#### Pennsylvania Department of the Auditor General

Bureau of Special Performance Audits

#### Jack Wagner, Auditor General Special Report



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### Decentralized management of state vehicles meant no accountability, incomplete records

ntroduction. The use of stateowned cars is increasingly significant in today's economy. State cars are an essential part of government when used responsibly in service to taxpayers.

The Pennsylvania Department of General Services, known as DGS, is authorized to manage the state's fleet. We opened a special performance audit of DGS in June 2008 to evaluate DGS' oversight for four years beginning January 1, 2005.

Ultimately, DGS could not provide us sufficient, appropriate, and verifiable audit evidence to show how state cars were assigned and used. Agencies managed their own vehicles, and this decentralization meant that DGS lacked control and could not ensure that the fleet overall was managed cost-effectively and responsibly. At a DGS-estimated annual cost of \$4,359 for each active vehicle (to acquire, maintain, fuel, and insure), the fleet of 16,637 vehicles would cost the state \$72.5 million yearly.

As of January 5, 2009, fleet management was centralized at DGS under reforms it started to plan in 2007. DGS has been

working with state entities to explain its reforms and to request the data it needs going forward. Accordingly, we did not conduct separate performance audits of the 50+ entities to get information that DGS should have had and is now obtaining. But because DGS' existing data was not sufficient for us to issue an audit report, we are instead issuing this special report and thus communicating the results of our work to date as audit standards require.

#### Report highlights

#### During the period we reviewed:

- The state had no central management of its fleet of 16,637 vehicles costing \$72.5 million annually.
- Decentralized management led to DGS' lack of complete records for user agencies.
- Decentralized management resulted in DGS' inability to ensure uniform assignment and usage policies, adequate vehicle maintenance, and responsible spending.
- Decentralized management meant that DGS could not provide up-to-date answers to questions that taxpayers ask: Who drives state-owned vehicles? Are state cars allocated appropriately?
- Other states have implemented significant reforms in their fleet management programs.
- DGS began planning in mid-2007 to centralize and finally did so in January 2009, but it is too soon to know the results.

bjectives, scope, and methodology. We have developed this special report with the objective of communicating our audit work to date to the public and to DGS. We opened a special performance audit in June 2008 with the intent of including each employee who had a state-owned car in his or her possession for any period of time since January 1, 2005, but we could not obtain sufficient and appropriate evidence from DGS to achieve that objective. However, we are reporting the status of DGS' fleet management as it existed during the period we reviewed. In so doing, we have achieved the added objective of creating benchmarks for possible future special performance audits when DGS' reforms are fully implemented.

The scope of our work was initially planned to cover the period of January 1, 2005, through June 30, 2008. We extended the scope through January 5, 2009, which is the date that DGS officially went "live" with its centralized management system.

We relied on the following methodology:

- Information requests to DGS; meetings, interviews, and discussions with top DGS officials and fleet management staff.
- Research to determine DGS' authority, the state's fleet management policies, and other states' policies and planned reforms.
- Extensive analysis of the data that DGS could provide, including attempts to reconcile and verify incomplete data.
- Review of the DGS reforms in progress, including a review of documentation to prove that DGS began its planning in mid-2007.

## anagement failures acknowledged by DGS. Without strong leadership in the way state

vehicles were managed, and without verifiable data in a central repository, the Commonwealth was not accountable to the citizens whose taxes pay to operate and maintain the state's fleet. DGS officials acknowledged to us the lack of leadership to date, noting that it was tied directly to program decentralization—i.e., agencies managing their own fleets. This decentralization was clearly evidenced by DGS' inability to document how state vehicles were assigned and monitored from agency to agency, including vehicles permanently assigned to employees for their exclusive use.

DGS showed us that, in mid-2007, it began planning to centralize fleet management and thereby gain control of such management.

eforms must resolve at least three deficiencies. As noted, DGS readily acknowledged its lack of control that led to the planned reforms. We have categorized the deficiencies as follows: program decentralization, lack of DGS documentation, and lack of transparency.

#### Deficiency #1: Decentralization, and DGS' failure to take control

**Authorization.** State law authorizes DGS to purchase and **to maintain or supervise** all automobiles required for the proper conduct of the business of administrative departments,

boards, and commissions, except for those vehicles it purchases for the Department of Transportation, or PennDOT. Despite its authority, DGS did not take control in the period we examined.

A range of management directives issued by the Governor's Office, present and past, sets forth policies and procedures related to state vehicle use. Directives in effect are posted online by the state's Office of Administration.

- The most recent online directive was issued on November 17, 2008, regarding federal tax liability of certain state employees with permanently assigned vehicles.
- The earliest directive posted online was issued almost 29 years ago on March 26, 1980, to establish rules for the use of state cars by state officers and employees. Excluded from these and certain other usage rules are our own agency and several others.

Again, despite the fact that DGS was clearly authorized to control the Commonwealth's fleet with few exceptions, DGS did not exhibit the necessary leadership in the past. Instead, state agencies had considerable autonomy in managing their state vehicles.

Inventory of 16,637 vehicles. As of October 31, 2008, according to DGS, the Commonwealth's fleet consisted of 16,637 vehicles and other equipment operated by 51 separate state agencies, boards, and commissions. At the end of this report, we include a summary of the fleet based on the list DGS provided. Not included on the list, according to DGS, are agencies that purchased, titled, and registered their own vehicles, such as PennDOT (except for PennDOT Secretary's vehicle), the Turnpike Commission, state-related universities, and

the Pennsylvania Higher Education Assistance Agency.

DGS officials said that about 400 employees across the state spent some of their work time managing vehicle operations for their respective agencies. At least 47 of those 400 employees—i.e., the 47 designated as agency automotive officers—worked in vehicle management full time. For others, vehicle management was just part of their work, and sometimes a very small part, meaning their primary duties could have been unrelated.

Negative effects of decentralization. There were at least four negative effects of decentralization.

 No uniformly applied policies from one agency to the other regarding assignment, usage, and reporting mileage, including personal usage.

Regarding the **assignment** of vehicles, the Secretary of DGS has discretion to assign vehicles on an exclusive basis to cabinet officers, deputy secretaries or equivalents, and members of the Governor's staff with equivalent rank, all who may retain the vehicles 24/7.

Despite this discretionary authority, DGS neither controlled, supervised, nor became otherwise involved in decision-making by other state agencies regarding who received vehicles for exclusive use.

As testament to its lack of involvement, DGS did not have a complete listing of all employees with permanently assigned vehicles. Alternatively, DGS produced a list of 3,736 vehicles with nongovernment license plates (meaning the plates are the same as those on personal cars) and said that most of those vehicles were permanently assigned. DGS also produced a subset of the list of 3,736 to

show 143 permanently assigned vehicles (with non-government plates) issued to "executive" employees under the Governor's jurisdiction.

Regarding **usage** policies of vehicles, DGS said that, in agencies under the Governor's jurisdiction, top employees with permanent car assignments were typically permitted to drive the cars for both official and personal use. But, again, DGS did not know with certainty which particular officials used permanently assigned cars for personal use, and the extent of such personal use.

Regarding the **reporting** of miles driven by employees with permanently assigned cars, DGS did not have mileage totals for all employees, much less a breakdown in miles driven for official use versus personal use.

State officials have been quoted in published reports as saying that vehicles are provided as part of the compensation for top employees. DGS explained by saying that not all Harrisburg-based positions can be filled with Harrisburg-area residents, for example, and that top prospects for high-ranking positions would turn down employment offers if cars were not part of the offer.

What all this means to taxpayers: DGS could not answer what taxpayers want to know: Exactly who drives state-owned vehicles? Are state cars allocated appropriately? In short, by not ensuring that all agencies applied policies uniformly, DGS did not manage state vehicles as authorized. Therefore, the state was not accountable to taxpayers regarding state vehicle usage.

Insufficient control over purchasing. DGS maintains that policy decisions of past administrations did not authorize it to procure all state vehicles until mid-2007. DGS said that, prior to then, some agencies bought directly from dealer inventories instead of using statewide contracts for sedans, trailers, and off-road vehicles, resulting in DGS' inability to review purchases for need versus want.

Although the inventory listing that we reviewed did not include specific options that had been purchased for vehicles, we did find that the *types* of vehicles could be open to question, such as at least 750 listings for sport utility vehicles as of October 31, 2008.

What all this means to taxpayers: Without sufficient control over purchasing, DGS was unable to ensure the responsible use of taxpayer dollars.

• Inadequate vehicle maintenance and unauthorized repairs. DGS officials said that some drivers did not adequately maintain their vehicles. For example, vehicles may have gone without inspections or oil changes because agencies did not keep updated records. This lack of preventative maintenance resulted in repairs which would have been otherwise unnecessary.

The maintenance problem was exacerbated by drivers who did not display the respect for property that they might display for their own cars, according to DGS. In fact, the Secretary of DGS was vehement in noting that it is a *privilege* for state employees to be assigned a state car, not an *entitlement*, and in suggesting they should care for any taxpayer-owned car as they would care for

a valuable piece of their own property.

Regarding unauthorized repairs, DGS said that drivers sometimes took their vehicles to businesses that were not among the approved vendors who agreed to make repairs at approved rates and discounts. Prior to late 2006, DGS typically paid for these repairs without question. Since then, DGS said it exhibited leniency only if the repairs were reasonable and if the agency was not a repeat offender.

An additional outcome of unauthorized repairs was that vehicle warranties were not being fully utilized. DGS said that some "exorbitant" payments had been made for repairs to vehicles that were still under warranty and that should have cost the state nothing.

What all this means to taxpayers: The end result of inadequate maintenance was that vehicles needed repairs and replacements earlier than expected.

■ Lack of agency compliance with DGS' requests for information. Most agencies, even PennDOT, are required to provide DGS with monthly odometer readings for their vehicles. However, DGS officials told us that about 40 percent of the state agencies did not provide these required readings. This problem—plus non-compliance with other fleet management policies in general—was not limited to the executive branch, according to DGS, but extended to the legislative branch, whose vehicles DGS also manages.

What all this means to taxpayers: DGS' failure to exercise its full authority to manage all Commonwealth vehicles—and to

insist on complete and accurate recordkeeping—resulted in an overall lack of accountability. Over time, DGS' hands-off management became so comfortable to agencies that some of them, according to DGS, are resisting the reforms.

# Deficiency #2: No accountability, illustrated by our inability to obtain audit evidence from DGS

What we needed: We originally expected to obtain and audit expense records from DGS for all permanently assigned vehicles. Costs associated with state vehicles are generally taxpayer-paid, such as gasoline, oil, tires, repairs, insurance coverage, and car washes.

We also wanted to use mileage reports to determine if it was more or less cost-effective for various employees to have permanently assigned vehicles. Specifically, the measurement of cost-effectiveness considers a "break-even point" at which it is less costly for the state to assign a vehicle permanently to employees rather than to reimburse them for using personal cars to conduct official business. (The federal reimbursement rate per mile is periodically adjusted: 55 cents in January 2009, 58.5 cents in July 2008, and 50.5 cents in January 2008.)

According to DGS, the state spends approximately \$2.3 million on mileage reimbursement each year and has a breakeven point of about 875 miles a month. Using that information, we expected to calculate the number of business miles various employees drove during a year to determine if the state needed *fewer* vehicles, *more* vehicles, or whether it needed simply to reassign the existing vehicles.

What DGS could provide: DGS could provide us with lists of more than 16,000 state -owned vehicles considered active as of June 30, 2008, and October 31, 2008, including the make, model, and license plate numbers. (See a summary of October's list at the end of this report.) DGS also provided us with the lists of vehicles with non-government plates as we discussed previously.

What DGS could not provide: Other than the basic information as described above. DGS could not provide us with valid, reliable data such as odometer readings for all cars, and names and job titles for all drivers with permanently assigned vehicles. There were several reasons that DGS could not provide this data: First, as we have already noted, DGS did not have complete records from all agencies. Second, DGS could not be sure that even the data it did have had been accurately recorded. DGS told us it has rectified the second issue—going forward—by making personnel changes and reassignments, including a top-level reorganization to make vehicle management more managementoriented as opposed to just procurementoriented. Third, although DGS began using a new computer system in November 2008, the system needs six months before it includes and can report on all the data that DGS is now collecting and entering, while the old system was simply incapable of producing the reports we requested for audit use.

In an effort to provide us with some of the information we needed, DGS offered to reconstruct data. But such a reconstruction would not have met our audit standards. More specifically, reconstructed "after-the-fact" records are not as reliable as original records. Furthermore, in attempting such a reconstruction, DGS would have had to collaborate with the user agencies, thereby impairing our ability to make an independent

reconciliation of DGS' data with that of the user agencies.

We also did not get very far with other agencies to see how their own data compared with DGS' data. Specifically, when we asked one agency under the Governor's jurisdiction very basic questions about which employees had permanently assigned vehicles, we later learned it first checked with DGS for discrepancies. In addition, the agency would not give us certain mileage data to determine if the agency had an appropriate number of vehicles; instead, the agency said it would only comply if we opened an entirely separate audit of the agency itself.

What this all means to taxpayers: The insufficiency of DGS' vehicle records affected far more than our ability as auditors to report on state vehicle costs and utilization. Without complete information, DGS and state agencies who used state-owned vehicles were not accountable to the citizens whose taxes have paid to purchase and operate the vehicles. DGS also had no way to analyze cost information to determine where the state might have overspent.

Frustration at DGS; a bad system that bred circumvention. DGS officials conveyed frustration about not taking responsibility to centralize fleet management sooner and about not having complete historical data. In fact, even while acknowledging the discomfort of subjecting itself to criticism, DGS said it expects our special report to add weight to the reform efforts.

#### Deficiency #3: Lack of transparency

Pennsylvania law authorizes and encourages citizens to investigate and report to DGS any known or suspected violations in the operation of state vehicles. This public policing of state vehicle use is important because employees' supervisors and DGS itself may otherwise be unaware that misuse is occurring.

It is unclear, though, how the public becomes aware of whom to contact with any suspicions of state vehicle misuse. DGS' Web site contains no instructions about how to report suspected misuse.

ehicle initiatives touted previously. Not including the documentation from DGS to show it started planning for reforms as early as mid-2007, public records show that the state previously announced initiatives related to fleet management. For example, press releases from the Governor's Office since 2005 refer to eliminating more than 1,000 vehicles from the fleet, keeping vehicles longer by replacing them after they have logged 100,000 miles instead of 65,000, and adding hybrid vehicles. Yet even with the state's attention on making such improvements, it missed the opportunity to centralize fleet management.

Finally, in May 2007, the Governor's Office issued an executive order citing an initiative to improve state fleet efficiency. In that order, the scope of which included all administrative departments, boards, and commissions under the Governor's jurisdiction, the Governor directed DGS to provide central management, control and oversight of all Commonwealth automotive

resources, except for certain purchases by the Department of Transportation. It was around that time that DGS formally reorganized its internal structure to set the stage for centralization.

What remains troubling is that DGS did not take action sooner when it had authorization all along to centralize the management, control, and oversight of state-owned vehicles. Now, especially in our weakened economy, the state can delay no longer. DGS must demonstrate that it can lead effectively to make the reforms work.

DGS believes it is ready. Indeed, on January 5, 2009, DGS officially went "live" with its new centralized fleet management operations. At the same time, DGS cautioned that results will not be immediate and that cooperation must come from all applicable entities.

we can summarize DGS' reform objectives as follows: centralizing automotive responsibilities, maintaining centralized and accurate records, updating and modernizing vehicle operations, creating new efficiencies, and improving service to users.

DGS said it will achieve its objectives by implementing the following initiatives:

Stronger compliance and data collection. DGS has held meetings for all employees under the Governor's jurisdiction who drive vehicles with non-government plates. More meetings are planned over the next several months for law enforcement and other agencies, as well as for employees who drive vehicles with government plates. Finally, DGS said that a new policy requires driver presence when vehicles are assigned or reassigned. The purpose of these meetings

and contacts is to convey and review vehicle usage policies and other compliance matters and also to set the stage for follow-up by DGS representatives to verify vehicle and mileage information. The data collection will also help DGS in reassigning state vehicles from employees who log low mileage to employees who are reimbursed for logging high mileage on their personal vehicles.

Updated vehicle policy. DGS officials said that, by June 2009, they will have updated and consolidated various management directives into one comprehensive policy that also includes some new safety initiatives.

New fleet management computer system. DGS officials said the new fleet management computer system will serve as the "entire basis of our business." The new system is expected to create numerous efficiencies:

- The new system will download all vehicle -related purchases made on the state's Voyager credit cards, including purchases of gasoline and other general maintenance items. When drivers use their Commonwealth-supplied Voyager cards to purchase fuel, the drivers are required to input the odometer reading and, as such, the automatic download of Voyager transactions into the computer system will include the odometer readings of the vehicles. Even so, DGS officials said they will still require monthly odometer readings and will conduct quarterly audits to determine proper reporting and classification of mileage.
- With the addition of the centralized automotive officers and the new fleet management system, DGS officials expect that they will be able to ensure all vehicle warranties are utilized.
- DGS also expects to have greater control

over vendor billing using its new fleet management system. DGS will create a standardized invoice, and the fleet management system will check vendor rates for accuracy.

- Through the new automated system, employees who are assigned state vehicles will receive e-mails with instructions about preventative maintenance, such as when to schedule oil changes, tune-ups, and tire rotations. By extending the useful life of state vehicles and retaining them longer, DGS expects to reduce spending significantly.
- Also through the new automated fleet management system, DGS said it will run maintenance reports every three months and will notify the automotive liaison for each agency of which vehicles are behind on maintenance. The agency (and driver) will be responsible for taking care of the maintenance needed, and the agency will be required to report back to DGS in writing that the maintenance issues have been resolved.

Stricter procurement. DGS said it is downsizing the types of assigned vehicles, narrowing vehicle options, and freezing vehicle purchases except for those that are critical, such as vehicles for law enforcement.

Capital upgrades. DGS is planning several upgrades to the Commonwealth garage based in Harrisburg not far from the Capitol Complex. According to DGS, upgrades will include the installation of a new security camera, replacement of existing fuel pumps, and replacement of the existing access gate. DGS will also offer a daily shuttle service between the Capitol Complex and the Commonwealth garage.

New customer service division. DGS has

created a customer service division within its Bureau of Vehicle Management. The customer service division consists of a division chief, three supervisors, and 12 customer service representatives.

DGS officials said the new customer service representatives intend to deal directly with drivers of state vehicles in an attempt to create vehicle administration efficiencies. In fact, the customer service representatives are split into three groups, each responsible for servicing different agencies.

Whereas in the previous environment an employee may have needed to go through several layers of management in order to solve his or her vehicle issues, employees will be able to deal directly with assigned DGS customer service representatives. DGS expects that state agencies will still retain a full-time automotive officer, but that vehicle management responsibilities of the hundreds of other employees for whom vehicle administration was a part-time job will be phased out.

Other new personnel. DGS has also hired two mechanics, one mechanic supervisor, a purchasing agent, and several clerks. DGS will now be responsible for coordinating the purchase of all state vehicles, even those purchased using an agency's special fund monies. DGS officials said that, with tighter controls over purchasing, it will ensure that state vehicles will not be purchased with "all the bells and whistles."

Toll-free telephone number and system.

DGS officials have created a toll-free telephone number, accessible 24 hours a day, that can be used by drivers of state vehicles to contact DGS' customer service division regarding any automotive issues they may have, such as handling vehicle repairs or accidents. DGS said its new telephone system

will direct the driver to his or her appropriate group within the customer service division. The system also allows for calls to be monitored and reports the number of calls received and dropped.

DGS officials said they expect that the addition of the toll-free number will allow vehicle issues to be resolved through one telephone call instead of several.

ther states' reforms.

We reviewed news articles and other publicly available information on other states' vehicle fleets, and we found that other states have been reforming various aspects of their vehicle fleet management as well. Examples follow:

- In late 2005, the Governor of **Kentucky** directed his cabinet secretaries to surrender their vehicles and further examine every vehicle permanently assigned to an employee to determine if the vehicle was essential for state business.
- In 2007, the Governor of Maryland announced he was cutting the size of the Governor's Office's vehicle fleet in half and eliminating all take-home cars for members of his staff. He also asked state agencies to identify and reduce the number of underutilized vehicles, scrutinize the need for take-home cars, and use flexible motor pools to meet their needs instead of assigning vehicles to individuals as a perk.
- In November 2008, the Governor of Massachusetts announced plans for a series of reforms to the state vehicle fleet.

  More than 100 of the state's 500 take-

home vehicles will be removed. Also, as of January 1, 2009, employees are required to drive state vehicles at least 15,000 miles a year on state business in order to justify taking home a car.

- Both Oklahoma and Missouri have created online tools to assist state employees in choosing the least costly mode of transportation for state business trips, such as whether it would be more economical to use a state-owned vehicle, rental vehicle, or personal vehicle. Further, Missouri state employees who use their personal vehicles when state vehicles are available will be reimbursed at the reduced fleet rate of 28 cents per mile, considerably less than the current federal reimbursement rate of 55 cents per mile as of January 2009.
- regarding overnight parking of state vehicles at employees' homes. Under a new policy, state agencies must maintain records that justify the decision to allow an employee to park a vehicle at home for each night that the vehicle is parked there.
- Other states openly solicit the public's help in ensuring that state vehicles are used appropriately. For example, we found at least 18 states that post some kind of online instructions telling the public how to report suspected misuse of state-owned vehicles. All 18 states we identified permitted the reporting of complaints through any or all of the following methods: telephone, mail, email, fax, or through the submission of an electronic online form.
- Of the 18 states that enable public reporting of potential abuses, 12 posted a Web-based complaint form online. We called two of the 12 states—Arizona and

Georgia—to ask about their experiences with the online forms. Arizona's online form had been in place for approximately six months and generated approximately one complaint every two weeks; Georgia's online form had been in use for about three years, and it generated more than 250 comments a year about state-owned vehicles. The officials with whom we spoke said they had positive experiences with their online complaint forms.

Recently, in November 2008, New Hampshire was the subject of a state audit that included several recommendations to reform fleet management and oversight. Specifically, recommendations addressed centralized fleet management, uniform policies for vehicle requests and usage, creation of a fleet data system, reassignment of underused cars and no reimbursement for using a personal car when a state car is available.

ecommendations.
Based on our preliminary analysis, DGS' planned reforms are well-intended and long overdue. DGS has been meeting with all user entities to explain the reforms and to request cooperation. If implemented as expected, the reforms should help DGS and other agencies become more accountable for the most efficient and effective use of state vehicles.

In the meantime, DGS must do everything it can to show leadership and accountability. We therefore make the following recommendations:

1. DGS should demonstrate the strong leadership necessary to make the new centralized fleet management system

work effectively and transparently.

- 2. The Secretary of DGS should ultimately approve all permanent vehicle assignments for state agencies.
- 3. DGS should develop a form that agencies must complete for each requested permanent assignment. DGS should ensure that, at a minimum, the form lists name of employee, job title, agency, the purpose for which the vehicle is needed, and the justification for why the vehicle must be assigned to the employee.
- 4. DGS should ensure its reforms are successful in allowing it to keep accurate operating costs for state vehicles.
- 5. DGS should require, electronically, if possible, monthly automotive reports from employees with permanently assigned vehicles. Those reports should include daily mileage traveled for business and personal reasons.
- 6. DGS should ensure its reforms are successful in reassigning cars to drivers in cases where it would cost *more* to reimburse the drivers for business mileage logged on personal vehicles.
- 7. DGS should create and post on its Web site, <a href="www.dgs.state.pa.us">www.dgs.state.pa.us</a>, a toll-free number and an online form through which vehicle use complaints can be submitted.
- 8. By issuing press releases and working with the Governor's Office to post a link to the complaint form on the state's main Web site, DGS should inform the public when the toll-free number and online complaint form are available.

### Quick statistics about the state's fleet

We can provide the following statistics with the qualification that they are based on our analysis of the DGS numbers as of October 31, 2008, and from which we had to factor out obvious data entry errors and incomplete data fields.

More than 69 percent of the inventory had model years between 2000 and 2009.

Three manufacturers made up 79 percent of the fleet: Ford (36 percent); General Motors (28 percent); and Chrysler (15 percent).

we estimate that approximately 360 vehicles were assigned to executive-level employees, of which about 140 were under the Governor's jurisdiction. DGS officials defined "executives" as agency heads, deputy secretaries, and equivalents.

hybrid vehicles, all of which were either Ford Escape hybrids or Mercury Mariner hybrids. The hybrid vehicles were assigned to 10 different agencies, with the Department of Corrections operating the most (14 vehicles).

Questions about this report? Contact the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120, 717-787-1381. Or visit online at www.auditorgen.state.pa.us.

#### Active vehicles registered and titled by DGS as of October 31, 2008

—Listed by state entity according to number of vehicles— List includes cars and sport utility vehicles (22 %); trucks (59 %); off-road vehicles (19 %)

Entity	# of Vehicles
State Police	3,576
Conservation and Natural Resources	2,915
Corrections	1,465
Game Commission	1,384
Environmental Protection	1,144
Public Welfare	1,082
Fish and Boat Commission	834
Probation and Parole	580
Attorney General	486
Agriculture	412
General Services	403
Auditor General	353
Revenue	254
Military Affairs	237
Executive Offices	207
Liquor Control Board	190
Labor and Industry	156
Historical and Museum Commission	112
State System of Higher Education	106
House of Representatives	105
Public Utility Commission	88
Health	74
Gaming Control Board	67
State Department	61
Community and Economic Dev.	54
Emergency Management Agency	44

Entity	# of Vehicles
Treasury	40
Senate	25
Education	24
Governor's Office	22
SERS	18
PSERS	18
Milk Marketing Board	17
Admin. Office of PA Courts	12
Insurance	11
Philadelphia Reg. Port Authority	11
Tax Equalization Board	9
State Ethics Commission	9
PENNVEST	5
Aging	5
Commonwealth Court	4
Judicial Conduct Board	4
Banking	3
PA Municipal Retirement System	3
Public TV Network	2
Lt. Governor's Office	1
Leg. Budget and Fin. Committee	1
Civil Service Commission	1
Center for Rural PA	1
Independent Reg. Review Comm.	1
Transportation (Secretary's car)	1
TOTAL	16,637

#### Notes:

- A. Not included above are all but one vehicle owned and operated by the state's Department of Transportation..
- B. Also not included above are vehicles purchased, titled, and registered by other agencies. Examples of agencies purchasing, titling, and registering their own vehicles include the Pennsylvania Higher Education Assistance Agency and the Pennsylvania Turnpike Commission.