not fully utilizing all active cards assigned to their department. Upon examining the transactions conducted by 451 Active WEX Cards, it was found that only 81% of active cards were utilized to execute fuel transactions during the one-year scope period. It should be noted that three Departments (Cash Handling Building (CHB), Fire Life Safety, and Training), which were responsible for six of the total active 457 cards, were excluded from this finding, as they did not engage in any transactions or were not assigned fuel cards for the full scope period. Consequently, 85 active WEX Cards (or 19% of the total active WEX Cards) did not engage in any transactions during the one-year scope period.

In total, the ten Departments that did not utilize all the active cards assigned to them also incurred the highest fuel card utilization and corresponding costs for the District. Together, the “top” 10 departments were responsible for 14,216 of the 16,121 (88%) transactions, which included both fuel and non-fuel purchases.

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<sup>5</sup> BAY AREA RAPID TRANSIT (BART) Maintenance and Engineering Work Instruction(s) for the NRVE Administrator. III. 1. Page 1 of 2. Date issued/revised 12/12/2024.

Table 4 shows a detailed breakdown of the transactions by department.

**Table 4: Top 10 Departments Active vs. Unused Cards and Total Costs**

#	Department	Active Cards	Reconciled Active Cards	Active Cards In-Use	Active Cards Not Used
1.	BPD	306	270	216	(54)
2.	RR Construction	57	56	45	(11)
3.	Track/PWR/Mech	37	25	24	(1)
4.	TRCK/GND/Structures	16	16	11	(5)
5.	RSS	11	11	8	(3)
6.	Transportation	8	9	5	(4)
7.	Elevator/Escalator	2	6	2	(4)
8.	System Service	5	5	4	(1)
9.	Grounds	5	4	3	(1)
10.	BSV Phase 2	2	2	1	(1)
<b>Total</b>		<b>404</b>	<b>404</b>	<b>319</b>	<b>(85)</b>

Internal Audit inquired as to why more WEX Cards were issued than were being used by the departments. NRVE management explained that they “provide the extra cards to departments in case of emergency, ensuring these cards remain active for such situations.”

The Internal Audit notes that the count of unused cards is more than an emergency would likely require; fuel cards for emergency use should be assigned that role and status in the databases and retaining active cards at the departmental level without assignment increases the District's risk of misuse or theft, especially without secure storage, regular reconciliation, and consistent monitoring.

**Recommendations:**

1. Management should designate a smaller population of the unused but active cards for “emergency use-only” and include them in all monitoring for inappropriate utilization. Overall, Management should decrease the quantity of active, unused “emergency” cards that are issued and active to decrease the current risk profile of active and potentially unsecured cards.
2. Management should suspend or cancel any active WEX Card that has not been utilized in a predetermined amount of time, such as one year. If the department needs additional cards after these unused cards are canceled, the Department Administrator should apply through the existing process.

**Finding #5 - There are Four Inconsistent Fuel Card Policies**

The District has four WEX Card Work Instructions that describe responsibilities, restrictions and limitations, and procedures for submitting invoices: 1) NRVE Administrator, 2) User (not BPD), 3) BPD User, and 4) Department Administrator. The Work Instructions serve as policies for the fuel cards. The Work Instructions reflect differences between the limits for managers versus other users.

Internal Audit compared the four governing WEX Card policies and their general limits and found that there were inconsistencies in the requirements and terminology. The NRVE Administrator policy indicates that a non-BPD WEX Card User is issued a card with a daily spending limit of \$300 with a maximum of three fuel transactions each day. This differs from the two maximum transactions per day specified in the BART WEX Fuel Card User (not-BPD) policy. As a result, the Internal Audit could not ascertain whether the correct number of transactions for card users was two or three.



Internal Audit also noted that the BPD User policy restricts the use of WEX Cards to Regular Unleaded Gasoline, Diesel, and Diesel Exhaust Fluid (DEF), with all other types of fuel, such as premium and mid-grade, being restricted and requiring additional approval. However, the BART WEX Fuel Card User (not-BPD) policy does not address the use of Diesel Fuel, which was purchased at least seven times using non-BPD WEX Cards.

Internal Audit noted that 17 of the 20 Departments that used WEX Cards always complied with the \$300 daily limit for these cards. Nevertheless, while they did not violate any regulations, there were occasions when two departments reached the daily maximum card limit on eight separate instances. It should be noted that most vehicles are not large enough to fit the volume of fuel that \$300 would purchase. These transactions may be the result of a card that is distributed more than once per day, multiple fueling of the same vehicle, multiple vehicles or equipment being filled on a single transaction, or if additional portable fuel containers are being used to provide fuel for operations in the field, such as construction. As noted, the current daily limit is likely more than most vehicles can contain, and as such, these are higher-risk transactions at the maximum allowable purchasing threshold.

Additionally, the NRVE Administrator confirmed that some NVRE vehicles are diesel-based trucks or equipment and would require diesel fuel for refueling. The WEX Card limits are established via the WEX System to prevent any transaction from exceeding the \$300 cap, but the card has no "fuel type" controls. The fuel type limitations are established in the policy documents (Work Instructions), but the rules there do not necessarily reflect the needs and uses of the fuel cards.

There is no training provided or available for the administration or use of the WEX Cards. All cards are registered under the department and, as noted previously, are not assigned to specific individuals or vehicles. Staff often collect cards, as needed, before proceeding to a gas station to fill up. There is no reliable or consistent system in place to track who is using the cards other than the department the card is assigned to, and transactional data only identifies the card, not the user.

Internal Audit noted that, as three of the Work Instructions/policies display two different daily transaction limits and use different terminology, fuel card users may not have firm guidance for their purchasing capabilities and limitations.

## Recommendations:

1. Management should merge the four existing fuel card policies (BPD User, User (not-BPD), NRVE Administrator, and Department Administrator) into a single policy with detailed restrictions to reduce errors and policy variations. The new consolidated policy should be consistent regarding fuel transaction limits, including allowable types and areas for use (excluding BPD). Additionally, it is essential to implement system-based controls that correspond to the set fuel transaction limits, thereby preventing unallowable transactions on the card. Updating the wider Management Procedure #24 may be an option.
2. Management should enhance the consolidated policy to explicitly permit the purchase of diesel fuel if it is to be utilized/allowed for BART WEX Fuel Card Users (not-BPD). There is an apparent and consistent demand for diesel fuel, based on NRVE vehicles in-use, and diesel allowability should be codified into the policy guidance.
3. Management should review and monitor all transactions that reach the maximum daily limit. These infrequent transactions should be flagged, tracked, and monitored to prevent misuse.
4. Management should clarify, via the consolidated policy, the responsibility of the Department Administrators to track, monitor, and review WEX Card Users assigned or checking in/out cards.
5. Management should develop training for both the administration and utilization of the fuel cards before distribution and assignment.

## Finding #6 – Daily Expense Limits and Fuel Type Restrictions are Not Applied Consistently

During the scope period, there were 29 non-fuel transactions categorized as "General Merchandise" that involved non-fuel purchases. Among these, 23 non-fuel transactions for General Merchandise were made by the BPD, which they clarified were "car washes" in discussions for this audit. Additionally, four non-fuel transactions for General Merchandise were made by NRVE Managers, one of which was reported as vehicle detailing following a vandalism incident. The other three were without additional explanation or comment. Two other departments made two additional non-fuel transactions for General Merchandise, one of which was a charity donation at the gas station till (which is unallowed), and the other was not described.

Currently, the BART WEX Card User Instructions (not-BPD) permits only fuel purchases with the card, disallowing any other transaction types. It's important to emphasize that the WEX Card (not-BPD) should have restrictions set up within the WEX system to ensure use is limited strictly to fuel purchases, as the policy clearly states that this card does not allow for non-fuel transactions and requires the use of BART car wash facilities.

The BART WEX Fuel Card Work Instructions for the NRVE Administrator and the BPD User permit BPD Users to have up to two car washes each week, with a maximum charge of \$20 per wash. For BPD Managers, both policies increase the car wash limit to \$55 per transaction, while still allowing for two washes per week. Additionally, the NRVE Administrators policy provides for special car washes for NRVE Managers, with a daily limit of \$500, permitting up to six transactions per day. However, the BPD Department Administrators have established different daily limits for car washes (\$50 for BPD Managers and \$24 for BPD Users) that deviate from the policy guidelines (\$55 for BPD Managers and \$20 for BPD Users).

While BPD and Non-BPD NRVE Users and Managers have the authority to purchase car washes, their policies do not specify any allowable fees related to general merchandise. Although the BPD and NRVE and Managers were compliant with car wash transactions, the BPD Department Administrator assigned different daily limits for car washes than what the policy states, allowing \$50 for BPD Managers (\$55 per policy) and \$24 for BPD Users (\$20 per policy). Furthermore, even though NRVE Managers complied with the special car wash requirements, vehicle detailing after vandalism is not categorized in the policy as a special car wash service. Table 5 illustrates the varying rules and policies.

**Table 5: Differing Information from the Four Governing Work Instructions/Policies**

User	Car Washes			Fuel or General	
	Allowable	Transaction Frequency	Cost	Transaction Frequency	Cost
<b>NRVE Administrator</b>					
NRVE General	Unclear	~	~	25 per day	\$300 each
NRVE Manager	Yes - Special	6 per day	\$500 per day	25 per day	\$300 each
BPD (non-manager)	Yes	2 per week	\$24/\$20 each <sup>1</sup>	3 per day	\$300 per day
BPD Manager	Yes	2 per week	\$50/\$55 each <sup>1</sup>	3 per day	\$300 per day
All Others	Unclear	~	~	3 per day <sup>2</sup>	\$300 per day
<b>User (not BPD)</b>	No	N/A	N/A	2 per day <sup>2</sup>	\$300 per day
<b>BPD User</b>					
BPD (non-manager)	Yes	2 per week	\$24/\$20 each <sup>1</sup>	3 per day	\$300 per day
BPD Manager	Yes	2 per week	\$50/\$55 each <sup>1</sup>	3 per day	\$300 per day
<b>Department Administrator</b>	Responsible for issuing, managing, reviewing, reconciling, and validating transactions.				

1. BPD Department Administrator has established undocumented limits (1st number) that are inconsistent with Work Instructions (2nd number).
2. Inconsistent between NRVE Administrator Work Instructions (3 transactions/day) and User (not BPD) Work Instructions (2 transactions/day).

There were two instances of non-fuel transactions on cards that are intended solely for fuel purchases, one noted as charity donations (donation at the point of sale) and the other unspecified. Moreover, not all receipts for the 29 non-fuel transactions were available, but the policy mandates a receipt retention period of two years. These "General Merchandise" purchases should be reviewed for specific items by the administrators for adherence to policy to prevent misuse.

### Recommendations:

1. Management should clarify the requirements for car washes, including restrictions and limits. Also, management should configure the WEX Card System to prevent the fuel-only WEX Card from being used for any non-fuel purchases, such as car washes and other restricted items.
2. Management should update the Work Instructions for the NRVE Administrator to allow NRVE Managers to obtain special car washes related to unforeseen circumstances, such as vandalism, and the allowable expenses for detailing.
3. NRVE should revise the policy and enforce stricter regulations within the WEX system to prevent the WEX Cards from purchasing any charity donations and other prohibited items.
4. Management should emphasize the departmental responsibility to adhere to the receipt and documentation retention policy for two years.

### Finding #7 - Existing Guidance for Car Washes is Inconsistent

As noted above in Finding 6, there is a lack of clarity in the procedures when it comes to car washes. Car washes are allowed for NRVE and BPD managers, and BPD Users. Internal Audit found that, although none of the reviewed transactions exceeded the weekly transaction limit, 90 of them violated the daily limit. Specifically, 71 car wash transactions made by BPD Users exceeded the \$20 limit per transaction. Furthermore, 19 non-fuel transactions were made by non-BPD users, who are not allowed to purchase non-fuel items or car washes.

The BPD User Work Instructions specifies limitations concerning the use of the WEX Card, which permits occasional trips to car washes, while emphasizing the importance of using BART facilities for car washes when possible.

Internal Audit could not determine how the restricted fuel-only cards were used to purchase car washes. The automated controls of the WEX Card System are not perfect in preventing purchases of car washes. As noted above, some car washes are sometimes described on transaction reports as "General Merchandise," likely a product of the large marketplace for gas stations on multiple different transaction systems. Nevertheless, due to the unreliability of the card to self-restrict for purchases of car washes or general merchandise, manual monitoring should be enhanced to better compensate for the lack of reliable system-based card restrictions.

While Internal Audit noted that the daily car wash dollar limit was exceeded 71 times by BPD Users, the weekly transaction limit was not exceeded. The total amount that should have been billed for the 71 carwash transactions across the 21 BPD User cards is \$1,420 (\$20 each). However, due to the card exceeding the limit in 71 cases, there was an additional charge of \$468, raising the overall spending to \$1,878 (\$26.45 each), which could have covered nearly 23 more car washes. Internal Audit also observed that the BPD Department Administrators set different daily limits for car washes compared to the policy guidelines. The BPD Administrators designated \$50 for BPD Managers and \$24 for BPD Users, whereas the policy permits \$20 for BPD Users and \$55 for BPD Managers.

Additionally, the NRVE Administrators Work Instructions concerning BPD car washes specifies, "a minimum of car washes (\$20 except for managers), 2 per week," whereas the BPD User Work Instructions indicates, "2 car washes per week (up to \$20)." Consequently, Internal Audit observed that the NRVE Administrator policy should perhaps use the term "maximum" instead of "minimum." In the lack of clear authorization and defined limits, there exists a potential risk that employees may accumulate unnecessary expenses associated with fuel or unauthorized purchases.

## Recommendations:

1. Management should clarify the BPD User daily car wash dollar limits, and Internal Audit suggests that management monitor and enforce restrictions on these limits to ensure that cards do not surpass the amounts outlined in the policy.
2. The Work Instructions for the NRVE Administrator should be modified to reflect "maximum car washes" instead of "minimum car washes" for BPD Users.

## Finding #8 - Incomplete Packets Sometimes Paid Without Proper Validation

Internal Audit found that a sample invoice packet was transmitted to Accounts Payable (AP) when it was missing key transaction validation from several departments, without any recorded disruption of the payment process, nor any documented corrective measures taken. For this packet, the Certificate of Acceptance Form (Certificate), which provides evidence of the validation of the monthly charges for the WEX Cards, was missing for 33% of the departments. Two departments provided the Certificate to Internal Audit as part of this audit; however, their Certificates were not included in the original submissions to the NRVE Administrators and were not included in the original invoice packet. One Certificate contained a date error, and another was submitted nearly one year after the fact. Overall, an incomplete packet was paid, lacking transaction validation for multiple departments, with no noted interruption of the payment process, nor any corrective actions recorded.

According to policy, the NRVE Administrator must collect the Certificates of Acceptance Forms from each department within two weeks of distribution.<sup>6</sup> The NRVE Administration prepares the WEX Card Invoice and ensures that the required documents are included. Additionally, the NRVE Administrator must submit the WEX Bank invoice to AP within two weeks from the invoice date to avoid delays and penalties from the bank.<sup>7</sup>

Internal Audit found that the NRVE Administrator consistently submitted WEX Bank invoice packets (though not always complete, but always on time)<sup>8</sup> to AP to ensure prompt invoice payments. A thorough examination of the individual transaction by the Department Administrators is crucial, as any errors could lead to delays in invoice processing or suspension of cards by WEX Bank. In addition, without the Department Administrator's review and signed Certificate, there would be no validation that the transactions are within policy and are appropriate charges. Furthermore, the NRVE Administrator is required to receive the Certificates of validated charges of all transactions from all departments for completeness of invoice processing and retention.

Consequently, although the NRVE Administrator is mitigating delays and penalties from the bank by delivering the packets to AP within the two-week timeframe, the submission of incomplete packets limits NRVE's capacity to verify charges for all transactions reported by the Department Administrators, as well as for efficient invoice processing and retention.

## Recommendations:

1. Management should update procedures to require completeness of the Monthly WEX Fuel Card Invoice packets before providing them to AP for payment.
2. Management should update procedures to better verify all transaction charges across all departments for invoice processing and retention, ensuring that the information from Department Administrators is accurate and matches all submitted documents to avoid reporting errors.
3. Management should enhance procedures to review effectiveness and document any required corrective actions, resolutions, and missing documentation with Department Administrators.

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<sup>6</sup> BART M&E Work Instruction(s) for the NRVE Administrator. III. 4. Page 2 of 2. Date issued/revised 12/12/2024.

<sup>7</sup> BART's M&E Work Instruction for NRVE Administrator, III. 5. 4.1 & 4.2. page 2 of 2.

<sup>8</sup> Per review of the completeness of the May 2024 WEX invoice packet tested in the sample.

## 6. CONCLUSION

The audit identified specific areas for management to correct weaknesses and improve operations. The audit has determined that, although the internal controls associated with the WEX Fuel Card Program are in place, they need to be reinforced. The fuel card program has procedures in place for administering the fuel cards; however, the presence of four distinct Work Instructions/policies has resulted in some confusing and inaccurate language, requiring revisions and further development. Additionally, the District does not have an overall fuel card training methodology, which could play a crucial role in minimizing errors and assisting departments with risk management. The current WEX Fuel Card Administrators largely inherited the position with little support, and the same can be said for card users. There is no clear required training or support for adhering to the key policies and their consequences for any misuse.

Best practices suggest broadening policies and protocols to ensure that drivers and fuel card administrators (NRVE and Department) receive adequate training and are held accountable for any improper usage of fuel cards. Monitoring usage will help maintain accurate records and mitigate the risk of misuse.

Furthermore, it is essential to improve the administrative oversight of the fuel cards, some of which can be accomplished through utilizing the configuration parameters set within the WEX Database System. These measures include managing fuel expenses, monitoring employee spending, detecting fraudulent activities, and offering real-time online transaction monitoring. In summary, the WEX Fuel Card Program would operate more adequately and effectively if management was to implement the recommendations outlined in the report.

## Appendix A - Summary of Recommendations and Management Action Plans (MAP)

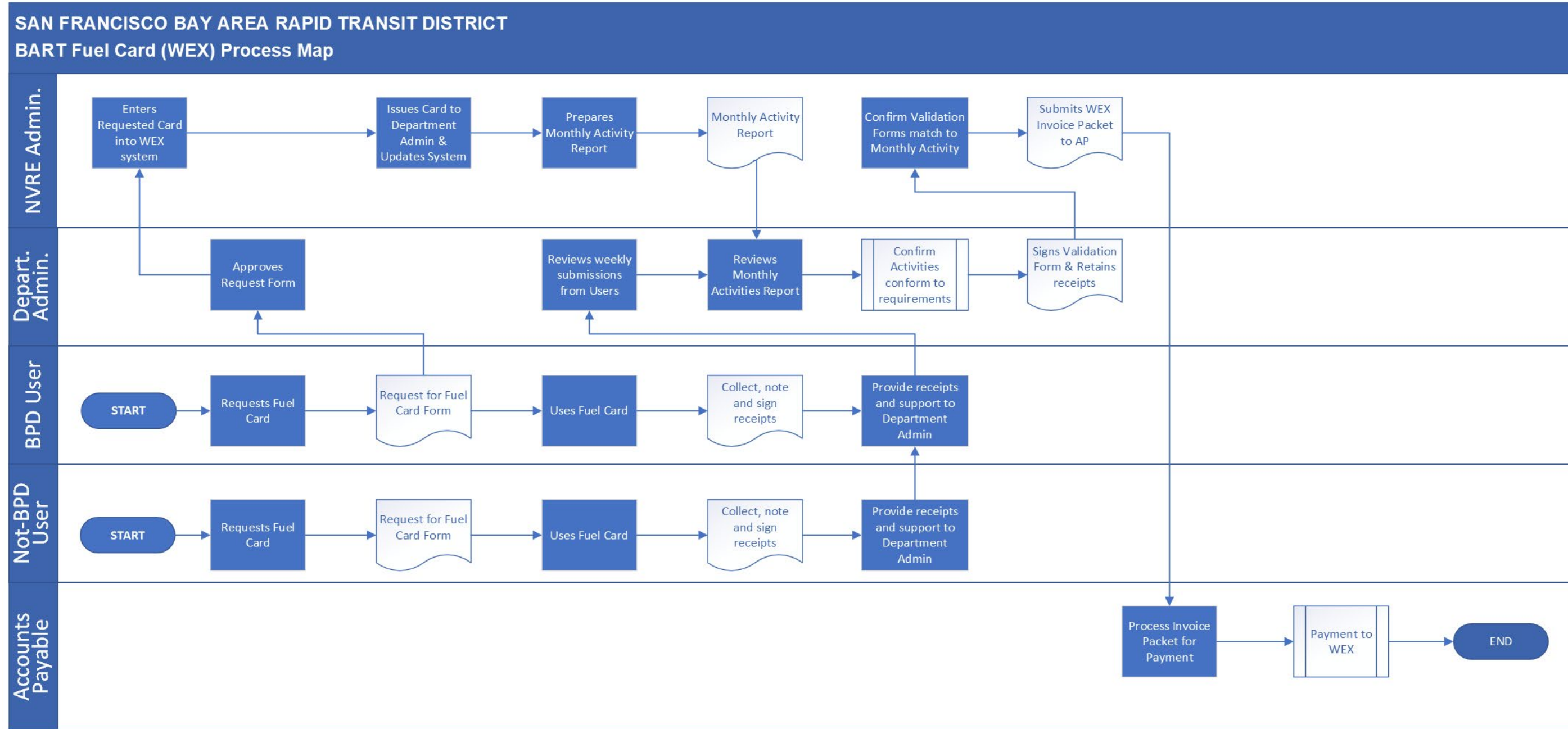
#	Finding	Recommendation	Agree or Disagree w/ Finding	Management Action Plans (MAP) (Your plan to address the recommendation)	Expected Completion Date
1	Department Administrator's Monitoring and Reconciliation Procedures are Inconsistently Applied	1.1 Management should ensure that all WEX Card Users (both BPD and non-BPD) are annotating and submitting all WEX receipts to their Department Administrators for both review and retention. These receipts can be scanned and held electronically for the policy-required period of two years.	Agree	NRVE will re-issue standardized guidance to all Department Administrators reaffirming the requirement for WEX Card Users to submit receipts for all transactions. Departments will be permitted to retain receipts electronically. NRVE will reinforce the two-year retention requirement and incorporate receipt compliance into periodic monitoring activities.	Within 60 days
		1.2 Management should ensure that the NRVE Administrators are verifying that receipts are obtained and retained by the Department Administrators. The review of fuel card transactions should include confirmation of the enforcement of policy, including fuel type, work-related use, allowability of car washes, transaction limits, and fuel transaction locations (distance to Oakland Shop or out-of-area).	Agree	NRVE will implement a standardized reconciliation checklist requiring confirmation that receipts were obtained and reviewed as part of the monthly Certificate of Acceptance process.	Within 60 days
		1.3 Management should enhance the existing procedures to require that the Certification Form be signed, submitted, and preserved for the record-keeping of the Department Administrators' files for at least two years.	Agree	NRVE will update procedures to require signed Certificates of Acceptance from all participating departments. Electronic submission and retention will be implemented to improve consistency, auditability, and record retention.	Within 60 days
		1.4 Management should establish a robust reconciliation process that aligns with the documented standards and is retained as evidence of their procedure for the required period of two years. This is particularly crucial to develop standard operating procedures for review and reconciliations, and make them available to new administrators through standardized procedures and training availability.	Agree	NRVE will develop and distribute a standardized monthly reconciliation process, including written procedures and templates. This process will be incorporated into Department Administrator onboarding and refresher training.	Within 90 days
2	Fuel Card Count Reconciliation is Inconsistent	2.1 Internal Audit recommends that Department Administrators report monthly to the NRVE Administrators using the Certificate of Acceptance Form, the Department's current active WEX Card count, and their respective Card status to ensure accuracy and complete card population. Details are below:	Agree	NRVE will require Department Administrators to certify annually active card counts and status as part of the Certificate of Acceptance process. Discrepancies will be reviewed and resolved with departments.	Immediate and annually
		a. Management should update the WEX Database System and all applicable BART databases to remove 33 duplicate cards, 36 unassigned cards, and clarify the flagged 3 cards with unclear assignment.	Agree	Review and remove duplicate and unassigned cards from the WEX Database System and applicable internal tracking tools.	Within 60 days
		b. Management should update the data for active WEX Cards assigned to the various Departments to reflect recent changes and should match department allocations to card-users in the WEX End User database. Additionally, NRVE should update the WEX End User database to align with the total of 56 active RR Departments' WEX Fuel Cards as noted.	Agree	Review and remove duplicate and unassigned cards from the WEX Database System and applicable internal tracking tools.	Within 60 days
		c. Management should update the NRVE's WEX End User Sheet and the WEX Database System to reflect the 25 active cards from the Traction/Power/Mechanical Department, as the reviewed card list was inaccurate and excessive. This update was completed by the NVRE Administrator during the audit process and is considered <b>resolved</b> .	Agree	Resolved.	
		d. Management should update the Rolling Stock and Shops and NRVE active WEX Cards and reconcile them to the WEX Database to clarify and make a final determination of the three cards with unclear status.	Agree	Align department-level card listings with the WEX End User database to ensure consistency across systems.	Within 60 days
		e. Management must update the WEX Database System to change the status of 1 card from active to suspended.	Agree	Update the NRVE WEX End User Sheet and WEX Database System to reflect corrected counts, including items resolved during the audit.	Within 60 days
		f. Management should update their active WEX Cards to 1) remove one active card noted as terminated in the WEX System, and 2) remove three cards that weren't found in the Inventory and Stores Logistics active WEX Card list.	Agree	Reconcile Rolling Stock and Shops and NRVE card inventories to resolve any remaining discrepancies.	Within 60 days

#	Finding	Recommendation	Agree or Disagree w/ Finding	Management Action Plans (MAP) (Your plan to address the recommendation)	Expected Completion Date
		g. Management should update the WEX End User Sheet to reflect the revised number of cards after all the updates and changes have been made.	Agree	Finalize updates to the WEX End User Sheet after all corrections are complete and maintain it as the authoritative record.	Within 60 days
		2.2 The NRVE Administrators, going forward, should reconcile these active WEX Cards monthly to confirm that they correspond with the WEX End User Sheet and the WEX Database System.	Agree	NRVE will perform an annual three-way reconciliation between the WEX system, the NRVE End User Sheet, and Department Administrator records. One authoritative system of record will be maintained.	Annually and ongoing
3	Fuel Card Request Form is Not Often Completed Promptly or Treated as a Requirement	3.1 The Department Administrators should complete and submit a WEX Card Request Form for any new Fuel Card required.	Agree	Resolved - NRVE does not issue fuel cards to any department unless a fully completed WEX Card Request Form is received.	
		3.2 Additionally, NRVE should ensure that a WEX Card Request Form has been submitted before the issuance of any new WEX Cards.	Agree	Resolved - NRVE does not issue fuel cards to any department unless a fully completed WEX Card Request Form is received.	
4	There are Numerous Active but Unused Fuel Cards Assigned to Various Departments	4.1 Management should designate a smaller population of the unused but active cards for "emergency use-only" and include them in all monitoring for inappropriate utilization. Overall, Management should decrease the quantity of active, unused "emergency" cards that are issued and active to decrease the current risk profile of active and potentially unsecured cards.	Agree	NRVE will formally define emergency-use fuel cards, including access controls and monitoring requirements. Departments will be required to justify continued activation of unused cards.	Within 90 days
		4.2 Management should suspend or cancel any active WEX Card that has not been utilized in a predetermined amount of time, such as one year. If the department needs additional cards after these unused cards are canceled, the Department Administrator should apply through the existing process.	Agree	NRVE will suspend or cancel WEX Cards that have not been used within a 12-month period unless operational justification is provided. Departments may request reissuance as needed.	Within 90 days
5	There are Four Inconsistent Fuel Card Policies	5.1 Management should merge the four existing fuel card policies (BPD User, User (not-BPD), NRVE Administrator, and Department Administrator) into a single policy with detailed restrictions to reduce errors and policy variations. The new consolidated policy should be consistent regarding fuel transaction limits, including allowable types and areas for use (excluding BPD). Additionally, it is essential to implement system-based controls that correspond to the set fuel transaction limits, thereby preventing unallowable transactions on the card. Updating the wider Management Procedure #24 may be an option.	Agree	NRVE will consolidate the existing Work Instructions into a single District-wide WEX Fuel Card Policy with consistent transaction limits, allowable fuel types, geographic restrictions, and administrative responsibilities.	Within 120 days
		5.2 Management should enhance the consolidated policy to explicitly permit the purchase of diesel fuel if it is to be utilized/allowed for BART WEX Fuel Card Users (not-BPD). There is an apparent and consistent demand for diesel fuel, based on NRVE vehicles in-use, and diesel allowability should be codified into the policy guidance.	Agree	The consolidated policy will explicitly authorize diesel fuel purchases for applicable non-BPD vehicles and equipment.	Within 120 days
		5.3 Management should review and monitor all transactions that reach the maximum daily limit. These infrequent transactions should be flagged, tracked, and monitored to prevent misuse.	Agree	NRVE will set alert notifications to flag any instance of transactions exceeding the daily limit.	Within 60 days and ongoing
		5.4 Management should clarify, via the consolidated policy, the responsibility of the Department Administrators to track, monitor, and review WEX Card Users assigned or checking in/out cards.	Agree	The consolidated policy will clearly define Department Administrator responsibilities for card issuance, tracking, reconciliation, and monitoring.	Within 120 days
		5.5 Management should develop training for both the administration and utilization of the fuel cards before distribution and assignment.	Agree	NRVE will develop and deploy training for Department Administrators and WEX Card Users covering policy requirements, reconciliation, and compliance expectations.	Within 120 days
6	Daily Expense Limits and Fuel Type Restrictions are Not Applied Consistently	6.1 Management should clarify the requirements for car washes, including restrictions and limits. Also, management should configure the WEX Card System to prevent the fuel-only WEX Card from being used for any non-fuel purchases, such as car washes and other restricted items.	Agree	NRVE will clarify allowable car wash transactions in policy and configure WEX system controls to restrict non-fuel purchases where feasible.	Within 90 days

#	Finding	Recommendation	Agree or Disagree w/ Finding	Management Action Plans (MAP) (Your plan to address the recommendation)	Expected Completion Date
		6.2 Management should update the Work Instructions for the NRVE Administrator to allow NRVE Managers to obtain special car washes related to unforeseen circumstances, such as vandalism, and the allowable expenses for detailing.	Agree	The consolidated policy will authorize special car wash or detailing expenses related to vandalism or similar events with defined limits and approvals.	Within 120 days
		6.3 NRVE should revise the policy and enforce stricter regulations within the WEX system to prevent the WEX Cards from purchasing any charity donations and other prohibited items.	Agree	NRVE will prohibit charity donations and other prohibited purchases through policy clarification and system controls.	Within 90 days
		6.4 Management should emphasize the departmental responsibility to adhere to the receipt and documentation retention policy for two years.	Agree	Receipt retention requirements will be reinforced through updated guidance, training, and compliance monitoring.	Within 60 days
7	Existing Guidance for Car Washes is Inconsistent	7.1 Management should clarify the BPD User daily car wash dollar limits, and Internal Audit suggests that management monitor and enforce restrictions on these limits to ensure that cards do not surpass the amounts outlined in the policy.	Agree	NRVE will standardize and clarify BPD car wash limits and monitor compliance monthly.	Within 120 days
		7.2 The Work Instructions for the NRVE Administrator should be modified to reflect "maximum car washes" instead of "minimum car washes" for BPD Users.	Agree	Policy language will be corrected to clearly reflect maximum allowable car wash limits.	Within 120 days
8	Incomplete Packets Sometimes Paid Without Proper Validation	8.1 Management should update procedures to require completeness of the Monthly WEX Fuel Card Invoice packets before providing them to AP for payment.	Agree	NRVE will implement a standardized invoice completeness checklist prior to submission to Accounts Payable while maintaining timely payments.	Within 60 days
		8.2 Management should update procedures to better verify all transaction charges across all departments for invoice processing and retention, ensuring that the information from Department Administrators is accurate and matches all submitted documents to avoid reporting errors.	Agree	NRVE will enhance procedures to verify that departmental certifications and supporting documentation align with WEX invoice data.	Within 60 days
		8.3 Management should enhance procedures to review effectiveness and document any required corrective actions, resolutions, and missing documentation with Department Administrators.	Agree	NRVE will document corrective actions, follow-up, and resolution of missing or late documentation with Department Administrators.	Within 60 days

# Appendix B - BART WEX Fuel Card Process Map

Issuance/Activation, Use & Payment of Statements/Invoices and Retention Steps



**Restrictions on Card Use:**

1. Fuel Use Only
2. Allowed Use Only.
3. No Out of State or BART Area, without special permission from Department Management.
4. Prohibited Purchases also include: Mid-grade or Premium Gasoline or Diesel, without prior approval.
5. No Personal vehicle purchases.
6. No miscellaneous items.
7. No Car Washes (with certain roles exempted from this restriction).
8. All receipts retained (~2 years) and include Driver's Name and Vehicle ID.
9. Weekly Submissions to Department Administrator.

**Department Administrators are to review for:**

1. Confirm all purchases are for business use only.
2. Confirm all transactions are within the BART area, such as out of State or outside the Bay Area.
3. Verify amounts, fuel types, and locations match the provided receipts, which should include Driver Name, Vehicle ID and are signed.
4. Confirmation of no personal transactions, duplicate charges or unusual activity.
5. Users are to provide "Monthly Certificate of Acceptance Form." from User with their acceptance of the noted transactions and receipts.