RISK AND AUDIT SERVICES
INTERNAL AUDIT REPORT

Subject: Fuel Management

Issued to: John Blair, Director, Corporate Resources
Gary Fairley, Head of Finance and Human Resources (s95 officer)
Ricky Moffat, Head of Commercial Operations
Jacqui Dougall, Commercial Services Manager
Mike O'Rourke, Business Systems Officer
Chris Lawson, Senior Health and Safety Advisor
Iain Johnston, Procurement Manager

Copied to: Kenneth Lawrie, Chief Executive
Members of the Audit Committee
Alex McSorley, Contingency Planning Officer
Jane Young, Contingency Planning Officer
Grant Thornton, External Auditors
Business Development Adviser, Corporate Resources division

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Author: **James Polanski, Trainee Auditor** **ext 5646**
Gerald Tait, Risk and Audit Manager **ext 3284**

EXECUTIVE SUMMARY

Objective of the Audit

The objective of the audit was to review the adequacy of controls over Fuel Management within the Council.

Remit and Scope

The audit focused on the key controls in place to ensure that:

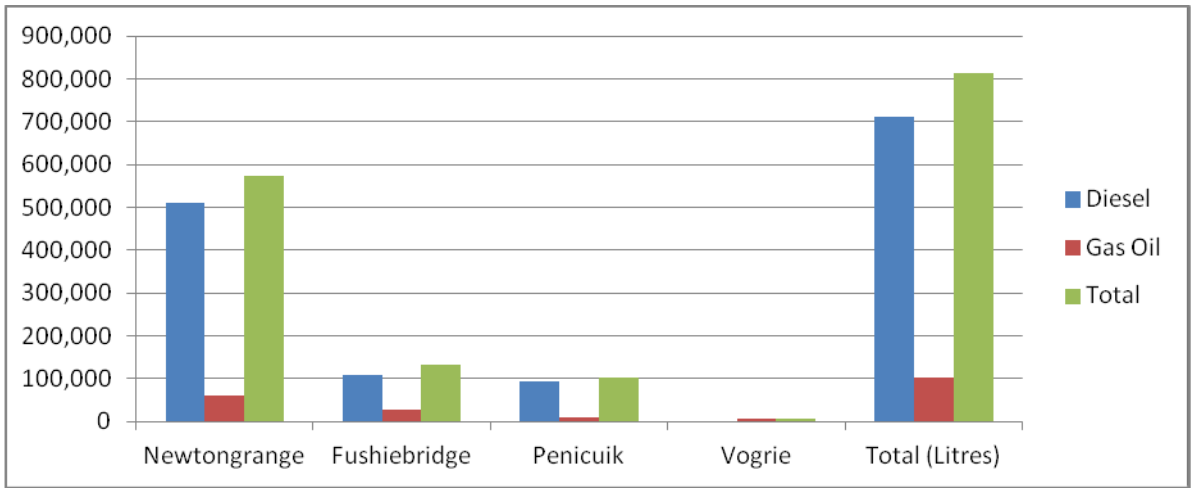
- fuel is procured at best value and in line with the Council's Procurement Policy, adequately authorised and correctly accounted for;
- fuel is held securely and safely and is protected from thefts and leakages;
- the dispensing of fuel is monitored, controlled, accurate and fuel is only issued to authorised personnel;
- appropriate policies and procedures are in place and followed;
- business continuity procedures are in place to cope with fuel shortages;
- systems and records are correctly updated; and
- management and financial information is relevant, accurate, timely and distributed to the appropriate personnel.

The main areas involved in the audit were Commercial Operations and Business Services (Stores and Computer Systems) and covered all depots where fuel is stored and dispensed.

Background

There are 3 depots where fuel is stored and dispensed. These are Newtongrange (Stobhill), Fushiebridge and Penicuik. There is also a 1300 litre gas oil tank at Vogrie Country Park which is used solely by Land and Countryside Services. The diagrams below show the amount and types of fuel issued during 2011/2012:

Type of Fuel (Litres)	Newtongrange	Fushiebridge	Penicuik	Vogrie	Total (Litres)
Diesel	511,032	107,266	92,597	0	**710,895**
Gas Oil	60,933	26,573	9875	5888	**103,269**
Total	**571,965**	**133,839**	**102472**	**5888**	**814,164**



The total cost of diesel and gas oil fuel in the year 2011/12 was £883,805 for Midlothian owned depots.

Additionally, there was £95,508 spent on fuel using Shell fuel cards. These are mainly used for unleaded fuel. Midlothian Council holds no stocks of unleaded fuel. The storage of unleaded is higher risk than other types of fuel as it is very flammable. Therefore, the Council mitigates this risk by making use of private garages instead of storing unleaded fuel at Midlothian depots. Local Shell garages in Midlothian are used and Shell invoices the Council monthly with transactions made using the cards. The cards are administered by Business Services and used by the various services across the Council. There are currently 91 active Shell cards assigned to various individuals, vehicles and teams in Midlothian Council (as at 09 July 2012).

Midlothian Council uses the Fortress fuel management system supplied by JMW to record issues of diesel and gas oil fuel. Newtongrange, Fushiebridge and Penicuik all use the Fortress system. This is referred to as Midlothian's FMS (Fuel Management System). The smaller tank at Vogrie does not use the system; issues are recorded manually.

Key Reading Terminals (KRTs) are set up at three Midlothian depots. The system uses contactless keys (vehicle fobs) to identify the vehicle and a four digit PIN (Personal Identify Number) to identify the name of the driver. JMW check the calibration of the fuel pumps that use the JMW system annually as part of the maintenance contract and there is a service agreement established that they will repair any problems with the KRTs.

Each diesel and gas oil vehicle is given a unique fob that identifies its registration number and every driver of Council vehicles has a unique PIN number. Additionally, drivers must input their vehicles odometer reading. The system is internet-based, so does not require a dedicated PC and it updates every night for all new issues of fuel calculating the theoretical stock level for each depot.

JMW provides the fuel management software application, Fortress. Fortress provides an audit trail of who has been issued fuel, and when. Reports can be extracted from the system to analyse the vehicles and individuals that have been issued fuel in any given period. The theoretical stock level is displayed graphically and aids the Stores Officer in timing fuel orders. Shell fuel card transactions are added to the FMS after Midlothian Council has been invoiced by Shell each month. Also, the total gas oil issued from the Vogrie depot is included in the FMS after the monthly sheet has been received.

Business Services produces periodical reports from the FMS which are used to reconcile the Fuel Control Account and recharge fuel issues to the relevant cost centre. Dip tests are carried out approximately seven to eight times a year, weather dependent. The time and date of the dip test is noted and the FMS is updated with the figure from the dip test. A fuel issues report is submitted by Business Services to relevant divisional managers so that they can review the transactions relevant to their cost centre.

The contents of this Internal Audit report have been discussed with relevant officers to confirm factual accuracy. The assistance and co-operation of all staff contacted during the course of the audit is gratefully acknowledged.

Audit Conclusion

Strengths identified in the audit included:

- the Fortress fuel management system correctly records issues of diesel and gas oil fuel in the year;
- Business Services have a good understanding of the system they are using;

- computer access levels are controlled and monitored;
- prices and other relevant data in the system are accurate;
- fuel recharges to services are calculated correctly;
- stock takes have increased in regularity;
- fuel pumps are calibrated and evidence of this is kept with Business Services (except for Vogrie which has not been calibrated recently);
- there are adequate business continuity procedures in place that have recently been updated to mitigate the risk of fuel shortages;
- government collaborative contracts are used to purchase diesel and gas oil fuel at the best possible price; and
- use of the override key and emergency vehicle fob is monitored and controlled reasonably well.

However, the audit did uncover issues. These included:

- a weak system of internal control for Shell fuel cards (particularly related to Shell fuel cards assigned to employees that use the cards to refill plant and equipment). The Shell card usage, which is showing high usage over the last winter period and unusual transactions, is currently subject to disciplinary and police investigation;
- fuel efficiency and MpG information not being reported to a number of service managers;
- fuel PIN numbers and employee names of Midlothian Council leavers left in the FMS without ever being removed. The process in place for the removal of leavers and the audit trail of changes to the employee PIN number list in the FMS is not robust. In the course of the audit, three employee PIN numbers were identified as being used after those employees had left the Council;
- the number of vehicle fobs in issue are not periodically reconciled to the Council's fleet records. Adjustments to the vehicle list in the FMS are made on an ad-hoc basis;
- fuel procedures are out of date (last updated 2006);
- some evidence of PIN sharing being discovered in the course of the audit; and
- the mobile fuel tank (bowser) is no longer compliant with oil safety regulations and specifications for depot fuel tanks could not be obtained.

Given that there are weaknesses in the system of control that should be addressed within a reasonable timescale; we have graded this report as **Amber**. Although management has made arrangements to reduce the risk of error and fraud, further controls need to be introduced. We have discussed the findings with management and the recommendations are accepted. These will be monitored through quarterly performance reporting.

Full Assurance	**BLUE**	There is a sound system of internal control designed to achieve the system objectives and the controls are being consistently applied. Risk is managed to a high standard.
Reduced Assurance	**GREEN**	Whilst there is basically a sound system of internal control there are some areas where it is viewed improvements can be made and risk controlled further.
Limited Assurance	**AMBER**	There are weaknesses in the system of internal control which should be addressed within a reasonable timescale. Improvements are required in the way risks are managed.
No Assurance	**RED**	There are significant weaknesses in the system of internal control which must be addressed as a matter of urgency. Unnecessary risks are being carried and the Council remains exposed.

MANAGEMENT ACTION PLAN

Systems, Records and Management Information

Shell Fuel Cards

There is a weak system of internal control for Shell fuel cards. A number of unusual transactions made with the cards have been identified over the course of the audit. Further information has been collected regarding these transactions by Internal Audit and the evidence appears to support that there has been some fuel pilfering by at least one Midlothian Council employee using Shell fuel cards. Details of the alleged theft and transactions have been forwarded to the Police and an independent internal Investigative Officer has been appointed by the Council to manage any potential disciplinary matters.

The fleet tracking system used by the Council (TrackYou) greatly assisted Internal Audit's information gathering. However, an issue noted is that vehicles hired by the Council are not part of this tracking system. The tracking system is mainly used by management to monitor the use and detect misuse of Council vehicles. Additionally it proves the location of Council vehicles for potential insurance claims in the event of a dispute with a claimant. Installing the tracking system on hired vehicles would give further control and assurance to management.

Receipts are signed at the Shell garage by the card user, however, signed receipts are not sent to Midlothian Council and many employees do not return all of their copies of the receipts to the appropriate service manager. As the garage is owned privately, the signature is not compared to an authorised list and the employee's identity is not checked. Therefore, an employee could potentially sign any name they want. Some employees do keep their own copies of receipts evidencing that they purchased fuel with a Shell card, however, many do not.

For Shell 'vehicle cards', the Shell cashier will record the vehicle registration and ask for the vehicle odometer reading. This information will then be uploaded to the Shell website and the registration number will be included for that transaction in the fuel report. The registration is matched to the FMS record of Council vehicles proving that it is a Council vehicle that has been refuelled.

For cards assigned as 'plant and equipment' (eg Land and Countryside Services and Roads) there is little management information other than that the day the transaction occurred, the volume and the amount. Out of the £95,508 spent on fuel in the year 2011/12, £38,852 was spent on refuelling plant and equipment (figures exclude VAT). For plant to be refilled, generally a vehicle with a trailer would visit the Shell garage and refill the items of plant directly, and/or jerry cans would be filled at the garage then taken back to the depot to refuel the equipment.

The fuel cards are allocated to services rather than individuals. Therefore, under the current system it is difficult for management to determine specifically who is making use of a card. There is a register detailing the services that have been allocated Shell cards. However, the register does not note the name of the employee holding the card. This is done informally after the cards have been allocated to a service.

The fuel report submitted by Business Services to service managers does not show the card details or the transaction time. This is less of an issue for 'vehicle cards', as the registration of the vehicle being refilled is recorded and imported into the FMS, thus allowing usage of

that vehicle to be monitored. However, as 'plant cards' are generally used to refill smaller items of equipment or jerry cans there is no registration to be recorded. Therefore, given that information on the card being used by the service is not reported or the name of the individual using the card, the ability of management to monitor usage of plant cards is problematic.

Some of the fields required to solve this issue are not contained in fortress; therefore, there needs to be a change in the way details for plant cards are imported into the FMS to allow for better monitoring. Additionally, plant cards should be assigned to individuals, declaration forms should be introduced so there is proof the employee has agreed to have responsibility for usage of the card, current plant cards should be recalled and reallocated appropriately by Business Services, and PIN numbers should be added to this type of card to stop card sharing. Business Services should consult services making use of plant cards to determine if the current number of cards in issue could be reduced.

It is possible to get more detailed reports and analysis from the Shell website such as exception reporting and email alerts. Increased functionality in alerts has been made available this year and should be looked at as part of the above card review. More detailed shell reports have been available for some time on request by service managers but they seldom make use of this facility. Business Services should consult service managers making use of Shell Cards and agree appropriate exception reporting.

The current situation gives considerable scope for pilfering fuel. As there are no unique PINs or alternative method of proving the Shell card users identify, other than the signature held at the Shell garage (which as discussed above, as a weak control) and that the Shell cards are shared between various employees in a service, employees could easily take fuel for their own use without this being identified by management. The controls outlined above will help mitigate this risk.

JMW Fuel Management System

The FMS system was reviewed and the system was found to have accurately recorded fuel issues in the year. Recharges to cost centres are calculated correctly. Physical records and sheets for issuing vehicle fuel fobs and PIN numbers are held by Business Services. Internal Audit reviewed the documentation held and found it to be adequately authorised.

Additionally, the use of the override facility has been minimised. Overrides are where a physical key is used to access the fuel pump. Using the override key causes the FMS to record little information regarding the transaction other than the day, time and amount. Management has improved the control of the use of the key. There were twenty-eight uses of the override key in 2011/12. For all issues the vehicle that used the override key was noted by management and for sixteen issues the vehicle key and employee that was using the key was recorded. Twelve had details for the vehicle but not for the employee. Therefore, although use of the key is better monitored, further improvements could be made.

The emergency vehicle fuel fob (contactless key for the KRT reader) had good manual records and there was information recorded in the FMS for the employee and vehicle for all issues in the year that used this fob.

However, in the course of the audit Internal Audit found:

- three employees' fuel PINs were being used after their respective leaver dates. Two of these PINs were used for more than a month after the employees left. This proves that some employees are sharing their PINs. Use of a leavers PIN could be used to conceal fuel theft;

- there were 695 PIN numbers in the system at the year-end. Out of that number only 330 were used. Out of the PIN numbers that were not used, 311 were unlocked. This means that it would be possible for employees to use old PINs of leavers if they wanted to, An older PIN of a leaver could be used to conceal an employee's identity so they could pilfer fuel without being detected by management; the vehicle register is not reconciled to the vehicle information included in the FMS. Older vehicles that are no longer used by the Council with their latest odometer reading being from 2010 are still included in the FMS as are vehicles that were hired by the Council but have since been returned. Two vehicles were identified as being on the vehicle tracking system and are visibly mobile, yet according to the FMS have not been issued fuel since mid and late 2010 respectively;
- Per the FMS there are eleven examples of unleaded fuel being issued to a diesel vehicle and one example of diesel being issued to an unleaded vehicle. This could indicate card misuse.
- five days of data appears to be missing from the FMS. The tanks at Newtongrange depot are generally used most days other than on Public Holidays and an occasional weekend. Yet there are no transactions from the 05/05/11 to 08/05/11 and the 30/11/2011. Given the regularity that fuel issues occur at Stobhill every day of the week, it seems possible that the FMS has dropped the details of the transactions on these days;
- three vehicles are consistently extracting super unleaded instead of regular unleaded petrol at the Shell garage, yet according to the vehicle register and details included in the FMS these are regular unleaded vehicles;
- employee names input into the FMS often did not match their payroll name eg employees were often referred to by a 'nick-name' in the system. This makes the process of removing leavers and identifying those that have left difficult. It is technically possible to include an employee number in the FMS. In the 'Fueller Assignment Report' sent to audit there are fields for 'Employee Identification Number' and 'Address'; both fields were left blank for almost all employees in the FMS; and
- there are nineteen employees with duplicate PINs in the system. However, of that nineteen, only three had two PINs unlocked.

The above demonstrates that insufficient time is being spent maintaining a number of the operational aspects of the FMS to an adequate standard. The issues identified above can impact the accuracy of information that is then distributed to management in fuel reports. This task was due to be carried out by Business Services over the summer months but could not be completed due to the departure of the full time Systems Admin Assistant. A replacement is due to start on 1st October, so this piece of work will be scheduled after this date.

Reconciliations and Reporting

Fuel reconciliations for the year were reviewed and no issues were noted.
Physical tank dips occur approximately eight times a year and the FMS is updated with the figures from the physical stock take.

The fuel reports issued to management typically have a delay of just over two months from the last transaction made in the report. For example, the fuel report sent to management on the 5th April 2012 included fuel issues up to the 28th January 2012. Therefore, service managers are not receiving timely information on fuel usage. During the first half of 2011-12 reconciliations had to be carried out by the Business Systems Officer as a result of a lost post from the Management Review. Delays were caused by other workloads/projects. The

appointment of the Systems Admin Assistant means this should not be an issue going forward.

The FMS has stored every vehicles' last Odometer reading. Drivers input their odometer reading at KRTs for diesel fuel and for unleaded vehicles they give the reading to the Shell garage cashier. The odometer reading provides information as to how fuel efficient the vehicle has been and also can potentially indicate if there has been pilfering. This information is not analysed by Business Services and is omitted from the fuel reports sent to service management. The information can be inaccurate if the driver types their odometer reading incorrectly at the KRT or if the cashier at Shell makes a mistake in recording the reading. Nevertheless, the fuel amounts are correct and the obvious mileage errors can be ignored and the MPG figures can still be calculated over a longer period if required. The information would be of use to management

It is noted that the Travel and Fleet Services Manager has access to the FMS and monitors fuel issues of the welfare fleet directly without making use of the fuel reports. There are also regular reports from the supervisor of vehicle odometer readings and can accurately record costs per mile for fuel. However, many managers responsible for other Council vehicles do not have direct access to the FMS so the fuel report is their only source of information on fuel usage.

<u>High Risk</u>

Rec. No.	Recommendation	Priority	Manager	Target Date
1	Efforts should be made to submit the Fuel Charges report more timeously, taking into account that unavoidable delays can be caused by timing differences of Shell invoicing and year end duties.	High	Business Systems Officer, Depot Managers	31st December 2012
2	Review current fuel cards with services and rationalise where possible. All plant cards to be re-issued and assigned to individuals and the plant cards to be given pin numbers. Declaration forms to be signed by plant card holder upon issue.	High	Business Systems Officer	31st March 2013
3	Appropriate amendments should be made to the way Shell plant cards are imported into the FMS so different cards allocated to services can be separately identifiable (i.e. in the same way vehicles are)	High	Business Systems Officer	31st March 2013

Rec. No.	Recommendation	Priority	Manager	Target Date
4	Business Services should consult service managers making use of Shell Cards and agree appropriate exception reporting and email alerts from the Shell website.	High	Business Systems Officer	31st March 2013
5	A check should be carried out to see if data has actually been dropped from the FMS on the days mentioned above.	High	Business Systems Officer	31st December 2012

Medium Risk

Rec. No.	Recommendation	Priority	Manager	Target Date
6	Routinely cleanse the FMS of old vehicles and PINs and remove duplicate PINs.	Medium	Business Systems Officer	31st December 2012
7	Research a means of meaningfully reporting MpG fuel efficiency to management (e.g. Bi-annually) to aid service management in monitoring fuel usage. Managers Comment: Work has begun on this.	Medium	Travel and Fleet Services Manager	31st March 2013
8	The employee number should be input into the appropriate field in the FMS so the exercise of finding and removing individuals that have left from the council is easier.	Medium	Business Systems Officer	31st December 2012
9	Management should continue to improve the monitoring of the override key.	Medium	Business Systems Officer	Completed
10	Arrangements should be made so hired vehicles can also be tracked using TrackYou. Managers Comment: This is currently being trialed.	Medium	Travel and Fleet Services Manager	31st March 2013

Low Risk

Rec. No.	Recommendation	Priority	Manager	Target Date
11	The pump at Vogrie should also be calibrated.	Medium	Business Systems Officer	31st March 2013
12	Management should confirm whether the vehicles making use of super unleaded do in fact require this type of fuel and then advise the employees making use of these vehicles appropriately.	Medium	Waste Services Manager / Maintenance Manager	31st December 2012

Security, Safety and Dispensing of Fuel

Fuel Tanks

Fuel tank specifications were not obtainable for all the fuel tanks and the mobile bowser. Therefore, tank capacity and compliance with Oil Storage (Scotland) Regulations 2006 was more difficult to confirm.

The storage of fuel is regulated by the Oil Storage (Scotland) Regulations 2006. Part of the regulations require for fuel tanks to be bunded. Conversations with management confirmed that the fuel tanks at the depots all have a secondary containment. However, it is noted that the mobile bowser (300 litre capacity) is single skinned. Oil Storage Regulations require drums and mobile bowsers with a capacity greater than 200 litres to be bunded. The regulations state that the secondary containment system "must have a capacity of not less 110% of the container's storage capacity".

There are no legal requirements for maintenance in the regulations but there is guidance in Pollution Prevention Guidance Note 2 above Ground Oil Storage. SEPA recommends visual checks to be carried out at least weekly and encourage tank checks to become part of the routine maintenance schedule. Midlothian Council does not seem to have a formal routine check of the tanks other than the annual visit by JMW.

SEPA are responsible for enforcing the Oil Storage (Scotland) Regulations 2006 in Scotland. Failure to comply is a criminal offence and could result in a fine of up to £40,000.

All the tanks had appropriate fire warning signs and there were instructions for the key reading terminal usage.

Fire safety equipment was located near all the tanks except at Penicuik, where it was located inside the depot building.

None of the tanks had signage indicating where fuel spillage kits were or steps to take if fuel is spilled. There was contamination and oil spillage around most of the fuel tanks at the depots. A routine has not been established of when the areas are to be cleaned.

The dipstick for one of the tank at Fushiebridge was unlocked and easily accessible. The means of locking the cover for the dipstick is broken so fuel could be siphoned from this tank. The rubber on the fuel pump was worn off. Also, at Fushibridge there were a number

of rusted containers nearby that seem to contain some kind of oil and there are parts of old fuel pumps lying around. This could potentially be a fire risk.

High Risk:

Rec. No.	Recommendation	Priority	Manager	Target Date
13	The portable fuel tank used by Roads should be replaced by one compliant with oil safety regulations.	High	Operations Manager - Roads	31st March 2013
14	Employees involved in the purchase of fuel tanks and other forms of portable oil storage should be made aware of the Oil Storage (Scotland) Regulations 2006.	High	Head of Commercial Operations to allocate	31st March 2013
15	Fire safety equipment should be outside Penicuik depot.	High	Waste Services Manager	31st March 2013

Medium Risk:

Rec. No.	Recommendation	Priority	Manager	Target Date
16	The process for checking the condition of the tanks should be formalised. Defects and repairs required should be documented and the individual checking the tanks should sign and date when the check was completed. Problems should be forwarded to the appropriate manager to be rectified.	Medium	Head of Commercial Operations to allocate	31st March 2013
17	There should be a routine established for cleaning the area around the depot from fuel contamination.	Medium	Waste Services Manager	31st March 2013
18	Signage should be added near the tanks to indicate where fuel cleaning kits can be obtained.	Medium	Waste Services Manager	31st March 2013
19	In future, Specifications of fuel tanks should be kept after purchase so compliance with oil safety regulations can be confirmed in the future. Management should check current fuel tanks are compliant.	Medium	Head of Commercial Operations to allocate	31st March 2013

CCTV

CCTV is currently installed at Penicuik and Stobhill depots.

The CCTV at Penicuik is relatively low quality. The quality of t he video footage is quite poor and it is difficult to identify people or vehicles at night. One of the cameras on the site is effectively useless as it is generally always blocked by a vehicle. Additionally, CCTV footage can only be reviewed from the depot, so it is difficult to review footage without alerting staff that this is being done.

Stobhill depot also has similar quality issues.

Medium Risk:

Rec. No.	Recommendation	Priority	Manager	Target Date
20	Arrangements should be made so that CCTV footage can be reviewed at Penicuik from a secure room.	Medium	Head of Commercial Operations	30th June 2013
21	Consideration should be given to upgrading all CCTV systems to a reasonable standard taking into account the costs and benefits of this.	Medium	Head of Commercial Operations	30th June 2013

Procurement

Fuel prices are sent weekly to Business Services and compared to the invoice received. Any differences are queried with the supplier. Duties are adequately segregated in the purchase of fuel. Shell invoices the Council monthly for the total Shell card purchases made in a month.

Midlothian Council is committed to using the following frameworks through the Government Procurement Service (GPS). These frameworks are classed as 'Category A' Contracts (national contracts utilised by all public sector bodies).

Fuel Cards – Framework Number: RM536
Supplier – Shell UK
Contract Start Date: 23.08.2009
Contract End Date: 22.08.2013

Liquid Fuels – Framework Number: RM683
Supplier Gas Oil – Scottish Fuels
Supplier Diesel – Harvest Energy
Contract Start Date: 01.08.2009
Contract End Date: 31.05.2013

The Scottish Government ran a mini-competition in 2011 using the Liquid Fuels framework with the aim of securing better prices for the Scottish public sector. Unfortunately, this did not achieve the intended outcome and ministers decided to scrap the mini-competition. As a result of this, ministers advised all public sector bodies that they could not better the deal currently being provided through the GPS framework and that they should continue to use

the GPS framework. Therefore, it would be impossible for a single council to achieve a better deal than the current arrangements with the GPS.

Under the existing framework, companies that tendered with the GPS detailed which public sector bodies they could service. The GPS then advised each public sector body which suppliers they should use under the framework and they send weekly updates on prices (due to fuel being in volatile market).

The GPS and the MOD procurement team are undertaking the re-tender of the new framework(s) which will be in place by June 2013 (Liquid Fuels) and August 2013 (Fuel Cards). As part of this exercise, all Scottish Public Sector bodies (including Midlothian Council) will provide the GPS with details on their fuel requirements.

Business Continuity Procedures

The Council has reviewed and updated the local fuel plan in line with the National and Scottish guidance. The tactical group for dealing with a fuel management crisis would be based at Dundas Buildings.

The plan details the use of the National Emergency Plan, a protected document from the Scottish Government, and the Scottish Government Preparing Scotland Guidance for Fuel Disruption in Scotland issued on June 2010.

The business continuity plan includes procedures that the UK government may introduce if a fuel emergency were to occur.

The plan notes the distribution of the fuel cards should there be public transport, and the distribution of the fuel cards should public transport be unavailable. It explains the 'Temporary Logos Scheme', where priority is given to certain services over others, and who is responsible for the scheme in Midlothian Council. The Business Continuity plan has been forwarded to every Director for them to determine who is performing necessary life and limb services for the purpose of fuel management.

UK emergency trigger levels are specified and designated filling areas for the Lothian and Borders area are noted.

The plan describes the steps management should take in the case of a fuel emergency.

The updated plan has not yet been tested in an exercise.

Medium Risk:

Rec. No.	Recommendation	Priority	Manager	Target Date
22	An exercise should be run by the Contingency Planning Officer and be attended by senior management to test the updated fuel plan.	Medium	Contingency Planning Officer	30th June 2013

Appropriate Divisional Policies and Procedures

Fuel management procedures are were last updated in 2006. There are now some changes in the practice that should be reflected in the procedures.

Low Risk:

Rec. No.	Recommendation	Priority	Manager	Target Date
23	Fuel management procedures should be updated to reflect the current situation and distributed to the appropriate employees.	Medium	Business Systems Officer	31st March 2013