

**TAMPA FIRE RESCUE
TFR OFF-DUTY PROGRAM
AUDIT 06-07
AUGUST 23, 2006**



CITY OF TAMPA

Pam Iorio, Mayor

Internal Audit Department

Roger Strout, Internal Audit Director

October 2, 2006

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

RE: TFR Off-Duty Program, Audit 06-07

Dear Mayor Iorio:

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

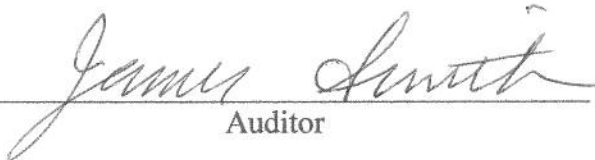
We thank the management and staff of the Tampa Fire Rescue for their cooperation and assistance during this audit.

Sincerely,


Roger Strout
Internal Audit Director

cc: Darrel Smith, Chief of Staff
Dennis Jones, Fire Chief

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Auditor



Audit Supervisor



Audit Director

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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. The method of compensation varies depending on the venue. At City sponsored events, such as Gasparilla, off-duty pay is through the City payroll system. 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 Marshal's Office directs the Fire Watch program, which is regulatory in nature. It is often a condition of permit issued by the Fire Marshal for the activity. All Fire Watch personnel must have a State Municipal Fire Safety Inspector's Certificate and 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 intentionally disabled, such as a show with smoke for special effects that would set off an alarm
- Situations where a building is not up to code (inoperative sprinkler/alarm system, etc)
- Buildings with restricted egress

The number of personnel assigned to an event usually ranges from one to ten, depending on the venue. Fifty-three personnel were active on the 2006 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 gatherings or sporting events where there is risk of injury. The number of personnel assigned to an event ranges from one to thirty-five. Eight-two personnel were active on the 2006 Paramedic rotation list.

STATISTICS

Major venues and the number of assignments per venues are as follows for Calendar Year-to-Date June 30, 2006.

Paramedics

<i><u>Venue</u></i>	<i><u>Number of Assignments¹</u></i>
Raymond James Stadium	162
Gasparilla	92
Legends Field	86
Festivals & Races	67
St. Pete Times Forum	62
All Other	<u>57</u>
Total	<u>526</u>

Source: EEMS Officer

Fire Watch

<i><u>Venue</u></i>	<i><u>Number of Assignments</u></i>
St. Pete Times Forum	286
Performing Arts Center	66
Raymond James Stadium	65
Tampa Convention Center	57
Clubs and Restaurants	53
Busch Gardens	41
All Other	<u>51</u>
Total	<u>619</u>

Source: Fire Watch Computer Specialist

Note: The Number of Assignments figure is based on counting each person at each event as one assignment.

¹ Estimates by the Emergency Equipment Maintenance Specialist Officer. These statistics were not kept in the database.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY06 Audit Agenda. The objectives of this audit were to determine if:

1. Off-duty assignments were made in an equitable manner and consistent with established policies.
2. Personnel were properly licensed to perform off-duty work assignments.

STATEMENT OF SCOPE

The audit period covered TFR Off-Duty activity that occurred from January 1, 2006, to June 30, 2006. The Fire Watch 2005 database file was corrupt; therefore, we limited the scope to events in 2006. 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

To achieve the audit's objective, we relied on computer-processed data contained in TFR's Off-Duty database systems. We assessed the reliability of the data contained in the Off-Duty systems and conducted sufficient tests of the data contained in each of them. Based on these assessments and tests, we concluded the data was sufficiently reliable to be used in meeting the audit's objectives.

We utilized judgmental sampling in our test work 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. Off-duty assignments were made in an equitable manner and consistent with established policies.
2. Personnel were properly licensed to perform off-duty work assignments.

While the finding discussed below may not significantly impair the operations of Tampa Fire Rescue, it does present risks that can be more effectively controlled.

WORKERS COMPENSATION

Paramedic extra duty employment is at the discretion of the hosting venue. There are no statutory regulations requiring emergency medical personnel at the events. Extra duty engagements fall into two categories; assignments as an employee of the event sponsor or as an independent contractor. In the first instance, they are paid through the vendor's payroll system with applicable taxes withheld. When they are hired as independent contractors, the paramedics are responsible for the payment of appropriate taxes. The Paramedic Extra Duty Employment Policy states that workers compensation and liability coverage and procedures are the same as when on regular on-duty assignments. We reviewed the workers compensation issue with the City's Chief of Safety and Claims. However, it was not clear if the City's workers compensation coverage is in place when the paramedics are hired as independent contractors on extra duty assignments.

RECOMMENDATION 1

TFR should request a legal opinion to determine if the City's workers compensation coverage applies to paramedics while working in an off-duty capacity as independent contractors.

AUDITEE RESPONSE

Kimberly Crum and Mike McNabb were consulted on this recommendation and have rendered an official opinion regarding this matter. All Firefighters working in an extra duty assignment are covered under the City's workers compensation.