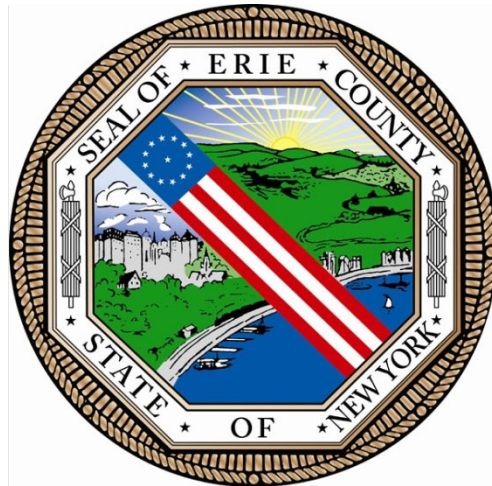


November 2025

**Audit of the Erie County
Bureau of Fleet Services
January 1, 2023, through June 30, 2024**



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ERIE COUNTY COMPTROLLER**

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November 24, 2025

Erie County Legislature
92 Franklin Street, 4th Floor
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Dear Honorable Members:

The Erie County Comptroller's Office, Division of Audit and Control, has completed a performance audit of the Bureau of Fleet Services (BFS) within the Erie County Department of Public Works (DPW) for the period January 1, 2023, through June 30, 2024.

The objectives of this audit were to evaluate the adequacy of internal controls and oversight mechanisms governing County-owned and leased vehicles, including the management and assignment of 24-hour take-home vehicles. The audit also assessed whether documentation and recordkeeping practices such as vehicle inventory records, 24-hour authorization forms, maintenance logs, and related supporting documentation were accurate, complete, and consistent with County policy and applicable laws. Additionally, the audit examined whether the monitoring processes used by BFS were efficient, effective, and compliant with governing regulations, County procedures, and Internal Revenue Code (IRC) regarding fringe benefit requirements.

The Division of Audit and Control believes that the evidence obtained provides a reasonable basis for the findings, conclusions, and recommendations contained in this report. This audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS) issued by the U.S. Government Accountability Office. Those standards require that audits be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives. The Division exercised professional judgment, maintained independence, and found no impairments that would affect the objectivity or reliability of the audit results.

EXECUTIVE SUMMARY

Major Concerns

- 365 vehicles could not be located or verified in SAP or Enterprise records.
- The County Motor Vehicle Policy contains ambiguous authority, unclear oversight responsibilities, and inadequate guidance.
- Significant noncompliance with authorization, documentation, and IRS fringe-benefit requirements for 24-hour/take-home vehicles.

- Inconsistent or missing LENS enrollment, including delayed or absent verification for employees operating County vehicles.
- Lack of AVL devices, missing mileage logs, and no centralized monitoring of 24-hour vehicle use.
- Weak EKOS/Gasboy controls were identified, including missing fob assignments, inaccurate odometer entries, inconsistent vehicle descriptions, and a lack of routine review of fuel-system data. Additionally, Gasboy transactions were recorded under the name of a driver after the individual had retired or resigned from the County.
- Non-cooperation from the Sheriff's Office, which prevented full evaluation of 24-hour vehicles and contributed to incomplete fleet inventories.

These deficiencies collectively expose the County to operational inefficiency, financial loss, compliance risks, and increased liability as a self-insured entity under NY Vehicle & Traffic Law §316.

Key Audit Findings

- BFS oversight is limited due to policy gaps, unclear authority, and decentralized reporting.
- Inventory records are incomplete, inaccurate, and not reconciled, resulting in unverified assets and unreliable financial reporting.
- 24-hour/take-home vehicle assignments lack required authorization, documentation, or justification.
- IRS fringe-benefit reporting is inconsistent, and several employees in non-emergency roles received improper exemptions.
- LENS enrollment is incomplete or late for the majority of drivers tested.
- Required mileage and maintenance logs are missing, and BFS never developed the mandated log template.
- EKOS/Gasboy system controls are ineffective, allowing inaccurate data entry and inadequate monitoring of fuel activity.
- Sheriff's Office non-cooperation created a scope limitation and prevented complete verification of assets and assignments.

Major Recommendations

The report recommends County leadership:

- Update and strengthen the Motor Vehicle Policy to define authority, enforce centralized oversight, and standardize reporting requirements across all departments and independently elected offices.
- Develop and strengthen EKOS/Gasboy policies, procedures, and controls to ensure proper data entry, access management, and authority levels, as well as accurate fob assignment, data integrity, access restrictions, and supervisory oversight.
- Centralize the official fleet inventory in SAP and eliminate reliance on spreadsheets.
- Implement routine reconciliations among BFS, departments, SAP, and Enterprise records.
- Require complete, timely authorization for all 24-hour assignments, with clear eligibility criteria tied to emergency and on-call functions.
- Ensure full and timely LENS enrollment before employees operate County vehicles.
- Develop and enforce mileage and usage log requirements, including a standardized BFS log template and AVL expansion where feasible.

- Require full cooperation from independently elected offices to ensure accountability for all County-owned vehicles.

AUDITOR'S OPINION

Based on the audit procedures performed and the evidence obtained, the Auditor concludes that the Erie County Bureau of Fleet Services (BFS), as currently managed, is deficient in several key operational and oversight areas. These deficiencies materially limit its effectiveness in supporting the County's operational objectives and in safeguarding taxpayer resources.

The BFS was established to serve as a centralized authority for managing the County's vehicle fleet, an asset class of significant financial value and operational importance. However, full centralization has not been achieved. Responsibilities remain fragmented across departments, and several critical control functions are inconsistently performed. This lack of coordination and accountability increases the County's exposure to risks of inefficiency, noncompliance, and potential misuse of resources.

The audit determined that the Erie County Motor Vehicle Policy is not consistently followed or enforced; recordkeeping practices are incomplete or inaccurate; compliance with certain federal and County requirements is inconsistent. The most significant concern identified is the limited oversight exercised by BFS over departmental and independently elected offices. Three hundred and sixty-five vehicles could not be located or verified in either SAP (the County's ERP system), or in the Enterprise lease records (FASB spreadsheet). Additionally, several independently elected offices maintain vehicle fleets that operate with minimal or no independent oversight, and the assignment of 24-hour take-home vehicles does not consistently align with County policy.

Inadequate recordkeeping within BFS required the Auditor to obtain information from other administrative units, adding complexity in how the Auditor evaluated and tested the data. Certain procedures related to 24-hour take-home vehicles were also limited due to noncooperation from the Sheriff's Office. While the Motor Vehicle Policy notes that independently elected officials "may not be fully subject to the oversight of the executive branch and the BFS", it does not preclude BFS from accessing relevant data necessary for oversight and accountability.

Because Erie County is a self-insured entity, the lack of coordination, and centralized oversight in vehicle management presents both operational and liability risks. The Auditor therefore recommends that County administration review and update its Motor Vehicle Policy to ensure that all County departments and elected offices are required to provide BFS with complete and accurate information regarding their vehicle inventories, mileage, maintenance, and 24-hour take-home designations.

Substantial improvements are necessary in how County-owned and leased vehicles are assigned, maintained, tracked, and monitored. The County administration and the Erie County Legislature should take prompt action to compel implementation of the recommendations contained in this report and ensure that corrective measures are documented, monitored, and sustained to strengthen oversight, accountability, and compliance across the County.

The Auditor further recommends that the County administration, through the Director of Budget and Management and the Erie County Legislature establish a comprehensive and enforceable policy governing the EKOS/Gasboy fueling system. The audit identified significant deficiencies in internal controls and oversight related to fuel system

access, including the absence of a documented process for determining who may obtain a personal identification number (PIN), the purpose of fuel use, and verification of LENS enrollment for authorized drivers. Additionally, gaps in Department of Personnel procedures were identified regarding compliance with Internal Revenue Code (IRC) fringe-benefit regulations.

LENS enrollment should serve as the initiating control for granting access to the fueling system to ensure that only verified, authorized drivers may fuel County vehicles. The absence of such linkage, combined with inconsistent enforcement of fringe-benefit reporting requirements for employees in non-emergency roles, exposes the County to both compliance and financial risk.

BACKGROUND

On August 28, 2024, the Erie County Comptroller's Office, Division of Audit and Control, issued an engagement letter to the Erie County Department of Public Works (DPW) announcing the commencement of a performance audit of the Bureau of Fleet Services (BFS). The letter outlined the Auditor's intent to evaluate the policies, procedures, and internal controls governing the management and oversight of County-owned vehicles. The initial scope focused on the assignment and recordkeeping of passenger and light-duty vehicles, including 24-hour take-home vehicles.

Following a preliminary meeting with DPW officials, it was determined that the audit would include an examination of documentation related to recordkeeping practices, oversight activities, fuel system management (Gasboy), maintenance and mileage logs, and compliance with applicable IRS regulations. Because the County operates both owned and leased vehicles, a clarification letter dated September 13, 2024, expanded the audit scope to include leased vehicles under County control.

The County administration, working in concert with independently elected officials, is responsible for safeguarding County property, including vehicles and equipment comprising approximately 2,218 units. The Bureau of Fleet Services, a division within the Department of Public Works, serves as the central authority for the management and oversight of these vehicles. BFS is led by a Fleet Manager, who reports to the Commissioner of Public Works and is supported by four administrative and maintenance staff members.

BFS's primary responsibilities include maintaining an accurate inventory of County vehicles, overseeing vehicle acquisition and maintenance, managing fueling operations, and facilitating oversight of 24-hour vehicle usage and eligibility. These responsibilities are governed by the Erie County Motor Vehicle Policy, which designates BFS as the administrative authority responsible for enforcing vehicle management standards across County departments. For administrative units headed by independently elected officials, those officials are responsible for enforcing the policy within their respective offices.

Under the policy, BFS must keep maintenance records, cost data, and a roster of all County vehicles, including each vehicle's year, make, model, and assigned department. A limited number of vehicles may be assigned on a 24-hour basis to employees serving in on-call positions directly related to emergency County services. These assignments must be requested by the department head, approved by the County Executive, and reviewed and approved by BFS annually. Vehicles may be assigned only to employees who hold a valid driver's license in good standing and who meet eligibility requirements under County policy.

BFS is also responsible for maintaining a roster of 24-hour vehicle assignments and ensuring compliance with County requirements for vehicle usage logs and Automatic Vehicle Locator (AVL) systems. County policy requires that all County vehicles be equipped with AVL devices and that departments provide quarterly vehicle usage logs to BFS for review and monitoring.

Historically, BFS has faced significant challenges in maintaining complete accountability and control over County vehicles. In 2016, a whistleblower complaint prompted an investigation by the Division of Budget and Management, which substantiated allegations of fuel theft by County employees. In response, the Erie County Legislature adopted a resolution on June 9, 2016, allocating funds for the installation of AVL devices in all County vehicles and for the enhancement of fuel-site security measures.

Currently, of the 775 active vehicles and equipment (excluding the Sheriff's Office), 521 (67%) are equipped with AVL devices. Of the 53 24-hour/take-home vehicles, only 22 (42%) had AVL devices installed at the time of review.

In recent years, Erie County has also transitioned from vehicle purchases to open-ended lease agreements. Contracts with Enterprise Fleet Management now provide for vehicle leasing, acquisition support, data tracking, and disposal services to improve operational efficiency and cost management. This audit did not evaluate the effectiveness of such transition.

AUDIT OBJECTIVES

The primary objective of this performance audit was to evaluate the adequacy and effectiveness of policies, procedures, and internal controls related to the inventory, assignment, recordkeeping, and oversight of Erie County's motor vehicle fleet.

Specific objectives were to determine whether:

1. Vehicle inventory and recordkeeping practices were accurate, complete, and aligned with County policy and accounting standards.
2. The assignment and authorization of 24-hour/take-home vehicles complied with County policy and IRS requirements.
3. Departments properly enrolled employees operating County vehicles in the License Event Notification System (LENS) as required by policy.
4. BFS effectively monitored fuel usage and maintenance activity through the EKOS/Gasboy system; and
5. Oversight practices ensured efficient, economic, and compliant operation of the County's vehicle fleet.

METHODOLOGY

This performance audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). These standards require that audits be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions based on the audit objectives.

To achieve the objectives, the Auditor performed the following procedures:

1. Internal Control Evaluation

The Auditor obtained and reviewed Internal and System Control Questionnaires (ISCQs) from the Bureau of Fleet Services (BFS) and other relevant County administrative units to establish a baseline understanding of existing internal controls and accountability processes.

The review identified control weaknesses, potential segregation-of-duties concerns, and oversight gaps within BFS operations.

Consistent with GAGAS §8.10 and §8.72, auditors must understand the roles of all entities involved in the program and obtain sufficient, appropriate evidence from all relevant sources. Because responsibility for fleet oversight is decentralized across County departments, the Auditor requested from each department its vehicle inventory lists, fleet maintenance procedures, mileage records, and policies related to 24-hour vehicle assignments, as well as documentation of departmental oversight practices.

2. Testing of Vehicle Inventory

- Obtained BFS's Master Vehicle and Equipment Inventory spreadsheet for the audit period, which included five tabs: *Master*, *Deletes*, *Enterprise Trades*, *Original*, and *Unlocated*.
- Determined that the *Master*, *Enterprise Trades*, and *Deletes* tabs were relevant for testing, totaling 2,218 vehicles and equipment.
- Categorized vehicle types for clarity¹:
 - Passenger and light-duty vehicles (1,397 units)
 - Heavy/super-duty trucks (352 units)
 - Other equipment (trailers, ATVs, etc.) (469 units)
- Conducted 100% reconciliation testing between BFS's Master Inventory, the County's accounting system (SAP), and the FASB Lease Spreadsheets to verify completeness and accuracy.

3. Departmental Inventory Verification

- Obtained BFS Master File and Equipment Inventory spreadsheet for the audit period which contained 2,218 vehicles and equipment.
- Excluded heavy/super-duty trucks (352 units) and other equipment (469 units), leaving passenger and light-duty vehicles of 1,397 units.
- Excluded all Sheriff's Office vehicles from the 1,397 vehicles due to lack of cooperation and incomplete inventory submissions from the Sheriff's Office. To be tested separately if inventory is provided by the Sheriff's Office.
- After removal of Sheriff's Office vehicles, the Auditor compared the remaining 775 vehicles from BFS's Master File against 340 passenger vehicles reported by other County departments.
- Due to discrepancies and the manageable population size, 100% testing was performed rather than statistical sampling.

¹ Reference Appendix J: Bureau of Fleet Services Master Inventory List of Vehicles and Equipment

4. Sheriff's Office Inventory Testing

- After initial testing of BFS's Master File against County department lists, the Sheriff's Office provided its vehicle inventory in PDF format, later converted to Excel for analysis.
- The Sheriff's Office inventory contained 310 vehicles and equipment. After removing equipment, the remaining population of vehicles was 257.
- Conducted 100% reconciliation of 257 vehicles reported by the Sheriff's Office against BFS records.
- Evaluated the completeness and accuracy of the inventories.
- Not all 24-Hour/Take-Home vehicle assignments were provided. The Sheriff marked 59 vehicles as confidential, noting that they are utilized by undercover law enforcement and are presumed to be part of the 24-Hour/Take-Home assignments. Further, the Sheriff defined Take-Home vehicles as those used by patrol and other employees that park the vehicles at their homes between shifts but did not identify which vehicles on the inventory represented those assignments.

5. 24-Hour/Take-Home Vehicle Testing

- Identified 73 employees assigned 24-hour/take-home vehicles (2023–2024), including 17 on-call employees.
- Performed 100% testing for compliance with IRC Treasury Regulation §1.61-21(f) (Taxation of Employer-Provided Vehicles). During testing, five additional employees were identified in SAP records as having 24-hour vehicle assignments and will be included in future testing (78).
- Verified authorization forms, license documentation, and department assignment lists.
- Examined the timeliness and completeness of annual reauthorization submissions.

6. LENS Program Testing

- Reviewed the population of 78 employees required to be enrolled in the License Event Notification System (LENS) throughout the audit period.
- Conducted 100% testing to determine whether enrollment was completed prior to vehicle assignment and whether ongoing monitoring was documented.

7. EKOS/Gasboy Fuel Transaction Testing

- Obtained BFS's master list of 1,319 passenger vehicles (excluding eight non-passenger units).
- Consolidated 88,467 fuel transactions from the EKOS/Gasboy system for the audit period.
- The Auditor tested 100% of passenger vehicles against 100% of fuel transactions to assess compliance with the County's Motor Vehicle Policy and to verify fob assignments, departmental ownership, naming consistency, and odometer accuracy.
- All 24-hour take-home vehicle assignments were tested against 100% related fuel transactions to evaluate fuel usage patterns, data integrity, and assignment discrepancies.
- After several attempts to obtain the Sheriff's Office 24-Hour/Take-Home assignments, the Auditor informed the Sheriff's Office that all vehicles would be considered 24-Hour/Take-Home for the purposes of the audit. To attempt to determine which vehicles were likely 24-Hour/Take-Home assignments, the Auditor analyzed

EKOS/Gasboy transaction data for all Sheriff's Office vehicles and employees to estimate whether their activity indicated 24-Hour/Take-Home use.

- Employees are assigned to a department in Gasboy. For the Sheriff's Office, there are three departments identified: Sheriff Patrol, Sheriff Special Service, and Sheriff Other.
- Based on the information provided by the Sheriff's Office, the Auditor considered all vehicles under Sheriff Patrol to be 24-Hour/Take-Home assignments.
- Based on the information provided by the Sheriff's Office, the Auditor considered 59 of the vehicles under Sheriff Special Service to represent the confidential 24-Hour/Take-Home assignments.
- For the vehicles under Sheriff Other, the Auditor considered all vehicles with above average transactions per month to be 24-Hour/Take-Home assignments.

8. Mileage/Geotab and Maintenance Logs Testing

- Reviewed the population of 73 vehicles and selected a random sample of 36, noting one exception which brought the total sample to 37.
- Tested mileage logs, Geotab data, and maintenance records for completeness and compliance of required vehicle reporting and oversight practices within the Motor Vehicle Policy.

9. Data Validation and Analytical Procedures

- Cross-referenced vehicles, personnel, and fuel data across multiple systems (SAP, FASB, EKOS, and departmental lists).
- Used trend analysis to detect anomalies in odometer readings, fuel consumption, and AVL coverage.
- Verified reconciliation integrity through data validation.
- Performed trend analysis on 24-hour vehicle assignments.
- Analyzed vehicles and equipment by department.

10. Compliance with Professional Standards

- The audit team exercised due professional care and maintained full independence throughout the engagement in accordance with GAGAS requirements.
- Audit documentation was reviewed through internal supervisory processes to ensure the sufficiency and appropriateness of evidence obtained.

LIMITATIONS

The Auditor's ability to perform certain procedures was restricted by the non-cooperation of the Sheriff's Office, which did not provide timely or complete data on vehicle assignments, 24-hour authorizations, or AVL records. This limitation prevented full verification of all fleet assets and 24-hour vehicles under the Sheriff's control. The scope limitation is disclosed in accordance with GAGAS §9.16.

FINDINGS & COMMENTS

Finding #1: Motor Vehicle Policy Limits Fleet's Ability to Maintain Effective Oversight

The audit determined that the Bureau of Fleet Services' (BFS) ability to effectively manage and oversee the County's vehicle fleet is limited by ambiguities, inconsistencies, and gaps in the Erie County Motor Vehicle Policy. While the policy assigns BFS responsibility for maintaining a complete and accurate vehicle roster, it does not clearly define the Bureau's enforcement authority, reporting structure, or oversight responsibilities relative to individual departments and independently elected offices. This lack of clarity limits both accountability and transparency, reducing the County's ability to monitor vehicle usage, verify asset locations, and ensure compliance with operational and financial standards.

As a result, critical fleet management functions including inventory verification, mileage tracking, and maintenance monitoring are performed inconsistently, without centralized review or independent verification. This decentralization has contributed to incomplete inventory data, unreliable reporting, and gaps in accountability for County-owned and leased vehicles. Fleet staff reported that their role is primarily administrative and does not include verifying departmental inventory submissions or enforcing compliance with policy requirements. However, the Motor Vehicle Policy assigns BFS responsibility for maintaining the official vehicle roster and ensuring compliance with reporting and operational standards. The misalignment between policy expectations and operational practice weakens internal controls, reduces transparency, and increases the risk of inaccurate asset reporting, misuse of vehicles, and gaps in accountability.

During the audit process, a high-profile vehicle accident highlighted the potential consequences of these weaknesses. While the policy outlines steps for employees involved in accidents, it does not explicitly require notification to the Fleet Manager and County administration. This omission reduces transparency and limits the ability of the County to take timely action to mitigate risks. Furthermore, the lack of clear reporting requirements increases the County's exposure to operational, financial, and self-insurance risks².

Recommendation

To the Department of Public Works and Bureau of Fleet Services:

The BFS should take steps to enhance its internal processes to ensure the County's vehicle fleet is managed with accuracy, reliability, and transparency. A key component of this effort involves establishing standardized, recurring inventory reporting and reconciliation procedures that apply uniformly across all County departments and independently elected offices. By doing so, BFS can ensure consistency in how vehicle data are collected and maintained.

To support these procedures, BFS should maintain active oversight of departmental submissions, verifying that the information provided is both complete and accurate. Where gaps in authority or enforcement capabilities exist, the

² Reference Appendix A: Discrepancies between Erie County Motor Vehicle Policy and Bureau of Fleet Services Procedures

Bureau should formally document these limitations and communicate them to County leadership. This will help facilitate policy or structural changes necessary to support full compliance and effective oversight.

In addition, all vehicle acquisitions, transfers, and disposals should be promptly recorded in the County's capital asset system (SAP). This system should serve as the official, centralized record for all County vehicles. Ensuring timely and accurate updates to SAP will strengthen internal controls, improve accountability, and provide a transparent view of fleet operations across the organization.

To County Administration and Policy-Making Authorities:

To support a more unified and enforceable approach to fleet oversight, the Erie County Motor Vehicle Policy should undergo a comprehensive review and update. The revised policy should clearly define the Bureau of Fleet Services' authority, outlining its oversight responsibilities and enforcement mechanisms. It should also require that all County departments and independently elected officials comply with centralized vehicle reporting, maintenance, and oversight requirements, without exception for liability purposes.

The updated policy should formally designate BFS as the central authority responsible for maintaining a reconciled, county-wide vehicle roster and for monitoring compliance with all fleet-related standards. Furthermore, it should include clear criteria for 24-hour vehicle assignments, limiting this privilege to employees in on-call roles that are directly tied to emergency services. This will help ensure fairness and alignment with operational needs.

To enhance transparency and ensure timely oversight, the policy should also require that all vehicle-related incidents including accidents be reported to the chosen designee (presumably the Fleet Manager) for the appropriate referral.

Finally, the policy should establish consistent requirements for collecting and reporting vehicle usage, maintenance, and fuel transaction data. This information should be made accessible to BFS and the County administration to support ongoing monitoring and audit activities. Collectively, these measures will promote stronger accountability, more accurate reporting, and transparent management of the County's vehicle fleet.

VEHICLE INVENTORY

Finding #2: Passenger Vehicles Not Properly Recorded in SAP or FASB Lease Spreadsheet

Testing of 1,318 passenger vehicles revealed that 365 were listed in BFS's inventory but not recorded in either SAP or the FASB Lease Spreadsheet. Of these, 331 were inactive vehicles that should have been shown in SAP as inactive or as a trade on Fleet's records, while 34 were active vehicles entirely missing from both systems. Seventeen of the thirty-four lacked any identifying number, SAP asset, Enterprise vehicle, or internal inventory number making ownership status uncertain.

Summary of All Passenger Vehicles Tested for Proper Recording in SAP or FASB				
	Owned	Leased	Unknown	Total
# of Vehicles Tested	504	676	138	1318
# of Matches	411	508	33	952
# Not Matched	92	168	105	365
# of Active Vehicles Not Recorded	7	10	17	34

These deficiencies mirror conditions reported in the 2015 Fleet Services Audit, indicating that recommended corrective actions were not fully implemented. BFS continues to rely on Excel spreadsheets to track vehicles rather than using SAP as the official accounting system, resulting in multiple uncoordinated data sources.

Without a formal reconciliation process, discrepancies between BFS records and the County's financial systems persist. Departments informally report acquisitions and disposals, but BFS does not consistently verify the accuracy or timeliness of these submissions.

Incomplete or inaccurate vehicle data compromises the reliability of County financial reporting, increases the risk of unrecorded assets or improper disposals, and weakens overall control of a high-value asset class.

Recommendation

The BFS should promptly investigate the 34 vehicles³ listed on BFS's Master Inventory that are not recorded in either SAP or the FASB Lease spreadsheet and update all systems to ensure complete and accurate vehicle records.

The Motor Vehicle Policy should be updated to include a formalized, recurring reconciliation process among the Fleet Master Inventory, SAP, and the FASB Lease spreadsheet to verify that all vehicles owned or leased are properly recorded. This process should include departmental reporting of all additions, disposals, and transfers; joint reconciliation reviews between BFS and Budget & Management; and written documentation of discrepancies and their resolution.

Finally, BFS should discontinue use of spreadsheets as primary inventory tools and adopt SAP as the official system of record for all County vehicle data. Centralizing vehicle information will improve accuracy, strengthen internal controls, and enhance transparency in financial reporting.

Finding #3: Passenger Vehicles Discrepancies Between Fleet's Master Inventory and Department Inventories

The audit identified major inconsistencies between BFS's Master Inventory and departmental vehicle records. Of 775 passenger vehicles reviewed, excluding the Sheriff's Office, 433 did not reconcile during initial testing. Subsequent analysis showed that 365 of these vehicles had likely been traded or disposed of, but 30 active vehicles remained listed by BFS without corresponding entries in departmental inventories.

³ Reference Appendix B: Unreconciled Active Vehicles Recorded in Fleet's Inventory but Not Found in SAP or FASB

Departmental records varied widely in format and completeness; some units used outdated spreadsheets lacking critical identifiers such as VINs or asset numbers. BFS did not perform systematic follow-up to resolve mismatches or verify departmental data.

Fleet Passenger Vehicle Inventory (excluding Sheriff and 2025)		
Department	Active Vehicles (Master List)	Unreconciled (not on Dept. List)
Board of Elections	1	
Buildings & Grounds	24	16
Central Police Services	4	
County Clerk	7	
County Executive	1	
DISS	1	
District Attorney	24	
Environment & Planning	1	
Fleet	15	
Health Department	3	
Highways - Admin	9	
Highways - Aurora	9	
Highways - Clarence	12	
Highways - Concord	12	
Highways - Hamburg	11	
Highways - Harlem	11	
Highways - Sign Shop	1	
Homeland Security	38	3
Library	10	
Parks - Admin	5	
Parks - Akron Falls	1	
Parks - Chestnut Ridge	9	
Parks - Como Park	6	
Parks - Ellicott Creek	5	
Parks - Elma Meadows	4	
Parks - Emery Park	3	
Parks - Forestry	5	
Parks - Grover Cleveland	5	
Parks - Isle View	4	
Parks - Rangers	6	
Parks - Sprague Brook	3	
Parks - Wendt Beach	3	
Probation	8	2
Purchasing	2	
Senior Services	18	1
Sewers	89	5
Social Services *	3	3
Weights & Measures	5	
Youth Detention	2	
Grand Total	380	30
* Department did not provide an inventory for comparison		

The County's vehicle-reporting process is both decentralized and non-standardized, with no unified reconciliation schedule between BFS and operating departments. This lack of structure undermines accountability and creates uncertainty about the location and status of County vehicles.

Inaccurate inventory data exposes the County to the risk of unauthorized use, theft, or loss and could result in incomplete financial disclosures. It also hinders efforts to analyze utilization trends or make data-driven fleet decisions.⁴

Recommendation

The auditor recommends that the identified discrepancies in departmental vehicle inventories be promptly investigated, corrected, and properly documented. Any missing vehicle information should be added to ensure the completeness and integrity of County inventory records.

Currently, the creation of asset numbers and the submission of vehicle information are performed at the discretion of individual departments, resulting in inconsistent and incomplete data. To strengthen accuracy and accountability, the County's Motor Vehicle Policy should be revised to designate a single responsible party for entering and updating vehicle records in SAP upon acquisition or disposal. Alternatively, the Bureau of Fleet Services could assume full responsibility for entering all County-owned vehicle information directly into SAP to ensure comprehensive and centralized tracking within the County's accounting system.

According to Erie County's Internal Control Framework, *completeness* ensures that all transactions within a given period are properly recorded without omissions, while *accuracy* ensures that recorded transactions are correct in amount, classification, and relevant details. To uphold these principles, the Bureau of Fleet Services should implement a recurring reconciliation process among the Fleet Master Inventory, departmental vehicle inventories, and SAP to verify that all vehicles are accurately recorded and accounted for.

The Bureau should also develop and distribute a standardized vehicle inventory template for departmental use. Standardized reporting will promote uniformity, improve reconciliation efficiency, and enhance the reliability of County-wide vehicle data.

If the creation of the Bureau of Fleet Services was intended to centralize vehicle management and strengthen internal controls, the current decentralized approach has weakened oversight of vehicle inventory, maintenance, and compliance with the Motor Vehicle Policy. To address this, the policy should be reviewed and updated to clearly define departmental responsibilities, establish standardized reporting requirements, and strengthen accountability mechanisms to ensure centralized oversight and adherence to inventory control procedures.

Finally, because the Comptroller's Office Division of Accounting relies on SAP for accurate calculation and depreciation of assets, County policy should require that vehicle information be consistently and accurately entered into SAP to support reliable financial reporting and asset management.

Note: Sheriff's Office vehicle inventory was not received in a timely manner and therefore tested separately upon receipt.

SHERIFF INVENTORY TESTING

⁴ Reference Appendix I(b): Data Analysis: Active Vehicles by Department

Finding #4: Sheriff's Office Vehicles Discrepancies to Fleet Master Inventory

The Sheriff's Office initially declined to provide vehicle inventory information in response to the auditor's request. Consequently, the auditor proceeded with testing all other departmental inventories. The Sheriff's Office later submitted its vehicle list, prompting a separate analysis to compare its records with the BFS inventory.

Upon receipt of the Sheriff's Office inventory, the auditor identified a significant discrepancy between the two sources. The BFS inventory listed 343 vehicles assigned to the Sheriff's Office, while the Sheriff's Office reported 310 vehicles. To ensure accuracy, the auditor conducted two comparisons, matching the Sheriff's Office list against the BFS inventory and vice versa.

The Sheriff's Office inventory included 59 vehicles labeled as "confidential", with no unique identifying information such as VIN, County Asset Number, or license plate number. This lack of identifying data made it impossible to verify the accuracy and completeness of the inventory, thereby limiting the scope of the audit as defined under GAGAS §8.30-8.31 and §9.30-9.32. While the Sheriff's Office may seek to withhold certain identifiers to protect sensitive operations, such as undercover activities, this is an exemption permitted under New York's Freedom of Information Law (FOIL), Public Officers Law §87(2)(e), not a statutory confidentiality requirement for VINs. In recognition of these operational concerns, the auditor requested alternative identifiers such as a County Vehicle Number, license plate number, or AIMS/Inventory Number to facilitate reconciliation without disclosing VINs. The Sheriff's Office did not respond to this request.

Evaluation of the Sheriff's Office Inventory Compared to BFS Inventory: Of the 310 vehicles reported by the Sheriff's Office, 53 were removed as equipment or non-passenger units. After excluding 59 confidential vehicles without VINs, all 2025 vehicles (22), and reinstating three vehicles originally misclassified as equipment, the final sample included 179 vehicles.

Of these, 170 VINs matched the BFS inventory and 9 did not. Six appeared to be VIN entry or transposition errors, one was classified differently by the two offices (trailer vs. Explorer), one reflected a model year discrepancy (2025 vs. 2024), and one was found on BFS's list of traded vehicles.

Evaluation of the BFS Inventory Compared to the Sheriff's Office Inventory: The BFS inventory listed 343 items assigned to the Sheriff's Office, of which 314 were passenger vehicles. After excluding all 2025 vehicles (40), 274 remained for testing. Of these, 168 VINs matched the Sheriff's inventory and 106 did not⁵.

The auditor determined that 56 of the 106 unmatched vehicles likely represented "confidential" vehicles lacking identifying details, and 6 were VIN entry errors previously identified, leaving 44 unreconciled vehicles. Because the Sheriff's Office did not provide sufficient identifying information for these vehicles, the auditor was unable to verify their existence or status. In accordance with GAGAS §8.87, where information is unavailable or restricted, auditors must determine the effect on the audit and consider whether the limitation prevents obtaining sufficient, appropriate evidence. Consistent with GAGAS §9.30-9.32, this data limitation is disclosed because it affects the auditor's ability to draw fully supported conclusions.

⁵ Reference Appendix C: Breakdown of Vehicles that Do Not Match to Sheriff's Office Inventory

These discrepancies highlight weaknesses in recordkeeping and coordination between the BFS and the Sheriff's Office. Incomplete or inaccurate vehicle identifiers reduce the auditor's ability to accurately track and verify vehicles, increasing the risk of incomplete inventory records, misclassification, or potential mismanagement of County assets.

The Motor Vehicle Policy acknowledges that vehicles under the control of other elected officials, such as the Sheriff's Office, "may not be fully subject to the oversight of the executive branch and the Bureau of Fleet Services/Department of Public Works." However, it also states that "all department heads must cooperate fully with the Bureau of Fleet Services in the proper procedures of recordkeeping and maintenance of all vehicles, regardless of their administrative control."

While BFS asserts it has no authority over these vehicles, the Motor Vehicle Policy establishes BFS's ultimate responsibility for maintaining accurate and complete records of all County vehicles. Therefore, BFS should collaborate with the Sheriff's Office to develop a formalized recordkeeping process that ensures accountability, consistency, and compliance with County policy.

Recommendations

The Auditor recommends that the Sheriff's Office establish a complete and regularly updated vehicle inventory that is compatible with both BFS and SAP records. To promote uniformity across all County departments, BFS should require all departments, including those led by independently elected officials, to submit an annual, verified inventory in a standardized electronic format.

The Erie County Motor Vehicle Policy should be amended to make participation in centralized fleet reporting mandatory for all County offices, ensuring that no department operates outside of established oversight procedures. Finally, the County administration, through its designees, should ensure that the Sheriff's Office cooperates fully with oversight requests from BFS and the Comptroller's Office so that accountability is consistently maintained for all County-owned assets.

Comment #1: Evaluation of 2025 Vehicles

During the audit, the BFS reported 40 model year 2025 vehicles assigned to the Sheriff's Office, while the Sheriff's Office inventory listed only 25 vehicles, including 3 marked as confidential. This created an immediate variance of 15 vehicles between the two inventories.

Although model year 2025 vehicles were outside the original audit scope, the auditor conducted additional testing due to the identified discrepancy. Consistent with GAGAS §8.30 and §9.14, auditors must follow up on indications of potential mismanagement or significant issues that come to their attention, even if these fall outside the established objectives. Testing confirmed that 15 vehicles appeared on both inventories. However, 25 vehicles listed by BFS were not found on the Sheriff's Office inventory, and 7 vehicles listed by the Sheriff's Office did not appear on BFS's records. The auditee explained that Fleet enters newly leased vehicles into its inventory before physical receipt, which would account for the 25 vehicles not yet recorded by the Sheriff's Office.

The remaining 7 vehicles appearing only on the Sheriff's Office inventory are of particular concern, as the BFS is responsible for obtaining the vehicles, license plates and assigning fuel fobs for all County vehicles. The existence

of vehicles outside Fleet's oversight suggests a potential breakdown in vehicle acquisition or reporting procedures and warrants further investigation to ensure compliance with County policy and the accuracy of vehicle asset records.

2025 Vehicles Included on Sheriff's Office Inventory but Not Recorded on Fleet Inventory			
#	Sheriff's 2025 Inventory	Year	Make
1	Sheriff's Office	2025	Interceptor
2	Sheriff's Office	2025	Interceptor
3	Sheriff's Office	2025	Traverse
4	Sheriff's Office	2025	Silverado 2500
5	Sheriff's Office	2025	Silverado 2500
6	Sheriff's Office	2025	Silverado 3500
7	Sheriff's Office	2025	Silverado 1500

Recommendation

It is recommended that the Sheriff's Office and the BFS conduct a joint reconciliation of all model year 2025 vehicles to resolve the discrepancies between their respective inventories. Particular attention should be given to the 7 vehicles listed only on the Sheriff's Inventory, as their absence from BFS's records raises concern regarding proper registration, fuel access controls, and overall accountability. Additionally, procedures should be reviewed and strengthened to ensure that all vehicle acquisitions, assignments, and disposals are consistently reported and recorded by both entities in a timely and accurate manner.

24-HOUR VEHICLES

The County's Motor Vehicle Policy requires that "the Bureau of Fleet Services shall maintain a list of vehicles which are assigned to County employees on a 24-hour-a-day basis. Said list shall be prepared by the Bureau of Fleet Services in consultation with each department head assigning said vehicles." In response, Fleet Services stated that it "has only administrative duties and no decision-making privileges when it comes to 24-hour take-home vehicles," noting that department heads are responsible for approving assignments in accordance with policy. Under the current procedure, once an employee completes an authorization form, it is reviewed and approved by the department head and the County Executive before being sent to the Fleet Manager for approval and vehicle assignment. BFS then notifies the Department of Personnel and updates the Fleet's 24-hour take-home vehicle inventory.

Despite this process, BFS was unable to provide a complete or accurate list of authorized 24-hour take-home vehicles for each year, indicating noncompliance with the policy requirement. The Auditor reconstructed the population using SAP records, departmental documentation, and authorization forms, revealing weaknesses in recordkeeping and accountability. The absence of a consistent process to compile and routinely update the list limits the County's ability to monitor compliance and increases exposure under New York Vehicle and Traffic Law §316, which holds the County, as a self-insured entity, directly responsible for judgments and claims arising from vehicle use. Without accurate and current authorization records, the County faces heightened financial risk in the event of an accident involving an employee operating a County vehicle.

Based on available records, the Auditor identified a total of 78 employees assigned 24-hour vehicles during the audit period. This total includes 17 on-call Sewer Department employees who do not take a County vehicle home but were included in testing to ensure compliance with authorization requirements. Some of these employees filed authorization forms, indicating renewals of 24-hour assignments, even though they were not listed by the department as having take-home vehicles. Others did not file forms, creating inconsistencies and uncertainty regarding the status of these assignments. No formal procedures exist in the Motor Vehicle Policy to govern these types of assignments, and such procedures should be developed to ensure compliance with LENS tracking and fringe benefit reporting requirements. The Sheriff's Office was excluded from the testing population, as it refused to provide data on 24-hour/take-home vehicle assignments which limited the scope of the audit at the time of testing.

The review of 24-hour/take-home vehicle assignments⁶ revealed that several vehicles were approved for administrative personnel rather than employees in roles "directly related to emergency County services," as required by policy. The policy further states that meetings outside normal hours or early/late field work alone do not qualify for a 24-hour assignment. Accordingly, these administrative assignments raise concerns regarding consistent application of policy.

The table below illustrates all titles assigned 24-hour/take-home vehicles during the audit period.

⁶ Reference Appendix K: 24-Hour/Take-Home Vehicles and Assignments

Department	Current No. of 24-Hour Vehicles	Titles of Drivers in Department Throughout the Audit Period
Clerk	2	Erie County Clerk 2nd Deputy Clerk (Auto Bureau)
CPS	2	Commissioner Director of Forensic Lab
DA	9	District Attorney Deputy District Attorney Assistant District Attorney First Deputy District Attorney - Special Programs Deputy DA - Training Executive Assistant - Second Deputy DA Senior Chief Confidential Criminal Investigator Chief Confidential Criminal Investigator
Health-EMS	5	Deputy Commissioner Principal MERS Coordinator Director of Ambulance Service ALS Systems Coordinator Supervising Paramedica
Highways	14	Commissioner Deputy Commissioner - Highways Deputy Commissioner - Buildings & Grounds Sr. Highway Maint. Engineer (5) General Crew Chief (5) Fleet Manager
HS & ES	8	Commissioner Deputy Commissioner - HS/Preparedness Deputy Commissioner - Fire Safety Assistant Fire Coordinator Radio Supervisor Sr Radio Technician Emergency Services Coordinator Public Safety Incident Response Monitor
Parks	1	Commissioner of Parks
Sewers	12	Deputy Commissioner Senior Sewer DM Sewer District Manager (4) Assistant Sewer DM (2) Assistant Sewer Repair Supervisor Assistant Chief Treatment Plant Chief of Maintenance Assistant Chief of Maintenance

Finding #5: Inadequate Authorization and Recordkeeping for 24-Hour Take-Home Vehicles

The audit identified deficiencies in the authorization, recordkeeping, and oversight of 24-hour take-home vehicles. County policy requires all 24-hour vehicle assignments to be formally requested, “approved by the County Executive’s Office and then approved by and filed with the Bureau of Fleet Services prior to any employee receiving access to any such vehicle.”

Audit testing for 2023 and 2024 found that:

- 16 employees had no authorization forms submitted.
- 21 submitted forms were missing a copy of the employee’s driver’s license required for LENS entry.
- The Auditor had to request a list of 24-Hour/Take-Home vehicles as BFS had no information on assignment.
- The District Attorney’s Office and the Sheriff’s Office relied on civil validations in place of formal authorization forms. Civil validations are conducted upon hire and monitor arrest or conviction activity but do not track vehicle infractions or driver’s license status, as the LENS program does and as County Policy requires.
- The Sheriff’s Office did not provide assignments for 24-Hour/Take-Home vehicles, only indicating “confidential” vehicles on their inventory with no explanation to what they represent. No information regarding non-emergency personnel vehicle assignments was provided.
- The Clerk’s Office has two 24-Hour/Take-Home assignments. They provided a form for the Second Deputy Clerk (auto bureau), but no form was submitted for the County Clerk.
- On-call employees, such as those in the Division of Sewerage Management, include both individuals who take vehicles home on a 24-hour basis and others who report to a County facility to pick up a vehicle when called out after hours. Submission of authorization forms for these employees was inconsistent, and current policy does not clearly define requirements or documentation standards for on-call employees with or without 24-hour vehicle assignments.

No Authorization Forms Submitted		
Year	Department	Title
2023	Highways	Deputy Commissioner (B&G)
2023	Sewers	Sewer Facilities Mechanic
2023	Sewers	Electronics Technician
2023	Highways	General Crew Chief
2023	Sewers	Assistant Chief of Maintenance (Mechanical)
2024	Health-EMS	Deputy Commissioner
2024	Highways	General Crew Chief - Harlem
2024	Health-EMS	Principal MERS Coordinator
2024	Health-EMS	Director of Ambulance Service
2024	Health-EMS	ALS Systems Coordinator
2024	Health-EMS	Supervising Paramedic
Both Years	County Clerk	Erie County Clerk
Both Years	Sheriff’s Office	No Authorization Forms submitted for any employees
Both Years	District Attorney	No Authorization Forms submitted for any employees

Evidence indicates that several departments did not comply with the County's required annual resubmission and approval process for 24-hour take-home vehicle assignments, due each year on June 1st. This process is intended to ensure that only employees who require 24-hour vehicle access for the performance of official duties maintain such assignments. Failure to enforce this annual recertification increases the risk of unauthorized vehicle use and noncompliance with County policy and IRS fringe benefit reporting requirements.

The annual resubmission of authorization forms on or around June 1st was inconsistently enforced. Although the County's Motor Vehicle Policy requires BFS to maintain a list of all 24-hour and take-home vehicles, the audit found that BFS does not maintain a complete, centralized inventory. Instead, BFS relies on decentralized updates from departments and, in some cases, independently elected offices that are not required to report assignments. This fragmented approach has resulted in incomplete and inconsistent reporting, limiting the County's ability to verify vehicle authorizations, ensure continued driving eligibility, track assignments, and monitor compliance with IRS and County requirements. BFS asserts that its role is purely administrative and that it does not review, approve, or follow up on authorization forms. This is a practice that directly conflicts with the County Motor Vehicle Policy.

Additionally, the current 24-hour vehicle authorization form does not include the date a vehicle is first assigned to an employee, creating uncertainty as to when employees initially received access. Because the recertification process occurs mid-year, it is unclear whether vehicles may have been assigned and used prior to formal authorization. This lack of documentation and enforcement weakens oversight and accountability across departments.

Authorization Forms are required annually to document and approve program activities. Departmental policy establishes a submission deadline of on or about June 1 each year. For audit purposes, a 5-day grace period was included. Timely submission ensures that activities are properly authorized, staff assignments are validated, and compliance with internal control and oversight requirements is maintained.

The audit reviewed 78 Authorization Forms for each calendar year (2023 and 2024) to assess compliance with departmental timeliness requirements and evaluate whether existing controls promote timely and complete submission. Forms were categorized as submitted on-time, submitted after the June 1 deadline (including the 5-day grace period), not submitted, or not applicable.

Results – 2023:

- Submitted on-time: 10
- Submitted after June 1 (5-day grace period): 31
- Not applicable: 3
- Not submitted: 34, broken down as follows:
 - 13 – District Attorney Office employees categorized under “Civil Validations” (no forms or driver's licenses submitted)
 - 8 – Employees with no authorization forms submitted
 - 12 – Employees marked “On-call, report to work site to pick up vehicle,” process unclear

Results – 2024:

- Submitted on-time: 29

- Submitted after June 1 (5-day grace period): 11
- Not applicable: 6
- Not submitted: 32, broken down as follows:
 - 11 – District Attorney Office employees categorized under “Civil Validations”
 - 8 – Employees with no authorization forms submitted
 - 13 – Employees marked “On-call, report to work site to pick up vehicle,” process unclear.

The audit identified recurring issues with timely submission of Authorization Forms in both years. A significant portion of forms were not submitted on-time or at all, and recurring practices such as reliance on civil validation or unclear handling of on-call employees indicate gaps in internal controls and oversight.

Recommendation

To improve internal control and compliance, the County administration should revise its 24-hour vehicle authorization process to include the initial assignment date and specify whether the submission represents a new assignment or an annual renewal at the top of the form. The form should also contain a section identifying if the employee is on-call and will not be taking the vehicle home. No employee should operate a 24-hour vehicle without a completed and approved authorization form on file. New vehicle assignments should be documented with a signed form dated prior to the employee receiving access, while renewals may continue to be due on or around June 1st for existing employees who are already enrolled in LENS and subject to payroll fringe benefit reporting.

All departments, including independently elected offices, should ensure that 24-hour take-home vehicle authorization forms are completed, submitted, and approved for all applicable employees. Each form should include a copy of the employee’s driver’s license to facilitate verification through LENS. Departments should certify compliance annually and maintain records demonstrating adherence to the County Motor Vehicle Policy.

Fleet Services should maintain a centralized, verified inventory of all 24-hour vehicle assignments and conduct annual reconciliations aligned with the resubmission due date to ensure policy compliance. The County Motor Vehicle Policy should be updated to require all offices, including independently elected offices, to participate in centralized reporting, establish clear guidance for on-call employees (including those required to report to work to pick up vehicles), enforce annual reauthorization of vehicle assignments, and define consequences for noncompliance. In addition, the authorization period should be clearly defined in the policy, whether it follows the calendar year, fiscal year, or June 1 through May 31, and the due date should align with the start of that period. The policy should also be updated to include procedures for on-call employees who do not take a vehicle home because there are no clear instructions, and some are submitting forms and others are not.

Finally, Fleet Services should investigate all currently unapproved drivers and ensure proper authorization forms and supporting documentation are obtained. These corrective actions will enhance accountability, reduce potential liability, and strengthen compliance with County policy and regulatory requirements.

Finding #6: Inconsistent IRS Compliance for Employees with 24-Hour Vehicles

Employees assigned 24-hour vehicles for commuting receive a taxable fringe benefit because commuting is a personal expense they would otherwise incur. Under the Internal Revenue Code (IRC), this benefit must be reported

unless an exemption applies. While certain vehicles may qualify for the Qualified Transportation Fringe (QTF) exemption for commuter highway vehicles, none of the employees sampled were assigned vehicles meeting those criteria.

County policy states that employees assigned 24-hour vehicles who do not perform emergency functions, such as operating vehicles with lights and sirens and maintaining on-call emergency response, are subject to federal tax reporting and withholding. Emergency vehicles may qualify as “Qualified Nonpersonal Use Vehicles” (QNUV) when the employee must retain possession primarily for emergency response, allowing limited personal use. Erie County applies the IRS standardized taxable commuting rate of \$3.00 per round trip or the automobile valuation rule, whichever applies.

Testing of IRS-related fringe benefit reporting for take-home vehicles identified inconsistencies in payroll reporting, documentation, and the application of exemptions. Several employees with 24-hour vehicle assignments had no corresponding fringe-benefit postings in SAP or lacked sufficient justification for exemption from reporting. Certain non-emergency positions continued to receive take-home privileges without documented operational necessity, which is inconsistent with County policy.

These gaps were more pronounced in independently elected offices, where Fleet Services has limited oversight and authorization forms were incomplete or not submitted. Weaknesses in authorization, documentation, and monitoring, combined with inconsistent vehicle-assignment practices, prevented the Auditor from determining whether all exemptions were properly applied and whether all taxable commuting benefits were accurately captured.

During the exit conference, the District Attorney’s Office informed the Auditor that they had previously notified the Payroll Department of a system issue in SAP that prevented the \$3-per-day fringe-benefit charge from being applied during a portion of the audit period. The District Attorney’s Office provided documentation that they had been proactive in attempting to correct the problem. The Payroll Department appears to have resolved the issue going forward, as fringe-benefit reporting resumed in July 2024; however, no retroactive corrections were identified for the period between December 2023 and June 2024 as being entered by the Payroll Department. Because this information was provided after the close of fieldwork, the Auditor had limited time to investigate the matter and recommends further review and strengthened oversight to ensure these issues are fully reconciled in a timely manner.

2023 Payroll (SAP) Testing Results

- 6 employees did not properly report the daily commuting rate, as required by IRS and County rules.
- 16 employees used emergency vehicles (lights and sirens) and were exempt from reporting.
- 32 employees were compliant with both County policy and IRS regulations.
- 20 employees were classified as Not Applicable for the 2023 audit period based on position type, vehicle status or assignment timing.
- 1 employee was designated as on-call and reported to a County worksite to pick up a vehicle upon being called out after hours.
- Additionally, 4 employees were later identified with commuting charges added to payroll; they had no submitted or approved authorization forms and are considered unauthorized drivers.

2024 Payroll (SAP) Testing Results

- 3 employees did not properly report the daily commuting rate, as required by IRS and County rules.
- 16 employees used emergency vehicles (lights and sirens) and were exempt from reporting.
- 34 employees were compliant with both County and IRS requirements.
- 15 employees were designated as on-call and reported to a County worksite to pick up a vehicle upon being called out after hours.
- 1 on-call employee reported commuting charges, inconsistent with other on-call employees.

IRS Non-Compliant Employees		
Year	Department	Position/Title
2023	Sewers	Assistant Sewer Repair Supervisor
2023	Highways	General Crew Chief - Harlem
2023	County Clerk	Erie County Clerk
2023	Sewers	Chief of Maintenance Wastewater Treatment Plant
2023	Highways	General Crew Chief - Harlem
2023	Central Police Services	Director of Forensic Lab
2024	District Attorney	District Attorney *
2024	County Clerk	Erie County Clerk
2024	Central Police Services	Director of Forensic Lab

*Appears to be a payroll department issue as the employee did correctly notify payroll but no fringe benefits were reported.

Inconsistent application of IRC fringe-benefit rules and incomplete records prevented verification of exemptions or compliance with County policy. One employee claiming an exemption held an administrative role that does not require law-enforcement authority or use of emergency equipment.

Do you Require a County Specialized Vehicle with Equipment Contained Therein? no

If Yes, Please Explain the Specific Equipment/Vehicle Type Needed: _____

The Employee Must Provide a Written Narrative Requesting and Justifying the Assignment of a County Vehicle (attach additional sheets if necessary):

24hr responses to all security calls and monitoring alarms (equipment related) at the lab, crime scene assistance at the request of law enforcement, court appearances and training obligations to the law enforcement community.

Is This Request a Renewal of an Existing Approved 24-Hour Vehicle Assignment? renewal - yes

Proposed Term of Vehicle Assignment (length of time): duration of employment as Lab Director

Summary

Across 2023 and 2024, 9 employees were identified as non-compliant with IRS and County requirements. During and after the exit conference, the District Attorney's Office documented past inconsistencies in how exemptions were interpreted and applied, highlighting that departments have historically made their own determinations regarding whether an employee or vehicle qualified for an exemption. These inconsistencies underscore the need for the Department of Personnel (Payroll) to take a lead role in establishing and applying standardized criteria for IRS exemptions, rather than relying on individual departments to determine exemption status independently. Corresponding updates should be incorporated into the County Motor Vehicle Policy to ensure consistent application, uniform oversight, and accurate payroll reporting going forward.

Recommendation

To address the discrepancies identified in the assignment and reporting of 24-hour/take-home vehicles, the County should strengthen its monitoring and oversight practices. The Department of Personnel, in coordination with BFS and department heads, should conduct quarterly reconciliations between departmental submissions and SAP records to ensure that all 24-hour vehicle assignments are accurately reported and fully compliant with IRS and County requirements.

The 24-hour vehicle authorization form should be updated to include a designated field requiring departments to indicate whether an employee or vehicle meets any IRC exemption criteria, along with supporting justification. All employees with 24-hour or take-home vehicle privileges should be required to have a current, fully approved authorization form on file, and the approval process should involve a more detailed review to verify emergency status, operational necessity, and the appropriateness of any claimed exemptions. Given the inconsistencies reported by departments regarding the handling of fringe-benefit exemptions, the Department of Personnel should take a lead role in determining how exemptions are applied and ensuring that they are administered consistently across all departments. These requirements and roles should be explicitly incorporated into the County Motor Vehicle Policy.

Departments assigning 24-hour vehicles should maintain complete, accurate records; clearly identify emergency vehicles and on-call assignments; and provide detailed explanations for any exemptions or nonstandard arrangements. Department heads should formally certify the accuracy of their records on a quarterly basis. Additionally, the Motor Vehicle Policy should establish a formal, standardized process for on-call vehicle use, as existing guidance is unclear and inconsistently applied.

Implementing these measures will improve reporting accuracy, enhance consistency in exemption determinations, and strengthen the County's overall compliance with IRS and County regulations.

Finding #7: Insufficient Justification for 24-Hour Vehicle Access

The Erie County Motor Vehicle Policy states that "no department head may authorize an employee of the County of Erie to have a vehicle for 24 hours unless the employee is in an 'on call' position that is directly related to emergency County services. Meetings before or after regular work hours or early morning work assignments in the field are not considered a basis for 24-hour assignment." The policy also requires BFS to maintain a list of 24-hour

vehicle assignments in consultation with department heads. The intent of the policy is to ensure take-home vehicles are assigned only when operational necessity and public interest clearly warrant it specifically, when immediate emergency response is required, or when specialized equipment is essential to fulfilling emergency functions.

The concern is heightened when viewed in historical context: as of the last audit in 2014, the County had 35 24-hour take-home vehicles assigned. By 2025, that number had grown to 53, excluding the Sheriff's Office. This substantial increase underscores the need for stronger justification, documentation, and monitoring to ensure additional assignments are properly warranted and compliant with policy

The audit reviewed only 24-hour/take-home vehicle assignments that were properly submitted through the established process. Among these, several employees may not meet eligibility criteria. BFS reported that eligibility was determined at "departmental discretion," which contradicts the policy's requirement limiting assignments to emergency or on-call personnel. Examples Illustrated below:

Number of After Hours Official County Functions/Activities/Call-Ins Attended Last Year: 1

Do you Require a County Specialized Vehicle with Equipment Contained Therein? No

If Yes, Please Explain the Specific Equipment/Vehicle Type Needed: _____

The Employee Must Provide a Written Narrative Requesting and Justifying the Assignment of a County Vehicle (attach additional sheets if necessary):

I oversee several locations/offices and need to travel between each as well as start the day at different locations.

Is This Request a Renewal of an Existing Approved 24-Hour Vehicle Assignment? no

Proposed Term of Vehicle Assignment (length of time): INDEFINITE

Number of After Hours Official County Functions/Activities/Call-Ins Attended Last Year: N/A

Do you Require a County Specialized Vehicle with Equipment Contained Therein? No

If Yes, Please Explain the Specific Equipment/Vehicle Type Needed: _____

The Employee Must Provide a Written Narrative Requesting and Justifying the Assignment of a County Vehicle (attach additional sheets if necessary):

I am on call 24/7 for emergency situations. I also visit various County locations for tracking or auditing of vehicles/equipment.

Is This Request a Renewal of an Existing Approved 24-Hour Vehicle Assignment? Yes

Proposed Term of Vehicle Assignment (length of time): indefinite, 1 year, several renewal

The policy explicitly states that meetings outside normal work hours or early morning field assignments do not justify a 24-hour vehicle. Simply claiming an employee is “on call 24/7” without clear operational justification is insufficient. Departments should provide detailed documentation showing the employees’ emergency duties, the nature of calls requiring immediate response, and why continuous vehicle access is essential. See an illustration of a detailed justification from the Division of Sewerage Management below:

Justification for Vehicle Assignment

The assigned vehicle is used for the purpose of responding to emergency call-ins falling outside of normal business hours on a 24-hour basis. This allows the District to have an immediate response to emergency complaint calls, where time is critical. Complaint calls can range from a resident complaint of sewer back-up in their basement to a major failure of a Sewer District Pumping Station or Treatment Facility. Response has also been made based on calls from other emergency services and regulatory agencies requesting assistance during environmental emergencies involving sanitary sewers such as hazardous waste or explosive material spills. The assigned vehicle has also been used to assist subordinate supervisory personnel in responding to multiple complaint calls during wet weather emergencies.

The ability to provide an immediate response allowed by the vehicle assignment has helped this Division in preventing and/or limiting property damage to District residents, protecting District property and equipment, protecting the public’s health, and reducing potential liability to Erie County.

The assigned vehicle is equipped with specialized equipment used by the employee to safely locate and open sanitary sewerage facilities, provide personal protective equipment for all weather conditions, and provide communications necessary to notify additional staff and supervisors as needed.

Additionally, because independently elected offices are not required to report directly to BFS, it is unclear whether employees under their jurisdiction meet eligibility requirements for 24-hour/take-home vehicles. This gap creates uncertainty over compliance with the Motor Vehicle Policy and potential inequities in vehicle assignment.

Failure to restrict 24-hour vehicle assignments to eligible employees increases the risk of misuse, inefficient use of County resources, unnecessary fuel and maintenance costs, inequitable treatment of employees, and potential legal and insurance exposure. Inconsistent application of the policy also weakens internal controls and undermines public confidence in the County’s stewardship of taxpayer resources.

Recommendation

The County administration should update the Motor Vehicle Policy to ensure clear eligibility criteria, approval procedures, and documentation standards for all 24-hour/take-home vehicle assignments. This should include:

- Requiring departments to provide written justification demonstrating that the position meets the policy’s definition of “on-call” and is directly related to emergency County services.
- Providing a clear description of the employee’s emergency responsibilities and explaining why immediate access to a County vehicle is essential.
- BFS verification that all approvals are supported by sufficient documentation before assigning or renewing any 24-hour vehicle.
- Establishing clear guidance for on-call employees, including those who must report to work to pick up vehicles, and clarifying roles under independently elected offices.

- Enforcing annual reauthorization of vehicle assignments, with BFS performing an annual review to confirm continued eligibility and rescinding assignments that no longer meet operational or emergency requirements.

The County administration should also address accountability and risk management by:

- Clarifying that 24-hour vehicle use is limited to authorized purposes and outlining potential consequences for misuse, including disciplinary actions and termination of vehicle privileges.
- Coordinating with the Law Department to establish procedures for managing risk and handling accidents that occur outside authorized use, including whether recovery through employee insurance or withholding pay is permissible under County policy and applicable law.

Finally, the County should recognize and mitigate liability and reputational risks associated with after-hours vehicle use by ineligible employees, particularly for employees under independently elected offices whose assignments are not submitted to BFS. A recent publicized incident involving a County 24-Hour vehicle underscores the need for strict enforcement and accountability across all departments.

Finding #8: Sheriff's Office Non-Compliance with 24-Hour Take-Home Vehicle Policy

During the audit of 24-hour take-home vehicles, the Sheriff's Office provided an inventory of vehicles; however, the list did not identify which vehicles were assigned for 24-hour/take-home use, preventing the auditor from reconciling assignments against Fleet records. The Sheriff confirmed that patrol officers are assigned take-home vehicles, which remain at their residences when not on duty, while other law enforcement officials on call 24/7 are considered 24-hour assignments. The inventory list provided by the Sheriff's Office included 59 vehicles that were identified as "confidential" with the VINs blacked out, and no other identifying information was provided, making reconciliation of assignments impossible. It is unclear if these vehicles are 24-hour/take-home vehicles as described by the Sheriff. The Auditor performed analysis during Gasboy testing to attempt to determine the number of 24-hour/take-home vehicles under the Sheriff and estimated that there were 174 in 2023 and 185 in 2024 (see Finding #11G for detail of this analysis).

Due to the lack of cooperation and incomplete records, the auditor could not determine the total number of 24-hour/take-home vehicles assigned by the Sheriff's Office which limited the scope of this audit objective. As required under GAGAS §9.30-9.32, this significant data limitation is disclosed because it affects the Auditor's ability to draw fully supported conclusions.

This limitation increases the risk that some vehicle assignments do not meet County policy requirements and that oversight of 24-hour vehicles is incomplete. While independently elected officials, such as the Sheriff, do not report to BFS, however, they remain subject to the County Motor Vehicle Policy regarding vehicle assignment, authorization, and recordkeeping.

Non-compliance by the Sheriff's Office increases the County's financial exposure and insurance risk. Unapproved or undocumented 24-hour vehicle use may involve drivers who are not properly authorized or do not meet the criteria for a 24-hour/take-home vehicle. This undermines internal controls; limits oversight and could complicate claims or litigation in the event of an accident.

While the current County Motor Vehicle Policy acknowledges that independently elected officials have some latitude in managing their fleet, the County still has a responsibility to ensure the efficient management of taxpayer dollars. Maintaining the County's fleet represents a significant annual expense, totaling \$9,244,544 in 2023 and \$10,094,426 in 2024. Noncompliance with established policies and incomplete reporting increases the risk that these funds are not used efficiently and that fleet resources are not allocated effectively.

Recommendation

The Sheriff's Office should work with the Bureau of Fleet Services to develop and maintain a complete and accurate list of all 24-hour/take-home vehicle assignments, including both emergency and non-emergency staff. This list should include the vehicle identification number (VIN) or County vehicle number, identify the assigned driver, and ensure all assigned drivers are enrolled in the LENS program to support reconciliation, compliance, and ongoing oversight.

Given the operational necessity of law enforcement 24-hour/take-home vehicle assignments, the policy governing these vehicles should be reviewed collaboratively by the Sheriff's Office, the County Attorney, and the Division of Budget and Management to ensure that procedures are clearly defined, current, and consistently applied.

In addition, the County should ensure that non-emergency personnel with take-home vehicles are properly classified under Internal Revenue Code (IRC) guidelines, and that required taxable fringe benefit reporting is completed accurately.

LICENSE EVENT NOTIFICATION SYSTEMS (LENS) TESTING

Finding #9: Inadequate Compliance of LENS Enrollment for County Vehicle Operators

Erie County's Motor Vehicle Policy requires that all employees authorized to operate County vehicles be enrolled in the License Event Notification System (LENS) to verify the validity and ongoing status of their driver's licenses. Employees must submit a photocopy of their driver's license to both the Department of Personnel and the Bureau of Fleet Services when requesting the use of a County vehicle. Department Heads are responsible for ensuring compliance with this requirement and for notifying the Department of Personnel of any change in employment status. It is concerning to the Auditor that employees were driving County vehicles prior to their enrollment in LENS, which is required for any employee driving a County vehicle or driving their personal vehicle on County business, regardless of 24-Hour assignment. This indicates a gap in compliance when employees are on-boarded into positions that require driving and should have their driver's licenses verified and monitored for any change in status.

A. Lack of Enrollment of Employees into LENS

A review of LENS enrollment records for the audit period revealed that a majority of employees (59 out of 78, or 76%) were enrolled in the LENS program. Seventeen employees were not enrolled in LENS at all, and two were excluded from testing due to changes in employment status.

Summary of LENS Testing	2023	2024	Total for Audit Period
Enrolled in LENS	46	13	59
Not enrolled in LENS	16	1	17
Not tested due to a change in employee status	2	0	2
	62	16	78

B. Untimely Enrollment of Employees into LENS

Out of the 59 employees enrolled, 46 were not entered into LENS in a timely manner. Nearly 75% of those (35 of 46) were enrolled more than one year after the required 24-hour authorization deadline (June 1st). Eleven employees were enrolled late but within one year of the due date.

Evaluation of Timeliness	Past Due Date	Over 1 year past Due Date	Total for Audit Period
Late enrollments into LENS	11	35	46

These results suggest a systemic delay in compliance with LENS enrollment requirements, indicating a potential gap in oversight, policy enforcement, and communication of responsibilities across departments. It is concerning that most employees receiving 24-hour vehicle assignments were not enrolled in LENS prior to submission of authorization forms, as these employees were in positions requiring the operation of County vehicles before such assignment. This failure created additional exposure for the County by allowing employees to operate vehicles without verified eligibility.

Moreover, the Motor Vehicle Policy does not provide an exemption for elected offices or their staff. This includes employees and officials within the Offices of the District Attorney, Sheriff, and County Clerk who operate County-owned or leased vehicles, or who drive personal vehicles for County business. The Auditor found inconsistent compliance among these offices, indicating that the LENS enrollment requirement has not been applied uniformly across all County departments and elected offices. This inconsistency increases the County's exposure to legal and reputational risk by allowing certain employees to operate vehicles without documented verification of driving eligibility under the same standards required for other County staff.

In addition to these compliance issues, there is a procedural weakness in how LENS enrollment is integrated into the vehicle assignment process. While Fleet Services receives and processes 24-hour take-home vehicle authorization forms after they are signed by department heads and the County Executive, there is no step requiring verification of LENS enrollment prior to vehicle assignment. Fleet Services notifies the Department of Personnel of the assignment after approval but does not confirm whether the employee is enrolled in LENS beforehand. Furthermore, Fleet Services does not follow up on overdue recertifications or compare vehicle assignments year-to-year, and the Department of Personnel has no documented process to ensure enrollment is completed before vehicle use begins. These procedural gaps allow employees to receive and operate County vehicles without proper verification through LENS, in violation of the Motor Vehicle Policy.

Legal and Financial Risk

Because Erie County is self-insured for vehicle liability, failure to ensure that all County employees operating vehicles are properly enrolled in the LENS program exposes the County to heightened legal and financial risk. As a self-insured entity under New York Vehicle & Traffic Law §316, the County assumes direct responsibility for claims and judgments arising from vehicle use. Incomplete or inaccurate driver verification records may weaken the County's defense in the event of an accident involving an unverified driver and hinder its ability to demonstrate prudent oversight and expectation of self-insured entities.

This lack of control could result in higher settlement costs, difficulty in determining liability, and reputational harm to Erie County. Beyond financial exposure, these control weaknesses also undermine public confidence in the County's management of its fleet and risk functions, suggesting a breakdown in accountability and equitable policy enforcement.

Recommendation

To strengthen compliance with the Motor Vehicle Policy and reduce the risk associated with unverified drivers operating County vehicles, the Department of Personnel should establish a formal, documented process to ensure that all employees are enrolled in the License Event Notification System (LENS) prior to being authorized to operate a County vehicle, including 24-hour take-home vehicles.

This process should incorporate a pre-authorization checklist that verifies LENS enrollment before vehicle access is granted. The 24-hour vehicle authorization form should be updated to include a section for the Department of Personnel to confirm and record the employees' LENS enrollment date. In addition, regular cross-checks between vehicle authorization records and LENS enrollment data should be performed to identify and correct any gaps in real time.

Clear roles and responsibilities should be communicated to Department Heads to reinforce their duty to ensure staff compliance and to notify the Department of Personnel of any changes in driving eligibility. The County should also implement periodic internal reviews or audits of LENS enrollment to maintain oversight and program integrity.

The Department of Personnel should also coordinate with all elected offices, including the District Attorney, Sheriff, and County Clerk, to ensure that their employees and any other authorized drivers are enrolled in LENS in accordance with the Motor Vehicle Policy. Because these offices manage personnel independently, clear communication and written confirmation of compliance should be required from each elected official to certify that all qualifying drivers under their supervision are enrolled and monitored through LENS.

If these offices maintain separate administrative functions, the Motor Vehicle Policy should specify how compliance verification will occur and who bears responsibility for maintaining and monitoring LENS enrollment and alerts within those entities.

Further, the County should develop a process to enroll employees in LENS during onboarding if their job duties require operation of a County vehicle or a personal vehicle for County business. Currently, it is unclear who is responsible for monitoring LENS alerts related to changes in driver license status. Fleet has indicated that its role ends after forwarding the driver's license and authorization form to the Department of Personnel. The policy should

therefore be revised to clearly document the procedures for monitoring driver license status, identifying who receives LENS alerts, and outlining the chain of responsibility for notifying both the Department Head and the affected employee when a license status change occurs.

Implementing these measures will enhance compliance with the Motor Vehicle Policy, ensure that only authorized and properly enrolled drivers operate County vehicles, and reduce the County's exposure to liability resulting from unverified or suspended drivers.

MAINTENANCE AND MILEAGE LOGS

Erie County's Motor Vehicle Policy establishes specific requirements for monitoring the use of 24-hour take-home vehicles to ensure accountability and proper stewardship of County assets. The policy states: *"If an AVL device is not yet installed on a take-home vehicle, vehicle logs are required for 24-hour take-home vehicles at the direction of the Fleet Manager or Commissioner of Public Works. The vehicle log shall be actively monitored and reviewed by the department head. These logs are to be kept on file in the departments and provided quarterly to the Bureau of Fleet Services."* (Illustrated below is the current number of vehicles with AVLs.)

Summary of AVL-Equipped Vehicles & Equipment		
Department	Number of AVL Equipped Vehicles & Equipment	Number of AVL Equipped 24-Hour Vehicles
Board of Elections	-	
Buildings & Grounds	22	1
Central Police Services	-	
Correctional Facility	-	
County Clerk	2	
County Executive	-	
DISS	1	
District Attorney	-	
Environment & Planning	1	
Fleet	12	
Health & EMS	8	
Highways	203	10
Homeland Security	61	5
Library	9	
Parks	73	
Probation	5	
Purchasing	1	
Senior Services	-	
Sewers	112	6
Social Services	3	
Weights & Measures	5	
Youth Detention	2	
Social Services (Live Well Van)	1	
Number of AVL-equipped Vehicles & Equipment	521	22
Number of Vehicles & Equipment In Fleet Inventory	775	53
Percent of AVL-equipped Vehicles & Equipment	67%	42%

During the exit conference, the Sheriff's Office stated that approximately 95% of their vehicles have AVL tracking through their dispatch system. This could not be confirmed because no documentation of AVLs for Sheriff's Office vehicles was provided to the Auditor during the testing or before the end of fieldwork. These requirements are intended to ensure that take-home vehicles are used strictly for official County business and that usage is regularly reviewed to detect irregular or unauthorized activity. However, the BFS has taken the position that it is *"not the Bureau of Fleet Services' obligation to identify or monitor usage, let alone irregular usage, of take-home vehicles,"* and further asserted that *"there is no purpose of tracking mileage for take-home vehicles."* BFS stated that each department is responsible for monitoring its own AVL data and maintaining associated logs. This has led to significant confusion and inconsistent practices across County departments.

When the Auditor requested maintenance and mileage logs for 24-hour take-home vehicles, several departments were unable to provide them, or they stated that the auditor could obtain them from BFS. BFS indicated that individual departments, not BFS, were responsible for maintaining those records, despite the Motor Vehicle Policy assigning BFS a central oversight role. The lack of clarity regarding responsibility for recordkeeping and monitoring has resulted in fragmented and unreliable documentation of vehicle usage with no oversight.

Finding #10: Failure to Develop and Implement Controls for Monitoring 24-Hour Take-Home Vehicles

In response to a 2016 investigation that revealed instances of personal use of County vehicles, the Erie County Legislature appropriated approximately \$140,000 to install Automatic Vehicle Location (AVL) systems and strengthen monitoring controls. Recognizing that full AVL implementation would take time, the 2017 revision to the Motor Vehicle Policy required employees assigned vehicles without AVL systems to maintain monthly vehicle logs. These logs were to be reviewed by department heads and submitted quarterly to the BFS for centralized oversight.

A. Failure to Develop a Vehicle Log Template

The Auditor found that BFS never created or distributed the required monthly vehicle log template. The Motor Vehicle Policy explicitly directs BFS to develop and post this form to the County's internal document repository, yet no such form exists. When requested, BFS could not produce a log template or any documentation of having ever received completed vehicle logs from departments. BFS management confirmed via email that the form had never been developed and that no vehicle logs had been collected from departments.

This failure reflects a significant gap in oversight and a misunderstanding of responsibilities between BFS and County departments. Without a standardized template or clear direction, departments were unable to comply with the policy, leaving BFS without the means to perform its monitoring duties. The absence of this control undermines the County's efforts to prevent unauthorized vehicle use; an issue the County had previously invested in substantial public funds to address.

B. Lack of Oversight of 24-Hour Vehicle Usage

The Auditor also found that neither BFS nor County departments or Offices are adequately monitoring the use of 24-hour take-home vehicles. A sample of 37 of the authorized vehicles showed that 16 were equipped with AVL devices, while 21 were not. For vehicles without AVL, no mileage or usage logs were provided, despite the policy's requirement. For AVL-equipped vehicles, there was no evidence that either BFS or the departments were reviewing or analyzing location data to ensure proper use.

Departments expressed inconsistent understanding of their role in monitoring vehicle activity, and BFS has not established a process to review, retain, or follow up on vehicle usage information. This lack of oversight and absence of defined accountability weakens internal controls, increases the risk of misuse, and limits the County's ability to ensure compliance with the Motor Vehicle Policy.

The Sheriff's Office also did not provide documentation demonstrating mileage oversight for the vehicles they consider to be 24-hour assignments, nor did they provide procedures supporting their claim that they conduct ongoing oversight of maintenance or mileage activity for Sheriff's Office vehicles.

Recommendation

The Auditor recommends that the Bureau of Fleet Services take immediate steps to strengthen oversight and compliance with the County's Motor Vehicle Policy regarding 24-hour take-home vehicles. Specifically, BFS should develop and distribute a standardized monthly vehicle log template, as required by policy, and ensure it is accessible through the County's internal document repository. BFS should issue formal guidance clarifying the respective responsibilities of BFS and departments for completing, reviewing, and submitting vehicle logs, and establish a centralized process to track submissions and verify compliance.

Departments should be required to submit vehicle logs and AVL data to BFS on a quarterly basis. BFS should conduct regular reviews for completeness and accuracy, retain these records as part of the County's centralized vehicle management files, and follow up with departments on any discrepancies or missing information. Periodic compliance checks or internal audits should also be implemented to ensure consistent application of these controls.

Finally, the County should update its Motor Vehicle Policy to include more specific guidelines for how BFS and departments should coordinate oversight of 24-hour take-home vehicles. Clarifying these responsibilities and establishing concrete procedures will help eliminate ambiguity, strengthen accountability, and ensure effective management of County vehicle resources.

Comment #2: Need for Centralized Access to Vehicle Maintenance and Mileage Records

Maintaining accurate and accessible records of vehicle mileage and maintenance is essential for accountability, verifying compliance with County policies, and safeguarding public assets. Currently, record-keeping is decentralized across multiple departments, limiting the County's ability to monitor vehicle use, schedule maintenance, and detect potential misuse.

The County has previously invested approximately \$70,000 in the EKOS fleet management software. BFS should fully utilize the current functions available in the system to centralize and streamline vehicle record management. EKOS provides capabilities such as maintenance scheduling, mileage and usage tracking, parts inventory management, and centralized data access for authorized users, including department heads and BFS. Full utilization of EKOS would improve oversight, accuracy, and accountability across all County departments and Offices. Additional investment may be required to enable full access to all EKOS functionalities, which the Auditor recommends based on the findings.

Recommendation

The Auditor recommends that the County leverage its existing investment in EKOS⁷ to establish a centralized system for maintaining and monitoring vehicle mileage, maintenance, and inventory records. By integrating all departments that operate County vehicles into EKOS, the County can ensure that vehicle information is consistently recorded, accessible, and complete.

BFS should fully utilize EKOS to:

- Schedule and track preventative maintenance,
- Monitor mileage and usage patterns, and
- Manage parts inventory.

Department heads and BFS should be provided with real-time access to the system to enable effective oversight, verification of policy compliance, and timely detection of any irregularities or unauthorized vehicle use.

Additionally, the County should consider periodically reviewing EKOS utilization to ensure the system continues to meet operational needs and supports internal controls, accountability, and transparency. Fully utilizing EKOS in this manner will strengthen oversight, improve operational efficiency, and reduce risks associated with decentralized record-keeping.

EKOS/GASBOY TESTING

Gasboy is a fuel management system integrated with EKOS, a cloud-based platform under the control of BFS. BFS is responsible for assigning fobs to each vehicle and entering vehicle information into EKOS. Employees use PINs and fobs to access County fuel pumps, allowing the system to track fueling location, odometer readings, gallons and type of fuel, as well as the date and time of each transaction.

The Auditor tested 1,311 County vehicles from the Fleet Inventory List against 88,467 EKOS/Gasboy transactions to evaluate the accuracy, completeness, and reliability of the data. While looking at the transactions, to get a better understanding of activity year over year, the auditor found that there was a 28% increase in transactions from 2023 to 2024 (see breakdown below). Testing identified multiple discrepancies that undermine the effectiveness of internal controls and reduce confidence in the accuracy of mileage and fuel records. These issues were observed across several areas, including missing fob assignments, unreconciled fob assignments, inconsistent vehicle descriptions, and inaccurate odometer entries.

These findings indicate that, while EKOS/Gasboy provides a framework for monitoring fuel usage, existing controls over data entry, vehicle identification, and transaction review are not fully effective. Additionally, there was no evidence that BFS reviewed the transaction data that was available. The lack of review, particularly for 24-hour vehicles without AVL systems, represents a breakdown in internal controls and reduces the County's ability to prevent misuse, detect anomalies or prevent fraudulent activities.

⁷ Reference Appendix D: EKOS + Gasboy Overview

Gasboy Transactions for 2023 - 2024

Department	Total Transactions 2023	Total Transactions 2024	Increase/Decrease
Administrations Highways	99	135	36
Aurora Protection Highways	2,161	3,105	944
Board of Elections	45	82	37
Buildings and Grounds	425	664	239
Central Police	44	66	22
Clarence Lancaster Highways	1,732	2,212	480
Concord Collins Highways	1,857	2,423	566
County Clerk	192	226	34
County Executive	28	20	-8
default_department	28	59	31
District Attorney	704	785	81
EC Correctional Faciltiy	2,621	3,124	503
EC DISS	1	6	5
EC Library	414	526	112
EC Surplus	37	43	6
Enviorment and Planning	28	32	4
Fleet Services	167	252	85
Hamburg Angola Highways	1,362	2,481	1,119
Harlem Tonawanda Highway	1,924	2,619	695
Health	193	899	706
Homeland Security	725	879	154
Parks Administration	105	118	13
Parks Akron Falls	309	651	342
Parks Chestnut Ridge	402	654	252
Parks Como	383	538	155
Parks Ellicott Creek	296	394	98
Parks Elma Meadows	683	1,887	1,204
Parks Emery	188	269	81
Parks Forestry	181	199	18
Parks Grover Cleveland	565	946	381
Parks Isle View	113	156	43
Parks Rangers	308	378	70
Parks Sprague Brooke	179	131	-48
Parks Wendt Beach	118	127	9
Probation	399	506	107
Senior Services	0	29	29
Sewer District 2	504	673	169
Sewer District 3	953	1,069	116
Sewer District 6	330	360	30
Sewer District North	768	820	52
Sheriff Special Service	7,250	9,664	2,414
Sheriffs Other	762	801	39
Sheriffs Patrol	7,029	9,915	2,886
Sign Shop Highways	34	26	-8
Social Services	132	132	0
The Pump Doctor Test	74	235	161
Weights and Measures	111	144	33
Youth Detention	17	19	2
(blank)	2	6	4
Grand Total	36,982	51,485	<u>14,503</u>
Average # of Transactions	755	1,051	

Finding #11: Inadequate Controls and Oversight of EKOS/Gasboy Fuel and Vehicle Records

The Auditor's review of EKOS/Gasboy transactions for 1,311 County vehicles identified significant weaknesses in the management of fuel and vehicle data. These deficiencies reflect systemic issues in oversight, data accuracy, and reconciliation processes, limiting the County's ability to ensure proper use of vehicles and fuel resources. The following sub-findings summarize the key issues identified:

A. Lack of Oversight and Policy Guidance

The audit found no evidence that the BFS or departmental staff routinely review EKOS/Gasboy transaction data to verify accuracy or ensure compliance with fuel usage policies. In addition, there is no formal policy governing the authorization, use, and monitoring of the EKOS/Gasboy system. The lack of defined oversight procedures has resulted in unclear accountability, inconsistent control practices, and limited utilization of available system features designed to identify irregularities or prevent misuse. Without formalized policies and periodic reviews, fraudulent use of the system may go undetected, reducing the system's overall effectiveness and security.

B. Missing Gasboy Fob Numbers

Of the 1,311 vehicles recorded in the Fleet's Inventory record, 563 vehicles did not have Gasboy fob numbers assigned to them⁸. Among these, 106 were active passenger vehicles, and 47 could not be matched to any Gasboy transactions using other identifiers. Because BFS is responsible for assigning and maintaining fob information, the absence of these assignments significantly limits the auditor's ability to assess fuel transactions, reconcile vehicle activity, or identify anomalies. This issue is particularly concerning for 24-hour take-home vehicles that are not equipped with automatic vehicle location (AVL) systems, as fuel transaction records are one of the few available monitoring mechanisms.

C. Unreconciled Gasboy Fob Assignments

Of the 748 vehicles with assigned fob numbers, 499 were identified as active vehicles, and 483 of these were properly matched to corresponding EKOS/Gasboy transactions. However, 16 vehicles⁹ showed discrepancies, including mismatched or reassigned fob numbers, incorrect County Vehicle numbers, incomplete descriptions, or insufficient data to verify usage. These inconsistencies demonstrate that EKOS/Gasboy data are not being routinely reconciled, increasing the risk of undetected misuse, inaccurate reporting, or ineffective monitoring of fuel consumption.

In addition, there were 8 transactions with "blank" as the department description and 87 transactions with "default_department" as the department description. Some were associated with driver names and fob numbers but for others, in lieu of a fob number, had "admin" as the card number¹⁰.

D. Inconsistent Vehicle Descriptions

Vehicle descriptions within EKOS/Gasboy are not entered consistently. Most vehicles follow the naming format "County Vehicle # Year Make Model," but 111 vehicles use a nonstandard format such as "County Vehicle # License Plate." The lack of standardization complicates data reconciliation and prevents efficient filtering or reporting. The

⁸ Reference Appendix E: Fleet Inventory – No Gasboy Fob # Assigned

⁹ Reference Appendix F: Gasboy Fob Discrepancies between Fleet's Inventory and EKOS

¹⁰ Reference G: Inconsistent Department Descriptions in EKOS

Auditor also noted duplicate vehicle entries and mismatched identifiers across multiple years, further hindering transaction tracking and increasing the likelihood of misallocation.

Examples of Inconsistent Vehicle Names in EKOS/Gasboy					
Name in EKOS/Gasboy		Name in Fleet Inventory			
Vehicle #	Department	Year	Make	Model	Fleet Department
4905 AD9648	Building and Grounds	2011	Ford	F250 SD	Buildings & Grounds
5437 BA5178	Highways	2018	Ford	F550	Highways - Hamburg
5187 AT5061	EC Library	2015	Dodge	Ram 2500	Library
5304 AY1743 CM01	Sewer Management	2016	Chevy	Colorado	Sewers
5090 321	Sheriffs	2013	Ford	Taurus	Sheriff's Office

Such inconsistencies complicate any attempt to reconcile data across years or departments and reduce the reliability of reporting on fuel consumption and mileage by vehicle¹¹.

E. Inaccurate Odometer Entries

The Gasboy system requires employees to enter odometer readings for each fueling transaction. However, the Auditor identified numerous erroneous entries, including “0” readings and implausible values (e.g., 662,241 instead of 62,241). These inaccuracies resulted in negative or illogical total mileage calculations, rendering mileage-based analyses unreliable. Illustrated in the table below, total recorded mileage was negative (13,876,279) miles in 2023 and (23,510,582) miles in 2024. For vehicles without AVL tracking, accurate odometer readings are critical for monitoring usage and scheduling maintenance. The persistence of such data errors undermines oversight and limits the County’s ability to accurately assess vehicle utilization.

As the County’s fleet expands, the effective use of the EKOS/Gasboy system becomes increasingly important. In 2024, the County added or acquired 215 vehicles and equipment units that were entered into the Gasboy system, while only 104 were deleted or traded in, resulting in a net increase of 111 vehicles and equipment. The Auditor also noted a shift in the fleet’s composition, with an increasing number of larger vehicles (e.g., Broncos, Ford Expeditions, Chevrolet Tahoes, and the newly acquired 2025 Jeep Wagoneer), which consume more fuel. In addition, there is currently no formal policy defining who is authorized to access or administer the EKOS/Gasboy system, or how access rights are granted, monitored, and revoked. The absence of clear authorization controls, combined with data entry weaknesses, heightens the risk of improper system use and inaccurate fuel reporting. Ensuring accurate fuel monitoring and proper system governance is therefore vital to controlling operating costs and promoting confidence in the County’s stewardship of taxpayer resources.

¹¹ Reference Appendix H: Vehicle Naming Inconsistencies in EKOS/Gasboy

Increase in the Number of Vehicles & Equipment in Gasboy from 2023 to 2024	
Total vehicles and equipment in 2023:	981
Total vehicles and equipment in 2024:	1,092
	111
Number of vehicles & equipment new or added (2023):	215
Number of vehicles & equipment disposed of or traded in (2024):	104
Net Increase of Vehicles & Equipment	111

A prior audit from 2013 revealed that the Gasboy system had several critical control features designed to ensure data accuracy and prevent improper fuel usage. Each County vehicle and large equipment unit was assigned a unique Gasboy key containing a coded chip specific to that vehicle. To activate the fuel pump, both the key and an odometer reading were required. The system compared the entered reading to the last recorded value, rejecting any entries lower than the previous reading effectively preventing negative odometer entries and blocking fueling until the issue was corrected.

In contrast, this control feature was not activated in the new EKOS/Gasboy system, allowing erroneous or potentially improper entries to be accepted without alerting Fleet Services or department management. As a result, without this control in place, it is feasible that, with just a gas fob and PIN, any vehicle, regardless of whether it is a County vehicle could be fueled by entering "0" or any arbitrary odometer reading. This gap in oversight diminishes the system's effectiveness and increases the risk of inaccurate data, inefficient fuel use, and potential fraud.

In the 2025 Budget, BFS identified one of its top priorities as reducing gasoline consumption through improved maintenance and management of fleet and departmental vehicles. However, based on the Auditor's analysis of EKOS system data, total fuel usage increased by 207,121 gallons, as shown in the table below. Ensuring the effective and accurate use of the EKOS/Gasboy system and implementing appropriate access and data controls is critical to achieving this goal and maintaining accountability for fuel efficiency and resource stewardship.

Summary of Mileage & Gallons by Department for 2023 & 2024						
Department	Mileage			Gallons		
	2023 Total	2024 Total	Increase/Decrease	2023 Total	2024 Total	Increase/Decrease
Administrations Highways	17,339	37,160	19,821	1,626.11	2,239.84	613.73
Aurora Protection Highways	(1,677,931)	(16,017,824)	(14,339,893)	39,296.20	55,538.04	16,241.84
Board of Elections	9,844	424,547	414,703	1,122.25	2,036.08	913.83
Buildings and Grounds	(318,212)	(754,957)	(436,745)	5,490.01	7,994.46	2,504.45
Central Police	14,057	(149,719)	(163,776)	537.37	785.40	248.03
Clarence Lancaster Highways	(638,916)	(2,028,566)	(1,389,650)	35,447.71	51,954.87	16,507.16
Concord Collins Highways	(2,172,936)	(6,240,187)	(4,067,251)	49,340.69	60,685.96	11,345.27
County Clerk	16,710	1,965	(14,745)	1,642.74	2,235.50	592.76
County Executive	6,667	6,617	(50)	422.16	283.79	(138.37)
default_department	3,070	21,099	18,029	430.82	764.61	333.79
District Attorney	(1,126,299)	814,213	1,940,512	7,727.93	8,420.14	692.21
EC Correctional Faciltiy	(7,037,363)	(4,032,436)	3,004,927	32,177.63	37,106.73	4,929.10
EC DISS	290	6,376	6,086	14.82	76.66	61.84
EC Library	(338,438)	(384,736)	(46,298)	8,379.84	9,738.29	1,358.45
EC Surplus	(76,963)	(153,014)	(76,051)	691.29	721.61	30.32
Enviornment and Planning	6,622	9,587	2,965	258.41	331.28	72.87
Fleet Services	(733,925)	(110,745)	623,180	1,698.14	2,436.43	738.29
Hamburg Angola Highways	(758,391)	(11,123,896)	(10,365,505)	36,767.68	67,312.52	30,544.84
Harlem Tonawanda Highway	(2,724,793)	(776,616)	1,948,177	38,010.55	53,621.37	15,610.82
Health	52,649	119,804	67,155	3,224.52	11,048.34	7,823.82
Homeland Security	34,596	(21,579)	(56,175)	12,426.60	14,376.05	1,949.45
Parks Administration	226,417	155,691	(70,726)	1,291.87	1,637.60	345.73
Parks Akron Falls	429,702	51,685	(378,017)	3,558.24	6,190.89	2,632.65
Parks Chestnut Ridge	254,107	(45,662)	(299,769)	6,514.66	9,708.05	3,193.39
Parks Como	(2,789,234)	(1,037,050)	1,752,184	5,119.06	6,992.11	1,873.05
Parks Ellicott Creek	15,675	48,818	33,143	3,830.47	5,498.01	1,667.54
Parks Elma Meadows	(43,421)	39,570	82,991	3,228.94	7,982.14	4,753.20
Parks Emery	(162,517)	(457,783)	(295,266)	2,711.76	3,474.20	762.44
Parks Forestry	15,046	62,654	47,608	2,130.85	2,708.20	577.35
Parks Grover Cleveland	3,216	3,715	499	2,229.26	4,006.20	1,776.94
Parks Isle View	12,243	183,965	171,722	1,650.91	2,000.75	349.84
Parks Rangers	156,005	696,876	540,871	4,130.43	5,344.10	1,213.67
Parks Sprague Brooke	8,478	8,357	(121)	2,145.02	1,701.35	(443.67)
Parks Wendt Beach	15,749	16,561	812	1,494.43	1,710.89	216.46
Probation	(237,162)	(231,121)	6,041	3,651.77	4,711.37	1,059.60
Senior Services		2,419	2,419		421.14	421.14
Sewer District 2	1,290,412	617,738	(672,674)	12,771.81	14,742.56	1,970.75
Sewer District 3	8,838,939	13,712,013	4,873,074	19,714.39	23,140.23	3,425.84
Sewer District 6	735,022	1,271,393	536,371	8,277.56	8,063.71	(213.85)
Sewer District North	908,348	3,728,463	2,820,115	14,448.67	14,806.23	357.56
Sheriff Special Service	(5,707,565)	(483,303)	5,224,262	92,125.10	125,358.09	33,232.99
Sheriffs Other	(587,557)	951,676	1,539,233	10,196.78	12,214.27	2,017.49
Sheriffs Patrol	188,673	(1,259,523)	(1,448,196)	77,140.98	110,026.22	32,885.24
Sign Shop Highways	3,176	(861,947)	(865,123)	960.80	711.10	(249.70)
Social Services	(6,780)	(331,669)	(324,889)	1,398.83	1,500.50	101.67
The Pump Doctor Test	0	0	0	55.25	93.29	38.04
Weights and Measures	(2,863)	(4,119)	(1,256)	2,621.12	2,642.23	21.11
Youth Detention	1,579	1,936	357	263.62	333.06	69.44
(blank)	356	972	616	45.44	135.70	90.26
Grand Total	(13,876,279)	(23,510,582)	(9,634,303)	560,441.49	767,562.16	207,120.67

F. Data Integrity and Assignment Discrepancies (24-Hour Take-Home Vehicles)

Cross-referencing Fleet and departmental 24-hour take-home vehicle assignment records with Gasboy transaction data revealed significant discrepancies. Specifically:

- Nine drivers authorized for 24-hour take-home vehicles were not listed in the Gasboy system; however, fuel transactions for their assigned vehicles were recorded under other employees' names;
- Three drivers in 2024 had assigned vehicles that were not found in Gasboy; however, these employees recorded fuel transactions for other vehicles. Testing for 2023 could not be completed because the Sheriff's Office and District Attorney's office did not provide vehicle assignments for 2023. The District Attorney provided current vehicle assignments which included all 2024 vehicles;
- Ten drivers did not record any Gasboy fuel transactions for their assigned vehicles; instead, all of their recorded transactions were for vehicles not assigned to them.
- Forty-nine drivers recorded Gasboy fuel transactions for vehicles other than their assigned vehicles in addition to fueling their own assigned vehicles, and;
- Two driver names were misspelled in the Gasboy database.

These discrepancies indicate weak data validation controls, insufficient supervisory review, and inadequate coordination between Fleet and departmental personnel.

G. Review of 24-Hour Vehicle Assignment Compliance (Sheriff's Office)

The Erie County Motor Vehicle Policy restricts the assignment of 24-hour take-home vehicles to employees in "on-call" positions directly related to emergency County services. The Sheriff's Office did not provide the Auditor with a list of 24-hour take-home vehicle assignments for its department. Instead, the Sheriff's Office provided an inventory list indicating 59 "confidential" vehicles; however, all identifying information, such as County vehicle numbers, license plate numbers, and assigned personnel, was omitted, limiting the scope of the Auditor's verification procedures. A follow-up request for additional information was submitted, but no response was received. Consistent with GAGAS §8.87, when information is unavailable or restricted, auditors must assess the effect on their ability to obtain sufficient, appropriate evidence and perform alternative procedures.

As a result, the Auditor analyzed EKOS/GasBoy fueling data to identify potential noncompliance by reviewing fuel transactions by job title and comparing activity among administrative and sworn law enforcement staff. During a subsequent meeting, the Sheriff's Office clarified that while Patrol personnel take vehicles home between shifts, 24-hour vehicles are assigned full-time to specific employees and used continuously. Out of 257 passenger vehicles in the Sheriff's Inventory (not including equipment), the Auditor analyzed Gasboy transactions by Sheriff's department to estimate the number of 24-hour vehicles for each year in the audit period. In accordance with GAGAS §3.69-3.70, the Auditor applied professional judgment to develop reasonable assumptions based on operational patterns, job roles, and fueling activity. The Auditor included all Patrol vehicles and vehicles with fueling activity above departmental averages. Additionally, the 59 vehicles marked "confidential" by the Sheriff's Office in their inventory are presumed to be included in the Sheriff Special Service department in Gasboy. The summary of this analysis is below:

	2023			2024		
	Sheriff Special Service	Sheriff Patrol	Sheriff Other	Sheriff Special Service	Sheriff Patrol	Sheriff Other
Number of Vehicles per Department Assignment in Gasboy	131	104	24	140	119	20
Average # of Transactions per year (Total No. of Trans. / Total No. of Vehicles)	55	68	32	69	83	40
Total # of Vehicles with Above Avg. Transactions	61	47	9	55	119	7
Number of vehicles considered 24-Hour(all patrol counted as per Sheriff)	61	104	9	55	119	7
Total No. of Vehicles considered 24-Hour/Take-Home	2023	174		2024	181	
Total Vehicles on Sheriff's Inventory / % of Inventory that is 24-Hour/Take-Home		257	68%		257	70%
Total Vehicles on BFS Inventory / % of Inventory that is 24-Hour/Take-Home		343	51%		343	53%
<i>Because the Sheriff indicated all Patrol take a vehicle home, the Auditor is considering all vehicle listed under Sheriff Patrol to be 24-hour/take-home vehicles.</i>						
<i>The Sheriff's Special Service includes the 59 vehicles marked Confidential by the Sheriff's Office on their inventory.</i>						

Using these criteria, the Auditor determined that approximately 174 vehicles (68%) in 2023 and 181 vehicles (81%) in 2024 were used as 24-hour or take-home vehicles. The analysis also identified several administrative and non-emergency employees within the Sheriff's Office whose fueling activity during 2023 and 2024 closely resembled that of employees with authorized 24-hour vehicle assignments. In several instances, the same vehicle was fueled four to five times per month by staff in positions such as Assistant Chief of Administration, Senior Executive Assistant, Assistant to the Chief, Public Information Officer, Part-Time Regional Medical Director and Part-Time Director of Health, Safety, & Wellness. While these employees may have been properly entered into the EKOS/GasBoy system for legitimate operational needs, the frequency and pattern of use suggest possible take-home vehicle assignments. Such use, if not formally authorized, may be inconsistent with the Erie County Motor Vehicle Policy, which restricts 24-hour take-home vehicles to "on-call" positions directly related to emergency County services, and with Internal Revenue Code (IRC) requirements governing taxable fringe benefits. None of the identified non-emergency personnel have submitted the taxable fringe benefit.

Consistent with GAGAS §9.30-9.32, this significant data limitation is disclosed because it impairs the Auditor's ability to verify compliance with the County's Motor Vehicle Policy. The lack of complete vehicle inventory data and transparency in 24-hour vehicle assignments impedes the Auditor's ability to verify compliance with the County's Motor Vehicle Policy. These results suggest that certain vehicles within the Sheriff's Office may have been used or assigned inconsistently with County policy, increasing the risk of unapproved vehicle use, reduced accountability, and potential misuse of County resources. It further indicates that County policy is not being applied uniformly across departments, including those led by independently elected officials. Although such offices do not report directly to the Bureau of Fleet Services, they remain obligated to comply with the Erie County Motor Vehicle Policy.

Finally, the Auditor noted that there is currently no formal approval or documentation process for granting access to the GasBoy fueling system. Without a standardized authorization procedure tied to verified vehicle assignments, there is increased risk that employees could retain fueling privileges without valid operational justification. Establishing clear approval, review, and termination controls over fueling access would strengthen accountability and ensure that only eligible vehicles and personnel are authorized to use County fuel resources.

Overall, the absence of reliable vehicle assignment data, inadequate access controls, and insufficient oversight of fueling activity reduce accountability and increase the risk of noncompliance with County policy, inefficient use of County resources, and potential misappropriation.

Summary

These findings demonstrate a pattern of inconsistencies and gaps in oversight across EKOS/Gasboy records, including missing and mismatched fobs, inconsistent vehicle descriptions, inaccurate odometer entries, and lack of routine review. These weaknesses reflect systemic internal control deficiencies at both the department and BFS levels and highlight that the County is not fully leveraging its investment in EKOS/Gasboy to manage fleet operations efficiently and securely. Collectively, these issues reflect a breakdown in administrative control, operational discipline, and data governance.

Recommendations

To strengthen oversight and fully leverage the County's approximate \$1.4 million investment in the Gasboy fueling infrastructure along with the \$70,000 investment in the EKOS cloud-based platform, the following actions are recommended:

1. Establish Formal Policies and Oversight Procedures

Adopt a comprehensive, County-wide EKOS/Gasboy policy that assigns responsibility for monitoring, reconciling, and approving fuel transactions. Clearly define the roles of BFS, department heads, and employees, with required periodic reviews and segregation of duties. Additionally, the Auditor recommends that a formal approval process for access to the fuel system be implemented possibly in conjunction with LENS verification. Further, all employees, including those in the offices of independently elected officials, should be required to adhere to the policy and approval procedures to ensure equitable enforcement of County policy.

2. Reconcile and Standardize System Data

Conduct a full reconciliation of Fleet inventory and EKOS/Gasboy records, ensuring all vehicles have correctly assigned fob numbers, consistent naming formats, and valid County vehicle identifiers. Implement standardized data entry protocols for all new vehicles.

3. Strengthen Data Validation and Employee Training

Improve data accuracy through system-based validation checks for odometer readings and fob assignments. Provide employee training on data entry procedures and reinforce accountability for maintaining accurate records.

4. Monitor and Review System Reports Regularly

Require BFS and departments to review EKOS/Gasboy reports monthly to identify anomalies, investigate irregular transactions, and verify compliance with County policy, particularly for 24-hour vehicle assignments. Install AVLs on all 24-Hour Vehicles and review data monthly to ensure compliance with County policy.

5. Leverage System Capabilities for Oversight

Use EKOS analytics and reporting tools to track fuel usage trends, identify outliers, and support AVL data verification. Enhanced use of these tools will improve transparency, efficiency, and oversight of County fleet operations.

6. Ensure Compliance with 24-Hour Vehicle Policy

Review all 24-hour vehicle assignments to verify compliance with policy criteria and document approval by the Bureau of Fleet Services. Restrict fuel access to assigned personnel only.

Finding #12: Post-Resignation Fuel Transactions

The audit identified multiple instances of fuel transactions recorded in the Gasboy system under the names or PINs of former employees, suggesting weaknesses in system controls and supervisory oversight.

One former driver from the District Attorney's Office, who resigned in July 2023, had 16 fuel transactions totaling 69 gallons recorded under their Gasboy PIN after resignation. All post-resignation transactions were processed under the Sewer Department and involved multiple vehicles and equipment.

A second former employee, who resigned from the Clerk's Office in January 2023, had 211 fuel transactions totaling 2,259 gallons recorded between June 2023 and December 2024. These transactions were associated with multiple vehicles under the Sheriff Patrol and Sheriff Special Service divisions.

A third employee who retired from Highways in September 2023 had 28 fuel transactions totaling 374 gallons recorded between August and December 2024, also under the Sheriff Patrol and Sheriff Special Service divisions.

While these transactions could be the result of data entry errors or duplicate PIN assignments further investigation is required to determine the cause. The possibility of unauthorized use or misuse cannot be ruled out. Regardless of the cause, these cases demonstrate insufficient supervisory review to identify and address fueling activity associated with former or reassigned employees.

The lack of timely reconciliation and cross-verification of fueling data between Fleet Services and departmental management increases the risk of undetected errors, unauthorized fuel use, and potential misappropriation of County resources. Departments should strengthen monitoring and reconciliation procedures to ensure that fuel transactions are promptly reviewed, anomalies investigated, and errors corrected before they persist over time.

Recommendation

Fleet Services should strengthen system access and monitoring controls within the EKOS/Gasboy system to ensure that only active employees are authorized to conduct fuel transactions. Coordination between Fleet Services and departmental management should be improved to promptly remove separated employees from the system and deactivate their fueling credentials.

Fleet Services should also implement a formal process requiring department heads to review and reconcile monthly fuel usage reports with Gasboy transaction data. Regular supervisory review and reconciliation would enhance accountability, detect irregular transactions, and ensure that fuel usage is accurately attributed to authorized employees and vehicles.

In addition, to reduce the potential for input errors, Fleet Services should review how employee identifiers are entered into the system. Based on discussions with Fleet personnel, some employees may share identical last four digits of their Social Security numbers, which can result in transactions being attributed to the wrong individual. To improve data accuracy, Fleet Services should consider implementing a system change that allows employees to select or be assigned a unique PIN number when entered into Gasboy. Additionally, BFS should determine if EKOS has a control to prevent duplicate PINs from being assigned. This measure would help ensure that fueling transactions are properly recorded and associated with the correct employee.

CONCLUSION

The audit concludes that the Erie County Bureau of Fleet Services, as presently structured and administered, lacks centralized authority, oversight capacity, and procedural consistency necessary to effectively manage the County's motor vehicle fleet. Weaknesses in recordkeeping, policy enforcement, and interdepartmental coordination have created systemic inefficiencies and elevated operational, financial, and compliance risks.

The County's reliance on decentralized practices spanning vehicle inventory, 24-hour take-home assignments, LENS enrollment and fringe benefit reporting, and fuel system management has resulted in incomplete or inaccurate data, inconsistent application of policy requirements, and gaps in accountability. These deficiencies diminish transparency, hinder informed decision-making, and expose the County to greater operational and financial risk as a self-insured entity.

While the Bureau of Fleet Services fulfills administrative functions, it lacks the authority and resources to enforce compliance across departments and independently elected offices. As a result, the County's motor vehicle policy is not applied uniformly, undermining the intent of centralization and accountability envisioned at BFS's creation. The absence of coordinated controls and accurate records weakens the County's internal control framework and risks the inefficient use of taxpayer funds.

Corrective action is necessary to modernize fleet management operations and restore public confidence in the County's stewardship of its assets. County administration and the Erie County Legislature should jointly review and update the County's Motor Vehicle Policy to clearly define oversight responsibilities, strengthen data integrity, and mandate full participation by all departments and elected offices in centralized reporting. Additionally, the County should fully leverage its existing technological investments such as the EKOS/Gasboy system and the County's accounting system (SAP) to enhance data accuracy, monitoring, and compliance. The EKOS platform includes modules for vehicle tracking, maintenance scheduling, fuel usage monitoring, and reporting analytics that, if fully implemented and integrated with SAP, could improve oversight, streamline recordkeeping, and support data-driven fleet management. The County should evaluate the cost-benefit of activating additional EKOS functionalities to achieve comprehensive, centralized control of vehicle and fuel operations.

With the implementation of these measures, Erie County can achieve a more transparent, accountable, and cost-effective vehicle management system that ensures consistent policy enforcement, protects public resources, and upholds the standards of responsible government operations.

RESULTS OF EXIT CONFERENCE

An exit conference was held on November 13, 2025, with the Bureau of Fleet Services and representatives from the Erie County Clerk's Office, the Erie County District Attorney's Office, and the Erie County Sheriff's Office.

The draft audit report was reviewed and discussed, resulting in minor changes to Findings #5, #6, and #12 as well as the introduction to the Maintenance and Mileage Logs section. Additionally, the Sheriff's Office confirmed they delivered maintenance records to the Comptroller's Office. During the audit, the documentation was originally identified as recall maintenance only but after talking with the Sheriff's Office Fleet Manager, the Auditor was able to ensure full compliance. Therefore, the sub-finding for Finding #10 (C: "Sheriff's Office Non-Responsive to Maintenance and Mileage Log Requests") was removed from the report.

No other concerns were raised by BFS or other departments represented at the meeting regarding the remaining findings or comments.

The Erie County Comptroller's Office would like to thank the participating staff members for the courtesy extended to the Division of Audit during the course of the review.

ERIE COUNTY COMPTROLLER'S OFFICE

cc: Hon. Mark C. Poloncarz, Erie County Executive
William Geary, Commissioner of Public Works
Joseph Mirabelli, Fleet Manager
Hon. Kevin R. Hardwick, Ph.D., Erie County Comptroller
Erie County Fiscal Stability Authority
Mark Cornell, Director of Budget and Management
Hon. Sheriff John C. Garcia, Erie County Sheriff
Hon. Michael P. Kearns, Erie County Clerk
Hon. Michael J. Keane, Erie County District Attorney
Brian Bray, Commissioner of Personnel
Jeremy Toth, County Attorney



COUNTY OF ERIE

WILLIAM E. GEARY, JR.

COMMISSIONER

DEPARTMENT OF PUBLIC WORKS

95 Franklin St. 14th Floor
Buffalo, NY 14202

TELEPHONE: 716.858.8300
FAX: 716.858.8301

Wednesday, November 19, 2025

RESPONSE TO FLEET AUDIT

Dear Comptroller Hardwick:

The following is the Erie County Department of Public Works' Bureau of Fleet Services comments to your Office's Audit Report dated November 12, 2025 (the "Report"). We thank you for the opportunity to comment on the Report and respond to matters and issues identified therein. For years, the Department of Public Works has made great strides in oversight of the County's vehicle fleet. During the past decade, the implementation of numerous financial, procurement, and asset-tracking procedures has significantly improved fleet management, resulting in annual savings of hundreds of thousands of dollars.

The Report clearly notes that there are many departments and offices within the County that play a role in fleet administration, each with their own focus on fleet operations, management, and impact. We agree that the comprehensive County Motor Vehicle Policy should be updated to clearly define the Bureau of Fleet Services' authority, reporting structure, and responsibilities relative to individual departments and independently elected offices. We have in the past and will continue to establish consistent Bureau of Fleet Services recommendations for collecting and reporting departmental vehicle usage, maintenance, accident reporting, timely LENS System enrollment, and fuel transaction data for the County's fleet.

We disagree with your recommendation that the Bureau of Fleet Services be the central authority responsible for the County's fleet. The Bureau of Fleet Services does not have centralized authority over the management of the County's fleet, but rather administrative responsibilities related to its procurement and maintenance. Given ever-changing circumstances, as well as the multiple independent offices also responsible for vehicles in the County's fleet, we believe that the need to be flexible in decision making is vital and implementing internal procedures at the departmental or elected office level is more beneficial. A centralized formal policy cannot anticipate every circumstance or possible interim need and would limit our flexibility to maintain the County's fleet.

Per the Audit Report, on Page 11, Paragraph 5, you found that several active vehicles were missing from the FASB Lease Spreadsheet "maintained by the Division of Budget and Management." The issue with that statement is two-fold:

- First, the FASB Lease Spreadsheet is maintained by your office – the Erie County Comptroller’s Office – not the Division of Budget and Management, as it is required by GASB (Governmental Accounting Standards Board) Standard No. 87 and its reporting in the County’s Annual Comprehensive Financial Report is mandated.
- Second, the lack of reconciliation is caused by timing differences, which have been previously explained to the Division of Audit and Control. The Bureau of Fleet Services maintains a perpetual inventory system, whereas lease reporting under GASB Standard No. 87 captures information at a specific point in time, typically December 31. The Bureau of Fleet Services plans lease renewals in advance, and the Fleet Manager schedules vehicles for replacement by adding the “new” vehicles to the fleet listing and noting the future replacement date next to existing vehicle records. For example, the Bureau of Fleet Services may know in November that it will be replacing a set number of vehicles in February of the following year, this is several months before actual trade-in occurs and the new vehicle is considered active.

Therefore, what may be considered necessary for reporting by your office, does not actually require reporting under GASB Standard No. 87 as doing so would overstate the lease expense of the County.

Most of the County’s fleet is utilized as needed (for occupational purposes) and returned to a centralized location after use. County vehicles are typically used no more than a standard work shift. However, in some cases, employees are assigned 24-Hour Take-Home Vehicles based on operational needs such as employees who need to be available for deployment in emergency situations, employees who are required to be “on-call” and perform on-call services with a substantial degree of frequency, and for employees in law enforcement due to security reasons. The determination of 24-Hour Take-Home Vehicle privileges rests with the County Executive and the individual department head or officer, not the Bureau of Fleet Services.

It is correct that various departments had not notified the Bureau of Fleet Services when the need for or the status of a 24-Hour Take-Home Vehicle changed. Though this may not be acceptable, it is the department or office’s responsibility to notify the Bureau of Fleet Services of such changes. When annual recertification forms are sent to division heads, there is a reminder that they are to notify us in the event of any changes. Fleet Services also sends out periodic reminders to provide updates to departmental take-home vehicle listings.

The Bureau of Fleet Services is actively working to install Automatic Vehicle Location (AVL) on all the 24-Hour Take-Home Vehicles without this technology. The Bureau has secured approval from the Division of Budget and Management to increase the 2026 Budget to accommodate this expense.

We will conduct a reconciliation of the 24-Hour Take-Home Vehicle inventory to authorization forms submitted and forward the updated information for verification of LENS enrollment and payroll fringe benefit reporting by the Erie County Department of Personnel.

The Bureau of Fleet Services will review the County fleet inventory for accuracy in assigned fuel fob numbers, consistent naming formats, and valid vehicle identifiers to standardize data entry. We will generate procedures for departmental and office usage to encourage the monitoring and reconciliation of fuel fobs, odometer readings, and fuel transactions. We trust this will strengthen

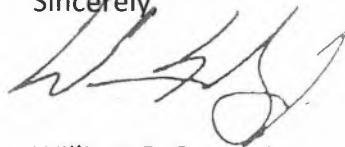
supervisory review leading to early detection of improper fueling activity and limit the risk of data inaccuracies.

Though the Bureau of Fleet Services acknowledges the findings in the Audit Report, serious concerns that the procedures used to obtain them constitute an audit scope creep exist. Audit scope creep can be defined as the expansion of an audit's objectives beyond their original proposal, often caused by unclear initial requests, untimely new requests, or changing project requirements. The following are examples of what the Bureau of Fleet Services deems audit scope creep:

1. While the Audit Announcement Letter dated August 28, 2024, the Audit Entrance Conference held on September 11, 2024, and the Notification Letter of Expanded Scope dated September 13, 2024, were addressed solely to the Department of Public Works and the Bureau of Fleet Services, we were surprised to see representatives of the County Clerk's Office, the District Attorney's Office, the Department of Personnel, and the Sheriff's Office at the Audit Exit Conference held on November 13, 2025.
2. The audit process incorporated testing of data from other departments or offices leading to findings and recommendations that have been combined into a single report addressed to the Department of Public Works' Bureau of Fleet Services, allowing The Erie County Comptroller's Office – Division of Audit and Control to avoid announcing separate, formal audits for each contributing department or office not managed by the Bureau of Fleet Services.
3. Presenting whole sections, such as "Comment #1: Evaluation of 2025 Vehicles" and "Recommendations" on Pages 16 and 17 of Audit Report, as well as comments regarding 2025 data, such as those on Page 25, Paragraph 7 and Page 39, Paragraph 3 of the Audit Report, when the stated scope of the audit was January 1, 2023 through June 30, 2024.
4. The Audit Report includes several comments based on assumptions rather than concrete evidence. For instance, on Page 15, Paragraph 6, it states, "the auditor determined that 56 of the 106 unmatched vehicles likely represented confidential vehicles lacking identifying details..." and on Page 41, Paragraph 4, it mentions, "additionally, the 59 vehicles marked 'confidential' by the Sheriff's Office in their inventory are presumed to be included in the Sheriff Special Service department in GasBoy," both of which use "guessing" terminology not rooted in fact.

As with all audits, the Department of Public Works and the Bureau of Fleet Services will use your Audit Report as an opportunity to improve its performance in the administration of the County fleet. Thank you for the opportunity to offer our response to the 2023-2024 Audit of the Erie County Bureau of Fleet Services.

Sincerely,

A handwritten signature in black ink, appearing to read 'W. Geary, Jr.', with a stylized flourish at the end.

William E. Geary, Jr.
Commissioner of Public Works



ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

November 20, 2025

Commissioner William Geary
Department of Public Works
95 Franklin St, 14th Floor
Buffalo, NY 14202

Re: Fleet Services audit response

Dear Commissioner Geary:

Thank you for your response to our recently completed audit of Fleet Services. I realize this process has been long and, in some cases, arduous. For the most part, your office has been forthcoming with information requested and we are appreciative. I however feel the need to respond to some misunderstandings.

As you note, we agree that the Motor Vehicle Policy requires a comprehensive review to address conflicting definitions of the Bureau of Fleet Services' (BFS) roles and responsibilities. However, the policy also contains provisions that clearly assign authority to BFS, provisions our audit team relied upon during testing and that informed findings where performance was demonstrably deficient. For example, Section III states: "It shall be the responsibility of all department heads to cooperate fully with the Bureau of Fleet Services in the proper procedures of record keeping and maintenance of all vehicles, **regardless of their administrative control.**" Despite this, the audit showed that departments were uncertain about their responsibilities for maintaining fleet records. The auditor's opinion and findings outline how the policy assigns BFS administrative control over the entire fleet and how gaps in adherence to those requirements contributed to the issues identified.

After reviewing your letter, we confirmed that the auditor had been led to believe that the Department of Budget and Management was responsible for maintaining the FASB Lease Spreadsheet. We have corrected this in the report. However, the spreadsheet is not maintained by the Comptroller's Office. Each year, as part of preparing documentation for the Annual Comprehensive Financial Report, it is requested from the Fleet Services Manager. The Director of Accounting Services for Accounting & Reporting (civil service) in the Comptroller's Office has reaffirmed this process. If there is a disagreement regarding who should be responsible for this document, it is a matter for the Accounting Division of the Comptroller's Office and Fleet Services to resolve. As it currently stands, your supposition is inaccurate.

As you are aware, the County Comptroller, under the charter, is the County's Chief Auditing Officer. I take that responsibility seriously and stand by the work my staff has done. Regarding your assertion of "scope creep", I would offer the following:

- A scope change occurs only when audit objectives change, not when auditors contact additional sources. Audit objectives define what is being evaluated; scope refers to the period, methodology, and entities involved. Under Government Auditing Standards (GAGAS), auditors must pursue additional evidence when information is incomplete, inconsistent, or unclear. Because Fleet Services' records were incomplete and discrepancies were identified during testing, the audit team had a professional obligation to obtain additional information to support factual conclusions.
- Performance audits often require evidence from multiple departments; however, this does not mean each department is being audited. Under GAGAS, the auditee in this case, the Bureau of Fleet Services is the entity responsible for the program or function subject to the audit objectives (GAGAS 8.07-8.08). Auditors may obtain evidence from any department that maintains relevant records, consistent with the requirement to gather sufficient, appropriate evidence from the sources necessary to address the audit objectives (GAGAS 8.72-8.79, 8.81-8.88, 8.90-8.92). Throughout the audit, the Fleet Manager repeatedly indicated that other departments had their own fleet managers and provided the auditor with their contact information in an email on October 1, 2024. Additionally, the auditor's November 7, 2025 email scheduling the exit conference explicitly noted that individuals from elected offices would be invited. Their inclusion should not have been unexpected. Because the Motor Vehicle Policy assigns responsibility for enforcing the policy to the elected offices, inviting them was prudent and consistent with GAGAS expectations for communicating with officials involved in the program or function, even when they are not the primary auditee (GAGAS 8.27-8.31). The Fleet Manager was explicitly informed of their inclusion and raised no objection.
- The decentralization of the county's fleet is not the prerogative of the Comptroller's Office. That decision, to the extent it is even clear, seems to be made arbitrarily at best. However, the entrance letter and subsequent meetings clearly indicated this audit was meant to include "Erie County owned and leased vehicles...within the Division of Fleet Services and other departments or offices maintaining and assigning their own vehicles." Contacting other departments to obtain necessary records is not scope creep if it is required to fulfill the approved audit objectives as was the case here (GAGAS 8.06, 8.12, 8.109-8.115).
- Information regarding current (2025) vehicles was provided to us by the Erie County Sheriff's Office, even though it fell outside the defined audit scope and was not requested. However, once such information is received, GAGAS requires auditors to consider and evaluate any evidence obtained during the audit when it is relevant to understanding risks, context, or potential implications (GAGAS 9.03-9.06). Comment #1 ("Evaluation of 2025 Vehicles") is explicitly identified as being outside the audit scope and is appropriately presented as "other pertinent information" in accordance with GAGAS 9.29-9.30.
- The assumptions you reference in bullet 4 of your letter were based on the auditor's professional judgment, necessitated by the lack of information from Fleet Services and the lack of cooperation from the Sheriff's Office. All such assumptions are reasonable and clearly identified within the report. As you stated in your letter, we also do not understand the distinction the Sheriff's Office makes regarding "confidential" vehicles; accordingly, the report places the term in quotation marks to reflect that ambiguity. GAGAS requires auditors to obtain sufficient, appropriate evidence to provide a reasonable basis for findings and conclusions (GAGAS 8.06, 8.12-8.14). The auditor made repeated attempts to obtain information on these vehicles, but the Sheriff's Office did not respond. The report

documents this limitation and the rationale for the assumptions used, consistent with GAGAS 8.109–8.115, which address reporting limitations and explaining their effect on findings. The assumption regarding the “confidential” vehicles was that they were included among the unreconciled vehicles in the Sheriff’s inventory, which reduced the total discrepancies from 106 to 44 (after removing six VIN errors). These discrepancies are explicitly presented, and the process the auditor used to determine the final count of 44 vehicles is fully described in the report.

Sincerely,

A handwritten signature in blue ink, appearing to read "K. R. Hardwick", with a stylized flourish at the end.

Kevin R. Hardwick, Ph.D.
Erie County Comptroller

cc: Director of Budget and Management Mark Cornell



SHERIFF OF ERIE COUNTY

Wednesday, November 19, 2025

Dear Comptroller Hardwick:

This response is regarding the Countywide Fleet Audit conducted by the Comptroller's Office. Our concerns and disputes are outlined below.

Page 3 - Non-cooperation from the Sheriff's Office, which prevented full evaluation of 24-hour vehicles and contributed to incomplete fleet inventories.

Page 3 - Sheriff's Office non-cooperation created a scope limitation and prevented complete verification of assets and assignments.

Page 7 - Excluded all Sheriff's Office vehicles from the 1,397 vehicles due to lack of cooperation and incomplete inventory submissions from the Sheriff's Office. To be tested separately if inventory is provided by the Sheriff's Office.

Dispute – The Erie County Sheriff's Office was never listed as an auditee on this audit. To date, we have not obtained an engagement letter from the Comptroller's Office. Instead, a member of the Comptroller's Office first reached out to an Erie County Sheriff's Office employee in March 2025, seven months after the audit was launched, seeking certain information. The auditor intentionally went around the Erie County Sheriff's Office Chief of Administration to obtain this information from a sworn Tech Sergeant. This is not, and has never been, the appropriate process. It remains unclear why the auditor took this course of action.

Furthermore, as noted in your report on **Page 8**, once we were finally contacted, the Sheriff's Office complied and submitted our inventory list along with more than **300 additional documents**.

Page 8- Not all 24-Hour/Take-Home vehicle assignments were provided. The Sheriff marked 59 vehicles as confidential, noting that they are utilized by undercover law enforcement and are presumed to be part of the 24-Hour/Take-Home assignments. Further, the Sheriff defined Take-Home vehicles as those used by patrol and other employees that park the vehicles at their homes between shifts but did not identify which vehicles on the inventory represented those assignments.

Concern – Apart from the Department of Public Works, the Sheriff's Office is the only County agency that operates 24 hours a day, 7 days a week, 365 days a year. Deputies and support staff routinely work shifts of up to 18 hours, including weekends and holidays. Many personnel do not have the benefit of an assigned office or even a substation in the towns they serve. Sheriff's Deputies and

their support staff can be activated at any time and must be prepared to respond anywhere within — and even outside — the County.

These unique operational requirements may contribute to the confusion regarding the definition and classification of “24-hour” and/or “take-home” vehicles. Additionally, the assumption that all 59 vehicles marked as *confidential* are automatically “24-hour/take-home” is incorrect. As noted in the auditors’ own statement (Pages 8 & 9), **“Based on the Gasboy usage we determined what vehicles are 24-hour/take-home.”**

Based on that methodology — and the fuel-usage data for many of these vehicles — it is clear that not all 59 confidential vehicles meet the criteria for “24-hour” or “take-home” status.

The Sheriff’s Office also utilizes confidential vehicles for numerous investigations and specialized assignments. We are responsible for protecting victims of sensitive crimes — including minors, sex crimes, domestic violence, and mental health–related cases. Vehicles used to investigate these crimes or to transport or meet with victims must remain confidential in order to safeguard the rights, privacy, and safety of the victims and their families.

In addition, the Sheriff’s Office uses equipment and resources intended to protect the community, and some vehicles associated with these capabilities were excluded from disclosure to preserve the County’s tactical advantage during critical incidents and specialized operations.

Page 9 - EKOS/Gasboy transaction data for all Sheriff’s Office vehicles and employees to estimate whether their activity indicated 24-Hour/Take-Home use. Employees are assigned to a department in Gasboy. For the Sheriff’s Office, there are three departments identified: Sheriff Patrol, Sheriff Special Service, and Sheriff Other. Based on the information provided by the Sheriff’s Office, the Auditor considered all vehicles under Sheriff Patrol to be 24-Hour/Take-Home assignments. Based on the information provided by the Sheriff’s Office, the Auditor considered 59 of the vehicles under Sheriff Special Service to represent the confidential 24-Hour/Take-Home assignments. For the vehicles under Sheriff Other, the Auditor considered all vehicles with above average transactions per month to be 24-Hour/Take-Home assignments.

Response- The above determination is essentially an assumption based on information the auditor believes to be accurate. Not all vehicles listed under Sheriff Patrol are 24-hour or take-home vehicles. Likewise, not all vehicles assigned to Special Services fall into the 24-hour or take-home category.

The auditor’s statement that “vehicles with above-average fuel transactions [are determined] to be 24-hour/take-home” is incomplete and inaccurate. The Sheriff’s Office performs a wide range of assignments and duties, including Patrol, Investigative services, Traffic, SRO, BTAT, Special Services, Fire/Burn Investigation, K9, Aviation, MRU, URT, FCWU, Civil, Transport, Weapons & Ordnance, Training, PSD, CSI, Evidence, and many others. These functions and services operate 24 hours a day, 7 days a week, 365 days a year covering more than 1,000 square miles.

The auditor did not identify the criteria used to determine what constituted “above average” fuel usage. Additionally, due to staffing shortages, we have Deputies working vastly different schedules—some working 18 hours a day, 7 days a week, and others working standard 8-hour shifts, 5 days a week. These

variations inherently affect fuel usage and make any blanket assumption based solely on transaction volume inaccurate and misleading.

Therefore, the auditors' assumptions regarding vehicle classifications are inaccurate and incomplete.

Page 15- *Upon receipt of the Sheriff's Office inventory, the auditor identified a significant discrepancy between the two sources. The BFS inventory listed 343 vehicles assigned to the Sheriff's Office, while the Sheriff's Office reported 310 vehicles. To ensure accuracy, the auditor conducted two comparisons, matching the Sheriff's Office list against the BFS inventory and vice versa.*

Page 15- *Evaluation of the BFS Inventory Compared to the Sheriff's Office Inventory: The BFS inventory listed 343 items assigned to the Sheriff's Office, of which 314 were passenger vehicles. After excluding all 2025 vehicles (40), 274 remained for testing. Of these, 168 VINs matched the Sheriff's inventory and 106 did not. The auditor determined that 56 of the 106 unmatched vehicles likely represented confidential vehicles lacking identifying details, and 6 were VIN entry errors previously identified, leaving 44 unreconciled vehicles. Due to limited information, the auditor was unable to determine the status or disposition of these vehicles. These discrepancies highlight weaknesses in recordkeeping and coordination between the BFS and the Sheriff's Office. Incomplete or inaccurate vehicle identifiers reduce the auditor's ability to accurately track and verify vehicles, increasing the risk of incomplete inventory records, misclassification, or potential mismanagement of County assets.*

Response – The Auditor used an inventory list from BFS provided in 2024 and compared it to an inventory list from the Sheriff's Office provided in 2025. The Sheriff's Office regularly returns, replaces, and updates vehicles throughout the year. When comparing two inventory lists, they must be generated on the same date to ensure accuracy and consistency. Comparing lists created months apart results in discrepancies that do not reflect errors, but normal and expected fleet changes.

Page 15- *The Sheriff's Office inventory included 59 vehicles labeled as confidential, with no unique identifying information such as VIN, County Asset Number, or license plate number. This lack of identifying data made it impossible to verify the accuracy and completeness of the inventory, thereby limiting the scope of the audit. While the Sheriff's Office may seek to withhold certain identifiers to protect sensitive operations, such as undercover activities, this is an exemption permitted under New York's Freedom of Information Law (FOIL), Public Officers Law §87(2)(e), not a statutory confidentiality requirement for VINs. In recognition of these operational concerns, the auditor requested alternative identifiers such as a County Vehicle Number, license plate number, or AIMS/Inventory Number to facilitate reconciliation without disclosing VINs. The Sheriff's Office did not respond to this request.*

Response – The Sheriff's Office has vehicles with confidential license plates that are linked to specific VIN numbers, and this information cannot be released for the reasons previously stated. Additionally, the Sheriff's Office does not assign or utilize County Vehicle Numbers or AIMS identifiers. Therefore, we cannot provide that information for the audit.

Page 16 - During the audit, the BFS reported 40 model year 2025 vehicles assigned to the Sheriff's Office, while the Sheriff's Office inventory listed only 25 vehicles, including 3 marked as confidential. This created an immediate variance of 15 vehicles between the two inventories.

Response – The auditor acknowledges the reason for this discrepancy in their own statement: “The auditee explained that Fleet enters newly leased vehicles into its inventory before physical receipt, which would account for the 25 vehicles not yet recorded by the Sheriff's Office.”

The Sheriff's Office does not add vehicles to its fleet list until they are physically received and placed into service. Therefore, any variance between the two lists is a result of differing inventory practices—not an error on the part of the Sheriff's Office.

Page 16 - The remaining 7 vehicles appearing only on the Sheriff's Office inventory are of particular concern, as the BFS is responsible for obtaining the vehicles, license plates and assigning fuel fobs for all County vehicles. The existence of vehicles outside Fleet's oversight suggests a potential breakdown in vehicle acquisition or reporting procedures and warrants further investigation to ensure compliance with County policy and the accuracy of vehicle assets records.

Response – These vehicles were acknowledged as being purchased through other approved County avenues, including the Green Team Grant and Inmate Accounts used for incarcerated individual programs. Both of these funding sources require proper authorization and a complete paper trail for any purchase. The Sheriff's Office followed all required County protocols for acquiring these vehicles.

Therefore, the statement that there was a “breakdown in vehicle acquisition or reporting procedure” is highly inaccurate and unjustified. The Sheriff's Office properly acquired these vehicles, notified all required departments and divisions, and accurately included them on our fleet list.

Page 42 – The analysis identified several administrative and non-emergency employees within the Sheriff's Office whose fueling activity during 2023 and 2024 closely resembled that of employees with authorized 24-hour vehicle assignments. In several instances, the same vehicle was fueled four to five times per month by staff in positions such as Assistant Chief of Administration, Senior Executive Assistant, Assistant to the Chief, Public Information Officer, Part-Time Regional Medical Director and Part-Time Director of Health, Safety, & Wellness. While these employees may have been properly entered into the EKOS/GasBoy system for legitimate operational needs, the frequency and pattern of use suggest possible take-home vehicle assignments. Such use, if not formally authorized, may be inconsistent with the Erie County Motor Vehicle Policy, which restricts 24-hour take-home vehicles to “oncall” positions directly related to emergency County services, and with Internal Revenue Code (IRC) requirements governing taxable fringe benefits. None of the identified non-emergency personnel have submitted the taxable fringe benefit.

Response – This statement is yet another assumption made by the auditors. Several of the titles referenced above belong to sworn personnel who respond to public safety incidents or who hold

multiple responsibilities within the Sheriff's Office. The Sheriff's Office has numerous reporting locations — including 10 Delaware, 134 West Eagle, 45 Elm Street, 40 La Riviere in Buffalo, 13 Centre Drive in Orchard Park, 11581 Walden Avenue in Alden — as well as assigned duties at Highmark Stadium and the KeyBank Center.

However, the operational demands of the agency require Sheriff's Office personnel to travel anywhere within the County and, at times, outside the County for training, meetings, or operational needs. Unlike employees who report to a single fixed location such as 95 Franklin, Sheriff's Office staff do not have that luxury.

For these reasons, the auditor's statement referring to a "frequency or pattern of use" is again an assumption and an inaccurate characterization of how Sheriff's Office vehicles are utilized.

Page 28 -Finding #8: Sheriff's Office Non-Compliance with 24-Hour Take-Home Vehicle Policy

Response – Once again, the Sheriff's Office is not a Monday-through-Friday, 8 a.m. to 4 p.m. service; we provide continuous, 24/7 service to the citizens of the County. The statements under **Finding #8** are therefore assumptions and inaccurate, containing no factual basis to support the auditors' conclusions. Earlier in the report, the auditors classified the 59 vehicles marked *confidential* as 24-hour/take-home. Yet, on page 28, the auditors state that it is unclear whether these 59 vehicles are 24-hour/take-home, demonstrating inconsistency in their findings.

Page 29 - The Sheriff's Office should work with the Bureau of Fleet Services to develop and maintain a complete and accurate list of all 24-hour/take-home vehicle assignments, including both emergency and non-emergency staff. This list should include the vehicle identification number (VIN) or County vehicle number, identify the assigned driver, and ensure all assigned drivers are enrolled in the LENS program to support reconciliation, compliance, and ongoing oversight.

Response – The LENS program was discussed during the exit meeting by not only the Sheriff's Office but also by other County departments. The Sheriff's Office conducts more in-depth background checks and has established policies requiring employees to report any vehicle & traffic violations, as well as arrests. The auditor even acknowledges that the Sheriff's Office maintains a more thorough system of checks and balances compared to the LENS program.

Page 33 - Finding #10: Failure to Develop and Implement Controls for Monitoring 24-Hour Take-Home Vehicles Section C Sheriff's Office Non-Responsive to Maintenance and Mileage Log Requests

Response – Auditor stated they are removing this section: Additionally, after reviewing the maintenance records, we have decided to remove section C "Sheriff's Office Non-Response to Maintenance and Mileage Log Requests" under Finding #10 completely from the report

Appendix C:

Response – As noted previously, the auditor relied on data from 2 separate inventory lists created months, if not a year, apart. Of the 106 unmatched vehicles, at least 72 were either sold, returned, or traded. I strongly advise that this entire section be removed from the report, as it contains sensitive information that could compromise the safety of Sheriff's Office employees and the citizens they serve. Inclusion of this data would support our decision to withhold certain information requested by the Comptroller for this audit, as it is clear that the Comptroller's Office cannot be trusted with law enforcement sensitive information.

Appendix D:

Response – All the vehicles listed for the Sheriff's Office on this appendix is as follow:

228 vehicles are no longer part of Sheriff Fleet

16 were still waiting for arrival

The Sheriff's Office does not have access to or control the inventory of the Gas boy system. However, we have been working with Mr. Mirabelli on updating our lists and improving accuracy in fleet records.

Appendix K:

Response – Some of the inconsistencies were discussed in the exit meeting. The conversion of one fuel system to another, employees with the same Last 4 of SS# and vehicles being given to other departments.

You listed employees who fuel multiple vehicles daily, run vehicles to vendors and for service contracts across the county for maintenance. Some of the assumptions and data you used to calculate 24 hour/take home vehicles are inaccurate.

Sincerely,



Elizabeth Hall
Assistant Chief of Administration
Erie County Sheriff's Office



ERIE COUNTY COMPTROLLER

KEVIN R. HARDWICK

November 20, 2025

Sheriff John C. Garcia
Erie County Sheriff's Office
10 Delaware Avenue
Buffalo, NY 14202

Re: Response to Sheriff's Office Comments on Draft Countywide Fleet Audit

Dear Sheriff Garcia:

Thank you and your staff for the detailed response to the draft of the Countywide Fleet Audit. After reviewing your comments, I must respectfully clarify several points regarding the scope of our audit, the responsibilities of County departments and Offices under the Erie County Charter, and the nature and timeliness of the cooperation we received. While I appreciate your engagement late in the process, the record must accurately reflect the full timeline, the limitations encountered, and the basis for our methodology.

Under Article 18, Section 1802 of the Erie County Charter, the Comptroller is explicitly granted authority to audit the accounts, records, and financial affairs of every officer and employee charged with handling County funds. The Charter does not require the issuance of an "engagement letter" or any formal permission from the audited department in order to initiate an audit. Rather, the Charter provides direct access and audit rights, and the Comptroller may "require the production of such books, papers, and other evidence as he may deem necessary." Government Auditing Standards (GAGAS) are consistent with this framework: they require auditors to establish objectives, scope, and access, but do not mandate an engagement letter when the auditor's authority is derived from statutory or charter law. (See e.g., GAGAS 6.09–6.12.). In addition, as we clarified during our meeting with you in June, your Office was not the auditee and therefore would not have received a separate engagement letter.

It is also important to clearly outline the timeline and degree of cooperation. Our office first requested fleet inventory data from the Bureau of Fleet Services in August 2024 and continued to follow up from September 2024 through February 2025. The information provided during this period was fragmented and incomplete, which required our audit team to contact departmental fleet managers in March 2025. The Sheriff's Office did not provide its fleet inventory until July 2025, after testing for all other departments was already well underway. In total, your Office ultimately supplied more than 300 maintenance-related documents, but only after repeated requests and escalation. Under GAGAS, when information is delayed or withheld, auditors must disclose such limitations (see GAGAS 9.30-9.33). Our report appropriately reflects that these constraints materially restricted certain audit procedures.

Regarding confidential vehicles, your response asserts that Vehicle Identification Numbers cannot be disclosed. However, during the audit, the Auditor offered multiple accommodations, including the use of internal County identifiers such as the county # or asset #, but we did not receive any response. GAGAS requires that sufficient and appropriate evidence be obtained to verify the existence and condition of public assets (see GAGAS 8.89–8.104). Because no identifiable information was provided for the 59 vehicles your office classified as "confidential," our team was unable to verify their assignment, use, or disposition. This limitation arose from ECSO's withholding of these identifiers, not from the audit methodology, and it must be reported as such. Notably, the Accounting Division has recently begun receiving requests for asset numbers as vehicles are added to your fleet. This is good practice and will be beneficial for any future audits of the same nature.

You note that the Sheriff's Office and Bureau of Fleet Services inventories were generated at different times. If that is correct, it does not absolve the underlying concern in the audit: the Fleet Bureau's records are not consistently reconciled, standardized, or maintained across systems. Discrepancies in timing highlight not just normal turnover, but a breakdown in formal documentation and procedures. Your response indicates that at least 72 unmatched vehicles were "sold, returned, or traded," but no supporting documentation such as disposal, transfer records, or correspondence was provided. Under GAGAS standard 8.97, when management cannot provide documentation to support the status of an asset, the auditor must report that deficiency.

On the matter of fuel usage and 24-hour or take-home vehicle designation, the Auditor requested a formal, authorized list of personnel with such assignments, but the list was never provided. Consequently, the Auditor relied on Gasboy fueling data, the only system of record available to make reasonable estimates. This approach is consistent with GAGAS, which requires auditors to obtain *sufficient, appropriate evidence* (Chapter 8) and to base conclusions on that evidence (GAGAS 9.03). Because there were limitations on access, the Auditor also included a *modified GAGAS compliance statement* to disclose the constraints and their impact (GAGAS 9.05). While you offered operational explanations regarding travel, training, and shifts (at the exit conference), none of these needs or uses were supported with written policy, assignment rosters, or other documentation, so the Auditor properly relied on the best available data and transparently disclosed the assumptions used.

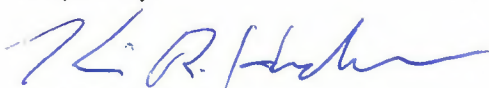
We take seriously your concerns about operational security and officer safety. Nonetheless, GAGAS requires auditors to verify County assets, even when assigned to law enforcement (see GAGAS 8.09, 8.89). It is common practice for law enforcement agencies to provide modified, coded, or redacted vehicle identifiers during audits in ways that both protect security and permit independent verification. The blanket refusal to provide any identifiable information for 59 vehicles represents a significant internal control weakness, and in line with GAGAS (9.31–9.33), must be disclosed.

Based on the totality of evidence, and in full compliance with GAGAS standards, the findings and conclusions in the draft report will remain as written. The Sheriff's Office did not provide timely, complete, or sufficiently detailed documentation to allow full testing. The scope limitations identified are strongly defensible, and findings related to unverified inventory, unclear vehicle assignments, and inconsistent fuel usage are supported by the evidence we obtained.

With that said, the Comptroller's Office remains committed to working collaboratively with the Sheriff's Office. We are fully prepared to help develop a secure yet auditable identification protocol for confidential vehicles, reconcile your internal fleet list with the Bureau of Fleet Services records and the County's accounting system (SAP), strengthen your documentation and asset management practices, and ensure full compliance with the County's motor vehicle policy. These improvements are entirely achievable, but they will require consistent, timely cooperation moving forward.

Thank you again for engaging in this process and for your ongoing service to Erie County.

Respectfully,



Kevin R. Hardwick

Erie County Comptroller

APPENDICES

Appendix	Title
A	Discrepancies between Erie County Motor Vehicle Policy and Bureau of Fleet Services Procedures
B	Unreconciled Active Vehicles Recorded in Fleet's Inventory but Not Found in SAP or FASB
C	Breakdown of Vehicles that Do Not Match to Sheriff's Office Inventory
D	EKOS + Gasboy Overview
E	Fleet Inventory – No Gasboy Fob # Assigned
F	Gasboy Fob Discrepancies between Fleet's Inventory and EKOS
G	Inconsistent Department Descriptions in EKOS
H	Vehicle Naming Inconsistencies in EKOS/Gasboy
I	Data Analysis: (a) Change in 24-Hour Vehicle Numbers by Department since Prior Audit (b) Active Vehicles by Department
J	Bureau of Fleet Services Master Inventory List of Vehicles & Equipment
K	24-Hour/Take-Home Vehicles and Assignments

Appendix A: Discrepancies between Erie County Motor Vehicle Policy and Bureau of Fleet Services Procedures

Motor Vehicle Policy	Internal Fleet Procedures / Responses to ICQ	Auditor Comments
Fleet's Administrative Responsibility		
"Oversight of the County's motor vehicle fleet falls under the Bureau of Fleet Services, a division of the Department of Public Works. Responsibility for enforcement of the Motor Vehicle Policy rests with the Bureau of Fleet Services working in conjunction with the Department of Personnel and affected department heads whose employees are utilizing County vehicles."	"All the Bureau of Fleet Services can do is make recommendations to update the policy by the County Executive office but cannot enforce the policy nor force changes to the policy."	This interpretation is inconsistent with the policy's stated intent. The Bureau of Fleet Services is responsible for enforcement in coordination with other departments. By deferring all enforcement responsibility, Fleet diminishes its oversight role and contributes to the lack of control over vehicle use, assignment, and accountability. The absence of active enforcement undermines policy compliance and weakens County-wide fleet governance.
"The Bureau of Fleet Services, in cooperation with the Division of Purchase will maintain a roster of vehicles. Said roster is to be updated as needed and include the year, make and model as well as information regarding where the vehicle is assigned."	"The "Vehicle Inventory" spreadsheet is being provided to you with this response. This spreadsheet includes LEASED VEHICLES as well as COUNTY-OWNED VEHICLES."	This approach lacks accountability and fails to provide centralized oversight. If departments are maintaining separate lists while Fleet is maintaining their own, there is no process in place to reconcile the two sets of records. This fragmented structure increases the risk of inaccurate reporting, loss or duplication of assets, and incomplete records. Fleet, as the designated custodian of the vehicle roster, should be responsible for maintaining a verified, County-wide master inventory that is regularly reconciled with departmental records.
	"It is not up to Fleet Services to verify inventory. Each department is responsible to monitor, update and communicate changes of inventory to the Comptroller's Office on an annual basis. County-owned vehicle inventory is regularly verified and frequently updated, depending on outside departmental notifications to Fleet Services."	
Independently Elected Officials		
"While this policy governs all County owned and registered vehicles and their use and assignment, independent elected officials are responsible for the administration and enforcement of the motor vehicle policy for their employees."	"Fleet does not have any oversight nor rights to question or track those departments [County Executive, County Clerk, District Attorney, and Sheriff's Office] procurement besides initial release of the requisition in SAP."	This practice creates a major gap in oversight and undermines the County's ability to maintain a complete and accurate accounting of its fleet assets. The current carve-outs for independently elected offices significantly weaken internal controls, increase the likelihood of inconsistent reporting and heighten the risk of misuse or loss of County assets. The auditor recommends removing these exemptions from the Motor Vehicle Policy to ensure consistent oversight across all County vehicles. In addition, Fleet should collaborate with these departments to establish a standardized, County-
"As previously noted, there are independently elected officials including the Sheriff, District Attorney and County Clerk who maintain their own vehicle fleets and do not report to the Bureau of Fleet Services. Their compliance with the County Motor Vehicle Policy is also required."		

		wide vehicle tracking and reporting system that promotes accuracy and transparency.
<i>Mileage & Maintenance Records</i>		
“The Bureau of Fleet Services will maintain adequate maintenance records and costs for each vehicle under its jurisdiction. Vehicles assigned to departments, other than passenger vehicles as defined above, shall be the responsibility of the respective department heads...It shall be the responsibility of all department heads to cooperate fully with the Bureau of Fleet Services in the proper procedures of record keeping and maintenance of all vehicles, regardless of their administrative control.”	“Fleet is NOT responsible to monitor or track maintenance records.”	This interpretation directly contradicts the Motor Vehicle Policy. While departments are responsible for ensuring vehicles are maintained, Fleet is obligated to maintain central maintenance records and associated costs for all vehicles. Without this function, the County cannot accurately assess fleet condition, manage replacement schedules, or ensure compliance with safety and operational standards. The lack of centralized maintenance tracking further contributes to incomplete data and increased long-term costs.
“If an AVL device is not yet installed on a take-home vehicle, vehicle logs are required for 24-hour take-home vehicles at the direction of the Fleet Manager or Commissioner of Public Works. The vehicle log shall be actively monitored and reviewed by the department head. These logs are to be kept on file in the departments and provided quarterly to the Bureau of Fleet Services.”	“Not the Bureau of Fleet Services’ obligation to identify or monitor usage, let alone irregular usage, of take-home vehicles.” “There is no purpose of tracking mileage for take-home vehicles.” “Each department must monitor their own take-home vehicle AVL data.”	There is no evidence that departments are consistently maintaining or submitting vehicle logs to Fleet as required. Fleet was unable to produce any documentation demonstrating such submissions. Regular monitoring and evaluation of vehicle use serve as a critical control mechanism to prevent misuse and ensure compliance with County policy. This oversight gap eliminates a key layer of accountability and weakens segregation of duties. The auditor recommends that Fleet implement a formal process for departments to submit take-home vehicle logs on a quarterly basis and that these submissions be reviewed and retained as part of Fleet’s vehicle management records.
<i>24-Hour Take-Home Vehicles</i>		
“The Bureau of Fleet Services shall maintain a list of vehicles which are assigned to county employees on a 24-hour a day basis. Said list shall be prepared by the Bureau of Fleet Services in consultation with each department head assigning said vehicles.”	“Fleet Services has only administrative duties and NO decision-making privileges when it comes to 24 Hour Take-Home Vehicles.” Department heads approve the assignment based on the Motor Vehicle Policy. “Once the employee who is to have the take home vehicle has completed the form, it is sent to the employee’s department head for signature. After the department head gives approval with a signature, the form is sent to the County Executive	Fleet did not provide a current or comprehensive list of 24-hour take-home vehicles. The auditor had to reconstruct the population through SAP records, departmental documentation and 24-hour authorization because no set of records were complete. This indicates a breakdown in recordkeeping and accountability. The current approval process contains multiple control deficiencies. The final step in the process should

for signature and approval. After the County Executive's Office has given approval, the form is finally provided to the Fleet Manager for a signature as an acknowledgment. Fleet then notifies the Department of Personnel of the take-home vehicle approval via email and updates the 24-Hour Take-Home inventory listing."

"The notification to the Department of Personnel entails providing them a copy of the "Erie County 24-Hour, Take-Home Motor Vehicle Assignment Form" with all necessary signatures and the employee license. The date of the email is the official date the employee has a take-home vehicle and should begin to be charged for having one."

occur only after the employee's driver's license has been verified through LENS. The auditor recommends the following procedural improvements:

- Reorder the approval sequence so that the Department of Personnel verifies the employee's LENS status before County Executive signs off the form.
- For employees of departments that regularly use County vehicles, LENS verification should be a part of the onboarding process.
- Amend the authorization form to include Personnel's signature, the date of LENS verification (or reauthorization), and confirmation of compliance.
- Restrict access to County vehicles until all approvals and LENS verification are complete. These changes would create a clear chain of accountability and ensure employees do not operate County vehicles before proper authorization and verification.

"No department head may authorize an employee of the County of Erie to have a vehicle for 24 hours unless the employee is in an "on call" position that directly relates to emergency County services."

"Annually, on/around June 1st, all departments must re-submit 24-hour take-home vehicle assignment requests via the prescribed form for all County employees with 24-hour take-home vehicles."

"There are no recertification requirements mandated by Fleet Services. Departments are supposed to provide take-home certification / recertification forms on an annual basis to the Fleet Manager by mid-year. Fleet Services does not review take-home vehicles or chase departments for these forms nor is it the duty of Fleet Services to compare year-to-year take-home vehicles and personnel to whom they are assigned."

The failure to review, verify, or reconcile annual recertification represents an abdication of Fleet's responsibility to maintain accurate and current records. Without periodic comparison, outdated or unauthorized assignments may persist, resulting in unreliable reporting and potential misuse. The audit found that many employees were added to the LENS system well after receiving 24-hour vehicle authorization, contrary to policy. Furthermore, all employees – regardless of department, position, or pre-existing background checks – should be verified through LENS prior to operating a County vehicle. The audit identified that employees within the District Attorney's Office and Clerk's Office were not compliant with this requirement. The auditor recommends that Fleet enforce the annual recertification process,

coordinate verification of LENS status prior to authorization, and perform year-to-year reconciliation of take-home assignments to ensure ongoing compliance.

Asset Creation & Tracking

“Asset number creation is the department’s responsibility, NOT Fleet’s responsibility. If an asset number is not created for the said purchase, the Fleet Manager requests that the department creates one with the help of the Comptroller’s Office, and that once created, it is provided to him for our internal records.”

“The Bureau of Fleet Services does NOT create assets on behalf of departments, Fleet can only encourage or inform departments that such assets must be created.”

Because Fleet approves vehicle requisitions in SAP, the asset number should be a required field at the point of approval. Allowing departments to bypass this step creates gaps in the County’s asset records and impedes accurate tracking of vehicle purchases, depreciation, and disposal. By approving requisitions without asset numbers, Fleet is accepting incomplete data and undermining centralized control.

Mileage tracking, including take-home vehicles, is an essential management tool for assessing utilization, maintenance needs, and cost efficiency. The absence of mileage monitoring eliminates valuable control over misuse and excessive personal use. Fleet should ensure that mileage reporting is standardized and reviewed centrally rather than delegated entirely to individual departments.

“The Fleet Manager then heads to the DMV, as the ONLY AUTHORIZED PERSONNEL in Erie County that can register motorized equipment with the DMV on behalf of the whole county, with the documents at hand and obtains Erie County Political Subdivision License Plates, Fuel Fob(s), and if requested Erie County Stickers.”

Despite Fleet’s exclusive responsibility for registering vehicles and issuing fuel fobs, the audit found that Gasboy fuel fob assignments were not consistently recorded in Fleet’s master records. This inconsistency undermines Fleet’s ability to reconcile vehicle usage with fuel consumption and detect irregularities.

Appendix B: Unreconciled Active Vehicles Recorded in Fleet's Inventory but Not Found in SAP or FASB.

Passenger Vehicles Owned by County but Not Recorded in SAP

Department	Year	Make	Model	Trim
1 Sewers	2018	Chevy	Tahoe	PPV 4WD
2 Sewers	2018	Chevy	Silverado 3500HD	WT 4WD
3 Sheriff's Office	2016	Ford	Transit 350	Med Roof XL w/Sliding Pass. 148-in. WB
4 Youth Detention	2017	Ford	Explorer	Police 4WD
5 Sheriff's Office	2010	Honda	Civic	LX
6 Senior Services	2022	Ford	E350	Econoline
7 Sheriff's Office	2022	Ford	F150	Lightning

Passenger Vehicles Leased by County but Not Recorded in FASB

Department	Year	Make	Model	Trim
1 Highways - Harlem	2022	Ford	F250 SD	XL 4WD
2 Buildings & Grounds	2021	Ford	Transit 350	
3 Parks - Rangers	2024	Ford	Expedition	XLT 4WD
4 Sheriff's Office	2020	Ford	Transit 350	
5 Sheriff's Office	2024	Ford	Explorer	Police 4WD
6 Sheriff's Office	2024	Ford	Explorer	Police 4WD
7 Sheriff's Office	2024	Ford	Explorer	Police 4WD
8 Sheriff's Office	2024	Ford	Explorer	Police 4WD
9 Sheriff's Office	2024	Ford	Explorer	Police 4WD
10 Sheriff's Office	2024	Ford	Expedition	XL 4WD

Passenger Vehicles with No Ownership Identification Information Recorded by Fleet

Department	Year	Make	Model	Trim
1 Sheriff's Office	2021	Toyota	4Runner	
2 Sheriff's Office	2022	Ford	Explorer	XLT
3 Sheriff's Office	2022	Ford	Explorer	XLT
4 Sheriff's Office	2022	Ford	Explorer	XLT
5 Library	2019	Chevy	Express 3500	159"
6 Sheriff's Office	2020	Ford	F150	
7 Purchasing	2021	Ford	F250 SD	XL 4WD
8 Youth Detention	2020	Ford	F250 SD	XLT 4WD
9 Highways - Concord	2019	Ford	F250 SD	XL 4WD
10 Library	2019	Ford	F250 SD	Lariat SuperCab 4WD
11 Sheriff's Office	2019	Ford	F350 SD	King Ranch Crew Cab Long Bed DRW 4WD
12 Sheriff's Office	2021	Jeep	Grand Cherokee	Laredo 4WD
13 Sheriff's Office	2023	Chevy	Tahoe	Fleet
14 Sheriff's Office	2023	Chevy	Tahoe	SSV 4WD
15 Sheriff's Office	2021	Kia	Telluride	
16 Sheriff's Office	2022	Ford	Transit 350	Box truck
17 Sheriff's Office	2018	Ford	Transit Connect	Wagon XLT LWB

Appendix C: Breakdown of Vehicles that Do Not Match to Sheriff's Office Inventory

	Department	Year	Make	Model	Test VIN from Fleet to Sheriff
1	Sheriff's Office	2019	Ford	F250 SD	#N/A
2	Sheriff's Office	2017	Ford	F550	#N/A
3	Sheriff's Office	2024	RAM	2500	#N/A
4	Sheriff's Office	2020	Ford	F250 SD	#N/A
5	Sheriff's Office	2020	Ford	F250 SD	#N/A
6	Sheriff's Office	2024	Jeep	Grand Cherokee	#N/A
7	Sheriff's Office	2024	Ford	F150	#N/A
8	Sheriff's Office	2024	Ford	F150	#N/A
9	Sheriff's Office	2024	Ford	F150	#N/A
10	Sheriff's Office	2024	Chrysler	Pacifica	#N/A
11	Sheriff's Office	2024	Ford	Bronco Sport	#N/A
12	Sheriff's Office	2023	Chevy	Tahoe	#N/A
13	Sheriff's Office	2022	Ram	1500	#N/A
14	Sheriff's Office	2022	Toyota	Highlander	#N/A
15	Sheriff's Office	2021	Jeep	Grand Cherokee	#N/A
16	Sheriff's Office	2021	Kia	Telluride	#N/A
17	Sheriff's Office	2021	Toyota	4Runner	#N/A
18	Sheriff's Office	2020	Ford	F150	#N/A
19	Sheriff's Office	2010	Honda	Civic	#N/A
20	Sheriff's Office	2018	Ford	Explorer	#N/A
21	Sheriff's Office	2018	Ford	Explorer	#N/A
22	Sheriff's Office	2020	Toyota	4Runner	#N/A
23	Sheriff's Office	2018	Ford	Explorer	#N/A
24	Sheriff's Office	2018	Ford	Explorer	#N/A
25	Sheriff's Office	2018	Ford	Explorer	#N/A
26	Sheriff's Office	2018	Ford	Explorer	#N/A
27	Sheriff's Office	2018	Ford	Explorer	#N/A
28	Sheriff's Office	2020	Ford	F150	#N/A
29	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
30	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
31	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
32	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
33	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
34	Sheriff's Office	2020	Ford	Transit 350	#N/A
35	Sheriff's Office	2022	Ford	Explorer	#N/A
36	Sheriff's Office	2022	Chevy	Traverse	#N/A

37	Sheriff's Office	2022	Chevy	Traverse	#N/A
38	Sheriff's Office	2022	Ford	Explorer	#N/A
39	Sheriff's Office	2022	Ford	Explorer	#N/A
40	Sheriff's Office	2022	Ford	Explorer	#N/A
41	Sheriff's Office	2022	Ford	Explorer	#N/A
42	Sheriff's Office	2022	Ford	Explorer	#N/A
43	Sheriff's Office	2022	Ford	Explorer	#N/A
44	Sheriff's Office	2022	Ford	Explorer	#N/A
45	Sheriff's Office	2022	Ford	Explorer	#N/A
46	Sheriff's Office	2020	Ford	Expedition	#N/A
47	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
48	Sheriff's Office	2023	Ford	Explorer	#N/A
49	Sheriff's Office	2019	Ford	Explorer	#N/A
50	Sheriff's Office	2023	Chevy	Tahoe	#N/A
51	Sheriff's Office	2018	Ford	Explorer	#N/A
52	Sheriff's Office	2019	Ford	Escape	#N/A
53	Sheriff's Office	2016	Ford	Explorer	#N/A
54	Sheriff's Office	2024	Ford	Explorer	#N/A
55	Sheriff's Office	2024	Ford	Explorer	#N/A
56	Sheriff's Office	2024	Ford	Expedition	#N/A
57	Sheriff's Office	2024	Ford	Explorer	#N/A
58	Sheriff's Office	2024	Ford	Explorer	#N/A
59	Sheriff's Office	2024	Ford	Explorer	#N/A
60	Sheriff's Office	2014	Ford	Fusion	#N/A
61	Sheriff's Office	2017	Ford	Explorer	#N/A
62	Sheriff's Office	2019	Ford	F350 SD	#N/A
63	Sheriff's Office	2024	Ford	F550	#N/A
64	Sheriff's Office	2017	Ford	Explorer	#N/A
65	Sheriff's Office	2019	Ford	Explorer	#N/A
66	Sheriff's Office	2024	Ford	Explorer	#N/A
67	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
68	Sheriff's Office	2023	Chrysler	Pacifica	#N/A
69	Sheriff's Office	2019	Ford	Explorer	#N/A
70	Sheriff's Office	2020	Ford	Transit 350	#N/A
71	Sheriff's Office	2021	Ford	Explorer	#N/A
72	Sheriff's Office	2024	RAM	2500	#N/A
73	Sheriff's Office	2016	Chevy	Suburban	#N/A
74	Sheriff's Office	2021	Ford	Explorer	#N/A
75	Sheriff's Office	2021	Ford	Explorer	#N/A
76	Sheriff's Office	2021	Ford	Explorer	#N/A
77	Sheriff's Office	2024	Ford	Explorer	#N/A

78	Sheriff's Office	2024	Ford	F150	#N/A
79	Sheriff's Office	2023	Ford	Explorer	#N/A
80	Sheriff's Office	2023	Ford	Transit 350	#N/A
81	Sheriff's Office	2023	Ford	Transit 350	#N/A
82	Sheriff's Office	2023	Chevy	Tahoe	#N/A
83	Sheriff's Office	2023	Chevy	Tahoe	#N/A
84	Sheriff's Office	2023	Ram	2500	#N/A
85	Sheriff's Office	2022	Ford	Explorer	#N/A
86	Sheriff's Office	2022	Ford	Explorer	#N/A
87	Sheriff's Office	2022	Ford	Explorer	#N/A
88	Sheriff's Office	2022	Ford	Explorer	#N/A
89	Sheriff's Office	2022	Ford	Explorer	#N/A
90	Sheriff's Office	2021	Ford	Explorer	#N/A
91	Sheriff's Office	2021	Ford	Explorer	#N/A
92	Sheriff's Office	2021	Ford	Explorer	#N/A
93	Sheriff's Office	2021	Ford	Explorer	#N/A
94	Sheriff's Office	2021	Ford	Explorer	#N/A
95	Sheriff's Office	2021	Ford	Explorer	#N/A
96	Sheriff's Office	2021	Ford	Explorer	#N/A
97	Sheriff's Office	2021	Ford	Explorer	#N/A
98	Sheriff's Office	2021	Ford	Explorer	#N/A
99	Sheriff's Office	2021	Ford	Explorer	#N/A
100	Sheriff's Office	2021	Ford	Explorer	#N/A
101	Sheriff's Office	2021	Ford	Explorer	#N/A
102	Sheriff's Office	2021	Ford	Explorer	#N/A
103	Sheriff's Office	2021	Ford	Explorer	#N/A
104	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
105	Sheriff's Office	2020	Ford	Explorer Hybrid	#N/A
106	Sheriff's Office	2020	Ford	Transit 350	#N/A

106 Vehicles that Don't Match to Sheriff's Inventory but Recorded on Fleet's Inventory

56 Confidential Vehicles (no identifying information provided)

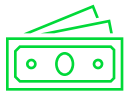
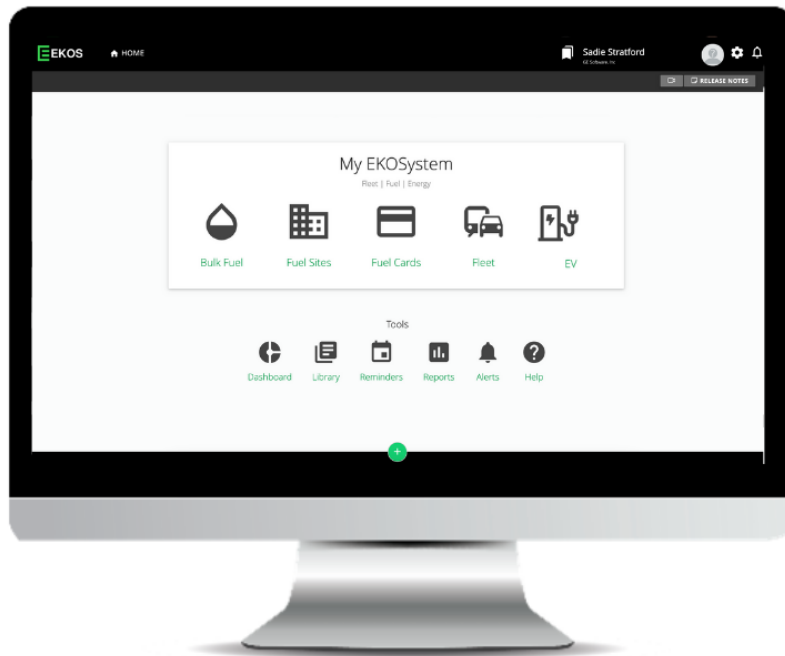
6 Possible VIN errors

44 Vehicle Discrepancies (not enough information to confirm the status of these vehicles)

Appendix D: EKOS + Gasboy Overview



YOUR ALL-IN-ONE CLOUD HOSTED FUEL MANAGEMENT SOLUTION



COST TO MAINTAIN

Reduced operational costs and managed infrastructure



DATA BACK UP

Keep all your data backed up and secure



SECURITY

Protect your data and business with EKOS security



PURCHASE FUEL

Purchase your fuel better and save money



MAINTAIN SITES

Manage your sites and transactions efficiently



MANAGE FLEET

Track all your fleet data and maintain your fleets



SOFTWARE OVERVIEW

QUOTES

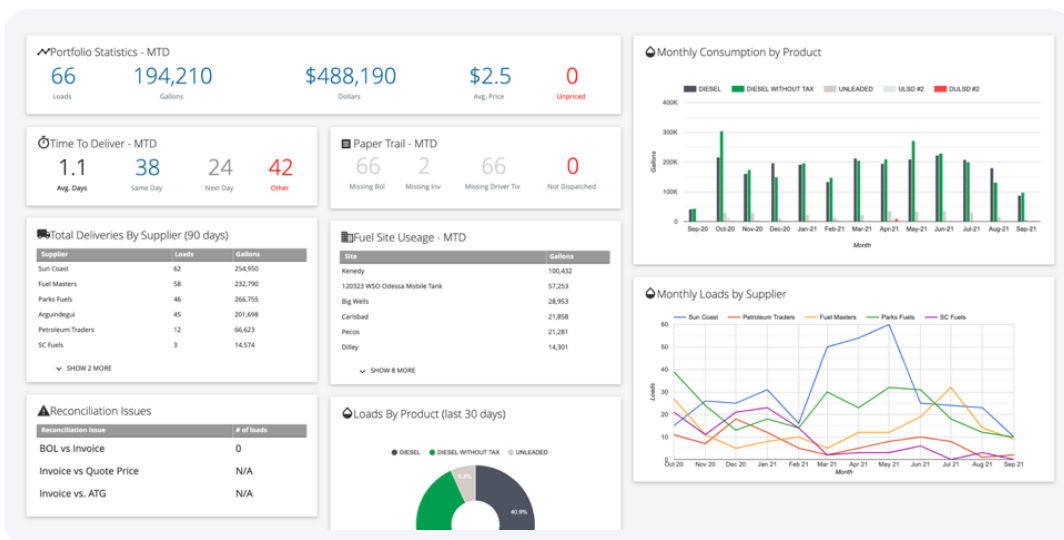
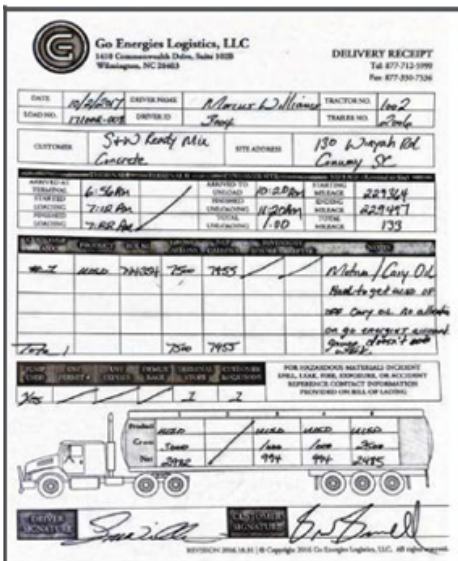
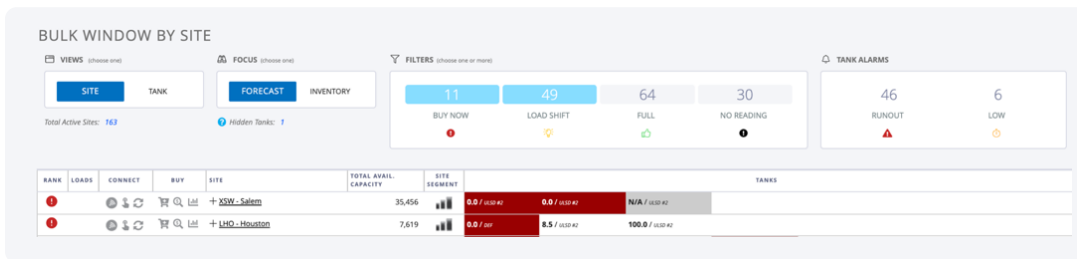
DELIVERIES

BUYING WINDOW

SCORECARD

RACKS

BULK FUEL



Order and dispatch fuel for your sites. EKOS provides a buying window allowing you to manage your inventory. Centralized document repository is used to aide in reconciliation of bulk fuel orders and the ability to monitor bulk fuel quotes against a Fair Fuel Index.

Go to info.myekos.com for more information



SOFTWARE OVERVIEW



FUEL SITES



EQUIPMENT



SERVICE REPAIR



TRANSACTIONS



INVENTORY



OVER/SHORT



SERVICE MANAGER

TIP: The Service Manager screen shows the entire WORKFLOW of service/repair including all Tickets that can be manipulated into the invoice stream. Each stage of the workflow can be clicked on to filter the grid section below. As you change the status of a ticket or order the stats in the stage boxes will update with a current count of orders in that stage.

SITE COMPLIANCE DASHBOARD

VIEWS

Dashboard

All

Due

Completed

Passed

Failed

Results on this grid are based on inspections where the Valid From date is today or before and the Valid To date is today or after.

Site Name	7		2		1		29%		2		0		100%			
	Total		Completed		Due		Passed		Failed		Passed		Failed			
		Scheduled Forms	Completed		Due		Completed (%)		Passed		Failed		Passing (%)			
Thy Test	0	3	1		1		33.33		1		0		33.00			
Env. Test	0	4	1		0		25.00		1		0		25.00			
OS Software Lab	0	1	0		0		0.00		0		0		0.00			
Level/Cal Test	0	1	0		0		0.00		0		0		0.00			
Alarm Test	0	0	0		0		0.00		0		0		0.00			

Monitor and know the status of your fleet equipment at a glance. EKOS stores all your equipment in one central place. By utilizing EKOS, you can efficiently and effectively monitor Fuel Sites and Inventory. EKOS uses a fuel loss prevention program to make sure you don't lose fuel. Site inspections can be done from your mobile device.

Go to info.myekos.com for more information



SOFTWARE OVERVIEW



FUEL CARDS



CARDS



DRIVERS



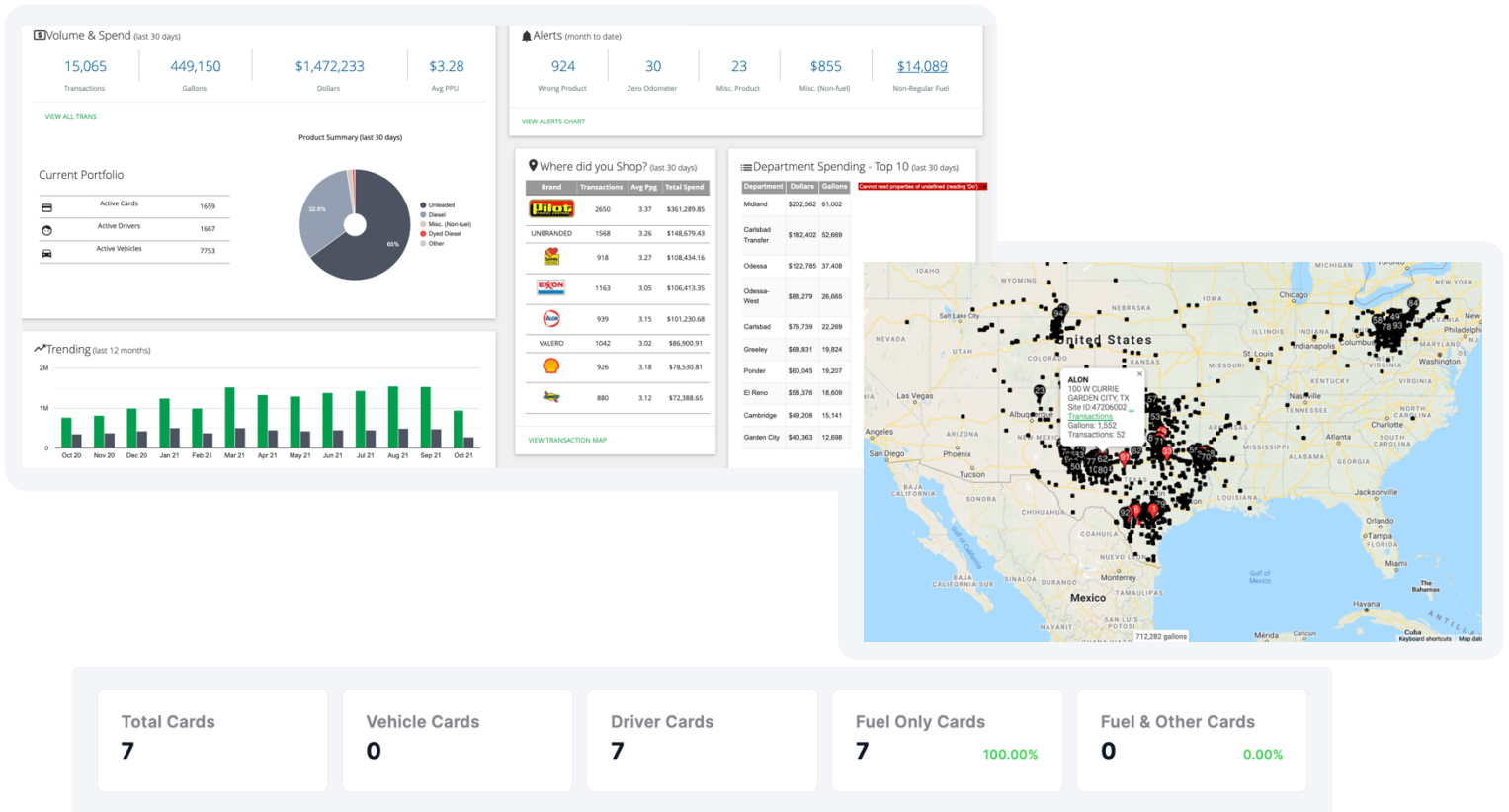
ACCOUNTING



TRANSACTIONS



REPORTS

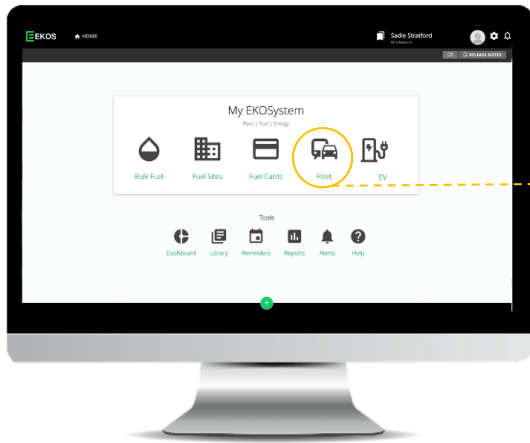


Manage your fleet driver's transaction process, inventories, and buy at onsite and offsite locations with a universal fleet card. EKOS helps you keep track of your fleet and equipment services. EKOS consolidates all card transactions and places them into one grid for your convenience.

Go to info.myekos.com for more information



SOFTWARE OVERVIEW



FLEET



PARTS



VENDORS



INSPECTIONS



ASSETS



GARAGE

EKOS SERVICE NETWORK

VENDOR STATS

Communication	1
Compliance	30
Equipment / Parts	5
Manufacturer	93
Service / Repair	405

542

Total Vendors

The EKOS service network is a comprehensive collection of service vendors in the fuel industry and highlights vendors that specialize in service commercial, industrial, and municipal private sites.

CONNECTED VENDORS

Your Vendors

92

Connecting to more vendors is a wise idea. It is always good to have a solid network for times of emergency.

VENDOR MAP



VENDOR LIST

Parent Company	Vendor Name	Address	City	State	Zip Code	Phone	Website	Actions
146 SUPPLY CENTER INC	146 SUPPLY CENTER INC	PO BOX 209	MILLBURY	MA	1527			

PREVENTATIVE MAINTENANCE MANAGER

52

ALL REMINDERS

19

SCHEDULED PMS

0

PMS DUE SOON

33

PMS OVERDUE

ASSET MANAGER

ASSET STATS



Total Assets
42

Vehicles
39

Equipment
2

Other Asset
1

STATUS BREAKDOWN



Active
33

Needs Repair
1

Out Of Commission
1

Sold
0

Totalled
1

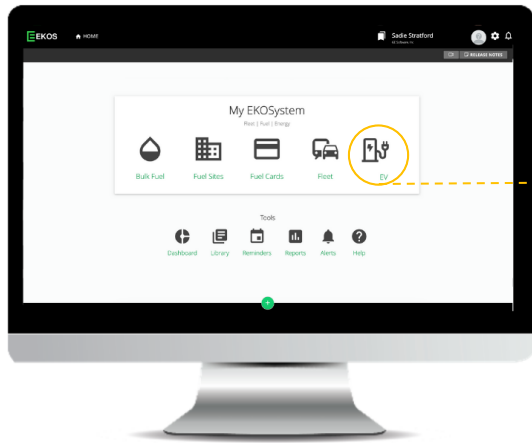
No Status
5

Easily maintain your fleets by scheduling preventative maintenance, using a garage, and outsourcing to technicians to keep your vehicles running smoothly. Manage all aspects of your fleet including vehicles, inspections, repairs, technicians, parts, warehouses, vendors, tools, and reports. Keep track of all your parts and manage all your work orders from your mobile device.

Go to info.myekos.com for more information



SOFTWARE OVERVIEW



EV



TOKENS



CHARGERS



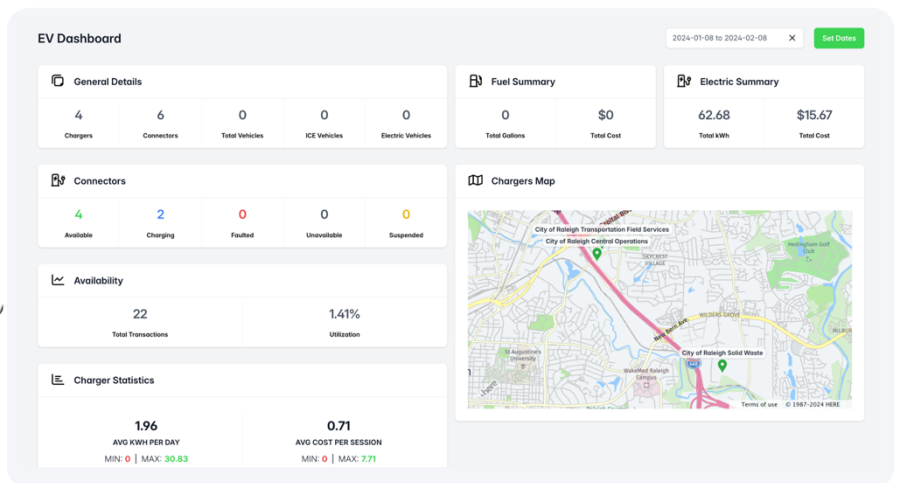
TRANSACTIONS



VEHICLES



EKOS CHARGE

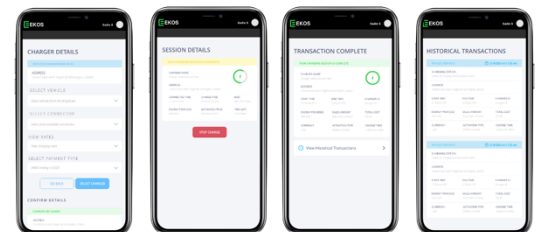


EV Chargers

[Export Table CSV](#) [Export All CSV](#)

Site	Name	Firmware Version	Serial Number	Max Capacity	Connectivity status	Connectors
City of Raleigh Transportation Field Services	103365			0kW	online	1 View
City of Raleigh Solid Waste	BTC2428			0kW	online	2 View
City of Raleigh Central Operations	BTC2429			0kW	online	2 View
City of Raleigh Solid Waste	BTC2430			0kW	online	1 View

Showing 1 to 4 of 4 records



Gain insights into the utilization and performance of your charging stations by viewing private and retail transactions, utilization rates, downtime percentage and more. EKOS provides a map view displaying all your charging stations, transactions and provides a high-level pop up of key details. Get your entire EKOSystem connected in one place with EKOS.

Go to info.myekos.com for more information

Appendix E: Fleet Inventory - No Gasboy Fob # Assigned

Department	Active (A) or Inactive Vehicle (IV)	Year	Make	Model	Gasboy Fob #
Buildings & Grounds	IV	2015	Ford	F250 SD	
Buildings & Grounds	IV	2004	Dodge	Ram 2500	
Buildings & Grounds	IV	2019	Ford	Transit 250	
Buildings & Grounds	IV	2003	Chevy	Van	
Buildings & Grounds	IV	2000	Chevy	Van	
Buildings & Grounds	IV	2014	Ford	E250	
Buildings & Grounds	IV	2011	Ford	Escape	
Buildings & Grounds	IV	2019	Ford	F250 SD	
Buildings & Grounds	IV	2019	Ford	F250 SD	
Buildings & Grounds	IV	2019	Ford	Fusion Hybrid	
Buildings & Grounds	IV	2019	Ford	Transit 250	
Buildings & Grounds	IV	2017	Ford	Transit 250 Van	
Buildings & Grounds	IV	2017	Ford	Transit 250 Van	
Buildings & Grounds	IV	2016	Ford	Transit 250 Van	
Buildings & Grounds	IV	2015	Ford	Transit 250 Van	
Buildings & Grounds	IV	2019	Chevy	Traverse	
Buildings & Grounds	A	2022	Ford	E-Transit 350	
Buildings & Grounds	A	2022	Ford	E-Transit 350	
Buildings & Grounds	A	2022	Ford	E-Transit 350	
Buildings & Grounds	A	2022	Ford	E-Transit 350	
Buildings & Grounds	A	2011	Ford	F250 SD	
Central Police Services	IV	2019	Chevy	Impala	
Central Police Services	IV	2019	Chevy	Impala	
Central Police Services	IV	2019	Chevy	Impala	
Correctional Facility	IV	2011	Ford	Focus	
Correctional Facility	IV	2000	Chevy	Pickup 4x4	
County Clerk	IV	2011	Ford	Transit Connect	
County Clerk	IV	2010	Ford	Transit Connect	
County Clerk	IV	2011	Ford	Escape	
County Clerk	IV	2017	Ford	Transit Connect	
County Clerk	A	2019	Chevy	Equinox	
District Attorney	IV	2008	Chevy	Equinox	
District Attorney	IV	2012	Chevy	Impala	
District Attorney	IV	2010	Chevy	Impala	
District Attorney	IV	2006	Chevy	Impala	
District Attorney	IV	2006	Chevy	Impala	
District Attorney	IV	2001	Chevy	Lumina	
District Attorney	IV	2011	Ford	Fusion	

District Attorney	IV	2011	Ford	Fusion
District Attorney	IV	2018	Chevy	Impala
District Attorney	IV	2018	Chevy	Impala
District Attorney	IV	2015	Chevy	Impala
District Attorney	IV	2010	Chevy	Impala
District Attorney	IV	2019	Ford	Taurus
District Attorney	IV	2019	Ford	Taurus
District Attorney	IV	2019	Ford	Taurus
District Attorney	IV	2019	Ford	Taurus
Fleet	IV	2004	Chevy	Impala
Fleet	IV	2002	Chevy	Impala
Fleet	IV	2004	Chevy	Van
Fleet	IV	1993	Ford	Van
Fleet	IV	2019	Chevy	Equinox
Fleet	IV	2019	Ford	Fusion Hybrid
Fleet	IV	2019	Ford	Fusion Hybrid
Fleet	IV	2017	Ford	Transit 150
Fleet	IV	2017	Ford	Transit 150 Van
Fleet	IV	2010	Ford	Transit Connect
Fleet	IV	2018	Chevy	Volt
Fleet	IV	2018	Chevy	Volt
Fleet	A	2022	Chevy	Bolt
Fleet	A	2022	Chevy	Bolt
Fleet	A	2022	Chevy	Bolt
Fleet	A	2024	Ford	Bronco Sport
Fleet	A	2024	Chevy	Equinox
Fleet	A	2022	Ford	E-Transit 350
Health Department	IV	2008	Chevy	Tahoe
Health Department	IV	2010	Ford	Transit Connect
Health Department	IV	2003	Chevy	Van
Highways - Admin	IV	2011	Ford	Expedition
Highways - Admin	IV	2019	Chevy	Impala
Highways - Admin	IV	2018	Chevy	Traverse
Highways - Admin	IV	2018	Chevy	Traverse
Highways - Admin	A	2019	Chevy	Equinox
Highways - Admin	A	2019	Chevy	Equinox
Highways - Aurora	IV	2011	Ford	F150
Highways - Aurora	IV	2003	Ford	Pickup
Highways - Aurora	IV	1980	Chevy	Pickup
Highways - Aurora	IV	2001	Chevy	Pickup 4x4
Highways - Aurora	IV	1998	Ford	Pickup 4x4
Highways - Aurora	IV	1997	Chevy	Utility/Van
Highways - Aurora	IV	2000	Chevy	C/K 2500

Highways - Aurora	IV	2020	Ford	Escape
Highways - Aurora	IV	2011	Ford	F250 SD
Highways - Aurora	IV	2003	Ford	F350 SD
Highways - Aurora	IV	2018	Chevy	Traverse
Highways - Clarence	IV	2001	Chevy	Pickup
Highways - Clarence	IV	2019	Ford	F150
Highways - Clarence	IV	2019	Ford	F150
Highways - Clarence	IV	2019	Ford	F150
Highways - Clarence	IV	2019	Ford	F150
Highways - Clarence	IV	2019	Ford	F150
Highways - Clarence	IV	2019	Ford	F250 SD
Highways - Clarence	IV	2019	Ford	F250 SD
Highways - Clarence	IV	2019	Ford	F250 SD
Highways - Clarence	IV	2018	Chevy	Traverse
Highways - Concord	IV	2004	GMC	Sierra 1500
Highways - Concord	IV	2020	Ford	Escape
Highways - Concord	IV	2019	Ford	F150
Highways - Concord	IV	2019	Ford	F150
Highways - Concord	IV	2019	Ford	F150
Highways - Concord	IV	2019	Ford	F150
Highways - Concord	IV	2019	Ford	F250 SD
Highways - Concord	IV	2011	Ford	F250 SD
Highways - Concord	IV	2018	Chevy	Traverse
Highways - Concord	A	2024	RAM	1500
Highways - Hamburg	IV	1999	Chevy	C3500
Highways - Hamburg	IV	2004	Ford	F150
Highways - Hamburg	IV	2002	Ford	F350 SD
Highways - Hamburg	IV	2002	Chevy	Silverado 1500
Highways - Hamburg	IV	2019	Ford	F150
Highways - Hamburg	IV	2019	Ford	F150
Highways - Hamburg	IV	2019	Ford	F150
Highways - Hamburg	IV	2019	Ford	F250 SD
Highways - Hamburg	IV	2002	Ford	F350 SD
Highways - Harlem	IV	2020	Ford	Escape
Highways - Harlem	IV	2003	Ford	F350 SD
Highways - Harlem	IV	1998	Chevy	Pickup 4x4
Highways - Harlem	IV	2007	Dodge	Ram 1500
Highways - Harlem	IV	2024	Ram	2500
Highways - Harlem	IV	2020	Ford	Escape
Highways - Harlem	IV	2019	Ford	F150
Highways - Harlem	IV	2019	Ford	F150
Highways - Harlem	IV	2019	Ford	F150
Highways - Harlem	IV	2019	Ford	F150

Highways - Harlem	IV	2019	Ford	F150
Highways - Harlem	IV	2011	Ford	F150
Highways - Harlem	IV	2019	Ford	F250 SD
Highways - Harlem	IV	2019	Ford	F250 SD
Highways - Harlem	IV	2019	Ford	F250 SD
Highways - Harlem	IV	2006	Chevy	Silverado 2500HD
Highways - Harlem	IV	2018	Chevy	Traverse
Highways - Harlem	A	2024	Ram	2500
Highways - Sign Shop	A	2018	Chevy	Silverado 3500HD
Homeland Security	IV	2013	Chevy	Suburban
Homeland Security	IV	2013	Chevy	Suburban
Homeland Security	IV	1990	Ford	Van
Homeland Security	IV	2019	Ford	Explorer
Homeland Security	IV	2015	Ford	Explorer
Homeland Security	IV	2015	Ford	Explorer
Homeland Security	IV	2015	Ford	Explorer
Homeland Security	IV	2014	Ford	Explorer
Homeland Security	IV	2014	Ford	Explorer
Homeland Security	IV	2015	Chevy	Express
Homeland Security	IV	2019	Ford	F250 SD
Homeland Security	IV	2019	Ford	F250 SD
Homeland Security	IV	2019	Chevy	Suburban
Homeland Security	IV	2019	Chevy	Suburban
Homeland Security	IV	2017	Chevy	Suburban
Homeland Security	IV	2012	Chevy	Tahoe
Homeland Security	IV	2009	Chevy	Tahoe
Homeland Security	IV	2009	Chevy	Tahoe
Homeland Security	A	2023	Chevy	Silverado 2500HD
Homeland Security	A	2019	Chevy	Tahoe
Homeland Security	A	2015	Chevy	Tahoe
HWY	IV	2012	Ford	Focus
Library	IV	2013	Ford	E350 SD
Library	IV	2011	Ford	E350 SD
Library	IV	2011	Ford	E350 SD
Library	IV	2007	Dodge	Ram 2500
Library	IV	2007	Chevy	Utility/Van
Library	IV	2004	Chevy	Utility/Van
Library	A	2015	Ford	E350
Library	A	2016	Ford	E350 SD
Library	A	2019	Chevy	Express 3500
Library	A	2019	Ford	F250 SD
Library	A	2015	Dodge	Ram 2500
Library	A	2013	Jeep	Wrangler

Parks - Admin	IV	2019	Chevy	Colorado
Parks - Admin	IV	2014	Ford	E350 SD
Parks - Admin	IV	2011	Ford	Escape
Parks - Admin	IV	2017	Ford	Explorer
Parks - Admin	IV	2019	Chevy	Traverse
Parks - Akron Falls	IV	2018	Chevy	Silverado 3500HD
Parks - Akron Falls	IV	2015	Chevy	Silverado 3500HD
Parks - Chestnut Ridge	IV	2009	Ford	Crown Vic
Parks - Chestnut Ridge	IV	2002	Ford	Explorer
Parks - Chestnut Ridge	IV	2010	Ford	F150
Parks - Chestnut Ridge	IV	2011	Ford	Focus
Parks - Chestnut Ridge	IV	2003	Chevy	Express
Parks - Chestnut Ridge	IV	2019	Ford	F250 SD
Parks - Chestnut Ridge	IV	2018	Chevy	Silverado 3500HD
Parks - Chestnut Ridge	A	2018	Chevy	Silverado 3500HD
Parks - Como Park	IV	2003	Ford	F350 SD
Parks - Como Park	IV	2006	Chevy	Silverado 2500HD
Parks - Como Park	IV	2006	Chevy	Silverado 2500HD
Parks - Como Park	IV	2003	Jeep	Wrangler
Parks - Como Park	IV	2013	Ford	F250 SD
Parks - Como Park	IV	2010	Ford	F350 SD
Parks - Como Park	IV	2004	Ford	Ranger
Parks - Como Park	IV	2019	Ford	Transit 250
Parks - Como Park	A	2022	Ford	E-Transit 350
Parks - Ellicott Creek	IV	2013	Ford	F250 SD
Parks - Elma Meadows	IV	2003	Ford	Pickup 4x4
Parks - Elma Meadows	IV	2004	GMC	Pickup/Crew
Parks - Elma Meadows	IV	2019	Chevy	Colorado
Parks - Elma Meadows	IV	2019	Ford	F250 SD
Parks - Elma Meadows	IV	2017	Chevy	Silverado 2500HD
Parks - Elma Meadows	IV	2015	Chevy	Silverado 3500HD
Parks - Emery	IV	2003	Ford	Pickup 4x4
Parks - Emery	IV	2004	GMC	Pickup/Crew
Parks - Emery Park	IV	2016	Ford	F350 SD
Parks - Grover Cleveland	IV	2017	Chevy	Silverado 2500HD
Parks - Grover Cleveland	A	2017	Chevy	Silverado 2500HD
Parks - Rangers	IV	2016	Ford	Explorer
Parks - Rangers	IV	2019	Chevy	Traverse
Parks - Rangers	A	2022	Chevy	Colorado
Parks - Sprague Brook	IV	2019	Ford	F250 SD
Parks - Sprague Brook	IV	2015	Chevy	Silverado 3500HD
Probation	IV	2015	Ford	Escape
Probation	IV	2014	Ford	Escape

Probation	IV	2018	Ford	Explorer
Senior Services	IV	2009	Dodge	Caravan
Senior Services	IV	2017	Ford	E350
Senior Services	IV	2014	Ford	E350
Senior Services	IV	2014	Ford	E350
Senior Services	IV	2014	Ford	E350
Senior Services	IV	2014	Ford	E350
Senior Services	IV	2012	Ford	E350
Senior Services	IV	2007	Ford	E350
Senior Services	IV	2006	Ford	E350
Senior Services	IV	2015	Chevy	Express
Senior Services	IV	2010	Chevy	Express
Senior Services	IV	2015	Chevy	Express 3500
Senior Services	IV	2014	Chevy	Express 3500
Senior Services	IV	2014	Chevy	Express 3500
Senior Services	IV	2014	Chevy	Express Van
Senior Services	IV	2010	Chevy	Express Van
Senior Services	IV	2008	Chevy	Van
Senior Services	IV	2008	Chevy	Van
Senior Services	IV	2008	Chevy	Van
Senior Services	IV	2008	Chevy	Van
Senior Services	IV	2006	Ford	Van
Senior Services	A	2022	Ford	E350
Senior Services	A	2019	Ford	E350
Senior Services	A	2017	Ford	E350
Senior Services	A	2017	Ford	E350
Senior Services	A	2024	Chrysler	Pacifica
Senior Services	A	2024	Chrysler	Pacifica
Senior Services	A	2024	Ford	Transit 350
Senior Services	A	2024	Ford	Transit 350
Senior Services	A	2022	Ford	Transit 350
Senior Services	A	2021	Ford	Transit 350
Senior Services	A	2020	Ford	Transit 350
Senior Services	A	2020	Ford	Transit 350
Senior Services	A	2020	Ford	Transit 350
Senior Services	A	2019	Ford	Transit 350
Senior Services	A	2018	Ford	Transit 350
Senior Services	A	2017	Ford	Transit 350
Senior Services	A	2016	Ford	Transit 350
Sewers	IV	2012	Chevy	Colorado
Sewers	IV	2010	Chevy	Colorado Pu 4x
Sewers	IV	2007	Dodge	Durango
Sewers	IV	1997	Ford	E350

Sewers	IV	2012	Ford	Escape
Sewers	IV	2007	Ford	Escape
Sewers	IV	2005	Chevy	Express 3500
Sewers	IV	2011	Ford	F150
Sewers	IV	2006	Dodge	Pickup 2500
Sewers	IV	2006	Dodge	Pickup 2500
Sewers	IV	2007	Dodge Ram	Pickup 1500 4x4
Sewers	IV	2008	Ford	Pickup 350 4x4
Sewers	IV	2004	Dodge	Pickup 4x4
Sewers	IV	2004	Chevy	Pickup 4x4
Sewers	IV	2002	Chevy	Pickup 4x4
Sewers	IV	2015	Chevy	Silverado 2500HD
Sewers	IV	2010	Chevy	Silverado 2500HD
Sewers	IV	2009	Chevy	Silverado 2500HD
Sewers	IV	2009	Chevy	Silverado 2500HD
Sewers	IV	2008	Chevy	Silverado 2500HD
Sewers	IV	2007	Chevy	Silverado 2500HD
Sewers	IV	2005	Chevy	Silverado 2500HD
Sewers	IV	2005	Chevy	Silverado 2500HD
Sewers	IV	2011	Chevy	Silverado 3500HD
Sewers	IV	2010	Chevy	Silverado 4x4
Sewers	IV	2009	Chevy	Tahoe
Sewers	IV	2007	Chevy	Trailblazer
Sewers	IV	2007	Chevy	Trailblazer
Sewers	IV	2006	Chevy	Trailblazer
Sewers	IV	1988	GMC	Utility/Van
Sewers	IV	1999	Ford	Van
Sewers	A	2016	Chevy	Colorado
Sewers	A	2016	Chevy	Colorado
Sewers	A	2016	Chevy	Colorado
Sewers	A	2016	Chevy	Colorado
Sewers	A	2018	Ford	Explorer
Sewers	A	2013	Ford	Explorer
Sewers	A	2007	Chevy	Express 3500
Sewers	A	2016	Ford	F350 SD
Sewers	A	2015	Chevy	Silverado 1500
Sewers	A	2019	Chevy	Silverado 2500HD
Sewers	A	2019	Chevy	Silverado 2500HD
Sewers	A	2019	Chevy	Silverado 2500HD
Sewers	A	2017	Chevy	Silverado 2500HD
Sewers	A	2016	Chevy	Silverado 2500HD
Sewers	A	2016	Chevy	Silverado 2500HD
Sewers	A	2009	Chevy	Silverado 2500HD

Sewers	A	2009	Chevy	Silverado 2500HD
Sewers	A	2009	Chevy	Silverado 2500HD
Sewers	A	2007	Chevy	Silverado 2500HD
Sewers	A	2016	Chevy	Silverado 3500HD
Sewers	A	2016	Chevy	Silverado 3500HD
Sewers	A	2016	Chevy	Silverado 3500HD
Sewers	A	2011	Chevy	Tahoe
Sheriff's Office	IV	2006	BMW	650I Sedan
Sheriff's Office	IV	2005	Honda	Accord
Sheriff's Office	IV	2005	Honda	Accord
Sheriff's Office	IV	2007	Chevy	Avalance Pickup
Sheriff's Office	IV	1996	Chevy	Blazer
Sheriff's Office	IV	2011	Toyota	Camry
Sheriff's Office	IV	2012	Dodge	Caravan
Sheriff's Office	IV	2009	Dodge	Charger
Sheriff's Office	IV	2008	Chevy	Cobalt
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2009	Ford	Crown Vic
Sheriff's Office	IV	2008	Ford	Crown Vic
Sheriff's Office	IV	2007	Ford	Crown Vic
Sheriff's Office	IV	2007	Ford	Crown Vic
Sheriff's Office	IV	2006	Ford	Crown Vic
Sheriff's Office	IV	2004	Ford	Crown Vic
Sheriff's Office	IV	2004	Ford	Crown Vic
Sheriff's Office	IV	2004	Ford	Crown Vic
Sheriff's Office	IV	2004	Ford	Crown Vic
Sheriff's Office	IV	2004	Ford	Crown Vic
Sheriff's Office	IV	2003	Ford	Crown Vic
Sheriff's Office	IV	2003	Ford	E350

Sheriff's Office	IV	2013	Ford	E350 SD
Sheriff's Office	IV	2006	Ford	E450 SD
Sheriff's Office	IV	2014	Ford	Escape
Sheriff's Office	IV	2005	Ford	Excursion 4x4
Sheriff's Office	IV	2020	Ford	Expedition
Sheriff's Office	IV	2018	Ford	Expedition
Sheriff's Office	IV	2017	Ford	Expedition
Sheriff's Office	IV	2008	Ford	Expedition
Sheriff's Office	IV	2007	Ford	Expedition
Sheriff's Office	IV	2007	Ford	Expedition
Sheriff's Office	IV	2005	Ford	Expedition
Sheriff's Office	IV	2004	Ford	Expedition
Sheriff's Office	IV	2004	Ford	Expedition
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2017	Ford	EXPLORER
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2014	Ford	Explorer
Sheriff's Office	IV	2013	Ford	Explorer
Sheriff's Office	IV	2013	Ford	Explorer
Sheriff's Office	IV	2008	Ford	Explorer 4x4
Sheriff's Office	IV	2019	Ford	F150
Sheriff's Office	IV	2016	Ford	F150
Sheriff's Office	IV	2004	Ford	F350 SD
Sheriff's Office	IV	2007	Jeep	Grand Cherokee
Sheriff's Office	IV	2007	Jeep	Grand Cherokee
Sheriff's Office	IV	2010	Jeep	Grand Cherokke SRT-8
Sheriff's Office	IV	2009	Chevy	Impala
Sheriff's Office	IV	2008	Chevy	Impala
Sheriff's Office	IV	2008	Chevy	Impala
Sheriff's Office	IV	2006	Chevy	Impala
Sheriff's Office	IV	2002	Chevy	Impala
Sheriff's Office	IV	2000	Volkswagon	Jetta
Sheriff's Office	IV	2004	Jeep	Liberty
Sheriff's Office	IV	2011	Lincoln	MKX
Sheriff's Office	IV	2006	Ford	Pass/Van
Sheriff's Office	IV	2006	Ford	Pass/Van
Sheriff's Office	IV	2006	Ford	Pass/Van

Sheriff's Office	IV	2016	Jeep	Patriot
Sheriff's Office	IV	2008	Infinii	QX
Sheriff's Office	IV	2002	Dodge	Ram Pickup 4X4
Sheriff's Office	IV	2005	Land	Range Rover 4X4
Sheriff's Office	IV	2005	GMC	Sierra Pickup
Sheriff's Office	IV	2013	Chevy	Tahoe
Sheriff's Office	IV	2013	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2010	Chevy	Tahoe
Sheriff's Office	IV	2009	Chevy	Tahoe
Sheriff's Office	IV	2009	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	IV	2004	Chevy	Trailblazer
Sheriff's Office	IV	2017	Ford	Transit 350
Sheriff's Office	IV	1997	Pontiac	Transport
Sheriff's Office	IV	1994	Ford	Van E-350
Sheriff's Office	IV	2003	GMC	Yukon
Sheriff's Office	IV	2011	Ford	4 Dr Crown Vic
Sheriff's Office	IV	2009	Ford	4 Dr Crown Vic
Sheriff's Office	IV	2011	Ford	4 Dr. Crown Vic
Sheriff's Office	IV	2011	Ford	4 Dr. Crown Vic
Sheriff's Office	IV	2011	Ford	4 Dr. Crown Vic
Sheriff's Office	IV	2011	Ford	4 Dr. Crown Vic
Sheriff's Office	IV	2009	Ford	4 Dr. Crown Vic
Sheriff's Office	IV	2009	Dodge	Charger
Sheriff's Office	IV	2007	Jeep	Commander
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	Crown Vic
Sheriff's Office	IV	2011	Ford	E350
Sheriff's Office	IV	2009	Ford	E350
Sheriff's Office	IV	2009	Ford	E-350 Pass Van
Sheriff's Office	IV	2016	Ford	E450
Sheriff's Office	IV	2019	Ford	Edge
Sheriff's Office	IV	2012	Ford	Edge
Sheriff's Office	IV	2005	Ford	Excursion

Sheriff's Office	IV	2005	Ford	Excursion 4x4
Sheriff's Office	IV	2019	Ford	Expedition
Sheriff's Office	IV	2014	Ford	Expedition
Sheriff's Office	IV	2014	Ford	Expedition
Sheriff's Office	IV	2010	Ford	Expedition
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2019	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2018	Ford	Explorer
Sheriff's Office	IV	2017	Ford	Explorer
Sheriff's Office	IV	2017	Ford	Explorer
Sheriff's Office	IV	2017	Ford	Explorer
Sheriff's Office	IV	2017	Ford	Explorer
Sheriff's Office	IV	2017	Ford	Explorer
Sheriff's Office	IV	2017	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer

Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer
Sheriff's Office	IV	2014	Ford	Explorer
Sheriff's Office	IV	2014	Ford	Explorer
Sheriff's Office	IV	2013	Ford	Explorer
Sheriff's Office	IV	2009	Ford	Explorer
Sheriff's Office	IV	2008	Ford	Explorer
Sheriff's Office	IV	2016	Ford	Explorer AWD
Sheriff's Office	IV	2016	Ford	Explorer AWD
Sheriff's Office	IV	2014	Ford	Explorer AWD
Sheriff's Office	IV	2014	Ford	Explorer AWD
Sheriff's Office	IV	2020	Ford	Explorer Hybrid
Sheriff's Office	IV	2019	Ford	F250 SD
Sheriff's Office	IV	2019	Ford	F250 SD
Sheriff's Office	IV	2019	Ford	F250 SD
Sheriff's Office	IV	2014	Ford	Fusion
Sheriff's Office	IV	2009	Chevy	Impala
Sheriff's Office	IV	2009	Chevy	Impala
Sheriff's Office	IV	2009	Chevy	Impala
Sheriff's Office	IV	2008	Chevy	Impala
Sheriff's Office	IV	2008	Chevy	Impala
Sheriff's Office	IV	2008	Chevy	Impala
Sheriff's Office	IV	2010	Nissan	Maxima
Sheriff's Office	IV	2005	Nissan	Pathfinder
Sheriff's Office	IV	2009	GMC	Savana
Sheriff's Office	IV	2011	Chevy	Silverado 3500HD
Sheriff's Office	IV	2010	Chevy	Suburban
Sheriff's Office	IV	2009	Chevy	Suburban 4x4
Sheriff's Office	IV	2019	Chevy	Tahoe
Sheriff's Office	IV	2015	Chevy	Tahoe
Sheriff's Office	IV	2013	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2009	Chevy	Tahoe
Sheriff's Office	IV	2009	Chevy	Tahoe
Sheriff's Office	IV	2009	Chevy	Tahoe
Sheriff's Office	IV	2009	Chevy	Tahoe

Sheriff's Office	IV	2008	Chevy	Tahoe
Sheriff's Office	IV	2007	Chevy	Tahoe
Sheriff's Office	IV	2012	Chevy	Tahoe
Sheriff's Office	IV	2010	Chevy	Tahoe 4x4
Sheriff's Office	IV	2014	Ford	Taurus
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	IV	2013	Ford	Taurus
Sheriff's Office	A	2023	Ram	2500
Sheriff's Office	A	2024	Ford	Bronco Sport
Sheriff's Office	A	2012	Ford	E350 SD
Sheriff's Office	A	2019	Ford	Edge
Sheriff's Office	A	2024	Ford	Expedition
Sheriff's Office	A	2024	Ford	Expedition
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2024	Ford	Explorer
Sheriff's Office	A	2023	Ford	Explorer
Sheriff's Office	A	2019	Ford	Explorer
Sheriff's Office	A	2019	Ford	Explorer
Sheriff's Office	A	2019	Ford	Explorer
Sheriff's Office	A	2019	Ford	Explorer
Sheriff's Office	A	2018	Ford	Explorer
Sheriff's Office	A	2018	Ford	Explorer
Sheriff's Office	A	2018	Ford	Explorer
Sheriff's Office	A	2018	Ford	Explorer
Sheriff's Office	A	2017	Ford	Explorer
Sheriff's Office	A	2024	Ford	F150
Sheriff's Office	A	2024	Ford	F150
Sheriff's Office	A	2024	Ford	F150
Sheriff's Office	A	2024	Ford	F150
Sheriff's Office	A	2022	Ford	F150
Sheriff's Office	A	2019	Ford	F350 SD
Sheriff's Office	A	2023	Ford	Transit 350
Sheriff's Office	A	2020	Ford	Transit 350

Sheriff's Office	A	2024	Chevy	Traverse
Social Services	IV	2008	Dodge	Caravan
Social Services	IV	2007	Dodge	Caravan
Social Services	IV	2012	Ford	Transit Connect
Weights & Measures	IV	2011	Ford	Transit Connect
Weights & Measures	IV	2003	Chevy	Van
Weights & Measures	IV	2022	Ford	F250 SD
Youth Detention	IV	2011	Ford	Explorer
Youth Detention	IV	2009	Chevy	Impala

Appendix F: Gasboy Fob Discrepancies between Fleet's Inventory and EKOS

As Recorded in Fleet's Inventory					As Found in EKOS/Gasboy Transactions		
Department	Year	Make	Model	Vehicle Description	Department in EKOS	# of Transactions	Comments
1 Sheriff's Office	2020	Ford	Explorer Hybrid	2020 Ford Explorer	Sheriff	192	County # matches, vehicle matches, Gasboy Fob does not match
2 Sheriff's Office	2020	Ford	Transit 350	2020 Ford Transit 350	EC Correctional Facility	297	County # matches, vehicle matches, Gasboy Fob does not match
3 Library	2021	Mercedes-Benz	Sprinter	2021 Mercedes Sprinter	EC Library	61	County # matches, vehicle matches, Gasboy Fob does not match
4 Highways - Concord	2022	Ford	F250 SD	2022 Ford F250	Concord Collins Highways	51	County # matches, vehicle matches, Gasboy Fob does not match
5 Sheriff's Office	2024	Jeep	Grand Cherokee	2024 Jeep Grand Cherokee	Sheriff	17	County # matches, vehicle matches, Gasboy Fob does not match
6 Homeland Security	2023	Chevy	Silverado 2500HD	2016 Ford Explorer	Sheriff	35	Gasboy # assigned to different vehicle
7 Sheriff's Office	2023	Ford	Explorer	2019 Ford Explorer	EC Correctional Facility	18	Gasboy # assigned to different vehicle
8 Sheriff's Office	2023	Chevy	Tahoe	2023 Chevy Tahoe	Sheriff	115	County # in Gasboy is off, vehicle details match
9 Sheriff's Office	2024	RAM	2500	2019 Volvo VHD	Hamburg Angola Highways	140	Gasboy # assigned to different vehicle
10 Sheriff's Office	2024	Ford	F150	2020 Ford F150 Police	Sheriff	162	Gasboy # assigned to different vehicle
11 Parks - Rangers	2024	Ford	Expedition	2019 Chevy Traverse	Park Rangers	36	Gasboy # assigned to different vehicle
12 Sheriff's Office	2024	Ford	Expedition				Not enough information
13 Sheriff's Office	2023	Ford	Transit 350				Not enough information
14 Sheriff's Office	2023	Ford	Transit 350				Not enough information
15 Sheriff's Office	2023	Ford	Transit 350				Not enough information
16 Parks - Grover Cleveland	2023	Ford	F250 SD	No Mean Used		8	

Trans ID	Trans Date	Card	Vehicle #	Fuel Site
1	824000530043xxxx	9/8/2023 850100525621xxxx	--No Mean Used--	Tonawanda Highways
2	8240003030004xxxx	12/7/2023 850100525621xxxx	--No Mean Used--	Grover Cleveland
3	8240003030004xxxx	1/11/2024 850100525621xxxx	--No Mean Used--	Grover Cleveland
4	8240003030004xxxx	1/17/2024 850100525621xxxx	--No Mean Used--	Grover Cleveland
5	8240003030004xxxx	3/19/2024 850100525621xxxx	--No Mean Used--	Grover Cleveland
6	8240003030004xxxx	9/12/2024 850100525621xxxx	--No Mean Used--	Grover Cleveland
7	8240003030004xxxx	12/4/2024 850100525621xxxx	--No Mean Used--	Grover Cleveland
8	8240003030004xxxx	12/24/2024 850100525621xxxx	--No Mean Used--	Grover Cleveland

Appendix G: Inconsistent Department Descriptions in EKOS

	Trans Date	Card	Department	Fuel Site
1	9/8/2023	850100525621xxxx	(blank)	Tonawanda Highways
2	12/7/2023	850100525621xxxx	(blank)	Grover Cleveland
3	1/11/2024	850100525621xxxx	(blank)	Grover Cleveland
4	1/17/2024	850100525621xxxx	(blank)	Grover Cleveland
5	3/19/2024	850100525621xxxx	(blank)	Grover Cleveland
6	9/12/2024	850100525621xxxx	(blank)	Grover Cleveland
7	12/4/2024	850100525621xxxx	(blank)	Grover Cleveland
8	12/24/2024	850100525621xxxx	(blank)	Grover Cleveland
	Trans Date	Card	Department	Fuel Site
1	12/19/2023	Admin	default_department	Protection Highways
2	11/29/2023	Admin	default_department	Concord Highways
3	11/29/2023	Admin	default_department	Concord Highways
4	11/29/2023	Admin	default_department	Concord Highways
5	1/6/2023	850100892878xxxx	default_department	Sewer Dist 3
6	1/12/2023	850100892878xxxx	default_department	Sewer Dist 3
7	1/19/2023	850100892878xxxx	default_department	Sewer Dist 3
8	1/30/2023	850100892878xxxx	default_department	Sewer Dist 3
9	2/9/2023	850100892878xxxx	default_department	Sewer Dist 3
10	2/21/2023	850100892878xxxx	default_department	Sewer Dist 3
11	3/3/2023	850100892878xxxx	default_department	Sewer Dist 3
12	3/13/2023	850100892878xxxx	default_department	Sewer Dist 3
13	3/22/2023	850100892878xxxx	default_department	Sewer Dist 3
14	4/5/2023	850100892878xxxx	default_department	Onsite
15	7/21/2023	850100892878xxxx	default_department	Sewer District 3
16	8/17/2023	850100892878xxxx	default_department	Sewer District 3
17	8/28/2023	850100892878xxxx	default_department	Sewer District 3
18	9/15/2023	850100892878xxxx	default_department	Sewer District 3
19	9/26/2023	850100892878xxxx	default_department	Sewer District 3
20	10/10/2023	850100892878xxxx	default_department	Sewer District 3
21	10/23/2023	850100892878xxxx	default_department	Sewer District 3
22	11/20/2023	850100892878xxxx	default_department	Sewer District 3
23	12/5/2023	850100892878xxxx	default_department	Sewer District 3
24	12/11/2023	850100892878xxxx	default_department	Sewer District 3
25	12/15/2023	850100892878xxxx	default_department	Sewer District 3
26	12/28/2023	850100892878xxxx	default_department	Sewer District 3
27	1/4/2023	Admin	default_department	Onsite
28	1/4/2023	Admin	default_department	Onsite
29	1/16/2024	850100892878xxxx	default_department	Sewer District 3
30	1/24/2024	850100892878xxxx	default_department	Sewer District 3
31	1/27/2024	850100892878xxxx	default_department	Sewer District 3
32	2/1/2024	850100892878xxxx	default_department	Sewer District 3
33	2/15/2024	850100892878xxxx	default_department	Sewer District 3
34	2/26/2024	850100892878xxxx	default_department	Sewer District 3

35	3/7/2024	850100892878xxxx	default_department	Sewer District 3
36	3/19/2024	850100892878xxxx	default_department	Sewer District 3
37	4/3/2024	850100892878xxxx	default_department	Sewer District 3
38	4/15/2024	850100892878xxxx	default_department	Sewer District 3
39	4/29/2024	850100892878xxxx	default_department	Sewer District 3
40	5/13/2024	850100892878xxxx	default_department	Sewer District 3
41	5/23/2024	850100892878xxxx	default_department	Sewer District 3
42	6/12/2024	850100892878xxxx	default_department	Sewer District 3
43	6/26/2024	850100892878xxxx	default_department	Sewer District 3
44	7/12/2024	850100892878xxxx	default_department	Sewer District 3
45	7/15/2024	Admin	default_department	Alden Buildings & Grounds
46	7/15/2024	Admin	default_department	Alden Buildings & Grounds
47	7/24/2024	Admin	default_department	Concord Highways
48	7/24/2024	Admin	default_department	Concord Highways
49	7/24/2024	Admin	default_department	Concord Highways
50	7/26/2024	Admin	default_department	Forestry
51	7/29/2024	850100892878xxxx	default_department	Sewer District 3
52	7/30/2024	Admin	default_department	Tonawanda Highways
53	8/2/2024	850100892878xxxx	default_department	Sewer District 3
54	8/6/2024	850100892878xxxx	default_department	Sewer District 3
55	8/9/2024	850100892878xxxx	default_department	Sewer District 3
56	8/13/2024	850100892878xxxx	default_department	Sewer District 3
57	8/13/2024	Admin	default_department	Tonawanda Highways
58	8/15/2024	850100892878xxxx	default_department	Sewer District 3
59	8/20/2024	850100892878xxxx	default_department	Sewer District 3
60	8/21/2024	Admin	default_department	Chestnut Ridge Park
61	8/21/2024	Admin	default_department	Chestnut Ridge Park
62	9/6/2024	850100892878xxxx	default_department	Sewer District 3
63	9/10/2024	Admin	default_department	Chestnut Ridge Park
64	9/10/2024	Admin	default_department	Chestnut Ridge Park
65	9/18/2024	Admin	default_department	Chestnut Ridge Park
66	9/19/2024	850100892878xxxx	default_department	Sewer District 3
67	10/3/2024	850100892878xxxx	default_department	Sewer District 3
68	10/24/2024	850100892878xxxx	default_department	Sewer District 3
69	11/1/2024	850100892878xxxx	default_department	Sewer District 3
70	11/19/2024	Admin	default_department	Harlem Highways
71	11/25/2024	850100892878xxxx	default_department	Sewer District 3
72	11/26/2024	Admin	default_department	Concord Highways
73	11/26/2024	Admin	default_department	Concord Highways
74	11/26/2024	Admin	default_department	Concord Highways
75	12/2/2024	850100892878xxxx	default_department	Sewer District 3
76	12/5/2024	Admin	default_department	Concord Highways
77	12/5/2024	850100892878xxxx	default_department	Sewer District 3
78	12/10/2024	Admin	default_department	Sewer District 3
79	12/10/2024	Admin	default_department	Sewer District 3
80	12/10/2024	850100892878xxxx	default_department	Sewer District 6
81	12/11/2024	850100892878xxxx	default_department	Sewer District 3

82	12/18/2024	Admin	default_department	Concord Highways
83	12/18/2024	Admin	default_department	Concord Highways
84	12/18/2024	850100892878xxxx	default_department	Sewer District 3
85	12/19/2024	850100892878xxxx	default_department	Sewer District 3
86	12/24/2024	850100892878xxxx	default_department	Sewer District 3
87	12/30/2024	850100892878xxxx	default_department	Sewer District 3

Appendix H: Vehicle Naming Inconsistencies in EKOS/Gasboy

Name in EKOS/Gasboy		Name in Fleet Inventory			
Vehicle #	Department	Year	Make	Model	Fleet Department
	Building and Grounds	1997	New Holland	555E	Buildings & Grounds
	Building and Grounds	2011	Ford	F250 SD	Buildings & Grounds
	Building and Grounds	2014	Ford	F550	Buildings & Grounds
	County Clerk	2017	Ford	Transit Connect	County Clerk
	District Attorney	2015	Chevy	Impala	District Attorney
	District Attorney	2018	Chevy	Impala	District Attorney
	District Attorney	2018	Chevy	Impala	District Attorney
	District Attorney	2019	Ford	Taurus	District Attorney
	District Attorney	2019	Ford	Taurus	District Attorney
	Fleet Services	2003	Freightliner	FL80	Fleet
	Highways	1997	International	4900	Highways - Aurora
	Highways	2015	Western Star	4800	Highways - Aurora
	Highways	2015	Case	Loader	Highways - Aurora
	Highways	2016	Caterpillar	CB22B	Highways - Aurora
	Highways	2016	Bobcat	S630	Highways - Aurora
	Highways	2017	Ford	F550	Highways - Aurora
	Highways	2018	Ford	F550	Highways - Aurora
	Highways	2003	Sterling	Condor	Highways - Concord
	Highways	2012	Gradall	XL4100	Highways - Concord
	Highways	2016	Western Star	4700	Highways - Concord
	Highways	1989	John Deere	Tractor	Highways - Hamburg
	Highways	2002	Hyundai	HL750	Highways - Hamburg
	Highways	2007	Gradall	Excavator	Highways - Hamburg
	Highways	2009	Kenworth	T800	Highways - Hamburg
	Highways	2011	Case	Loader	Highways - Hamburg
	Highways	2011	Hamm	Roller	Highways - Hamburg
	Highways	2013	John Deere	6105M	Highways - Hamburg
	Highways	2013	John Deere	Boom Mower	Highways - Hamburg
	Highways	2013	John Deere	Boom Mower	Highways - Hamburg
	Highways	2002	Ford	F350 SD	Highways - Hamburg
	Highways	2015	Western Star	4800	Highways - Hamburg
	Highways	2005	Freightliner	FC80	Highways - Hamburg
	Highways	2016	Western Star	4700	Highways - Hamburg
	Highways	2016	Case	821F	Highways - Hamburg
	Highways	2018	Ford	F550	Highways - Hamburg
	Highways	1997	Kawasaki	Loader	Highways - Harlem
	Highways	2007	Gradall	Excavator	Highways - Harlem
	Highways	2009	GMC	W5500-HD	Highways - Harlem
	Highways	2010	Ford	F550	Highways - Harlem
	Highways	2015	Case	821F	Highways - Harlem
	Highways	2016	Ford	F550	Highways - Harlem
	Highways	2016	Vermeer	Brush Chipper	Highways - Harlem
	Highways	2017	Ford	F450 SD	Highways - Harlem
	Highways	2018	Chevy	Silverado 3500HD	Highways - Sign Shop

	Homeland Security	2005	Freightliner	MT55	Homeland Security
	Homeland Security	1997	Admar	Light Tower	Homeland Security
	Homeland Security	2015	Chevy	Tahoe	Homeland Security
	Homeland Security	2014	Freightliner	MT55	Homeland Security
	EC Library	2015	Ford	E350	Library
	EC Library	2013	Ford	E350 SD	Library
	EC Library	2016	Ford	E350 SD	Library
	EC Library	2015	Dodge	Ram 2500	Library
	Sheriffs	2013	Jeep	Wrangler	Library
	Parks and Recreation	2015	Chevy	Silverado 3500HD	Parks - Akron Falls
	Parks and Recreation	2018	Chevy	Silverado 3500HD	Parks - Akron Falls
	Parks and Recreation	2004	Sterling	LT9500	Parks - Chestnut Ridge
	EC Library	2004	Yamaha	Aygo I	Parks - Chestnut Ridge
	Parks and Recreation	2011	Kubota	RTV1100	Parks - Chestnut Ridge
	Parks and Recreation	2018	Chevy	Silverado 3500HD	Parks - Chestnut Ridge
	Parks and Recreation	2018	Chevy	Silverado 3500HD	Parks - Chestnut Ridge
	Parks and Recreation	2003	John Deere	544H	Parks - Como Park
	Parks and Recreation	2004	Freightliner	FL80	Parks - Como Park
	Parks and Recreation	2015	Chevy	Silverado 1500	Parks - Como Park
	Parks and Recreation	2017	Chevy	Silverado 2500HD	Parks - Elma Meadows
	Parks and Recreation	2015	Chevy	Silverado 3500HD	Parks - Elma Meadows
	Parks and Recreation	2003	John Deere	544H	Parks - Emery Park
	Parks and Recreation	2017	Chevy	Silverado 3500HD	Parks - Forestry
	Parks and Recreation	2017	Chevy	Silverado 2500HD	Parks - Grover Cleveland
	Parks and Recreation	2017	Chevy	Silverado 2500HD	Parks - Grover Cleveland
	Parks and Recreation	2011	Kubota	RTV	Parks - ISLE VIEW
	Parks and Recreation	2011	Kubota	RTV	Parks - SPRAGUE
	Parks and Recreation	2015	Chevy	Silverado 3500HD	Parks - Sprague Brook
	Highways	4079	1999 Hamm		Highways - Hamburg
	Sewer Management	2016	Chevy	Colorado	Sewers
	Sewer Management	2016	Chevy	Colorado	Sewers
	Sewer Management	2016	Chevy	Colorado	Sewers
	Sewer Management	2016	Chevy	Colorado	Sewers
	Sewer Management	2016	Chevy	Colorado	Sewers
	Sewer Management	2016	Ford	F350 SD	Sewers
	default_fleet	2015	Chevy	Silverado 1500	Sewers
	Sewer Management	2007	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2009	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2009	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2015	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2016	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2016	Western Star	4900	Sewers
	Sewer Management	2016	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2017	Chevy	Silverado 2500HD	Sewers
	Sewer Management	2011	Chevy	Silverado 3500HD	Sewers
	Sewer Management	2016	Chevy	Silverado 3500HD	Sewers
	Sewer Management	2016	Chevy	Silverado 3500HD	Sewers
	Sewer Management	2016	Chevy	Silverado 3500HD	Sewers
	Sheriffs	2007	Chevy	C5500	Sheriff's Office

	EC Correctional Facility	2011	Ford	E350	Sheriff's Office
	Sheriffs	2012	Ford	E350 SD	Sheriff's Office
	Sheriffs	2011	Ford	F550	Sheriff's Office
	EC Correctional Facility	2013	Ford	E350 SD	Sheriff's Office
	EC Correctional Facility	2014	Ford	E350 SD	Sheriff's Office
	Sheriffs	2014	Harley Davidson	FLHTP	Sheriff's Office
	Sheriffs	2014	Harley Davidson	FLHTP	Sheriff's Office
	Sheriffs	2014	Harley Davidson	FLHTP	Sheriff's Office
	Sheriffs	2014	Ford	Fusion	Sheriff's Office
	Sheriffs	2015	Polaris	Sportsman	Sheriff's Office
	Sheriffs	2015	Polaris	Sportsman	Sheriff's Office
	Sheriffs	2016	Ski-Doo	Snowmobile 900	Sheriff's Office
	Sheriffs	2011	Chevy	Silverado 3500HD	Sheriff's Office
	Sheriffs	2016	Ford	F550	Sheriff's Office
	Highways	2017	Ford	F550	Sheriff's Office
	Sheriffs	2013	Ford	Taurus	Sheriff's Office
	Sheriffs	2014	Ford	Taurus	Sheriff's Office
	Social Services	2009	Ford	F650	Social Services

Appendix I (a): Change in 24-Hour Vehicle Numbers by Department Since Prior Audit

Department	2013	2014	2023	2024	Increase of Vehicles
	24-Hour Vehicles Fleet List (from previous audit)	24-Hour Vehicles Fleet List (from previous audit)	24-Hour Vehicles	24-Hour Vehicles	2014 vs 2024
Central Police Services	1	1	2	2	1
Correctional Facility	No information provided	No information provided	No information provided	No information provided	
County Clerk		1	2	2	1
County Executive					0
DISS					0
District Attorney			12	9	11
EC College					0
Environment & Planning					0
Fleet					0
Emergency Services (2013-2015)	10	10			-10
Health (2013 - 2015)	6	6			-6
Health /EMS			4	5	6
Highways	12	7	14	14	7
Homeland Security			8	8	8
HWY					0
Library					0
Parks - Admin	1	1	1	1	0
Parks - Akron Falls					0
Parks - Chestnut Ridge					0
Parks - Como Park					0
Parks - Ellicott Creek					0
Parks - Elma Meadows					0
Parks - Emery Park					0
Parks - Forestry					0
Parks - Grover Cleveland					0
Parks - Isle View					0
Parks - Rangers					0
Parks - Sprague Brook					0
Parks - Wendt Beach					0
Probation					0
Purchasing					0
Senior Services					0
Sewers	6	9	13	12	4
Sheriff's Office	No information provided	No information provided	No information provided	No information provided	0
Social Services					0
Weights & Measures					0
Youth Detention					0
Subtotal	36	35	56	53	18
Sheriff's Office (confidential/Special Services)	No information provided	No information provided	59	59	
Sheriff's Office (Patrol & Sheriff Other) *	No information provided	No information provided	115	126	
Total 24-Hour/Take-Home Vehicles	36	35	230	238	

After multiple attempts to obtain a current 24-hour vehicle assignment list, the Comptroller's Office informed the Sheriff that, in the absence of such documentation, it would be assumed that all vehicles assigned to the Sheriff's Office were designated as 24-hour take-home vehicles.

To refine this assumption and develop a more accurate estimate, the Auditor analyzed EKOS/Gasboy transactional data to identify likely 24-hour assignments based on usage patterns and the following criteria provided by the Sheriff:

- 1) Patrol employees take their vehicles home; therefore, all vehicles categorized under "Sheriff's Patrol" in the GasBoy system were considered 24-Hour/Take-Home vehicles .
- 2) For vehicles categorized as "Sheriff Other," those with above-average GasBoy transactions were assumed to be take-home vehicles.
- 3) All vehicles categorized under "Sheriff Special Services" with above-average GasBoy transactions were considered part of the 59 confidential vehicles included in the testing.

Appendix I (b): Active Vehicles by Department

Department	Passenger Vehicles	Heavy/Super Duty Vehicles & Trucks	Other (Equipment, ATV, Trailer, etc.)	Total
Board of Elections	1	6		7
Buildings & Grounds	24	3	9	36
Central Police Services	4			4
Correctional Facility				0
County Clerk	7			7
County Executive	1			1
DISS	1			1
District Attorney	24			24
EC College				
Environment & Planning	1			1
Fleet	15		1	16
Health /EMS	3			3
Highways - Admin	9			9
Highways - Aurora	9	25	25	59
Highways - Clarence	12	22	33	67
Highways - Concord	12	29	30	71
Highways - Hamburg	11	26	33	70
Highways - Harlem	11	24	18	53
Highways - Sign Shop	1			1
Homeland Security	38	8	62	108
HWY				0
Library	10	1		11
Parks - Admin	5			5
Parks - Akron Falls	1	2	1	4
Parks - Chestnut Ridge	9	4	15	28
Parks - Como Park	6	3	11	20
Parks - Ellicott Creek	5	4	5	14
Parks - Elma Meadows	4	1	5	10
Parks - Emery Park	3	2	3	8
Parks - Forestry	5	1	4	10
Parks - Grover Cleveland	5	1	2	8
Parks - Isle View	4			4
Parks - Rangers	6		8	14
Parks - Sprague Brook	3	2	2	7
Parks - Wendt Beach	3		4	7
Probation	8			8
Purchasing	2	1		3
Senior Services	18			18
Sewers	89	26	37	152
Sheriff's Office	307	8	28	343
Social Services	3	3		6
Weights & Measures	5		1	6
Youth Detention	2		1	3
Grand Total	687	202	338	1,227

Appendix J: Bureau of Fleet Services Master Inventory List of Vehicles & Equipment

Color Key		
1397		
352		
469		
2218	Total Vehicles & Equipment	

Department	Year	Make	Model	Trim
Board of Elections	2012	Ford	F650	Regular Cab 2WD DRW
Board of Elections	2019	International	MV607	
Board of Elections	2019	International	MV607	
Board of Elections	2019	International	MV607	
Board of Elections	2021	International	MV607	
Board of Elections	2023	International	MV607	
Board of Elections	2023	Ford	Transit Connect	Cargo Van XL SWB w/Rear 180 Degree Door

Board of Elections - 7

Buildings & Grounds	1997	New Holland	555E	Backhoe
Buildings & Grounds	1989	Trojan	Loader	
Buildings & Grounds	2003	Bobcat	Loader	
Buildings & Grounds	2003	Bobcat	Loader	
Buildings & Grounds	2023	Bobcat	S66	Skid Steer Loader
Buildings & Grounds	1999	Bobcat	Skid Steer	
Buildings & Grounds	2016	Moritz International	Trailer	
Buildings & Grounds	2003	Haulmark Industries	Trailer	
Buildings & Grounds	2025	Moritz International	Trailer	ELBH-20 GT 14000
Buildings & Grounds	2019	Ford	F450 SD	Regular Cab DRW 4WD
Buildings & Grounds	2014	Ford	F550	Regular Cab DRW 4WD
Buildings & Grounds	2025	Ford	F550	XL 4WD
Buildings & Grounds	2024	Ford	Bronco Sport	Big Bend 4WD
Buildings & Grounds	2014	Ford	Escape	SE 4WD
Buildings & Grounds	2023	Ford	Escape	Base 4WD
Buildings & Grounds	2023	Ford	Escape	Base 4WD
Buildings & Grounds	2023	Ford	Escape	Base 4WD
Buildings & Grounds	2024	Ford	Escape	Active 4WD
Buildings & Grounds	2025	Ford	Escape	Active AWD
Buildings & Grounds	2025	Ford	Escape	Active AWD
Buildings & Grounds	2022	Ford	E-Transit 350	Med. Roof w/Sliding Pass. 130-in. WB
Buildings & Grounds	2022	Ford	E-Transit 350	Med. Roof w/Sliding Pass. 130-in. WB
Buildings & Grounds	2022	Ford	E-Transit 350	Med. Roof w/Sliding Pass. 130-in. WB
Buildings & Grounds	2022	Ford	E-Transit 350	Med. Roof w/Sliding Pass. 130-in. WB
Buildings & Grounds	2018	Ford	Explorer	Police 4WD
Buildings & Grounds	2025	Ford	Explorer	Active AWD
Buildings & Grounds	2023	Ford	F150	XL 4WD
Buildings & Grounds	2011	Ford	F250 SD	Lariat SuperCab 4WD
Buildings & Grounds	2022	Ford	F250 SD	XLT SuperCab Long Bed 4WD
Buildings & Grounds	2022	Ford	F250 SD	XLT SuperCab Long Bed 4WD
Buildings & Grounds	2022	Ford	F250 SD	XLT SuperCab Long Bed 4WD
Buildings & Grounds	2024	Chrysler	Pacifica	Touring L
Buildings & Grounds	2024	Chrysler	Pacifica	Touring L
Buildings & Grounds	2020	Ford	Transit 150	Med. Roof w/Sliding Pass. 130-in. WB

Buildings & Grounds	2021	Ford	Transit 350	
Buildings & Grounds	2021	Chevy	Traverse	LS
Buildings & Grounds - 36				
Central Police Services	2024	Ford	Bronco Sport	Big Bend 4WD
Central Police Services	2024	Ford	Bronco Sport	Big Bend 4WD
Central Police Services	2024	Chrysler	Pacifica	Touring L FWD
Central Police Services	2023	Chevy	Tahoe	LT 4WD
Central Police Services - 4				
County Clerk	2019	Chevy	Equinox	LS 1.5 AWD
County Clerk	2025	Chevy	Equinox	LT AWD
County Clerk	2023	Ford	Explorer	XLT 4WD
County Clerk	2023	Ford	Explorer	XLT 4WD
County Clerk	2024	Chrysler	Pacifica	Touring L FWD
County Clerk	2024	Ford	Transit 150	Base RWD Low Roof Van 148 in. WB
County Clerk	2020	Ford	Transit Connect	Cargo Van XL SWB w/Rear 180 Degree Door
County Clerk - 7				
County Executive	2023	Ford	Expedition	XLT 4WD
County Executive - 1				
DISS	2020	Ford	Transit Connect	Cargo Van XL SWB w/Rear 180 Degree Door
DISS - 1				
District Attorney	2024	Ford	Bronco Sport	Big Bend 4WD
District Attorney	2024	Ford	Bronco Sport	Big Bend 4WD
District Attorney	2024	Ford	Bronco Sport	Big Bend 4WD
District Attorney	2024	Ford	Bronco Sport	Big Bend 4WD
District Attorney	2024	Ford	Bronco Sport	Big Bend 4WD
District Attorney	2022	Ford	Escape	S
District Attorney	2022	Ford	Escape	S
District Attorney	2022	Ford	Escape	S
District Attorney	2022	Ford	Escape	S
District Attorney	2022	Ford	Escape	S
District Attorney	2021	Chevy	Tahoe	LS
District Attorney	2025	Chevy	Tahoe	LS
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2023	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney	2024	GMC	Terrain	SLE AWD
District Attorney - 24				
Environment & Planning	2023	Ford	Escape	Base 4WD
Environment & Planning - 1				
Fleet	2003	Freightliner	FL80	
Fleet	2022	Chevy	Bolt	1LT EUV
Fleet	2022	Chevy	Bolt	LT EV
Fleet	2022	Chevy	Bolt	LT EV
Fleet	2024	Ford	Bronco Sport	Big Bend 4WD
Fleet	2024	Ford	Bronco Sport	Big Bend 4WD

Fleet	2024	Chevy	Equinox	EV RS
Fleet	2023	Ford	Escape	Base 4WD
Fleet	2023	Ford	Escape	Base 4WD
Fleet	2023	Ford	Escape	Base 4WD
Fleet	2022	Ford	E-Transit 350	Low Roof w/Sliding Pass. 130-in. WB
Fleet	2023	Ford	Explorer	XLT
Fleet	2025	Ford	F250	XL 4WD
Fleet	2024	Chrysler	Pacifica	Touring L
Fleet	2024	Chrysler	Pacifica	FWD Hybrid
Fleet	2024	Chrysler	Pacifica	FWD Hybrid
Fleet - 16				
Health	2025	Ford	Bronco Sport	Big Bend 4WD
Health	2025	Ford	Explorer	Active 4WD
Health	2025	Ford	Explorer	Active 4WD
Health - 3				
Highways - Admin	2019	Chevy	Equinox	LS 1.5 AWD
Highways - Admin	2019	Chevy	Equinox	LS 1.5 AWD
Highways - Admin	2025	Chevy	Equinox	LT AWD
Highways - Admin	2025	Chevy	Equinox	LT AWD
Highways - Admin	2023	Ford	Explorer	XLT 4WD
Highways - Admin	2024	Ford	Explorer	XLT 4WD
Highways - Admin	2024	Chevy	Malibu	LS
Highways - Admin	2023	Chevy	Tahoe	LT
Highways - Admin	2025	Chevy	Tahoe	LT
Highways - Aurora	2023	Caterpillar	950	Loader
Highways - Aurora	1997	International	4900	Flusher
Highways - Aurora	2018	John Deere	6110R	
Highways - Aurora	2019	John Deere	6110R	
Highways - Aurora	2010	John Deere	6330H	Mower
Highways - Aurora	2024	Caterpillar	938M	Loader
Highways - Aurora	2001	Vermeer	BC1800A	Chipper
Highways - Aurora	2018	Vermeer	Brush Chipper	
Highways - Aurora	2016	Caterpillar	CB22B	
Highways - Aurora	2020	Doosan	Compressor	100 PSI
Highways - Aurora	2015	Case	Loader	
Highways - Aurora	2003	Bobcat	Loader	
Highways - Aurora	2009	LeeBoy	Roller	
Highways - Aurora	2010	LeeBoy	Rosco Broom	Sweeper/Broom
Highways - Aurora	2024	Bobcat	T66	Skid Steer Loader
Highways - Aurora	1975	Homemade	Trailer	
Highways - Aurora	1997	Custom	Trailer	
Highways - Aurora	2024	Falcon	Trailer	Hotbox
Highways - Aurora	2025	Monroe Towmaster	Trailer	T-16DT
Highways - Aurora	2016	Moritz International	Trailer	
Highways - Aurora	2017	Gregory Industries, Inc.	Trailer	
Highways - Aurora	2019	Moritz International	Trailer	
Highways - Aurora	2025	Weiler	W430B	Widener
Highways - Aurora	2021	Gradall	XL4100	Excavator
Highways - Aurora	2013	Gradall	XL4100	Excavator
Highways - Aurora	2014	Western Star	4700	
Highways - Aurora	2016	Western Star	4700	
Highways - Aurora	2015	Western Star	4800	
Highways - Aurora	2011	Western Star	4900	Dump

Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2024	International	CV515	4WD Crew Cab
Highways - Aurora	2018	Ford	F550	Crew Cab DRW 4WD
Highways - Aurora	2017	Ford	F550	Crew Cab DRW 4WD
Highways - Aurora	2024	Mack	Granite	
Highways - Aurora	2022	Freightliner	M2	Sweeper
Highways - Aurora	2016	Bobcat	S630	Skid Steer Loader
Highways - Aurora	2011	Kenworth	T800	
Highways - Aurora	2023	Sewer Equipment	Trailer	Flusher
Highways - Aurora	2017	Volvo	VHD	
Highways - Aurora	2017	Volvo	VHD	
Highways - Aurora	2019	Volvo	VHD	
Highways - Aurora	2021	Volvo	VHD	
Highways - Aurora	2023	Volvo	VHD	
Highways - Aurora	2019	Volvo	VHD	
Highways - Aurora	2020	Volvo	VHD	
Highways - Aurora	2024	Ram	1500	Big Horn 4WD Crew Cab
Highways - Aurora	2024	Ram	1500	Big Horn 4WD Crew Cab
Highways - Aurora	2024	Ram	1500	Big Horn 4WD Crew Cab
Highways - Aurora	2024	Ram	1500	Big Horn 4WD Crew Cab
Highways - Aurora	2024	Ram	1500	Big Horn 4WD Crew Cab
Highways - Aurora	2022	Jeep	Cherokee	Latitude Lux
Highways - Aurora	2021	Ford	F250 SD	
Highways - Aurora	2021	Ford	F250 SD	
Highways - Aurora	2022	Ford	F250 SD	XL 4WD
Highways - Clarence	2023	Caterpillar	950	Loader
Highways - Clarence	2016	John Deere	310L	Backhoe
Highways - Clarence	2013	John Deere	6105M	
Highways - Clarence	2018	John Deere	6110R	
Highways - Clarence	2019	John Deere	6110R	
Highways - Clarence	2011	Case	821E	Loader
Highways - Clarence	2016	Case	821F	Loader
Highways - Clarence	2002	Caterpillar	938G	Loader
Highways - Clarence	2002	Caterpillar	938G	Loader
Highways - Clarence	2024	Caterpillar	938M	Loader
Highways - Clarence	2024	Vermeer	BC1500XL	Chipper
Highways - Clarence	2015	Caterpillar	CB22B	Roller
Highways - Clarence	2004	Caterpillar	D3GLGP	Bulldozer
Highways - Clarence	1998	Hamm	HD10C	Roller
Highways - Clarence	2018	Hamm	HD10C	Roller
Highways - Clarence	2010	Hamm	HD10C	Roller
Highways - Clarence	2021	Bobcat	Loader	
Highways - Clarence	2018	Morbark	M15R	Chipper
Highways - Clarence	2012	Hyundai	Robex 145LCR-9	Excavator
Highways - Clarence	2010	LeeBoy	Rosco Broom	Sweeper/Broom
Highways - Clarence	2010	Bobcat	S630	Skid Steer Loader
Highways - Clarence	1997	Midland	SA	Widener
Highways - Clarence	2023	Kenworth	T880	Tractor

Highways - Clarence	2019	Interstate Trailers, Inc.	Trailer	
Highways - Clarence	2019	Moritz International	Trailer	
Highways - Clarence	2025	Lookout	Trailer	K7212SESV-070
Highways - Clarence	2003	Cross Country	Trailer	
Highways - Clarence	2017	Gregory Industries, Inc.	Trailer	Attenuator Trailer
Highways - Clarence	2016	Moritz International	Trailer	
Highways - Clarence	2023	Homemade	Trailer	
Highways - Clarence	2002	Jacobsen	Turfcut 600	Mower
Highways - Clarence	2011	Gradall	XL4100	Excavator
Highways - Clarence	2020	Gradall	XL4100	Excavator
Highways - Clarence	2014	Western Star	4700	
Highways - Clarence	2016	Western Star	4700	
Highways - Clarence	2015	Western Star	4800	
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2024	International	CV515	4WD Crew Cab
Highways - Clarence	2018	Ford	F550	Crew Cab DRW 4WD
Highways - Clarence	2024	Mack	Granite	
Highways - Clarence	2020	Freightliner	M2	Sweeper/Broom
Highways - Clarence	2019	Freightliner	M2	
Highways - Clarence	2017	Volvo	VHD	Single Axle Dump
Highways - Clarence	2019	Volvo	VHD	
Highways - Clarence	2021	Volvo	VHD	
Highways - Clarence	2023	Volvo	VHD	
Highways - Clarence	2017	Volvo	VHD	
Highways - Clarence	2019	Volvo	VHD	
Highways - Clarence	2020	Volvo	VHD	
Highways - Clarence	2024	RAM	1500	Big Horn 4WD Quad Cab
Highways - Clarence	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Clarence	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Clarence	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Clarence	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Clarence	2025	RAM	1500	Big Horn 4WD Crew Cab
Highways - Clarence	2024	RAM	2500	Big Horn 4WD Crew Cab
Highways - Clarence	2022	Jeep	Cherokee	Latitude Lux
Highways - Clarence	2021	Ford	F250 SD	
Highways - Clarence	2021	Ford	F250 SD	
Highways - Clarence	2022	Ford	F250 SD	XL 4WD
Highways - Clarence	2015	Chevy	Silverado 1500	Work Truck Double Cab 4WD
Highways - Concord	2023	Caterpillar	950	Loader
Highways - Concord	2018	John Deere	6110R	
Highways - Concord	2019	John Deere	6110R	
Highways - Concord	2019	John Deere	6110R	
Highways - Concord	2010	John Deere	6330H	Tractor/Mower
Highways - Concord	2011	Case	821E	Loader
Highways - Concord	2016	Case	821F	Loader
Highways - Concord	2024	Caterpillar	938M	Loader
Highways - Concord	2015	Vermeer	BC1000	Brush Chipper

Highways - Concord	2024	Vermeer	BC1500XL	Chipper
Highways - Concord	2009	Superior	Broom/Sweeper	
Highways - Concord	2023	Caterpillar	CB2.5	Roller
Highways - Concord	2003	Sterling	Condor	Striper
Highways - Concord	2021	Caterpillar	D3 LGP	Bulldozer
Highways - Concord	2003	Bobcat	Loader	
Highways - Concord	2012	Hyundai	Robex 145LCR-9	Excavator
Highways - Concord	1997	Ingersol	Roller	
Highways - Concord	2011	Hamm	Roller	
Highways - Concord	2002	Elgin	SC8000	Flatbed
Highways - Concord	2024	Bobcat	T66	Skid Steer Loader
Highways - Concord	2019	Moritz International	Trailer	
Highways - Concord	2020	Sewer Equipment	Trailer	Flusher
Highways - Concord	2022	Falcon	Trailer	Hotbox
Highways - Concord	2025	Monroe Towmaster	Trailer	T-16DT
Highways - Concord	2003	Cross Country	Trailer	
Highways - Concord	2000	Custom	Trailer	
Highways - Concord	2017	Gregory Industries, Inc.	Trailer	
Highways - Concord	2022	PJ Trailers	Trailer	
Highways - Concord	1995	Midland	Widener	
Highways - Concord	2012	Gradall	XL4100	Excavator
Highways - Concord	2014	Western Star	4700	
Highways - Concord	2016	Western Star	4700	
Highways - Concord	2015	Western Star	4800	
Highways - Concord	2011	Western Star	4900	
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2024	International	CV515	4WD Crew Cab
Highways - Concord	2018	Ford	F550	Crew Cab DRW 4WD
Highways - Concord	2023	Mack	Granite	Single Axle Dump AWD
Highways - Concord	2018	Freightliner	M2	
Highways - Concord	2022	Freightliner	M2	Sweeper
Highways - Concord	2003	Oshkosh	Municipal Patrol Truck (MPT)	
Highways - Concord	2003	Oshkosh	Municipal Patrol Truck (MPT)	
Highways - Concord	1987	Oshkosh	P-Series	
Highways - Concord	2016	Bobcat	S630	Skid Steer Loader
Highways - Concord	2011	Kenworth	T800	
Highways - Concord	2017	Volvo	VHD	
Highways - Concord	2017	Volvo	VHD	
Highways - Concord	2019	Volvo	VHD	
Highways - Concord	2021	Volvo	VHD	
Highways - Concord	2024	Volvo	VHD	
Highways - Concord	2019	Volvo	VHD	
Highways - Concord	2020	Volvo	VHD	
Highways - Concord	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Concord	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Concord	2025	RAM	1500	Big Horn 4WD Crew Cab

Highways - Concord	2022	Jeep	Cherokee	Latitude Lux
Highways - Concord	2019	Ford	F250 SD	XL 4WD
Highways - Concord	2021	Ford	F250 SD	
Highways - Concord	2021	Ford	F250 SD	
Highways - Concord	2021	Ford	F250 SD	
Highways - Concord	2022	Ford	F250 SD	XL 4WD
Highways - Concord	2022	Ford	F250 SD	XL 4WD
Highways - Concord	2022	Ford	F250 SD	XL 4WD
Highways - Concord	2015	Chevy	Silverado 1500	Work Truck Double Cab 4WD
Highways - Hamburg	2023	Caterpillar	950	Loader
Highways - Hamburg	2023	Caterpillar	315-07GC	Excavator
Highways - Hamburg	2003	Case	580M Turbo	Backhoe
Highways - Hamburg	2013	John Deere	6105M	Flail Mower
Highways - Hamburg	1984	Champion	740A	Grader
Highways - Hamburg	2016	Case	821F	Loader
Highways - Hamburg	2024	Caterpillar	938M	Loader
Highways - Hamburg	2018	Caterpillar	938M	Loader
Highways - Hamburg	2013	John Deere	Boom Mower	
Highways - Hamburg	2013	John Deere	Boom Mower	
Highways - Hamburg	2007	Gradall	Excavator	
Highways - Hamburg	2005	Freightliner	FC80	Sweeper
Highways - Hamburg	2002	Hyundai	HL750	Loader
Highways - Hamburg	2003	Bobcat	Loader	
Highways - Hamburg	2011	Case	Loader	
Highways - Hamburg	1996	Layton	Paver	
Highways - Hamburg	1997	Layton	Paver	
Highways - Hamburg	1999	Hamm	Roller	
Highways - Hamburg	2011	Hamm	Roller	
Highways - Hamburg	2019	Bobcat	T630	Track Loader
Highways - Hamburg	1989	John Deere	Tractor	
Highways - Hamburg	2019	Interstate Trailers, Inc.	Trailer	
Highways - Hamburg	2019	Moritz International	Trailer	
Highways - Hamburg	2022	PJ Trailers	Trailer	
Highways - Hamburg	2024	Falcon	Trailer	Hotbox
Highways - Hamburg	2003	Cross Country	Trailer	
Highways - Hamburg	2017	Monroe Towmaster	Trailer	
Highways - Hamburg	2017	Gregory Industries, Inc.	Trailer	
Highways - Hamburg	2006	General Welding & Fabricating	Trailer	
Highways - Hamburg	2004	Volvo	VHD	
Highways - Hamburg	1997	Midland	Widner	
Highways - Hamburg	2015	Morbark	Wood chipper	
Highways - Hamburg	2016	Gradall	XL4100	Excavator
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2014	Western Star	4700	Dump
Highways - Hamburg	2016	Western Star	4700	
Highways - Hamburg	2023	Western Star	4700	Vac truck
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2024	International	CV515	4WD Crew Cab
Highways - Hamburg	2018	Ford	F550	Crew Cab DRW 4WD

Highways - Hamburg	2024	Ford	F750	
Highways - Hamburg	2022	Freightliner	M2	Sweeper
Highways - Hamburg	2003	Oshkosh	MPT	Dump 4x4
Highways - Hamburg	1987	Oshkosh	P-Series	
Highways - Hamburg	2011	Kenworth	T800	Dump
Highways - Hamburg	2011	Kenworth	T800	Dump
Highways - Hamburg	2024	Kenworth	T880	Semi-tractor
Highways - Hamburg	2017	Volvo	VHD	
Highways - Hamburg	2017	Volvo	VHD	
Highways - Hamburg	2019	Volvo	VHD	
Highways - Hamburg	2021	Volvo	VHD	
Highways - Hamburg	2023	Volvo	VHD	
Highways - Hamburg	2024	Volvo	VHD	
Highways - Hamburg	2019	Volvo	VHD	
Highways - Hamburg	2020	Volvo	VHD	
Highways - Hamburg	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Hamburg	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Hamburg	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Hamburg	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Hamburg	2024	RAM	1500	Big Horn 4WD Crew Cab
Highways - Hamburg	2015	Western Star	4800	
Highways - Hamburg	2022	Jeep	Cherokee	Latitude Lux
Highways - Hamburg	2021	Ford	F250 SD	
Highways - Hamburg	2021	Ford	F250 SD	
Highways - Hamburg	2022	Ford	F250 SD	XL 4WD
Highways - Hamburg	2024	Ford	F450	XL Crew Cab DRW 4WD
Highways - Harlem	2023	Caterpillar	950	Loader
Highways - Harlem	2003	Case	580M	Backhoe
Highways - Harlem	2018	John Deere	6110M	Tractor
Highways - Harlem	2015	Case	821F	
Highways - Harlem	2024	Caterpillar	938M	Loader
Highways - Harlem	2016	Vermeer	Brush Chipper	
Highways - Harlem	2007	Gradall	Excavator	
Highways - Harlem	1997	Kawasaki	Loader	
Highways - Harlem	2003	Bobcat	Loader	
Highways - Harlem	2023	Bobcat	T66	Loader
Highways - Harlem	2019	Moritz International	Trailer	
Highways - Harlem	2022	Falcon	Trailer	Hotbox
Highways - Harlem	2017	Monroe Towmaster	Trailer	
Highways - Harlem	2003	Cross Country	Trailer	
Highways - Harlem	2003	Haulmark Industries	Trailer	
Highways - Harlem	2020	Moritz International	Trailer	
Highways - Harlem	2009	GMC	W5500-HD	Chipper
Highways - Harlem	2020	Gradall	XL4100	Excavator
Highways - Harlem	2014	Western Star	4700	
Highways - Harlem	2016	Western Star	4700	
Highways - Harlem	2023	Western Star	4700	Vac truck
Highways - Harlem	2015	Western Star	4700	
Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2024	International	CV515	4WD Crew Cab

Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2024	International	CV515	4WD Crew Cab
Highways - Harlem	2018	Ford	F550	Crew Cab DRW 4WD
Highways - Harlem	2010	Ford	F550	DRW 4WD
Highways - Harlem	2022	Freightliner	M2	Sweeper
Highways - Harlem	2023	International	MV607	Mower
Highways - Harlem	2017	Volvo	VHD	Single Axle Dump
Highways - Harlem	2017	Volvo	VHD	Single Axle Dump
Highways - Harlem	2019	Volvo	VHD	
Highways - Harlem	2021	Volvo	VHD	
Highways - Harlem	2023	Volvo	VHD	
Highways - Harlem	2024	Volvo	VHD	
Highways - Harlem	2019	Volvo	VHD	
Highways - Harlem	2020	Volvo	VHD	
Highways - Harlem	2022	Ford	F250 SD	XL 4WD
Highways - Harlem	2024	Ram	2500	Big Horn 4WD Crew Cab
Highways - Harlem	2024	Ram	2500	Big Horn 4WD Crew Cab
Highways - Harlem	2024	Ram	2500	Big Horn 4WD Crew Cab
Highways - Harlem	2024	Ram	2500	Big Horn 4WD Crew Cab
Highways - Harlem	2024	Ram	2500	Big Horn 4WD Crew Cab
Highways - Harlem	2024	Ram	5500	Tradesman/SLT 4WD Crew Cab
Highways - Harlem	2022	Jeep	Cherokee	Latitude Lux
Highways - Harlem	2024	Ford	E350	
Highways - Harlem	2021	Ford	F250 SD	
Highways - Harlem	2021	Ford	F250 SD	
Highways - Sign Shop	2018	Chevy	Silverado 3500HD	WT 4WD
Highways - 330				
Homeland Security	2020	John Deere	2032R	
Homeland Security	2016	Argo	750 HDi	
Homeland Security	2019	United Alloy	CAT 486-1302	Towable Generator
Homeland Security	2020	United Alloy	CAT 486-1302	Towable Generator
Homeland Security	2020	United Alloy	CAT 486-1302	Towable Generator
Homeland Security	2021	Can-Am	Defender	Side-by-side
Homeland Security	2017	Ford	Explorer	Police 4WD
Homeland Security	2019	Ski-Doo	Mach Z 1000	Snowmobile
Homeland Security	2019	Ski-Doo	Mach Z 1000	Snowmobile
Homeland Security	2019	Ski-Doo	Mach Z 1000	Snowmobile
Homeland Security	2019	Ski-Doo	Mach Z 1000	Snowmobile
Homeland Security	2023	Generac	MLT6SKDS	Light Tower
Homeland Security	2021	Can-Am	Outlander	ATV
Homeland Security	2021	Can-Am	Outlander	ATV
Homeland Security	2022	Can-Am	Outlander	Max XT ATV
Homeland Security	2022	Can-Am	Outlander	Max XT ATV
Homeland Security	2005	Polaris	Ranger/UTV	
Homeland Security	2020	Bobcat	S66	Skid Steer Loader
Homeland Security	2007	Airman	SDG-25S	Generator
Homeland Security	2007	Airman	SDG-25S	Generator
Homeland Security	2007	Spartan	TR1	Semi-tractor
Homeland Security	2012	Aluma Tower Company	Trailer	
Homeland Security	2012	Aluma Tower Company	Trailer	
Homeland Security	2017	Lookout	Trailer	ATV Trailer
Homeland Security	2023	Lookout	Trailer	

Homeland Security	2002	Wells Cargo	Trailer	
Homeland Security	2003	Thru-Air	Trailer	
Homeland Security	2003	Haulmark Industries	Trailer	
Homeland Security	2003	Haulmark Industries	Trailer	
Homeland Security	2004	Haulmark Industries	Trailer	
Homeland Security	2004	Haulmark Industries	Trailer	
Homeland Security	2005	Load Rite	Trailer	UL510-2600
Homeland Security	2006	Haulin	Trailer	Forest River
Homeland Security	2007	Hackney & Sons, Inc.	Trailer	Semi-trailer
Homeland Security	2008	Haulin	Trailer	Forest River
Homeland Security	2008	Haulin	Trailer	Forest River
Homeland Security	2011	King Cobra	Trailer	
Homeland Security	2012	King Cobra	Trailer	
Homeland Security	2012	King Cobra	Trailer	
Homeland Security	2015	Haulmark Industries	Trailer	
Homeland Security	2015	Haulmark Industries	Trailer	
Homeland Security	2015	Haulmark Industries	Trailer	
Homeland Security	2012	Triton	Trailer	ATV Trailer
Homeland Security	2017	Lookout	Trailer	ATV Trailer
Homeland Security	2018	Quality Trailers	Trailer	
Homeland Security	2019	Triton	Trailer	Snowmobile Trailer
Homeland Security	2019	Triton	Trailer	Snowmobile Trailer
Homeland Security	1998	Car Mate	Trailer	
Homeland Security	2005	Haulin	Trailer	Forest River
Homeland Security	2007	Haulin	Trailer	
Homeland Security	2007	Haulin	Trailer	Forest River
Homeland Security	2002	Car Mate	Trailer	
Homeland Security	2020	PJ Trailers	Trailer	
Homeland Security	2021	Nitro	Trailer	ATV Trailer
Homeland Security	2022	Formula	Trailer	
Homeland Security	2022	Formula	Trailer	
Homeland Security	2023	Quality Trailers	Trailer	
Homeland Security	2023	Triton	Trailer	Utility Trailer
Homeland Security	2023	Discovery	Trailer	5' x 8'
Homeland Security	2023	Discovery	Trailer	6' x 12'
Homeland Security	2023	Lookout	Vision Trailer	8.5' x 20' Enclosed Trailer
Homeland Security	2023	Lookout	Vision Trailer	8.5' x 20' Enclosed Trailer
Homeland Security	2019	Chevy	4500 LCF	Gas
Homeland Security	2023	International	CV515	SFA 4WD
Homeland Security	2005	Freightliner	MT55	Command Van
Homeland Security	2014	Freightliner	MT55	Command Van
Homeland Security	2020	Freightliner	MT55	Walk-in Van
Homeland Security	2021	Freightliner	MT55	Walk-in Van
Homeland Security	2022	Chevy	Silverado 4500HD	Work Truck 4WD
Homeland Security	2016	Freightliner	WFJ38S	RV
Homeland Security	2024	Ford	Bronco Sport	Big Bend 4WD
Homeland Security	2023	Ford	E350 SD	Medix BLW-90
Homeland Security	2023	Ford	E350 SD	Medix BLW-90
Homeland Security	2023	Ford	Expedition	Max XL 4WD
Homeland Security	2023	Ford	Expedition	Max XL 4WD
Homeland Security	2024	Ford	Expedition	XLT 4WD
Homeland Security	2024	Ford	Expedition	XL 4WD
Homeland Security	2024	Ford	Expedition	Limited 4WD

Homeland Security	2024	Ford	Expedition	Limited 4WD
Homeland Security	2024	Ford	Expedition	Max XL 4WD
Homeland Security	2024	Ford	Expedition	Max XL 4WD
Homeland Security	2024	Ford	Expedition	Max XL 4WD
Homeland Security	2024	Ford	Expedition	Max XL 4WD
Homeland Security	2016	Ford	Explorer	Police 4WD
Homeland Security	2025	Ford	Explorer	Active 4WD
Homeland Security	2025	Ford	Explorer	Active 4WD
Homeland Security	2025	Ford	Explorer	Active 4WD
Homeland Security	2025	Ford	Explorer	Active 4WD
Homeland Security	2019	Chevy	Express 2500	2WD
Homeland Security	2025	Chevy	Express 2500	2WD
Homeland Security	2023	Chevy	Express 3500	Crestline CCL150
Homeland Security	2023	Chevy	Express 3500	Crestline CCL150
Homeland Security	2023	Chevy	Express 3500	Crestline CCL150
Homeland Security	2023	Ford	F250 SD	XL 4WD
Homeland Security	2023	Chevy	Silverado 2500HD	Work Truck 4WD, Crew Cab
Homeland Security	2023	Chevy	Silverado 2500HD	Work Truck 4WD, Crew Cab
Homeland Security	2023	Chevy	Silverado 2500HD	Work Truck 4WD, Crew Cab
Homeland Security	2023	Chevy	Silverado 2500HD	Work Truck 4WD, Double Cab
Homeland Security	2024	Chevy	Silverado 2500HD	Work Truck 4WD, Crew Cab, Long Box
Homeland Security	2024	Chevy	Silverado 2500HD	Work Truck 4WD, Crew Cab
Homeland Security	2022	Chevy	Suburban	LS 4WD
Homeland Security	2022	Chevy	Suburban	LS 4WD
Homeland Security	2015	Chevy	Tahoe	
Homeland Security	2019	Chevy	Tahoe	LS 4WD
Homeland Security	2019	Chevy	Tahoe	LS 4WD
Homeland Security	2023	Chevy	Tahoe	Police 4WD
Homeland Security	2022	Ford	Transit Connect	XL Cargo Van
Homeland Security	2022	Ford	Transit Connect	XL Passenger Van

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Library	2016	Freightliner	MT45	
Library	2015	Ford	E350	Cargo Van
Library	2016	Ford	E350 SD	Cargo Van
Library	2020	Chevy	Express 3500	
Library	2019	Chevy	Express 3500	159"
Library	2024	Ford	F250 SD	XL 4WD
Library	2019	Ford	F250 SD	Lariat SuperCab 4WD
Library	2015	Dodge	Ram 2500	Tradesman Crew Cab SWB 4WD
Library	2022	Ford	Ranger	Supercrew 4WD
Library	2021	Mercedes-Benz	Sprinter	
Library	2013	Jeep	Wrangler	Sport

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Parks - Admin	2025	Ram	1500	Big Horn 4WD Crew Cab
Parks - Admin	2022	Ford	Escape	SEL AWD
Parks - Admin	2022	Ford	Maverick	Supercrew FWD
Parks - Admin	2023	Chevy	Silverado 1500	Work Truck Crew Cab 4WD
Parks - Admin	2022	Chevy	Traverse	LS 4WD
Parks - Akron Falls	2018	Cam Superline	Trailer	Warrior Trailer
Parks - Akron Falls	2019	Ford	F550	Regular Cab DRW 2WD
Parks - Akron Falls	2023	Ford	F550	XL 4WD
Parks - Akron Falls	2023	Ram	2500	Tradesman Regular Cab 4WD
Parks - Chestnut Ridge	2022	John Deere	544P	Loader 4WD

Parks - Chestnut Ridge	2004	Ski-Doo	550F	Snowmobile
Parks - Chestnut Ridge	2010	Argo	ATV 750 HD	
Parks - Chestnut Ridge	2004	Yamaha	Aygo I	Snowmobile
Parks - Chestnut Ridge	2004	Yamaha	Aygo I	Snowmobile
Parks - Chestnut Ridge	2018	Vermeer	BC1800XL	Chipper
Parks - Chestnut Ridge	2005	Homesteader	Challenger	Trailer
Parks - Chestnut Ridge	2003	Workforce	ET4000	Bil-jax
Parks - Chestnut Ridge	2013	Vermeer	SC602	Stump Grinder
Parks - Chestnut Ridge	2003	Bombardier	Ski-Dozer	
Parks - Chestnut Ridge	2020	Sure-Trac	Trailer	Black Tilt Trailer
Parks - Chestnut Ridge	2007	Cam Superline	Trailer	
Parks - Chestnut Ridge	2022	Moritz International	Trailer	
Parks - Chestnut Ridge	2023	Karcher	Trailer	TR-3500-S
Parks - Chestnut Ridge	2024	MSA	Trailer	Canopy Wagon
Parks - Chestnut Ridge	2021	Ford	F550	Garbage Packer
Parks - Chestnut Ridge	2023	Ford	F550	XL 4WD
Parks - Chestnut Ridge	2023	Ford	F550	XL 4WD
Parks - Chestnut Ridge	2004	Sterling	LT9500	
Parks - Chestnut Ridge	2025	Ram	1500	Big Horn 4WD Crew Cab
Parks - Chestnut Ridge	2023	Ram	2500	Tradesman Regular Cab 4WD
Parks - Chestnut Ridge	2021	Ford	F250 SD	XL 4WD
Parks - Chestnut Ridge	2025	Ford	F350 SD	XL 4WD
Parks - Chestnut Ridge	2018	Chevy	Silverado 3500HD	Work Truck Long Box 4WD
Parks - Chestnut Ridge	2025	Ford	Transit 150	Low Roof w/Sliding Pass. 130-in. WB
Parks - Chestnut Ridge	2024	Ford	Transit 250	Low Roof 60/40 Pass. 148-in. WB
Parks - Chestnut Ridge	2020	Ford	Transit 350	Med. Roof XL w/Sliding Pass. 148-in. WB
Parks - Chestnut Ridge	2020	Ford	Transit Connect	Cargo Van XL SWB w/Rear 180 Degree Door
Parks - Como Park	2003	John Deere	544H	Loader
Parks - Como Park	2001	Polaris	740 ATV	Sportsman
Parks - Como Park	2001	Polaris	740 ATV	Sportsman
Parks - Como Park	2015	Vermeer	BC1800XL	Brush Chipper
Parks - Como Park	2023	Vermeer	BC1800XL	Chipper
Parks - Como Park	2022	Cam Superline	Cam Superline	Trailer
Parks - Como Park	2002	Wenge	Trailer	Show Stage
Parks - Como Park	2022	Air-Tow	Trailer	Sky Jack Trailer
Parks - Como Park	2023	JLG	Trailer	Lift
Parks - Como Park	2023	Lookout	Trailer	K10220SESVCH-100
Parks - Como Park	2024	MSA	Trailer	Canopy Wagon
Parks - Como Park	2023	Ford	F550	XL 4WD
Parks - Como Park	2023	Ford	F550	XL 4WD
Parks - Como Park	2024	Ford	F550	XL Regular Cab DRW 4WD
Parks - Como Park	2023	Ram	1500	Tradesman Quad Cab 4WD
Parks - Como Park	2024	Ram	3500	Tradesman 4WD
Parks - Como Park	2022	Ford	E-Transit 350	Med. Roof w/Sliding Pass. 130-in. WB
Parks - Como Park	2021	Ford	F250 SD	XL 4WD
Parks - Como Park	2022	Ford	F250 SD	XL 4WD
Parks - Como Park	2022	Ford	Transit Connect	XL Cargo Van
Parks - Ellicott Creek	2007	Cam Superline	Cam Superline	Trailer
Parks - Ellicott Creek	2020	Cam Superline	Cam Superline Trailer	
Parks - Ellicott Creek	2011	New Holland	Mower	
Parks - Ellicott Creek	2015	Cam Superline	Trailer	
Parks - Ellicott Creek	2025	Cargo Mate	Trailer	Cargo Trailer
Parks - Ellicott Creek	2023	Ford	F550	XL 4WD

Parks - Ellicott Creek	2023	Ford	F550	XL 4WD
Parks - Ellicott Creek	2024	Ford	F550	XL Regular Cab DRW 4WD
Parks - Ellicott Creek	2012	Freightliner	M2	Garbage Packer
Parks - Ellicott Creek	2025	Ram	1500	Big Horn 4WD Crew Cab
Parks - Ellicott Creek	2023	Ram	2500	Tradesman 4WD
Parks - Ellicott Creek	2022	Ford	F250 SD	XL 4WD
Parks - Ellicott Creek	2023	Ford	F250 SD	XL 4WD
Parks - Ellicott Creek	2023	Ford	F350 SD	XL 4WD DRW
Parks - Elma Meadows	1993	John Deere	932X	Mower
Parks - Elma Meadows	2002	New Holland	TN75	Loader
Parks - Elma Meadows	1982	John Deere	Tractor	
Parks - Elma Meadows	1996	John Deere	Tractor	
Parks - Elma Meadows	2000	John Deere	Tractor	
Parks - Elma Meadows	2023	Ford	F550	XL 4WD
Parks - Elma Meadows	2022	Chevy	Colorado	Work Truck Ext. Cab 4WD
Parks - Elma Meadows	2023	Ford	F250 SD	XL 4WD
Parks - Elma Meadows	1999	Ford	F550	Regular Cab 2WD DRW
Parks - Elma Meadows	2023	Chevy	Silverado 1500	Work Truck Crew Cab 4WD
Parks - Emery Park	2003	John Deere	544H	Loader
Parks - Emery Park	2003	Case	580M	Turbo
Parks - Emery Park	2002	New Holland	TN55	
Parks - Emery Park	2024	Ford	F550	XL Regular Cab DRW 4WD
Parks - Emery Park	2024	Ford	F550	XL Regular Cab DRW 4WD
Parks - Emery Park	2025	Ford	F250	XL 4WD
Parks - Emery Park	2021	Ford	F250 SD	XL 4WD
Parks - Emery Park	2022	Ford	F250 SD	XL 4WD
Parks - Forestry	2007	Cam Superline	Trailer	
Parks - Forestry	2020	Nation	Trailer	Mower Trailer
Parks - Forestry	2022	Moritz International	Trailer	20' Tilt Trailer
Parks - Forestry	2025	Discovery	Trailer	Enclosed
Parks - Forestry	2024	Ford	F550	XL Regular Cab DRW 4WD
Parks - Forestry	2024	Ram	3500	DRW
Parks - Forestry	2022	Chevy	Colorado	Work Truck Ext. Cab 4WD
Parks - Forestry	2022	Ford	F250 SD	XL 4WD
Parks - Forestry	2025	Ford	Ranger	XL SuperCab 4WD
Parks - Forestry	2017	Chevy	Silverado 3500HD	Work Truck Double Cab Long Box 4WD
Parks - Grover Cleveland	1996	Rasso	Trailer	
Parks - Grover Cleveland	2003	General Welding & Fabricating	Trailer	
Parks - Grover Cleveland	2024	Ford	F550	XL Regular Cab DRW 4WD
Parks - Grover Cleveland	2023	Ford	F250 SD	XL 4WD
Parks - Grover Cleveland	2025	Ford	F350 SD	XL 4WD
Parks - Grover Cleveland	2020	Ford	Ranger	XL SuperCab 4WD
Parks - Grover Cleveland	2025	Ford	Ranger	XL SuperCab 4WD
Parks - Grover Cleveland	2017	Chevy	Silverado 2500HD	Work Truck Long Box 4WD
Parks - Isle View	2025	Ford	F250	XL 4WD
Parks - Isle View	2025	Ford	F250	XL 4WD
Parks - Isle View	2021	Ford	F250 SD	XL 4WD
Parks - Isle View	2021	Ford	F250 SD	XL 4WD
Parks - Rangers	2013	Polaris	Sportsman Touring 550	A13DN5EAF
Parks - Rangers	2013	Polaris	Sportsman Touring 550	A13DN5EAR
Parks - Rangers	2013	Polaris	Sportsman Touring 550	A13DN5EAF
Parks - Rangers	2013	Polaris	Sportsman Touring 550	A13DN5EAF
Parks - Rangers	2002	Cross Country	Trailer	

Parks - Rangers	2004	Bri/Mar	Trailer	
Parks - Rangers	2022	PJ Trailers	Trailer	ATV Trailer
Parks - Rangers	2015	Triton	Trailer (RTV)	
Parks - Rangers	2022	Chevy	Colorado	Work Truck Ext. Cab 4WD
Parks - Rangers	2022	Chevy	Colorado	Work Truck Ext. Cab 4WD
Parks - Rangers	2022	Chevy	Colorado	Work Truck Ext. Cab 4WD
Parks - Rangers	2022	Chevy	Colorado	Work Truck Ext. Cab 4WD
Parks - Rangers	2024	Ford	Expedition	XLT 4WD
Parks - Rangers	2023	Chevy	Silverado 1500	Work Truck Crew Cab 4WD
Parks - Sprague Brook	1969	Ford	540	Tractor
Parks - Sprague Brook	2003	Bombardier	Ski-Dozer	
Parks - Sprague Brook	2019	Ford	F550	Regular Cab DRW 2WD
Parks - Sprague Brook	2023	Ford	F550	XL 4WD
Parks - Sprague Brook	2023	Ram	1500	Tradesman Quad Cab 4WD
Parks - Sprague Brook	2025	Ford	F250	XL 4WD
Parks - Sprague Brook	2021	Ford	F250 SD	XL 4WD
Parks - Wendt Beach	2015	Polaris	Ranger 570	
Parks - Wendt Beach	2011	New Holland	T5050	Tractor
Parks - Wendt Beach	2002	Terex	Tractor	
Parks - Wendt Beach	2021	Lookout	Trailer	
Parks - Wendt Beach	2025	Ford	F250	XL 4WD
Parks - Wendt Beach	2021	Ford	F250 SD	XL 4WD
Parks - Wendt Beach	2022	Ford	F250 SD	XL 4WD

Parks - 139

Probation	2020	Ford	Explorer	XLT AWD
Probation	2020	Ford	Explorer	XLT 4WD
Probation	2023	Ford	Explorer	XLT 4WD
Probation	2023	Ford	Explorer	XLT 4WD
Probation	2024	Ford	Explorer	XLT 4WD
Probation	2025	Ford	Explorer	Active 4WD
Probation	2025	Ford	Explorer	Active 4WD
Probation	2025	Ford	Explorer	Active 4WD

Probation - 8

Purchasing	2019	International	4300	Van
Purchasing	2013	Ford	Explorer	XLT 4WD
Purchasing	2021	Ford	F250 SD	XL 4WD

Purchasing - 3

Senior Services	2017	Ford	E350	Econoline
Senior Services	2017	Ford	E350	Econoline
Senior Services	2019	Ford	E350	Econoline
Senior Services	2022	Ford	E350	Econoline
Senior Services	2024	Chrysler	Pacifica	Touring L FWD
Senior Services	2024	Chrysler	Pacifica	Touring L FWD
Senior Services	2024	Chrysler	Pacifica	Touring L FWD
Senior Services	2016	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Senior Services	2017	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Senior Services	2019	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Senior Services	2018	Ford	Transit 350	High Roof XLT w/Sliding Pass. 148-in. WB
Senior Services	2020	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Senior Services	2020	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Senior Services	2020	Ford	Transit 350	
Senior Services	2021	Ford	Transit 350	
Senior Services	2022	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB

Senior Services	2024	Ford	Transit 350	
Senior Services	2024	Ford	Transit 350	
Senior Services - 18				
Sewers	2015	John Deere	310SL Backhoe/Loader	
Sewers	1999	Caterpillar	Backhoe	
Sewers	2002	Case	Backhoe	
Sewers	2004	Case	Backhoe	
Sewers	1987	Ford	Backhoe/Loader	
Sewers	2013	Volvo	Backhoe/Loader	
Sewers	2021	Com-Fab	CFT12000	
Sewers	2007	Monroe Towmaster	Contrail C-10	Trailer
Sewers	2012	John Deere	Loader	
Sewers	1981	John Deere	Tractor	
Sewers	1995	Ford	Tractor	
Sewers	1991	Case	Tractor/Loader	
Sewers	2015	Com-Fab	Trailer	
Sewers	1987	Terex	Trailer	
Sewers	1986	Butler	Trailer	
Sewers	1996	Thru Air	Trailer	
Sewers	1981	Snowco	Trailer	
Sewers	2001	Interstate Trailers, Inc.	Trailer	
Sewers	1970	Welca	Trailer	
Sewers	2009	United	Trailer	
Sewers	2011	Sure-Trac	Trailer	Cam Superline
Sewers	2012	Enterprise	Trailer	
Sewers	2013	Enterprise	Trailer	
Sewers	2014	Car Mate	Trailer	
Sewers	2017	Monroe Towmaster	Trailer	
Sewers	2018	Cross Country	Trailer	
Sewers	2019	Monroe Towmaster	Trailer	
Sewers	2016	PJ Trailers	Trailer	
Sewers	1998	H&S	Trailer	
Sewers	1975	TE/NE	Trailer	
Sewers	2020	Nation	Trailer	
Sewers	2022	Cross Country	Trailer	
Sewers	2023	Sure-Trac	Trailer	Cargo Trailer
Sewers	2025	Felling	Trailer	FT-16 I
Sewers	2025	Felling	Trailer	FT-14 IT-I
Sewers	2024	Monroe Towmaster	Trailer	T-40LP
Sewers	2019	Car Mate	Trailer	
Sewers	2018	Western Star	4700	
Sewers	2020	Western Star	4700	Vactor
Sewers	2016	Western Star	4900	Sludge Hauler
Sewers	1992	International	4900	
Sewers	2011	International	7500	Flusher/Vac
Sewers	2013	Freightliner	114SD	
Sewers	2013	International	4300LP	Crane
Sewers	2022	Western Star	4700SB	Tanker
Sewers	2009	Ford	F450 SD	2WD
Sewers	2007	Ford	F550 SD	4WD
Sewers	2017	Ford	F550 SD	Regular Cab DRW 4WD
Sewers	2017	Ford	F550 SD	Regular Cab DRW 4WD
Sewers	2002	Freightliner	FL70	

Sewers	2007	Mack	Granite	CTP713
Sewers	2004	Sterling	L7500	Flusher/Vac
Sewers	2006	Freightliner	M2	
Sewers	2010	Freightliner	M2	Flusher
Sewers	2012	Freightliner	M2	Tanker
Sewers	2015	Freightliner	M2	Flusher
Sewers	2016	Freightliner	M2	Flusher
Sewers	2019	Freightliner	M2	Tanker
Sewers	2022	Freightliner	M2	Flusher
Sewers	2023	Freightliner	M2	Crane
Sewers	2020	Freightliner	M2	Flusher
Sewers	2024	Freightliner	M2 106	Flusher
Sewers	2003	Volvo	VHD	Sludge Hauler
Sewers	2023	Chevy	Blazer	2LT AWD
Sewers	2015	Chevy	Colorado	Z71 4WD
Sewers	2016	Chevy	Colorado	WT 4WD
Sewers	2016	Chevy	Colorado	WT 4WD
Sewers	2016	Chevy	Colorado	WT 4WD
Sewers	2016	Chevy	Colorado	WT 4WD
Sewers	2016	Chevy	Colorado	WT 4WD
Sewers	2013	Ford	E250	
Sewers	2014	Ford	E350 SD	XL
Sewers	2018	Ford	Explorer	Police 4WD
Sewers	2013	Ford	Explorer	XLT 4WD
Sewers	2006	Chevy	Express 1500	2WD
Sewers	2006	Chevy	Express 1500	2WD
Sewers	2013	Chevy	Express 1500	AWD
Sewers	2013	Chevy	Express 1500	AWD
Sewers	2007	Chevy	Express 3500	2WD
Sewers	2017	Chevy	Express 3500	2WD
Sewers	2009	Ford	F150	4WD
Sewers	2013	Ford	F150	FX4 4WD
Sewers	2014	Ford	F150	STX 4WD
Sewers	2024	Ford	F350	Crew Cab 4WD
Sewers	2008	Ford	F350 SD	4WD
Sewers	2011	Ford	F350 SD	King Ranch Crew Cab 4WD
Sewers	2013	Ford	F350 SD	XL 4WD
Sewers	2015	Ford	F350 SD	XL 4WD
Sewers	2015	Ford	F350 SD	XL 4WD
Sewers	2016	Ford	F350 SD	XLT 4WD
Sewers	2007	Dodge	Ram 3500	2WD
Sewers	2015	Chevy	Silverado 1500	LT 4WD
Sewers	2015	Chevy	Silverado 1500	LT 4WD
Sewers	2015	Chevy	Silverado 1500	LT 4WD
Sewers	2017	Chevy	Silverado 1500	LS 4WD
Sewers	2020	Chevy	Silverado 1500	WT 4WD
Sewers	2020	Chevy	Silverado 1500	WT 4WD
Sewers	2019	Chevy	Silverado 1500LD	WT 4WD
Sewers	2019	Chevy	Silverado 1500LD	WT 4WD
Sewers	2020	Chevy	Silverado 2500	WT 4WD
Sewers	2007	Chevy	Silverado 2500HD	4WD
Sewers	2009	Chevy	Silverado 2500HD	4WD
Sewers	2009	Chevy	Silverado 2500HD	4WD

Sewers	2013	Chevy	Silverado 2500HD	WT 4WD
Sewers	2013	Chevy	Silverado 2500HD	LTZ 4WD
Sewers	2013	Chevy	Silverado 2500HD	LTZ 4WD
Sewers	2015	Chevy	Silverado 2500HD	LTZ 4WD
Sewers	2015	Chevy	Silverado 2500HD	WT 4WD
Sewers	2016	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2016	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2017	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2019	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2019	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2019	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2019	Chevy	Silverado 2500HD	High Country 4WD
Sewers	2020	Chevy	Silverado 2500HD	
Sewers	2022	Chevy	Silverado 2500HD	Reg. Cab 4WD
Sewers	2022	Chevy	Silverado 2500HD	Reg. Cab 4WD
Sewers	2022	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2023	Chevy	Silverado 2500HD	Crew Cab 4WD
Sewers	2024	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2024	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2024	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2024	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2024	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2025	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2009	Chevy	Silverado 2500HD	4WD
Sewers	2022	Chevy	Silverado 2500HD	Double Cab 4WD
Sewers	2015	Chevy	Silverado 3500HD	LT 4WD
Sewers	2016	Chevy	Silverado 3500HD	WT 4WD
Sewers	2016	Chevy	Silverado 3500HD	WT 4WD
Sewers	2016	Chevy	Silverado 3500HD	WT 4WD
Sewers	2018	Chevy	Silverado 3500HD	WT 4WD
Sewers	2018	Chevy	Silverado 3500HD	WT 4WD
Sewers	2020	Chevy	Silverado 3500HD	
Sewers	2020	Chevy	Silverado 3500HD	
Sewers	2020	Chevy	Silverado 3500HD	
Sewers	2023	Chevy	Silverado 3500HD	Reg. Cab 4WD
Sewers	2024	Chevy	Silverado 3500HD	Double Cab 4WD
Sewers	2024	Chevy	Silverado 3500HD	Reg. Cab 4WD
Sewers	2025	Chevy	Silverado 3500HD	Double Cab 4WD
Sewers	2025	Chevy	Silverado 3500HD	Crew Cab 4WD
Sewers	2011	Chevy	Silverado 3500HD	WT 4WD
Sewers	2020	Chevy	Silverado 3500HD	WT 4WD
Sewers	2023	Chevy	Silverado 3500HD	Reg. Cab 2WD
Sewers	2018	Chevy	Silverado 3500HD	WT 4WD
Sewers	2011	Chevy	Tahoe	LTZ 4WD
Sewers	2022	Chevy	Tahoe	4WD
Sewers	2019	Chevy	Tahoe	SSV 4WD
Sewers	2018	Chevy	Tahoe	PPV 4WD
Sewers	2023	Ford	Transit 350	AWD
Sewers	2023	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB

Sewers - 152

Sheriff's Office	2019	John Deere	304L	Loader
Sheriff's Office	2023	Can-Am	Defender	Max SSV ATV
Sheriff's Office	2023	Can-Am	Defender	Max SSV ATV

Sheriff's Office	2014	Harley Davidson	FLHTP	Motorcycle
Sheriff's Office	2014	Harley Davidson	FLHTP	Motorcycle
Sheriff's Office	2014	Harley Davidson	FLHTP	Motorcycle
Sheriff's Office	2019	Harley Davidson	FLHTP	Motorcycle
Sheriff's Office	2020	Harley Davidson	FLHTP	Motorcycle
Sheriff's Office	2015	Polaris	M15AAED2MA	Dagor Military Tan ATV
Sheriff's Office	2017	Ski-Doo	Mach Z 1000	Snowmobile
Sheriff's Office	2023	Ski-Doo	Renegade Adrenaline	Snowmobile
Sheriff's Office	2023	Ski-Doo	Renegade Adrenaline	Snowmobile
Sheriff's Office	2011	Polaris	RZR	ATV
Sheriff's Office	2011	Polaris	RZR	ATV
Sheriff's Office	2017	Polaris	RZR	UTV
Sheriff's Office	2016	Ski-Doo	Snowmobile 900	
Sheriff's Office	2015	Polaris	Sportsman	Hawk Touring ATV
Sheriff's Office	2015	Polaris	Sportsman	Hawk Touring ATV
Sheriff's Office	1984	John Deere	Tractor	
Sheriff's Office	1979	John Deere	Tractor	
Sheriff's Office	2023	Nitro	Trailer	Innovative Specialties Enclosed Trailer
Sheriff's Office	2023	Nitro	Trailer	Innovative Specialties Enclosed Trailer
Sheriff's Office	2015	Lookout	Trailer	
Sheriff's Office	2017	Lookout	Trailer	6' x 12'
Sheriff's Office	2019	Lookout	Trailer	
Sheriff's Office	2007	Haulin	Trailer	Forest River
Sheriff's Office	2023	Triton	Trailer	LTWCI
Sheriff's Office	2024	Car Mate	Trailer	CM824V-CT
Sheriff's Office	2007	Chevy	C5500	
Sheriff's Office	2022	Ford	F450	
Sheriff's Office	2006	Ford	F550	Regular Cab 4WD DRW
Sheriff's Office	2022	Ford	F550	Crew Cab DRW 4WD
Sheriff's Office	2011	Ford	F550	Regular Cab DRW 2WD
Sheriff's Office	2016	Ford	F550	DRW 4WD
Sheriff's Office	2017	Ford	F550	Crew Cab DRW 4WD
Sheriff's Office	2024	Ford	F550	Reg. Cab 4WD
Sheriff's Office	2022	Ram	1500	Big Horn
Sheriff's Office	2023	Ram	2500	Tradesman 4WD
Sheriff's Office	2023	Ram	2500	Tradesman 4WD
Sheriff's Office	2024	RAM	2500	Tradesman Crew Cab 4WD
Sheriff's Office	2024	RAM	2500	Tradesman Crew Cab 4WD
Sheriff's Office	2024	RAM	2500	Tradesman Crew Cab 4WD
Sheriff's Office	2020	Toyota	4Runner	
Sheriff's Office	2024	Ford	Bronco Sport	Big Bend 4WD
Sheriff's Office	2024	Ford	Bronco Sport	Big Bend 4WD
Sheriff's Office	2024	Ford	Bronco Sport	Big Bend 4WD
Sheriff's Office	2024	Ford	Bronco Sport	Big Bend 4WD
Sheriff's Office	2010	Honda	Civic	LX
Sheriff's Office	2012	Ford	E350 SD	Extended
Sheriff's Office	2014	Ford	E350 SD	XLT Extended
Sheriff's Office	2019	Ford	Edge	SEL AWD
Sheriff's Office	2019	Chevy	Equinox	LS 1.5 AWD
Sheriff's Office	2019	Ford	Escape	SE 4WD
Sheriff's Office	2025	Ford	Escape	Active AWD
Sheriff's Office	2025	Ford	Escape	Active AWD
Sheriff's Office	2020	Ford	Expedition	Max XLT 4WD

[illegible]

[illegible]

Sheriff's Office	2022	Ford	F150	Lightning
Sheriff's Office	2020	Ford	F150	King Ranch SuperCrew 5.5 ft. 4WD
Sheriff's Office	2023	Ford	F150	Police 4WD
Sheriff's Office	2023	Ford	F150	Police 4WD
Sheriff's Office	2023	Ford	F150	Police 4WD
Sheriff's Office	2024	Ford	F150	Police 4WD
Sheriff's Office	2024	Ford	F150	Police 4WD
Sheriff's Office	2024	Ford	F150	Police 4WD
Sheriff's Office	2024	Ford	F150	Police 4WD
Sheriff's Office	2024	Ford	F150	STX 4WD
Sheriff's Office	2024	Ford	F150	STX 4WD
Sheriff's Office	2024	Ford	F150	STX 4WD
Sheriff's Office	2019	Ford	F250 SD	XLT 4WD
Sheriff's Office	2020	Ford	F250 SD	King Ranch Crew Cab 4WD
Sheriff's Office	2020	Ford	F250 SD	King Ranch Crew Cab 4WD
Sheriff's Office	2019	Ford	F350 SD	King Ranch Crew Cab Long Bed DRW 4WD
Sheriff's Office	2014	Ford	Fusion	S
Sheriff's Office	2024	Jeep	Grand Cherokee	Laredo 4WD
Sheriff's Office	2024	Jeep	Grand Cherokee	Laredo 4WD
Sheriff's Office	2024	Jeep	Grand Cherokee	Laredo 4WD
Sheriff's Office	2022	Toyota	Highlander	LE AWD
Sheriff's Office	2023	Chrysler	Pacifica	Touring L AWD
Sheriff's Office	2023	Chrysler	Pacifica	Touring L AWD
Sheriff's Office	2024	Chrysler	Pacifica	Touring L AWD
Sheriff's Office	2024	Chrysler	Pacifica	Touring L AWD
Sheriff's Office	2025	Chrysler	Pacifica	Select AWD
Sheriff's Office	2025	Chevy	Silverado 1500	WT 4WD
Sheriff's Office	2025	Chevy	Silverado 1500	WT 4WD
Sheriff's Office	2025	Chevy	Silverado 1500	WT 4WD
Sheriff's Office	2025	Chevy	Silverado 1500	WT 4WD
Sheriff's Office	2016	Chevy	Suburban	LS 4WD
Sheriff's Office	2023	Chevy	Suburban	LS 4WD
Sheriff's Office	2022	Chevy	Suburban	4WD
Sheriff's Office	2023	Chevy	Tahoe	Fleet
Sheriff's Office	2023	Chevy	Tahoe	SSV 4WD
Sheriff's Office	2023	Chevy	Tahoe	LS 4WD
Sheriff's Office	2023	Chevy	Tahoe	LS 4WD
Sheriff's Office	2023	Chevy	Tahoe	LS 4WD
Sheriff's Office	2023	Chevy	Tahoe	Police 4WD
Sheriff's Office	2023	Chevy	Tahoe	SSV 4WD
Sheriff's Office	2023	Chevy	Tahoe	SSV 4WD
Sheriff's Office	2023	Chevy	Tahoe	SSV 4WD
Sheriff's Office	2023	Chevy	Tahoe	SSV 4WD
Sheriff's Office	2016	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2017	Ford	Transit 350	High Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2016	Ford	Transit 350	Med. Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2018	Ford	Transit 350	Med. Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2016	Ford	Transit 350	Med Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2022	Ford	Transit 350	Box truck
Sheriff's Office	2020	Ford	Transit 350	
Sheriff's Office	2020	Ford	Transit 350	
Sheriff's Office	2020	Ford	Transit 350	
Sheriff's Office	2020	Ford	Transit 350	Med. Roof XL w/Sliding Pass. 148-in. WB

Sheriff's Office	2020	Ford	Transit 350	Med. Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2020	Ford	Transit 350	Low Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2020	Ford	Transit 350	Low Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2020	Ford	Transit 350	Low Roof XL w/Sliding Pass. 148-in. WB
Sheriff's Office	2021	Ford	Transit 350	12 Passenger
Sheriff's Office	2023	Ford	Transit 350	Base AWD Medium Roof Van 148 in. WB
Sheriff's Office	2023	Ford	Transit 350	AWD DRW Cargo
Sheriff's Office	2023	Ford	Transit 350	Base AWD Low Roof Van 148 in. WB
Sheriff's Office	2023	Ford	Transit 350	Base AWD Low Roof Van 148 in. WB
Sheriff's Office	2023	Ford	Transit 350	Base AWD Low Roof Van 148 in. WB
Sheriff's Office	2023	Ford	Transit 350	Base AWD Low Roof Van 148 in. WB
Sheriff's Office	2018	Ford	Transit Connect	Wagon XLT LWB
Sheriff's Office	2022	Chevy	Traverse	LS w/1 FL AWD
Sheriff's Office	2022	Chevy	Traverse	LS w/1 FL AWD
Sheriff's Office	2024	Chevy	Traverse	LT 4WD
Sheriff's Office	2021	Toyota	4Runner	
Sheriff's Office	2022	Ford	Explorer	XLT
Sheriff's Office	2022	Ford	Explorer	XLT
Sheriff's Office	2022	Ford	Explorer	XLT
Sheriff's Office	2021	Jeep	Grand Cherokee	Laredo 4WD
Sheriff's Office	2021	Kia	Telluride	
Sheriff's Office	2018	Lookout	Trailer	

Sheriff's Office - 343

Social Services	2019	Ford	E450	Econoline
Social Services	2025	Ford	F450	XL 4WD
Social Services	2009	Ford	F650	
Social Services	2021	Chrysler	Pacifica	LX
Social Services	2022	Ram	ProMaster City	Tradesman
Social Services	2021	Chrysler	Voyager	LX

Social Services - 6

Weights & Measures	1997	Avenger	Trailer	
Weights & Measures	2023	Ford	F150	XL 4WD
Weights & Measures	2023	Ford	F150	XL 4WD
Weights & Measures	2023	Ford	F150	XL 4WD
Weights & Measures	2023	Ford	F150	XL 4WD
Weights & Measures	2023	Ford	F150	XL 4WD

Weights & Measures - 6

Youth Detention	2024	Carry On	Trailer	6X12GWATV
Youth Detention	2017	Ford	Explorer	Police 4WD
Youth Detention	2020	Ford	F250 SD	XLT 4WD

Youth Detention - 3

Appendix K: 24-Hour/Take-Home Vehicles and Assignments

Current 24-Hour/Take-Home Vehicle Assignments

Department	Driver Position/Title	Year	Make	Model
County Clerk	Second Deputy Clerk (Auto Bureau)	2023	Ford	Explorer
County Clerk	Erie County Clerk	2023	Ford	Explorer
DPW	Sr. Highway Maintenance Engineer - East Concord	2022	Jeep	Cherokee
DPW	Deputy Commissioner (B&G)	2021	Chevy	Traverse
DPW	Sr. Highway Maintenance Engineer - Clarence	2022	Jeep	Cherokee
DPW	General Crew Chief - Aurora	2024	Ram	1500
DPW	Sr. Highway Maintenance Engineer - Lancaster	2022	Jeep	Cherokee
DPW	DPW Commissioner	2023	Chevy	Tahoe
DPW	General Crew Chief - Clarence	2024	Ram	1500
DPW	Gen Crew Chief - Concord	2024	Ram	1500
DPW	Deputy Commissioner (HWY)	2023	Ford	Explorer
DPW	Fleet Manager	2023	Ford	Explorer
DPW	Gen Crew Chief - Hamburg	2024	Ram	1500
DPW	Sr. Highway Maintenance Engineer - Hamburg District	2022	Jeep	Cherokee
DPW	Sr. Highway Maintenance Engineer - East Aurora District	2022	Jeep	Cherokee
DPW	Gen Crew Chief - Lancaster	2024	Ram	2500
Health & EMS	Principal MERS Coordinator	2016	Ford	Explorer
Health & EMS	ALS Systems Coordinator	2023	Ford	Expedition
Health & EMS	Deputy Commissioner	2024	Ford	Expedition
Health & EMS	Director of Ambulance Service	2023	Ford	Expedition
Health & EMS	Supervising Paramedic	2016	Ford	Explorer
Homeland Security & ES	Radio Supervisor	2022	Chevy	Suburban
Homeland Security & ES	Commissioner	2024	Ford	Expedition
Homeland Security & ES	Deputy Commissioner - HS/Preparedness	2024	Ford	Expedition
Homeland Security & ES	Public Safety Incident Response Monitor	2024	Ford	Expedition Max
Homeland Security & ES	Deputy Commissioner Fire Safety	2024	Ford	Expedition
Homeland Security & ES	Sr. Radio Technician	2024	Chevy	Pickup 4x4 (2500)
Homeland Security & ES	Assistant Fire Coordinator	2023	Chevy	Tahoe
Homeland Security & ES	Emergency Services Coordinator	2024	Ford	Expedition Max
Parks	Commissioner	2022	Chevy	Traverse
Sewers	Assistant Chief Treatment Plant Supervisor	2019	Chevy	Tahoe
Sewers	Assistant Sewer District Manager (NR)	2016	Chevrolet	Colorado
Sewers	Assistant Sewer District Manager (SR)	2022	Chevy	Silverado 2500 HD
Sewers	Assistant Sewer Repair Supervisor	2024	Chevy	DBL Cab Pickup Truck
Sewers	Assistant Sewer Repair Supervisor (on-call)	2016	Chevy	pickup
Sewers	Assistant Sewer Repair Supervisor (on-call)	2019	Chevy	Silverado 1500
Sewers	Assistant Sewer Repair Supervisor (on-call)	2015	Chevy	Pickup
Sewers	Assistant Sewer Repair Supervisor (on-call)	2018	Chevy	Silverado 3500 HD Crew
Sewers	Chief of Maintenance - Wastewater Treatment Plant	2020	Chevy	2500
Sewers	Chief Treatment Plant Supervisor	2018	Chevrolet	Tahoe
Sewers	Deputy Commissioner	2023	Chevy	Blazer
Sewers	Electrical Technician (on-call)	2020	Chevy	1500
Sewers	Electronics Technician	2019	Chevy	2500
Sewers	Electronics Technician Wastewater Facilities (on-call)	2014	Ford	E350
Sewers	Senior Wastewater Treatment Plant Operator (on-call)	2022	Chevy	Silverado 2500
Sewers	Senior Wastewater Treatment Plant Operator (on-call)	2015	Chevy	pickup
Sewers	Sewer District Manager (CR)	2016	Chevrolet	Colorado
Sewers	Sewer District Manager (NR)	2018	Ford	Explorer
Sewers	Sewer Facilities Mechanic (on-call)	2016	Ford	F350
Sewers	Sewer Repair Supervisor (on-call)	2015	Chevy	pickup
Sewers	Sewer Repair Supervisor (on-call)	2016	Chevy	Colorado
Sewers	Sr. Electronics Technician Wastewater Facilities (on-call)	2015	Chevy	2500
Sewers	Sr. Electronics Technician Wastewater Facilities - appt 2/11/23	2017	Chevy	Silverado 1500
Sewers	Senior Sewer District Manager	2013	Ford	Explorer
Sewers	Sr. Sewer Facilities Mechanic (on-call)	2024	Chevy	Silverado 3500
Sewers	Sr. Sewerage Facilities Mechanic (on-call)	2013	Chevy	Silverado 2500
Sewers	Sewer District Manager	2022	Chevy	Tahoe

Sewers	Assistant Chief of Maintenance (Mechanical)	2018	Chevy	3500 HD
Central Police Services	Commissioner	2023	Chevy	Tahoe
Central Police Services	Director of Forensic Lab	2019	Chevy	Impala
District Attorney	Assistant District Attorney (Lower Cts)	2022	Ford	Escape
District Attorney	First Deputy District Attorney - Special Programs	2024	GMC	Terrain
District Attorney	District Attorney	2021	Chevy	Tahoe
District Attorney	Deputy District Attorney - Training	2024	GMC	Terrain
District Attorney	Executive Assistant - Second District Attorney	2024	GMC	Terrain
District Attorney	Assistant District Attorney	2024	GMC	Terrain
District Attorney	Assistant District Attorney	2024	GMC	Terrain
District Attorney	Chief Confidential Criminal Investigator	2024	GMC	Terrain
District Attorney	Senior Chief Confidential Criminal Investigator	2024	GMC	Terrain

Sheriff's Office Estimated 24-Hour/Take-Home Vehicles

Based on Fuel Transactions for 2023

Department	Driver Position/Title	Year	Make	Model
Sheriff's Office	Sheriff Other - Investigative Services - Detective	2019	Ford	Explorer
Sheriff's Office	Sheriff Other - Investigative Services - Detective	2017	Ford	Explorer
Sheriff's Office	Sheriff Other - Investigative Services - Detective Deputy	2020	Ford	Transit 350
Sheriff's Office	Sheriff Other - Patrol Services - Lieutenant	2020	Ford	Expedition
Sheriff's Office	Sheriff Other - Patrol Services - Sergeant	2021	Ford	Expedition
Sheriff's Office	Sheriff Other - Patrol Services - Sergeant	2020	Ford	F250 SD
Sheriff's Office	Sheriff Other - PT - Admin & Prof Services Dir. Health, Safety, Wellness	2020	Ford	Expedition
Sheriff's Office	Sheriff Other - Patrol Services - Sergeant	2016	Ford	Explorer
Sheriff's Office	Sheriff Other - Patrol Services - Deputy	2018	Ford	Explorer

Sheriff Patrol titles - Patrol Services - Deputy, Patrol Services - Sergeant, Rath Patrol, Patrol Services - Lieutenant, Community Programs - Deputy, Mechanic, Civil Processing, Jail Transportation

*If the title of the driver does not fit within Patrol titles, it is provided below.

Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Admin & Professional Services - Tech. Sergeant	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Environment & Planning - Chief Environmental Compliance Specialist	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Investigative Services - Detective	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Professional Standards - Correction Lieutenant	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer

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Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2017	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Harley	FLHTP
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Harley	FLHTPI
Sheriff's Office	Sheriff Patrol	2016	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer

Sheriff Special Services titles - Investigative Services - Deputy, Investigative Services - Detective, Investigative Services - Arson Detective, Investigative Services - Undercover Narcotics, Narcotics - Senior Detective

*If the title of the driver does not fit within Investigative titles, it is provided below.

Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Rath Patrol - Sergeant	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2021	Ford	F150
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Sergeant	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Admin & Professional Serv. - Deputy	2020	Ford	F150
Sheriff's Office	Sheriff Special Service	2020	Ford	Expedition Max
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Expedition
Sheriff's Office	Sheriff Special Service - Patrol Services - Sergeant	2020	Ford	Expedition Max
Sheriff's Office	Sheriff Special Service	2023	Ford	F150
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2021	Kia	Telluride
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2020	Jeep	Grand Cherokee
Sheriff's Office	Sheriff Special Service	2022	Chevy	Traverse
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Sergeant	2020	Ford	Expedition
Sheriff's Office	Sheriff Special Service	2021	Toyota	4Runner
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer

Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2023	Ford	F150
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service - Investigative Services - Chief Deputy of Technology & LAB	2023	Chevy	Suburban
Sheriff's Office	Sheriff Special Service	2022	Chevy	Traverse
Sheriff's Office	Sheriff Special Service	2019	Ford	F250
Sheriff's Office	Sheriff Special Service - Patrol Services - Deputy	2023	Chevy	Tahoe
Sheriff's Office	Sheriff Special Service	2023	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2020	Ford	Transit 350
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2023	Chevy	Tahoe
Sheriff's Office	Sheriff Special Service	2022	Ford	Expedition

Based on Fuel Transactions for 2024

Department	Driver Position/Title	Year	Make	Model
Sheriff's Office	Sheriff Other - Patrol Services - Sergeant	2021	Ford	Expedition
Sheriff's Office	Sheriff Other - Patrol Services - Lieutenant	2020	Ford	Expedition
Sheriff's Office	Sheriff Other - Rath Patrol - Deputy	2020	Ford	Expedition
Sheriff's Office	Sheriff Other - Admin & Professional Services - Supervising Auto Mechanic	2023	Ram	2500
Sheriff's Office	Sheriff Other - PT - Admin & Prof Services Dir. Health, Safety, Wellness	2019	Ford	Explorer
Sheriff's Office	Sheriff Other - Patrol Services - Sergeant	2020	Ford	F250 SD
Sheriff's Office	Sheriff Other - Investigative Services - Detective Deputy	2020	Ford	Transit 350

Sheriff Patrol titles - Patrol Services - Deputy, Patrol Services - Sergeant, Rath Patrol, Patrol Services - Lieutenant, Community Programs - Deputy, Mechanic, Civil Processing, Jail Transportation

*If the title of the driver does not fit within Patrol titles, it is provided below.

Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Recording - Senior Document	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Highways - Automotive Mechanic	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Investigative Services - Detective	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol		Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Investigative Services - Detective Deputy	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer

Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2024	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Environment & Planning - Chief Environmental Compliance Specialist	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Professional Standards - Detective	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Probation Services - Supervisor	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Investigative Services Detective	2024	Ford	Bronco Sport
Sheriff's Office	Sheriff Patrol	2016	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2017	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Chevy	Tahoe
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Narcotics - Senior Detective	2024	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2017	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2024	Ford	F150
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer

Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2022	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2024	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Harley	FLHTPI
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Harley	FLHTP
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2021	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	F350
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2016	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2019	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2023	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2017	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2018	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2017	Ford	Explorer
Sheriff's Office	Sheriff Patrol	2020	Ford	Explorer
Sheriff's Office	Sheriff Patrol - Investigative Services - Detective Deputy	2020	Ford	Explorer

Sheriff Special Services titles - Investigative Services - Deputy, Investigative Services - Detective, Investigative Services - Arson Detective, Investigative Services - Undercover Narcotics, Narcotics - Senior Detective

*If the title of the driver does not fit within Investigative titles, it is provided below.

Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2023	Ford	F150
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2024	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2023	Chevy	Tahoe
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2020	Ford	Expedition
Sheriff's Office	Sheriff Special Service	2020	Ford	Expedition Max
Sheriff's Office	Sheriff Special Service	2020	Ford	F150
Sheriff's Office	Sheriff Special Service	2020	Ford	F150
Sheriff's Office	Sheriff Special Service	2020	Ford	F150
Sheriff's Office	Sheriff Special Service	2020	Toyota	4Runner
Sheriff's Office	Sheriff Special Service	2021	Kia	Telluride
Sheriff's Office	Sheriff Special Service	2021	Toyota	4Runner
Sheriff's Office	Sheriff Special Service	2022	Chevy	Traverse
Sheriff's Office	Sheriff Special Service	2022	Ford	Expedition

Sheriff's Office	Sheriff Special Service	2022	Ford	Expedition
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ram	1500
Sheriff's Office	Sheriff Special Service	2023	Chevy	Suburban
Sheriff's Office	Sheriff Special Service	2023	Chevy	Tahoe
Sheriff's Office	Sheriff Special Service	2023	Chevy	Tahoe
Sheriff's Office	Sheriff Special Service	2023	Ford	F150
Sheriff's Office	Sheriff Special Service	2023	Ford	F150
Sheriff's Office	Sheriff Special Service	2021	Jeep	Grand Cherokee
Sheriff's Office	Sheriff Special Service	2018	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2022	Ford	Explorer
Sheriff's Office	Sheriff Special Service	2020	Chevy	Silverado