



# CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

May 20, 2013

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SUBJECT: Audit of San Antonio Fire Department Fleet Maintenance Division

Mayor and Council Members:

We are pleased to send you the audit report of San Antonio Fire Department Fleet Maintenance Division. This audit began in June 2012 and concluded with an exit meeting with department management in April 2013. Management's verbatim response is included in Appendix D of the report. The San Antonio Fire Department management and staff should be commended for their cooperation and assistance during this audit.

The Office of the City Auditor is available to discuss this report with you individually at your convenience.

Respectfully Submitted,

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor  
City of San Antonio

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**CITY OF SAN ANTONIO**  
**OFFICE OF THE CITY AUDITOR**



Audit of San Antonio Fire Department

Fleet Maintenance Division

Project No. AU12-016

May 20, 2013

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor

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## Executive Summary

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As part of our annual Audit Plan approved by City Council, we conducted an audit of the San Antonio Fire Department (SAFD), specifically the Fleet Maintenance Division. The audit objectives, conclusions, and recommendations follow:

### **Is the SAFD efficiently and effectively managing its fleet?**

No, SAFD is not efficiently and effectively managing its fleet due to lack of policies and procedures, performance measures, FASTER system controls, data reliability, emergency vehicle certifications, and management of the fuel card program. Without the appropriate controls in place SAFD will be unable to successfully measure and manage operations.

We recommend that the Fire Department:

- Ensure that no FASTER users have inappropriate privileged access rights. Additionally, validate that all users have unique FASTER user IDs.
- Define and document key operational standards and performance measures for Fleet personnel that can be effectively monitored and tracked by management. Resulting measures should be incorporated into employee performance evaluations.
- Ensure that Fleet personnel are trained and required to correctly record all necessary data into FASTER. Additionally, the Chief should ensure that every work order is reviewed for accuracy and approved by a supervisor prior to being closed.
- Define and formally document a controlled process for handling new, modified, and terminated FASTER user access. Also, develop procedures and perform periodic (e.g. quarterly) reviews to ensure that no terminated employees have access.
- Require all technicians (mechanics) to become EVT and/or ASE certified.
- Ensure that the Valero Fuel Card Program's key administrative duties are appropriately segregated, that fuel charges are properly monitored, and anomalies are investigated.

Management's verbatim response is in **Appendix D** on page 17.

## Table of Contents

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Executive Summary .....	i
Background.....	1
Audit Scope and Methodology .....	2
Audit Results and Recommendations .....	3
A. Privileged User Rights Management - Segregation of Duties .....	3
B. Standards and Performance Measures .....	4
C. FASTER System – Work Order Data Reliability .....	6
D. FASTER System - User Administration .....	7
E. Technician Certifications.....	8
F. Valero Fuel Card Program .....	10
Appendix A – SAFD Apparatus Information/Photos.....	13
Appendix B – Common Items - Inventory Discrepancies .....	15
Appendix C – Staff Acknowledgement.....	16
Appendix D – Management Response .....	17

## Background

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The San Antonio Fire Department's (SAFD) fleet of emergency vehicles is managed by Fleet Maintenance. Fleet Maintenance (hereafter referred to as Fleet) is one of 5 sections that constitute the Logistics/Services Division of SAFD's Administration arm. Fleet is responsible for maintenance and repairs of SAFD fire and emergency medical service (EMS) vehicles and emergency equipment.

SAFD's Fleet consists of a manager, 2 supervisors and 24 technicians. Fleet performs most maintenance activities in-house but contracts<sup>1</sup> out certain work such as tire repairs, body work, and engine block work. Each year, Fleet technicians perform more than 1,100 preventive maintenance and repair services on SAFD vehicles. Along with the normal vehicle systems such as engines, transmissions, suspension and brake repairs, technicians maintain and repair fire pumps, hydraulic systems for aerial ladders, emergency lights, sirens, and special equipment like hydraulic cutters. Fleet is responsible for managing and maintaining 228 emergency vehicles (see table below) and 188 non-emergency vehicles including trucks, cars, and trailers. In-service emergency vehicles are available 24 hours a day, seven days a week, 52 weeks per year. When in-service vehicles are down for repair, a spare vehicle may be utilized to ensure all stations are fully equipped and available to respond to emergency calls.

<b>Emergency Vehicles</b>	<b>In-Service</b>	<b>Spares</b>	<b>Total</b>
Pumper/Engine	51	13	64
Ambulances <sup>2</sup>	41	18	59
First Responder (Command / Squads)	48	6	54
Aerial/Ladder/Platform	20	5	25
Brush Trucks <sup>3</sup>	10	3	13
MAC Mobile Air Command Trucks	4	0	4
Haz-Mat	3	0	3
Buses	4	0	4
Heavy Rescue Truck	2	0	2
<b>Total</b>	<b>183</b>	<b>45</b>	<b>228</b>

<sup>1</sup> Contracted repairs totaled \$291,075 for FY 2012.

<sup>2</sup> Eight of the 41 in-service ambulances are used only during peak times (i.e. weekends and holidays).

<sup>3</sup> All 3 spare brush trucks are classified as retired.

In addition to maintaining SAFD's fleet, Fleet is responsible for administering and monitoring a \$2.1 million fuel card program and an inventory of almost 6,000 parts and lubricants valued at more than \$740,000.

Fleet utilizes the FASTER system, which is a commercial fleet database software application used to track equipment, parts inventory, labor, and maintenance work based on a work order process flow. Technicians are responsible for recording their daily activities in the system including parts used, labor charged, and services performed.

## **Audit Scope and Methodology**

The primary audit scope of this audit was October 2011 through September 2012 (fiscal year (FY) 2012). In some instances, additional data (historical or more current) was tested to meet the audit objective. Our audit encompassed internal SAFD Fleet operations, but did not include a review of repair services contracted to third party vendors.

We interviewed Fleet and other SAFD personnel to obtain an understanding of fleet maintenance and management practices, related policies and procedures, and methods used to monitor performance. We reviewed relevant documentation, such as contracts, City administrative directives, and National Fire Protection Association (NFPA) codes and standards. We reviewed source documents such as fuel card statements, work orders, FASTER reports, and inventory sheets. We observed Fleet's Parts Shop October 2012 quarterly physical inventory. In addition, the audit team conducted site visits of 18 fire stations as well as an afterhours site visit of the Fleet facility in order to meet the audit object.

To achieve our audit objective, we relied on data contained within the FASTER system. However, our review of certain system controls and the results of testing and interviews cast doubt on the data's validity. Nevertheless, we used selected data to the extent we found it reliable for concluding on certain test results.

We conducted this performance audit in accordance with generally accepted government auditing standards. 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.

## Audit Results and Recommendations

### A. Privileged User Rights Management - Segregation of Duties

Privileged user rights within the FASTER system were not properly managed.

We determined that privileged user rights to IT and business functions in the FASTER system were not properly restricted. We identified 29 out of 61 (48%) user accounts that had excessive access in the FASTER system. We determined that these 29 user accounts had a total of 72 excessive privileged accesses as shown in the table below.

<b>FASTER - Privileged Access Right Description</b>	<b>Number of Accounts with Inappropriate Access</b>
IT Admin Access	7
Access to 'Close Work Orders'	14
Access to 'Reopen Work Orders'	2
Access to 'Change the Price of an Item'	3
Access to 'Override the Vehicle Odometer'	5
Access to 'Close a Repair'	23
Access to 'Mass Override'	18
<b>Total Excessive Privileged FASTER Access<sup>4</sup></b>	<b>72</b>

For example, access to the 'IT Admin' function grants users the ability to configure application settings and add/modify/delete user access to the FASTER application. We reviewed the list of users and determined 16 users had 'IT Admin' Access. Of the 16 users, 7 (or 44%) should not have been given 'IT Admin' access.

Additionally, the ability to 'Close Work Orders' is a business function privilege that signifies that a supervisor has reviewed the work order and approved key elements such as parts and labor charges. We identified 29 user accounts with the access to close work orders. Of the 29 users, 14 (about 48%) had inappropriate access to close work orders. We examined all 5,809 work orders closed during FY 2012 and found that Fleet had assigned 2 users the same FASTER user ID (a.k.a. operator ID or OPID). We found that 2,592 (about 45%) of the work orders had been closed by this operator ID. Since both users had the same ID (one approved to close work

<sup>4</sup> Privileged rights issues were not mutually exclusive. Some user accounts had been granted multiple privileged access rights.

orders, the other not), there is no method to determine who actually closed the work orders.

The function of closing work orders should only be performed by designated supervisors. The review and closure of a work order by a supervisor acts as a detective control to identify inappropriate charges (e.g. excessive parts or labor).

Failure to properly restrict privileged access provides the opportunity for unauthorized users to modify key information or settings within the FASTER system. Moreover, the ability for non-approved individuals to close work orders without supervisory review/approval presents a serious segregation of duties violation and an opportunity for users to make fictitious parts and labor charges.

The lack of adequate controls over privileged access rights in FASTER creates an environment for fraud, waste, or abuse. With these control deficiencies, management has no assurance that FASTER data is accurate and without manipulation.

### **Recommendation**

The SAFD Chief should ensure that no FASTER users have inappropriate privileged access rights. Additionally, validate that all users have unique FASTER user IDs.

## **B. Standards and Performance Measures**

Fleet has not established formal standards or performance measures that address operational activities including routine repairs and preventive maintenance procedures. Moreover, employee performance evaluations are not tied directly to operational standards that could be used to measure effectiveness, efficiency, and economy.

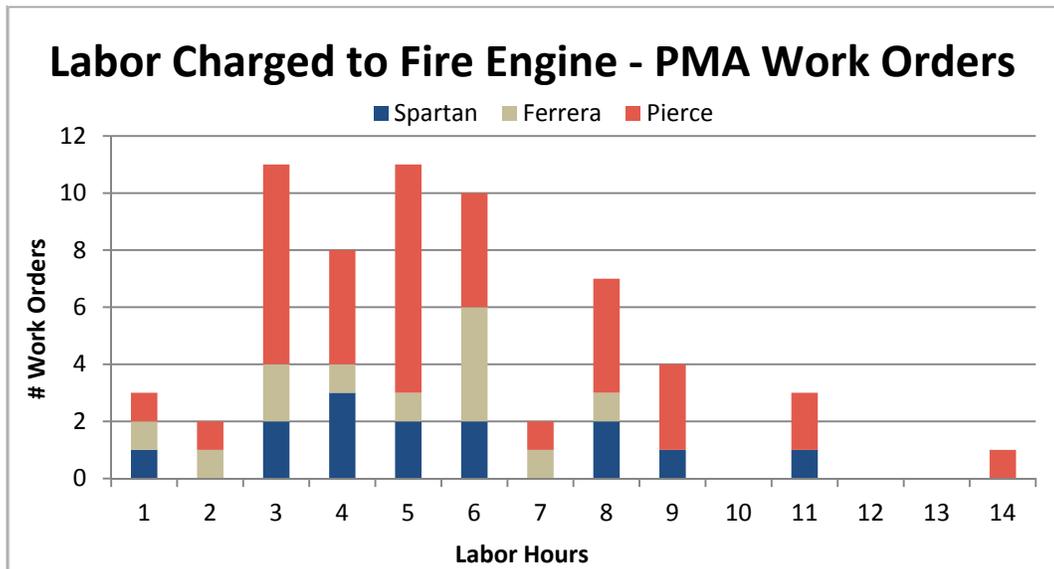
### **Preventive Maintenance Intervals**

We reviewed preventive maintenance "A" (PMA) activities for 30 vehicles during fiscal years 2011 and 2012 and found that related oil changes were conducted later than recommended by the Fleet manager 51% of the time and later than recommended by vehicle manufacturer guidelines 21% of the time (see table below). Although Fleet management has established informal PMA intervals by vehicle types, intervals have not been documented in formal standards.

PMA Activity Performed:	SAFD Intervals		Manufacturer Intervals	
	Quantity	Percent	Quantity	Percent
Within Intervals <sup>5</sup>	76	29.3%	54	20.8%
Exceeded	131	50.6%	54	20.8%
Early	51	19.7%	150	57.9%
Unknown <sup>6</sup>	1	0.4%	1	0.4%
<b>TOTAL</b>	<b>259</b>	<b>100.0%</b>	<b>259</b>	<b>100.0%</b>

### Preventive Maintenance – Fire Engine Labor Charges

Management has not established time and material standards for routine procedures including oil and lube services (PMAs). We found that labor hours charged to work orders for fire engine PMA charges varied significantly.<sup>7</sup> We selected 9 fire engines (including Spartan, Ferrera, and Pierce models) and reviewed all 62 PMA work orders for them for the period October 1, 2010 to September 30, 2012. We determined that labor hours charged to the 62 PMA work orders varied from 0 to 13.5 hours as shown in the table below. The mean (average) labor charged to fire engine PMA work orders was about 5.16 hours.<sup>8</sup>



<sup>5</sup> Auditors considered PMA oil changes within 10% of suggested intervals to be reasonable. For example, if management recommends oil changes every 5,000 miles, auditors considered anything between 4,500 and 5,500 to be reasonable.

<sup>6</sup> Work order reflected erroneous engine hours/odometer readings; therefore, timeliness of the oil change could not be determined.

<sup>7</sup> However, we reviewed all 174 PMAs for FY 2011 and FY 2012 for 8 judgmentally selected ambulances and determined that the mean (average) number labor hours charged to these work orders was 1.17 hours; 147 of the 174 PMAs (or 84%) were performed in less than 90 minutes. The technicians who work on ambulances are not the same as those who work on fire engines.

<sup>8</sup> The mean was calculated excluding three work orders for which zero labor hours were erroneously charged.

According to the SAFD Fleet manager, PMA work on fire engines should be in the two-hour range plus any extra time needed for additional maintenance (e.g. wiper or headlight replacements). In our sample of 62 work orders mentioned above, 38 work orders (or about 61%) exceeded 4 labor hours; while 3 work orders showed a charge of zero hours. We believe this wide range of labor charges is due to a lack of standards and established written performance measures for repairs; Fleet personnel had no incentive to keep accurate records or work efficiently.

Failure to establish standards and performance measures could result in inconsistent performance; unreliable data and management reports; fraud, waste, and abuse; and an overall lack of accountability.

### **Recommendation**

The SAFD Chief should define and document key operational standards and performance measures for Fleet personnel that can be effectively monitored and tracked by management. Resulting standards and measures should be incorporated into employee performance evaluations.

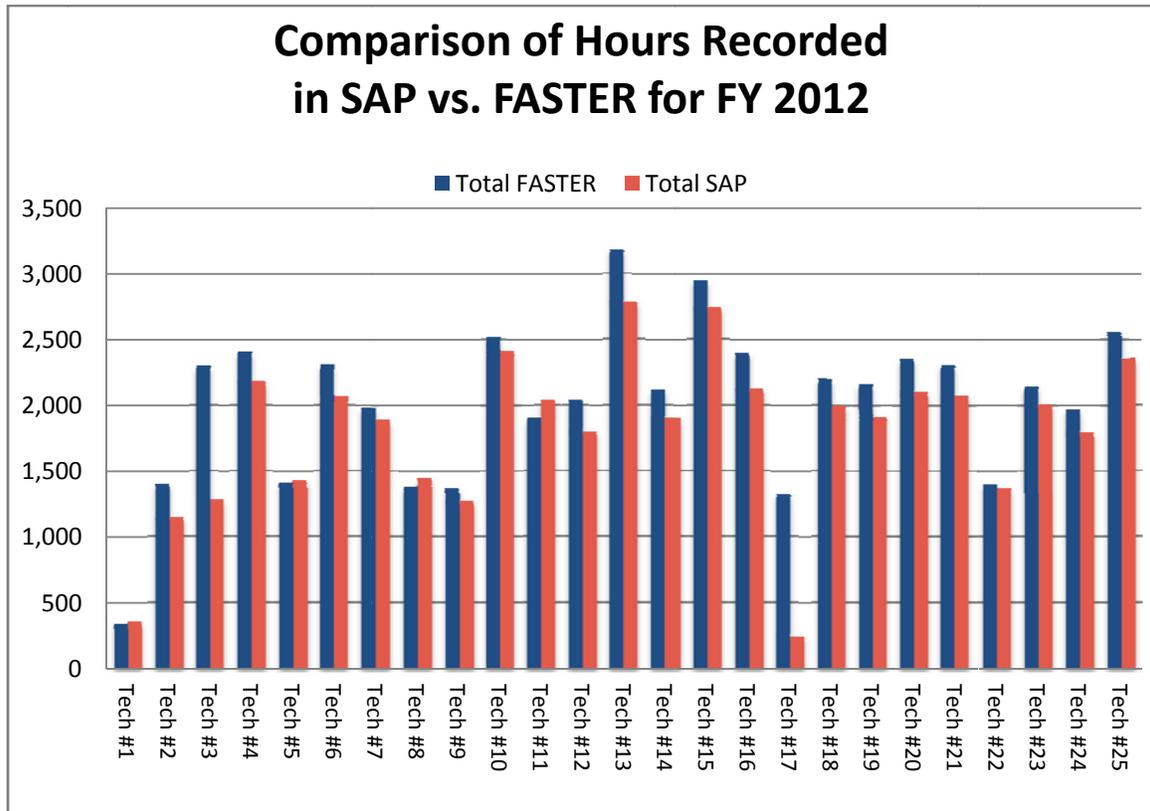
### **C. FASTER System – Work Order Data Reliability**

Work order and parts inventory data in FASTER is not sufficiently reliable.

We found many instances in which FASTER data were unreliable.

- From the FASTER system, we judgmentally selected a sample of the 30 most expensive vehicle parts from FY2012 and traced them to existing or closed work orders. We noted that 4 out of 30 items (or 13.33%) were not correctly charged in the work orders. Technicians referred to the installation of the parts in the work order notes (text) section but failed to correctly charge them. Consequently, the parts were not properly deducted from the FASTER part inventory resulting in overstated inventory levels and understated work order charges.
- We performed a test of the parts inventory reflected in FASTER. We identified 18 commonly-used automotive parts from FASTER's inventory lists. For those 18 parts, we compared Fleet's physically counted (actual) ending inventory to the ending inventory reflected in FASTER and found that 13 of the 18 items did not match (see Appendix B).
- We reviewed 289 PMA oil and lube work orders created during FY 2011 and FY 2012 for a sample of 30 vehicles and found that no motor oil had been charged in 264 (about 91%) work orders and no labor had been charged for 5 of them (3 fire engines and 2 aerial ladder trucks).

- We reviewed labor hours charged in FASTER by 25 technicians for FY 2012 and compared them to hours recorded in SAP for the same period. Overall, we noted a collective variance of over 5,680 hours where labor hours charged in FASTER exceeded time recorded in SAP. The chart below depicts total hours recorded in both systems by technicians.



Fleet personnel did not consistently input accurate data into FASTER. Without complete and accurate data, Fleet cannot track or properly monitor daily operations, gauge efficiencies, or measure operational economics. FASTER would be more effective if data entered into the system were correct and complete, and the system was effectively utilized as a management tool.

**Recommendation**

The SAFD Chief should ensure that Fleet personnel are trained and required to correctly record all necessary data into FASTER. Additionally, the Chief should ensure that every work order is reviewed for accuracy and approved by a supervisor prior to being closed.

**D. FASTER System - User Administration**

Controls over user provisioning and termination in the FASTER system were weak.

User access for the FASTER system did not comply with the City's Administrative Directive *AD 7.8E – User Access Management*. Specifically:

- User provisioning and termination controls were not well defined
- Terminated users were not removed in a timely manner and periodic user access reviews were not performed

We determined that SAFD does not have defined FASTER policies and procedures for adding, modifying, and removing user access. SAFD's current user access process is ad hoc, reactionary, and non-repeatable. The process lacks defined request forms and a designated system administrator.

Also, we determined accounts of past users (i.e. users no-longer employed or contracted by the City) were not disabled as required by AD 7.8E. Of a user population of 61 users, 3 active user accounts belonged to former employees that were not properly disabled at the application level. Additionally, SAFD was not performing periodic reviews of FASTER users.

Without a documented, defined, repeatable process for user access administration, management has no assurance that access to the FASTER system is appropriate. Also, failure to promptly remove terminated users from the FASTER system increases the risk of unauthorized access.

As a result of issues we identified during the course of the audit, SAFD performed an ad hoc user access review.

## **Recommendation**

The SAFD Chief should define and formally document a controlled process for handling new, modified, and terminated FASTER user access. Also, develop procedures and perform periodic (e.g. quarterly) reviews to ensure that no terminated employees have access.

## **E. Technician Certifications**

SAFD's Fleet personnel are not required to show proficiency by obtaining emergency vehicle or standard vehicle related certifications.

We determined that only 5 of 26 Fleet personnel have earned Emergency Vehicle Technician (EVT) certifications,<sup>9</sup> and only 4 of 26 have earned the Automotive Service Excellence (ASE) certifications,<sup>10</sup> as shown in the table below. SAFD has

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<sup>9</sup> Focuses on the repair of emergency vehicles such as engines, ladder trucks, and Hazmat trucks.

<sup>10</sup> Focuses on the repair of standard trucks such as those used as ambulances, squads, and command vehicles.

an incentive pay program to encourage mechanics to obtain EVT and ASE certifications by reimbursing them for exam fees and paying them an additional \$10 per month (per EVT and/or ASE certification), up to a maximum of 15 certifications. Nevertheless, only 8 of the 26 Fleet personnel employees have obtained an EVT and/or ASE certification, and only one individual has obtained an EVT Ambulance Technician I designation.

<b>Fleet Personnel</b>	<b>EVT Out of 11 Certifications</b>	<b>ASE Out of 16 Certifications</b>	<b>EVT I, II, Master (Ambulance and/or Fire Apparatus)</b>
Technician #2	1	0	n/a
Technician #3	4	8	Ambulance Technician Level I*
Technician #4	0	7	n/a
Technician #10	1	0	n/a
Technician #13	0	2	n/a
Technician #14	0	1	n/a
Technician #19	1	0	n/a
Supervisor #2	1	0	n/a
<b>Totals</b>	<b>8</b>	<b>18</b>	<b>1</b>
*Requires a Technician to obtain 5 Certifications (4 ASE and 1 EVT)			

Both the EVT and ASE programs offer a series of certification exams in multiple areas. Currently there are 16 individual subject areas for a technician to become certified within the ASE program and 11 subject areas within the EVT program. A technician may also choose to obtain the highest EVT Certification (Level I, II, or Master EVT Technician) by taking a combination of EVT and ASE exams in the following 3 tracks: Fire Apparatus Technician, Ambulance Technician, and Aircraft Rescue and Fire Fighting (ARFF) Vehicle Technician.

Many other cities require or recommend that emergency vehicle mechanics obtain an EVT or ASE certification. An audit performed by the City of Albuquerque's Office of Internal Audit shows that 6 of 10 cities surveyed require technicians to be certified.<sup>11</sup>

<sup>11</sup> <http://www.cabq.gov/audit/documents/12-102%20Final%2006272012%20vmd.pdf/view>

City	Supervisors	Technicians	Required/Recommended Certifications
Oklahoma City, OK	2	9	Require - ASE and EVT
Austin, TX	3	12	Recommend – ASE and EVT
Reno, NV	1	3	Recommend – ASE and EVT
Tucson, AZ	5	12	Require - ASE and EVT
El Paso, TX	1	10	Recommend – ASE and EVT
Denver, CO	3	14	Require - ASE + 5 years experience; Recommend - EVT
Kansas City, MO	3	9	Require - ASE and EVT
Albuquerque, NM	1	3	Recommend – ASE and EVT
Colorado Springs, CO	1	3	Require - ASE and F series EVT Considering E series EVT
Santa Fe, NM	1	3	Require - ASE and EVT for Administrator

National Fire Protection Association (NFPA) 1071 – *Standard for Emergency Technician Professional Qualifications* (2011 Edition) “requires that a person qualified as an emergency vehicle technician possess minimum skills and knowledge to inspect, diagnose, identify correct replacement part or repair procedures, and perform repairs.”<sup>12</sup> Standard 1071 outlines minimum skills and technical knowledge required and establish certification levels for mechanics to demonstrate their ability for maintaining and repairing emergency vehicles.

Emergency vehicles are complex and have many components that are highly integrated. Because of this complexity, a person qualified as an emergency vehicle technician should possess minimum skills and knowledge to perform repairs. The absence of such skills can result in the voiding of factory warranties, unnecessary expenses, and (more importantly) unsafe vehicles.

### **Recommendation**

The SAFD Chief should require all technicians (mechanics) to become EVT and/or ASE certified.

### **F. Valero Fuel Card Program**

Fuel card duties were not properly segregated and fuel charges were not regularly monitored. Currently, just one individual is assigned the incompatible duties of issuing fuel cards, monitoring fuel usage, and adjusting the overall credit limit of the program.

<sup>12</sup> p. 1071-24 - Annex A Explanatory Material

The City entered into a contract with Valero to provide SAFD with fuel cards to be used at any Valero service station throughout the city. The purpose of the Valero fuel card program is to reduce time spent refueling vehicles between calls by providing easier access to fueling stations throughout the city. Payment for monthly fuel usage is made by the SAFD Procurement Division, a section within the Logistics/Services Division. In FY 2012, the SAFD purchased 638,494 gallons of fuel (diesel, premium, unleaded) at a cost to the City of about \$2.1 million.

In addition to inadequate segregation controls, we determined that fuel usage was not consistently monitored by the SAFD. We found that cards issued to specific vehicles were often used on other vehicles.

We reviewed all related Valero fuel card transactions made during FY 2012 for a sample of 23 SAFD vehicles (out of a total of 177 vehicles which were assigned fuel cards), which consisted of 2,701 out of 18,868 total transactions. We identified the following anomalies:

<b>Valero Fuel Card Anomalies</b>	<b>Count</b>
Excessive unleaded gas purchases (over 8 gallons) with a card assigned to a vehicle that uses diesel fuel <sup>13</sup>	25
Diesel purchases with fuel cards assigned to a vehicle that uses unleaded gas fuel	107
Excessive fuel purchased in either a single transaction or multiple same day transactions close in time (2-3 hours)	16
Out of state purchases <sup>14</sup>	1
<b>Total Anomalies Identified</b>	<b>149</b>

We acknowledge that there may be legitimate reasons for the types of anomalies noted above and that they do not necessarily signify fraud, waste, abuse, or even billing errors. However, according to the Fleet manager, fuel card purchases have not been consistently monitored, or anomalies investigated, for some time.

Allowing one person exclusive control over the fuel card program could enable an individual to perpetrate and conceal errors or fraud. Moreover, inconsistent monitoring of fuel purchases and investigation of anomalies can easily result in an environment conducive to fraud and abuse.

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<sup>13</sup> Certain fire apparatus have equipment onboard that requires unleaded fuel.

<sup>14</sup> After audit fieldwork was completed, SAFD provided supporting evidence confirming that the out-of-state charge was related to an approved deployment event.

**Recommendation**

SAFD Chief should ensure that the Valero Fuel Card Program's key administrative duties are appropriately segregated, that fuel charges are properly monitored, and anomalies are investigated.

## Appendix A – SAFD Apparatus Information/Photos



Engines are used in response to fires and other emergencies. They carry the hose, a fire pump, and onboard tanks that hold 500-750 gallons of water. Most can pump fire fighting foam, with 23 Engines able to produce high quality foam through a Compress Air Foam System (CAFS). Cost of the pictured truck is approximately \$485,000.



Aerial Ladder Trucks carry a wide range of power and hand tools used at fire incidents and motor vehicle crashes. The trucks are equipped with 95-105 foot ladders which allow Firefighters better access to taller structures in emergency situations. Cost of the pictured truck is approximately \$761,000.

Platform Ladder Trucks, similar to Aerial Ladder Trucks with the exception of a platform from which the Firefighter can operate more efficiently and effectively due to the stable footing. Cost of the pictured truck is approximately \$963,000.



EMS vehicles support 32 full time companies and up to 7 peak period units. EMS vehicles are used to answer medical emergencies and if needed transport injured and ill people to a hospital. Cost of the pictured truck is approximately \$145,000.

Squad vehicles have multiple functions to include answering some medical emergencies. In some cases a Squad will be used instead of an Engine or Ladder company, allowing those companies to remain in service and increase availability as well as reduce the wear and tear of more expensive apparatus. The cost of the pictured truck is approximately \$20,000



## Appendix A – SAFD Apparatus Information/Photos Continued



Airport Rescue & Firefighting Vehicle is a rapid response vehicle that can carry up to 3,000 gallons of water and up to 400 gallons of foam. They also carry 450-460 lbs of an auxiliary agent dry chemical. The rescue vehicles are equipped with many tools to help firefighters advance into an aircraft. FAA requirements state that these vehicles have to be able to respond to the midpoint of the furthest runway in 3 minutes or less. The cost of the pictured truck is approximately \$762,000.

Hazmat Response Vehicles carry equipment like hazardous gas monitors and spill cleanup kits used to respond to hazardous material emergencies. The cost of the pictured truck is approximately \$283,000.



Heavy Duty Rescue Vehicles respond to rescue incidents such as scenes involving a trench or collapsed building, high angle rescues, and major motor vehicle accidents. The cost of the pictured truck is approximately \$963,000.

Brush Trucks (4x4 and 6x6) Vehicles have off-road capabilities and are used for fighting grass and brush fires. They have self-contained water tanks with onboard pumps. The cost of the pictured truck is approximately \$155,000.



Source: Photo's and Cost information provided by the SAFD.

## Appendix B – Common Items - Inventory Discrepancies

Description	2012 Ending Inventory Per FASTER	2012 Ending Actual Inventory Per Fleet	Difference between Fleet's 2012 Actual Ending Inventory and FASTER's Inventory
Oil Filter 2009 Chevrolet 6.0L	7	12	5
Wiper Blade, NB18	41	9	-32
FORD (6.0/6.4)OIL FILTER	67	47	-20
DODGE OIL FILTER	-12	28	40
Oil Filter 2009 Chevrolet 6.0L	2	1	-1
94R SERIES, DUAL POST BATTERY	46	8	-38
FORD Front brake pads	6	1	-5
FORD 6.7 OIL FILTER	28	18	-10
BATTERY HD-31C (STORE ROOM 2)	153	0	-153
BATTERY HD-31C (STORE ROOM 1)	-6	6	12
Brake Pads (Replaces S2R7017173)	-6	0	6
WIPER BLADE 20"IN	38	8	-30
WIPER BLADE 21/22"IN	46	35	-11
<b>Total</b>	<b>410</b>	<b>173</b>	<b>-237</b>

## Appendix C – Staff Acknowledgement

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Mark Bigler, CPA-Utah, CISA, CFE, Audit Manager  
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Bruce Coleman, CIA, Auditor  
Matthew Howard, CISA, Auditor

## Appendix D – Management Response



### CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

May 6, 2013

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor  
San Antonio, Texas

RE: Management's Corrective Action Plan for the San Antonio Fire Department's Fleet Maintenance Division Audit.

San Antonio Fire Department has reviewed the audit report and has developed the Corrective Action Plans below corresponding to report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
A	<p><b>Privileged User Rights Management – Segregation of Duties</b></p> <p>The SAFD Chief should ensure that no FASTER users have inappropriate privileged access rights. Additionally, validate that all users have unique FASTER user IDs.</p>	4	Accept	Carl Wedige Deputy Chief	05-24-2013
<p><b>Action plan:</b> The SAFD agrees with the finding on Privileged User Rights Management and Segregation of Duties. The SAFD is working to ensure only authorized personnel have access to open, close and/or change work orders. Each user will be verified as having unique ID. A new policy will be created to make sure FASTER access is verified with new forms and email verification.</p> <p>The auditors reviewed 5,809 work orders during the FY 2012 and found Fleet assigned two users with the same FASTER user/operator ID. The audit determined that since both users had the same ID, there was no method to determine who actually closed 2,592 of the work orders. SAFD confirmed that the Heavy Duty Fleet Superintendent closed all of the work orders in question.</p>					

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
<b>B</b>	<p><b>Standards and Performance Measures</b></p> <p>The SAFD Chief should define and document key operational standards and performance measures for Fleet personnel that can be effectively monitored and tracked by management. Resulting standards and measures should be incorporated into employee performance evaluations.</p>	6	Accept	Carl Wedige Deputy Chief	07-01-2013
<p><b>Action plan:</b> The SAFD agrees with the finding. SAFD is evaluating using a Labor Time Guide to determine when work should be completed. SAFD will incorporate three different time guides used throughout the industry and modify those for our department. The three time guides are from the Motor Time Guide Manual (which is a standard in the automotive industry), Pierce Fire Apparatus Manufacturing, and E1 Fire Apparatus.</p> <p>All annual and planning Employee Performance Evaluations will be up to date with performance evaluations more in line with the work being performed.</p>					
<b>C</b>	<p><b>Faster System – Work Order Data Reliability</b></p> <p>The SAFD Chief should ensure that Fleet personnel are trained and required to correctly record all necessary data into FASTER. Additionally, the Chief should ensure that every work order is reviewed for accuracy and approved by a supervisor prior to being closed.</p>	7	Accept	Carl Wedige Deputy Chief	07-01-2013

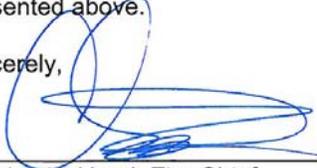
Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b> The SAFD agrees with this finding. The SAFD agrees that necessary training needs to be continuous and policies and procedures need to be written to assist and direct our personnel. Written policies will give guidance on how to open and close work orders properly. They will also set standards that will be easier to track for consistency.</p> <p>The SAFD is presently working on a standard procedure for proper documentation of FASTER notes. The Service Advisor will open the work order and identify the Complaint and the Technicians will note the Cause and the Correction.</p> <p>A standard format will give our Technicians and Superintendents the structure and consistency they need to make sure notes entered into Faster are correct and complete.</p> <p>All annual and planning Employee Performance Evaluations will be up to date with performance evaluations more in line with the work being performed.</p>				
D	<p><b>Faster System – User Administration</b></p> <p>The SAFD Chief should define and formally document a controlled process for handling new, modified, and terminated FASTER user access. Also, develop procedures and perform periodic (e.g. quarterly) reviews to ensure that no terminated employees have access.</p>	8	Accept	Carl Wedige Deputy Chief	05-15-2013
	<p><b>Action plan:</b> The SAFD agrees with this finding. We will develop policies and a checklist for all new and terminated employees. This checklist will consist of names, user access permissions, dates when user was granted access to certain systems and when the users were terminated from the system. A review of user access will be conducted quarterly to ensure that terminated employees do not have access.</p>				
E	<p><b>Technician Certification</b></p> <p>The SAFD Chief should require all technicians (mechanics) to become EVT and/or ASE certified.</p>	10	Accept	Carl Wedige Deputy Chief	07-01-2013

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b> It has always been the goal of the SAFD to have all Mechanics certified to the Emergency Vehicle Technician (EVT) level. The SAFD already has a program in place which provides incentives to Technicians who complete the requirements of the Emergency Vehicle Technician Certification Program. The SAFD is also listed as a National Test Site for EVT training. We provide this testing on an annual basis.</p> <p>The SAFD intends to modify its program and request that the EVT commission allow us to conduct bi-annual testing. By doing so, the technicians will have more opportunities to complete the requirements of the EVT Commission. SAFD will provide the two-day training class during the Technicians normal business hours and will pay for the Technicians exam fees providing he/she passes. The SAFD will develop a plan to ensure that all mechanics are certified as EVT's in at least one area.</p> <p>All Mechanics hired from this point forward will be required to either have their EVT certification or be certified in a least one category of EVT within one year of the date of hire. The SAFD will work closely with the Human Resource Department and the SAFD Fiscal Division to ensure proper procedures and funding sources are identified</p> <p>The SAFD will continue to follow the recommendations set forth in NFPA 1071: Standard for Emergency Vehicle Technician Professional Qualifications. The standard identifies and defines the minimum job requirements for a person to be considered qualified as an emergency vehicle technician.</p> <p>SAFD believes in giving our Techs proper training and the tools to complete their task. The Department will continue to provide training from manufacturers and other training sources to promote a high level of apparatus maintenance. The SAFD will keep accurate certification records for all of our Technicians and make sure our personnel have up to date records of certifications renewal dates and when classes are being offered.</p>				
	<p><b>Valero Fuel Card Program</b></p> <p>SAFD Chief should ensure that the Valero Fuel Card Program's key administrative duties are appropriately segregated, that fuel charges are properly monitored, and anomalies are investigated.</p>	12	Accept	Carl Wedige Deputy Chief	06-15-2013

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	<p><b>Action plan:</b> The SAFD agrees with this finding. The SAFD will segregate the duties of the Fleet Manager.</p> <p>The plan is to have the Fleet Manager secure the cards and monitor a spreadsheet which accurately reflects who has been assigned a fuel card, the date it was issued, expiration dates, etc. The Fleet Manager will be responsible for contacting the Chief of Services whenever a fuel card is being issued out or when a fuel card is no longer active. Both the Fleet Manager and the Chief of Services will sign for the acceptance and/or the dispersal of these cards.</p> <p>The Department will develop a plan to monitor all transactions being made with our fuel cards on a monthly basis and be responsible for investigating anomalies.</p> <p>The SAFD agrees with the anomalies found in this report with the use of the fuel cards. These fuel cards are assigned to a particular apparatus which use a particular type of fuel. These fuel cards can be used to purchase any type of fuel even though the card is assigned to a vehicle that may only use one type of fuel. For example, There were 25 anomalies out of 2701 transactions with a fuel card assigned to vehicles that use diesel fuel but the same card was also used to purchase unleaded fuel. This could be explained by the fact that Firefighters are required to do the yard maintenance at their stations and to keep all their equipment on the apparatus filled with fuel. This includes Positive Pressure Fans (PPV's), generators, extrication tools, lawn mowers and weed eaters. All this equipment uses unleaded fuel.</p> <p>The SAFD is committed to implementing a policy which will outline the procedures for monitoring the fuel purchases and investigating anomalies on a regular basis. Although fraud or abuse has not been found, the SAFD has to continuously hold our department to a higher standard and continue to eliminate any negative perception and an environment that could be conducive to fraud or abuse.</p>				

We are committed to addressing the recommendations in the audit report and the plan of actions presented above.

Sincerely,

  
 \_\_\_\_\_  
 Charles N. Hood, Fire Chief  
 San Antonio Fire Department

5/6/2013  
 Date

  
 \_\_\_\_\_  
 Erik J. Walsh, Deputy City Manager  
 City Manager's Office

5/6/13  
 Date