A REPORT FROM
THE OFFICE OF INTERNAL AUDIT

PRESENTED TO THE CITY COUNCIL
CITY OF BOISE, IDAHO

AUDIT / TASK: #12-06 / Training Division
AUDIT CLIENT: Boise Fire Department
REPORT DATE: March 21, 2013
AUDIT GRADE: Needs Improvement

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FY2012 Work Plan
REPORT OF AUDIT ACTIVITIES

Task #12-06, Boise Fire Department Training Division
Date of Audit: July 16, 2012

INTRODUCTION
In accordance with the FY 2012 approved Work Plan, the Office of Internal Audit undertook a scheduled review of the operating processes and procedures for the Boise Fire Department Training Division.

The Boise Fire Department Training Division’s basic activities and functions are described as:

“… Continuing education, physical fitness training, firefighter safety, and EMT/Paramedic certification is provided to the Department’s employees by the Division…”

The Training Division is responsible for providing basic skills training to fire fighter recruits through a 5-month training academy. Training also coordinates and conducts live training exercises for fire fighters – i.e. training fires in abandoned structures, and vehicle extrication training.

While staffing levels have varied slightly over the scope period, the number of fire fighters has generally been in the range of between 250 and 265 fire fighters. As of the date of audit, Training Division records indicated the total training hours completed by those fire fighters (all fire fighters except for the Chief, and the Deputy Chiefs) during FY10 and FY11, and through June 30, 2012 were:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Training Hours Completed</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 2010</td>
<td>73,420 hours</td>
</tr>
<tr>
<td>FY 2011</td>
<td>62,758 hours</td>
</tr>
<tr>
<td>FY 2012 (Through 6/30/12) *</td>
<td>45,190 hours</td>
</tr>
<tr>
<td><strong>Grand Total 10/1/2009 through 6/30/12</strong></td>
<td><strong>181,368 hours</strong></td>
</tr>
</tbody>
</table>

*Annualized, FY2012 training hours are estimated at 60,250 hours.

Generally, the Boise Fire Department observes and adheres to National Fire Protection Association (NFPA) standards in basic training and operational areas. Specialty regulations the Department must also observe include selected Federal Aviation (FAR), Occupational Health and Safety (OSHA), and Federal Code (CFR) regulations. With respect to deployed fire fighters, many of these
standards establish the type, amount, and/or frequency of training that must be conducted in order to meet standards and maintain proficiencies.

While not an exhaustive listing of applicable standards, rules, or regulations; the following standards represent those that were specifically utilized during the conduct of this audit:

<table>
<thead>
<tr>
<th>Standard</th>
<th>Citation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>NFPA</td>
<td>1001</td>
<td>Standard for Fire Fighter Professional Qualifications</td>
</tr>
<tr>
<td>NFPA</td>
<td>1002</td>
<td>Standard on Fire Apparatus Driver/Operator Professional Qualifications</td>
</tr>
<tr>
<td>NFPA</td>
<td>1003</td>
<td>Standard for Airport Fire Fighter Professional Qualifications</td>
</tr>
<tr>
<td>NFPA</td>
<td>1021</td>
<td>Standard for Fire Office Professional Qualifications</td>
</tr>
<tr>
<td>NFPA</td>
<td>1040</td>
<td>Standard for Fire Service Instructor Professional Qualifications</td>
</tr>
<tr>
<td>NFPA</td>
<td>1061</td>
<td>Standard for Professional Qualifications for Public Safety Tele-communicator</td>
</tr>
<tr>
<td>NFPA</td>
<td>1403</td>
<td>Standard on Live Fire Training Evolutions</td>
</tr>
<tr>
<td>NFPA</td>
<td>1404</td>
<td>Standard for Fire Service Respiratory Protection Training</td>
</tr>
<tr>
<td>NFPA</td>
<td>1500</td>
<td>Standard for Fire Department Occupational Safety and Health Program</td>
</tr>
<tr>
<td>NFPA</td>
<td>1582</td>
<td>Standard of Comprehensive Occupational Medical Program for Fire Departments</td>
</tr>
<tr>
<td>NFPA</td>
<td>1962</td>
<td>Standard for the Inspection, Care, and Use of Fire Hose, Couplings, and Nozzles and the Service Testing of a Fire Hose</td>
</tr>
<tr>
<td>CFR/FAR</td>
<td>139.319</td>
<td>Aircraft Rescue and Firefighting: Operational Requirements</td>
</tr>
<tr>
<td>OSHA</td>
<td>1910.120</td>
<td>Hazardous Waste Operations and Emergency Response</td>
</tr>
</tbody>
</table>
SCOPE AND METHODOLOGIES
For purposes of detail testing, Internal Audit established a scope period that included October 1, 2009 to July 16, 2012 (the audit date).

The overall purpose of the review was to gain a reasonable degree of assurance that the control environment of the Boise Fire Department Training Division is adequate. The environment should ensure that the Training Division is functioning in an efficient and effective manner, that training goals and objectives are being met, and that training activities comply with applicable policy, law, and/or regulation.

Based on discussions with the Deputy Chief responsible for the training function and with a focus on training issues, Internal Audit defined the following objectives for the detail testing of the training activities at the Boise Fire Department:

- Sufficient training guidelines, policies, and procedures are in place and operating.
- Training reporting and communication is reasonably adequate.
- The Boise Fire Department Training Division is in compliance with National Fire Protection Association (NFPA), established regulation and code, and with designed internal control systems.
- Training records are maintained in accordance with established record retention schedules.
- Airport Rescue Fire Fighters (ARFF) training is in compliance with Federal Aviation Administration guidelines.
- Training and associated expenditures have been properly approved.

Internal Audit utilized methodologies consisting of observations, interviews and questionnaires, detail testing, and an analysis of the training activities. The methods employed and the evidentiary materials developed were appropriately designed to adequately support the findings and general comments contained within this report.
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EVALUATION AND COMMENTS
Based on the work performed, Internal Audit believes that the integrity of the Boise Fire Department’s training records, and the management oversight provided to the recordkeeping processes is best characterized by a performance level of “Needs Improvement”. Audit grades are formally established in the Office of Internal Audit’s approved policies and procedures, with a “Needs Improvement” grade being defined, in part, as follows:

“...Weaknesses or deficiencies are encountered on a relatively frequent basis. ..... Internal control mechanisms may not be universally in place, implemented, or actively observed...”

Generally, the Boise Fire Department Training Division is tasked with coordinating or providing training that is necessary to establish and maintain the competency of deployed fire fighters. Internal Audit’s findings strongly suggest the existence of inadequate control mechanisms in place to guide the input, approval, review, and documentation of the records that would support training efforts and accomplishments.

Audit performed extensive fieldwork, which resulted in the communication of a number of findings to the Training Division. To summarize, the Department allows all fire fighters to log their individual training hours in its “Firehouse” system under activity-specific codes. A high-level review revealed training hours recorded by / for fire fighters in the system that varied from a high annual total of 6,808 hours for one fire fighter, to a low of 2.5 annual training hours for another – on average, a fire fighter is scheduled for duty for approximately 2,920 hours in any given year. A randomly selected sample of training records that had been input to the Department’s “Firehouse” system was reviewed in greater detail. A relatively high percentage of those contained training records of 16 to 24 hours (and sometimes more) for at least one, and oftentimes multiple individual days. These entries apparently went un-questioned, and un-corrected.

If the error rate noted in our review is representative of the records for the entire population of Boise fire fighters (exclusive of Deputy Chiefs and the Fire Chief), it would indicate that, of the 265 Boise fire fighters currently deployed, 56% (or 148) of those fire fighters' records may contain questionable or erroneous entries.

The findings we presented to management are included in the body of this report.

(Refer to Appendix A for additional details concerning Internal Audit’s existing grading scale.)
FINDINGS AND RECOMMENDATIONS
Audit’s Findings are detailed below; including any recommendations that were made, and management’s responses to those suggestions.

FINDING #1: Training Records
The processes currently in place for documenting the training provided to firefighters, as well as data recorded in the training system, appear to have integrity issues that should be resolved prior to reliance being placed on the information provided by those systems.

Internal Audit randomly selected 45 firefighters from the total number of firefighters employed by the Boise Fire Department at June 30, 2012 (Note: the Chief and Deputy Chiefs were not included in the population subject to testing). Internal Audit reviewed training records for the period October 1, 2010 through June 30, 2012 for each firefighter in the sample. Of the 45 firefighters’ records reviewed, 25 (55.6% of the sample) appeared to contain data errors or other concerns. Issues noted were:

- Too many training hours recorded per day. In some cases, the number of hours recorded exceeded the number of hours available in a day (i.e., 24+) - sometimes by as much as several hundred hours.
- Management review of the training hours recorded appeared to be inadequate – errors apparently were not detected and / or corrected.
- Management did not have, and thus could not review, a report that summarized firefighter training on a periodic basis.
- Documentation to support the training recorded in the “Firehouse” system appeared to be either inadequate, or non-existent. Requested records could not be produced.
- There are approximately 1,799 training codes currently available for use in Firehouse – in many instances there appeared to be duplication.

These conditions indicate that systemic / procedural controls are inadequate to ensure the accuracy, integrity, and reliability of the data.

RECOMMENDATION: Internal Audit recommends that the following controls be developed and implemented:

- The “Firehouse” system should be upgraded to develop an edit to ensure that the training hours input do not exceed the number of hours available per each training session.
- Management should develop controls and establish procedures for accurate data input.
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- Management review of training should be evidenced with the date reviewed and a signature, either manual or electronic, of the reviewer. A copy of this approval should be retained in accordance with the established training retention schedule.
- Review the current list of training codes. Eliminate duplicate codes, codes no longer used, or codes used for a type of training that is no longer required.

MANAGEMENT RESPONSE:
In 2012 the Office of Internal Audit conducted a scheduled review of the operating processes and procedures for the Boise Fire Department Training Division. Detailed testing was completed to determine whether:

- Sufficient training guidelines, policies, and procedures are in place and operating.
- Training reporting and communication is reasonably adequate.
- The Boise Fire Department Training Division is in compliance with National Fire Protection Association (NFPA), established regulation and code, and with designed internal control systems.
- Training records are maintained in accordance with established record retention schedules.
- Airport Rescue Fire Fighters (ARFF) training is in compliance with Federal Aviation Administration guidelines.
- Training and associated expenditures have been properly approved.

During the same time period, the Department was developing a strategic training plan. A draft report of this plan was presented to command staff in November and is undergoing final revisions. This document sets forth a plan to address major priorities in training, including the reporting controls identified in Internal Audit’s report.

The draft audit issued one finding: “The processes currently in place for documenting the training provided to fire fighters, as well as data recorded in the training system, appear to have integrity issues that should be resolved prior to reliance being placed on the information provided by those systems.”

The Fire Department agrees that ensuring the integrity of the training record-keeping system is imperative. The validation of training hours is the responsibility of the Training Division. Command staff is accountable for not identifying these issues and addressing them sooner.
The audit recommended the following controls be implemented to achieve the desired integrity of the training record-keeping systems based on the identification of 25 training entries in which more than 16 hours of training had been entered on a single day. Each of these items has already or is currently being corrected as indicated in italics:

1. The “Firehouse” system should be upgraded to develop an edit to ensure that the training hours logged do not exceed the number of hours available per each training session.

   In approximately ten of the identified training entries, the firefighter attended a multi-day training session and entered the total training hours on one day instead of breaking it out into the actual hours spent each day. The appropriate total number of hours was logged, but was not broken down into a daily record. Changes to the Firehouse software have been made to flag entries of over eight (8) hours of training on a single day. The system will warn the user that the entry exceeds 8 hours. If this does not need to be corrected (i.e., if a training was for 10 hours) the user can proceed. The Department has developed an auto-generated report for the Training Chief and Battalion Chiefs for review of any entries greater than 8 hours on a given day.

   In eleven of the identified entries, both the company Officer and the firefighter had entered training for Special Teams, resulting in duplicative hours being recorded on a given day. Special Teams have been instructed to have the training liaison enter all team training documentation to eliminate any future occurrences.

   In four of the identified entries, a large number of physical fitness hours had been recorded as occurring on one date. In these cases, the Firehouse system was reporting an accumulation of physical fitness hours for the year. Changes to the Firehouse software have been made to represent the actual day each physical fitness hour was conducted. The Department has developed an auto-generated report for the Training Chief and Battalion Chiefs for review of any entries greater than 8 hours on a given day.

2. Management should develop controls and establish procedures for accurate data input.

   Two of the 25 entries in question related to inadequate training in how to log training hours and have been corrected. No benefit was gained by the firefighter for these errors. The firefighters in question have been re-
trained on proper entry requirements. The Department will be holding a refresher course on proper coding and recording of training hours in January.

3. Management review of training should be evidenced with the date reviewed and a signature, either manual or electronic, of the reviewer. A copy of this approval should be retained in accordance with the established training retention schedule.

Since the implementation of the Firehouse record management system, the Training Division has needed to develop a documented reporting review process. Reports have been developed to allow supervisors to regularly review and validate training by individual employee and by company units. Company Officers have been directed to review their unit’s data in each training block to verify accuracy. Battalion Chiefs will review company reports, verify accuracy, and formally approve in writing. In each training block the Training Division will randomly select individual employees and companies and further verify the accuracy of all records and confirm corresponding training has occurred.

4. Review the current list of training “tran” codes. Eliminate duplicate codes, codes no longer used, or codes used for a type of training that is no longer required.

The Fire Department is continuing to refine the number of training codes as recommended. The number of codes has been cut in half thus far.

The Department realizes that while the audit does not imply that any records were falsified, the lack of management oversight of training records can create doubt about whether any erroneous entries could have resulted in a benefit to the employee or the Department. The Department has conducted another round of testing on the records identified by Internal Audit to confirm that a) no employee received certification pay without the requisite training hours; b) no overtime or constant staffing pay was generated as a result of erroneous training entries; and c) no employees received a promotion based on the training records entered during the audit scope’s period of time. Our results are as follows:

a) Step and certification raises are processed based on Certificates of Attendance to the National Fire Academy Programs as listed in the Policies
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and Procedures. *Hours entered into Firehouse are not used to qualify step raises.*

b) Of the 25 employees whose records were randomly sampled by Internal Audit and identified as having potential errors, 14 employees incurred some overtime during the period between 1/1/11 and 12/7/12. All of this overtime was the result of work outside of the employee’s scheduled shift. *While related to training activities, the overtime granted was not determined based on the hours logged in Firehouse.*

For example, four of these employees earned overtime for attending the Driver’s Academy. Conducting this training outside of a regularly scheduled shift and earning overtime for the training hours is an exception negotiated in the Collective Labor Agreement (Appendix A). Three of these employees earned overtime for serving on or instructing exercises for the All Hazards Incident Management Team (AHIMT) which requires team members training outside of their regularly scheduled shift. The remaining overtime is related to employees working outside of their regular shift as an instructor or on ancillary assignment. In all of these cases, overtime paid was generated from Payroll entries and not hours logged in Firehouse.

c) Of the 25 employees whose records were randomly sampled by Internal Audit and identified as having potential errors, 5 received promotions during the period to the rank of Firefighter III. Qualifications for promotions in the Fire Department, and specifically those related to promotion to Firefighter III, are determined by criteria set forth in the Collective Labor Agreement (Article 6, Section E Promotional Examinations). A firefighter must complete a working-out-of-class Drivers Program or Drivers Academy to receive the promotion, and must pass the practical exam to be qualified. Physical attendance at the training is required, and must be certified by the instructor. *The promotion is not granted based on any tracking of hours in Firehouse.*

The Department sincerely appreciates the assistance of the Office of Internal Audit and will continue to improve its reporting and monitoring of training hours to ensure the highest integrity in our practices. Internal Audit is welcome to revalidate the results of our above analysis if desired.
CONCLUSION
As indicated earlier in the Introduction section of this report, the Boise Fire Department adheres to standards established by the National Fire Protection Association (NFPA) in many of its key operational areas. The training and certification of fire suppression personnel is addressed by the NFPA primarily in standards NFPA 1000 thru NFPA 1091. Generally, the standards require deployed fire fighters to remain current with changing suppression practices and technologies, and with the standards themselves. Currency can be achieved and maintained through pursuit of continuing educational experiences such as attendance at workshops, through professional readings, and through the attainment of certifications. Foundational to these efforts is the ability to demonstrate accomplishment of these activities through accurate, documented, and verifiable records.

Our work suggests there are significant opportunities for improvement available to the Department’s Training Division in this area. We urge management to continue to pursue the enhancements to their record-keeping systems contained within their responses to our recommendations. Doing so will help ensure the integrity of the systems and the records contained therein. The training efforts of the frontline fire fighters will be better documented and supported.

MANAGEMENT PARTICIPANTS
Dennis Doan, Fire Chief / Boise Fire Department
Tracy Raynor, Training Division Deputy Chief / Boise Fire Department
Anne Wescott, Administrative Division Manager / Boise Fire Department
APPENDIX “A”

Evaluation and Grading of Audits
Each audit will be evaluated or graded, and will receive one of the five following ratings. Grades will be assigned based on the perceived “best fit.” Thus, not all attributes associated with an assigned grade may be present within a given Department or Division.

- **High Satisfactory** – No significant weaknesses or deficiencies were noted during the audit. If any issues were noted, they were clearly insignificant or inconsequential. The audited area displays a high degree of control and management oversight is effective.

- **Satisfactory** – Reportable issues may exist within the audited area, but they are not deemed to be representative of pattern or practice within the area. Issues are typically of an isolated nature. Overall, systems of internal control are effective, and management oversight is adequate and supportive of the accomplishment of goals and objectives.

- **Low Satisfactory** – Reportable issues exist within the audited area, and are encountered frequently enough to lose the appearance of “isolated.” Systems of internal control appear to be marginally adequate at best. Management oversight is not always effective to ensure the quality of operations.

- **Needs Improvement** – Weaknesses or deficiencies are encountered on a relatively frequent basis within the audited entity or function. Issues noted, and their frequency, are suggestive of a pattern or practice of inadequate oversight. Internal control mechanisms may not be universally in place, implemented, or actively observed. Management oversight is weak, or is not always effective.

- **Unsatisfactory** – Material or significant deficiencies are noted within the operations under review. Issues may pose risks that are either mission-critical or mission-fatal. Management has failed to implement appropriate internal controls. Management oversight is ineffective, absent, or willfully avoided.