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April 1, 2020

TO: Daryl L. Osby, Fire Chief
Fire Department

FROM: Dr. Peter Hughes *Peter Hughes*
Assistant Auditor-Controller

Mike Pirolo, Chief *MP*
Audit Division

SUBJECT: **FIRE DEPARTMENT – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (CASE #2017-13042) - SECOND AND FINAL FOLLOW-UP REVIEW**

We have completed a second and final follow-up review of the Fire Department (Fire or Department) Improvement Opportunities Noted During Limited Review dated July 31, 2018 (Case #2017-13042). We reviewed the status of the one Priority 1 recommendation that had not been fully implemented in our first follow-up report issued June 25, 2019.

As summarized in Table 1, Fire fully implemented the one Priority 1 recommendation to enhance their controls over Equipment Development and Apparatus Specifications Committees (Committees), such as establishing formal written guidelines for all aspects of Committee participation and requiring Committee members to sign an acknowledgment of responsibilities and conflict of interest rules specific to Committee participation.

Table 1 - Results of Second and Final Follow-up Review

PRIORITY RANKINGS	TOTAL RECOS OUTSTANDING	EXEMPT FROM REVIEW	RECOMMENDATION IMPLEMENTATION STATUS		
			FULLY IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED
PRIORITY 1	1	0	1	0	0
PRIORITY 2	0	N/A	N/A	N/A	N/A
PRIORITY 3	0	N/A	N/A	N/A	N/A
TOTAL	0	0	1	0	0
					0

Attachment I provides details of our review and the Department’s corrective actions.

We thank Department management and staff for their cooperation and assistance during our review. If you have any questions please call me, or your staff may contact Mike Pirolo at (213) 253-0100.

PH:MP:YK:cc

Attachment (Report #K20EN)

c: Arlene Barrera, Auditor-Controller

LOS ANGELES COUNTY AUDITOR-CONTROLLER

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Mike Piolo
DIVISION CHIEF

AUDIT DIVISION

Report #K20EN

FIRE DEPARTMENT – IMPROVEMENT OPPORTUNITIES NOTED DURING LIMITED REVIEW (CASE #2017-13042) - SECOND AND FINAL FOLLOW-UP REVIEW

	RECOMMENDATION	A-C COMMENTS
1	<p>Priority 1 - Fire Department (Fire or Department) management establish formal written guidelines (e.g., Vision, Mission, Objectives, Strategies, Action Plans, responsibilities, specific conflict of interest rules) for Equipment Development and Apparatus Specifications Committees (Committees). Fire management also ensure Committee members sign an acknowledgment of responsibilities and conflict of interest rules specific to Committee participation.</p> <p>Original Issue/Impact: Fire management did not establish formal written guidelines for all aspects of Committee participation such as Mission, Objectives, responsibilities, etc. and did not require Committee members to sign an acknowledgment of responsibilities and conflict of interest rules specific to their Committee participation. As a result, Committee members may inadvertently engage in activities that create the appearance of favoritism.</p>	<p>Recommendation Status: Implemented</p> <p>We confirmed Fire management established formal written guidelines for all aspects of Committee participation and requires Committee members to sign an acknowledgment of responsibilities and conflict of interest rules specific to Committee participation. We also verified Fire implemented the procedures by reviewing management’s quarterly reconciliation of acknowledgment forms and conflict of interest rosters to the Committee listing/organizational chart.</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.

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.