

**TAMPA FIRE RESCUE  
TRAINING DIVISION  
TRAINING  
AUDIT 24-16  
September 5, 2024**



# City of Tampa

*Jane Castor, Mayor*

## Internal Audit Department

315 E. Kennedy Boulevard  
Tampa, Florida 33602  
Office (813) 274-7159

September 5, 2024

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

RE: Tampa Fire Rescue - Training, Audit 24-16

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Fire Rescue - Training.

Tampa Fire Rescue and the City of Tampa Purchasing Department agrees with our recommendation. We thank the management and staff of Tampa Fire Rescue's Training Division 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  
Andrea Zelman, City Attorney  
David Dittman, Training Chief  
Christopher Shipp, Rescue Chief  
DeAnna Faggart, Purchasing Director  
Marcella Hamilton, Assistant City Attorney II  
Megan Birnholz-Couture, Assistant City Attorney

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*/s/ Jimmy Yu*

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Senior Auditor

*/s/ Vivian Walker*

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Lead Senior Auditor

*/s/ Christine Glover*

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Audit Director

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**BACKGROUND**

Tampa Fire Rescue (TFR) must ensure its firefighters are properly trained to fulfill their duty to the residents of the City of Tampa (City). The Training Division within TFR is responsible for the planning, administration, and record keeping of ongoing training for the department.

TFR is a licensed Advanced Life Support (ALS) transport provider regulated by the Florida Department of Health (DOH). As such, it must ensure its firefighters are duly trained and certified as paramedics or emergency medical technicians (EMTs). Every 2 years TFR must recertify each paramedic or EMT by submitting to DOH evidence of completing 30 hours of continuing education. In addition, the services of a qualified medical director must be procured to help ensure TFR develops medically correct protocol and direction for the training program.

Besides Emergency Medical Service (EMS) training, TFR also administers firefighting training that adheres to standards set by the National Fire Protection Association, which are accepted by the State of Florida Fire Marshal's Office. EMS training and the biennial recertification process is handled by the Rescue Division within TFR, while firefighting training and administration is handled by the Training Division.

The City has an agreement with the Hillsborough County School Board, through Aparicio – Levy College (College), whereby the College provides qualified training instructors to the City at an hourly fee. In a separate partnership agreement, the City agreed to allow the College use of its State of Florida approved certified training facility to train cadets the minimum standards course, in exchange for a per student range fee. These two agreements help ensure a steady pool of future firefighters and qualified trainers for the City.

**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 for training are adequate.
2. There are sufficient qualified trainers to meet TFR's training goals.
3. Continuing education hours are accurately reported.

**STATEMENT OF SCOPE**

The audit period covered TFR training activity that occurred for the upcoming emergency medical training recertification cycle from January 2022 to December 2024. Testing for trainer sufficiency and qualification was conducted for the period July 2023 to June 2024. Audit tests were performed to determine whether the Training Division and the Rescue Division were 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.

## **STATEMENT OF METHODOLOGY**

We evaluated TFR's internal controls as it relates to its training activities. Interviews were conducted with the Training Division staff regarding the administration and documentation of TFR training, as well as the recertification process for EMS designations.

TFR replaced their old training software application and implemented Vector Solutions Learning Management System in 2022, to better administer their training activities. We performed data integrity testing procedures to ensure the reliability of the data being reported from the new software application.

In addition, we compared TFR's training progress to date against the remaining resources available to students to assess the adequacy of qualified trainers. In order to ensure trainers were qualified, a random sample of 18 trainers were selected from a population of 66 trainers obtained from the college. The random sample selected was based on the criteria of 90% confidence and 10% error rate and was used to infer the results of the audit testing to the population from which it was drawn. The sample was tested for documentation supporting the trainer's qualifications.

The same random sample criteria was applied to a population of 728 associates who required recertification of their EMS designation. That sample yielded 24 associates which were tested for the accuracy of continuing education hours reported.

We reviewed Tampa.gov, Intranet, and the budget book for performance metrics related to training activities of TFR. There are currently no relevant performance measures for the training activities of TFR.

## **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 for training could be improved.
2. There are sufficient qualified trainers to meet TFR's training goals.
3. Continuing education hours are accurately reported.

## **Medical Director Contract**

**STATEMENT OF CONDITION:** The City is currently purchasing medical director services under a request for proposal (RFP). The RFP is for 3 years with an estimated annual amount of \$90,000, totaling \$270,000. The City does not have a contract, separate from the RFP, with a medical professional to provide medical direction for its ALS program and EMS recertification training program. The RFP award was not approved by City Council nor was a written contract signed by the Mayor.

**CRITERIA:** Under Chapter II, Article V, Division 3, Section 2-276 (a) of the City of Tampa Code of Ordinances (Code): All purchases by the City of services requiring an expenditure of \$100,000.00 or more shall be first approved by the City Council upon recommendation of the Mayor.

Florida Administrative Code (F.A.C.) 64J-1.004 (1) requires each ALS provider maintain on file for inspection and copying by the DOH its current contract for a medical director by which it employs or independently contracts with.

**CAUSE:** The City has had a long-standing relationship with two medical directors inside a large emergency medicine physician group (Group). This Group designates qualified physicians to serve as medical directors to direct and support recertification training for paramedics and EMTs.

The Group won the award through a proper bidding process, but the winning bid was not presented to City Council for approval and a contract was not written or executed by the Mayor and the Group. It appears that since the annual expenditure is less than \$100,000 it was determined that City Council approval and the Mayor's signature were not required.

**EFFECT OF CONDITION:** Without a valid contract, the parties cannot hold each other responsible for the mutual promises originally intended and violates F.A.C 64J-1.004 (1) described above. This further violates the City's charter and presents unnecessary operational and financial risk to the City.

**RECOMMENDATION:** TFR should work with the City's Purchasing Department to enter a valid contract with the Group. Secondly, TFR and the Purchasing Department should enhance their internal controls over contracting to ensure TFR operates under valid contracts when required by City Code and F.A.C.

**TFR MANAGEMENT RESPONSE:** TFR Administration will continue to work with the City of Tampa Purchasing Department to follow the implemented guidelines for RFP and contracts.

PURCHASING MANAGEMENT RESPONSE:

The Institute for Public Procurement (NIGP) defines a contract as:

An obligation—such as an accepted offer— between competent parties upon a legal consideration to do or abstain from doing some act. The essential elements of a contract are an offer and an acceptance of that offer; the capacity of the parties to contract; consideration to support the contract; a mutual identity of consent; legality of purpose; and definiteness.

NIGP is a 501(c)3 not-for-profit, professional and educational association that has been developing, supporting, and promoting the public procurement profession through education and research programs, professional development and establishment of public procurement best practices since 1944.

The City's Request for Proposal (RFP) contains the required scope of service, terms, and conditions of the agreement. The Awardee's proposal indicates their agreement with the City's terms, explains how they plan to accomplish the services, and establishes the price. The award letter written to Inphynet confirmed the award and the City's acceptance of their proposal. Subsequently a Purchase Order reiterating the City's terms and conditions was issued and accepted. This award was for less than \$100,000 a year so it was approved under the previous Purchasing Director's authority. These services are budgeted annually and per the agreement terms can be cancelled if the funds are not appropriated in the annual budgeting process.

While an argument can be made that the documents noted above constitute a written binding contract, Purchasing Management agrees that it is a good practice to execute a separate written agreement for Medical Director and Advanced Life Support Services. We will coordinate with the Legal Department to combine the terms of these documents into a separate written agreement.

TARGET IMPLEMENTATION DATE: 12/31/2024