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January 2005

The County Council and County Executive
of Prince George's County, Maryland

We have conducted a performance audit of the

FIRE/EMS DEPARTMENT

in accordance with the requirements of Article III, Section 313, of the Charter for Prince George's County, Maryland. Our report is submitted herewith. The scope of the audit and our findings, comments, and recommendations are summarized on the following page.

Successful implementation of some of the recommendations that appear in this report will require action by the Fire Chief and the Volunteer Fire Commission.

We have discussed the contents of this report with appropriate personnel of the Fire/EMS Department and the Volunteer Fire Commission, and wish to express our sincere gratitude to them for the cooperation and assistance extended to us during the course of this engagement.

David H. Van Dyke, CPA
County Auditor

Michael J. Soresi
Staff Auditor

FIRE/EMS DEPARTMENT

SUMMARY OF PERFORMANCE AUDIT

JANUARY 2005

The Office of Audits and Investigations performed an audit of the Fire/EMS Department in accordance with the County Charter. In the performance of our audit, we evaluated the Volunteer Fire Companies' compliance with the Length of Service Award Program's (LOSAP) procedures. The major areas of concern addressed in our report are:

- LOSAP points earned should be compared to support documentation for verification purposes annually, on a random basis.
- Instances in which LOSAP Annual Reports were inaccurate or incomplete.
- The number of volunteer earned LOSAP credit years should be compared year to year for accuracy.
- Instances in which LOSAP forms for volunteer member information, daily signs and collateral duty information were not being used by all companies.
- LOSAP procedures for recording drills and training courses need minor revisions.
- The need to complete the full installation of the automated LOSAP system to accumulate and track all LOSAP service points.

We wish to thank the Volunteer Fire Commission, the Volunteer Fire Companies, and the Fire/EMS Department for their assistance and cooperation. We are available to provide assistance in implementing the recommendations contained in this report, or in any other area where the Department may have concerns or questions.

CHAPTER 1

LENGTH OF SERVICE AWARD PROGRAM

INTRODUCTION AND SCOPE

Prince George's County established the Length of Service Award Program (LOSAP) that provides annuities to active volunteer members in the County's Volunteer Fire Companies (Companies). A qualified volunteer is eligible to receive a basic monthly payment of \$225 per month upon reaching the age of 60 and completing 25 years of certified active service. Benefits provided under LOSAP also included survivor annuities and lump-sum death benefits.

A volunteer member must earn a minimum of 50 points for service provided to the Company during a fiscal year to receive one year of service credit. Points are earned for attendance and participation in training, drills, meetings, calls responded to, sleep-in and standby duties, holding an appointed or elected position, collateral duties, and active duty in the armed forces while a volunteer member. LOSAP procedures stipulate the yearly maximum number of points that can be earned per service category. Company records of attendance and participation in services must support all points earned. Specific forms are used to record: (i) when a volunteer became an active member, (ii) service points, (iii) number of points earned for the fiscal year, and (iv) the total number of years of service.

Each Company is responsible for maintaining adequate and accurate records of the various services performed by each volunteer, recording volunteer LOSAP data on the required forms, and submitting the forms to the Prince George's County Fire

Commission (the Commission). The Commission is responsible for reviewing and approving the list of volunteers receiving credit for the year.

In September 2002, we released an audit report of the Fire/EMS Department, which included a Chapter on LOSAP. During that audit, we reviewed LOSAP records and forms of 23 of the 45 Volunteer Fire Companies. In this audit, we selected for review, the fiscal year 2002-03 records of the remaining 22 Companies.

FINDINGS, COMMENTS, AND RECOMMENDATIONS

The Commission has been given the authority under County Code Section 11-328 to establish the standards and procedures related to LOSAP. In February 2001, the Commission issued a revised Length of Service Award Program Standards and Procedures Guide. The purpose of the guide is to provide each Volunteer Fire Company the information to effectively and efficiently prepare their annual reports to the Commission as well as accurately maintain company records. Included in this guide is a section which describes all approved forms and provides detailed steps on how forms are used in the LOSAP process.

Prior to the start of our review, we sent a memorandum to the Chairman of the Fire Commission listing the Volunteer Fire Companies to be reviewed and the records needed related to LOSAP. Out of the 22 Companies listed in the memorandum, we reviewed the records of 20 Companies. We did not review the Underwater Rescue Company records since the members are from various Volunteer Fire Companies which were reviewed. The Riverdale Volunteer Fire Company did not submit the requested documentation for review within the timeframe of our audit fieldwork.

We therefore recommend:

1. The Fire Commission verify annual LOSAP points reported by the Riverdale Volunteer Fire Company for fiscal year 2002-03 once records are submitted.

The Volunteer Fire Companies use various records to account for information related to volunteers and their activities when earning LOSAP credit. Form #1023, verification of data form, is signed by each volunteer and is used to document when a volunteer became a member and the total number of years of service credited since becoming a member. Form #1024, Annual Certification form, is used to record the number of occurrences or hours and number of points earned by each volunteer for each service performed during the fiscal year, and to certify the number of points earned. Form #1025, Annual Report of Creditable Service form, is used to maintain a record of volunteers who receive service credit, including the total number of years earned since becoming a volunteer. Form #4578, Volunteer Daily Sign-In Sheet, is used to record the volunteers' performance of collateral duties, sleep-ins, and standbys. Form #4577, Volunteer Collateral Duty Sheet, accompanies Form #4578 and provides a detailed description of collateral duties performed.

During our audit, we selected a sample of Form #1023s and Form #1024s to review for accuracy and completeness. We selected a sample of Form #1024s to verify points earned to actual Company records. We also reviewed Form #1025s to determine the accuracy of the total reported years of service credit.

In cases where we were unable to verify whether volunteers had 50 LOSAP points for the year, or if we noted any other discrepancies, we prepared a written request for each Company, detailing areas needing further documentation. The following is a general list of our findings (Schedule 1 provides a detailed breakdown of the findings by

Company). It should be noted that most of these deficiencies were previously noted in our prior audit report issued in September 2002.

- A number of Form #1023s were unavailable for review.
- We were unable to verify points earned on the Form #1024s to support records maintained by the Companies for some of the volunteers.
- The Fire Commission does not periodically verify points earned to support records to ensure validity of the Form #1024s.
- The volunteers' total years of service, as reported on Form #1025s, were not accurate in some cases.
- Several Companies provided only partial records.
- The format used by the Companies to track services performed is not consistent system wide, and not in compliance with the LOSAP Standards and Procedures Guide.
- Approximately 75% of the Companies reviewed do not use Forms #4578 or #4577 as required by the LOSAP Standards and Procedures Guide.

We therefore recommend:

- 2. The Fire Commission randomly select Volunteer Fire Companies each year to verify Length of Service Awards Program points earned to actual records of service performed by volunteers.**
- 3. The Fire Commission ensure that Form #1023s are completed, updated as needed, and available for review. A copy should also be maintained on file at each Volunteer Fire Company.**
- 4. The Fire Commission ensure that Volunteer Fire Companies comply with the Length of Service Awards Program Standards and Procedures Guide and use Forms # 4578 and #4577 to record volunteers' daily performance of collateral duties, sleep-ins, and standbys.**

Under current guidelines outlined in the LOSAP Standards and Procedures Guide, completion of fire training courses and attendance at Company or County drills can earn up to 25 points per year for each activity. However, the LOSAP Standards and Procedures Guide lacks an approved form or required document to annually track this information for each volunteer member. Some Companies we reviewed have prepared their own forms to record drills, however, there are no consistent forms or logs to record the training courses and hours reported for members on their annual point certification form. During our review, we had to request additional support documentation to verify service hours for training and drills. We believe a consistent set of forms and records maintained by each Company would improve record keeping for training and drill information in the preparation of annual LOSAP reports.

We therefore recommend:

5. The Fire Commission establish a specific format to be used system-wide for maintaining records for drills and training courses received by a volunteer.

In fiscal year 2000-01, the County approved funding in the amount of \$90,000 to hire an outside consulting group to revise LOSAP procedures and automate the record keeping system. The result of the consultant engagement was the LOSAP Standards and Procedures Guide, dated February 7, 2001, and an automated program to account for LOSAP information. As of the end of March 2004, none of the 20 Volunteer Fire Companies we reviewed were using the automated record keeping system developed by the consultant. We found evidence to indicate at least three Companies were using some other form of automated program to help track LOSAP activity.

Our discussions with both members of the Fire Commission and the County Fire/EMS Department indicated that the automated LOSAP system currently will not

interface with the Fire/EMS Department's Records Management System. Information pertaining to fire and ambulance runs, which is input into the Records Management System, does not carry over to the LOSAP system.

The Fire/EMS Department is currently installing a new Records Management System, which should be operational in January or February of 2005. According to Fire/EMS Department personnel, after the new Records Management System is operational, the Department would like to interface the automated LOSAP system with the Records Management System. Until the interface problem is solved, Companies would have to input data twice to utilize the automated program.

We therefore recommend:

- 6. The Fire/EMS Department interface the new Records Management System (once installed and fully operational) with the automated LOSAP system.**
- 7. After Recommendation #6 is implemented, the Fire Commission direct all Volunteer Fire Companies to utilize the automated LOSAP system to accumulate and track LOSAP service points for volunteer members.**