



160519

General Government Division

B-278844

May 20, 1998

The Honorable Ben Nighthorse Campbell  
Chairman  
The Honorable Herb Kohl  
Ranking Minority Member  
Subcommittee on Treasury,  
General Government, and Civil Service  
Committee on Appropriations  
United States Senate

Subject: Law Enforcement Vehicles: Age, Mileage, and Usage

Your Subcommittee's report on the Treasury and General Government Appropriation Bill, 1998, requested that we review the utilization of vehicles by law enforcement agencies and report on the age and mileage of current vehicles, agency policies on usage, and agency enforcement of those policies. We briefed your offices on the results of our work on April 22, 1998. As part of the briefing, we included a series of charts, which are provided as an enclosure to this letter.

As agreed with your offices, the objectives of our work were to provide information on (1) the number, cost, age, and mileage of vehicles used by Treasury's law enforcement agencies, including those used for home-to-work transportation; (2) relevant legislation and agency policies; and (3) implementation of the legislation and policies at the national level and at one field office of each agency. Our work covered the U.S. Customs Service and its field office in Los Angeles, CA; the Bureau of Alcohol, Tobacco, and Firearms (ATF) and its field office in Washington, D.C.; the Internal Revenue Service (IRS) and its Criminal Investigative Division's Southern California field office; and the U.S. Secret Service and its field office in Dallas, TX.

The data in Table 1 summarize our results on the number, cost, age, and mileage of Treasury's law enforcement vehicles.

160519

**Table 1: Data on Law Enforcement Vehicles, Department of the Treasury, Fiscal Year 1998**

	ATF	Customs	IRS	Secret Service
Size of fleet (includes leased and seized vehicles) (estimated)	2,752	5,944	3,174	2,512
Average cost to acquire and equip a vehicle (fiscal year 1997)	\$22,964	\$23,058	\$28,749 <sup>a</sup>	\$23,794
Average vehicle age (years) (estimated)	2.7	6.2	3.6	8.0
Average vehicle mileage (estimated)	55,700	57,400	34,600	52,000

<sup>a</sup>IRS vehicles have been equipped with two radios, one for very high frequencies and one for ultra high frequencies. Other agencies' vehicles only have one. IRS is discontinuing installation of the very high frequency radios.

Source: Treasury Department data.

Agencies' policies are governed by 31 U.S.C. 1344, which authorizes transportation between home and work when it is essential for the safe and efficient performance of law enforcement duties. It also requires that agencies maintain logs or other records. The Treasury Department drafted implementing regulations in 1988; they are expected to be issued in final this month. Each of the four Treasury agencies has specific policies concerning assignment of vehicles to law enforcement officers for official use only and for home-to-work transportation, but only Customs and IRS policies require maintenance of logs or other records. All agencies have delegated to field offices the responsibility for monitoring the use of law enforcement vehicles. None of the agencies maintains logs of the vehicle use; they instead rely on other records, such as signed certifications by employees or the files on cases to which the employees were assigned.

B-278844

On April 21, 1998, we discussed the results of our work with Treasury officials, including the Director, Office of Finance and Administration, Office of the Undersecretary of the Treasury for Enforcement, and representatives of each of the four agencies. They agreed with the data and emphasized their policies that law enforcement vehicles be used only for official purposes.

Copies of this letter and the enclosure are being sent to the Chairman and Ranking Minority Member of the Subcommittee on Treasury, Postal Service and General Government, House Committee on Appropriations, and to the Secretary of the Treasury; copies will also be made available to others on request.

We hope this information is helpful to you. Major contributors to this effort were Bonnie Hall, Jim Bancroft, Nancy Briggs, and Kay Muse. If you have any further questions or wish to discuss the information that we presented at our briefing, please contact Darryl Dutton of my staff on (213) 830-1086 or me on (202) 512-8777.



Norman J. Rabkin  
Director, Administration  
of Justice Issues

Enclosure

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GAO GENERAL GOVERNMENT DIVISION  
ADMINISTRATION OF JUSTICE

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**TREASURY LAW ENFORCEMENT  
VEHICLE USE**

Briefing for the Subcommittee on  
Treasury, General Government, and  
Civil Service  
Committee on Appropriations  
United States Senate

April 22, 1998

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GAO Objectives

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- To provide information on
    - data on the number, cost, age, and mileage of vehicles;
    - relevant legislation and agency policies regarding home-to-work use of law enforcement vehicles; and
    - implementation of the legislation and policies relating to home-to-work use.
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GAO Scope

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- Headquarters:
    - Department of the Treasury;
    - United States Customs Service, Office of Investigations/Internal Affairs (OI/IA);
    - Bureau of Alcohol, Tobacco, and Firearms (ATF), Office of Enforcement (OE);
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GAO Scope

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- Internal Revenue Service (IRS),  
Criminal Investigation Division (CID);
  - United States Secret Service (USSS),  
Office of Investigations (OI).
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GAO Scope

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- Field Offices:
    - Customs (Los Angeles),
    - ATF (Washington, D.C.),
    - IRS ( Southern California),
    - Secret Service (Dallas).
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**GAO** Methodology

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- At agency headquarters and selected field offices, we
    - interviewed agency officials;
    - obtained size, cost, and other data on agencies' vehicle fleets; and
    - reviewed legislation and agencies' home-to-work transportation policies and documentation on use.
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**GAO Funds Spent To Purchase Vehicles (in millions)\***

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<b>Purchase Vehicles</b>				
<b>Fiscal year</b>	<b>ATF</b>	<b>Customs</b>	<b>IRS</b>	<b>USSS</b>
<b>1996</b>	\$9.3	\$9.2	\$9.2	\$0.5
<b>1997</b>	\$15.9	\$16.5	\$9.7	\$1.7
<b>1998**</b>	\$9.1	\$9.9	\$7.0	\$8.4

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\*The figures include appropriated, reprogrammed, and asset forfeiture funds, and vehicle sale proceeds.

\*\*Fiscal year 1998 expenditures are estimated.

Source: Treasury Department data.

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**GAO** Size of Vehicle Fleet\*
 

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Vehicle Fleet				
Fiscal year	ATF	Customs	IRS	USSS
1996	2,580	5,588	3,476	2,398
1997	2,867	5,959	3,340	2,482
1998	2,752	5,944	3,174	2,512

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\*Totals include special purpose vehicles used for surveillance and undercover duties, as well as leased and seized vehicles.

Source: Treasury Department data.

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**GAO** Vehicles Assigned For Home-To-Work Use, Fiscal Year 1997\*
 

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Position	ATF agency total	ATF Wash, D.C. field location total	Customs agency total	Customs Los Angeles field location total	IRS agency total	IRS So. Calif. field location total	USSS agency total	USSS Dallas field location total
Special agent	1,333	57	2,114	123	2,673	107	1,703	44
Supervisor	250	13	531	21	272	12	422	6

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\*Differences between total vehicles in fleet and those assigned for home-to-work use are headquarters, special purpose, and pool vehicles.

Source: Treasury Department data.

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**GAO Average Cost to Acquire, Equip, and Maintain a Sedan, Fiscal Year 1997**

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	<b>ATF</b>	<b>Customs</b>	<b>IRS</b>	<b>USSS</b>
<b>Acquire</b>	\$17,479	\$17,730	\$19,500	\$19,000
<b>Equip</b>	\$5,485	\$5,328	\$9,249*	\$4,794
<b>Maintain</b>	\$452	\$536	\$652	\$1,225

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\*IRS-CID vehicles are equipped with two radios for communication on very high frequency (VHF) and ultra-high frequency (UHF) bands. Customs, ATF, and USSS vehicles are equipped with one VHF radio. The IRS is in the process of returning to single (VHF) radio use.

Source: Treasury Department data.

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**GAO** Average Vehicle Age and Mileage,  
 Fiscal Years 1996 Through 1998\*
 

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**Vehicle Age and Mileage**


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Fiscal year	ATF vehicle age (years)	ATF vehicle mileage	Customs vehicle age (years)	Customs vehicle mileage	IRS vehicle age (years)	IRS vehicle mileage	USSS vehicle age (years)	USSS vehicle mileage
1996	4.0	76,952	6.2	58,500	3.3	31,680	7.0	51,000
1997	3.03	62,474	6.3	58,094	3.5	33,600	8.0	52,000
1998**	2.7	55,671	6.2	57,381	3.6	34,560	8.0	52,000

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\*Leased and seized vehicles are excluded.

\*\*Fiscal year 1998 age and mileage totals are estimated.

Source: Treasury Department data.

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GAO Home-to-Work Transportation  
Legislation

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- 31 U.S.C. 1344
    - authorizes transportation between home and work when essential for the safe and efficient performance of law enforcement duties,
    - must be approved in writing by agency head, and
    - requires logs or other records to establish official use.
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GAO Treasury Home-to-Work  
Transportation Directive

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- Treasury Directive 74-06
    - establishes home-to-work transportation controls, including a plan describing types, categories, and number of employees authorized vehicles for home-to-work use;
    - has been in draft since 1988; and
    - has an estimated issuance date of mid-May 1998.
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GAO ATF Policies

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- ATF Order 3000.1E Criminal Enforcement General Information, May 1, 1996:
    - special agents are considered to be "on call" 24 hours per day and may store a government vehicle at their residence;
    - no logs or other records are required to establish official use.
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**GAO** Customs Policies

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- Vehicle Management Handbook, December 1996, home-to-work transportation criteria:
    - must be essential for the safe and efficient performance of law enforcement duties;
    - provided only on days when such duties are actually performed.
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GAO Customs Policies

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- Home-to-work criteria (cont.)
  - law enforcement designation (for example, special agent) does not, of itself, entitle employee to home-to-work vehicle; and
  - logs or other records required to establish official use.
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**GAO IRS/CID Policies**

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- Directive No. 3, Use of Government Owned Vehicles, January 8, 1997,
  - authorizes criminal investigation field agents and supervisors to use government vehicles 24 hours a day;
  - permits managers home-to-work transportation when authorized.
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GAO IRS/CID Policies (cont.)

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- vehicle usage logs are required to establish official use.

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GAO U.S. Secret Service Policies

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- USSS Administrative Manual, November 1978:
    - all special agents are granted home-to-work transportation;
    - does not require logs or other records to establish official use.
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GAO Implementation of Home-to-Work Policies

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- All 4 agencies delegate responsibility for monitoring home-to-work use to the field.
  - Agencies monitor maintenance and fuel costs related to law enforcement vehicles.
  - Agencies do not maintain logs of vehicle use.
  - Agencies rely on "other records" to establish official use.
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GAO Implementation of Home-to-Work  
Policies

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- "Other records" include
    - signed certifications by employees for proper use,
    - receipts for fuel purchase,
    - vehicle operating reports,
    - agent overtime reports, and
    - agent case management reports.
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**GAO** Implementation of Home-to-Work Policies

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- Agencies are waiting for Treasury Directive to clarify requirements.
- No consensus among agencies on how logs or other records are to be used to establish official home-to-work use.

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**GAO** Preliminary Observations

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- Neither 31 USC 1344 or Treasury Directive 74-06 defines the type of records necessary to establish official use.
  - It would be difficult to determine the official use of vehicles from the "other records" that we reviewed.
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