

**City of Tampa
Internal Audit Department
Audit Program Guide
TFR Off Duty Program, 03-05**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Background</i>			
	<p>Tampa Fire Rescue provides an Off-Duty program that falls into two categories:</p> <ul style="list-style-type: none"> • Fire Watch • Paramedic <p>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.</p> <p>The Fire Watch program is administered by the Fire Marshal's office. John Amero, Computer Specialist, administers the program and maintains a database to record and monitor the Fire Watch Off-Duty program. The database is used for selection of personnel for assignments that are availability sequenced based on the shift of the event and a rotation list based on the last date contacted in an off-duty assignment. The Fire Watch 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.</p> <p>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. Lt. Sam Chiodo, Emergency Equipment Maintenance Specialist Officer (EEMSO), administers the program and maintains a database to record and monitor the Paramedic Off-Duty program.</p>		

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Statistics																																			
	<p>Major Venues and the number of assignments are as follows for calendar year 2002:</p> <table border="0"> <thead> <tr> <th data-bbox="378 432 516 464"><u>Fire Watch</u></th> <th data-bbox="813 432 1094 464"><u>Number of Assignments</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="378 480 678 512">Raymond James Stadium</td> <td data-bbox="919 480 964 512">229</td> </tr> <tr> <td data-bbox="378 529 634 560">St. Pete Times Forum</td> <td data-bbox="919 529 964 560">386</td> </tr> <tr> <td data-bbox="378 577 691 609">Tampa Convention Center</td> <td data-bbox="932 577 964 609">89</td> </tr> <tr> <td data-bbox="378 625 656 657">Performing Arts Center</td> <td data-bbox="919 625 964 657">147</td> </tr> <tr> <td data-bbox="378 674 647 705">Ybor City Night Clubs</td> <td data-bbox="919 674 964 705">149</td> </tr> <tr> <td data-bbox="378 722 493 753">All Other</td> <td data-bbox="919 722 964 753"><u>103</u></td> </tr> <tr> <td data-bbox="378 827 444 858">Total</td> <td data-bbox="894 827 964 858"><u>1,103</u></td> </tr> </tbody> </table> <table border="0"> <thead> <tr> <th data-bbox="378 974 505 1005"><u>Paramedic</u></th> <th data-bbox="802 974 1089 1005"><u>Number of Assignments</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="378 1016 704 1047">Raymond James Stadium</td> <td data-bbox="919 1016 964 1047">498</td> </tr> <tr> <td data-bbox="378 1056 659 1087">St. Pete Times Forum</td> <td data-bbox="932 1056 984 1087">80*</td> </tr> <tr> <td data-bbox="378 1092 721 1123">Tampa Convention Center</td> <td data-bbox="919 1092 984 1123">220*</td> </tr> <tr> <td data-bbox="378 1127 561 1159">Legends Field</td> <td data-bbox="932 1127 984 1159">70*</td> </tr> <tr> <td data-bbox="378 1163 513 1194">Gasparilla</td> <td data-bbox="932 1163 964 1194">59</td> </tr> <tr> <td data-bbox="378 1199 505 1230">All Other</td> <td data-bbox="932 1199 964 1230"><u>48</u></td> </tr> <tr> <td data-bbox="378 1272 444 1304">Total</td> <td data-bbox="919 1272 964 1304"><u>975</u></td> </tr> </tbody> </table> <p data-bbox="378 1383 1198 1451">Source: TFR separate databases for Fire Watch and Paramedics Off Duty Assignments.</p> <p data-bbox="378 1493 1170 1560">* Estimates by the Paramedic's Off-Duty Coordinator. These statistics were not maintained in the database.</p>	<u>Fire Watch</u>	<u>Number of Assignments</u>	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>	Raymond James Stadium	498	St. Pete Times Forum	80*	Tampa Convention Center	220*	Legends Field	70*	Gasparilla	59	All Other	<u>48</u>	Total	<u>975</u>		
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Planning the Audit																																			
	<ol style="list-style-type: none"> <li data-bbox="378 1724 1089 1791">1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. <li data-bbox="378 1808 1187 1875">2. Prepare and send an entrance letter to applicable personnel in the area under review. 																																		

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	<ol style="list-style-type: none"> 3. Conduct an in-house review of the following: <ol style="list-style-type: none"> a) Financial Data b) Internal Policy & Procedures Manuals c) Applicable Rules, Laws and Regulations, and d) Prior internal audit reports and management comments 4. Schedule and hold an entrance conference with the Auditee. Obtain the name of the departmental contact person and secure a place from which to conduct the fieldwork portion of the audit. 5. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 6. Review and document Internal Control System. (Include control points, such as the location within the system of approvals, authorizations, segregation of duties, supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.) 7. After gaining an understanding of various functions, conduct transaction walk-throughs. Revise documentation. 8. Assess the reliability of computer-processed data – <ol style="list-style-type: none"> (a) Identify all computer-generated data that will be used during the audit. (b) Determine how the data will be used in the audit. If used as the sole evidence supporting a finding or as corroborative or supporting evidence – assess the data’s reliability by performing steps (c) to (g). If it will be used as background information – cite the data’s source and no further work is required. (c) Document how the data is used in decision-making and the extent of users’ reliance on the data. (d) Review any evaluations of the system, application and data performed by an independent third party (e.g., external auditor’s management letter). (e) Identify and document any input, processing and output controls and controls over data adjustments. (f) Test the identified controls and data elements that will be used during the audit by tracing a sample of data records to the source documents and a sample of source documents to the database. (g) Summarize the test work and results and conclude on 		

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	<p>the data's reliability.</p> <ol style="list-style-type: none"> 9. Prepare a risk analysis listing the strengths and weaknesses of the system and reference risk assessments to audit objectives. 10. Prepare the audit program and include a time budget and estimated completion date. Index the preliminary survey file and turn in for review. The Planning Checklist page of the Quality Control Package should be completed by the Audit Supervisor. 11. Clear review notes and revise the audit program, if necessary. 		
<i>Audit Scope</i>			
	Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of the TFR Off-Duty Program from January 1, 2002 to June 30, 2003.		
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Determine if personnel are assigned in an equitable manner and consistent with established policies. 2. Determine if Off-Duty pay is consistent in all venues. 		
<i>Objective 1: Determine if personnel are assigned in an equitable manner and consistent with established policies.</i>			
	<ol style="list-style-type: none"> 1. Obtain a copy of applicable policies (directives) and review accordingly. 2. Obtain and review existing databases for Fire Watch and Paramedics. 3. Review rotation policy. On a judgmental basis, select a number of TFR Off-duty personnel in the databases and determine if rotation policy was adhered to. 4. Prepare a questionnaire to elicit participant opinions as to the fairness of the rotation system. Utilize the judgmentally selected personnel in step three as the selected participants. 5. Test certification of personnel assigned. 6. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 		

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	7. Summarize and conclude.		
<i>Objective 2: Determine if off-duty pay is consistent in all venues.</i>			
	<p>8. Obtain a copy of applicable policies (directives) and review accordingly.</p> <p>9. Interview program managers regarding pay directive and compliance.</p> <p>10. On a judgmental basis, select a number of TFR Off-duty personnel in the databases and determine if their rate of pay was consistent with written directives.</p> <p>11. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>12. Summarize and conclude.</p>		
<i>Audit Wrap Up</i>			
	<p>13. Complete and index working papers.</p> <p>14. Prepare a preliminary draft of the audit report.</p> <p>15. Clear review notes.</p> <p>16. Forward draft to auditee and request responses within 10 working days.</p> <p>17. Incorporate auditee responses into the final audit report.</p> <p>18. If requested, schedule and hold exit conference.</p> <p>19. Send final report to reproduction and make one (1) unbound copy.</p> <p>20. Prepare Release Memo, Staff Summary Sheet and City Council Agenda Item Cover Sheet.</p> <p>21. Provide Audit Supervisor with ten (10) bound and one (1) unbound copy of the final report.</p> <p>22. Upon release by the Mayor <u>and</u> its appearance on the City Council's Draft Agenda, distribute final report to auditee and place the report, audit program and risk analysis files in the appropriate folders on the share drive for posting to IAD's web site.</p> <p>23. Have the Deputy Director complete the Quality Control Checklist of the Quality Control Package.</p>		

