

**TAMPA FIRE RESCUE
FIRE MARSHAL'S OFFICE
AUDIT 22-03
APRIL 25, 2022**



City of Tampa

Jane Castor, Mayor

Internal Audit Department

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

April 25, 2022

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

RE: Fire Marshal's Office, Audit 22-03

Dear Mayor Castor:

Attached is the Internal Audit Department's report on the audit of the Fire Marshal's Office (FMO).

We thank the management and staff of the FMO 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
Gina Grimes, City Attorney
Dennis Rogero, Chief Financial Officer
John Reed, Fire Marshal
Carl Brody, Assistant City Attorney

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/s/ Echiemeze Ofili

Senior Auditor

/s/ Christine Glover

Audit Director

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BACKGROUND

The Fire Marshal's Office (FMO) is under the administration of the City of Tampa's (City) Fire Rescue Division (TFR). The Fire Marshal is the designee authority having jurisdiction over the FMO and administers the TFR Fire Prevention Division (Division). The Division, under the direction of the Fire Marshal, is responsible for code enforcement, public education, arson investigation, fire plans review for new and existing construction, and support to the other divisions within TFR. New Construction is responsible for plan review on new buildings in the City as well as significant modifications to existing structures that will require the issuance of a certificate of occupancy or a certificate of completion in cooperation with the Construction Services Department of the City. Existing Inspection is responsible for responding to complaints regarding potential fire code violations; reviewing plans and providing permits for temporary and special events across the City. FMO receives administrative support from three supervisors and two clerical support staff.

STATEMENT OF OBJECTIVES

This audit was conducted in accordance with the Internal Audit Department's FY 2022 Audit Agenda. The objectives of this audit were to ensure that:

1. The system of internal controls related to FMO activities and operations are adequate.
2. FMO complies with applicable fire prevention and protection standards and codes concerning fire plan review and certificate of occupancy inspections.
3. Fire prevention inspection fees are collected timely.
4. Performance metrics reported are accurate, verifiable, and relevant.

STATEMENT OF SCOPE

The audit covered FMO activities that occurred in FY 2020 and 2021. Tests were performed to determine whether FMO was conducting its activities according to the applicable codes, standards, and in an efficient manner. Original records as well as copies were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

To accomplish the objectives of this audit, we performed the following:

- Assessed internal controls related to FMO core operations, including review of policies and procedures, special programs, fire prevention education, and fire watch.
- Reviewed documentation from the New Construction and Existing Inspection divisions to determine if fire plan review as well as occupancy inspections are conducted according to fire prevention and protection codes and standards.

- Reviewed documentation from FMO and City Revenue & Finance Department (R&F) to determine whether fire prevention inspection fees are collected timely.
- Assessed the accuracy, consistency, verifiability, and relevance of performance metrics by identifying the original source or systems of record for the metric reported and testing reliability of the data from Accela and Mobile Eyes (ME) applications generating the metrics.

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

FMO has converted a manual method for filing and documentation of fire watch activities to the automated Power Details program. The automation has simplified the fire watch process by eliminating clerical work, ensuring fair distribution, and proper policy enforcement.

COVID-19 had a substantial effect on how Fire Prevention activities were conducted during the 2021 calendar year. However, FMO provided review and inspection for numerous COVID-19 testing sites.

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 FMO activities and operation are adequate. However, proper maintenance of program records and documents including policies and procedure could be improved.
2. FMO complies with applicable fire prevention and protection standards and codes concerning fire plan review and certificate of occupancy inspections. However, occupancy classification information is not being optimized for planning inspection frequency.
3. Customers are being compelled to settle their account balances upon their requests for new services. However, FMO is not monitoring delinquent accounts as required by the City's R&F Policy.
4. FMO performance metrics are verifiable and relevant. However, we found some to be inaccurate.

OCCUPANCY CLASSIFICATION INFORMATION NOT BEING OPTIMIZED

STATEMENT OF CONDITION: Currently, the FMO enters all new construction buildings into the existing inspections ME as “New Construction Final” and the inspection date “unknown/never inspected”, which triggers the initial inspection for all new construction to be dated one year from date of entry in ME. However, based on the occupancy information provided on Form 98A, using Property Use Type in selecting Inspection Type, would trigger a more appropriate inspection frequency in ME.

CRITERIA: FMO’s Operating Guidelines requires: “Buildings or structures shall be classified as per the current Florida Fire Prevention Code subject to the ruling of the authority having jurisdiction in case of question as to proper classification in any individual case.”

CAUSE: All new construction entered in the existing inspection ME is designated unclassified and set to be due for inspection in one year. However, buildings’ occupancy classification is being identified and documented by New Construction prior to transmitting to existing inspections division.

EFFECT OF CONDITION: Not using the occupancy classification information determined and documented at the end of fire plan review, for the planning of initial fire prevention inspections frequency, impacts workload and timeliness of completing periodic inspections.

RECOMMENDATION 1: FMO should review current occupancy classification documentation practices and adopt measures to improve inspection prioritization.

MANAGEMENT RESPONSE: Management agrees with this recommendation. The process will be modified so that occupancy classification will be completed upon issuance of a successful Certificate of Occupancy. New Construction Inspectors will be required to ensure the proper occupancy designation is completed and entered the Mobile Eyes system.

IMPLEMENTATION DATE: October 1, 2022.

FMO NOT MONITORING DELINQUENT ACCOUNTS

STATEMENT OF CONDITION: FMO current accounts receivable and billing collection practices does not follow the City's R&F policy. R&F policy requires accounts 30, 60, and 90 days past due be contacted by phone or issued demand letter. It also requires the respective City department, entrusted with delegated accounts receivable duties, to use other actions deemed appropriate based on their resources, to collect delinquent accounts.

As of September 30, 2021, an aging summary report for fire prevention obtained from R&F, showed a significant number of accounts that were past due more than 90 days and totaled \$638,735.45. Also records and discussions with FMO personnel showed formal collection letters are not being sent to customers with delinquent accounts. Except for customers who are being compelled to settle their account balances upon their requests for new services, collection effort is currently inactive. R&F provides an aging report to FMO on a quarterly basis or upon request, however, record does not show the report is being actively deployed for monitoring delinquent accounts as it is intended.

CRITERIA: R&F Accounts Receivable & Billings Collection Guidelines require "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. Typically, the top 30 outstanding customers are researched and contacted with notes (date, time, person contacted) at a minimum, quarterly. After 90 days past due, further action as deemed appropriate by the respective Department shall be implemented, as systems, and staffing allow. However, other established collection processes may be deemed acceptable by R&F management.

CAUSE: FMO believed their accounts receivable role has always been limited to issuing temporary invoices.

EFFECT OF CONDITION: Loss of City revenue resulting from FMO not collecting accounts receivable in a timely manner.

RECOMMENDATION 2: We recommend management should implement the existing policy on Accounts Receivable & Billings Collection and explore other viable options to reduce loss of City revenue.

MANAGEMENT RESPONSE: Fire Marshal agrees with the findings as it relates to accounts receivable and billing collection.

TARGET IMPLEMENTATION DATE: FMO suggests an implementation date of 10/01/2022 to coincide with the new budget year.

POLICIES AND PROCEDURES NOT DOCUMENTED

STATEMENT OF CONDITION: The New Construction Division and the Public Education Program do not have written policies and procedures in place for their daily operations.

CRITERIA: Tampa City Ordinance Chapter 2, Section 2-46 requires departments to “create and 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: Based on discussions with personnel of affected functions, General Administrative Codes, Professional Standards documents, and staff knowledge were considered adequate. Additional causes attributed to the condition include lack of time and commitment to other essential job duties.

EFFECT OF CONDITION: Absence of policies and procedures results in over-reliance on a few people with experience and in inconsistencies in the performance of tasks. Also, the lack of policies and procedure may lead to loss of operational knowledge in the event of turnover or retirement.

RECOMMENDATION 3: We recommend management develop written policies and procedures to ensure effective and consistent performance of responsibilities.

MANAGEMENT RESPONSE: Policies and Procedures shall be created for the areas of New Construction Division and Public Education Program to include all the pertinent daily functions and operations of these two components.

TARGET IMPLEMENTATION DATE: The timeline to provide full development of these policies and procedures would take nine months after the acceptance of the completed audit. This timeline also factors in the recent retirement of the current Public Education Officer (PEO) and hiring the new PEO.

ENTERPRISE PERFORMANCE METRICS

STATEMENT OF CONDITION: The FMO has established six internal performance metrics as described below.

| Table 1: Enterprise Performance Metrics for Fire Marshal's Office | | |
|--|--|---|
| Performance Metric | Description of Performance Metric | Who is Responsible for the Metric |
| Fire Plans Reviewed | Number of fire plans examined for new construction and renovation projects per year. Metric target not specified. Data maintained in Accela. | Supervisor in New Construction Division |
| Field Inspections | Number of inspections conducted on new construction and renovation projects per year. Metric target not specified. Data maintained in Accela. | |
| Inspections per FTE | Number of inspections per full-time inspector conducted on existing structures per year. Target is 900 inspections per year. Data maintained in Mobile Eyes. | Supervisor in Existing Inspections Division |
| Inspections per Part-time inspector | Number of inspections per part-time inspector conducted on existing structures per year. Target is 600 inspections per year. Data maintained in Mobile Eyes. | |
| Investigations | Number of investigations conducted where fire causes a fatality, serious injury, or arson is suspected. Target is to investigate 100% of all such fires. Data maintained in CAD. | Supervisor in Fire Investigations Division |
| Fire setter Graduating Rate ¹ | Measures the number of minors that graduate from the Juvenile Fire setter program per year. Auditors unable to establish the system used to maintain its underlying data. | Public Education Officer |

We analyzed the FMO's performance metrics for 2021 and found some to be inaccurate. Some inaccuracies were simply a result of miscalculation. Others resulted from counting final inspections conducted on new structures together with inspections conducted on existing structures in ME. The FMO enters final inspection records for new structures in ME as an operational procedure to transfer new structures to the Existing Inspections Division. This skews the number of inspections for existing structures.

The FMO has not set a target for metrics in the New Construction Division. According to staff, this decision was based on the fact that construction of new structures and renovations are mostly driven by the area's economic performance, an external factor beyond the influence

¹ The fire setter graduating rate is a Juvenile Fire setter Program metric. We were unable to assess this metric because the Fire Marshal's Office does not currently have a public education officer who is responsible for the metric.

or control of the Fire Marshal.

The Fire Investigations Division metric provides a measure of the volume of investigations carried out. It is also specific in stating the performance objective: to investigate 100% of fires that meet stated criteria. This is not the case with Existing Inspections and New Construction Divisions. Metrics in these divisions show the number of fire plans reviewed and field inspections conducted, but performance objectives are not specified.

CRITERIA: Performance metrics should be good indicators of how well an entity is doing compared to specific goals and should be based on valid and accurate data.

CAUSE: Metrics have not been transformed into specific indicators of performance. Also, there is not a quality control process established for performance metrics. As such, there are no opportunities to identify errors that might occur when processing performance metrics.

EFFECT OF CONDITION: Information on which the FMO depends for its performance on fire plan reviews, field inspections for new and existing construction, and investigations may be inaccurate.

RECOMMENDATION 4: For metrics to be useful as a management tool, the FMO should consider:

- a) Presenting New Construction and Fire Investigation Division metrics as indicators of performance measured against stated objectives (see the following illustrative examples):

Example 1: Complete a specified percentage of new construction fire plan reviews within a specified amount of time (e.g., hours, days, or months).

Example 2: Inspect a specified percentage of applicable existing structures annually.

- b) Establishing a quality control system to improve the accuracy of performance metrics. This should include implementing an appropriate method to transfer new structures from the New Construction Division to the Existing Inspections Division.

MANAGEMENT RESPONSE: The FMO agrees with the findings as it relates to the performance metrics identified in this component of the audit.

The following metrics will be tracked for Fire Plans reviewed utilizing the target implementation date below.

New Construction will meet the following 90 percent of the time.

New Construction First review 15 working days.

Resubmittals 10 working days.

Revisions 10 working days.

Number of existing building inspections performed on an annual basis will be tracked for both full and part time inspectors to include a target percentage of 90% of applicable existing structures. The number of targeted inspections each month for full time inspectors will be 75 and the target for part time will be 60 per month.

The Juvenile Fire Setter program will be redesigned and will be supervised by the new Public Education Officer. The goal will be to ensure a completion rate 90% of all juveniles who are identified as candidates for the program.

TARGET IMPLEMENTATION DATE:

Target implementation date for New Construction metrics is 7/1/2022

Target implementation date for Existing Inspections is 7/1/2022

Target implementation for the Juvenile Fire Setter Program is 10/1/2022