

## **BULK FUEL INVENTORY AND USAGE**

### Purchasing Bulk Fuel

Only the District Treasurer and Transportation Director are authorized to purchase bulk fuel on behalf of the Board. Documentation in the form of an invoice for the bulk purchase of fuel evidencing the amount purchased, the purchase price, and the vendor of the fuel shall be supplied by the person purchasing the fuel to the Treasurer's Office, which shall keep a record of all such purchases.

### Documenting Fuel Usage

The District's bulk fuel may be used only for Board owned vehicles and machines. Only those Board employees who have obtained the prior written consent of the Director of Transportation may access the bulk fuel. District employees accessing the District's bulk fuel must log their use of the fuel on a District supplied form, which shall include: (a) the date accessed, (b) pump location (if multiple pumps exist), (c) name of employee accessing the fuel, (d) an identification of the vehicle or machine for which the fuel will be used; (e) an odometer reading if it is a vehicle, (f) the purpose for use of the fuel, and (g) the amount of fuel pumped.

The District's bulk fuel usage logs shall be reviewed regularly by the Treasurer's Office in conjunction with the Transportation Department to confirm completeness and accuracy of the logged information. The Treasurer's Office periodically shall review the bulk fuel usage logs to look for trends in miles per gallon for each vehicle, usage by location (if multiple pumps exist), usage by department (if applicable), total fuel usage by vehicle, and number of fill-ups per day, and investigate any anomalies.

### Reconciliation

A monthly reconciliation shall be performed by the Treasurer which takes into account the beginning fuel in the tank, plus fuel purchased (per invoices), less the fuel used (per the fuel log), to obtain the ending inventory amount which shall then be compared to the fuel remaining in the tank to ensure all fuel is properly accounted for. This reconciliation shall include a physical review of the fuel tank by the Treasurer. The reconciliation and supporting documents shall be provided to and reviewed by the Board.

### Security

The District's bulk fuel is both a dangerous and valuable commodity. Consequently, reasonable physical security and/or surveillance measures will be undertaken to protect the bulk fuel from being imperiled by damage to the storage tank or from theft or misuse.

LEGAL REF.: Ohio Auditor of State Advisory Memorandum (09/28/21)

Adopted: March 21, 2022