

**TAMPA FIRE RESCUE
OFF DUTY PROGRAM
AUDIT 16-13
DECEMBER 1, 2016**



CITY OF TAMPA

Bob Buckhorn, Mayor

Internal Audit Department

Christine Glover, Internal Audit Director

December 1, 2016

Honorable Bob Buckhorn
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Tampa Fire Rescue Off Duty Program, Audit 16-13

Dear Mayor Buckhorn:

Attached is the Internal Audit Department's report on Tampa Fire Rescue Off Duty Program.

We thank the management and staff of Tampa Fire Rescue for their cooperation and assistance during this audit.

Sincerely,

/s/ Christine Glover

Christine Glover
Internal Audit Director

cc: Dennis Rogero, Chief of Staff
Sonya Little, Chief Financial Officer
Tom Forward, Fire Chief

**TAMPA FIRE RESCUE
OFF DUTY PROGRAM
AUDIT 16-13
DECEMBER 1, 2016**

/s/ Kat Estelle

Auditor

/s/ Christine Glover

Audit Director

**TAMPA FIRE RESCUE
OFF DUTY PROGRAM
AUDIT 16-13**

BACKGROUND

The Tampa Fire Rescue (TFR) Off Duty Program includes staffing emergency services and fire prevention personnel at public gatherings and venues. The routine venues are Steinbrenner Field, Raymond James Stadium, USF Sundome, and Amalie Arena. The TFR Special Event Coordinator and the Fire Watch Coordinator plan, schedule staff, and track personnel that work events. Cost estimates are provided to event promoters based on the event's previous history (if any) and the event's current details. After the event takes place, costs are finalized and sent to Revenue and Finance for billing and payment processing.

Employees must be qualified and meet certification requirements in order to work events. Payroll logs are completed by employees working the events and authorized by TFR management. The approved payroll logs are sent to Central Payroll for processing and payments are included in the employee's paycheck.

STATEMENT OF OBJECTIVE

This audit was conducted in accordance with the Internal Audit Department's FY2016 Audit Agenda. The objective of the audit was to determine the adequacy and effectiveness of the internal control system for the Off Duty Program.

STATEMENT OF SCOPE

The audit period covered Off Duty Program events that occurred from July 1, 2015, to June 30, 2016. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

We assessed internal controls related to Off Duty staffing processes, cost invoicing, billing statements, and payroll processes. A random sample of 24 events was selected using a confidence level of 90% with a precision rate of 10%. Tests were performed to determine whether personnel staffing events were qualified and certified. Tests also included verifying that payroll logs were authorized and processed, costs were accurately invoiced, and statements were remitted to the event promoters.

STATEMENT OF AUDITING STANDARDS

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

NOTEWORTHY ACCOMPLISHMENTS

TFR should be commended for their vision in striving to realize a progressive, professional, competent, and technologically efficient fire rescue organization. Prior to the audit, they initiated efforts to obtain an application to automate the planning, scheduling, staffing, tracking, and monitoring processes involved in the Off Duty Program. The PowerDetails software was selected and is going through the approval process with implementation tentatively scheduled for January 2017.

AUDIT CONCLUSION

Based upon the test work performed, we conclude that the Off Duty Program's system of internal controls is adequate and effective.