



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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October 5, 2021

TO: Daryl L. Osby, Fire Chief  
Fire Department

FROM: Robert G. Campbell, Chief  
Office of County Investigations

SUBJECT: **FIRE DEPARTMENT – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (REPORT #IOR-2015-10161) – FIRST AND FINAL FOLLOW-UP REVIEW**

We followed-up on the two recommendations contained in our Fire Department (Fire or Department) Improvement Opportunities Report dated April 4, 2018 (Report #IOR-2015-10161). As summarized in Table 1, Fire fully implemented one of the recommendations. The Department should fully implement the one outstanding recommendation.

**Table 1 - Results of First Follow-up Review**

PRIORITY RANKINGS	TOTAL RECOS	RECOMMENDATION IMPLEMENTATION STATUS		
		FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
PRIORITY 1	0	0	0	0
PRIORITY 2	1	1	0	0
PRIORITY 3	1	0	1	0
TOTAL	2	1	1	0
			1	

Attachment I details our review and the Department’s corrective actions. The outstanding Priority 3 recommendation is exempt from subsequent follow-up reviews in accordance with our standard procedures.

We thank Fire management and staff for their cooperation and assistance during our review. If you have any questions please contact me at (213) 893-0058 or via e-mail at [rcampbell@auditor.lacounty.gov](mailto:rcampbell@auditor.lacounty.gov), or your staff may contact Supervising Investigator Tim Takara at (213) 893-0918 or via e-mail at [takara@auditor.lacounty.gov](mailto:takara@auditor.lacounty.gov).

RGC:GH:TT:jlc

Attachment

c: Arlene Barrera, Auditor-Controller  
Audit Committee  
Audit Division

**REPORT #F1-2015-10161**

# LOS ANGELES COUNTY AUDITOR-CONTROLLER

Peter Hughes  
ASSISTANT AUDITOR-CONTROLLER

Robert Campbell  
DIVISION CHIEF

Office of County Investigations

Report #F1-2015-10161

**FIRE DEPARTMENT  
IMPROVEMENT OPPORTUNITES NOTED DURING LIMITED REVIEW (#IOR-2015-10161)  
FIRST AND FINAL FOLLOW-UP REVIEW**

	RECOMMENDATION	A-C COMMENTS
<p><b>1</b> <b>Priority 2</b> – Fire Department (Fire) management discontinue the inclusion of inspection-related travel in contracts and purchase orders, and ensure that employees arrange County-related travel through the A-C’s negotiated agreement with the Travel Store.</p> <p><b>Original Issue/Impact:</b> Fire commonly included the costs for vendor-paid inspection trips in certain purchase orders and contracts, rather than having employees book travel through the Travel Store. This practice prevents management from effectively monitoring and controlling inspection-related travel and costs. Additionally, travel booked outside the designated travel vendor may not be at the most favorable rates and/or comply with County travel policy requirements.</p>	<p><b>Recommendation Status: Implemented</b></p> <p>We confirmed that Fire revised Fire Travel and Training Program Policy V2-C10-S5, dated June 30, 2020, which acknowledges the Board of Supervisor’s November 1, 2011 mandate that all County-related travel must be arranged through the County-approved travel service agency, Travel Store, Inc.</p> <p>We also obtained and reviewed specification documents which were used in three different Requests for Bids, and each document specifically states that the Fire District is responsible for all travel related expenses of their team members.</p>	
<p><b>2</b> <b>Priority 3</b> – Fire management implement a policy to require employees to return County-assigned portable IT equipment (e.g., laptop computers, cellular telephones) when staff will be on extended leaves of absence.</p> <p><b>Original Issue/Impact:</b> Fire does not always ensure that County employees return County-issued equipment while on extended leave. Allowing employees to retain County-assigned portable equipment while on long-term leave increases the risk of loss and/or misuse.</p>	<p><b>Recommendation Status: Partially Implemented</b></p> <p>We reviewed Fire’s draft Fire Computer System Security Policy V2-C5-S10 and confirmed that it includes language requiring employees on leave over 90 days to return any assigned equipment (e.g., Laptops, Tablets, Smartphones). Fire reported they anticipate finalizing and distributing the policy by December 31, 2021.</p>	

We conducted our review in conformance with the International Standards for the Professional Practice of Internal Auditing. For more information on our auditing process, including recommendation priority rankings, the follow-up process, and management’s responsibility for internal controls, visit [auditor.lacounty.gov/audit-process-information](http://auditor.lacounty.gov/audit-process-information).

**Priority Ranking:** Recommendations are ranked from Priority 1 to 3 based on the potential seriousness and likelihood of negative impact on the Agency’s operations if corrective action is not taken.