

**Performance Audit 25-06:
Take Home Vehicle Program**

April 2026

City Auditor

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OFFICE OF INTERNAL AUDIT

Stan Sewell, City Auditor

April 1, 2026

To: Mayor Kelly
City Council Members

Subject: Take-Home Vehicle Program (Report #25-06)

Dear Mayor Kelly and City Council Members:

The attached report contains the results of our audit of the City's Take-Home Vehicle Program (THV). Our audit found the following:

- The internal controls and procedures for take-home vehicles are not effective in achieving the policy's stated purpose;
- Departments are not adhering to all the requirements set forth in the Employee Information Guide (EIG) Policy No. 15 – Vehicle Use and Accident Prevention;
- The City has not reported fringe benefits as required by the Internal Revenue Service's taxation rules and regulations (Pub 15-B); and,
- Employees with take-home vehicles that live outside the city limits are not paying the weekly mileage reimbursement as required by the vehicle use policy.

To address the noted areas for improvement, we recommended actions to update the policies and incorporate THV best practices such as clearly defined eligibility criteria, centralized administration, and standard authorization forms. To improve compliance with policies, we recommended administration assign authority to one primary department to administer and enforce the policies. To ensure the program benefits both the taxpayer and city operations, we recommended cost tracking, cost benefit analysis, and the evaluation of the mileage reimbursement and maximum commute miles allowed outside the city limits.

We thank the management and staff of the Fleet division and the departments of Police, Fire, Community Development, Parks & Outdoors and Wastewater for their cooperation and assistance during this audit. A special thanks to the GIS department for their assistance with mapping the location of take-home vehicles.

Sincerely,

Stan Sewell, CPA, CGFM, CFE
City Auditor

Attachment

cc: Audit Committee Members
 Kevin Roig, Chief of Staff
 Weston Porter, Chief Financial Officer
 Mande Green, Chief Operating Officer
 Jerramy Wood, Public Works Administrator
 Burnessa Rollins, Interim HR Officer
 John Chambers, Police Chief
 Terry Knowles, Fire Chief
 Mark Heinzer, Wastewater Systems Administrator
 Brian Smith, Parks & Outdoors Interim Administrator
 Cedric Henson, Community Development Administrator
 Greg Whisenant, Chief Risk Officer
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AUDIT PURPOSE

This audit was conducted in accordance with the Office of Internal Audit's 2025 Audit Agenda. The objectives of this audit were to determine if:

- Internal controls and procedures outlined in the City's take-home vehicle (THV) policy are effective in achieving the policy's stated purpose.
- Departments with THVs are following the City of Chattanooga's Employee Information Guide (EIG) Policy No. 15.
- Taxable fringe benefits are recorded in accordance with Internal Revenue Service's taxation rules and regulations (Pub 15-B); and,
- Employees living outside the city limits are paying the weekly mileage reimbursement.

BACKGROUND

EIG Policy No. 15 establishes guidelines for all take-home vehicles used by City personnel, reimbursements for business use of private vehicles while on City business, and accident prevention and reporting requirements. The policy provides general guidelines and assigns authority to each department head to develop, administer and monitor the department's specific THV program. Per the policy, it is the intent of the City to provide effective and efficient usage of all city vehicles and, at the same time, always provide the most effective and efficient service possible. Although the policy was updated during the audit's scope period¹, the content is substantially the same as the previous edition.

Employee Information Guide - General Guidelines

City vehicle assignments are based on individual departmental policies and needs. Eligibility is limited to employees living within a seventy-five (75) mile radius of their primary work location and must serve the interest of the City and meet the business transportation needs of the employee. Employees living outside the city limits are required to pay a weekly mileage reimbursement through payroll deduction calculated at a rate of \$.30 per mile, using total round-trip miles, five days per

¹ The EIG policy was adopted by Resolution No. 28367 on August 18, 2015. Revised Policy 15.0 Vehicle Use and Accident Prevention was approved on May 13, 2025 by Resolution No. 32504 and superseded the EIG's City Vehicle Use Policy approved by Resolution No. 31451 on January 31, 2023.

week from the nearest route at the city limits to the employee's permanent home address.

Each department is responsible for implementing its specific THV program. The policy requires that written programs be submitted to both the Fleet Division and Human Resources Department. Individual departments are also responsible for the following:

- Develop department specific policies
- Assign and document authorization of THVs
- Provide training on the EIG policies, department specific policies and annual defensive driving
- Maintain driver records which include the employee's required insurance policies
- Monitor take-home vehicle use to ensure compliance with policies
- Notify Fleet of all vehicle assignments
- Notify the CFO to deduct and/or record appropriately any mileage reimbursements or fringe benefits

IRS Fringe Benefit Rules and Regulations

Typically, an employee's use of a city-owned vehicle for personal commuting is a taxable fringe benefit. The value of the benefit is included as reportable wages and subject to federal income tax withholding as well as Social Security and Medicare taxes. However, the IRS regulations provide an exemption for the use of qualified nonpersonal use vehicles, as defined by Income Tax Regulation § 1.274-5T(k)(2)(ii).

Qualified Nonpersonal Use Vehicles

The use of qualified nonpersonal use vehicles, including commuting, is excluded as a taxable fringe benefit if the specific requirements for the type of vehicle are met. Recordkeeping and substantiation of business versus personal miles are not required. Requirements² include:

- The employee is not likely to use the vehicle more than minimally for personal purposes because of its design.
- The vehicle must be clearly marked as police or fire which is readily apparent, by words or painted insignia, that the vehicle is a public safety vehicle.

² IRS Publication 5137 (Rev. 10-2022) Fringe Benefit Guide

- The employee **must** be a sworn police officer, firefighter or public safety officer; always be on call; required by the employer to use the vehicle for commuting; and have policies that prohibit personal use (other than commuting) for travel outside of the officer or firefighter’s jurisdiction.

Unmarked vehicles used by law enforcement officers also qualify if the use is officially authorized. Any personal use must be authorized by the employer and must be related to law-enforcement functions.

THV Assignment Process

Most city THVs are assigned to employees in the Police and Fire Departments. Currently, the process has no formal mechanism, such as an authorization form, to document assignments, justification for assignments, mileage reimbursements or fringe benefits. Fleet is responsible for maintaining a current listing of all THVs assigned; however, the Police Department does not provide its listing of assigned vehicles.

Statistical Information

Based on information provided, departments have authorized the use of 458 take-home vehicles, which represent 29% of the City’s fleet³. Since OIA’s previous audit in 2018⁴, the number of take-home cars has increased citywide by 63 vehicles (16%) as illustrated in Exhibit 1. The most notable increase occurred in the Fire Department.

Exhibit 1: Change in Take-home Vehicles by Department

Department	2018	2025	Change	% Change
Police	340	387	47	14%
Fire	30	42	12	40%
Public Works	22	23	1	5%
Air Pollution	1	1	0	0%
City Court	2	0	-2	-100%
Parks & Outdoors	0	1	1	100%
Technology Services	0	1	1	100%
Community Development	0	3	3	100%
Total Take-Home Vehicles	395	458	63	16%

³ Per Fleet’s Active Vehicle Listing Report of 1,550 vehicles dated September 2025

⁴ Audit 18-01 Take Home Vehicles report issued May 2018

FINDINGS AND RECOMMENDATIONS

Incorporate Best Practices in THV Policies

Our inquiry of departments found most did not have written THV policies. Most referred to EIG as the policy they follow. We reviewed all available policies⁵ and compared them to other government entity policies. Overall, the policies did not contain most of the best practices⁶ for take-home vehicles. To ensure the City meets its operational needs in the most cost-effective means, the following best practices should be incorporated into policies.

Clearly define the eligibility criteria

EIG Section 15.3 provides the general eligibility guidelines that departments must follow. The overarching principle is that the take-home vehicle must serve the interests of the city. The policies allow assignments of THVs under the following circumstances:

- The employee is subject to callback for emergencies;
- The employee's position has potential for imminent danger, property damage or loss;
- An interruption to city services if the employee could not **respond quickly**; or
- An employee is **frequently** required to report directly to a location other than their normal reporting location **after hours and** special equipment is required.

The EIG does not define what the department's written THV programs should entail. In addition, the general guidelines do not define what is considered quick response time or frequent callbacks. This criterion is unique to each department and therefore should be defined in their departmental policies.

Internal Control Manual for Local Government Entities, Component 4 states "management should use quality information to achieve the entity's objectives". Currently, THVs are assigned based on the employee's position. The current process does not require departments to document justification based on data (i.e. how often the employee is called back for emergencies). To improve the program and ensure that THV assignments benefit the City in some substantial way, the eligibility criteria should include the use of actual data to make decisions. Each department with THVs should include in their written

⁵ Policies were provided from Police, Community Development and Air Pollution.

⁶ Best practices identified from THV policies of the State of Tennessee, Federal GSA, King County Government, and Washington State

programs clearly defined eligibility criteria. Examples of potential criteria are shown in Exhibit 2 below.

Exhibit 2: Quantitative Eligibility Criteria

Risks	Eligibility Criteria
Interruption to City Services	Callback requires response in specialized work vehicle Specialized equipment that is critical to callback Minimum number of callbacks per month Maximum response time
Response to emergency situations	Minimum number of emergency responses per month Maximum emergency response time Employee resides within reasonable distance to respond
Cost exceeds benefit	Cost to reimburse employee versus cost of employee commuting in city vehicle Business miles must exceed commute miles

Source: Compiled by Auditor

Recommendation 1:

We recommend Risk Management, with the assistance of HR, revise the EIG to require the inclusion and use of quantitative eligibility criteria for THV assignments. The criteria should be clearly defined in the departmental policies.

***Auditee Response (Risk Management):** We concur with the audit finding and recommendation.*

***Estimated Implementation Date:** October 1, 2026*

***Priority Level:** 2*

Centralize the administration of the THV program

Overall, departments with THVs have not complied with the policies in EIG. Exhibit 3 demonstrates the EIG policy and which, if any, departments have complied with the policy.

Exhibit 3: EIG Policy Compliance

EIG Policy	Complied
Submit written THV program to Fleet and HR	None
Document assignments and authorization of THV	None
Obtain employee acknowledgement of responsibility	None
Require and maintain employee's insurance policy	Fleet & Air Pollution
Insurance document placed in personnel file at HR	None
Notify Fleet of all vehicle assignments	Most
Monitor THV use	None
Report fringe benefit to Chief Financial Officer	None
Collect mileage reimbursements	None
Provide annual defensive driving training	Police & Community Development

EIG Policy 15.3 states department heads are responsible for implementing THV programs and authorizing THVs to individual employees. “Written programs must be submitted to both the Fleet Division and Human Resources Department.” Since the EIG has not assigned authority to a primary department, stated policies were not enforced.

Internal Control Manual for Local Governmental Entities Component 1(3) states “management should establish an organizational structure, assign responsibility, and delegate authority to achieve the entity’s objectives.” Assigning Fleet as the primary administrator will improve compliance with policies. Centrally administering the program ensures consistency among departmental THV programs, reporting for fringe benefits and mileage reimbursements, tracking vehicle data, and coordination among all players (fleet, finance, risk management, and participating departments).

Recommendation 2:

We recommend Risk Management, with the assistance of HR, revise the EIG to clearly assign authority to the Fleet Division to serve as the primary administrator of the THV program.

Auditee Response (Risk Management): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

Recommendation 3:

We recommend Fleet obtain the required THV programs from each department that currently use city-owned or leased vehicles for personal commuting. Any department failing to provide a compliant policy should be reported to the mayor.

Auditee Response (Fleet): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

Recommendation 4:

We recommend Fleet review and approve the department's written THV programs to ensure that the department has complied with EIG. Final approval should be obtained from the mayor to ensure departmental THV programs are aligned with budget priorities.

Auditee Response (Fleet): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

Require departments to track their THV program costs

The EIG does not include requirements for departments to track the cost and benefits of their THV programs. When employees are provided with THVs for personal commuting the City incurs higher fuel cost, maintenance and increased risks of property and casualty insurance claims. Also, the City incurs higher costs due to the increased need for additional fleet vehicles as well as the need to replace vehicles sooner.

As previously stated, management should use quality information when deciding how to allocate taxpayer dollars. Implementing cost benefit analysis provides department heads with the tools needed to

make informed budgeting decisions. Tracking the cost and developing performance metrics enhances government transparency and improves budgeting for maximum efficiency.

Recommendation 5:

We recommend Risk Management, with the assistance of HR, revise the EIG to require departments to track the cost of their THV programs and conduct a cost/benefit analysis on an annual basis.

***Auditee Response (Risk Management):** We concur with the audit finding and recommendation.*

***Estimated Implementation Date:** October 1, 2026*

***Priority Level:** 2*

Develop monitoring procedures

Departments have no mechanisms in place to actively monitor the employees' use of THVs. EIG Policy 15 states department heads or their designees are responsible for "monitoring take-home vehicle use." Further, IRS regulations require the employer to monitor the employee's usage and have some way to prove that the vehicles are being used in accordance with the rules.

Our review of best practices found implementing mileage logs and installing GPS are useful tools for monitoring. Per Fleet, many city vehicles are not equipped with GPS. Equipping take-home vehicles with GPS helps discourage improper use.

The use of mileage logs was previously⁷ recommended but not implemented. In addition to meeting substantiation requirements, mileage logs provide an additional tool to document justification for THV assignments. For instance, if personal commuting exceeds business miles, the vehicle serves more as a fringe benefit rather than an operational need.

Recommendation 6:

We recommend Risk Management, with the assistance of HR, revise EIG to require departments to document and include mileage records in their eligibility criteria and cost benefit analysis.

⁷ See Audit 18-01 Take Home Vehicles Recommendation

Auditee Response (Risk Management): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

Recommendation 7:

We recommend the Fleet Division develop a process to track and document business and personal mileage of THVs.

Auditee Response (Fleet): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

Recommendation 8:

We recommend Risk Management, with the assistance of HR, revise EIG to require departments to include in their written THV programs how the department plans to monitor THV usage.

Auditee Response (Risk Management): We concur with the audit finding and recommendation.

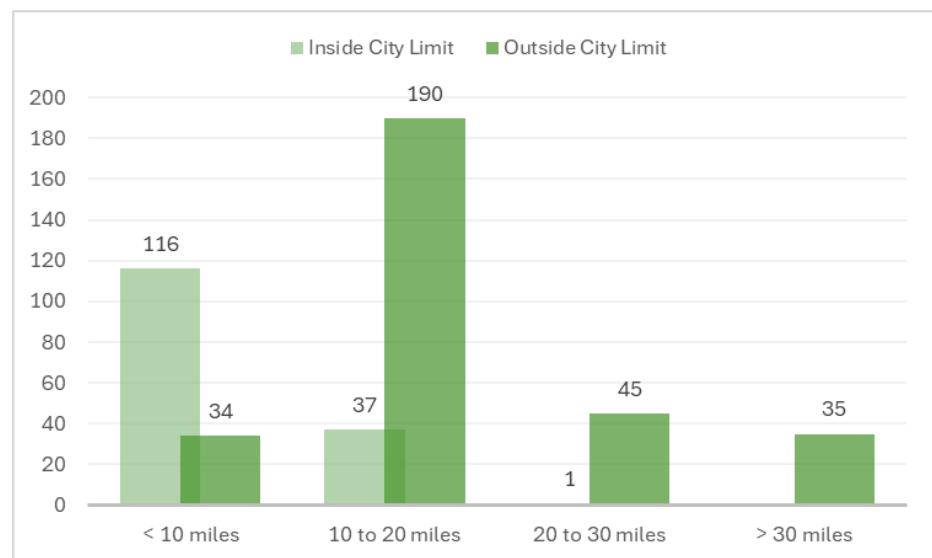
Estimated Implementation Date: October 1, 2026

Priority Level: 2

Evaluate commute mileage limit

The current commute mileage limit is 75 miles from the city limits. Round-trip commute miles for all THVs totaled **13,166 miles per day**⁸. Departments have authorized the use of 458 THVs. Our review found 154 vehicles commute inside the city limits while 304 commute outside the city limits, as shown in Exhibit 4.

Exhibit 4: Number of THVs, by Commute Miles

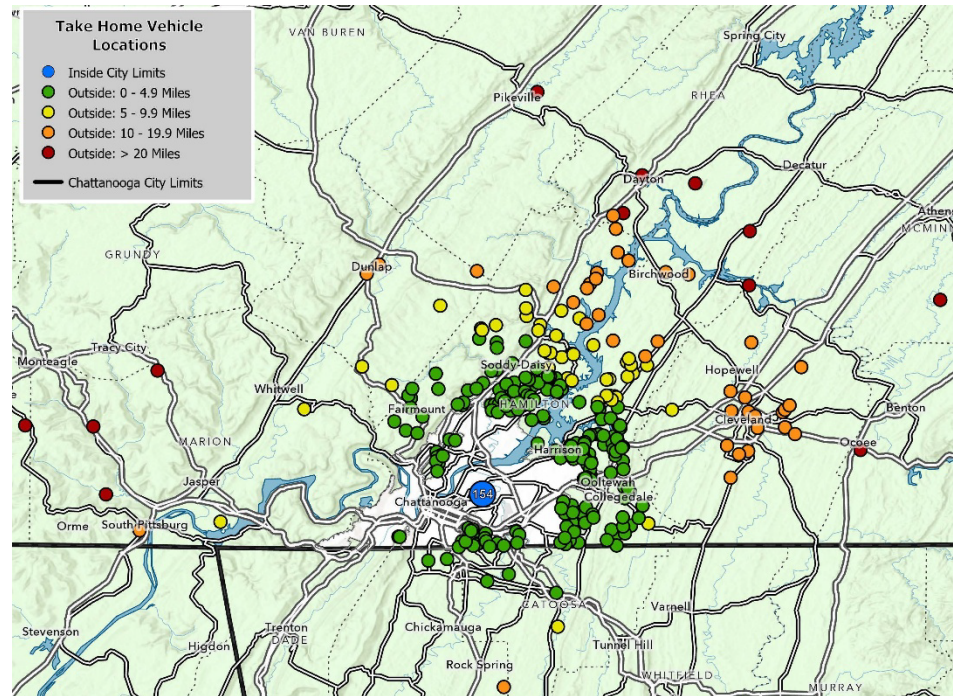


Analysis of the daily round-trip commute miles found that 82 percent of the mileage occurred outside the city limits. Most employees commute between 10 and 20 miles (one-way) outside the jurisdiction. Eighty-one of the 304 vehicles have commutes that exceed 20 miles from the jurisdiction. We found that THVs are driven as far as Sequatchie, Ocoee, South Pittsburg, Pikeville and Athens, Tennessee as depicted in Exhibit 5.⁹ Currently, the furthest commute is Sewanee, Tennessee at 58.4 miles one-way.

⁸ Compiled by auditor using information from Oracle regarding the employee’s work location and home location

⁹ See Appendix D for enlarged map

Exhibit 5: THVs by Commute Mileage and Home Location



Prior to the policy update, eligibility for THVs was limited to employees living in the boundaries of Hamilton County, Tennessee. With the change in city code allowing employee recruitment from outside the State of Tennessee, the prior policy was outdated. However, the current policy does not consider whether the employee can respond timely, the increased cost to the City nor the liability risk when traveling in neighboring states.

Internal Control Manual for Local Government Entities Component 3 states “management should design control activities to achieve objectives and respond to risks.” Best practices for THV programs include limiting commute miles and/or requiring reimbursement to offset the commute costs to make it more equitable among employees.

In conjunction with our previous recommendation, EIG should require departments to include in their THV programs an analysis that documents justification for commuting outside the jurisdiction. Allowing employees to commute up to 75 miles could benefit the employee more than taxpayers. Those with longer commutes receive more benefit than those with short commutes and create an equity issue as well as a higher cost¹⁰ to the City.

¹⁰ See related finding on Mileage Reimbursements, page 14

Recommendation 9:

We recommend Risk Management evaluate the 75-mile radius to determine if it meets operational needs. Based on the evaluation, we also recommend Risk Management make formal recommendations for revisions to the EIG.

***Auditee Response (Risk Management):** We concur with the audit finding and recommendations.*

***Estimated Implementation Date:** October 1, 2026*

***Priority Level:** 2*

Recommendation 10:

We recommend Risk Management, with the assistance of HR, revise the EIG to require departments to document justification when assigning THV's commuting outside the city limits.

***Auditee Response (Risk Management):** We concur with the audit finding and recommendation.*

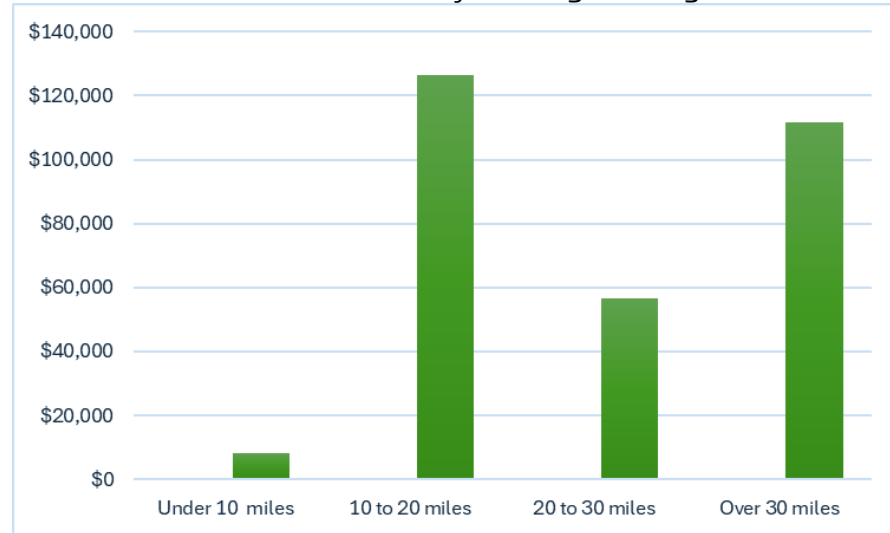
***Estimated Implementation Date:** October 1, 2026*

***Priority Level:** 2*

Mileage reimbursements

As previously discussed, commute mileage outside the city limits exceeded 13,000 miles per day. Based on the policy, we estimate the City should have received \$302,000 per year for mileage reimbursements.¹¹ Estimated mileage reimbursements by commute mileage categories are shown in Exhibit 6.

Exhibit 6: Reimbursements by Mileage Categories



EIG Policy 15.3 Part 6 states employees authorized to use a take-home vehicle and that live “outside the City of Chattanooga limits will pay a weekly mileage reimbursement to the City through payroll deduction calculated at a rate of \$ 0.30 per mile, using total round trip miles, five days per week, from the nearest route at the City of Chattanooga City limits to the employee’s permanent home address.” However, we learned mileage reimbursements have not been deducted for THVs since October 2022. The decision to eliminate the reimbursements was conveyed to department heads by administration; however, the policy was not updated nor was the change approved by city council.

The purpose of the mileage reimbursement is not defined in the EIG. If the purpose is to offset the increased fuel and maintenance costs for commuting outside the jurisdiction, then regardless of the employee’s position or justification for the vehicle, the reimbursement should apply. If the purpose of the mileage reimbursement is to offset the reportable fringe benefit, then it should be clearly stated in the policy that it only applies to employees with taxable fringe benefits. In addition, the rate of reimbursement should reflect its stated purpose.

¹¹ Based on statistical sample of vehicles assigned to employees that commute outside the city limits.

Recommendation 11:

We recommend HR evaluate the purpose of the mileage reimbursement policy. We recommend HR revise EIG to clearly define the purpose, the rate used and the applicability.

***Auditee Response (HR):** We concur with the audit finding and recommendation.*

***Estimated Implementation Date:** October 1, 2026*

***Priority Level:** 2*

Recommendation 12:

We recommend Finance, with the assistance of Fleet, document and deduct mileage reimbursements as required by policy.

***Auditee Response (Finance):** We concur with the audit finding and recommendation.*

***Estimated Implementation Date:** October 1, 2026*

***Priority Level:** 1*

Fringe benefits were not reported

Our review of THV assignments identified 11 employees that received a taxable fringe benefit that was not reported. Those identified and reasons why the fringe benefit is taxable are listed in Exhibit 7.

Exhibit 7: Vehicle Use Not Properly Reported as Fringe Benefit

Vehicle(s)	Department	Reason Use Is Taxable Fringe Benefit
U0384, U9779, UL8721	Community Development	No exclusions apply
F3006, F3608, F8557, FL897, FL3659, FL2958	Fire	The vehicles' design is not such that the employee is not likely to use for personal purposes Vehicle not clearly marked with painted insignia. Unknown if employee always on call
U0889	Parks & Outdoors	No exclusions apply
PL179	Police	Employee not sworn officer, firefighter or public safety officer
PL1961	Police	Employee not sworn officer, firefighter or public safety officer
GL1329	Public Works	No exclusions apply
W4448	Public Works	No exclusions apply
WL6491	Wastewater	No exclusions apply

The City is responsible for tracking and reporting personal use of city vehicles. Finance has not reported any fringe benefits since the departments have not notified them, as required by policy. The departments are not documenting whether the THV's use is exempt or taxable.

Recommendation 13:

We recommend Fleet, with the assistance of departments, identify employees with THV that qualify as a taxable fringe benefit.

Auditee Response (Fleet): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 1

Recommendation 14:

We recommend Fleet provide a listing of those identified as receiving a fringe benefit to the Finance Department.

Auditee Response (Fleet): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 1

Recommendation 15:

We recommend the Finance Department report the taxable fringe benefit on the employees' W-2.

Auditee Response (Finance): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 1

Develop standard authorization form

Currently, the process has no formal mechanism to document THV assignments and approvals. Our review of assignments found departments make assignments without documenting or justifying that the employee meets the minimal requirements set forth in the EIG. Typically, assignments are made based on position and not actual circumstances. Therefore, the assignment of a THV sometimes functions as an employee benefit rather than a business need.

The EIG requires that proof of authorization for a take-home vehicle be placed in the employee's HR personnel file and a copy forwarded to the Fleet Division but does not provide a standard form. EIG also states "city drivers shall sign a statement acknowledging that they have received a thorough review of the policy." We did not locate any such signed acknowledgements.

Our review of best practices found standardized forms¹² are used to document the type of vehicle assignment, including if fringe benefits need to be reported. The authorization forms also incorporate language

¹² See example at Appendix C.

and criteria from the stated policies to ensure consistent city-wide practices.

Recommendation 16:

We recommend Fleet, with the assistance of Risk Management, create a standard authorization form that all departments are required to complete and submit to Fleet, HR, Risk Management and Finance. The criteria, fringe benefit consequences, and justification, including cost/benefit calculations, should be incorporated in the new authorization form. The new authorization form should require signature from the employee as acknowledgment they understand their responsibilities.

Auditee Response (Fleet): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

Recommendation 17:

We recommend Risk Management, with the assistance of HR, revise the EIG to require the use of the standard authorization form.

Auditee Response (Risk Management): We concur with the audit finding and recommendation.

Estimated Implementation Date: October 1, 2026

Priority Level: 2

APPENDIX A: SCOPE, METHODOLOGY AND STANDARDS

Based on the work performed during the preliminary survey and the assessment of risk, the audit covers the citywide take-home vehicle program from July 1, 2024, to September 30, 2025. When appropriate, the scope was expanded to meet the audit objectives. Source documentation was obtained from Air Pollution, Public Works, Police, Fire, Community Development, Parks & Outdoors, and Wastewater Departments. Original records as well as copies were used as evidence and verified through physical examination.

To evaluate the program, we obtained from the Fleet Division an active vehicle and THV listing. We also requested departmental policies and THV assignments from each department for comparison purposes. To evaluate the internal control system, we interviewed personnel in the various departments. We reviewed all departmental policies, as well as EIG, and compared the City's THV program to best practices and other governmental policies.

To analyze mileage reimbursements, we identified home locations of employees assigned vehicles and calculated their commute miles. To verify whether THV's commuted outside the city limits, we consulted with the City's GIS department. To estimate mileage reimbursement amounts, we selected a stratified statistical sample using a desired confidence level of 95 percent, expected error rate of 5 percent, and a desired precision of 5 percent. Statistical sampling was used to infer the conclusions of test work performed on a sample to the population from which it was drawn and to obtain estimates of sampling error involved. When appropriate, judgmental sampling was used to improve the overall efficiency of the audit.

To achieve the audit's objectives, reliance was placed on computer-processed data contained in the City's Oracle system. The Oracle system has been deemed in the past to contain reliable information. Therefore, we concluded the data was sufficiently reliable to be used in meeting the audit's objectives.

We conducted this performance audit from October 2025 to January 2026 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

APPENDIX B: PRIORITY LEVEL DEFINITIONS

Priority 1: Critical control weakness exists that exposes the City to a high degree of risk. Noncompliance with federal, state or local law, regulation, statute, charter or ordinance will always be considered a priority 1.

Priority 2: Control weakness exists that exposes the City to a moderate degree of risk.

Priority 3: The opportunity for improved efficiency or reduced exposure to risk exists.

APPENDIX C: EXAMPLE OF AUTHORIZATION FORM

Take-Home Vehicle Assignment Authorization Request

Employee name:	Position title:
Vehicle number:	Department:
Primary work site:	Division:
Estimated daily commute miles:	Section:
Estimated daily business miles:	City & county of residence:
Justification for out of county residence (if applicable):	
Number of emergency call outs in previous 6 months (if applicable):	
Start date for this request:	
<p>Union Contract: Collective bargaining agreements (CBA) may provide general language for department director's to approve take-home vehicle assignments. If citing a CBA, attach all required documentation as outlined in [REDACTED] and the administrative procedures in Attachment A.</p>	
<p>Pursuant to [REDACTED] Code, [REDACTED] take-home vehicle assignments must meet at least one of the following criteria. Please select one (1) criteria and attach all required documentation as outlined in [REDACTED] and the administrative procedures in Attachment A.</p>	
<p><input type="checkbox"/> Emergency Response: The employee has the primary responsibility to respond to emergency situations, which require immediate response to protect life or property and the employee is called out at least 12 times per quarter.</p>	
<p><input type="checkbox"/> Special Equipment: The employee has primary responsibility to respond to emergency situations, which require immediate response to protect life or property and the employee needs a special vehicle and/or carries specialized equipment.</p>	
<p><input type="checkbox"/> Economic Benefit: There is an economic benefit to the County. This means the cost to reimburse the employee for private vehicle mileage is consistently greater than the cost to provide a take-home vehicle.</p>	
<p>Taking a county-owned vehicle home generates a tax liability. If your request for a take-home vehicle assignment is approved, you are required to check with your payroll administrator to determine your liability.</p>	
<p>I have read and understand [REDACTED] and Executive Policy [REDACTED] I certify my request meets the requirements.</p>	
Requestor's signature	Date
<p>I certify this request meets the requirements of [REDACTED] and Executive Policy [REDACTED]</p>	
Department Director or designee	Date
Fleet Services Division Director	Date

Distribution: Completed signed original to Fleet Services Division. Copies to employee, payroll administrator, and department director.

City of Chattanooga Fraud, Waste, and Abuse Hotline

Internal Audit's Fraud, Waste, and Abuse Hotline gives employees and citizens an avenue to report misconduct, waste or misuse of resources in any City facility or department.

Internal Audit contracts with a hotline vendor, The Network, to provide and maintain the reporting system. The third party system allows for anonymous reports. All reports are taken seriously and responded to in a timely manner. Reports to the hotline serve the public interest and assist the Office of Internal Audit in meeting high standards of public accountability.

To make a report, call 1-877-338-4452 or visit our website:

www.chattanooga.gov/internal-audit