City of Baltimore
Fire Department

Performance Audit Report for Fiscal Years
2011, 2012, 2013 and 2014

November 2016

November 30, 2016

To the Honorable Joan M. Pratt, Comptroller
and other Members of the Board of Estimates
City of Baltimore

SB & Company, LLC (SBC) has performed Performance Audits of the areas listed below within the City of Baltimore Fire Department (the Department). The purpose of this report is to communicate the results of the Performance Audit observations and applicable recommendations. The areas we tested were:

- Permits and Building Plan Renewals – Revenue and Cash Collections
- Emergency Medical Services Billings – Percentage of Fees Collected
- Fire Suppression and Emergency Response – Percentage of Responses within 5 Minutes
- Payroll – Time Entry and Compliance
- Emergency Medical Services – Continuing Education

Our services were performed in accordance with the compliance audit standards issued by the American Institute of Certified Public Accountants and the United States Government Accountability Office.

This report is intended solely for the information and use of the Baltimore City Council and the Department of Recreation and Parks and is not intended to be, and should not be, used by any other party, with the exception of oversight agencies for the performance of their oversight responsibilities.

Hunt Valley, Maryland

SB & Company, LLC

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Executive Summary

We have summarized the results of the five areas reviewed and tested for the City of Baltimore Fire Department (the Department) in the accompanying report. For each area, we describe the internal control process that was in place for the Department for the periods under review. We summarize the results of the testing for each objective tested. We listed the exceptions noted during the testing of each area. We have identified several recommendations in each area. We believe these recommendations can help strengthen the internal controls over permits issuances, calculation of Emergency Medical Services (EMS) response times and documentation of CPE compliance.

Permits and Building Plan Renewals – Revenue and Cash Collections

Background

The mission of the Department is to protect lives, property and the environment within the limits of Baltimore City. Although responses to emergencies is the focus of most resources, prevention efforts are important in preventing and controlling fires and the related injuries and damage.

The Department normally collects $1.1 to $1.8 million annually from building permits and building plan renewals. There are more than 30 staff involved in permit and plan processing. The City issued 600 to 1200 new building permits annually from 2011 to 2014.

Key risks identified includes (a) the possibility that permits would be issued and revenue not collected, (b) a permit expires for an occupied building and it is not renewed and revenue is not collected, and (c) construction or modifications take place without reporting, a permit is not issued and revenue is not collected.

Objectives

The performance audit will include determining the following objectives:

1. Determine how new building developments and building improvements are identified to ensure permits are issued and revenue is collected;
2. Determine how permits due for renewal are identified to ensure that inspection takes place and revenue is collected;
3. Determine how it is ensured that fees charged are in accordance with rates approved by the City; and
4. Determine the process to ensure all fees collected are remitted to the City.

Department's Process – Revenue and Cash Collections

The Department uses COBOL (a compiled computer programming language designed for business use) to manage and store the permits information, which includes permit number, address, business name, application date, issue date, expiration date, application amount, etc. They also export the data from COBOL to MS Office Access to organize and compile the data. The system has permit data dating back to the early 1990's. Each permit has a unique number, and the sequence is determined by the time it is created. When the payment is received, the permit will be issued and mailed to the applicant. A permit is valid for one year. When the permit is about to expire, they will send out 90-day, 60-day and final notice. They do this by requesting the Department of MOIT (Mayor's Office of Information Technology) to generate a list of permits that are due to expire. The list is generated from the system by IT and brought to Fire Headquarters and notices are prepared by all field staff and sent using the Municipal Postal Office.

Permits and Building Plan Renewals – Revenue and Cash Collections (cont.)

In 2015, the process was changed whereby MOIT prepares a list on the 25th of every month and sends it to the print shop and notices are generated by the Municipal Post Office.

Once a permit is renewed, a new permit number will be assigned. Currently, there is no actions or penalty imposed on expired permits as the Department does not have written procedures and policies in place to follow up on expired permits.

Each permit may contain one or multiple billing items for one permit. Each billing item corresponds to a charge code, as listed in the fee schedule (effective March 1, 2011). Due to restriction of the system's setup, one permit can have up to twelve billable items. If it has over twelve items, a new permit will be used.

When a new building is being constructed, the owner will file an application of construction permit to the Baltimore Housing Office. Once the building is completed, the Housing Office will notify the Fire Department of the block and lot number. After they receive the initial application from the owner, the Fire Department will designate their staff to perform the inspection. If it is approved, a new permit will be created.

Prior to January 2015, all the payments for permits were handled by the Department. The secretary opened the mail and sorted the checks, then entered the checks into the COBOL system. Once the payment was recorded in the system, the system would automatically create a new permit. The secretary prepared the adding tape and deposit slip for transport to the bank. All checks were directly deposited into Baltimore City's bank account. Since January 2015, the Fire Department has been using a collection agency named Merkle to process all the payments.

Finally, the city owned or operated buildings are exempt from the permit fee. A special notice will be sent to those buildings.

Results

1. ***Determine how new building developments and building improvements are identified to ensure permits are issued and revenue is collected.***

   Based on the process in place, the Agency relies on new businesses to submit applications for inspections in order to obtain the required permits. Once an application is submitted, the Agency completes the inspection to ensure compliance with the fire code.

Permits and Building Plan Renewals – Revenue and Cash Collections (cont.)

When a new building is being constructed, the owner will file an application of construction permit to the Baltimore Housing Office. Once the building is completed, the Housing Office will notify the Department of the block and lot number. After they receive the initial application from the owner, the Department will designate their staff to perform the inspection. If it is approved, a new permit will be created.

Findings

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 non-compliant.

We noticed that during our testing period, there were 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.

Recommendation

I.   Perform Periodic Reviews of Permit Numbers for Proper Sequencing

We recommend the Department implement a policy to review the permit sequencing in the system for breaks in sequencing. Then 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.

2. *Determine how permits due for renewal are identified to ensure that inspection takes place and revenue is collected.*

The Agency notifies the holder by sending a letter via mail notifying the holder that the permit is due for renewal. We noted there is not a process in place to track and compare expired permits and verify whether they have been timely renewed.

Finding

We noted 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.

Permits and Building Plan Renewals – Revenue and Cash Collections (cont.)

Recommendation

II.   Implement formal procedures to follow up on expired permits.

We recommend implementing polices and procedure to follow up on expired permits to ensure they are properly renewed or do not need to be renewed. We recommend working with IT to implement a process to generate a list of all expired permits on periodic basis for proper follow up.

3. *Determine how it is ensured that fees charged are in accordance with rates approved by the City.*

We obtained the fee schedule as of March 1, 2011, which is still currently effective. The schedule lists all the types of items and the billing fee. A permit can include one or more billing items.

SBC obtained a copy of the approved rates that have been in effect since February 2011. We obtained the population of all permits initiated during the performance period and selected 40 permits initiated in each year fiscal 2011, 2012, 2013 and 2014.

Finding

Of a total of 160 permits tested, we found one instance in May 2011, where a permit was issued and the applicant was charged a higher rate that was to take effect in September 2011, rather than the rate applicable at the time.

Recommendation

III.   Automation of Rates for Permits

We recommend the process for applying rates for permits be automated in order to prevent a situation where the wrong rate is charged for permits. The approved rates should be uploaded into the system and automatically applied based on the permit type. This will help reduce the risk of in appropriate rates being charged.

Permits and Building Plan Renewals – Revenue and Cash Collections (cont.)

4. Determine the process to ensure all fees collected are remitted to the City.

Payment is received before a permit is issued. Prior to January 2015, all the payments received for permits were handled by the Fire Department. The secretary opened the mail and sorted the checks, then entered the checks into the COBOL system. Once the payment was recorded in the system, the system would automatically create a new permit. The secretary prepared the adding tape and deposit slip for transport to the bank. All checks were directly deposited into the Baltimore City's bank account. Since January 2015, they have been using a collection agency named Merkle to process all the payments.

In addition to testing our sample of 160 permits for the proper rate, we tested to ensure the proper payment was made.

Findings

In our sample of 160 permits, we found 3 permits in fiscal year 2011, where payment information was not recorded in COBOL, and therefore we were not able to confirm whether the payment was received. For one permit in fiscal year 2012, the amount of payment was less than the approved rate for the permit. We found no exceptions in our sample for fiscal years 2013 and 2014.

Recommendation

IV. Reconcile Permits Issued to Payments Received

We recommend a process be put in place to reconcile collections for permits with the permits issued. The reconciliation should be performed on a monthly basis. This will help ensure all permits have appropriate charges applied and the charges were collected. All exceptions should be followed up on timely to identify the discrepancy.

Emergency Medical Services Billings – Percentage of Fees Collected

Background

The City operates 24 Emergency Medical Vehicles that respond to 911 and emergency calls on a 24 hour basis. Although it is a public service, it is the objective of the City to collect as much revenue as possible from insurance providers and the public. Collection of EMS revenue was contracted to a third party.

For 2014, the objective was to collect 30% of EMS billings.

The key risk related to revenues are related to billings to insurance providers and the public. A service may be provided and the information is not passed on to the third party service provider for billing.

Objectives

The performance audit included determining the following objectives:

1. Determine the process in place to ensure that billable EMS services are captured and billed on a timely basis;
2. Determine how collections are monitored and the process for follow up and collection of delinquent accounts;
3. Determine how collection rates are monitored and evaluated; and
4. Determine if adherence to performance measures is monitored for revenue collection.

Department's Process – Percentage of Fees Collected

EMS is responsible for providing initial medical assistance and transportation to individuals who call 911 for emergency medical response. EMS bills anyone who is transferred via ambulance. The rates for billing are determined by the State of Maryland (last rate change was 2010). Billing rates are determined by the type of response (ALS, ALS2, and BLS). The rates depend on the type of service, the type of unit dispatched, and whether the patient was transported to the hospital (the patient is only billed if they are transported).

The Department handled EMS billing in-house until 2007-2008. Around 2007-2008, EMS transitioned to ACS, a third-party billing agency. EMS underwent another transition in 2012, when they switched from ACS to Digitech, another third-party billing vendor.

Emergency Medical Services Billings – Percentage of Fees Collected (cont.)

All current billings are performed by Digitech. Digitech determines the amount to be billed by reviewing the information collected in the Patient Care Report (PCR). PCRs are prepared at the scene and are kept in Electronic Medical Record Software (e-MDs), documenting all patient care data. Per discussion with the Department, 2011 and 2012 billing information may be incomplete. There is a possibility that data was lost through the ACS system. Since the transition to Digitech, many of the records have been recovered from ACS and are now filed in the Digitech system.

Since with Digitech, EMS now prepares reconciliation between transports and billings. The reconciliation is prepared by James Matz. In the reconciliation, all calls (provided by CAD) are sorted by type to determine which calls resulted in a transport. The transports are then traced back to a PCR. The PCRs must then be traced to a billing. This process is done on a monthly basis and ensures that all transports are billed for.

Billing is a three-step process. First, the service provider must close out the PCR. After close-out, the PCR goes through a quality assurance check with a supervisor. The quality assurance check ensures the PCR has the signature of the patient or patient representative. After the emergency medical services have been provided, all billing becomes a responsibility of the third-party billing agent. Digitech will try to collect any additional information from the hospital (billing address, insurance provider, etc.). Once Digitech has all the necessary information, a bill can be sent to the patient or private insurance agency. Digitech receives 8.75% commission on each bill collected. EMS is allowed to bill three times. The second and third bills are generally sent 30 and 60 days after the first billing. After the third billing, the bill is deemed uncollectible since EMS cannot send the bill to a collection agency.

The City of Baltimore has 3 collection points for EMS billings including: 1) M&T Bank P.O. Box, 2) City's collection office in the Abel Wolman Building, and 3) the Fire Department finance office. No collections are to go to the billing agent.

Collections come from four main groups: 1) Private Insurance, 2) Medicare, 3) Medicaid, 4) Patient pay. If the total balance is not paid, the billing agent can continue billing under a few circumstances. If the Private Insurance provider does not cover the entire bill, the billing agent can balance bill the patient. If the patient has Medicare and supplemental insurance coverage, then the billing agent can balance bill the supplemental insurance provider. In the case of Medicaid, the City accepts what the state pays (flat rate of $125), and the rest is deemed uncollectible.

Digitech prepares a Vendor System report based on collections information gathered from the City and M&T Bank. Digitech takes the collections data and posts it against the Accounts Receivable. The collections data is important in determining the propriety of subsequent billings.

Emergency Medical Services Billings – Percentage of Fees Collected (cont.)

The Director of Billing uses the Vendor System report to prepare "GrossStats" on a monthly basis. The GrossStats detail amounts collected by month and breaks collections down by group and percentages. There are four main groups from which collections are processed; Private Insurance, Medicaid, Medicare, and Patient personal pay. GrossStats also shows the amount collected by each Private Insurance company. EMS is interested in the "Average Amount Collected per Billable Response". Two other important performance measures include "Average Billable Response" and "Average Collection Percentage". The GrossStats are used in preparing the CityStat report. Under ACS, GrossStats reports were prepared quarterly (2011-2012), but under Digitech, GrossStats can be prepared monthly (2013-2014).

The GrossStats are then used to prepare the CityStat report. The Chief will receive a daily collection report which is then reconciled to the information provided by M&T Bank. Digitech will also take the receipts and post them against the accounts receivable. The City prepares the cash receipts report for Digitech.

Results

1. *Determine the process in place to ensure that billable EMS services are captured and billed on a timely basis.*

   In order to test the billing of EMS services, we requested a population of EMS services provided during the performance period fiscal year 2011 to 2014. SBC made 20 random selections (5 each year) of services provided for one randomly selected month each year and tested whether services were billable per the information documented in PCR and reviewed billing to ensure transports were properly billed for. The 10 selections for 2013 and 2014 were tested with no exceptions. For the selections for 2011 and 2012, the information for the billing was not available. We were informed that some of the data may have been lost for fiscal years 2011 and 2012, leading to a change in billing agents.

2. *Determine how collections are monitored and the process for follow up and collection of delinquent accounts.*

   DIGITECH gathers collections data from the City and M&T Bank and posts collections against the Accounts Receivable to determine the propriety of subsequent billings. DIGITECH communicates collections and outstanding billings back to the City in a Vendor System report. EMS allows DIGITECH to bill up to three times. The second and third bills are generally sent 30 and 60 days after the first billing. After the third billing, the bill is deemed uncollectible since EMS cannot send the bill to a collection agency. If

Emergency Medical Services Billings – Percentage of Fees Collected (cont.)

the total balance is not paid, the billing agent can continue billing under a few circumstances. If the Private Insurance provider does not cover the entire bill, the billing agent can balance bill the patient. If the patient has Medicare and supplemental insurance coverage, then the billing agent can balance bill the supplemental insurance provider. In the case of Medicaid, the City accepts what the state pays (flat rate of $125), and the rest is deemed uncollectible.

Finding

We also note the accounts receivable reports are not provided to Finance for inclusion in the financial records.

Recommendation

IV. Properly Track and Record Accounts Receivable for EMS

We recommend that the Agency maintains a numerical sequence of all EMS Services provided. This record can be used to reconcile billable services performed to actual billings and can form a basis for valuation of accounts receivable.

2. *Determine how collection rates are monitored and evaluated.*

Collection rates are monitored by the City and DIGITECH. The data for collections is provided to DIGITECH by the City (for Medicare and Medicaid) and M&T Bank. DIGITECH posts the data on collections against the outstanding Accounts Receivable and creates a Vendor System report each month. Finance uses the data from the Vendor System report to prepare GrossStats. The GrossStats break collections down by group and percentage. The report also shows amounts collected by individual Private Insurance companies. The GrossStats report is used to prepare the monthly report for Citistat. EMS is interested in the "Average Amount Collected per Billable Response". Two other important performance measures include "Average Billable Response" and "Average Collection Percentage".

3. *Determine if adherence to performance measures is monitored for revenue collection.*

For each year during the performance period, SBC obtained information from the Vendor System report, used to prepare GrossStats. We recalculated the average collection rate and tied and agreed the results to the information provided to the City through Citistat.

Fire Suppression and Emergency Response – Percentage of Responses within 5 Minutes

Background

The Department responds to more than 200,000 calls annually. The City has a target of 90% of responses within 5 minutes. The standard of arrival on scene within 5 minutes is established by the National Fire Protection Agency (NFPA) and is a measure by which all Fire Departments are judged.

NFPA 1710 provisions cover functions and objectives of fire department emergency service delivery, response capabilities and resources including staffing levels, response times and levels of service. NFPA 1710 was established in 2001. Courts often rely on NFPA 1710 Standards to determine the "industry standards" for fire protection and safety measures. NFPA doctrines are frequently found in negligence claims. NFPA 1710 could be highly relevant to the question of whether a jurisdiction has negligently failed to provide adequate fire or emergency medical protection to an individual harmed in a fire or medical emergency.

Objectives

The performance audit included the following objectives:

1. Understand the systems in place used to track response times; and
2. Determine whether the systems in place are accurately reporting response times.

Department's Process – Percentage of Responses within 5 Minutes

The NFPA categorizes incidents as EMS or Fire incidents depending on the type of response that is required. An incident may have more than one response. The Agency had the following number of incidents during the performance period:

	EMS INCIDENTS	FIRE INCIDENTS
FY 2011	126,683	28,752
FY 2012	126,599	31,490
FY 2013	132,365	30.910
FY 2014	127,791	30,975

The NFPA uses the Emergency Medical Dispatch System (EMD), which is a software that tracks time, registers all emergency calls, identifies all the closest available equipment and crew able to respond to the incident and registers the crew dispatched by the operator to the scene. When a vehicle arrives at the scene, the driver or crew push a button located in the EMS vehicle and the CAD system records the arrival time. The EMD system categorizes incidents by either Fire

Fire Suppression and Emergency Response – Percentage of Responses within 5 Minutes (cont.)

Suppression or EMS based on the conversation/list of questions and responses by the telephone operator and assigns a number to each incident.

The Emergency Medical Dispatch System feeds the information into a Computer Aided Dispatching (CAD) program that was developed by the agency to track response times and feed the information into a depository of response times.

In accordance with the National Fire Protection Association (NFPA) standards, the agency keeps track of each incident and measures the response times for all vehicles for each incident and measures the percentage of first response where the vehicle arrives on the scene within five minutes.

The Agency excludes certain times from the calculation that are deemed to be outliers based on the amount of time. The agency explains these outliers are due to human error and the button is not pushed at time of arrival.

This information is downloaded from CAD to excel on a monthly basis and reported to Citistat.

Results

1. *Understand the systems in place used to track response times.*

   SBC met with the IT Department of the agency and reviewed and discussed the Agency's processes for accumulating response times. Based on our conversation and discussion with the Agency it appears that the system place has been designed to conform to NFPA 1710. The Emergency Medical Dispatch System feeds the information into a Computer Aided Dispatching (CAD) program that was developed by the agency to track response times and feed the information into a depository of response times. This information is downloaded from CAD to excel on a monthly basis and reported to Citistat.

2. *Determine whether the systems in place are accurately reporting response times.*

   SBC requested the EMS response data for the performance period. The Agency informed us that the data for the entire period was not available due to changes made to the CAD System. The Agency was able to provide us with the data for April 2011 in excel for our review, but informed us that it was not in its original format and it had changed. We reviewed the data that consisted of more than 9,000 EMS responses. We recomputed the response times and obtained significantly lower response times than the amounts reported in Citistat for the same month. On this basis, we were not able to establish whether the EMS response times were reported correctly for the performance period.

Fire Suppression and Emergency Response – Percentage of Responses within 5 Minutes (cont.)

Findings

We were not able to agree EMS response times provided for April 2011 to the Citistat report.

Recommendation

V.   Develop a Report from the CAD System to Calculate and Report Response Times

We recommend the Agency uses the CAD system to calculate response times for reporting to Citistat. The Agency can have 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 opportunity to change the times prior to the calculation.

Payroll – Time Entry and Compliance

Background

The Baltimore City Fire Department has approximately 1800 employees across 38 fire stations and operates on a 24 hour basis. Salaries and wages were approximately 80% of the expenditures.

Employees of the Department are scheduled to work using Tele Staff. The system enables captains to manage their stations using a shift system and enables scheduling of overtime, days off and vacation. It enables the leaders to ensure there is adequate man power. It also ensures that the regular hours and overtime are scheduled.

Actual time worked is posted into E-SYTEM which interfaces with ADP and is used for payroll processing and payments.

With regard to payroll, there is an inherent risk that an employee is paid for a working hour or a working day when the individual was not on duty. There is also a risk that an individual is not paid in accordance with the terms of employment.

Objectives

The performance audit will include determining the following objectives:

1. Understand the systems in place to ensure that staff are scheduled to work in accordance with their term of service and contracts; and
2. Determine whether the systems in place are accurately reporting actual hours worked by employees.

Department's Process – Time Entry and Compliance

Time is scheduled at all the Fire Stations using a program called Tele Staff. Each individual firefighter is pre-scheduled for the whole year in accordance with the MOU (Memorandum of Understanding). The scheduling is grouped into the respective company or equipment and each company has a location and a crew of about 10 to 20 staff lead by a Captain. The staff in each company work in shifts.

The Fire Department's IT Department is responsible for staffing and posting schedules into the system. There is a team of 5 staff at MIT who also make changes to the schedule daily based on requests submitted by Captains or Battalion Chiefs. The schedule is designed so that each individual works in accordance with the Collective Bargaining Agreement (CBA) also known as the MOU. The process is also designed to ensure proper rotation of overtime and leave cover.

Payroll – Time Entry and Compliance (cont.)

At the Fire Station, each company maintains a Daily Attendance Sheet (also called Watch Desk Record) where each employee's attendance is recorded and signed off by the Captain.

Each Captain ensures that changes in attendance are communicated to the Tele Staff crew and that changes are made daily. The Captain is also responsible for updating changes to ADP (E-Time) for the company in order for the payroll to be corrected.

The Captains use a Daily Journal developed by the Agency in order to keep a record of their changes including vacation, travel allowances and sick time. At the end of each payroll period, a Captain ensures that Tele Staff agrees with E-Time. All changes or exceptions are manually entered into E-Time.

Results

1. *Understand the systems in place to ensure that staff are scheduled to work in accordance with their term of service and contracts.*

   SBC selected one fire station from each of the six battalions for our review and test of scheduling and attendance. For each station, we visited the station and walked through the process with the captain responsible for a specific crew. We selected 40 employees for each year during our performance period, ensuring we covered all the six battalions. For each employee, we obtained the attendance records (watch desk records) for one month.

   We then requested Tele Staff records from the Fire Department in order to compare the days worked to the attendance records for each of the employees selected. We also compared work scheduled to the existing MOU for compliance with the terms of employment.

2. *Determine whether the systems in place are accurately reporting actual hours worked by employees.*

   SBC selected one Fire Station from each Battalion. At the Fire Station, we obtained one month of attendance sheets or daily attendance records and agreed the information to Tele Staff and E-time in order to confirm that attendance was being reported correctly.

Payroll – Time Entry and Compliance (cont.)

Findings

(a) We found three instances where the attendance per the Station records did not agree with Tele-Staff and E-Time.

Equipment	Dates	Officer	Per Attendance	Attendance Per Tele-staff	Attendance Per E –Time
Engine 30	June 22, 2014	Officer Reddit	Regular Shift	Regular Shift	Vacation Day
Truck 5	June 13 & 16, 2014	Officer Burke	Personal Leave	Personal Leave	Regular Leave
Engine 46	June 22, 2014	Hook	Regular Shift	Vacation	Vacation

(b) First names or identification numbers are not included in attendance record.
(c) There were attendance records missing for May 2011, January 2012, April 2013, and June 2014.

Recommendation

VI.   Implement Process to Ensure Attendance Records at the Stations Agree with ADP

We recommend a process be put in place to ensure attendance per the attendance records at the Stations agree with the payroll system, ADP. We recommend an interface be put in place between the attendance records at the Stations and with Tele-staff and E-Time.

Emergency Medical Services – Continuing Education

Background

Certain categories of employees are required to have a minimum amount of continuing education depending on their licensure requirements. For example, Maryland pre-hospital care providers are required to obtain a specified amount of continuing education credits prior to the expiration date indicated on their provider ID card.

When licensed staff do not have the required minimum continuing education, there is a risk of non-compliance with established State or Federal regulations. In addition, their licenses may lapse and thereby result in legal exposure for the City.

Objectives

The performance audit included the following objectives:

1. Determine whether there are processes in place to track mandatory continuing education requirements by job role or position;
2. Determine whether there are processes in place to establish whether employees are fulfilling respective continuing education requirements; and
3. Determine whether there is a process for corrective action when an individual is not in compliance with mandatory continuing education requirements.

Department's Process – Continuing Education

EMS certification consists of 2 categories, ALS (Advanced Life Support) and BLS (Basic Life Support). Underneath these classifications are certifications. BLS has only one national certification, EMT (Emergency Medical Technician). ALS consists of Paramedics (national) and Intermediaries (state). Intermediaries are no longer recognized on the national level.

BLS is on a 3 year certification cycle. The certifications take place twice a year, in June and December. The recertification requires 24 hours of continuing education that takes place over 3 days. ALS is on a 2 year certification cycle. These certifications are done on March 31 (national) and April 30 (state).

The population for CPE consists of roughly 1100 BLS and 550 ALS. The population can most easily be obtained through a Tele Staff Roster by year. We have not been able to obtain the population.

<u>Emergency Medical Services – Continuing Education</u> (cont.)

Since EMS is a Jurisdictional Operational Program, they have access to the Maryland Institute of Emergency Medical Services Systems (MIEMSS) database. From the database, EMS can pull a list of personnel, showing whose certification is due to expire. The Shift Commander will then use this list to notify individuals to report for certification. The system does not provide an automatic notification; therefore, the process must be done manually.

There could be some exceptions due to off-duty injury or retirement leave. If an individual neglects to become recertified, their license is suspended and they must go through the reentry process. If an individual is certified nationally, they must still apply for state certification. The individual cannot operate without state certification.

Results

1. *Determine whether there are processes in place to track mandatory continuing education requirements by job role or position.*

   SBC met with the EMS Training Officer. He stated that, as a Jurisdictional Operational Program, EMS has access to the Maryland Institute of Emergency Medical Services Systems (MIEMSS) database. The database allows the Agency to establish whose certification is due to expire and arrange for training and renewal of certification. The system does not provide an automatic notification; therefore, the process must be done manually. Captain Blake provided us with data of all staff that attended CPE training in fiscal year 2011 through 2014.

2. *Determine whether there are processes in place to establish whether employees are fulfilling respective continuing education requirements.*

   We selected 40 employees from each year and we traced each individual selected to the CPE records to confirm whether their records were available to support attendance of Continuing Education in each year of 2011 through 2014 and whether their licenses were valid during the performance period.

   Finding

   We noted instances where records provided to us by the Agency show that some certifications were not renewed on time. Therefore, employees may have been providing services when their licenses were expired.

Emergency Medical Services – Continuing Education (cont.)

For example. One person per the Agency records ALS license expired on 4/30/2013, but the date of renewal was on 7/24/2013 per the records provided. In addition, we were provided a list of 175 BLS certifications due for renewal in Spring 2013, but there were no records of the individuals on the list completing training and recertification.

Recommendation

VII.   Automate the Review and Monitoring of Re-certification's

We recommend that a process be put in place to automate the re-certification notification process. The process should generate periodic reports based on expirations prior to the expiration date and a listing of expired licenses. This process would allow for proper monitoring of the re-certification process and allow corrective actions to take place on a timely basis. This process would also provide documentation of compliance and non-compliance status.

3. *Determine whether there is a process for corrective action when an individual is not in compliance with mandatory continuing education requirements.*

The Agency informed us that instances of non-compliance are very rare and only occur when a provider is due to retire or is off-duty injured. We were informed that the Agency does not have a list of exceptions to re-certification requirements.

However during our review and test of re-certification attendance, we noted insufficient documentation to allow us to conclude non-compliance did not occur. See recommendation VII above.