



# CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Wayne Boytim, Acting Internal Audit Director

January 5, 2006

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

RE: Tampa Fire Rescue False Alarms, Audit 06-06

Dear Mayor Iorio:

The Fire Prevention Bureau, under the direction of the Fire Marshal, is responsible for billing fire alarm accounts when the number of false alarms becomes excessive. Resolution 98-115 established amounts and criteria for assessing alarm fees.

We reviewed billing activity over the last year and application of fees specified in the Resolution. We also reviewed collection activity.

Based on the results of the preliminary survey stage of our audit, we decided that performing an audit in compliance with generally accepted governmental auditing standards would not be necessary. 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 of 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.

## Results of the Preliminary Survey

- The rate resolution should be reviewed and, if needed, updated. Fees are not being applied as specified in the resolution.
- There are no written procedures for collecting or writing off receivables. It appears that significant effort has been made to collect receivables and write off uncollectible accounts, but it is not clear if these actions have been consistent.
- The use of collection agencies should be considered. We recommended this in a prior audit, and a number of other city departments are successfully using such agencies. Budget issues over the fees for the agency need to be addressed. Apparently, this has been an obstacle in the past, even though revenues generated should greatly exceed the cost.

