

**City of Tampa
Internal Audit Department
Audit Program Guide
Fire Combat Operations
Audit 00-04**

| Budget Hours | Audit Procedures | Done By | W/P Ref. | | | | | | |
|----------------------------------|---|-----------------------|----------|------------------------|-------------|--------------------|---|--|--|
| <i>Background</i> | | | | | | | | | |
| | <p>Tampa Fire Rescue Combat Operations is comprised of several areas. These are Suppression, Rescue, Special Operations and the Airport Division. Organizationally, all of these areas are under the direction of the Deputy Chief. The Rescue division has been scheduled as a separate audit and will not be included.</p> <p>There were a total of 493 sworn Operations uniformed employees dedicated to three separate shifts.</p> | | | | | | | | |
| <i>Statistics</i> | | | | | | | | | |
| | <p>1999 activity disclosed the following information:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Fire Responses</td> <td style="text-align: right;">11,608</td> </tr> <tr> <td>Total Fire Loss</td> <td style="text-align: right;">\$7,462,159</td> </tr> <tr> <td>Fire Deaths</td> <td style="text-align: right;">8</td> </tr> </table> | Fire Responses | 11,608 | Total Fire Loss | \$7,462,159 | Fire Deaths | 8 | | |
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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 several transaction walk-throughs. Revise documentation as necessary. | | | | | | | | |

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| | 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. | | |
| Audit Scope | | | |
| | Based on the work performed during the preliminary survey and the assessment of risk, the audit period will cover the operations of Fire Combat Operations from FY99 to 7/31/00. | | |
| Audit Objectives | | | |
| | 1. Determine if all companies complied with the six-minute response for established call types. 2. Determine if manning levels were adequate for fiscal year 2000. 3. Identify any deployment techniques used by other agencies that provide more effective response (best practices). 4. Determine if aerial use for medical calls was efficient or cost-effective. | | |
| Objective 1: Determine if all companies complied with the six-minute response for established call types. | | | |
| | 1. Obtain response times for all companies during the 2000 fiscal year. 2. Identify any company that did not respond to a call within the established six-minute criteria. 3. Obtain documentation to support the reason for non-compliance. 4. Discuss with Fire Management any action taken. Based on cause for non-compliance, identify any suggested corrections that are not under the direct influence of the Fire department. 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. | | |
| Objective 2: Determine if manning levels were adequate for fiscal year 2000. | | | |
| | 7. Identify all days during the fiscal year that manning levels fell below the required 114. 8. Identify the method used to compensate for the shortage. 9. Distinguish between those officers on leave from those exercising their Kelly day. 10. Identify whether any substitutions were made on a clearly recognized rotation basis. 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. | | |

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| | Objective 3: Identify any deployment techniques used by other agencies that provide more effective response (best practices). | | |
| | 13. Survey five additional municipalities based on comparable strength and engine company size for the following: <ol style="list-style-type: none"> a. Types of calls monitored b. Required response time for those calls c. Typical reason for non-compliance d. Accredited or not 14. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 15. Summarize and conclude. | | |
| | Objective 4: Determine if aerial use for medical calls was efficient or cost-effective. | | |
| | 16. Obtain actual medical calls for aerals during audit time period. Identify use of aerals for those calls. 17. Establish if aerial use was efficient and a cost effective use. 18. Discuss any audit findings with the Audit Supervisor, Deputy Director and Audit Director. After receiving their approval discuss audit findings with Auditee management. 19. Summarize and conclude. | | |
| | Audit Wrap Up | | |
| | 20. Complete and index working papers. 21. Prepare a preliminary draft of the audit report. 22. Clear review notes. 23. Forward draft to auditee and request responses within 10 working days. 24. Incorporate auditee responses into the final audit report. 25. If requested, schedule and hold exit conference. 26. Quality Control Checklist of the Quality Control Package to be completed by the Deputy Director. 27. Present the audit report to the Mayor. | | |
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