



# CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Cynthia D. Miller, Audit Director

November 12, 2003

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

RE: TFR Off-Duty Program, Audit 03-05

Dear Mayor Iorio:

Attached is the Internal Audit Department's report on the TFR Off-Duty Program.

The Rescue Division has already taken positive actions in response to our recommendations. 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

**TAMPA FIRE RESUCE  
TFR OFF-DUTY PROGRAM  
AUDIT 03-05  
NOVEMBER 10, 2003**

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Auditor

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Audit Supervisor

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Director

**TAMPA FIRE RESCUE  
TFR OFF-DUTY PROGRAM  
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**INTRODUCTION**

Tampa Fire Rescue (TFR) provides an Off-Duty program that falls into two categories:

- Fire Watch
- Paramedic

Both programs consist of personnel working assignments when not on duty at their regular position. When working for another City Department, such as the Tampa Convention Center or at a City sponsored event, such as Gasparilla, personnel are paid through City payroll. When working for other venues, they are either working in the capacity of employees of that venue or as independent contractors.

**Fire Watch**

The Fire Watch program is administered by the Fire Marshal's Office. The program is regulatory in nature; it is often a condition of a permit issued by the Fire Marshal for the activity. All Fire Watch personnel must have a State Municipal Fire Safety Inspector's Certificate and must be a City of Tampa firefighter.

Events requiring a Fire Watch include:

- Pyrotechnics.
- Open flames of any type.
- Public events attended by large number of people.
- Situations where alarms are disabled intentionally, such as a show with smoke as part of special effects that would set off an alarm.
- Situations where the building is temporarily not up to code (sprinkler, alarms not working, etc.)
- Buildings with restricted egress.

The number of personnel assigned to an event ranges from one to nine or more. Approximately 62 personnel are currently on the Fire Watch rotation list.

**Paramedics**

Paramedic personnel, unlike Fire Watch, are not required by codes or laws to be present at events. A major difference from the Fire Watch program is that Paramedic employment is at the discretion of the hosting venue.

Paramedic watches are desirable when there are large public gathering or sporting events where there is risk of injury. The number of personnel assigned to an event ranges from 1 to 33 or more.

**STATISTICS**

Major Venues and the number of assignments are as follows for calendar year 2002:

Fire Watch	<u>Number of Assignments</u> <sup>1</sup>
Raymond James Stadium	229
St. Pete Times Forum	386
Tampa Convention Center	89
Performing Arts Center	147
Ybor City Night Clubs	149
All Other	<u>103</u>
Total	<u>1,103</u>

<u>Paramedic</u>	<u>Number of Assignments</u> <sup>1</sup>
Raymond James Stadium	498
St. Pete Times Forum	80 <sup>2</sup>
Tampa Convention Center	220 <sup>2</sup>
Legends Field	70 <sup>2</sup>
Gasparilla	59
All Other	<u>48</u>
Total	<u>975</u>

Source: TFR maintained databases for Fire Watch and Paramedics Off-Duty Assignments.

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<sup>1</sup> Each person at each event counts as one assignment.

<sup>2</sup> Estimates by the Paramedic's Off-Duty Coordinator. These statistics were not maintained in the database.

## **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. Personnel are assigned in an equitable manner and consistent with established policy; and
2. Off-duty pay is consistent in all venues.

## **STATEMENT OF SCOPE**

The audit period covered TFR Off-Duty activity that occurred from January 2002, to August 28, 2003. To adequately test Tampa Bay Buccaneer Off-duty Fire Watch game assignments, the scope was extended to October 6, 2003. Source documentation was obtained from Tampa Fire Rescue. Original records as well as copies were used as evidence and verified through physical examination.

## **STATEMENT OF METHODOLOGY**

Government Auditing Standards require auditors to determine if computer-processed data are sufficiently reliable to be used in the audit process. TFR maintains two separate databases to process and record transactions related to off-duty work assignments for the Paramedic and Fire Watch programs. We performed certain procedures to assess the reliability of the database information. Based on the results of our analysis we concluded that the Paramedic Off-Duty database had limited reliability since not all events were included in the database nor was it used for assignment rotation purposes. Information relating to those events processed in this database appeared to be reliable however, and were utilized in our work. The Fire Watch database appears to be adequately maintained and sufficiently reliable in all material aspects to be utilized in the audit process.

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. Personnel were not assigned in an equitable manner nor consistent with established policy; and
2. Off-duty pay was consistent in all venues subsequent to a change in policy for City sponsored events. This change occurred during the latter stages of the audit period.

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

## **ASSIGNMENT ROTATION**

The Fire Rescue Off-Duty Employment Policy for paramedics states in part that “Selection of personnel for assignments will be by availability sequence based on the shift of the event and a rotation list based on last date worked in an off duty assignment.” We determined that paramedic off-duty assignments are made on a first come, first serve basis through event postings on the City of Tampa INET, TFR Rescue Division page.

The Fire Watch Off-Duty Employment Policy has the same selection and rotation criteria. We selected certain individuals on a judgmental basis from the Off-Duty Fire Watch database to test assignment equitability. Based on the test results, we found that the policy is generally followed to make assignments. However, we did note that some assignments appeared to be made preferentially. It was represented that this was due to the need for a supervisor with certain qualifications and only a limited number of individuals met this criterion. The current policy refers to “lead” Fire Watch personnel and that the “...lead person will be responsible for assignment of duties at the event...Every effort shall be made to select a lead person from the Fire Marshal’s personnel.” However, no written policy has been established defining the assignment of supervisors for certain events.

## **RECOMMENDATION 1**

### **Fire Rescue**

The policy governing event assignment and personnel rotation should be adhered to. If management supports the current assignment methodology, the selection procedures should be amended to reflect the process to be used.

### **Fire Watch**

Upper level Fire Rescue management should review the current policy for a lead person and determine its adequacy in light of representations made for the need of a person qualified as a supervisor at certain events.

## **AUDITEE RESPONSE**

### **Fire Rescue**

Fire Rescue has amended its off duty employment policy to reflect the current assignment methodology and selection process. See Fire Rescue Off Duty Policy, December 6, 1995 revised 10/15/03.

### **Fire Watch**

We concur that there should be a written policy delineating how personnel are assigned to the Supervisor’s position.

## **RECOMMENDATION 2**

The duties, responsibilities and qualifications as either a lead person or supervisor should be documented and disseminated in a written policy approved by upper level Fire Rescue management. Also, the basis for assignments for the position should be clearly identified to eliminate the appearance of preferential treatment.

## **AUDITEE RESPONSE**

We concur that there should be a written policy delineating how personnel are assigned to the Supervisor's position and documentation of the duties and responsibilities of the position.