

Fire Maintenance

BACKGROUND

The City of Tampa Fire Department fire fighting vehicles (combat), rescue vehicles (ambulances), other support vehicles, and auxiliary equipment are maintained and repaired by the department's Fire Maintenance Division. Fire apparatus and crash vehicles owned by the Hillsborough County Aviation Authority stationed at Tampa International Airport are serviced by the division on a reimbursable basis. These vehicles are manned by members of the Tampa Fire Department and assigned to the airport. About 2,100 work orders are completed each year. The Fire Department's fleet of over 150 pieces of fire suppression vehicles and support equipment, plus many items of utility equipment are maintained by a staff of 11 personnel.

SCOPE

The audit period is July 1, 1995 through July 31, 1996. The purpose of the audit was limited to the repairs and schedule preventive maintenance performed by the division.

STATISTICS

	<u>FY94</u>	<u>FY95</u>	<u>FY96</u>
Budget:			
Personal Services	\$557,981	\$604,837	\$570,804
Operating Expenses	\$213,905	\$209,437	\$257,566
Number of Positions	11	11	11

Note: The Inventory Technician position is included in the statistical table.

PLANNING

1. Prepare and send an entrance letter to the Fire Chief.
2. Prepare a planning program and include a time budget for the preliminary survey work.
3. Conduct an in-house review of the following:
 - a. Prior internal audit reports and management comments,
 - b. The annual budget and Mission & Management Statement of the Fire Department, and
 - c. Charter, Organization Chart, and any Procedure Manuals.
4. Schedule and hold an entrance conference with the Fire Chief and his staff. Obtain the name of the departmental contact person, and secure a place from which to conduct the field work 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 several transaction walk-throughs. Revise documentation as necessary.
8. 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.
9. Prepare the audit program and include a time budget and estimated completion date. Index the work file and turn in for review.
10. Clear review notes and revise the audit program, if necessary.

OBJECTIVE 1:

Determine if preventative maintenance was performed according to the manufactures recommended specifications.

1. Review the manufacturers recommended PM specifications for each class of combat and rescue vehicle that is maintained by Fire Maintenance.
2. Review the vehicle history file for each of the vehicles selected for testing to determine if maintenance is adequate.
3. Prepare a schedule for the cost of labor, parts, and overhead for the repairs.
4. Compare the frequency that preventative maintenance is performed to the PM schedule.
5. Summarize and conclude.

OBJECTIVE #2:

Determine if the repair service provided by the maintenance shop is adequate. Also determine if the approved P.M. schedule is being adhered to.

1. Select a sample of work orders completed during the audit period.
2. Compare the hours charged for repairs to the allowable time listed in the Chilton or Motor Manual.
3. When a time reference is not available in the Chilton or Motor Manual obtain an estimate for the repair from the supervisor.
4. Contact other agencies that perform similar repairs to obtain a reasonable time for a similar repair (best practices information).
5. Determine the reason for any significant difference between the two repair estimates.
6. Determine if the repairs were completed within the specified "Priority" time standard for the vehicle class.

7. Review the vehicle history file to determine if the vehicle was returned for the same problem within a two week period from the close out of the original work order.
8. Summarize and conclude.

OBJECTIVE #3:

Determine if the hourly labor cost was correctly computed.

1. Obtain a copy of the FGL42A (account balance) report for the Fire Department.
2. Prepare a schedule to calculate the cost of direct labor and overhead.
3. Summarize and conclude.

WRAP-UP

1. Complete and index workpapers.
2. Clear review notes.
3. Prepare a preliminary draft of the audit report.
4. Prepare requests for auditee responses.
5. Schedule and hold exit conference.
6. Incorporate auditee responses into the final audit report.
7. Send the final report the printer.