



**City Council & City Manager's  
Commercial Fuel Card Review  
Calendar Year 2021  
No. P2023-06**

Issued by the  
Internal Audit Office  
July 10, 2023



# Internal Audit Office

**MAYOR**  
Oscar Leoser

DATE: July 10, 2023

TO: Police Chief Peter Pacillas, El Paso Police Department

**CITY COUNCIL**

FROM: Edmundo S. Calderon, CIA, CGAP, CRMA, Chief Internal Auditor

District 1  
Brian Kennedy

SUBJECT: City Council's Commercial Fuel Card Review for Calendar Year 2021

District 2  
Alexandra Anello

At the City Council Meeting of May 11, 2023, the City Council requested that the Internal Audit Office conduct additional work on the City Council's Commercial Fuel Card use for Calendar Year 2020 & 2021. This engagement was accepted based on the engagement's potential to improve management of risks, add value, and/or improve the organization's operations (IIA 2010.C1). The work performed does not constitute an engagement conducted in accordance with Generally Accepted Government Auditing Standards (GAS 1.16). The observations and conclusions that are reported in this memorandum do not require Management Responses.

District 3  
Cassandra Hernandez

District 4  
Joe Mollnar

The Internal Audit Office was able to obtain the DK Convenience Store's Purchase Activity Reports from January 1 – December 31, 2021 for every City Council District. A detailed analysis was completed for each City Council District. A monthly analysis is included as an attachment to this memorandum. Listed below is a recap of our analysis for the period of January 1 – December 31, 2021.

District 5  
Isabel Salcido

District 6  
Art Fierro

District 7  
Henry Rivera

**Fuel Purchases by City Council Members by District for Calendar Year 2021**

District #	Total # of Gallons Purchased	Total # of Transactions For 2021	Net Cost to the City of El Paso for 2021	Percentage (%) of Net Cost
District 1	0	0	\$0.00	0%
District 2	687.088	56	\$1,741.60	16.67%
District 3	1,134.256	74	\$3,087.83	29.56%
District 4	0	0	\$0.00	0%
District 5	339.786	22	\$981.37	9.40%
District 6	1,304.759	79	\$3,851.76	36.88%
District 7	0	0	\$0.00	0%
District 8	242.458	18	\$623.32	5.97%
Mayor's Office	45.174	3	\$159.04	1.52%
<b>Total</b>	<b>3,753.521</b>	<b>252</b>	<b>\$10,444.92</b>	<b>100.00%</b>

District 8  
Chris Canales

**INTERIM CITY MANAGER**  
Cary Westin

Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor

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# Internal Audit Office

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**CITY COUNCIL**

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District 4  
Joe Mollnar

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District 7  
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Chris Canales

**INTERIM  
CITY MANAGER**  
Cary Westin

## Results and Conclusion

### OBSERVATION 1 – City Council District 6 Fuel Purchases

For the period from January – December 2021, City Council District 6 purchased 1,304.759 gallons of fuel in 79 transactions at a cost of \$3,851.76. The amount of fuel purchased represented 36.88% of the total amount of fuel purchased by the entire City Council in Calendar Year 2021. This amount was the highest percentage amongst the entire City Council for Calendar Year 2021.

Month/Year	Total Monthly Purchases (Footnote 1)	Average Days between Fill-Ups	Types of Fuel Purchased
January 2021	5 purchases	7.00	3 purchases of Supreme Unleaded + 2 purchases of Regular Unleaded
February 2021	4 purchases	7.67	4 purchases of Supreme Unleaded
March 2021	4 purchases	6.33	1 purchase of Supreme Unleaded + 1 purchase of Unleaded Plus + 2 purchases of Regular Unleaded
April 2021	7 purchases	4.50	2 purchases of Supreme Unleaded + 5 purchases of Regular Unleaded
May 2021	7 purchases	4.33	6 purchases of Supreme Unleaded + 1 purchase of Regular Unleaded
June 2021	8 purchases	3.71	4 purchases of Supreme Unleaded + 3 purchases of Regular Unleaded + 1 purchase of Unc Fuel
July 2021	8 purchases	3.71	7 purchases of Supreme Unleaded + 1 purchase of Regular Unleaded

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DELIVERING EXCEPTIONAL SERVICES



# Internal Audit Office

**MAYOR**  
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**CITY COUNCIL**

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**District 2**  
Alexandra Annelo

**District 3**  
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August 2021	10 purchases	3.00	10 purchases of Supreme Unleaded
September 2021	6 purchases	4.00	4 purchases of Supreme Unleaded + 2 purchases of Regular Unleaded
October 2021	6 purchases	5.20	6 purchases of Regular Unleaded
November 2021	5 purchases	5.25	3 purchases of Supreme Unleaded + 2 purchases of Regular Unleaded
December 2021	9 purchases	3.38	6 purchases of Supreme Unleaded + 3 purchases of Regular Unleaded
<b>Totals</b>	<b>79 Total Purchases</b>		

Footnote 1 – From January 2021 to December 2021, the billing cycle consisted of the 16th of the previous month to the 15th of the current month.

During our analysis, we also identified the following:

- On July 4, 2021, a purchase of 11.769 gallons of fuel was conducted at a gas station in Carlsbad, NM. We were unable to determine the reason for this fuel purchase in Carlsbad, NM.
- On July 22, 2021, a purchase of 4.234 gallons of fuel was conducted at a gas station in Fort Stockton, TX. We were unable to determine the reason for this fuel purchase in Fort Stockton, TX.
- We identified fuel purchases on consecutive days or same day for the following dates:
  - July 3, 2021 (19.396 gallons in El Paso, TX) and July 4, 2021 (11.769 gallons in Carlsbad, NM).
  - July 22, 2021 (16.427 gallons in El Paso, TX @ 4:29AM) and July 22, 2021 (4.234 gallons in Fort Stockton, TX @ 8:55AM). (Same day purchase)
  - October 5, 2021 (7.950 gallons) and October 6, 2021 (18.886 gallons).
  - December 7, 2021 at 8:24AM (4.202 gallons) and December 7, 2021 at 6:07PM (17.237 gallons). (Same day purchase)

Based on the amount of fuel being purchased, the frequency of fuel purchases on consecutive/same days, and the type of fuel purchased in Calendar Year 2021; the data indicates the possibility of 2 or more vehicles are being fueled. The amount of fuel purchased by District 6 appears excessive.

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Cary Westin

**OBSERVATION 2 - City Council District 3 Fuel Purchases**

For the period from January – December 2021, City Council District 3 purchased 1,134.256 gallons of fuel in 74 transactions at a cost of \$3,087.83. The amount of fuel purchased represented 29.56% of the total amount of fuel purchased by the entire City Council in Calendar Year 2021. This amount was the 2<sup>nd</sup> highest percentage amongst the entire City Council for Calendar Year 2021.

Month/Year	Total Monthly Purchases (Footnote 1)	Pertinent Information regarding Fuel Purchases	Date/Time	Number of Gallons Purchased
January 2021	6	Same Day Purchases	1/12/2021 2:39PM	4.815 &
			1/12/2021 2:41PM	5.395
February 2021	5	Same Day Purchases	1/25/2021 6:20PM	15.479 &
			1/25/2021 6:20PM	14.450
March 2021	7	None		
April 2021	4	Consecutive Day Purchases	3/26/2021 12:03PM	18.627 &
			3/27/2021 10:44AM	15.982
May 2021	6	None		
June 2021	6	None		
July 2021	7	Same Day Purchases	6/24/2021 1:13PM	16.061 &
			6/24/2023 1:55PM	8.464
August 2021	6	Consecutive Day Purchases	7/15/2021 5:30PM	17.424 &
			7/16/2021 3:41PM	14.683
September 2021	6	Consecutive Day Purchases	8/29/2021 8:41AM	16.277 &
			8/30/2021 3:28PM	10.153
October 2021	7	Consecutive Day Purchases	9/12/2021 11:05AM	17.379 &
			9/13/2021 7:37AM (per Sept 2021 Report)	16.659
			9/17/2021 1:00PM	15.457 &
			9/18/2021 10:38AM	16.006

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District 8  
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**INTERIM  
CITY MANAGER**  
Cary Westin

November 2021	8	Consecutive Day Purchases	10/24/2021 6:52PM 10/25/2021 6:38PM	6.895 & 17.760
December 2021	6	Consecutive Day Purchases	11/17/2021 6:24PM 11/18/2021 7:37AM	17.393 & 16.607
<b>Totals</b>	<b>74</b>			

Footnote 1 – From January 2021 to December 2021, the billing cycle consisted of the 16th of the previous month to the 15th of the current month.

Based on our analysis of District 3 Fuel Purchases, we can determine that multiple vehicles are being fueled as indicated by consecutive day and same day purchases. The large number of purchases (74) for the entire year also indicates the possibility of multiple vehicles are being fueled.

**Conclusion:**

Based on the review of the 2021 Commercial Fuel Card Data obtained from the DK Convenience Stores we have determined:

- City Council District 6 had the highest use of fuel for Calendar Year 2021 amongst the entire City Council. District 6 had 79 purchases for 1,304.759 gallons at a cost of \$3,851.76.
- City Council District 3 had the 2<sup>nd</sup> highest use of fuel for Calendar Year 2021 amongst the entire City Council. District 3 had 74 purchases for 1,134.256 gallons at a cost of \$3,087.83.

If you have any questions please feel free to contact me at 212-1365.

cc: Financial Oversight & Audit Committee  
Cary Westin, Interim City Manager  
Karla Nieman, City Attorney

**Edmundo S. Calderon, CIA, CGAP, CRMA – Chief Internal Auditor**  
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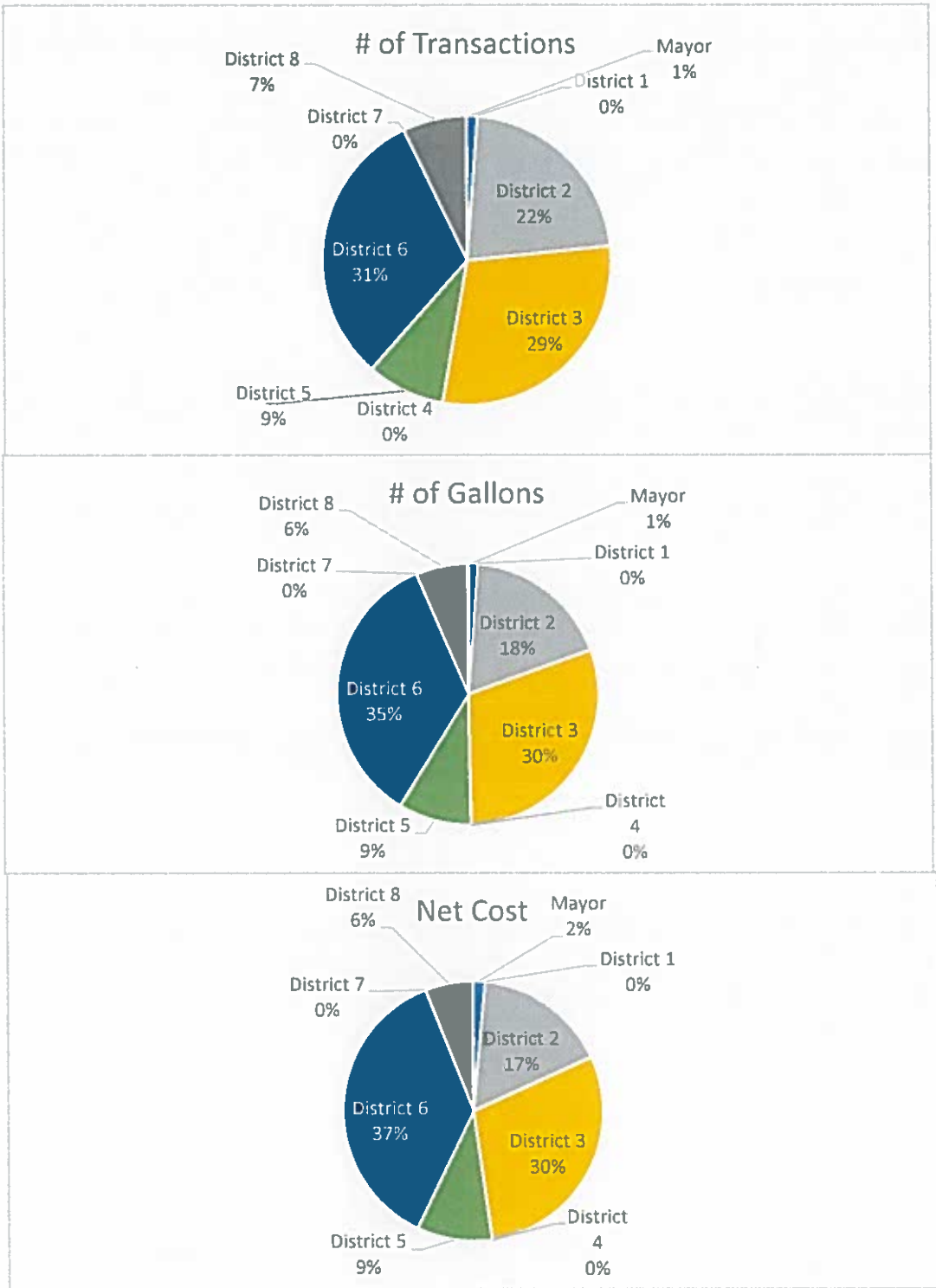


**City Council & City Manager's  
Commercial Fuel Card Review  
Calendar Year 2021**

**P2023-06**

**Attachment # 1**

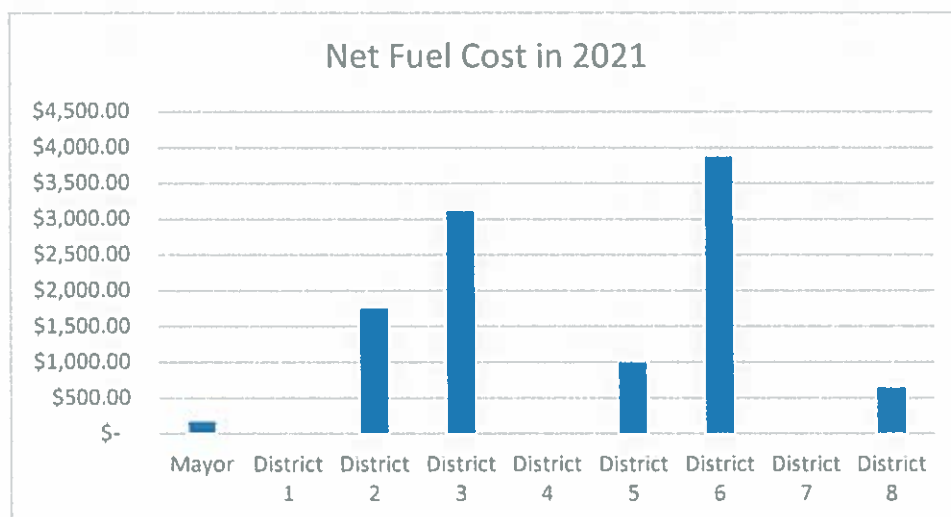
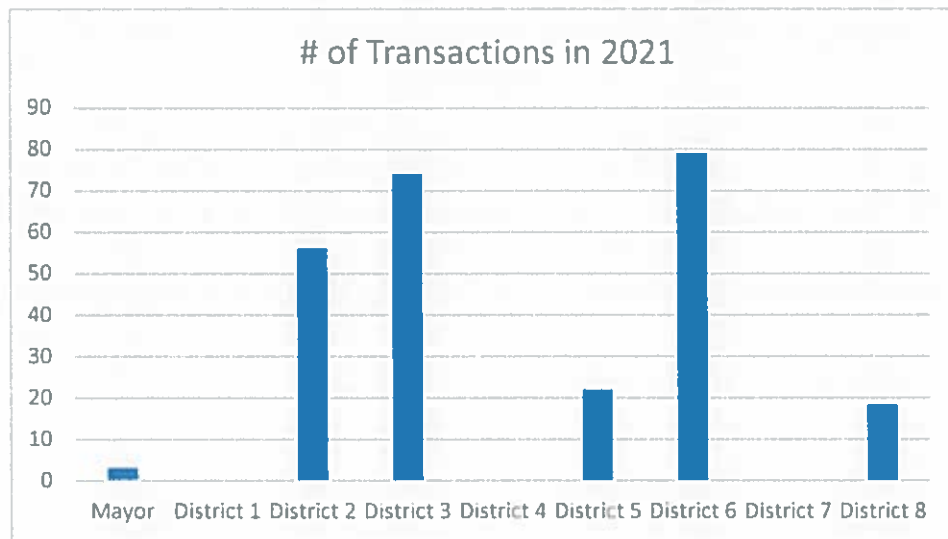
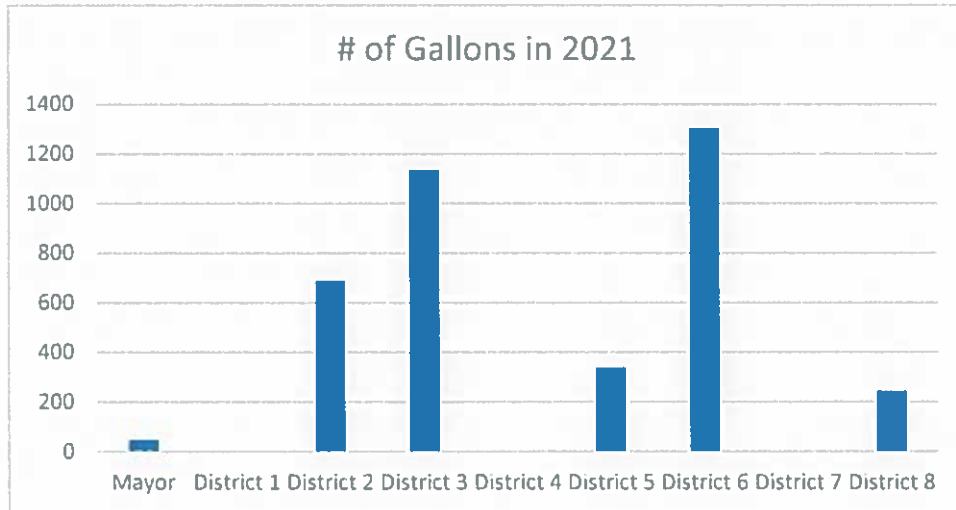
City of El Paso  
Internal Audit Office  
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06  
Fuel Usage Summary from January 2021 through December 2021



■ Mayor 
 ■ District 1 
 ■ District 2 
 ■ District 3 
 ■ District 4 
 ■ District 5 
 ■ District 6 
 ■ District 7 
 ■ District 8



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Fuel Usage Summary from January 2021 through December 2021



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Fuel Usage Summary from January 2021 to December 2021

**District 1**  
**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	0	N/A	0.000	\$0.00
Feb-21	0	N/A	0.000	\$0.00
Mar-21	0	N/A	0.000	\$0.00
Apr-21	0	N/A	0.000	\$0.00
May-21	0	N/A	0.000	\$0.00
Jun-21	0	N/A	0.000	\$0.00
Jul-21	0	N/A	0.000	\$0.00
Aug-21	0	N/A	0.000	\$0.00
Sep-21	0	N/A	0.000	\$0.00
Oct-21	0	N/A	0.000	\$0.00
Nov-21	0	N/A	0.000	\$0.00
Dec-21	0	N/A	0.000	\$0.00
<b>Totals</b>	<b>0</b>		<b>0.000</b>	<b>\$0.00</b>

**District 2**  
**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	4	9.33	42.920	\$76.05
Feb-21	5	6.25	57.640	\$110.75
Mar-21	5	5.00	57.988	\$131.58
Apr-21	5	4.75	64.184	\$158.39
May-21	5	5.00	69.096	\$173.33
Jun-21	5	6.00	69.158	\$177.38
Jul-21	5	6.25	62.748	\$176.57
Aug-21	5	6.00	61.823	\$171.12
Sep-21	5	5.50	58.255	\$145.31
Oct-21	6	5.60	73.611	\$207.04
Nov-21	3	4.00	34.674	\$107.54
Dec-21	3	6.50	34.991	\$106.54
<b>Totals</b>	<b>56</b>		<b>687.088</b>	<b>\$1,741.60</b>

**District 3**  
**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	6	5.20	77.384	\$137.62
Feb-21	5	6.50	80.262	\$167.09
Mar-21	7	4.17	94.450	\$234.95
Apr-21	4	5.33	67.009	\$178.35
May-21	6	5.40	100.705	\$270.94
Jun-21	6	4.80	93.803	\$260.35
Jul-21	7	4.00	102.188	\$320.14
Aug-21	6	5.00	91.718	\$263.86
Sep-21	6	5.60	99.105	\$271.88
Oct-21	7	5.83	108.998	\$299.49
Nov-21	8	3.14	119.672	\$370.64
Dec-21	6	3.60	98.962	\$312.52
<b>Totals</b>	<b>74</b>		<b>1,134.256</b>	<b>\$3,087.83</b>

City of El Paso  
Internal Audit Office  
City Council & City Manager's Office P-Card, Travel, and Fuel Card Review P2023-06  
Fuel Usage Summary from January 2021 to December 2021

**District 4**

**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	0	N/A	0.000	\$0.00
Feb-21	0	N/A	0.000	\$0.00
Mar-21	0	N/A	0.000	\$0.00
Apr-21	0	N/A	0.000	\$0.00
May-21	0	N/A	0.000	\$0.00
Jun-21	0	N/A	0.000	\$0.00
Jul-21	0	N/A	0.000	\$0.00
Aug-21	0	N/A	0.000	\$0.00
Sep-21	0	N/A	0.000	\$0.00
Oct-21	0	N/A	0.000	\$0.00
Nov-21	0	N/A	0.000	\$0.00
Dec-21	0	N/A	0.000	\$0.00
<b>Totals</b>	<b>0</b>		<b>0.000</b>	<b>\$0.00</b>

**District 5**

**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	4	5.33	64.635	\$151.76
Feb-21	5	5.50	70.836	\$165.31
Mar-21	0	N/A	0.000	\$0.00
Apr-21	0	N/A	0.000	\$0.00
May-21	0	N/A	0.000	\$0.00
Jun-21	0	N/A	0.000	\$0.00
Jul-21	1	18.00	16.520	\$46.92
Aug-21	1	29.00	15.404	\$56.67
Sep-21	3	6.50	46.880	\$156.13
Oct-21	2	11.00	33.434	\$101.01
Nov-21	3	4.50	44.490	\$146.42
Dec-21	3	10.50	47.587	\$157.15
<b>Totals</b>	<b>22</b>		<b>339.786</b>	<b>\$981.37</b>

**District 6**

**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	5	7.00	85.133	\$182.12
Feb-21	4	7.67	59.056	\$149.22
Mar-21	4	6.33	57.363	\$135.99
Apr-21	7	4.50	124.923	\$338.36
May-21	7	4.33	113.154	\$364.48
Jun-21	8	3.71	111.608	\$350.51
Jul-21	8	3.71	130.594	\$452.16
Aug-21	10	3.00	169.003	\$584.98
Sep-21	6	4.00	116.409	\$216.31
Oct-21	6	5.20	94.989	\$267.47
Nov-21	5	5.25	90.180	\$301.28
Dec-21	9	3.38	152.347	\$508.88
<b>Totals</b>	<b>79</b>		<b>1,304.759</b>	<b>\$3,851.76</b>

City of El Paso  
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Fuel Usage Summary from January 2021 to December 2021

**District 7**

**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	0	N/A	0.000	\$0.00
Feb-21	0	N/A	0.000	\$0.00
Mar-21	0	N/A	0.000	\$0.00
Apr-21	0	N/A	0.000	\$0.00
May-21	0	N/A	0.000	\$0.00
Jun-21	0	N/A	0.000	\$0.00
Jul-21	0	N/A	0.000	\$0.00
Aug-21	0	N/A	0.000	\$0.00
Sep-21	0	N/A	0.000	\$0.00
Oct-21	0	N/A	0.000	\$0.00
Nov-21	0	N/A	0.000	\$0.00
Dec-21	0	N/A	0.000	\$0.00
<b>Totals</b>	<b>0</b>		<b>0.000</b>	<b>\$0.00</b>

**District 8**

**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	2	17.00	22.863	\$44.38
Feb-21	2	19.00	21.489	\$43.65
Mar-21	1	22.00	12.579	\$29.16
Apr-21	1	25.00	14.541	\$34.82
May-21	1	30.00	14.126	\$33.20
Jun-21	2	22.00	29.705	\$73.53
Jul-21	2	17.00	27.366	\$75.44
Aug-21	2	12.00	25.366	\$68.80
Sep-21	2	15.00	29.294	\$80.14
Oct-21	0	N/A	0.000	\$0.00
Nov-21	2	27.00	30.407	\$95.28
Dec-21	1	24.00	14.722	\$44.92
<b>Totals</b>	<b>18</b>		<b>242.458</b>	<b>\$623.32</b>

**Mayor**

**Fuel Usage Summary from January 2021 to December 2021**

Month/Year	# of Fill-Ups	Average Days Between Fill-Ups	Total Gallons Purchased	Net Cost
Jan-21	0	N/A	0.000	\$0.00
Feb-21	0	N/A	0.000	\$0.00
Mar-21	0	N/A	0.000	\$0.00
Apr-21	0	N/A	0.000	\$0.00
May-21	0	N/A	0.000	\$0.00
Jun-21	0	N/A	0.000	\$0.00
Jul-21	0	N/A	0.000	\$0.00
Aug-21	0	N/A	0.000	\$0.00
Sep-21	0	N/A	0.000	\$0.00
Oct-21	0	N/A	0.000	\$0.00
Nov-21	1	21.00	11.275	\$39.46
Dec-21	2	14.00	33.899	\$119.58
<b>Totals</b>	<b>3</b>		<b>45.174</b>	<b>\$159.04</b>