

**City of Tampa
Internal Audit Department
Audit Program Guide
Fire Vehicle Maintenance
00-07**

| Budget Hours | Audit Procedures | Done By | W/P Ref. | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|---|-------------------|-------------------|-------------|-------------|--------------------|------------|------------|------------|--------------------|-------------------|-------------------|-------------------|-------|------------|------------|------------|------------------------|--------|--------|--------|--|--|
| <i>Background</i> | | | | | | | | | | | | | | | | | | | | | | | |
| | <p>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. The Division, on a reimbursable basis, also services fire apparatus and crash vehicles owned by the Hillsborough County Aviation Authority stationed at Tampa International Airport. Members of the Tampa Fire Department assigned to the airport man these vehicles. Approximately 2,150 work orders are completed each year. A staff of 11 personnel maintains the Fire Department's fleet of over 170 pieces of fire suppression vehicles and equipment, plus other items of utility equipment. Since 1995, the fleet has been upgraded with new vehicles. The average age of combat vehicles has dropped 50% for engines and almost 15% for aerials. The maintenance shop completed a \$300K renovation during that time period, affording it more and efficient space to maintain the fleet. In addition, equipment has been added such as lifts to enhance the shop's performance.</p> <p>The Division utilizes a maintenance program called MaintStar to record and gather vehicle repair information for reporting and management review purposes.</p> | | | | | | | | | | | | | | | | | | | | | | |
| <i>Statistics</i> | | | | | | | | | | | | | | | | | | | | | | | |
| | <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="text-align: center;"><u>FYTD00</u></th> <th style="text-align: center;"><u>FY99</u></th> <th style="text-align: center;"><u>FY98</u></th> </tr> </thead> <tbody> <tr> <td>Personnel Services</td> <td style="text-align: right;">\$ 434,981</td> <td style="text-align: right;">\$ 534,910</td> <td style="text-align: right;">\$ 529,004</td> </tr> <tr> <td>Operating Expenses</td> <td style="text-align: right;"><u>\$ 261,130</u></td> <td style="text-align: right;"><u>\$ 236,817</u></td> <td style="text-align: right;"><u>\$ 338,518</u></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 696,111</td> <td style="text-align: right;">\$ 771,727</td> <td style="text-align: right;">\$ 867,522</td> </tr> <tr> <td> Number of Position</td> <td style="text-align: center;"> 11</td> <td style="text-align: center;"> 11</td> <td style="text-align: center;"> 11</td> </tr> </tbody> </table> <p>Source: City of Tampa financial information system (FAMIS). FYTD00 is as of June 2000.</p> | | <u>FYTD00</u> | <u>FY99</u> | <u>FY98</u> | Personnel Services | \$ 434,981 | \$ 534,910 | \$ 529,004 | Operating Expenses | <u>\$ 261,130</u> | <u>\$ 236,817</u> | <u>\$ 338,518</u> | Total | \$ 696,111 | \$ 771,727 | \$ 867,522 | Number of Position | 11 | 11 | 11 | | |
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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. | | | | | | | | | | | | | | | | | | | | | | |

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| | <ol style="list-style-type: none"> 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 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 Fire Vehicle Maintenance Division from May 1, 1999 to April 30, 2000. | | |
| <i>Audit Objectives</i> | | | |
| | <ol style="list-style-type: none"> 1. Determine if preventative maintenance was performed according to established standards. 2. Determine if the services provided by the maintenance shop was effective and efficient. 3. Determine if the hourly cost of labor was calculated correctly. | | |
| <i>Objective 1: Determine if preventative maintenance was performed according to established standards.</i> | | | |
| | <ol style="list-style-type: none"> 1. Obtain and review the PM schedule established by the maintenance shop for each class of vehicles within the Fire Department. 2. Review the vehicle history file for each of the vehicles selected judgmentally for testing and determine if the PM was consistent with the established PM schedule. 3. Ascertain if the PM maintenance was adequate for each of the vehicles selected for testing. 4. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 5. Summarize and conclude. | | |
| <i>Objective 2: Determine if the services provided by the maintenance shop were effective and efficient.</i> | | | |
| | <ol style="list-style-type: none"> 6. Select a random sample of work orders relating to the audit period. 7. Determine if standard times have been developed for the different types of services not listed in Chilton or Motor Manual, and loaded into the MaintStar system for control and comparative analysis purposes on the part of | | |

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| | <p>management.</p> <p>8. When applicable, compare the hours charged for repairs to the standard time in the system or Chilton or Motor Manual.</p> <p>9. When a standard time is not available in the system, or in Chilton or Motor Manual, obtain an estimate for the repair time from the supervisor.</p> <p>10. Determine the reason for any significant variance between the standard or estimated time and actual time to complete the repairs.</p> <p>11. Determine if the repairs were completed within the specified "Priority" time standard for the vehicle class.</p> <p>12. Determine if the vehicle was returned for the same problem within a two-week period from the close out of the original work order.</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> | | |
| <i>Objective 3: Determine if the hourly cost of labor was calculated correctly.</i> | | | |
| | <p>15. Obtain a copy of the FAMIS FAML6450 report for the Fire Vehicle Maintenance Division.</p> <p>16. Prepare a schedule to calculate the cost of direct labor and overhead.</p> <p>17. Compare the calculated hourly cost of labor to that prepared by the Budget Department and reconcile any material difference between the two schedules.</p> <p>18. 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>19. Summarize and conclude.</p> | | |
| <i>Audit Wrap Up</i> | | | |
| | <p>20. Complete and index working papers.</p> <p>21. Prepare a preliminary draft of the audit report.</p> <p>22. Clear review notes.</p> <p>23. Forward draft to auditee and request responses within 10 working days.</p> <p>24. Incorporate auditee responses into the final audit report.</p> <p>25. If requested, schedule and hold exit conference.</p> <p>26. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director.</p> <p>27. Present the audit report to the Mayor.</p> | | |
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