

**ARKANSAS LEGISLATIVE AUDIT  
REPORT ON:  
ARKANSAS NATURAL RESOURCES COMMISSION  
(DEPARTMENT OF AGRICULTURE)  
FOR THE YEAR ENDED JUNE 30, 2018**

**Finding:**

Testing of vehicle logs revealed that documentation required by the Department of Finance and Administration (DFA) Fleet Management Guide, Regulation 17.1, was not being recorded by all employees. Specifically, two employees with assigned vehicles did not record time in and time out for their vehicles, as required. The noncompliance occurred after all employees using Agency vehicles were given additional training due to a prior-year finding concerning the same issue.

**Recommendation:**

We recommend the Agency enforce controls in place to provide assurance that documentation requirements for vehicle usage are complete.

**Agency Response:**

The employees who did not record the starting and ending time each day incorrectly assumed that, since they had vehicles permanently assigned to them, they did not need to provide this information. They modified the form so they would have more space to record the multiple places they travel each day. The Commission has immediately revised their vehicle logs to reflect the time in and the time out each day.