

FIRE DEPARTMENT

Extra Duty

BACKGROUND

The Fire Department Extra-Duty Program is comprised of three sections in the department: Fire Marshall, Rescue, and Training. Each section is responsible for scheduling the assignments that fall under their area of responsibility. The Fire Marshall schedules a "fire watch" for events that require a standby firefighter to provide for public safety in places of public assembly or other places where people congregate due to the number of persons or the nature of the performance. Events requiring paramedics are scheduled by the Fire Rescue Division.

The main users are the Tampa Sports Authority, for football games and other functions at the stadium, the Tampa Convention Center, and the Greyhound Track. The Fire Department has a contract with the Hillsborough County School Board for their in-service training. Funding for the program is provided by the Florida Department of Education through the Technical, Career, and Adult Education Division of the school board. The services are provided through the Learey Technical Center. Most of the instructors are off-duty City of Tampa Firefighters. It was estimated that utilizing Learey Technical Center saves the City about \$300,000 a year in training expense. Teaching at the academy would be more properly classified as off-duty employment since the duty is that of an instructor and not that of a fireman.

Payment for the extra-duty assignments at the Convention Center are made through the City payroll system. Most of the other extra-duty employers take the proper payroll deductions before checks are issued for the service provided.

SCOPE

The audit period was for October 1, 1994, through September 30, 1995.

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 Auditee Department, and
 - c. Charter, Organization Chart, and any Procedure Manuals.
4. Schedule and hold an entrance conference with the Fire Chief. 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 the Preliminary Survey by interviewing the appropriate personnel in the Fire 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 the extra-duty assignments were distributed equably to qualified volunteers.

1. Review the assignment logs to determine if the assignments are rotated fairly among the volunteers.
2. Summarize and conclude.

OBJECTIVE # 2:

Determine if there were policies and procedures for the operation of the extra-duty program.

1. Interview the division heads to get an understanding of how the extra-duty program operates.
2. Review any written procedures detailing the operation of the extra-duty program.
3. Summarize and conclude.

OBJECTIVE # 3:

Determine if it would be beneficial to establish a formal extra-duty program.

1. Review the extra-duty assignments that have been made during the audit period.
2. Determine if the volume of assignments and the time of year they occur could justify establishing a full time extra-duty section.
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 audit report to the printer.