



CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Cynthia D. Miller, Audit Director

June 23, 2003

Honorable Pam Iorio
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: TFR Combat Operations, Audit 03-02

Dear Mayor Iorio:

Attached is the Internal Audit Department's report on TFR Combat Operations.

We thank the management and staff of the Tampa Fire Rescue for their cooperation and assistance during this audit.

Sincerely,

Cynthia D. Miller
Director of Internal Audit

cc: Aria Green, Fire Chief
Darrell Smith, Chief of Staff
Bonnie Wise, Revenue & Finance Director

**TAMPA FIRE RESCUE
COMBAT OPERATIONS
AUDIT 03-02
JUNE 23, 2003**

**TAMPA FIRE RESCUE
COMBAT OPERATIONS
AUDIT 03-02
JUNE 23, 2003**

Auditor

Audit Supervisor

Deputy Director

Director

**TAMPA FIRE RESCUE
COMBAT OPERATIONS
AUDIT 03-02**

INTRODUCTION

Tampa Fire Rescue (TFR) Combat Operations consists of Suppression, Rescue, Special Operations and the Airport Division. Organizationally, all these areas are under the direction of the Deputy Chief.

In Fiscal Year 2002, Combat Operations staffing totaled 528 uniformed employees dedicated to three separate shifts within each of the four fire districts and the Airport Division.

STATISTICS

	<u>FY02</u>	<u>FY01</u>	<u>FY00</u>
Fire Responses	11,531	12,167	12,530
Total Fire Loss	\$8,919,863	\$8,068,722	\$28,200,200*
Fire Deaths	3	3	7

* Significantly high loss due to Ybor City fire destroying Camden Apartment Complex and Post Office and numerous fires in the Tampa Heights area.

Source: Tampa Fire Rescue Department.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY03 Audit Agenda. The objectives of this audit were to determine if:

1. Staffing levels were consistent with established standards; and
2. Established criteria for overtime were adhered to.

STATEMENT OF SCOPE

The audit period covered Combat Operations that occurred from October 1, 2001 to May 31, 2003. Source documentation was obtained from Tampa Fire Rescue. Original records as well as copies were used as evidence and verified through physical examination. Our audit was limited to reviewing staffing levels and overtime compliance.

STATEMENT OF METHODOLOGY

Audit information was obtained by means of interview and inspection of documents. Test work was performed utilizing judgmental sampling since the configuration of information did not lend itself to statistical sampling.

STATEMENT OF AUDITING STANDARDS

We conducted our audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to afford a reasonable basis for our judgments and conclusions regarding the organization, program, activity or function under audit. An audit also includes assessments of applicable internal controls and compliance with requirements of laws and regulations when necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. Staffing levels were consistent with established standards; and
2. Established criteria for overtime were not consistently adhered to.

While the findings discussed below may not, individually or in the aggregate, significantly impair the operations of TFR Combat Operations, they do present risks that can be more effectively controlled.

OVERTIME LIST

The Division Chief prepares a Daily Worksheet to determine if minimum staffing standards are being met and if overtime is needed. It is used to summarize key staffing information and show the name and number of employees working overtime. Employees working overtime are selected from the Overtime List in accordance with General Order 2001-3. The Overtime list serves as the source document that an employee has volunteered for overtime and meets the overtime selection criteria. Without the Overtime List, management could not effectively comply with the General Order.

We tested 184 days, 50 of which incurred overtime. Six exceptions (12%) were noted. For five (5) of the exceptions, the Overtime List could not be located and for the sixth exception the person working the overtime was not recorded on the Overtime List.

RECOMMENDATION 1

The Overtime List should be properly maintained and retained.

AUDITEE RESPONSE

The Division Chiefs A, B, C shifts will retain a hard copy or electronic file indicating who volunteered for overtime on a day by day basis.

This list will be maintained in the Division 1 Chief's office. Records should be kept and retained for the previous three years.

The Chief of Operations will review these files on a quarterly basis.

OVERTIME CONTROL

TFR General Order 2001-3 establishes the overtime manning policy and related protocol. It requires that all overtime worked by an employee be accurately documented. It is used to properly rank volunteers for overtime. Selection for overtime is based on established protocol. This information was maintained manually on index cards although an employee computer database, by shift, was available.

We tested 50 days of overtime. Eighteen exceptions (36%) were found. The exceptions included lack of documentation of employee name, date and amount of overtime hours worked. We also noted that the methodology used to document overtime was not consistent. The protocol requirements for overtime selection can not be followed if the data is not properly maintained.

RECOMMENDATION 2

Overtime selection should be made in accordance with General Order 2001-3. The employee computer database should be used to record overtime and for selecting the volunteers for overtime.

AUDITEE RESPONSE

Copies of G.O. 2001-3 have been given to each Division Chief 1 A, B, C.

Card index files are being kept by all three shifts, including "B" shift, which has gone back to January 2003 to update overtime selections. The "B" shift can go back further into 2002 to update files, if needed.