

**City of Tampa
Internal Audit Department
Audit Program Guide
Fire Marshal, 02-07**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Background</i>			
	<p>The Fire Prevention Bureau (the Bureau) is commanded by the Fire Marshal and is a unit of the Tampa Fire Rescue Department. The Bureau is responsible for:</p> <ul style="list-style-type: none"> • Existing structures inspections on a periodic basis and complaint investigations • New construction plans examination and inspection of new construction projects • Fire/Arson, which investigates the origin and cause of fires <p>Existing buildings are inspected on a periodic basis, with emphasis on high-risk structures such as hospitals/nursing homes, high rises, schools, and child care facilities.</p> <p>The State of Florida Statutes (Chapter 633), the Florida State Fire Prevention Code (Chapter 4A-60) and the City of Tampa’s Codes and Ordinances govern the Division’s activities.</p> <p>City Code Sec. 11-27 provides:</p> <p>“All commercial establishments, including residential structures of three (3) or more dwelling units, are subject to periodic fire code compliance inspections...”</p> <p>Section 100.09 of Tampa Fire Rescue’s Rules and Regulations states in part:</p> <p>“The function of the Fire Prevention Division shall be: Inspect all buildings and premises, except the interior of private dwellings, as often as may be necessary for the purpose of ascertaining and causing to be corrected all conditions liable to cause fire or endanger life.”</p>		

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<i>Statistics</i>															
	<p><u>STATISTICS (Existing Construction Division)</u></p> <table border="0" data-bbox="217 541 1271 827"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Fiscal Year 01</u></th> <th style="text-align: center;"><u>Fiscal Year 00</u></th> <th style="text-align: center;"><u>Fiscal Year 99</u></th> </tr> </thead> <tbody> <tr> <td>Inspections</td> <td style="text-align: center;">586</td> <td style="text-align: center;">446</td> <td style="text-align: center;">545</td> </tr> <tr> <td>Inspections Revenue</td> <td style="text-align: center;">\$ 53,177</td> <td style="text-align: center;">\$ 64,308</td> <td style="text-align: center;">\$ 68,152</td> </tr> </tbody> </table> <p>Source: The number of inspections was acquired from Fire Bureau records. Inspection revenue was obtained from the City's Financial System</p>		<u>Fiscal Year 01</u>	<u>Fiscal Year 00</u>	<u>Fiscal Year 99</u>	Inspections	586	446	545	Inspections Revenue	\$ 53,177	\$ 64,308	\$ 68,152		
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<i>Planning the Audit</i>															
	<ol style="list-style-type: none"> 1. Print Quality Control Package and process Auditor Assignment and Independence Statement page. 2. Prepare and send an entrance letter to applicable personnel in the area under review. 3. Prepare a planning program and include a time budget for the preliminary survey work. 4. 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 5. 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. 6. Begin Preliminary Survey by interviewing the appropriate personnel in the Auditee Department. Document the interviews with narratives in the work file. 														

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	<ol style="list-style-type: none"> 7. 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.) 8. After gaining an understanding of various functions, conduct several transaction walk-throughs. Revise documentation as necessary. 9. Prepare a survey memo listing the strengths and weaknesses of the system. Discuss the areas of greatest risk and exposure to the City. Also, include suggested audit objectives and test procedures. Discuss with Audit Supervisor and the Deputy Director. 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 Fire Marshal Bureau from October 1, 2000 to September 30, 2001		
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Determine if the recommendations from the prior Audit, 99-33, were implemented. 2. Determine if Fire Inspections were being performed in accordance with existing City and State requirements. 3. Determine if inspection fees were being properly assessed, collected and controlled. 		
<i>Objective 1: Determine if the recommendations from the prior Audit, 99-33, were implemented.</i>			
	<ol style="list-style-type: none"> 1. Document the recommendations from the prior Audit, 99-33. 2. Through management interviews and inquiries, obtain representations of the implementation status of Audit 99-33 recommendations. 3. Perform relevant testing, as necessary, to support management representations obtained in step 2. 4. Discuss any audit findings with the Audit Supervisor, Deputy Director and 		

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	<p>Audit Director. After receiving their approval discuss audit findings with Auditee management.</p> <p>5. Summarize and conclude.</p>		
<p><i>Objective 2: Determine if Fire Inspections were being performed in accordance with existing City and State requirements.</i></p>			
	<p>6. Determine if the Existing Construction (EC) database utilized in the inspection process is reliable.</p> <p>7. Utilizing the EC database prepare a statistical sample with the appropriate confidence level based on database reliability and test the frequency of inspections to City and State requirements. If necessary, expand testing to ensure adequate representation of buildings identified as “Target Hazards” by the Bureau.</p> <p>8. Determine if inspections of public and private schools within the Tampa City limits are consistent with State requirements. Determination should be made through the testing of information in the EC database on a comparative basis to that published by the Hillsborough County School Board. Analyze and compare the frequency of inspections to State requirements.</p> <p>9. 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>10. Summarize and conclude.</p>		
<p><i>Objective 3: Determine if inspection fees were being properly assessed, collected and controlled</i></p>			
	<p>11. Utilizing the EC database for completed inspections, prepare a judgmental sample of completed inspections and trace the transactions through the cash receipts/MARS system.</p> <p>12. Ascertain the collection probability of accounts in the MARS system by analyzing the age of accounts.</p> <p>13. 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>14. Summarize and conclude.</p>		

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<i>Audit Wrap Up</i>			
	<ul style="list-style-type: none"> 15. Complete and index working papers. 16. Prepare a preliminary draft of the audit report. 17. Clear review notes. 18. Forward draft to auditee and request responses within 10 working days. 19. Incorporate auditee responses into the final audit report. 20. If requested, schedule and hold exit conference. 21. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 22. Present the audit report to the Mayor. 		