



CITY OF ORLANDO

Office of Audit and Evaluation Director

MEMORANDUM

To: Robert Bowman, Fire Chief

From: Beryl H. Davis, Audit and Evaluation Director

Re: Follow-Up Review of Audits of Fire Department Time Reporting Practices
(Report No. 05-21)

Date: May 5, 2005

Attached are summaries of the status of recommendations as determined from our follow-up reviews of the Fire Department Time Reporting Practices (*Report No. 04-28*), issued June 21, 2004, and Internal Controls Related to Fire Department Time Reporting Practices, issued June 28, 2004. Our review procedures consisted of staff inquiries and review of the status of the recommendations provided by Department management.

Our follow-up was made in accordance with generally accepted government auditing standards.

The single recommendation in the original Report No. 04-28 was implemented. Three of the nine recommendations contained in Report No. 04-30 have been implemented, two have been partially implemented, three are planned for implementation and one has not been implemented.

Although the union has verbally agreed to the conversion of the wage bank to a fiscal year basis, full implementation must await this summer's contract negotiations. Rather than create additional pay codes to control EAWP, the Deputy Chief of Operations reviews the daily payroll to identify EAWP usage.

The Fire Department and Technology Management continue to explore the computerization of several manual payroll processes but 24-hour shifts and other codes require additional investigation before resolution; current target is an additional 6-9 months. For operating reasons, it is not feasible for field employees to attest to their time sheet and OFD is in the process of obtaining an exemption from City policy. This summer's contract negotiations will clarify whether HB-FD pay code hours are "pensionable."

Finally, wage bank data was insufficient to adequately assess prior years' budget overages and therefore this recommendation was not implemented.

We wish to thank the officials and personnel of the Fire Department for their cooperation and prompt response to the follow-up request.

Jack Sirak, Audit Program Manager, performed this follow-up review.

BHD/jts

Attachments

c: Honorable Buddy Dyer, Mayor
Jose I. Fernandez, Jr., Chief of Staff
Joseph Robinson, Deputy Chief of Staff
Dykes C. Everett, City Attorney
Byron W. Brooks, Interim Chief Administrative Officer
Kevin Edmonds, General Administration Director
Deborah D. Girard, Management, Budget and Accounting Director
Conrad Cross, Chief Information Officer