



**Hillsborough
County Florida**

**Board of County Commissioners
County Internal Auditor's Office
FIRE RESCUE TRAINING PROGRAM**

**Report # 17-01
July 14, 2017**



TO: Commissioner Victor Crist
Commissioner Ken Hagan
Commissioner Al Higginbotham
Commissioner Pat Kemp
Commissioner Lesley "Les" Miller Jr.
Commissioner Sandra Murman
Commissioner Stacy White

FROM: Peggy Caskey, County Internal Auditor

DATE: July 14, 2017

SUBJECT: Fire Rescue Training Program, Audit Report #17-01

The Audit Team performed an audit of the Fire Rescue Training Program. Response to the Audit Team's recommendations were received from the Fire Rescue Chief. Management's response follows the audit comments and recommendations.

The purpose of this Report is to provide management independent, objective analysis, recommendations, counsel, and information concerning the activities reviewed. As such, this Report is not an appraisal or rating of management.

Although the Audit Team exercised due professional care in the performance of this audit, this should not be construed to mean that unreported noncompliance or irregularities do not exist. The deterrence of fraud and/or employee abuse is the responsibility of management. Audit procedures alone, even when carried out with professional care, do not guarantee that fraud or abuse will be detected.

I appreciate the cooperation and professional courtesies extended to the Audit Team by the Fire Rescue Training Division's personnel during this audit.

Sincerely,

Peggy Caskey, CIA, CISA, CFE
County Internal Auditor

CC: Chip Fletcher, County Attorney
Greg Horwedel, Deputy County Administrator
Dennis Jones, Fire Chief
Mike Merrill, County Administrator

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EXECUTIVE SUMMARY

BACKGROUND INFORMATION

The Fire Rescue Department is staffed with 1,000 personnel. The Department's Training Division has the responsibility of the Training Program. The Training Division is staffed with a Chief of Education/Employee Development, four Training Officers, and an Administrative Specialist. The Training Division provides training courses and maintains training related administration records.

The Urban Search and Rescue Grant agreement, with the State of Florida Division of Emergency Management, provides training funds for the Task Force Three Team (Hillsborough County, City of St. Petersburg, and City of Tampa). The Grant is managed by Fire Rescue's Chief of Special Operations. In October 2016, the Task Force Three Team received national accreditation through the Emergency Management Accreditation Program (EMAP). The Team was evaluated on 44 criteria including policies and procedures, personnel, training, and operations.

The Training Division develops courses to provide Fire Rescue's personnel with knowledge and continuing education units. The Board of County Commissioners has a contract with the School Board to provide instructor lead training courses at the Fred D. Learey Technical College (Learey).

The Training Division utilizes Target Solutions, a cloud-based learning management system to: record completion of training courses; track credential expiration dates and compliance; and monitor training education units. Target Solutions is managed and administered remotely, in San Diego, California, by Target Solutions Management (i.e. backups, patch installation, upgrades, etc.). The Training Division is responsible for system administrator tasks and ensuring proper controls and safeguards are in place.

Generally, one or more of the following eight certifications are required of Fire Rescue personnel: Florida Firefighter, Emergency Medical Technician, Paramedic, Candidate Physical Abilities Test (CPAT), Advanced Cardiac Life Support (ACLS), Basic Life Support (BLS), Florida Fire Safety Inspector II, and Florida Service Instructor. These certifications support the competencies and skills required to perform the core functions required of Fire Rescue personnel.

Fire Rescue utilizes TeleStaff for personnel scheduling and timekeeping. TeleStaff interfaces with the County's Kronos payroll system and Target Solutions.

OBJECTIVE

The primary objective of this audit was to determine the control maturity of the Fire Rescue Training Program. The Audit Team determined whether or not:

1. Fire Rescue has an adequate control structure to ensure compliance with spending grant funds in compliance with the terms outlined in the Urban Search and Rescue Grant.
2. The Training Division was in compliance with the terms outlined in the Learey inter-local Agreement and whether the use of this Agreement is currently efficient and effective.
3. The Training Division properly schedules, tracks, and records required certifications and training activities.
4. Fire Rescue employees hold the required certifications in an active status per their job description.

5. Learey instructors who conducted training for Fire Rescue personnel held the required Florida Fire Service Instructor certification in an active status.
6. Fire Rescue has proper controls over access rights granted to TeleStaff.
7. Fire Rescue has proper controls over access rights granted to Target Solutions.

SCOPE

The audit was conducted using best audit practices and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for the audit comments and conclusions based on the audit objective. Internal Audit believes that the evidence obtained provides this reasonable basis.

The scope of work included the following seven key areas:

1. Urban Search and Rescue (USAR) Grant Agreement Compliance.
2. Learey Technical College Interlocal agreement period August 11, 2015, through August 10, 2016, compliance and efficiency and effectiveness.
3. Scheduling, tracking and recording Fire Rescue personnel training.
4. Required Fire Rescue training and certifications (per job descriptions) for active employees as of February 2017.
5. Fire Rescue training instructor's certification for Learey instructor's that provided continuing education courses August 11, 2015, through August 10, 2016.
6. TeleStaff access controls.
7. Target Solutions access controls.

OVERALL EVALUATION

The Training Division gave the Audit Team full, free, and unrestricted access to all activities, records, property, and personnel necessary to accomplish the stated objective of this audit engagement. The Training Division also provided necessary assistance for the Audit Team to effectively perform the audit in an efficient manner. The assisting personnel were receptive to the Audit Team's recommendations for enhancing overall operations.

AUDIT COMMENT	CONCLUSION OF OBJECTIVE	PAGE
1	The control structure in place for spending Urban Search and Rescue Grant funds provides a reasonable level of assurance that Fire Rescue is in compliance with the terms outlined in the Grant.	5
2	Test results indicate that from August 11, 2015, to August 10, 2016, the Training Division was in compliance with the terms outlined in the Learey inter-local Agreement. There may be an opportunity to enhance efficiency and effectiveness by bringing outsourced functions currently performed by Learey in-house.	6
3	The control structure in place to ensure required training is scheduled, tracked, and recorded in Target Solutions is adequate. Formalized policies and procedures for the administration of the Training Program would further enhance and mature these functions.	11
4	As of February 2017, active Fire Rescue employees held the required certifications per their job descriptions. There is an opportunity to enhance record keeping practices related to Florida Firefighter certification tracking by performing periodic validation to the Florida Fire College's Hillsborough County roster.	13
5	Learey instructors who provided training to Fire Rescue personnel between August 11, 2015, and August 10, 2016, had the required Florida Service Instructor certification in an active status with the Florida Fire College. There is an opportunity to enhance record keeping practices in Target Solutions.	24
6	The control structure in place for granting and monitoring access rights to TeleStaff is adequately designed.	25
7	The control structure in place for granting and monitoring access rights to Target Solutions is adequately designed.	26

OPINION

Although certain controls and formalized policies and procedures are not yet well defined and documented, there appears to be an existence of overall control awareness. During fieldwork, when control gaps were detected by the Audit Team, the Training Division and the Information and Innovation Office took immediate action to mitigate those concerns. The recommendations in this Report are designed to further strengthen and mature the control structure from a repeatable level to a formal/defined level (from 2 to a 3 out of a possible 5).

The exit conference was held on April 24, 2017.

Other minor concerns not included in this Report were communicated to management and/or corrected during fieldwork.

AUDITED BY

Peggy Caskey, CIA, CISA, CFE, County Internal Auditor

Melinda Jenzarli, CIA, CISA, CFE, CPA, MBA, Lead Internal Auditor

AUDIT COMMENTS & RECOMMENDATIONS

1 - URBAN SEARCH AND RESCUE GRANT

AUDIT COMMENT

The control structure in place for spending Urban Search and Rescue Grant funds provides a reasonable level of assurance that Fire Rescue is in compliance with the terms outlined in the Grant.

DISCUSSION

The Urban Search and Rescue Grant, with the State of Florida Division of Emergency Management, provides training funds for the Task Force Three Team. The Chief of Special Operations, with assistance from the Fiscal Manager and the Accountant III (fiscal team), manages the Grant. After a class is held for the Task Force Three Team, the instructors are paid by Fire Rescue (for team members from Hillsborough County, City of Tampa, and City of St. Petersburg). The fiscal team sends invoices for the training hours incurred to the State of Florida for reimbursement.

AUDIT TESTING

The Audit Team reviewed the invoice payment and reimbursement process and validated the key controls outlined below to determine if Fire Rescue has an adequate control structure to ensure compliance with the terms outlined in the Urban Search and Rescue Grant.

- The grant is approved by the Grant's Department and the Board of County Commission.
- Training classes associated with the Grant are routed to the Chief of Education/Employee Development and through the Florida Fire College for approval.
- The Accountant III submits a reimbursement request to the State of Florida. The reimbursement request is reviewed by the Fiscal Manager and the Chief of Special Operations.

TEST RESULTS

No material concerns were identified.

The key controls, if working as designed, should continue to provide a reasonable level of assurance that Fire Rescue will remain in compliance with the terms outlined in the Urban Search and Rescue Grant.

2 – FRED D. LEAREY TECHNICAL COLLEGE INTERLOCAL AGREEMENT

AUDIT COMMENT

Test results indicate that from August 11, 2015, to August 10, 2016, the Training Division was in compliance with the terms outlined in the Learey inter-local Agreement. There may be an opportunity to enhance efficiency and effectiveness by bringing outsourced functions currently performed by Learey in-house.

DISCUSSION

Learey provides courses and programs to Fire Rescue personnel for the purpose of enhancing employee skills for increased production and/or upward mobility.

Per the Agreement, the School Board will:

- ❖ Maintain and process all attendance rosters and associated paperwork;
- ❖ Provide, upon student request, a transcript of all classes successfully completed;
- ❖ Meet with County personnel bi-weekly to review payroll and attendance rosters for discrepancies;
- ❖ Maintain employment records for all instructors; and
- ❖ Process all new and current instructors for employment.

The Board of County Commissioners will provide to the School Board:

- ❖ Recommendations for instructors;
- ❖ Instructor hours taught and/or curriculum development hours;
- ❖ Student reporting information including registration forms and attendance records;
- ❖ Classroom and clerical support; and
- ❖ Facilities and equipment usage as required by the curriculum.

AUDIT TESTING

The following three tests were performed:

- Test 1- Continuing education training hours monitored and invoiced
- Test 2 – Duplication of Fire Rescue employee payroll timekeeping
- Test 3 – Accuracy of Learey invoices

Test 1- Continuing Education Training Hours Monitored and Invoiced

This test was performed to determine the following key controls:

- The Training Division monitors and tracks the number of hours reported by Fire Rescue for compliance with the Learey Agreement; and
- The School Board accurately invoices the Training Division for Learey instructor hours.

The Audit Team obtained School Board invoices for training provided from August 11, 2015, to August 10, 2016. The Learey instructor hours were totaled to validate if they exceeded the maximum amount of 10,000 hours allowed per the Agreement. The Audit Team performed testing to ensure the Learey hours invoiced reasonably agreed to the hours recorded in TeleStaff.

Test Results

No material concerns were identified.

Learey continuing education training hours appear to be adequately monitored and invoices are materially correct.

- A total of 5,079.50 instructor hours were invoiced by the School Board for continuing education from August 11, 2015, to August 10, 2016, which is less than the maximum hours allowed per the Agreement.
- The Learey instructor hours invoiced reasonably agreed to the hours recorded in TeleStaff. There was a minor difference in the hours invoiced. This may be due to a timing difference.

Learey instructor hours invoiced by the School Board August 11, 2015, through August 10, 2016			
Invoice	Invoice Date	Service Period	Instructor Hours
HCSB-1	10/06/15	09/14/15 – 09/18/15	208.00
7358	12/18/15	11/30/15 – 12/05/15	242.50
7359	12/18/15	12/08/15 – 12/02/15	279.00
7648	02/23/16	08/16/15 – 01/01/16	842.50
7719	03/02/16	02/01/16 – 02/19/16	622.00
8379	05/27/16	01/04/16 – 03/23/16	1,492.75
8813	08/09/16	03/27/16 – 06/30/16	1,354.25
9003	11/02/16	10/01/16 – 10/09/16	38.50
		Learey hours invoiced	5,079.50
		TeleStaff hours recorded	5,247.00
		Difference in hours	167.5
		Percent Differance	3%

¹ Instructor hours from July 1, 2016, to August 10, 2016, were included in invoice 9003.

Test 2 – Duplication of Fire Rescue Employee Payroll Timekeeping Test

This test was performed to determine the following key controls:

- A TeleStaff exception report is validated against the total hours reported on Learey instructor timesheets.
- The Chief of Education/Employee Development signs off on the payroll summary sheet and Learey instructor timesheet after validating that the information is accurate.
- An automated Telestaff SQL report is run and reviewed by the Information and Innovation Office who flags Fire Rescue employees who had recorded time for two payroll categories for the same hour. Identified exceptions are communicated to the Training Division when payroll timekeeping corrections are required.

Test Results

No material concerns were identified.

The key controls, if continuing to work as designed, should provide a reasonable level of assurance that any duplication of Fire Rescue employee payroll timekeeping is identified and remediated.

- Test results indicate that a TeleStaff exception report is regularly validated against the total hours reported on Learey instructor timesheets.
- Test results indicate that the Chief of Education/Employee Development signs off on a payroll summary sheet and Learey instructor timesheet after validating that the information is accurate.
- The Audit Team identified three instances of duplicate payroll timekeeping. Two of the three exceptions were not identified in the SQL exception report run by the Information and Innovation Office. When the Audit Team notified the Information and Innovation Office, personnel took immediate corrective action by updating the report parameters (missing pay codes). The three payroll timekeeping exceptions were investigated and corrected by the Training Division.

Test 3 – Accuracy of Learey Invoices

This test was performed to determine the following key control:

- The Training Division validates that the hours invoiced by the School Board are in agreement with TeleStaff records and Training Division approved Learey instructor timesheets.

The full population of eight (8) School Board invoices from August 11, 2015, to August 10, 2016, were obtained from the Training Division's records. The Audit Team judgmentally selected two (2) invoices for sample testing (invoice numbers 7359 and 8813). The Audit Team reconciled the instructor hours invoiced to time recorded in TeleStaff and to instructor timesheets approved by the Training Division.

Test Results

No material concerns were identified.

School Board invoices 7359 and 8813 for Learey instructor hours reconciled to the TeleStaff records and Training Division approved Learey instructor timesheets.

Test 4 – Learey Agreement Efficiency and Effectiveness

The Audit Team conducted an analysis of the efficiency and effectiveness of utilizing the Learey Agreement to facilitate the Fire Rescue training program. The Audit Team reviewed the cost benefit of bringing the function in-house.

The School Board invoices the County \$30.31 per instructor hour, and in return, pays the Learey instructor \$25 per hour. The School Board retains the difference of \$5.31 per instructor hour for the services provided as outlined in the Agreement. The County paid an approximate net \$27,000 to the School Board during the Agreement period August 11, 2015, through August 10, 2016. During this timeframe, Fire Rescue utilized 43 Learey instructors who provided approximately 5,080 hours of continuing education. The Audit Team estimates a cost of \$28,500 annually for Fire Rescue personnel to process paperwork and payroll for the Agreement. The County could save an estimated \$55,500 if the functions performed by Learey were brought in-house. A meeting was held with the Audit Team, Fire Rescue Chief, Fire Rescue Employee Development and Education Chief, County Attorney's Office, Procurement Services and Human Resources on April 20, 2017, to discuss if the instructor pay could be processed through the County payroll system without resulting in overtime pay. The County Attorney's Office and Human Resources suggested a "dual employment" option that would allow an employee to receive two separate pay rates for different positions to eliminate a need for overtime pay.

RECOMMENDATION

Should the County Attorney's Office deem the dual employment option for Fire Rescue training instructions viable, consideration should be given to bringing the functions performed by the School Board through the Learey Agreement in-house.

MANAGEMENT RESPONSE

Management, in cooperation with County Legal and Human Resources, is exploring options to increase efficiency and decrease cost. One element of this action is to bring training in-house if possible and practical. Additionally, reallocation of tasks within Fire Rescue will likely create greater efficiency.

TARGET COMPLETION DATE

September 30, 2017

3 - SCHEDULING, TRACKING AND RECORDING FIRE RESCUE PERSONNEL TRAINING

AUDIT COMMENT

The control structure in place to ensure required training is scheduled, tracked, and recorded in Target Solutions is adequate. Formalized policies and procedures for the administration of the Training Program would further enhance and mature these functions.

DISCUSSION

A majority of Fire Rescue employees have an account in Target Solutions. The system includes a list of courses that are added by the Training Division and prepopulated by the training service provider. Only those courses identified by the Medical Director, Chief of Education/Employee Development, or Fire Rescue Chief as: 1. relevant to Hillsborough County as a jurisdiction; and 2. in compliance with laws and regulations, result in continuing education unit credits for the employee who attended the course.

The Training Division assigns required training courses to Fire Rescue employees. A notification is sent to the employee of the assignment. A notification also displays on the Target Solutions main page when the employee logs on. An employee can also enroll in training courses relevant to his/her rank and area of expertise. Completed training information is stored in Target Solutions, along with a link to the certificate of completion for each course taken. Reports are available in Target Solutions to assist Shift Commanders with monitoring compliance with required training courses.

AUDIT TESTING

The Audit Team reviewed the process and validated the key controls outlined below to determine if the Training Division properly schedules, tracks, and records training activities.

- Required training courses are assigned to the individual employee by the Training Division.
- An automated notification is sent via email to the employee of the assignment.
- A history of completed training and corresponding certifications are retained in Target Solutions and monitored by the Training Division.
- The Shift Commander is notified by the Training Division when an employee is assigned a course offering.

TEST RESULTS

No material concerns were identified.

The key controls, if working as designed, should provide a reasonable level of assurance that the Training Division properly schedules, tracks, and records training activities. The Training Division does not yet have formalized policies and procedure for the administration of the Training Program. The Training Division has some policies and procedures in draft format.

RECOMMENDATION

Consideration should be given to completing the process of formalizing and adopting policies and procedures for the administration of the Training Program.

MANAGEMENT RESPONSE

Management agrees and has formalized policies and procedures within the Training Division at Fire Rescue.

TARGET COMPLETION DATE

June 30, 2017

4 - FIRE RESCUE REQUIRED TRAINING AND CERTIFICATIONS PER JOB DESCRIPTIONS

AUDIT COMMENT

As of February 2017, active Fire Rescue employees held the required certifications per their job description. There is an opportunity to enhance record keeping practices related to Florida Firefighter certification tracking by performing periodic validation to the Florida Fire College's Hillsborough County roster.

DISCUSSION

The following eight certifications are the most often required based on the number of Fire Rescue personnel in positions that require certification:

- ❖ Florida Firefighter
- ❖ Emergency Medical Technician (EMT)
- ❖ Paramedic
- ❖ Candidate Physical Abilities Test (CPAT) administered by the National Testing Network
- ❖ Advanced Cardiac Life Support (ACLS)
- ❖ Basic Life Support (BLS)
- ❖ Florida Fire Safety Inspector II
- ❖ Florida Service Instructor

AUDIT TESTING

The Audit Team tested if the following key controls are in place to ensure that Fire Rescue employees have the required certification(s) in an active status per their job description.

- When a new employee is hired, required certifications are reviewed, validated and recorded in Target Solutions by the Training Division.
- On a monthly basis, employees who have expiring Emergency Medical Technician, Paramedic, Advanced Cardiac Life Support, and Basic Life Support certifications are reported to the Shift Commander for appropriate action.

As of February 2017, the positions in the table below encompass 925 out of a population of 1,000 active Fire Rescue employees. Most of the remaining 75 employees are administrative staff. In some instances, these 75 employees may be required to hold a certification. In those isolated instances, the Audit Team included them in testing.

Fire Rescue Positions		Certification Required (X)							
Job Title	Employees in position as of February 2017	FL Firefighter	EMT	Paramedic	CPAT	ACLS	BLS	FL Fire Safety Inspector II	FL Service Instructor
Fire Medic	321	X		X	X	X			
Driver/Engineer	187	X							
Firefighter	151	X	X		X		X		
Fire Captain	120	X							
Lieutenant	59	X				X			
Telecommunicator	23								
Fire Inspector	22	X	X				X	X	
Battalion Chief	21	X							
Paramedic	13			X	X	X			
Training Officer	8	X							X

The Audit Team performed the following nine tests:

- Test 1 – Florida Firefighter Certification
- Test 2 - Emergency Medical Technician Certification
- Test 3 – Paramedic Certification
- Test 4 - Candidate Physical Abilities Test (CPAT)
- Test 5 - Advanced Cardiac Life Support (ACLS)
- Test 6 - Basic Life Support (BLS)
- Test 7 - Florida Fire Safety Inspector II
- Test 8 - Florida Service Instructor
- Test 9 – Random Sample Test Of Certification Support Documentation

Test 1 – Florida Firefighter Certification

The Audit Team validated that employees who are required to hold a Florida Firefighter certification in an active status have a record in Target Solutions and with the Florida Fire College.

Note: There are no continuing education requirements for the Florida Firefighter certification provided the individual has been employed at a Fire Department within the last four years.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of 910 employees who were required to hold an active Florida Firefighter certification. The test results indicate that:

- 99% held a Florida Firefighter certification in an active status and had a record in Target Solutions and with the Florida Fire College;
- 1% of the employee records were incomplete but were corrected by the Training Division and Florida Fire College during fieldwork. The Audit Team validated that the corrective action alleviated the concern; and
- .001% of the employees are abstaining from performing firefighter related duties until the Florida Firefighter certification is reinstated in an active status.

RECOMMENDATION

To strengthen the record keeping control environment and to provide a reasonable level of assurance that certification records are complete and accurate, consideration should be given to performing periodic comparisons of Target Solutions records to the Florida Fire College's Hillsborough County roster.

MANAGEMENT RESPONSE

Management agrees and has created the New Hire Onboarding Policy to be included in the Rules and Regulations.

TARGET COMPLETION DATE

June 30, 2017

Test 2 - Emergency Medical Technician Certification

The Audit Team validated that employees who are required to hold an Emergency Medical Technician certification in an active status have a record in Target Solutions.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of 173 employees whose job description require them to hold an active Emergency Medical Technician certification. Test results indicate that:

- 85% held an Emergency Medical Technician certification in an active status and had a record reflecting that in Target Solutions;
- 10% had an active Paramedic certification which exceeded the Emergency Medical Technician requirement;
- 4% were hired before the Emergency Medical Technician certification was required and have elected not to perform the duties required of an Emergency Medical Technician and are forgoing the incentive pay; and
- 1% held an Emergency Medical Technician certification in an inactive status. Per management, these employees are on military leave and will be required to submit updated documentation before returning to work. The Audit Team validated that these employees have an active Emergency Medical Technician status with the Florida Department of Health.

Test 3 – Paramedic Certification

The Audit Team validated that employees who are required to hold a Paramedic certification in an active status have a record in Target Solutions.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of 334 employees whose job description require them to hold an active Paramedic certification. Test results indicate that:

- 99% held a Paramedic certification in an active status and had a record reflecting that in Target Solutions; and
- 1% who did not have an active Paramedic certificate record in Target Solutions are on a leave of absence. Per management, these employees will be required to submit the updated certification before returning to work. The Audit Team validated that these employees have an active Paramedic certification record with the Florida Department of Health.

Test 4 - Candidate Physical Abilities Test (CPAT)

The Audit Team validated with the National Testing Network that employees who were required to obtain a passing Candidate Physical Abilities Test score received a passing score.

The Candidate Physical Abilities Test is only required as a condition of employment. Once the applicant receives a passing score, it is validated during the hiring process and not tracked ongoing. The Audit Team validated that all 40 of the Fire Rescue employees hired between April 2016 and September 2016, who were required to pass the Candidate Physical Abilities Test, received a passing score with the National Testing Network.

TEST RESULTS

No material concerns were identified.

Test results indicate that:

- 100% of the 40 employees who were required to obtain a passing Candidate Physical Abilities Test score received a passing score.

Test 5 - Advanced Cardiac Life Support (ACLS)

The Audit Team validated that employees required to hold the Advanced Cardiac Life Support certification in an active status had a record in Target Solutions.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of 397 employees whose job description required them to hold an active Advanced Cardiac Life Support certification. Test results indicate that:

- 99.7% held an Advanced Cardiac Life Support certification in an active status and had a record in Target Solutions; and
- .03% held an Advanced Cardiac Life Support Instructor certification in an active status which exceeds the requirement for a general Advanced Cardiac Life Support certification.

Test 6 - Basic Life Support (BLS)

The Audit Team validated that employees required to hold the Basic Life Support certification in an active status had a record in Target Solutions.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of 171 employees whose job description required them to hold an active Basic Life Support certification. Test results indicate that:

- 94% held a Basic Life Support certification in an active status and had a record in Target Solutions;
- 5.8% held an Advanced Cardiac Life Support certification in an active status in Target Solutions which exceeds the requirement for a Basic Life Support certification; and
- .02% held a Basic Life Support certification in an inactive status. Per management, these employees are on military leave and will be required to submit updated documentation before returning to work.

Test 7 - Florida Fire Safety Inspector II

The Audit Team validated that employees required to hold a Florida Fire Safety Inspector II certification in active status had a record in Target Solutions and with the Florida Fire College.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of 22 employees whose job description required them to hold an active Florida Fire Safety Inspector II certification. Test results indicate that:

- 100% held a Florida Fire Safety Inspector II certification in an active status in Target Solutions and with the Florida Fire College.

Test 8 - Florida Service Instructor

The Audit Team validated that employees required to hold a Florida Service Instructor certification in active status had a record in Target Solutions and with the Florida Fire College.

TEST RESULTS

No material concerns were identified.

At the time of testing, there was a population of eight employees whose job description required them to hold an active Florida Service Instructor certification. Test results indicate that:

- 87.5% held a Florida Service Instructure certification in an active status in Target Solutions and with the Florida Fire College; and
- 12.5% did not have a record of the Florida Service Instructor certificate in Target Solutions or with the Florida Fire College. Per management, this employee acted as a public relations officer and did not conduct actual training courses that require the certification. This position has since been reclassified to a Fire Inspector II.

Test 9 – Random Sample Test Of Certification Support Documentation

The Audit Team selected a random sample of certifications from the population of 1,000 Fire Rescue employees whose job description required them to hold a certification in active status. The sample was selected using a 90% confidence interval and 10% margin of error, resulting in a sample size of 24.

The Audit Team validated that the physical supporting documentation for required certifications agrees with the Target Solutions records.

TEST RESULTS

No material concerns were identified.

- All 24 employees' certifications were validated with physical supporting documentation.

5 - Training Instructors Certification

AUDIT COMMENT

Learey instructors who provided training to Fire Rescue personnel between August 11, 2015, and August 10, 2016, had the required Florida Service Instructor certification in an active status with the Florida Fire College. There is an opportunity to enhance record keeping practices in Target Solutions.

DISCUSSION

The State of Florida maintains a list of all certified instructors. The Training Division is required to disclose all internally developed courses to the Florida Fire College for certification. Once the Florida Fire College certifies that the course meets its standards, the course is mapped into each firefighter Florida College Department of Insurance Continuing Education (FCDICE) account with the applicable continuing education units. The School Board is responsible for validating that each Learey instructor has the Florida Service Instructor certification in active status as a requirement of employment. The Training Division is responsible for validating that these instructors and Fire Rescue's Training Officers maintain an active certification thereafter.

AUDIT TESTING

This test was performed to determine the following key control:

- Learey instructors who provided training to Fire Rescue personnel had an active Florida Service Instructor certification in Target Solutions and with the Florida Fire College.

TEST RESULTS

A record keeping control concern was identified.

There was a population of 43 Learey instructors who provided training to Fire Rescue personnel between August 11, 2015, and August 10, 2016. Test results indicate that:

- 75% held an active Florida Service Instructor certification with the Florida Fire College and there was a record in Target Solutions; and
- 25% held an active Florida Service Instructor certification with the Florida Fire College but did not have an up-to-date record in Target Solutions. The Audit Team provided the Training Division with a list of the exceptions. At the end of fieldwork, the Training Division had not yet had an opportunity to update the Target Solutions records with the Audit Team's findings.

RECOMMENDATION

To enhance record keeping practices, consideration should be given to periodically validating that instructors utilized through the Learey Agreement have an active record of the Florida Service Instructor certification in Target Solutions and with the Florida Fire College.

MANAGEMENT RESPONSE

Management agrees and has implemented a validation process within Target Solutions for each instructor to assure certifications are present and current.

TARGET COMPLETION DATE

June 30, 2017

6 - TELESTAFF ACCESS

AUDIT COMMENT

The control structure in place for granting and monitoring access rights to TeleStaff is adequately designed.

DISCUSSION

In July 2014, Fire Rescue implemented TeleStaff, a system for employee scheduling and timekeeping. TeleStaff interfaces with Kronos and Target Solutions. TeleStaff has a software application with integrated database and web front-end access where users can view calendars and make scheduling changes. All Fire Rescue employees have basic access to TeleStaff with access to personal information and calendars. This access is granted at the commencement of employment. The initial base/standard access is granted based on the employee's rank.

AUDIT TESTING

The Audit Team reviewed the following key control structure for authorizing access to TeleStaff:

- Full access to TeleStaff is restricted to only those employees with a business need;
- On a monthly basis, the Information and Innovation Office reviews a snap shot of access; and
- On a daily basis, the Information and Innovation Office reviews the appropriateness of any changes made to access.

TEST RESULTS

No material concerns were identified.

The three controls mentioned above, if working as designed, will provide a reasonable level of assurance that access to TeleStaff is restricted, controlled and monitored.

7 - TARGET SOLUTIONS

AUDIT COMMENT

The control structure in place for granting and monitoring access rights to Target Solutions is adequately designed.

DISCUSSION

Target Solutions access is assigned based on the user position/rank and job responsibilities. System administrators have full access throughout the system. To ensure that access is updated as changes occur (i.e., personnel escalate in rank and/or position or conversely, to monitor employee separations), an exception report is generated daily through a SQL-Crystal Report. This report matches the ranks/positions for all users in Target Solutions with users in TeleStaff. This exception report is achieved through the use of an application program interface between TeleStaff and Target Solutions.

AUDIT TESTING

The Audit Team reviewed the following key control structure for authorizing access to Target Solutions.

- Users are required to have an active County employee number and email address to gain access to Target Solutions; and
- Appropriateness of access within Target Solutions, including removal of terminated employees, is verified daily.

TEST RESULTS

No material concerns were identified.

The two controls mentioned above, if working as designed, will provide a reasonable level of assurance that access to Target Solutions is restricted, controlled and monitored.