TAMPA FIRE RESCUE
FALSE ALARMS
AUDIT 26-07
MARCH 13, 2026

City of Tampa
Jane Castor, Mayor

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

March 13, 2026

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

RE: Tampa Fire Rescue – False Alarms, Audit 26-07

Dear Mayor Castor:

Attached is the Internal Audit Department's report on Tampa Fire Rescue (TFR) – False Alarms. We thank the management and staff of TFR and the Revenue & Finance Department 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
Milt Jenkins, Assistant Fire Chief - Administration
Michael Perry, Deputy Chief Financial Officer
Andrell Miller, Fire Marshal
Caryn Kirley, Assistant Financial Officer
Howard Hammon, Accounting Supervisor
Taylor Bollt, Assistant City Attorney

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/s/ Derek Mulwanda

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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

To support public safety and the efficient use of emergency resources, Tampa Fire Rescue (TFR) responds to fire alarm activations throughout the City of Tampa. When no emergency condition is found, the response is classified as a false fire alarm.

The City of Tampa enforces a false fire alarm ordinance intended to discourage repeated false alarms and recover the cost of emergency responses. The ordinance establishes billing thresholds and penalties applicable to property owners or responsible parties.

False fire alarm response data is captured by TFR and used to support ordinance enforcement and billing activities, which involve coordination with the Technology and Innovation and Revenue and Finance (R&F) Departments. Billing and collection activities are subject to City of Tampa accounts receivable policies governing monitoring and collection of outstanding balances.

STATEMENT OF OBJECTIVE

This audit was conducted in accordance with the Internal Audit Department's FY 2026 Audit Agenda. The objective of this audit was to ensure that the system of internal controls related to false fire alarms is adequate.

STATEMENT OF SCOPE

The audit period covered false fire alarm activity that occurred during October 2025. Assessments were performed to determine whether TFR personnel were fulfilling their stated duties and responsibilities effectively and efficiently. Original records, as well as copies, were used as evidence and verified through observation and physical examination.

STATEMENT OF METHODOLOGY

The following steps were taken to evaluate false fire alarm activities as they related to the stated objectives:

- Evaluate internal controls over the false fire alarm process.

- Interviewed personnel within TFR and R&F.

- Reviewed TFR's policies and procedures and the Florida Statutes pertaining to false fire alarms.

- Evaluated segregation of duties for the false fire alarm process.

- Reviewed Tampa.gov, budget books, the Intranet, and researched other materials to determine if there are any relevant performance metrics related to False Alarms. There are currently no relevant performance measures.

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 finding and conclusion based on our audit objective.

AUDIT CONCLUSION

Based upon the test work performed and the audit finding noted below, we conclude that the system of internal controls related to false fire alarms can be improved.

FOLLOW-UPS ON UNPAID FALSE ALARM ACCOUNTS (REPEAT FINDING)

STATEMENT OF CONDITION: TFR has not performed or documented the required 30, 60, or 90-day follow-ups on unpaid false alarm accounts. Although TFR receives the monthly aging report from R&F, follow-up actions are not conducted. As of October 2025, approximately $120,000 in false fire alarm charges dating back to 2021 remain outstanding. As a result, these accounts continue to age and, in accordance with the Accounts Receivable Overarching Policy, some may ultimately be deemed uncollectible after four years.

The TFR - Fire Marshal Audit (number 22-03) and the TFR - Extra Duty Program Audit (number 24-09) identified similar deficiencies in follow-up practices and documentation.

CRITERIA: The Accounts Receivable Overarching Policy requires departments to perform and document follow-ups at 30, 60, and 90 days for past-due accounts and to monitor receivables to support timely collection. The policy also establishes that receivables outstanding for more than four years are generally considered uncollectible.

CAUSE: TFR does not have established procedures to track unpaid false alarm accounts or ensure that required follow-up actions are completed and documented.

EFFECT OF CONDITION: Failure to perform required follow-ups delays collection efforts, allows receivables to age without action, and increases the likelihood that some balances will become uncollectible under the policy. As a repeat issue, this condition also indicates that prior corrective actions were not fully implemented.

RECOMMENDATION: TFR should establish and document procedures to track unpaid accounts, perform and document required 30/60/90-day follow-ups, and regularly review aging reports in coordination with R&F. TFR should also formally define and agree with R&F on roles and responsibilities for false alarm receivable follow-ups to ensure consistent and sustained compliance with the Accounts Receivable Overarching Policy.

MANGEMENT RESPONSE: Following our meeting with Fire Marshal Miller, we are in agreement with the proposed plan. Our action steps are as follows: I have received the accounts receivable spreadsheet from Tyler in Accounting and have drafted the notice templates. We will begin by emailing the 30-day past-due notices, followed by the 60 and 90-day notices. Subsequent follow-up emails will be sent as required. For accounts without an email address on file, we will send a physical letter to the address on record.

DATE IMPLEMENTED: January 05, 2026