

Vanpool Operations Audit Report (25-02)



Audit Scope



- Period of Review: January 1, 2022 – October 31, 2025
- Governance
- Risk Management
- Vehicle Maintenance
- Customer Experience
- Accounting Practices



Audit Results: Issues Identified

- 25-02-01: Overdue reviews of job descriptions from test sample.
- 25-02-02: Standard of procedure (SOP) update needed.
- 25-02-03: RidePro software access for administrators.
- 25-02-04: Accounts Receivable process lacks separation of duties.
- 25-02-05: Incorrect billing amounts in tested sample.
- 25-02-06: Inaccurate route mileage in tested sample.
- 25-02-07: Accounting expense misstatements.
- 25-02-08: Accounting revenue misstatements.
- 25-02-09: Documentation retention and recordkeeping.



Audit Results: Recommendations (1 of 2)

- 25-02-01: Review job descriptions and make updates as necessary while working with the People Office.
- 25-02-02: Review SOPs and make updates as necessary.
- 25-02-03: Review all RidePro users for needed access, require supervisory approval for access changes, design role-based access, and incorporate periodic review of RidePro users.
- 25-02-04: Implement system of formal separation of duties with compensating controls when full separation is prevented.



Audit Results: Recommendations (2 of 2)

- **25-02-05:** Establish a formal review and reconciliation process of monthly invoices and periodically review Vanpool rate tables.
- **25-02-06:** Conduct review of Vanpool route mileage to ensure accuracy.
- **25-02-07:** Implement reconciliation procedures to detect expense misstatements.
- **25-02-08:** Implement reconciliation procedures to detect revenue misstatements.
- **25-02-09:** Reconcile data for Vanpool drivers and training. Establish standards for documenting exceptions, operational decisions, and Vanpool financial records.

