

V.4. Vehicle Allowance Management

TABLE OF CONTENTS

1.	INTRODUCTION.....	137
2.	AUDIT SCOPE.....	137
3.	FINDINGS, RECOMMENDATIONS AND ACTION PLANS	138
3.1.	Compliance with Administrative Rules	139
3.2.	Monitoring Travel and Payment Accuracy	146
3.3.	Regular Allowance Reassessment.....	151
3.4.	Comparative Analysis with Other Agencies	155
4.	APPENDICES	161
4.1.	Number of Vehicle Allowances per Employee Category for 2009	161
4.2.	Number of Vehicle Allowances per Employee Category for 2010	162
4.3.	Monthly Reimbursement Rate for Vehicle Allowances and Distances Travelled from 2008 to 2010.....	163
4.4.	Distances Travelled and Allowances Paid per Employee Category for 2009 in Central Departments and Boroughs of the Former City.....	164
4.5.	Distances Travelled and Allowances Paid per Employee Category for 2010 in Central Departments and Boroughs of the Former City.....	165
4.6.	Distances Travelled and Allowances Paid per Employee Category for 2009 in Pierrefonds-Roxboro Borough.....	166
4.7.	Distances Travelled and Allowances Paid per Employee Category for 2010 in Pierrefonds-Roxboro Borough.....	167

V.4. VEHICLE ALLOWANCE MANAGEMENT

1. INTRODUCTION

Some municipal employees must travel regularly within the city as part of their jobs. They can use a car belonging to the city, their personal vehicle or another form of transportation (taxi, bus, metro). No city employee is obliged to use a personal vehicle to perform job-related duties. For those who do so, however, an authorized official may approve payment of a monthly vehicle allowance if it has been determined that this is the most economical and efficient travel option, given the requirements of the employee's position.

These personal vehicle allowances are governed by administrative rules (guidelines and procedures) defined by the Service du capital humain and applicable to all municipal business units.

Each of the central departments and city boroughs must pay the costs of these vehicle allowances out of their operating budgets and is responsible for applying these rules.

Following the 2002 municipal reorganization, expense reimbursement for personal vehicle use continues to be administered through the employee's original payroll system. Consequently, the city's Service des finances administers the payroll systems for employees from the former city and the former CUM, while boroughs that were previously suburban municipalities continue to administer their own payroll systems.

In 2009, 1,502 employees (1,453 in 2010) were given allowances for personal vehicle use. They travelled a total of 2,551,394 kilometres (2,394,329 km in 2010) and received allowances totalling \$3,660,010 (\$3,604,908 in 2010) (see Appendices 4.1 and 4.2).

2. AUDIT SCOPE

Our audit sought to ensure operational compliance with administrative rules (guidelines and procedures) governing approval of personal vehicle allowance payments and to verify payment amounts. The audit also considered if a vehicle allowance was the most economical means of reimbursing employees for using their personal vehicles.

Our audit dealt specifically with vehicle allowances granted in 2009 and during the first six months of 2010. For purposes of comparison, however, we used data for all 12 months of 2010.

The audit was primarily conducted at the Division de la rémunération et des avantages sociaux, under the Service du capital humain, as the entity responsible for establishing the administrative rules in question. An audit was also conducted at the Direction de la comptabilité et du contrôle financier of the Service des finances, which is mainly responsible for payroll administration for employees of the former city. This unit reimbursed 69.2% (1,039/1,502) of the vehicle allowances granted in 2009 and 70.5% (1,025/1,453) of those granted in 2010 (see Appendices 4.1 and 4.2).

We also selected a sample of 67 vehicle allowances from two central departments, a borough of the former city and a borough that was previously a suburban municipality, as follows:

- Service du développement et des opérations (SDO): 20 vehicle allowances from the Division conception et réalisation des travaux of the Direction des travaux publics.
- Service de l'eau: 18 vehicle allowances from the Division administration and the divisions (Sud, Nord, Centre and Est) of the Direction de la gestion stratégique des réseaux d'eau.
- Rosemont–La Petite-Patrie borough: 17 vehicle allowances.
- Pierrefonds-Roxboro borough: 12 vehicle allowances.

3. FINDINGS, RECOMMENDATIONS AND ACTION PLANS

The city (through its Service du capital humain) set guidelines and procedures dated October 22, 2002 and entitled [TRANSLATION] “Personal Vehicle Usage Allowance” to clarify the kinds of compensations and privileges granted to employees using personal vehicles for their duties and to set out rules for awarding, maintaining and withdrawing such compensations and privileges.

These administrative rules state that employees required to travel regularly as part of their job can apply in writing for permission to receive an allowance for the use of their personal vehicle. Upon approval by the authorized official, the employee will then receive, for a set period, a fixed monthly allowance covering the first 160 distances travelled and a variable reimbursement based on a pre-established rate for each additional kilometre travelled during the month (see Appendix 4.3). Employees are also allowed to park their vehicles at no charge during their working hours in parking lots belonging to the employer, both at their office and on the road, and are entitled to reimbursement for the cost of parking meters or lots during such travel.

Except for parking costs, any amount paid out as a fixed vehicle allowance or reimbursement per kilometre on a variable rate must, incidentally, be treated as a taxable benefit under tax rules and must be included in the employee's annual income.

Under the directive, a vehicle allowance is maintained for either a determined or an undetermined period as long as:

- The allowance is duly approved by the authorized official and funds are available.
- It is the most economical and efficient option.
- It is required by the position.
- The employee agrees to use his or her personal vehicle in the course of his or her duties.
- The employee holds the position associated with the allowance.
- The required documents are sent on time and according to the methods defined in the procedure.

3.1. COMPLIANCE WITH ADMINISTRATIVE RULES

3.1.1. REQUIRED AUTHORIZATIONS

3.1.1.A. Background and Findings

An authorized official who grants a vehicle allowance must, under the directive, consider the specific travel requirements inherent in the employee's job or duties. The officer must first determine that such an allowance is the most economical and efficient means of reimbursing the employee for travel. This "needs analysis" considers the various forms of transportation available (e.g., public transportation, taxi, city vehicle), as well as the frequency, distance and area of travel.

An employee who requests a vehicle allowance must provide proof of a valid driver's licence (a photocopy), as well as the appropriate insurance certificate.

Once an authorized official has analyzed the situation and agrees to grant a vehicle allowance, the officer must formalize the decision in writing by preparing a decision record that is entered into the decision management system (GDD—gestion des décisions déléguées).

We examined the records supporting our sample of 67 vehicle allowances to assess how effectively vehicle allowances complied with these rules.

FINDING

With the exception of one case (for which no decision record was found) from the 12 examined in Pierrefonds-Roxboro borough, we determined that a decision record existed for each of the 66 other vehicle allowances selected, as specified in the administrative rules.

FINDING

We found with particular respect to the Division conception et réalisation des travaux under the Direction des travaux publics of the SDO that when the Direction learned that the Bureau du vérificateur général was planning to conduct an audit, a manager who had temporary authority while replacing his direct superior approved a decision record (GDD) in July 2010 to:

- Authorize his own vehicle allowance, placing him in a conflict of interest situation, although a higher reporting level should have been involved in the decision process.
- Resolve the situations of three other employees who were part of our sample. The Extensions of their vehicle allowances did indeed require new approval by a GDD to be compliant, since there had already been changes in their jobs (e.g., transfer, promotion).

FINDING

We also detected a case in this division with a GDD-authorized payment of a vehicle allowance to an individual for the period from January 1, 2002 to December 31, 2002. At the time of our audit in July 2010, this employee was still receiving the allowance. However, no new GDD authorized any such extension.

3.1.1.B. Recommendations

We recommend that Pierrefonds-Roxboro borough ensure that all decisions granting vehicle allowances be formalized in writing with a decision record entered in the GDD to ensure proper application of the administrative rules.

We recommend that the Direction des travaux publics of the Service du développement et des opérations take the necessary measures to ensure that vehicle allowance authorization always involves the appropriate reporting level in the decision-making

process, to ensure proper application of administrative rules and to avoid any conflict of interest or the appearance of such.

We also recommend that the Direction des travaux publics of the Service du développement et des opérations keep a closer watch on the expiration of defined periods for payment of a vehicle allowance. The decision to withdraw or formalize the allowance should be made in a timely manner in accordance with administrative rules.

3.1.1.C. Action Plan of the Relevant Business Unit

- **PIERREFONDS-ROXBORO BOROUGH**

[TRANSLATION] “Adoption of resolution CA11 29 0041, GDD No. 1112690001, during the regular meeting of the borough council on February 7, 2011.” **(Planned completion: February 2011)**

- **DIRECTION DES TRAVAUX PUBLICS OF THE SERVICE DU DÉVELOPPEMENT ET DES OPÉRATIONS**

1) [TRANSLATION] “A review of records of employees granted authorization for a vehicle allowance was conducted following your audit. The decision records were updated to comply with administrative rules.

With respect to the authorization process, section and division managers were reminded of the directive to ensure that vehicle allowances are always subject to approval at a higher reporting level.

*Furthermore, to ensure constant compliance with this directive, the names of the direct superiors who authorize GDDs will be entered in the [TRANSLATION] Vehicle Allowance Monitoring document.” **(Planned completion: March 2011)***

2) [TRANSLATION] “Ongoing monitoring of vehicle allowances will be implemented:

- *First, we will ensure that each vehicle allowance paid is authorized through a GDD. **(Planned completion: April 2011)***
- *Then we will regularly (up to a maximum period of 12 months) and in the future reassess vehicle allowances paid to each employee based on their functions and duties in the Direction des travaux publics, to monitor end dates more closely. The regular re-assessment date will be indicated in the Vehicle Allowance Monitoring document. **(Planned completion: June 2011)***

Furthermore, we will develop and implement a guide (checklist) to help managers when the initial request for a vehicle allowance is made and during reassessment by facilitating the decision-making process involved in granting and reassessing vehicle allowances. This guide will pertain to such factors as distances travelled, travel frequency and needs (seasonal, specific or cyclical) of the position and assigned duties.” (Planned completion: June 2011)

3.1.2. NEEDS SUBSTANTIATION

3.1.2.A. Background and Findings

FINDING

GDDs were located for almost all of the vehicle allowances selected. However, a more detailed examination of these GDDs revealed that none described the results of any analysis of an actual need to pay a fixed vehicle allowance rather than compensation based solely on a variable rate of reimbursement for distances travelled.

The GDDs did not address any factors that could have been included in the analysis, such as the possibility of using another form of transportation or travel frequency, distance or area. We were only able to find brief explanations (e.g., regular travel). Overall, we did not find any evidence that the vehicle allowances were analyzed to determine whether they were the most economical or efficient means of reimbursing the employee for travel.

3.1.2.B. Recommendations

We recommend that the Direction des travaux publics of the Service du développement et des opérations, the Service de l'eau, Rosemont–La Petite-Patrie borough as well as Pierrefonds-Roxboro borough document the initial authorization requests for a vehicle allowance by providing clear and precise reasons that demonstrate the relevance of and substantiation for the allowance to facilitate informed decision-making.

3.1.2.C. Action Plan of the Relevant Business Unit

- **DIRECTION DES TRAVAUX PUBLICS OF THE SERVICE DU DÉVELOPPEMENT ET DES OPÉRATIONS**

[TRANSLATION] “A guide (checklist) will be included in a form that must be completed by the direct supervisor to substantiate a vehicle allowance and the preparation of a GDD.

This form will also be included in the GDD itself and will be contingent on GDD approval.

This form must also be completed during annual reassessment.

Since the Auditor General has recommended that the Direction générale and the Service du capital humain review the current allowance policy for personal vehicle use and perform comparative analyses to propose a more economical method of compensation, we can improve our existing list based on the proposals that will be made by the Direction générale and the Service du capital humain.” (Planned completion: June 2011)

- **SERVICE DE L’EAU**

[TRANSLATION] “We will review all decision records for vehicle allowances and will further document authorization requests and more precisely demonstrate the relevance of and substantiation for the allowances for each of the employees concerned.” (Planned completion: June 2011)

- **ROSEMONT–LA PETITE-PATRIE BOROUGH**

[TRANSLATION] “A special effort will be made to further document new requests for vehicle allowances with clear and precise reasons demonstrating the relevance of and substantiation for the allowance to facilitate informed decision-making.

Managers will be asked to document and analyze needs, including travel requirements of the position, travel frequency, distance or area to cover, and so on.

The approval from Human Resources will be required.” (Planned completion: June 2011)

- **PIERREFONDS-ROXBORO BOROUGH**

[TRANSLATION] “The kilometres driven by each individual receiving a vehicle allowance will be recorded over the course of 2011.

An analysis of this data will be conducted at the end of the year to demonstrate the relevance of and substantiation for such allowances.” (Planned completion: December 2011)

3.1.3. SUPPORTING DOCUMENTS

3.1.3.A. Background and Findings

Our review of the 67 vehicle allowance records selected from Rosemont–La Petite-Patrie borough, Division conception et réalisation des travaux, under the authority of the Direction des travaux publics of the SDO, and Direction de la gestion stratégique des réseaux d'eau of the Service de l'eau revealed that these records contained up-to-date proof of the valid driver's licences and proper vehicle insurance certificates required at the time of the initial request for approval.

FINDING

The same review in Pierrefonds-Roxboro borough revealed that none of the selected records (12 in all) presented evidence that a proof of valid driver's licence and insurance had been required prior to approval of the requested vehicle allowance.

Once an employee's vehicle allowance has been approved, the authorized official must, according to procedure, annually ensure that all employee with allowances have renewed their insurance certificates, that they still meet requirements and that a copy has been submitted to the authorized official.

FINDING

We found that there is no procedure in place to monitor the expiration date of valid driver's licences submitted by employees. In our opinion, the procedure should be revised to add a provision that the authorized official check the validity of a driver's licence following its expiration date, in the same manner that insurance certificates are monitored.

The directive clearly states that an allowance will be withdrawn if the employee's driver's licence is revoked or suspended, the employee is prohibited from driving or is physically incapacitated or the employee cannot produce the required documents. That is why regular monitoring is important.

FINDING

Our audit revealed that Pierrefonds-Roxboro and Rosemont–La Petite-Patrie boroughs and the Direction de la gestion stratégique des réseaux d'eau of the Service de l'eau did not systematically check that insurance certificates were current or that driver's licences remained valid after their original expiration dates.

3.1.3.B. Recommendations

We recommend that Pierrefonds-Roxboro borough obtain all necessary supporting documents (vehicle insurance certificate and copy of driver's licence) prior to authorizing a vehicle allowance, to ensure compliance with administrative rules.

We recommend that the Service du capital humain review the procedure entitled [TRANSLATION] "Personal Vehicle Use Allowance" to include a section stipulating that the authorized official must regularly check the validity of driver's licences.

We recommend that Pierrefonds-Roxboro and Rosemont–La Petite-Patrie boroughs, as well as the Service de l'eau, establish the necessary mechanisms to monitor proof of insurance certificate renewal and driver's licence validity over the entire allowance period for every employee with an approved vehicle allowance, to ensure compliance with administrative rules.

3.1.3.C. Action Plan of the Relevant Business Unit

1) • **PIERREFONDS-ROXBORO BOROUGH**

[TRANSLATION] "Obtain a copy of the driver's licence and vehicle insurance certificate (pleasure and occasional business coverage) required for each employee receiving this allowance." (**Planned completion: February 2011**)

2) • **SERVICE DU CAPITAL HUMAIN**

[TRANSLATION] "Add the following provision to the procedure [TRANSLATION] 'Personal Vehicle Use Allowance':

Monitoring driver's licence validity

"The authorized official must ensure that employees provide a copy of their driver's licence twelve (12) months after receiving a vehicle allowance." (**Planned completion: March 2011**)

3) • **PIERREFONDS-ROXBORO BOROUGH**

[TRANSLATION] “The Division des ressources humaines will apply an ongoing system to monitor proof of insurance certificate renewal and valid driver’s licences throughout the year.” (Planned completion: February 2011)

• **ROSEMONT–LA PETITE-PATRIE BOROUGH**

[TRANSLATION] “Designated officials in the business units will on a quarterly basis monitor the renewal of insurance certificates and driver’s licences for employees with a vehicle allowance, using the expiration date chart.

They will send the necessary reminders to the employees concerned to obtain the documents.

One copy of the documents will be sent to the Service du capital humain and another copy will be kept in the borough file.” (Planned completion: March, June, September, December 2011)

• **SERVICE DE L’EAU**

[TRANSLATION] “We have also established a vehicle allowance monitoring system to ensure that proof of renewal is obtained each year for both the insurance certificate and the valid driver’s licence.” (Planned completion: February 2011)

3.2. MONITORING TRAVEL AND PAYMENT ACCURACY

3.2.A. Background and Findings

Follow-up mechanisms must be set in place to monitor travel and the accuracy of costs claimed, following approval of a Personal Vehicle Use Allowance.

Each city business unit is responsible for enforcing and complying with administrative rules for vehicle allowance management. The central departments or boroughs employing which employees receiving such allowances are responsible for related costs.

An employee authorized to receive a vehicle allowance must complete a reimbursement form entitled *[TRANSLATION] “Personal Vehicle Use Allowance,”* in accordance with the procedure. The employee must indicate the total number of kilometres driven and provide a breakdown of other travel costs incurred (e.g., parking lots, parking meters) on this form and do so each month. More detailed travel information (e.g., locations visited, departure and arrival times, description of

activity, distances travelled) must be recorded on the form entitled [TRANSLATION] “Monthly Travel Sheet.” These two forms must be signed by the employee and submitted to the authorized official for approval, along with supporting documents (e.g., parking receipts).

Once the forms have been verified and approved by the authorized official in the appropriate central departments and or borough of the former city, they must be forwarded to the city’s Service des finances to initiate the process of reimbursing outlays to the employee. Forms in boroughs that were previously suburban municipalities are forwarded to their respective financial units, since most were still administering their own payroll systems at the time of our audit.

When a fixed vehicle allowance is granted by the city’s Service des finances or the Pierrefonds-Roxboro borough, the payroll system automatically generates the payment to the employee unless a written notice to withdraw the allowance is sent to the payroll administrator. This fixed allowance covers a maximum of 160 kilometres per month (1,920 km per year). Any additional kilometres driven are remunerated based on the variable rates per kilometre set out in the administrative rule (see Appendix 4.3).

At this stage, our audit consisted of assessing the compliance of employees receiving a vehicle allowance with the requirement that they substantiate their travel and obtain the approval of an authorized official for related costs. For the 67 sample cases from November 2009 and April 2010, we checked that:

- The “Personal Vehicle Use Allowance” form and the “Monthly Travel Sheet” or, for Pierrefonds-Roxboro borough, the “Occasional Travel—Travel Log” and the “Reimbursement Charges for Work-Related Expenses” form were properly completed and duly approved by an authorized official.
- The travel indicated in these forms was plausible given the position held and the responsibilities of the employee receiving the vehicle allowance.
- The supporting documents were all kept on file and costs claimed were consistent with reported travel locations.
- The reimbursement rates used corresponded to those set out in the administrative rules and payment calculation was correct.
- Employees receiving a vehicle allowance did not receive any other form of reimbursement or compensation for public and private transportation expenses incurred in the course of their duties.

Our review of the forms that we obtained for the two months in question did not reveal any anomaly in terms of the plausibility of travel indicated by the employee given his or her position

and responsibilities. The parking costs claimed were backed by supporting documents that had been duly approved by an officer and were consistent with the travel locations. Furthermore, we did not encounter any errors in the accuracy of the calculations or compliance of the payments. Finally, upon reviewing claims made for expenses incurred, we were able to conclude that no compensation for public or private transportation expenses was given to employees with a vehicle allowance.

However, we did make the following findings:

- Pierrefonds-Roxboro borough

FINDING

Among the 12 cases selected from this borough, we found that one senior manager did not complete the required form at any time in 2009 or the first six months of 2010.

This manager consequently received payment for a vehicle allowance (a fixed allowance of \$2,892 in 2009 and \$1,458 in 2010), although no travel had been substantiated or submitted for approval during the 18-month period, as required by the procedure.

FINDING

Furthermore, three senior managers and one middle manager had completed the necessary paperwork throughout 2009 and the first six months of 2010, but these documents did not include any proof of approval by an authorized official.

The amounts claimed were paid, totalling \$12,815 for 2009 and \$6,866 for the first six months of 2010 (these payments included a fixed allowance and a variable portion based on the number of distances travelled).

- Rosemont–La Petite-Patrie borough and the Division conception et réalisation des travaux (SDO)

Records of the 17 cases selected from this borough as well as the 20 cases from the Division conception et réalisation des travaux indicate that the required forms were properly completed and duly approved.

FINDING

According to information obtained from those we interviewed, a form may occasionally not be completed by a vehicle allowance recipient if no travel was logged during the month or the distance travelled does not exceed 160 km.

- Direction de la gestion stratégique des réseaux d'eau (Service de l'eau)

FINDING

Among the 18 cases selected from this business unit, we found that one professional did not complete the required forms for all of 2009 or the first six months of 2010.

According to information obtained from the payroll system database in question, the recipient of this vehicle allowance did not report any distances travelled for this 18-month period, but received the payment of the fixed allowance every month. The amounts paid to this recipient totalled \$2,000 in 2009 and \$1,008 in 2010 (these payments included a fixed allowance only).

FINDING

According to the information obtained from all those we interviewed in the various business units we visited, it appears that no particular mechanism has been instituted to ensure that vehicle allowance recipients regularly submit forms to substantiate the travel for which they are reimbursed.

Since the payroll system automatically generates the fixed portion of the allowance, employees who fail to produce regular reports are not penalized for failing to substantiate their travel and continue to collect their vehicle allowances.

FINDING

We feel that the absence of any mechanism to ensure that recipients of vehicle allowances report regularly on distances travelled, not only deviates from principles of sound management, but prevents compilation of relevant management data that could facilitate informed decisions when evaluating the validity of renewing a vehicle allowance granted to an employee.

Our audit also revealed that the funds disbursed for vehicle allowances and per-kilometre reimbursements on a variable rate were properly treated as taxable benefits and included in the annual incomes of employees who received them.

3.2.B. Recommendations

To ensure compliance with the administrative rules in effect and compile relevant management data to facilitate informed decision-making when renewing or withdrawing employees' vehicle allowances, we recommend that Pierrefonds-Roxboro and Rosemont–La Petite-Patrie boroughs, the Direction des travaux publics of the Service du développement et des opérations and the Service de l'eau take appropriate measures to:

- Establish the necessary control mechanisms to ensure that all recipients of a Personal Vehicle Use Allowance substantiate their travel by producing regular reports intended for such purposes.
- Ensure that all reports from employees receiving an allowance are submitted to the authorized official for approval prior to payment of the expenses claimed.

3.2.C. Action Plan of the Relevant Business Unit

• **PIERREFONDS-ROXBORO BOROUGH**

[TRANSLATION] "A monthly travel report will be required. This report must be authorized by the direct superior. No payment will be made without first obtaining this duly completed report." (Planned completion: February 2011)

• **ROSEMONT–LA PETITE-PATRIE BOROUGH**

[TRANSLATION] "A notice will be sent to all vehicle allowance recipients asking them to produce their reports regularly."

The designated individuals in the business units will send the necessary reminders.

*Measures will be taken to deal with individuals who fail to produce their reports regularly.”
(Planned completion: April 2011)*

- **DIRECTION DES TRAVAUX PUBLICS OF THE SERVICE DU DÉVELOPPEMENT ET DES OPÉRATIONS**

[TRANSLATION] “With respect to regular report production, all employees have been reminded by every division manager that they must comply with the municipal directive and produce their activity reports each month, even if the distance travelled is zero or below the basic threshold.

With respect to the submission of activity reports to the authorized official for approval prior to payment, we note that the Auditor General’s report reveals no irregularity and that activity reports have been duly approved.” (Planned completion: March 2011)

- **SERVICE DE L’EAU**

[TRANSLATION] “We have reviewed the implementation of existing control mechanisms to ensure that all copies for the reimbursement of vehicle allowances, including the Travel Log and supporting documents, are kept in the same place, thereby facilitating future searches and audits.

We will also ensure that all reports are completed, signed by the manager and submitted on time each month.” (Planned completion: February 2011)

3.3. REGULAR ALLOWANCE REASSESSMENT

3.3.A. Background and Findings

Vehicle allowances can be granted temporarily for a period of less than 12 months (term allowances) to meet seasonal, cyclical or other specific needs, or they can be granted permanently (open-ended allowances), as long as they comply with the directive (e.g., the allowance is duly approved and the budget is available, the position requires it and the employee holds the position to which the allowance applies).

Whether for a fixed or indefinite period, allowances must be monitored and regularly reassessed to ensure that they remain the most economical and efficient means of reimbursing employees for travel in the course of their duties. The directive’s companion procedure states that, if the authorized official decides to extend an expired term allowance, the authorization procedure

must be repeated and a new decision record (GDD) produced. The authorized official must reassess open-ended allowances after 12 months.

FINDING

Our review of the 67 selected vehicle allowance records revealed that, although vehicle allowances were withdrawn for five employees because of sick leave or retirement when an authorized official advised the payroll administrator in writing in a timely manner, none of the other records reviewed presented any evidence of a regular reassessment or the need to maintain the allowance.

The large number of such cases (62 of 67 records) suggests that regular reassessment of vehicle allowances is clearly not part of current practices. Several individuals have, however, been collecting this allowance for many years.

FINDING

While the procedure recommends reassessment, it does not suggest that the authorized official is required to document his or her reasons for renewing a vehicle allowance (e.g., actual travel frequency and distance driven during the allowance period).

We believe that authorized officials should produce or obtain management reports containing information that would help them assess the need to maintain a vehicle allowance. Such a practice would facilitate reviews by vehicle allowance management officers and assist in informed decision-making. These reports could include:

- List of vehicle allowances paid to employees who have not reported any distances travelled.
- List of employees receiving a term allowance (seasonal, cyclical or specific needs) that is about to expire.
- List of employees who claim parking or parking meter costs, but do not report any distances travelled.
- Summary for each employee illustrating the distances travelled per sector, considering that the allowance covers 160 kilometres per month (e.g., 0 km, 1 to 500 km, 501 to 1,920 km).
- List of employees receiving an allowance whose work assignments have changed (e.g., departure or change in position).

We then reviewed information contained in certain payroll systems. Since most vehicle allowances were paid through the payroll systems of central departments and boroughs of the former city (69.2% and 70.5% respectively) in 2009 and 2010, we retrieved data from the Service des finances for amounts paid and distances travelled per vehicle allowance recipient. As previously noted, the information compiled by Service des finances may not be complete because some vehicle allowance recipients do not regularly submit their travel logs to the Service des finances when they do not travel or travel less than 160 kilometres per month.

FINDING

Our analysis of the data provided served in compiling statistics and in producing the following findings (see Appendices 4.4 and 4.5):

- **11.4% of vehicle allowance recipients did not report any distances travelled for 2009, while fixed monthly allowances totalling \$205,711 were paid (10.3% of recipients in 2010, with total allowances of \$192,337).**
- **72% of vehicle allowance recipients travelled less than 1,920 kilometres for the 12 months of 2009, which means that most of them rarely reach or surpass the basic kilometres covered by the allowance (160 km x 12 months). In 2010, the trend was similar, with 73.8% of recipients travelling less than 1,920 kilometres. The cost of these vehicle allowances, which amounted to \$1,312,360 in 2009 and \$1,376,195 in 2010, is considerable, given the low number of kilometres driven by such recipients.**

The same review was conducted for Pierrefonds-Roxboro borough, which uses a different payroll system to administer vehicle allowance payment than central departments and former city boroughs.

FINDING

The information obtained allowed us to compile the following statistics (see Appendices 4.6 and 4.7):

- **8.3% of vehicle allowance recipients did not report any distances travelled for 2009, while fixed monthly allowances totalling \$2,892 were paid (16.7% of recipients in 2010, with total allowances of \$5,832).**
- **58.3% of vehicle allowance recipients travelled less than 1,920 kilometres during the 12 months of 2009 (41.7% in 2010). The cost of these vehicle allowances amounted to \$18,887 in 2009 and \$11,232 in 2010.**

These findings are revealing and cause us to question the presence or the comprehensives of any oversight to ensure that a vehicle allowance remains the most efficient and economical means of reimbursing employees for travel performed as part of their jobs.

3.3.B. Recommendations

To monitor vehicle allowance renewal authorizations more closely and facilitate informed decision-making, we recommend that the Service du capital humain include the requirement that an authorized official provide timely documentation of reasons considered when deciding to renew a vehicle allowance in the procedure entitled [TRANSLATION] “Personal Vehicle Use Allowance.”

To ensure compliance with the administrative rules in effect, we recommend that the Direction des travaux publics of the Service du développement et des opérations, the Service de l’eau and Rosemont–La Petite-Patrie and Pierrefonds-Roxboro boroughs:

- Produce or obtain management reports containing information that can help guide decision-making.
- Regularly conduct a documented reassessment of the relevance of maintaining employee vehicle allowances.

3.3.C. Action Plan of the Relevant Business Unit

- **SERVICE DU CAPITAL HUMAIN**

[TRANSLATION] “Section 3.2.3 of the directive should be amended as follows:

[TRANSLATION] ‘All authorizations for long-term vehicle allowances must be reassessed by the authorized official at twelve (12) months, considering the criteria and conditions set out in section 4—particularly paragraphs 4.11 and 4.14—of the Personal Vehicle Use Allowance. The authorized official must accordingly reconsider the applicant’s needs, ensure that the applicant’s request still complies with the allowance conditions and document this analysis through clear and precise reasons.’” (Planned completion: March 2011)

- **DIRECTION DES TRAVAUX PUBLICS OF THE SERVICE DU DÉVELOPPEMENT ET DES OPÉRATIONS**

[TRANSLATION] “With respect to management reports to help guide decision-making, statistics will be produced by employees to help managers in their regular reassessments of vehicle allowances.

Regarding regular and documented reassessment of whether or not to maintain the allowance, plans already exist to implement an ongoing monitoring system for vehicle allowances that will contain the planned dates for regular and prospective reassessments (up to a maximum period of 12 months). These reassessments will be supported by the guide (checklist).” **(Planned completion: April 2011)**

- **SERVICE DE L’EAU**

[TRANSLATION] “We have improved the existing monthly report to include more information facilitating the annual review by the manager involved to maintain or withdraw an allowance.

We set June 1 as the annual review date for obtaining proof of insurance and valid driver’s licences for the manager’s reassessment of the need to maintain an employee’s vehicle allowance.” **(Planned completion: June 2011)**

- **ROSEMONT–LA PETITE-PATRIE BOROUGH**

[TRANSLATION] “The list of vehicle allowance recipients in each business unit will be produced and sent to the appropriate director. **(Planned completion: March 2011)**

An overview of distance travelled by employees for the period of May 1 to April 30 will be sent to the appropriate director by the designated individuals in the business units. **(Planned completion: May 2011)**

In the case of open-ended vehicle allowances, the authorized official will reassess whether to maintain a vehicle allowance or not each year during budget planning.” **(Planned completion: June 2011)**

- **PIERREFONDS-ROXBORO BOROUGH**

[TRANSLATION] “A financial analysis of these monthly reports will be performed at the end of the year to reassess the relevance of maintaining an employee’s vehicle allowances.” **(Planned completion: December 2011)**

3.4. COMPARATIVE ANALYSIS WITH OTHER AGENCIES

3.4.A. Background and Findings

We asked the Service du capital humain (as the department responsible for the development, distribution and modification of the current administrative rules) whether it had recently

reassessed the economic aspect of compensations provided to employees using personal vehicles as part of their jobs, in addition to the previously mentioned audits.

FINDING

The information obtained from those we interviewed shows that, apart from the annual indexing of applicable rates based on the consumer price index, there has been no detailed reassessment of the administrative rules since they came into effect in October 2002.

We contacted six public agencies and performed a non-exhaustive comparative analysis of reimbursement rates offered to employees who use their personal vehicle in the course of their duties to compare the city's per-kilometre rates with those of the market.

FINDING

While the manner in which they grant allowances is different from that of the city, our audit revealed that only two of the six public agencies contacted grant fixed allowances as the city does.

In the case of one of these two agencies, we were unable to obtain data that was clear enough to make valid comparisons for all employees. However, we found that the basic allowance allocated by the other agency is significantly lower than that of the city: \$83 per month, regardless of distance travelled or employee status (e.g., senior manager or professional). The basic monthly allowance provided by the city (see Appendix 4.3) is \$243 for the first 160 distances travelled for a senior manager, \$168 for other employee categories and \$210 for employees who make their vehicle available.

FINDING

We nonetheless observed that the two agencies that provide fixed allowances similar to those of the city do so with 2% (in one case) and 3.8% (in the other) of their respective workforces. The city does so with 7% of its employees.

We believe that the policy of providing an allowance for use of a personal vehicle should only serve to control, as objectively as possible, reimbursement of expenses for travel by employees in the course of their duties.

FINDING

We determined that the city's policy is to grant higher allowances to senior managers than to employees in other employment categories (e.g., professionals and white-collar workers), in contrast with policies of the agencies we contacted.

This distinct feature of the city's policy seems more difficult to justify since it allocates an allowance based on employee status rather than the mode of transportation used.

We found that the per-kilometre rates used by the city for reimbursement (\$0.49, \$0.41 and \$0.33; see Appendix 4.3) are comparable to those of the other agencies consulted (from \$0.35 to \$0.57).

Since the basic allowance provided by the city covers the first 160 kilometres, this represents the following rates for each employee category:

- Senior managers: \$1.52/km (\$243/160 km).
- Other employee categories: \$1.05/km (\$168/160 km).
- Basic allowance plus vehicle availability: \$1.31/km (\$210/160 km).

FINDING

These payments are certainly much higher than the per-kilometre rates (\$0.49, \$0.41 and \$0.33 per kilometre). We therefore question the need to maintain fixed vehicle allowance allowances rather than simply reimbursing the actual distance travelled at the applicable rate.

Through data retrievals obtained from the city, we determined that the 1,039 individuals receiving vehicle allowances in 2009 from the central departments and boroughs of the former city, travelled 1,713,126 kilometres and obtained total reimbursements of \$2,197,594 (see Appendix 4.4). This amount is equivalent to a cost of \$1.28 per kilometre (fixed and variable allowances combined). We realize that our calculation of per-kilometre cost may have been lower if all recipients had filled out the required forms to report the total distances they travelled.

FINDING

If the city had reimbursed this travel using only an average rate of \$0.41 per kilometre (determined as follows: $[\$0.49 + \$0.41 + \$0.33] \div 3$), a savings of \$0.87 per kilometre ($\$1.28 - \0.41) would have been realized, generating annual savings of \$1,490,420 for the city in 2009.

By applying the same principle to the 2010 data collected (see Appendix 4.5), an annual savings of \$1,510,586 would have been generated. It also bears mention that basic vehicle allowances continue to be paid during their recipients' annual vacation periods.

FINDING

These estimates do not take into account all the other administrative costs for the allowance of a vehicle allowance (e.g., producing a GDD for substantiation, producing and submitting forms listed in the administrative rules, processing by the various payroll systems and annual reassessments).

Obviously, these estimated amounts would have been higher had we considered all the city employees receiving a vehicle allowance (1,502 in 2009 and 1,453 in 2010). However, we did not receive certain clarifications the data from boroughs that were previously suburban municipalities or part of the former CUM.

We also wanted to compare the financial implications of the city's reimbursement policy with those of the five agencies that permitted these comparative analyses. We used the 2010 data from the Service des finances for city departments and boroughs for distances travelled and amounts paid as vehicle allowances (excluding parking lot and parking meter costs) to the 1,453 vehicle allowance recipients (see Appendix 4.2). We extrapolated 12 months' data from that available for the first six months of 2010 from boroughs that were previously suburban municipalities and former CUM. The results of the annual extrapolation revealed that it cost the city \$3,100,221 (\$1.29/kilometre). The results of the other agencies' reimbursement policies appear in Table 1.

Table 1—Comparison of Annual Costs of Vehicle Allowances for Six Public Agencies

Agency	Annual allowance cost ¹
Ville de Montréal	\$3,100,221
1	\$1,453,000
2	\$1,376,739
3	\$1,029,561
4	\$1,005,618
5	\$957,732

¹ These figures include the fixed and/or variable allowance according to the reimbursement policy of each agency and exclude parking lot and parking meter fees.

FINDING

We found that the current city policy is the most expensive of all, with potential savings ranging from \$1,647,221 (\$3,100,221 – \$1,453,000) to \$2,142,489 (\$3,100,221 – \$957,732) based on the agencies studied.

The city's policy appears even more costly when we compare the per kilometre cost of \$1.29 to that provided by the four agencies in our selection that solely paid per-kilometre reimbursements:

Table 2—Comparison of Costs per Kilometre

Agency	Cost per kilometre
Ville de Montréal	\$1.29
2	\$0.57
3	\$0.43
4	\$0.42
5	\$0.40

It is accordingly clear that the city's current vehicle allowance is more expensive than those of other public agencies.

FINDING

The calculations based on distances travelled in 2009 and in 2010 demonstrate that it would have been more economical for the city to opt solely for per-kilometre compensation.

Consequently, we feel that the Service du capital humain should perform the necessary studies to ensure that the current vehicle allowance policy and is competitive and corresponds to today's

economic situation, particularly as the city the municipal administration has implemented a major spending reduction drive.

3.4.B. Recommendations

We recommend that the Direction générale commission the Service du capital humain review the personal vehicle use allowance policy and perform the comparative analyses needed to offer a less expensive method of reimbursement method that incorporates the city's cost-reduction goals.

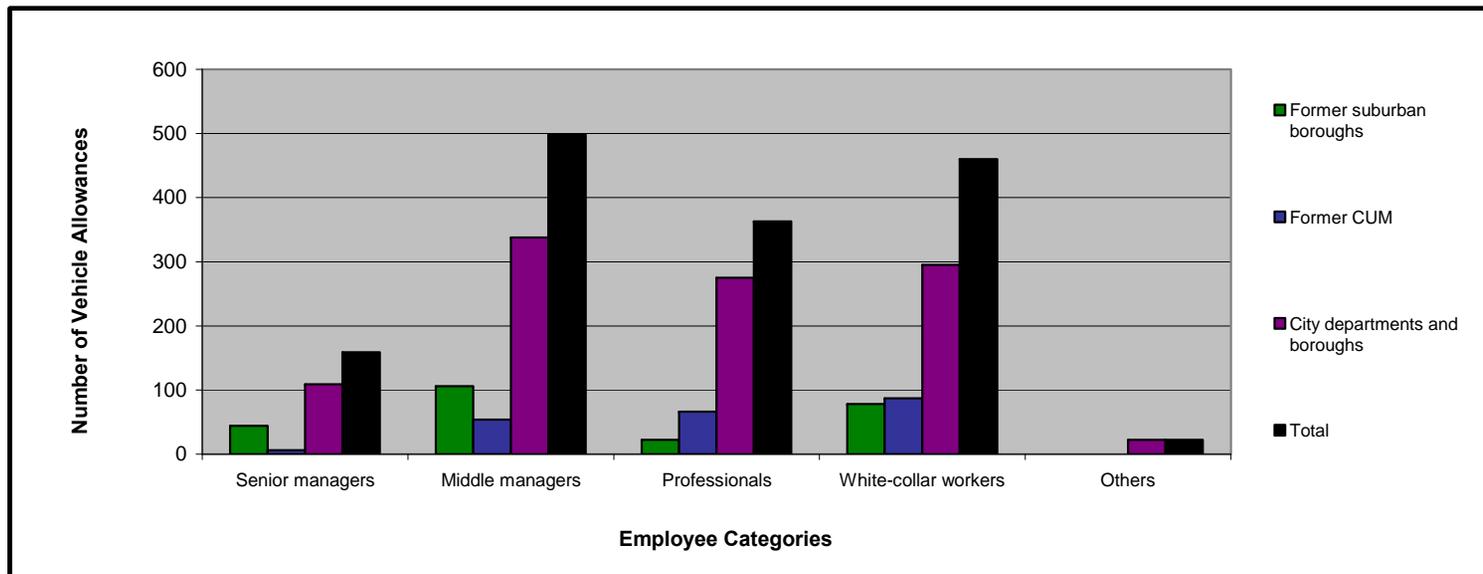
3.4.C. Action Plan of the Relevant Business Unit

[TRANSLATION] "The Service du capital humain will be directed to review the city's personal vehicle use allowance policy." (Planned completion: March 2011)

4. APPENDICES

4.1. NUMBER OF VEHICLE ALLOWANCES PER EMPLOYEE CATEGORY FOR 2009

Table A—Vehicle Allowances as at December 31, 2009

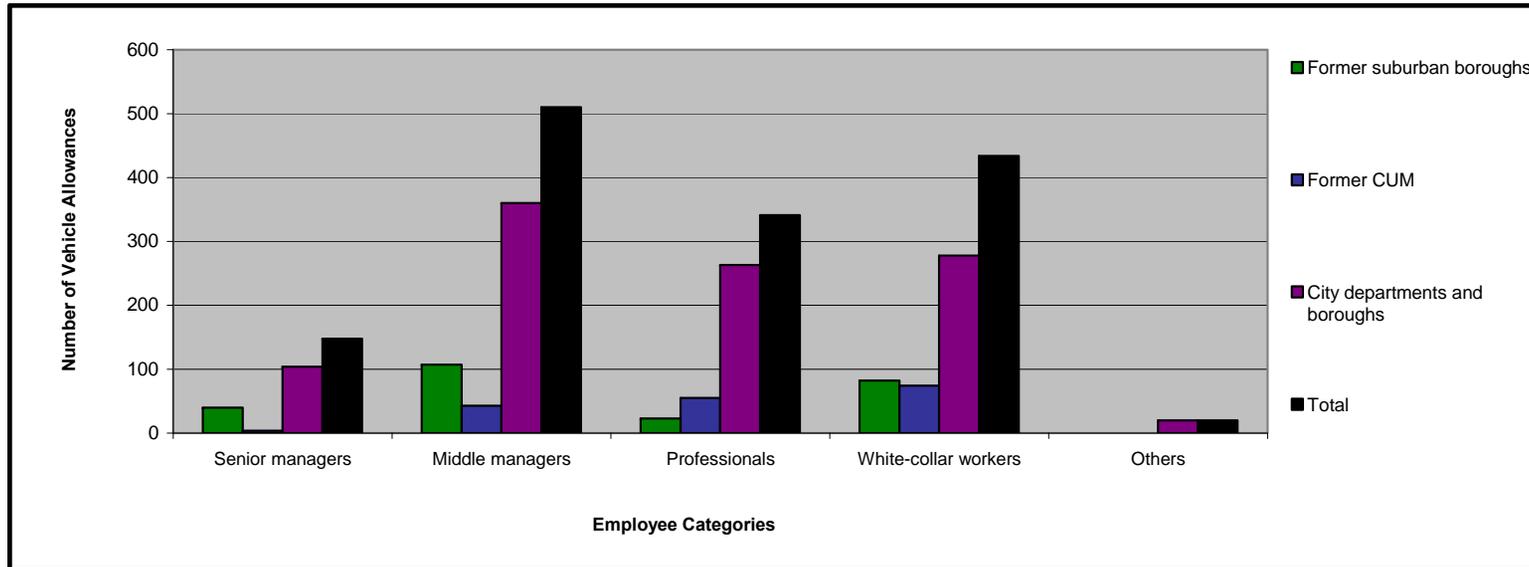


	Allocations	Kilometres	Amount paid ¹	Senior managers	Middle managers	Professionals	White-collar workers	Others
Former suburban boroughs	250	444,048	\$635,586	44	106	22	78	0
Former CUM	213	394,220	\$473,170	6	54	66	87	0
City departments and boroughs	1,039	1,713,126	\$2,551,254	109	338	275	295	22
Total	1,502	2,551,394	\$3,660,010	159	498	363	460	22

¹ This figure includes reimbursement of parking lot and parking meter costs.

4.2. NUMBER OF VEHICLE ALLOWANCES PER EMPLOYEE CATEGORY FOR 2010

Table B—Vehicle Allowances as at December 31, 2010



	Allocations	Kilometres	Amount paid ¹	Senior managers	Middle managers	Professionals	White-collar workers	Others
Former suburban boroughs	252	395,317 *	\$606,068 *	40	107	23	82	0
Former CUM	176	339,028 *	\$445,820 *	4	43	55	74	0
City departments and boroughs	1,025	1,659,984	\$2,553,020	104	360	263	278	20
Total	1,453	2,394,329	\$3,604,908	148	510	341	434	20

¹ This figure includes reimbursement of parking lot and parking meter costs.

* Extrapolation of the data available for the first six months of 2010.

4.3. MONTHLY REIMBURSEMENT RATE FOR VEHICLE ALLOWANCES AND DISTANCES TRAVELLED FROM 2008 TO 2010

Table C—Types of Allowances and Rates: 2008 to 2010

Type of allowances	Rate ¹ in effect as at		
	May 1, 2008	May 1, 2009	May 1, 2010
Basic allowance for senior managers	\$237.00	\$243.00	\$243.00
Basic allowance for other employee categories	\$164.00	\$168.00	\$168.00
Basic allowance plus vehicle availability ²	\$205.00	\$210.00	\$210.00
Kilometres (160 km to 320 km)	\$0.48	\$0.49	\$0.49
Kilometres (320 km to 1,280 km)	\$0.40	\$0.41	\$0.41
Kilometres (> 1,280 km)	\$0.32	\$0.33	\$0.33

¹ Under various city agreements and policies, fixed allowance and variable rates are reviewed on May 1 of each year and are indexed, where necessary, based on the previous calendar year's average consumer price sub-index entitled "Private transportation, Province of Québec."

² Some employees are still receiving the vehicle availability payment.

4.4. DISTANCES TRAVELLED AND ALLOWANCES PAID PER EMPLOYEE CATEGORY FOR 2009 IN CENTRAL DEPARTMENTS AND BOROUGHES OF THE FORMER CITY

Table D—Distances Travelled and Allowances Paid in 2009 (Former City)

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Senior managers	15	13.8%	14	12.8%	55	50.5%	25	22.9%	109	10.5%
Middle managers	61	18.0%	61	18.0%	139	41.1%	77	22.8%	338	32.5%
Professionals	26	9.5%	53	19.3%	149	54.2%	47	17.1%	275	26.5%
White-collar workers	14	4.7%	47	15.9%	109	36.9%	125	42.4%	295	28.4%
Others	2	9.1%	1	4.5%	2	9.1%	17	77.3%	22	2.1%
Total employees per km range	118	11.4%	176	16.9%	454	43.7%	291	28.0%	1,039	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1,920 km ¹		1,921 km and over	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Total employees per range	118	11.4%	294	28.3%	748	72.0%	1,039	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total
Distance travelled	0.0	0.0%	47,013.2	2.7%	509,187.5	29.7%	1,156,925.6	67.5%	1,713,126.3	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total amount paid	219,221.09	8.6%	289,215.36	11.3%	1,046,215.60	41.0%	996,601.74	39.1%	2,551,253.79	100.0%
Parking lots	12,701.00	5.4%	35,644.85	15.1%	122,341.82	51.9%	65,128.60	27.6%	235,816.27	100.0%
Parking meters	809.20	0.7%	11,224.91	9.5%	59,569.90	50.5%	46,239.57	39.2%	117,843.58	100.0%
Sub-total	13,510.20	3.8%	46,869.76	13.3%	181,911.72	51.4%	111,368.17	31.5%	353,659.85	100.0%
Vehicle allowances paid ²	205,710.89	9.4%	242,345.60	11.0%	864,303.88	39.3%	885,233.57	40.3%	2,197,593.94	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1,920 km ¹		1,921 km and over	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total vehicle allowances paid	205,710.89	9.4%	448,056.49	20.4%	1,312,360.37	59.7%	2,197,593.94	100.0%

¹ 160 kilometres per month for a fixed allowance 1,920 kilometres for 12 months.

² Basic amount, plus additional payments at a variable per-kilometre rate.

Data taken from Service des finances payroll system reports.

4.5. DISTANCES TRAVELLED AND ALLOWANCES PAID PER EMPLOYEE CATEGORY FOR 2010 IN CENTRAL DEPARTMENTS AND BOROUGHES OF THE FORMER CITY

Table E—Distances Travelled and Allowances Paid in 2010 (Former City)

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Senior managers	18	17.3%	18	17.3%	40	38.5%	28	26.9%	104	10.1%
Middle managers	45	12.5%	86	23.9%	159	44.2%	70	19.4%	360	35.1%
Professionals	25	9.5%	53	20.2%	144	54.8%	41	15.6%	263	25.7%
White-collar workers	14	5.0%	35	12.6%	112	40.3%	117	42.1%	278	27.1%
Others	4	20.0%	0	0.0%	3	15.0%	13	65.0%	20	2.0%
Total employees per range	106	10.3%	192	18.7%	458	44.7%	269	26.2%	1,025	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1,920 km ¹		≤ 1,921 km and over	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Total employees per range	106	10.3%	298	29.1%	756	73.8%	1,025	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total
Distance travelled	0.0	0.0%	52,209.8	3.1%	524,366.5	31.6%	1,083,408.5	65.3%	1,659,984.8	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total amount paid	203,851.49	8.0%	350,754.64	13.7%	1,068,202.43	41.8%	930,211.46	36.4%	2,553,020.02	100.0%
Parking lots	10,656.00	4.7%	38,852.38	17.2%	117,726.79	52.0%	59,270.69	26.2%	226,505.86	100.0%
Parking meters	858.70	0.7%	16,130.86	12.5%	62,389.11	48.2%	50,186.11	38.7%	129,564.78	100.0%
Sub-total	11,514.70	3.2%	54,983.24	15.4%	180,115.90	50.6%	109,456.80	30.7%	356,070.64	100.0%
Vehicle allowances paid ²	192,336.79	8.8%	295,771.40	13.5%	888,086.53	40.4%	820,754.66	37.4%	2,196,949.38	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1,920 km ¹		≤ 1,921 km and over	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total vehicle allowances paid	192,336.79	8.8%	488,108.19	22.2%	1,376,194.72	62.6%	2,196,949.38	100.0%

¹ 160 kilometres per month for a fixed allowance 1,920 kilometres for 12 months.

² Basic amount, plus additional payments at a variable per-kilometre rate

Data taken from Service des finances payroll system reports.

4.6. DISTANCES TRAVELLED AND ALLOWANCES PAID PER EMPLOYEE CATEGORY FOR 2009 IN PIERREFONDS-ROXBORO BOROUGH

Table F—Distances Travelled and Allowances Paid in 2009 (Pierrefonds-Roxboro)

Kilometre range	0 km		1 to 500 km		501 to 1920 km ¹		1921 km and over		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Senior managers	1	20.0%	0	0.0%	3	60.0%	1	20.0%	5	41.7%
Middle managers	0	0.0%	0	0.0%	2	40.0%	3	60.0%	5	41.7%
White-collar workers	0	0.0%	0	0.0%	1	50.0%	1	50.0%	2	16.6%
Total employees per range	1	8.3%	0	0.0%	6	50.0%	5	41.7%	12	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1920 km ¹		≤ 1921 km and over	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Cumulative employees per range	1	8.3%	1	8.3%	7	58.3%	12	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1920 km ¹		1921 km and over		Total	
	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total
Kilometres travelled	0.0	0.0%	0.0	0.0%	7,138.0	21.9%	25,437.0	78.1%	32,575.0	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1920 km ¹		1921 km and over		Total	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total amount paid (vehicle allowances)	2,892.00	7.8%	0.00	0.0%	15,995.16	43.1%	18,219.51	49.1%	37,106.67	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1920 km ¹		≤ 1921 km and over	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total amount paid	2,892.00	7.8%	2,892.00	7.8%	18,887.16	50.9%	37,106.67	100.0%

¹ 160 kilometres per month for a fixed allowance 1,920 kilometres for 12 months.

Data taken from Pierrefonds-Roxboro borough reports.

4.7. DISTANCES TRAVELLED AND ALLOWANCES PAID PER EMPLOYEE CATEGORY FOR 2010 IN PIERREFONDS-ROXBORO BOROUGH

Table G—Distances Travelled and Allowances Paid in 2010 (Pierrefonds-Roxboro)

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Senior managers	2	40.0%	0	0.0%	0	0.0%	3	60.0%	5	41.7%
Middle managers	0	0.0%	0	0.0%	2	40.0%	3	60.0%	5	41.7%
White-collar workers	0	0.0%	0	0.0%	1	50.0%	1	50.0%	2	16.6%
Total employees per km range	2	16.7%	0	0.0%	3	25.0%	7	58.3%	12	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1,920 km ¹		≤ 1,921 km and over	
	Number	% of total	Number	% of total	Number	% of total	Number	% of total
Cumulative employees per km range	2	16.7%	2	16.7%	5	41.7%	12	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total	# of km	% of total
Distance travelled	0.0	0.0%	0.0	0.0%	3,688.0	10.8%	30,533.0	89.2%	34,221.0	100.0%

Kilometre range	0 km		1 to 500 km		501 to 1,920 km ¹		1,921 km and over		Total	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total payments (vehicle allowances)	5,832.00	16.0%	0.00	0.0%	5,399.55	14.8%	25,328.08	69.3%	36,559.63	100.0%

Kilometre range	≤ 0 km		≤ 500 km		≤ 1,920 km ¹		≤ 1,921 km and over	
	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total	Amount in \$	% of total
Total payment	5,832.00	16.0%	5,832.00	16.0%	11,231.55	30.7%	36,559.63	100.0%

¹ 160 kilometres per month for a fixed allowance 1,920 kilometres for 12 months.

Data taken from Pierrefonds-Roxboro borough reports.