



BALTIMORE CITY FIRE DEPARTMENT

BIENNIAL PERFORMANCE AUDIT REPORT

Fiscal Years Ended June 30, 2018 and 2017

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Honorable Joan M. Pratt, Comptroller
and Other Members
of the Board of Estimates
City of Baltimore, Maryland

Executive Summary

We conducted a Biennial Performance Audit of selected performance measures of the Baltimore City Fire Department (BCFD) for the fiscal years (FYs) ended June 30, 2018 and June 30, 2017. The objectives of our performance audit were to:

- Determine whether BCFD: (1) met its performance measure targets; and (2) has adequately designed internal controls related to the selected performance measures.
- Follow-up on prior findings and recommendations included in the previous Biennial Performance Audit Report, dated March 5, 2018.

According to the FY 2017, 2018, 2019 and 2020 Agency Detail Board of Estimates Recommendations (Budget Books), the targets for the three selected performance measure targets were not met. Additionally, beginning in FY 2019, one of the performance measures is no longer used. Therefore, no validation of the actual results of the three performance measures was performed.

Of the 13 prior year recommendations that were followed up during this Biennial Performance Audit, one recommendation is no longer relevant to a performance measure; one recommendation is no longer a performance measure; and one recommendation will not be implemented until FY 2021. Of the remaining ten recommendations, seven recommendations, or 70 percent, were fully implemented and three recommendations, or 30 percent, were partially implemented. Reasons for the partially implemented recommendations are as follows:

- Service 608 – Emergency Management’s *% of City agencies with a complete Continuity of Operations Plan (COOP)*: Two recommendations were partially implemented because some agencies do not participate in the development and implementation of the Continuity Planning Program although the Administrative Manual-110-01, *Continuity of Operations Plan (AM-110-01) effective October 10, 2012*, requires all City of Baltimore (City) agencies to develop a COOP in

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Coordination with Mayor's Office of Emergency Management (MOEM)¹. The Continuity Planning Program is a multi-phase program designed to help agencies build a basic COOP plan from scratch. According to MOEM, agency participation in the Continuity Planning Program is voluntary, and MOEM does not have the authority to enforce City agencies to prepare the COOP. MOEM invited 26 agencies and offices to participate. MOEM has yet to receive a response from six of those, despite repeated attempts to contact those agencies. Three agencies declined to participate in the program, citing their own ongoing COOP planning efforts and not needing MOEM assistance in developing their plans. Currently, MOEM has 17 agencies² that participate in the Continuity Planning Program. However, MOEM is not tracking and monitoring City agencies' most current version of their COOPs because MOEM is not a repository for all City agencies to submit their COOPs. Also, AM 110-01 does not require MOEM to enforce (track and monitor) City agencies implementation or revision of COOPs. Without the knowledge of the updated status of the COOPs, MOEM cannot effectively coordinate interagency response and recovery.

- Service 611 – Fire Code Enforcement: One recommendation was partially implemented because BCFD has not developed formal (written, approved, dated) policies and procedures to follow-up on expired permits to ensure they are properly renewed or do not need to be renewed after renewal notices have been sent to individuals or businesses. However, practices are in place and followed.

We wish to acknowledge BCFD's cooperation extended to us during our audit.

Respectfully,



Josh Pasch, CPA
City Auditor
Baltimore, Maryland
December 12, 2019

¹ The MOEM is a stand-alone City agency; however, for budgetary purposes, it is classified under BCFD. A MOEM's operational role is to coordinate interagency response and recovery. The MOEM implements systems and programs to enhance and integrate the City's response to major incidents.

² The MOEM anticipates the participating agencies will have a basic COOP plan completed by the end of Phase 4 of the Continuity Planning Program.

Background Information

I. Baltimore City Fire Department

The City Charter establishes BCFD, and its roles and responsibilities are specified in the City Code. Its primary and most visible functions are to prevent and suppress fires and to provide emergency medical services. The BCFD also provides rescue, emergency communications, fire prevention, community outreach, education, and other services. Although response to emergencies is the focus of most of the BCFD's resources, increased prevention efforts include residential fire safety training, the Mobile Safety Center, the Youth Fire and Life Safety Program, early childhood education, and the free smoke detector programs.

II. Services

The following services are responsible for the performance measures included in the current Biennial Performance Audit.

- **Emergency Medical Services (Service 609):** This service provides 24/7 response, assessment, treatment, and hospital transport of trauma and medical patients. The Emergency Medical Services (EMS) Division consistently responds over 120,000 EMS incidents and transports over 90,000 patients annually. The EMS Division also has sections devoted to Quality Assurance, Training, Community Outreach, and Infection Control that all work to support EMS operations and improve health outcomes for the citizens of Baltimore.
- **Fire Code Enforcement (Service 611):** This service reduces the likelihood of fires and ensures that buildings meet safety regulations. This service includes building inspections, plans review, and fire safety equipment testing for 5,852 multi-family dwellings, 11,385 rental units, 83,706 single family dwelling units, and 13,500 commercial buildings.
- **Fire Communications and Dispatch (Service 614):** This service dispatches and monitors approximately 165,000 fire and EMS incidents annually. The service includes 24/7 staffing of the communication center, rapid assessment for appropriate emergency dispatch, and real time remediation guidance for callers. The service also now hosts 9-1-1 Emergency Call Service which receives over 1.2 million calls annually for police, fire and medical emergency responses.

III. Selected Performance Measures

We judgmentally selected three performance measures of BCFD, which are summarized as follows.

Table I

Summary of Selected Performance Measures' Targets and Actuals as Reported in the Budget Books for Fiscal Years 2018 and 2017

Service	Performance Measure	2018		2017	
		Target	Actual	Target	Actual
609	Percent of EMS fees collected versus total billable	65	63.2	65	58.2 ¹
611	Percent of fire code violations corrected within 30 days of issuance	80	N/A ³	80	N/A ²
614	Percent of emergency calls answered in 10 seconds or less	99	87	99	87

Notes: ¹ The actual amount for this measure is not included in the FY 2019 Budget Book, as the amount submitted was for a different metric. The correct amount shown was recorded in the FY 2020 Budget Book.

² This measure is not reliable due to not having a comprehensive electronic tracking and management system. The BCFD is working with the Office of CitiStat (CitiStat) to develop new measures that will better reflect this service's performance. The CitiStat is a performance-based management group responsible for continually improving the quality of services provided to the citizens of Baltimore. The CitiStat evaluates policies and procedures practiced by City departments for delivering all manners of urban services from criminal investigation to pothole repair.

³ Beginning in FY 2019, this performance measure is no longer used. As a result, the actual performance measure percentage is unavailable.

Source: FYs 2017, 2018, 2019, 2020 Budget Books

Objectives, Scope, and Methodology

We conducted our performance audit in accordance with *Generally Accepted Government Auditing Standards*, except for peer review requirements. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

The objectives of our performance audit were to:

- Determine whether BCFD: (1) met its performance measure targets; and (2) has adequately designed internal controls related to the selected performance measures.
- Follow-up on prior findings and recommendations included in BCFD's previous performance audit report, dated March 5, 2018.

The scope of our audit is three performance measures (see page 4) reported for the periods of FY 2018 and FY 2017.

To accomplish our objectives, we interviewed key individuals and evaluated the design of certain: (1) internal controls such as recording, reporting, documenting, and segregation of duties; (2) processes; and (3) procedures of the selected performance measures. Additionally, we reviewed applicable records and reports to gain an understanding of the reasonableness of the methodologies of the applicable prior findings and recommendations.

Implementation Status of Prior Audit Findings and Recommendations

Table II

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2016 and 2015 for Service 602 – Fire Suppression and Emergency

Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment Status
<p>1 The BCFD reported that it did not meet its FY 2016 target for the number of smoke alarms installed. The original performance measure target for FY 2016 was 19,000, but was changed to 16,500 in the City’s 2017 and 2018 Budget Books. According to the City’s 2018 Budget Book, the actual amount reported was 15,889. Therefore, irrespective of the change, the FY 2016 performance measure target was not met.</p>	<p>Identify the causes and develop a corrective action plan for the number of smoke alarms installed that did not meet the established performance measure target. Revisions to prior year performance measure targets should not be made unless approved by the Department of Finance (Finance). However, those performance measure targets should not be changed in subsequent year Budget Books without adequate disclosure, in order to avoid misleading performance results.</p>	<p>The BCFD’s IT completed its development of the Home Safety Visit Module for the Fire Records Program (FRP) in the spring of 2018. FRP went live starting FY 2019. Due to the previous crash of the server and lack of a viable database the BCFD relied on the Citizens Service Request “CSR” data base for FY2018. That program only provided total alarms installed. The FRP reports the number of Home Safety Inspections, the number of pre-existing 10-year lithium battery smoke alarms that were inspected for operability and state law compliance and the number of actual free 10-year lithium battery smoke alarms installed. Currently the BCFD uses only FRP for tracking all Smoke Alarm data.</p>	<p>Implemented</p>

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Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
<p>2</p> <ul style="list-style-type: none"> • Records were not adequately maintained to support the actual results of FYs 2016 and 2015 for the number of smoke alarms installed. • The number of installed smoke alarms in the CSR differed from the number reported in the City’s Budget Books. • Data on the CSR furnished included neighborhoods, but not the street addresses included on the Smoke Alarm Receipt / Tracking Forms. • The Smoke Alarm Receipt / Tracking Forms also lack the corresponding CSR numbers. 	<ul style="list-style-type: none"> • Develop procedures to adequately maintain records, especially those to support the actual results of the performance measures included in the Budget Books. • Modify the 3-1-1 Smoke Alarm Receipt / Tracking Form and the CSR so that information is traceable from one form to the other; i.e., both should include addresses and CSR numbers. • Reconcile amounts so that the number of smoke alarms installed as reported on the CSR agree to the supporting documentation (3-1-1 Smoke Alarm Receipt / Tracking Forms) and the actual number reported in the City’s Budget Book. 	<p>An internal tracking system has been implemented to ensure accountability of smoke alarms.</p>	<p>Implemented.</p>

Table III

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2016 and 2015 for Service 608 – Emergency Management

Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
<p>1 The FY 2016 target was 85%, but the actual amount, as reported in FY 2018 Budget Book, was 75%. According to the Director of MOEM, the targets were not met because of the lack of personnel to assist City agencies to develop and review the COOP. The target for FY 2015 was originally reported as 90% in FY 2015 Budget Book, but was reduced to 80% in FYs 2016 and 2017 Budget Books. The actual amount for FY 2015, as reported in the FY 2017 Budget Book, was 75%. Nevertheless, neither the original target nor the reduced target measures were met.</p>	<ul style="list-style-type: none"> Identify and address the causes for not meeting the established targets. Obtain the Finance’s approval for any revisions to prior year performance measure targets. Any approved changes to performance measure targets should not be changed in subsequent year Budget Books without adequate disclosure, in order to avoid misleading performance results. 	<p>In FY 2019-2018, MOEM began development and implementation of the Continuity Planning Program—a multi-phase program designed to help agencies build a COOP plan from scratch. In total, 26 agencies and offices were invited to participate. MOEM has yet to receive a response from six of those, despite repeated attempts at contact. Three agencies declined to participate in the program, citing their own ongoing COOP planning efforts and not needing MOEM assistance in developing their plans.</p>	<p>Partially Implemented - Some agencies do not participate in the development and implementation of the Continuity Planning Program although the AM-110-01 requires all City agencies to develop a COOP in coordination with MOEM. According to MOEM, agencies participation in the Continuity Planning Program is voluntary, and MOEM cannot enforce City agencies to prepare the COOP. MOEM has 17 participating agencies in the Continuity Planning Program and three agencies that are independently developing their own COOPs. However, MOEM is not tracking and monitoring City agencies’ most current version of their COOPs because MOEM is not a repository for all City agencies to submit their COOPs. Also, AM 110-01 does not require MOEM to enforce (track and monitor) City agencies implementation or revision of COOPs. Without the knowledge of the updated status of the COOPs, MOEM cannot effectively coordinate interagency response and recovery.</p> <p>We recommend the:</p> <ul style="list-style-type: none"> AM-110-01 be revised to require agencies to participate in the Continuity Planning Program and periodically (e.g. quarterly, semi-annually, annually) communicate with MOEM and report their current version of their COOPs. Director of MOEM follow this revised AM-110-01, when implemented.

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Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
<p>2 The reported actual performance measure percentages may not be accurate and reliable. According to the City’s AM, all City agencies must develop a COOP with the MOEM. However, per the MOEM Director, 20 City agencies should have had a completed COOP on file. The listing furnished contained only sixteen agencies. Eleven agency COOPs were last updated in 2006, two agency COOPs were last updated in 2013, and the last update for three agencies were marked as “N/A.” According to a Baltimore City COOP Planning Template, a plan should be updated annually, or if personnel change, equipment changes, or new processes are instituted for protecting vital records.</p>	<ul style="list-style-type: none"> • Develop written policies and procedures that include a list of the agencies that are required to have a completed COOP on file. • Maintain written documentation explaining which agencies are required to prepare a COOP and why only those agencies, as opposed to the City AM’s requirement for all agencies to prepare such plans. • Maintain a current listing of the agencies that have prepared, and updated as necessary, a completed COOP. 	<p>In FY 19-18, MOEM began development and implementation of the Continuity Planning Program—a multi-phase program designed to help agencies build a basic COOP plan from scratch. In total, 26 agencies and offices were invited to participate. MOEM has yet to receive a response from six of those, despite repeated attempts at contact. Three agencies declined to participate in the program, citing their own ongoing COOP planning efforts and not needing MOEM assistance in developing their plans.</p>	<p>Partially Implemented – See Finding #1 on page 8.</p>

Table IV

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2014 through 2011 for Service 602 – Fire Suppression and Emergency

Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
<p>1 The auditors were unable to agree EMS response times provided for April 2011 to the CitiStat report.</p>	<ul style="list-style-type: none"> • Use the CAD system to calculate response times for reporting to CitiStat. • Develop a program written in CAD to perform the calculation. This would eliminate the need to download information into Excel and calculate the times. It would also reduce the risk of manual error in the calculation and reduce the opportunity to change the times prior to the calculations. 	<p>Regarding response times Fire Suppression Administration is always tracking response times and continue to maintain National Fire Protection Association minimum compliance. The new CAD was implemented in March, 2015.</p>	<p>Implemented.</p>

Table V

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2014 through 2011 for Service 609 – Emergency Medical Services

Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment Status
<p>1 Records provided by BCFD show that some certifications were not renewed on time. Therefore, employees may have been providing services when their licenses were expired.</p>	<p>Put in place to automate the re-certification notification process. The process:</p> <ul style="list-style-type: none"> • Should generate periodic reports based on expirations prior to the expiration date and a listing of expired licenses. • Would allow for proper monitoring of the re-certification process and allow corrective actions to take place on a timely basis. • Would also provide documentation of compliance and non-compliance status. 	<p>As of now, there is no automated process for license renewal / expiration. The recertification process is handled manually, but has been made easier due to windows of expiration. Training records are kept electronically and are checked during the recertification cycle. The current practice is to suspend a provider if they fail to maintain their required license. The suspension is at the discretion of Chief, Assistant Chief, and Shift Commander. The Maryland Institute for Emergency Medical Services Systems has recently changed their licensing web site. There are still a few problems being worked through with the site, but it does not allow for automatic notification of expiration to our knowledge.</p>	<p>Implemented.</p>

Table VI

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2014 through 2011 for Service 611 – Fire Code Enforcement

Finding Summary	Recommendation	Management’s Self-reported Implementation Status	Auditor’s Assessment
<p>1 There are no specific processes in place to identify new businesses in existing buildings and ensure that those locations are inspected for compliance with the Fire Code. When an incident is reported, such as a fire or when a complaint is filed, a business may be identified as noncompliant. During the testing period, the auditors noted permit numbers that did not follow the time sequence. Namely, a new permit created more recently had a smaller permit number than a permit created earlier, or vice versa.</p>	<ul style="list-style-type: none"> • Implement a policy to review the permit sequencing in the system for breaks in sequencing. • Investigate the breaks to determine the reasoning and if follow-up action is required. This will ensure the control in place for numerical sequencing of permits is properly operating and not being overridden improperly. 	<p>The permit sequencing is already in place. No overriding is allowed regarding sequencing. Notifications of new businesses come from the application process from housing. Permits may be created but not issued until later when the use is approved.</p>	<p>Implemented.</p>

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Finding Summary	Recommendation	Management's Self-reported Implementation Status	Auditor's Assessment
<p>2 There was no specific process in place to follow-up after renewal notices have been sent and confirm whether all expired permits had been renewed.</p>	<ul style="list-style-type: none"> Implement policies and procedures to follow-up on expired permits to ensure they are properly renewed or do not need to be renewed. Work with IT to implement a process to generate a list of all expired permits on a periodic basis for proper follow-up. 	<p>Policies and tools are in place for members to review expired permits lists via querying data downloaded from the mainframe database.</p>	<p>Partially Implemented.</p> <p>Practices are in place in order for inspectors to follow-up after renewal notices have been sent and confirm whether all expired permits had been renewed; however, these practices are not formally written and documented. Formal (written, approved, dated) policies and procedures promote compliance, accountability, consistency, and sustainability.</p>
<p>3 A permit was issued and the applicant was charged a higher than the rate applicable at the time.</p>	<ul style="list-style-type: none"> Automate the process for applying rates for permits in order to prevent a situation where the wrong rate is charged for permits. Upload the approved rates into the system. Automatically apply the approval rates based on the permit type. 	<p>Problem occurred during the transition to new fees. No further problems have been encountered. The fees are automatically calculated in the mainframe software when the fee codes are input.</p>	<p>Implemented.</p>
<p>4 Payment information was not recorded in COBOL; therefore, the auditors were not able to confirm whether the payment was received. For one permit in FY 2012, the amount was less than the approved rate for the permit.</p>	<ul style="list-style-type: none"> Put in place a process to reconcile collections for permits with the permits issued. Perform the reconciliation on a monthly basis. This will help ensure all permits have appropriate charges applied and the charges were collected. Follow up on all exceptions timely to identify the discrepancy. 	<p>There is a report to check for discrepancies in payment and fee and is reviewed periodically. They are reviewed and corrected accordingly.</p>	<p>Implemented.</p>

Table VII

Summary of Implementation Status of Audit Findings and Recommendations from the Performance Audit Report for Fiscal Years Ending 2014 through 2011 for Other Findings

<i>Finding Summary</i>	<i>Recommendation</i>	<i>Management’s Self-reported Implementation Status</i>	<i>Auditor’s Assessment</i>
1 Attendance per the Station records did not agree with Tele-Staff and E-Time.	<ul style="list-style-type: none"> • Put a process in place to ensure attendance per the attendance records at the Station agree with the payroll system, ADP. • Interface the attendance records at the Station with Tele-Staff and E-Time. 	This has been updated in the most recent Manual of Procedure, and there is now one entry made at the watchdesk for members working at each location. This will not be implemented until FY 2021 with the conversion of the new Work Day payroll system.	Auditors did not evaluate the implementation status of this prior finding and recommendations because BCFD has not fully implemented the recommendations. Auditors will follow-up on the recommendations after the recommendations are fully implemented in FY 2021.