

SECOND FOLLOW-UP REVIEW

CITY AUDITOR

Report Date:	June 14, 2017
Department:	Mesa Fire and Medical Department (MFMD)
Subject:	Fire Prevention Division
Lead Auditor:	Dawn von Epp

OBJECTIVE

The objective of this second follow-up review was to determine whether the Mesa Fire and Medical Department (MFMD) Fire Prevention Division has effectively implemented the action plans presented in their response to our June 2016 follow-up review.

SCOPE & METHODOLOGY

To accomplish our objective, we reviewed departmental procedures and reports, interviewed staff, and analyzed inspection data for fiscal year 2017.

BACKGROUND

On June 20, 2016, we issued a follow-up report on the status of management's responses to our initial audit recommendations. The objectives of that follow-up review were to verify that a plan to balance inspection demand with available resources was implemented, and oversight was strengthened to ensure achievement of compliance and performance objectives. At that time, we found that two of the six corrective action plans presented in the original audit had been successfully implemented, and the remaining 4 were partially implemented.

The first follow-up review report included five recommendations, summarized as follows:

1. Management should regularly monitor to ensure that inspections are completed in compliance with established risk-based priorities.
2. When inspection activity reports are provided to City management, the percentage of completion toward meeting the adopted standards should also be included in order to provide context.
3. Staff should develop written procedures for invoicing activities, to ensure accuracy and consistency, and to maintain continuity of operations when employee turnover occurs.
4. Management should implement a process, and regularly monitor, to ensure that follow-up inspections are conducted when required, and that all applicable fees are invoiced in a timely manner.
5. Staff should complete all necessary revenue posting corrections, eliminate any remaining backlog of open Accounts Receivable documents and perform monthly reconciliations.

The department agreed with the recommendations and developed corrective action plans. Two of the corrective action plans have some reliance on the new Development Information Management Enterprise Solution (DIMES) permitting and invoicing system being implemented as planned.

CONCLUSION

Three of the corrective action plans have been implemented and two have been partially implemented. The two partially implemented plans will be fully implemented after the processes involved are transitioned to the new DIMES system. No additional follow-up work is planned for this audit.

APPENDIX

 = Implemented

 = Partially Implemented

 = Not Implemented

<u>Corrective Action</u>	<u>Implementation Status</u>	
<p>Recommendation 1: Management should regularly monitor to ensure that inspections are completed in compliance with established risk-based priorities.</p> <p>Management Response: Management will effectively monitor inspections using newly introduced iPad and reconfigured Firehouse Software. New program will allow the Sr. Program Assistant to more efficiently schedule inspections to meet our productivity standards and risk-based priorities.</p>	<p>Implemented</p> <p>Management monitors completion of assigned inspections, which are now scheduled in a manner which meets both productivity standards and risk-based priorities.</p>	<p></p>
<p>Recommendation 2: When inspection activity reports are provided to City management, the percentage of completion toward meeting the adopted standards (with regard to inspection frequency) should also be included in order to provide context.</p> <p>Management Response: Monthly report will be updated to include percentage of inspections completed fiscal year to date toward meeting the adopted standards and broken down between billable highs and mediums. (Falcon hangars and city facilities are inspected but are not billable and will not be included in this report.)</p>	<p>Implemented</p> <p>The percentages identified in the response have been added to Fire Prevention Month End Reports. One of the metrics was being calculated incorrectly, but has been revised for future reports.</p>	<p></p>
<p>Recommendation 3: Staff should develop written procedures for invoicing activities, to ensure accuracy and consistency, and to maintain continuity of operations when employee turnover occurs.</p> <p>Management Response: "Sr. Program Assistant will create a process document for all invoicing activities."</p>	<p>Implemented</p> <p>New procedures were developed for invoicing activities. These procedures will be revised when the DIMES system goes live.</p>	<p></p>
<p>Recommendation 4: Management should implement a process to ensure that follow-up inspections are conducted when required, and that all applicable fees are invoiced in a timely manner. Management should also regularly monitor these activities for compliance with established procedures.</p> <p>Management Response: The implementation of the iPad and Accela will assist management in accomplishing this goal. The iPad will visually identify all occupancies within an inspector's district that are due for follow-up inspection. Assistant Fire Marshal will check follow ups</p>	<p>Partially Implemented</p> <p>Management monitors follow-up inspections monthly for compliance with guidelines.</p> <p>Immediate invoicing of follow-up inspections is expected to be implemented when the DIMES system goes live.</p>	<p></p>

APPENDIX

✓ = Implemented

◆ = Partially Implemented

✗ = Not Implemented

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<p>on a monthly basis to make sure they are completing these inspections within the guidelines. Accela will allow for immediate invoicing when follow-up is completed.</p>		
<p>Recommendation 5: Staff should complete all necessary revenue posting corrections, and should eliminate any remaining backlog of open Accounts Receivable documents. In addition, regardless of existing backlogs, staff should perform monthly reconciliations to ensure that current payments are posted to the correct accounts, receivables are adjusted, and payments are accurately and consistently recorded in the FireHouse system.</p> <p>Management Response: Sr. Program Assistant will continue to reconcile Firehouse to Advantage line-by-line until all accounts are current. Sr. Program Assistant will also start doing a monthly reconciliation now.</p>	<p>Partially Implemented</p> <p>Approximately 84% of the receivables backlog has been cleared.</p> <p>Monthly reconciliations are expected to begin when the DIMES system goes live.</p>	<p>◆</p>