

**City of Tampa
Internal Audit Department
Audit Program Guide
TFR Combat Operations, 03-02**

Budget Hours	Audit Procedures	Done By	W/P Ref.																
<i>Background</i>																			
	<p>TFR Combat Operations consists of several areas. These include Suppression, Rescue, Special Operations` and the Airport Division. Organizationally, these areas are under the direction of the Acting Assistant Chief. The Rescue Division is scheduled as a separate audit. Also, the Airport Division is not included since it is outside the scope of this audit.</p> <p>The Tampa Fire Rescue Department has four districts within the City. In FY02, Combat Operations staffing totaled 528 uniformed employees dedicated to three separate shifts within each district. There are twelve District Chiefs, one for each shift within the districts. District Chiefs report to one of three Division Chiefs, depending on shift.</p> <p>TFR has written polices and procedures governing Combat Operations. In addition, it is impacted by the National Fire Protection Agency (NFPA) guidelines, OSHA regulations, the Code of Federal Regulations, State statutes and the International Association of Fire Fighter Union contract. Policies and procedures address the organization function, work management and personnel assignment. Key operational indicators, which are constantly monitored, include (among other things) staffing levels per shift, deployment and emergency response times. Also, the national terror alert level is monitored because at a high level, a special TAC team is mobilized. This team consists of medics that have gone through police training, SWAT school and Hazardous Materials (HazMat) training.</p>																		
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	<p><u>Statistics</u></p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th></th> <th style="text-align: center;"><u>FY02</u></th> <th style="text-align: center;"><u>FY01</u></th> <th style="text-align: center;"><u>FY00</u></th> </tr> </thead> <tbody> <tr> <td>Fire Responses</td> <td style="text-align: center;">11,531</td> <td style="text-align: center;">12,167</td> <td style="text-align: center;">12,530</td> </tr> <tr> <td>Total Fire Loss</td> <td style="text-align: center;">\$8,919,863</td> <td style="text-align: center;">\$8,068,722</td> <td style="text-align: center;">\$28,200,000</td> </tr> <tr> <td>Fire Deaths</td> <td style="text-align: center;">3</td> <td style="text-align: center;">3</td> <td style="text-align: center;">7</td> </tr> </tbody> </table> <p>Source: Tampa Fire Rescue Department.</p>		<u>FY02</u>	<u>FY01</u>	<u>FY00</u>	Fire Responses	11,531	12,167	12,530	Total Fire Loss	\$8,919,863	\$8,068,722	\$28,200,000	Fire Deaths	3	3	7		
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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. 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 transaction walk-throughs. Revise documentation. 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. 		

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	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 Tampa Fire Rescue Department from October 1, 2001 to May 31, 2003.		
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Determine if staffing levels were consistent with established standards. 2. Determine if the established criteria for overtime were adhered to. 		
<i>Objective 1: Determine if staffing levels were consistent with established standards.</i>			
	<ol style="list-style-type: none"> 1. Obtain documentation that establishes minimum staffing standards. 2. Obtain copies of the Staffing Schedule – Daily Worksheet. 3. On a judgmental basis, select six months to identify daily staffing levels. 4. Determine if staffing levels for the selected Daily Worksheets complied with established standards. 5. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 6. Summarize and conclude. 		
<i>Objective 2: Determine if the established criteria for overtime were adhered to.</i>			
	<ol style="list-style-type: none"> 7. Obtain the documented standards for the use of overtime. 8. Utilizing the six months selected on a judgmental basis in Objective 1, document all overtime for test purposes. 9. Determine if overtime was necessary to meet minimum staffing requirements. 10. Determine if employee selection for overtime was consistent with established standards and adequately documented. 		

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	11. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 12. Summarize and conclude.		
<i>Audit Wrap Up</i>			
	13. Complete and index working papers. 14. Prepare a preliminary draft of the audit report. 15. Clear review notes. 16. Forward draft to auditee and request responses within 10 working days. 17. Incorporate auditee responses into the final audit report. 18. If requested, schedule and hold exit conference. 19. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 20. Present the audit report to the Mayor.		