

**TAMPA FIRE RESCUE
RESCUE DIVISION
EXTRA DUTY PROGRAM
AUDIT 24-09
JUNE 18, 2024**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

315 E. Kennedy Boulevard
Tampa, Florida 33602
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June 18, 2024

Honorable Jane Castor
Mayor, City of Tampa
1 City Hall Plaza
Tampa, Florida

RE: Tampa Fire Rescue – Extra Duty Program, Audit 24-09

Dear Mayor Castor:

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

The Rescue Division has already taken positive actions in response to our recommendations. 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: John Bennett, Chief of Staff
Barbara Tripp, Fire Chief
Dennis Rogero, Chief Financial Officer
Christopher Shipp, Rescue Division Chief
Megan Birnholz, Assistant City Attorney

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/s/ Rachael Dennis

Senior Auditor

/s/ Vivian Walker

Lead Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

Established in 1895, Tampa Fire Rescue (TFR) provides essential service in the areas of fire prevention, fire protection, fire suppression, and emergency medical services within the boundaries of the City of Tampa (City). TFR is comprised of the Operations, Rescue, Communications, Prevention, and Administrative Divisions and the Fire Marshal's office.

This audit reviewed the Extra Duty Program (Program) within TFR's Rescue Division. The Program includes staffing emergency services and fire prevention personnel at public gatherings and venues. All requests for firefighters to work extra duty are handled by the Special Events Coordinator. Approximately 562 of the 744 sworn fire fighters participate in the Program.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2024 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to the Program is adequate.
2. Firefighters that are approved to participate in the Program are compensated according to the established pay rates.
3. Extra duty assignments are assigned in accordance with TFR's policies.
4. TFR complies with the City's established policy for delinquent extra duty accounts.

STATEMENT OF SCOPE

The audit period covered Program activity that occurred from January 2023 to April 2024. Tests were performed to determine whether the TFR personnel are fulfilling their stated duties and responsibilities in an effective and efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination. The software used for scheduling extra duty assignments is called PowerDetails. PowerDetails was reviewed for data reliability and deemed reliable.

STATEMENT OF METHODOLOGY

The following steps were taken to evaluate extra duty activities as they related to the stated objectives:

- Evaluated core activities of the Program to assess the adequacy of internal controls.
- Reviewed the accounts receivable aging report for delinquent accounts.

- Reviewed the firefighters work schedule for compliance with extra duty rules.
- Compared data in PowerDetails to payroll records for accuracy of payment to firefighters.
- Reviewed information on firefighters that applied for sampled extra duty jobs to determine the selection process was in accordance with TFR's policy.
- Reviewed Tampa.gov, Intranet, and the budget book for performance metrics related to the Program. There are currently no relevant performance measures for the Program.

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.

AUDIT CONCLUSIONS

Based upon the test work performed and the audit findings noted below, we conclude that:

1. The system of internal controls related to the Program, needs to be improved.
2. Firefighters are compensated according to the established pay rates. However, we were unable to verify firefighters' approval to participate in the Program due to inadequate document retention.
3. Extra duty assignments are assigned in accordance with TFR's policy.
4. TFR does not comply with the City's established policy for collecting delinquent extra duty accounts.

EXTRA DUTY PAYROLL – TAMPA CONVENTION CENTER

STATEMENT OF CONDITION: Payroll for extra duty assignments at the Tampa Convention Center (TCC) is not captured within PowerDetails. Currently, when a firefighter works an event at TCC, the payroll and time information is copied from a manual sign-in sheet onto a summary spreadsheet by TCC personnel. The spreadsheet is shared with Revenue & Finance Payroll (Payroll). The information is copied to another excel spreadsheet by Payroll for import into Oracle. This practice is time consuming and input errors with employee identification numbers have occurred resulting in the wrong employee being paid.

CRITERIA: Manual processes are slower and less accurate than automated processes. Effective payroll management requires that employees receive the correct payments, on time, and in compliance with applicable laws.

CAUSE: Extra duty jobs at TCC are initiated but not completed in PowerDetails because TFR does not invoice TCC for extra duty services as a City department. TCC invoices its customers directly for extra duty services performed by TFR. The payroll process is separate from the invoicing process. Payments to firefighters for extra duty at TCC are charged to a TCC cost center.

EFFECT OF CONDITION: Data input errors resulting in paycheck errors.

RECOMMENDATION 1: The payroll process for extra duty jobs at TCC should be streamlined. For example, information for payroll may be captured within PowerDetails and integrated into Oracle for payroll processing, as is done for non TCC extra duty jobs. A journal entry may be used to move the expense from one cost center to another. TFR should coordinate with TCC, Technology & Innovation Department (T&I), and Payroll to determine the most efficient way to accomplish a more accurate, streamlined process.

MANAGEMENT RESPONSE: Yes, TFR agrees best practices for processing payments for extra duty jobs should be followed by TCC as well. The current process lends itself to human error. TFR believes technology should allow PowerDetails and the platform used by TCC to talk to each other; allowing a more streamlined and efficient process. TFR will coordinate with TCC, T&I, and Payroll to determine if there is a more efficient way.

TARGET IMPLEMENTATION DATE: TFR will strive to have a meeting with the abovementioned parties by the fourth quarter of calendar year 2024.

SEGREGATION OF DUTIES

STATEMENT OF CONDITION: Requests for extra duty firefighters are handled by the Special Events Coordinator by entering the assignment in a software called PowerDetails. Information for payroll and invoicing are generated from PowerDetails and integrated into Oracle. There is currently no segregation of duties within TFR in the administration of the Program and PowerDetails. The Special Events Coordinator approves the payroll and invoices to be processed by the Revenue & Finance Department. All functions are performed without any documented or system generated oversight and little supervisory oversight.

CRITERIA: Prudent business practices warrant a separation of duties to limit or reduce various types of accounting risks. The principle of separation of duties helps to prevent or detect errors.

CAUSE: The payroll and invoicing process within PowerDetails are completed concurrently by each Special Events Coordinator.

EFFECT OF CONDITION: Without segregation of duties, TFR is vulnerable to undetected errors.

RECOMMENDATION 2: TFR Management should develop a process that will separate the functions being performed by each Special Events Coordinator and provide additional layers of review.

MANAGEMENT RESPONSE: Thank you for this observation. TFR will define the separation of duties more clearly among the Special Events Coordinators. TFR is hopeful segregation of duties will help to reduce errors.

TARGET IMPLEMENTATION DATE: TFR will look to implement this by the end of the June 2024.

ELIGIBILITY AND TIME VERIFICATION

STATEMENT OF CONDITION: A review of a statistically selected sample of 25 extra duty jobs identified the following deficiencies:

- 15 had no physical signature on the Job Information Sheet.
- 15 jobs did not have an Event Deployment and Time Tracking Sheet.
- Of the ones that had a Time Tracking Sheet, two were not completed, one was completed but not signed and one was signed but not completed.
- There are no signed and approved Application for Extra-Duty Work forms, on file for the 25 selected firefighters.

CRITERIA: According to TFR Management, the firefighters are to sign the Event Deployment and Time Tracking Sheet as well as the Job Information Sheet at the event location, however, there are no written policies and procedures that document these requirements.

According to the State of Florida's General Records Schedule GS1-SL for State and Local Government Agencies, personnel records for local government should be retained for 50 fiscal years after any manner of separation or termination of employment.

CAUSE: Lack of consistency in adherence to the Program's process. No documentation was retained to evidence that the firefighters applied for and were approved for the Program by TFR Management.

EFFECT OF CONDITION: Firefighters are not in compliance with the TFR's process. Current document retention is not compliant with the State's requirements.

RECOMMENDATION 3: TFR Management should be consistent in adhering to the approved process. The completed Application for Extra-Duty Work forms should be retained in each firefighter's personnel file.

MANAGEMENT RESPONSE: TFR agrees with the recommendation given. More oversight will be given to the deployment sheets for accuracy and completeness. Also, it is TFR's goal to create and update all policies pertaining to Extra Duty Work.

TARGET IMPLEMENTATION DATE: The target implementation date is the start of the fourth quarter of calendar year 2024.

STANDARD OPERATING PROCEDURES

STATEMENT OF CONDITION: There are currently no formal standard operating procedures that document the administration of the Program within TFR.

CRITERIA: City Ordinance Chapter 2-46 requires all departments to “maintain all records with adequate and proper documentation of the organization, together with the functions, policies, decisions, procedures, and essential transactions, of the department.”

CAUSE: The process for updating the rules and regulations was initiated but not finalized.

EFFECT OF CONDITION: The absence of current formal, documented policy and procedures can result in inconsistency in the performance of job duties and tasks and increases the risk of errors. In the event of turnover, knowledge of proper processes may not be retained. Further, operating without written procedures is not compliant with the requirements of City Ordinance Chapter 2-46.

RECOMMENDATION 4: TFR Management should develop written policies and formalize the daily operating procedures for processes essential to the Extra Duty Program.

MANAGEMENT RESPONSE: It is the goal of TFR to have the Rules and Regulations concerning “Extra Duty” updated. This update will explain the process of selecting individuals for “Extra Duty.” This update will also explain any peculiar circumstances that will cause the Special Event Coordinators to deviate from the written plan/policy.

TARGET IMPLEMENTATION DATE: TFR will strive to implement these policies by the end of September 2024.

COLLECTION EFFORTS FOR DELINQUENT ACCOUNTS

STATEMENT OF CONDITION: TFR is not following the current Accounts Receivable & Billings - Accounts Receivable and Billing Overarching Policy (Policy) issued by the City's Revenue and Finance Department, Accounting Division. An accounts receivable aging report for the Program provided by TFR Office Support Specialist, identified 64 accounts that were past due more than 90 days (as of April 11, 2024) and totaled more than \$102,000. Discussion with TFR personnel showed no formal collections efforts are being made for customers with delinquent accounts.

CRITERIA: The policy states as its purpose "to define and establish guidelines for accounts receivables & billing in the City of Tampa... and sets forth policies and procedures for billing, booking, and collecting accounts receivable for the City of Tampa."

Specific to collections, the policy indicates that "all past due accounts should be collected on and/or services should be terminated until the account is brought to date. As a guideline, customers should be contacted by phone or letter once the billing has become 30, 60 and 90 days past due... After 90 days past due, further action as deemed appropriate by the respective Department shall be implemented, as systems, and staffing allow."

CAUSE: No procedures have been established within the Program to comply with the policy.

EFFECT OF CONDITION: Loss of revenue for the City because the payments for extra duty assignments have already been disbursed to the firefighters through the payroll system.

RECOMMENDATION 5: TFR should review the existing collection policy and implement activities to comply with the collection requirements.

MANAGEMENT RESPONSE: TFR was not aware of the Accounts Receivable and Billing Overarching Policy issued by the City's Revenue and Finance Department. TFR reached out to the Accounting Technician from Revenue and Finance, and he provided a list of delinquent customers. Moving forward, Revenue and Finance Department will send an updated list on a monthly basis so TFR can start reaching out to customers (via. letter) that owe the City monies.

TARGET IMPLEMENTATION DATE: It is TFR's goal to keep track of all funds owed for Special Events worked and to draft a letter to send to the customers who are delinquent in payment. TFR will strive to implement this process by the first quarter (calendar year) of 2025.