CITY OF SAN ANTONIO

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November 16, 2022

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SUBJECT: Follow-Up Audit of San Antonio Fire Department Personal Protective Equipment

Mayor and Council Members:

We are pleased to send you the final report of the Follow-Up Audit of San Antonio Fire Department (SAFD) Personal Protective Equipment. This audit began in January 2022 and concluded with an exit meeting with department management in August 2022. Management's verbatim response is included in Appendix B of the report. SAFD 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

Follow-Up Audit of San Antonio Fire Department

Personal Protective Equipment

Project No. AU22-F03

November 16, 2022

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

Executive Summary

As part of our annual Audit Plan approved by City Council, we conducted a follow-up audit of the recommendations made in the prior audit of San Antonio Fire Department (SAFD) Personal Protective Equipment, dated December 17, 2019. The objective for this follow-up audit is:

Determine if the recommendations made in the prior audit of SAFD Personal Protective Equipment have been effectively implemented.

We determined that SAFD has successfully implemented two of the three prior audit recommendations. SAFD has implemented a software system that accurately tracks all Personal Protective Equipment (PPE) in compliance with National Fire Protection Association (NFPA) guidelines. Additionally, we determined that monitoring and approval of vendor invoices containing repairs on PPE gear over 62 months has been implemented.

However, SAFD has not implemented an automated system to accurately track inspections and testing for masks and Self-Contained Breathing Apparatus (SCBA) cylinders.

SAFD Management agreed with the audit finding and has developed a positive action plan to address the audit recommendation. Management's verbatim response is in Appendix B on page 6.

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Background

On December 17, 2019, the Office of the City Auditor completed an audit of the San Antonio Fire Department's personal protective equipment (PPE). The objective of the audit was as follows:

Determine if the inventory of SAFD PPE is adequately managed and properly accounted for.

The Office of the City Auditor concluded that SAFD does not accurately track PPE gear assigned to fire fighters. Additionally, SAFD was not monitoring PPE repairs and reviewing invoices submitted by Gear Cleaning Solutions (GCS), an SAFD vendor. Also, GCS was not requesting SAFD approval for repairs on bunker gear older than 62 months as required by the contract. Lastly, the SAFD Logistics and Services Division is not consistently tracking safety inspections for firefighter masks and SCBA air cylinders. The following recommendations were made:

- Implement a system to accurately track PPE gear.
- Require GCS to request approval for repairs on PPE bunker gear older than 62 months prior to making such repairs as contractually required. In addition, monitor and review GCS invoices monthly to verify propriety of PPE repairs and related charges.
- Implement a system to accurately track masks and SCBA cylinders to facilitate related inspections and testing in compliance with NFPA standards.

SAFD management agreed with the conclusions and developed action plans to address the audit recommendations.

Audit Scope and Methodology

The audit scope was limited to the recommendations and corrective action plans made in the original report for the time frame from October 2021 through May 2022.

We interviewed SAFD personnel to obtain an understanding of the current PPE tracking process, PPE repair monitoring process, and tracking of inspections and testing for masks and SCBA cylinders. We reviewed source documents such as internal policies and procedures, invoices, work order summaries, NFPA 1851 reports, File on Q reports, and tracking logs. Testing criteria included NFPA and OSHA standards, SAFD standard operating procedures, and the City contract with GCS.

We assessed internal controls relevant to the audit objective. This included a review of policies and procedures, tracking logs, and File on Q generated reports.

We relied on computer-processed data in the SAP accounting system to validate GCS invoicing and payment amounts. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. Our direct testing included reviewing detailed invoices and workflow approval. We do not believe that the absence of testing general and application controls had an effect on the results of our audit.

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.

Prior Audit Recommendations and Status

A. Personal Protective Equipment Tracking

Prior Recommendation:

The Fire Chief should implement a system to accurately track all PPE gear in compliance with NFPA guidelines.

Status: Implemented

SAFD has implemented File on Q, a software tracking system, to accurately track all PPE. File on Q tracks PPE gear in compliance with NFPA guidelines which requires documenting PPE serial numbers, date of manufacture, date of distribution, assignment, maintenance, and retirement.

We randomly selected 2 fire stations to acquire a random sample of 5 firefighters from each station. We obtained the File on Q reports for the sample firefighters and verified that File on Q is tracking PPE in compliance with NFPA guidelines. Additionally, we performed site visits to the selected fire stations to determine the accuracy of the data entered in File on Q. We verified that the sample firefighters' PPE serial numbers reconciled to the serial numbers recorded in File on Q.

Recommendation

None.

B. Personal Protective Equipment Repair Monitoring

Prior Recommendation:

The Fire Chief should require GCS to request approval for repairs on PPE gear older than 62 months from date of manufacture prior to making such repairs as contractually required. In addition, the Fire Chief should monitor and review GCS invoices monthly to verify propriety of PPE repairs and related charges.

Status: Implemented

The SAFD Quartermaster is monitoring PPE repairs and reviewing GCS invoices for accuracy.

We obtained a random sample of 25 GCS invoices totaling $28,907.38 and the corresponding support documents to determine if invoices were accurately priced

and paid in SAP. We also used the invoice support documents to identify PPE bunker gear older than 62 months to confirm it was approved for repair by SAFD. We determined that all 25 GCS invoices were properly supported, accurately priced, and paid in SAP. Additionally, we identified that repairs to PPE bunker gear older than 62 months were approved by SAFD.

Recommendation

None.

C. Mask and SCBA Inspections

Prior Recommendation:

The Fire Chief should implement a system to accurately track masks and SCBA cylinders in order to facilitate inspections and testing in compliance with NFPA standards.

Status: Not implemented

The SCBA team receives monthly active personnel lists from Fire Operations staff to ensure the mask fit testing log is tracking all firefighters for annual mask fit testing.

Out of 10 firefighters sampled, we determined 4 firefighters did not have their annual mask fit testing performed on time. Additionally, the mask fit testing log is not tracking the specific make, model, and style of masks per OSHA requirements.

Also, the process used to identify age and hydrostatic testing of SCBA cylinders is unreliable since not all cylinder information was documented correctly on the cylinder tracking log.

We performed a site visit to two fire stations to reconcile the serial numbers and manufacture dates labeled on the cylinders to the data documented on the cylinder tracking log. Out of the 40 cylinders tested, 5 cylinders were not accounted for on the log. Additionally, hydrostatic testing for 3 of 40 cylinders was not performed on time. Lastly, the log recorded incorrect manufacture and expiration dates for 2 of 40 cylinders.

Recommendation

The Fire Chief should implement an automated process to track annual mask fit testing, SCBA cylinder age identification, and hydrostatic testing effectively and efficiently.

Appendix A – Staff Acknowledgement

Buddy Vargas, CPA, CIA, CFE, Audit Manager
Sophia Konstantinidis, Auditor in Charge

Appendix B – Management Response

CITY OF SAN ANTONIO

SAN ANTONIO TEXAS 78283-3966

November 3, 2022

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

RE: Management's Acknowledgment and Corrective Action Plan for Follow-Up Audit of SAFD Personal Protective Equipment

☒ Fully Agree (provide detailed comments)

☐ Agree Except For (provide detailed comments)

☐ Do Not Agree (provide detailed comments)

SAFD has reviewed the audit report and has developed the Corrective Action Plan below for the recommendation.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
1	**C. Mask and SCBA Cylinder Inspections** The Fire Chief should implement an automated process to track annual mask fit testing and SCBA cylinder age identification and hydrostatic testing effectively and efficiently.	4	Accept	Eric McGowin	Phase I: 1/1/2023 Phase II: 3/1/2023 to 6/01/2023

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
	Action plan: The recommendation will be implemented in two steps: First, the Fire Department will continue to use its current excel file spreadsheet system to manually track annual mask fit testing, SCBA cylinder age identification and hydrostatic testing. The Department will implement monthly audits to ensure testing is performed timely and the information is tracked accurately. Audits will begin in January 2023. Second, for a long-term solution, the Fire Department is actively engaged in evaluating the use of existing software to track annual mask fit testing, SCBA cylinder age identification and hydrostatic testing. If the evaluation reveals that the existing application is not a suitable solution, the Department will submit a budget request for a new application as part of the FY 2024 Budget process in the summer of 2023. If the current application is suitable, it is anticipated that this will be implemented by March 2023.				

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

Sincerely,

Charles N. Hood for
Fire Chief
San Antonio Fire Department

11/3/22
Date

María Villagómez
Deputy City Manager
City Manager's Office

11/3/2022
Date