

**City of Tampa
Internal Audit Department
Audit Program Guide
TFR Training, 03-06**

Budget Hours	Audit Procedures	Done By	W/P Ref.
<i>Background</i>			
	<p>Tampa Fire Rescue has an authorized strength of more than 600 employees. The Fire Training Division is responsible for ensuring that training is achieved for all applicable employees. Within the Training Division, there are two sworn officers and three non-sworn employees in addition to Learey Technical Center Instructors (that are generally Fire personnel.)</p> <p>The primary focus of the Fire Training Division is to ensure Emergency Medical Technicians (EMT's) and Paramedics receive the training required to obtain re-certification through the State of Florida's Department of Health (State). The State requires that EMT's complete 30 hours of designated refresher training, an additional 2 hours of HIV AIDS training and maintain a current CPR card. Paramedic re-certification is similarly mandated in addition to maintaining a current Advanced Cardiac Life Support card. The curriculum designed to meet the requirements of the State is developed through coordinated efforts between the Fire Training Division, Fire Department personnel and the Medical Director.</p> <p>In addition to the State's medically required training, airport assigned firefighters are required to receive training based on Federal Aviation Administration (FAA) regulations. The Fire Airport Division has a training officer to coordinate and administer the training program in accordance with FAA guidelines.</p> <p>Also, the Fire Prevention Bureau is mandated by State regulations that all inspectors/investigators maintain a current license. The Bureau has established a training program overseen and administered by a Chief Investigator to ensure compliance with State requirements.</p>		

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<i>Statistics</i>															
	<p data-bbox="378 348 740 380"><u>Statistics (Training Division)</u></p> <table data-bbox="378 390 1206 632"> <thead> <tr> <th data-bbox="378 390 695 432"></th> <th data-bbox="695 390 873 432"><u>FY02</u></th> <th data-bbox="873 390 1052 432"><u>FY01</u></th> <th data-bbox="1052 390 1206 432"><u>FY00</u></th> </tr> </thead> <tbody> <tr> <td data-bbox="378 495 695 527">Personal Services</td> <td data-bbox="695 495 873 527">\$321,918</td> <td data-bbox="873 495 1052 527">\$245,945</td> <td data-bbox="1052 495 1206 527">\$225,644</td> </tr> <tr> <td data-bbox="378 590 695 621">Operating expenditures</td> <td data-bbox="695 590 873 621">\$ 10,087</td> <td data-bbox="873 590 1052 621">\$ 9,492</td> <td data-bbox="1052 590 1206 621">\$ 12,031</td> </tr> </tbody> </table>		<u>FY02</u>	<u>FY01</u>	<u>FY00</u>	Personal Services	\$321,918	\$245,945	\$225,644	Operating expenditures	\$ 10,087	\$ 9,492	\$ 12,031		
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<i>Planning the Audit</i>															
	<ol data-bbox="378 957 1187 1877" 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 data-bbox="435 1272 1187 1461" 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, 														

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	<p>supervision, reconciliations, computer-generated error and edit listings, exception reports, etc.)</p> <ol style="list-style-type: none"> 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. 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 TFR Training Division from January 1, 2001 to December 31, 2002.		
<i>Audit Objectives</i>			
	<ol style="list-style-type: none"> 1. Determine if Emergency Medical Technicians and Paramedics are certified in accordance with State regulations. 2. Determine if Airport Division personnel comply with Federal Aviation Administration training regulations. 3. Determine if Fire Prevention Bureau inspectors and investigators are certified in accordance with State regulations. 		
<i>Objective 1: Determine if Emergency Medical Technicians and Paramedics are certified in accordance with State regulations.</i>			
	<ol style="list-style-type: none"> 1. Obtain a listing of TFR personnel with EMT or Paramedic certification. 2. Calculate a sample size and selection using a confidence level of 90%, an expected error rate of 5% and a desired 		

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	<p>precision of +/- 5%.</p> <p>3. Trace selected personnel to Florida Department of Health EMS Certificateholders Lookup web site and verify that license status is current.</p> <p>4. 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>5. Summarize and conclude.</p>		
<i>Objective 2: Determine if Airport Division personnel comply with Federal Aviation Administration training regulations.</i>			
	<p>6. Obtain a listing of Airport Division personnel subject to FAA training regulations.</p> <p>7. Test the training records of applicable personnel and determine if they comply with FAA regulations.</p> <p>8. 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>9. Summarize and conclude.</p>		
<i>Objective 3: Determine if Fire Prevention Bureau inspectors and investigators are certified in accordance with State regulations.</i>			
	<p>10. Obtain a listing of Fire Marshal personnel certified as either an inspector or investigator.</p> <p>11. Determine if certification is current and consistent with State regulations.</p> <p>12. 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>13. Summarize and conclude.</p>		
<i>Audit Wrap Up</i>			
	<p>14. Complete and index working papers.</p> <p>15. Prepare a preliminary draft of the audit report.</p> <p>16. Clear review notes.</p> <p>17. Forward draft to auditee and request responses within 10 working days.</p>		

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	18. Incorporate auditee responses into the final audit report. 19. If requested, schedule and hold exit conference. 20. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 21. Present the audit report to the Mayor.		