

Wordy sentences, grammatically errors, too much information and good paragraphs:

The purpose of this audit report is to provide an explanation of our analysis.

We estimate that the system will require approximately three months to review.

Due to the fact the company has 989 units, 20 terminal locations, and 256 employees, we needed ample time to complete the field work of the audit. We met with Mr. Doe on July 1, 2010 at 9 a.m. in the morning for approximately three hours. We discussed the routes each unit takes and the issues the drivers run into when filling out their paperwork. He was very rude and not amicable in the opening conference.

They are missing routes of travel and have no odometer readings. There were missing fuel receipts. Miles and fuel were accepted as reported. This audit is a no change.

In the 4th quarter of 2007, Arkansas, Iowa, Kentucky, Oklahoma, Tennessee, and Missouri were all erroneously under reported with the adjustments to correct entered in Section L.

In the 1st quarter of 2008, Missouri was erroneously under reported with the adjustment to correct entered in Section L.

In the 3rd quarter of 2008, Missouri was erroneously under reported with the adjustment to correct entered in Section L.

In the 1st quarter of 2009, Missouri was erroneously under reported with the adjustment to correct entered in Section L.

Reported MPG's were checked for fixed or significantly varied MPG's. The MPG's varied from 3.24 to 5.05 with the average being 3.95. There was some variance in the MPG's, which is due to the fuel purchases not being reported with the miles. The pay periods were used rather than the actual dates of the quarter. Therefore, a purchase at the beginning or end of the quarter might be put in the previous or next quarter.

Due to the significant deficiencies and missing records noted in the walk-through, it was determined that fuel and mileage sampling could not be performed to verify reported quarterly MPG's.

Considering the large variations in errors and the weak internal control environment, MPG reductions were applied in lieu of projecting total mileage error factors and quarterly differences were treated as isolated.