

Management Assistance Report: Embassy Vienna, Austria, Should Strengthen Internal Controls Over Motor Vehicle Keys and Fuel Credit Cards, AUD-SI-19-42, September 2019
Summary of Review

The Department of State (Department) uses a fleet of motor vehicles to support its global diplomatic mission. As of April 2019, Embassy Vienna, Austria, had 48 motor vehicles in place to support operations. During an audit of the Department's overseas motor vehicle fleet, the Office of Inspector General (OIG) discovered that Embassy Vienna had not established adequate internal controls over vehicle keys and the fuel credit cards associated with its fleet. The purpose of this report is to provide early communication of the deficiencies identified and to prompt immediate corrective actions.

Specifically, OIG found that Embassy Vienna did not exercise internal controls over the keys associated with its motor vehicles. According to the Foreign Affairs Manual (FAM),¹ the motor vehicle accountable officer (MVAO) must establish effective management control procedures to ensure vehicles are used in accordance with Department requirements. These procedures must include a key control system and a vehicle key control log. OIG found that embassy personnel followed a post policy from 2010, which directed them to leave vehicle keys in unlocked and unattended vehicles on embassy property. This practice, however, does not prevent or provide a means to promptly detect unauthorized use of vehicles should it occur. OIG determined that the deficiency occurred, in part, because the MVAO failed to follow Department policy² and because of logistical difficulties associated with limited space and the motor pool office location, which post indicated was a challenge to implementing stricter controls. Additionally, embassy personnel were using an outdated post motor vehicle policy rather than the most recent post guidance from May 2014. As a result of these deficiencies, personnel with access to embassy property could obtain and use the motor vehicles for a purpose other than that for which they were intended.

Similarly, OIG found that Embassy Vienna had not established adequate internal controls over the credit cards used to purchase fuel for its motor vehicle fleet. Credit cards used for the purchase of fuel for official vehicles must be carefully controlled.³ However, OIG discovered that the fuel credit cards associated with its vehicle fleet had identical personal identification numbers (PIN) and that the fuel credit cards were left in unlocked and unattended vehicles. Furthermore, post officials did not collect or regularly review fuel purchase receipts to ensure the fuel purchased was for official purposes. This deficiency occurred, in part, because Embassy Vienna had not designated a credit card control officer to ensure that fuel credit cards are used appropriately.

Until Embassy Vienna acts to implement internal controls over vehicle keys and fuel credit cards, the risk of theft and misuse of U.S. Government property will remain. OIG made five

¹ The FAM was reissued in April 2019 (2019 FAM), without key control language. This language, however, was in effect from April 2012 (2012 FAM) until April 2019, which included the timeframe covered by the audit. Accordingly, the 2012 FAM is used throughout this report, unless otherwise noted, and all references to 14 FAM 436.3 are from the 2012 FAM.

² 14 FAM 436.3(c), "Dispatching and Scheduling Vehicles."

³ 14 Foreign Affairs Handbook-1 H-814.3-3(a), "Credit Cards."

recommendations in this report to prompt action to improve controls over motor vehicle keys and fuel credit cards. In response to a draft of this report, Embassy Vienna concurred with all five recommendations. On the basis of Embassy Vienna's concurrence, OIG considers each recommendation resolved, pending further action. A synopsis of Embassy Vienna's response to the recommendations offered and OIG's reply follow each recommendation in the Results section of this report. Embassy Vienna's response to a draft of this report is reprinted in its entirety in Appendix A.
