

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM: 2.9
(ID # 22841)**

MEETING DATE:
Tuesday, August 29, 2023

FROM : AUDITOR CONTROLLER:

SUBJECT: AUDITOR-CONTROLLER: Internal Audit Report 2023-017 Riverside County Department of Fire Protection, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file Internal Audit Report 2023-017: Riverside County Fire Department Audit

ACTION:Consent

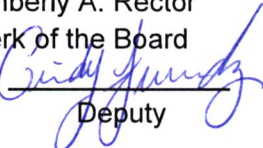

Ben J. Benoit, COUNTY AUDITOR-CONTROLLER 8/17/2023

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Spiegel, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Spiegel, Perez, Washington, and Gutierrez
Nays: None
Absent: None
Date: August 29, 2023
xc: Auditor-Controller

Kimberly A. Rector
Clerk of the Board

By: 
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,
STATE OF CALIFORNIA**

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS: N/A			Budget Adjustment:	No
			For Fiscal Year:	n/a

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

In accordance with Board of Supervisors Resolution 83-338, we audited Riverside County Fire Department. This audit is conducted to provide management and the Board of Supervisors with an independent assessment of internal controls over controlled substance management and service center overtime and standby time monitoring.

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to controlled substance management and service center overtime and standby time monitoring.

We will follow-up in one year to determine if actions were taken to correct the findings noted.

Impact on Residents and Businesses

Provide an assessment of internal controls over the audited areas.

Additional Fiscal Information

Not applicable

ATTACHMENTS:

A: Riverside County Auditor-Controller's Office - Internal Audit Report 2023-017: Riverside County Fire Department Audit

Internal Audit Report 2023-017
Riverside County Fire Department Audit
Report Date: August 29, 2023



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ACC | **AUDITOR
CONTROLLER
COUNTY OF RIVERSIDE**

Ben J. Benoit
Riverside County Auditor-Controller

Tanya S. Harris, DPA, CPA
Assistant Auditor-Controller

August 29, 2023

Bill Weiser
Fire Chief
Riverside County Fire Department
210 W. San Jacinto Avenue
Perris, CA 92570

Subject: Internal Audit Report 2023-017: Riverside County Fire Department Audit

Dear Chief Weiser:

In accordance with Board of Supervisors Resolution 83-338, we audited the Riverside County Fire Department to provide management and the Board of Supervisors with an independent assessment of internal controls over controlled substance management and service center overtime and standby time monitoring.

We conducted our audit in accordance with the International Standards for the Professional Practice of Internal Auditing. These standards require that we plan and perform the audit to obtain sufficient, reliable, relevant, and useful information to provide reasonable assurance that our objective as described above is achieved. An internal audit includes the systematic analysis of information to evaluate and improve the effectiveness of internal controls. We believe this audit provides a reasonable basis for our conclusion.

Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Management is responsible for establishing and maintaining adequate internal controls. Our responsibility is to evaluate the internal controls.

Our conclusion and details of our audit are documented in the body of this audit report.

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As requested, in accordance with paragraph III.C of the Board of Supervisors Resolution 83-338, management responded to each reported condition and recommendation contained in our report. Management's responses are included in the report. We will follow-up to verify that management implemented the corrective actions.

We thank you and your staff for the help and cooperation. The assistance provided contributed significantly to the successful completion of this audit.



Ben J. Benoit
Riverside County Auditor-Controller



By: René Casillas, CPA, CRMA
Deputy Auditor-Controller

cc: Board of Supervisors
Jeff A. Van Wagenen, Jr., County Executive Officer
Dave Rogers, Chief Administrative Officer
Grand Jury

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Internal Audit Report 2023-017: Riverside County Fire Department Audit

Executive Summary

Overview

Riverside County Fire Department (Fire Department) is responsible for minimizing the frequency and severity of fires through preventive services, quickly and safely respond to all emergency services requests, and pursue the best possible outcomes for fire and emergency victims through delivery of competent fire suppression and emergency medical care.

Fire Department has 95 fire stations and provides emergency responses to Riverside County residents and 20 partner cities. Fire Department has a recommended budget of \$457 million for FY 2023-2024 and has 333 authorized county positions to execute its responsibilities. *County of Riverside, Fiscal Year 2023/24 Recommended Budget, 241-242.*

Audit Objective

Our objective is to provide management and the Board of Supervisors with an independent assessment about the adequacy and effectiveness of internal controls over controlled substance management, gear management, hazard material management, service center overtime and standby time, specialized equipment maintenance, and system access controls. Internal controls are processes designed to provide management reasonable assurance of achieving efficiency of operations, compliance with laws and regulations, and reliability of financial and non-financial information. Reasonable assurance recognizes internal controls have inherent limitations, including cost, mistakes, and intentional efforts to bypass internal controls.

Audit Scope and Methodology

We conducted the audit from January 25, 2023, through May 18, 2023, for operations from July 1, 2021, through April 19, 2023. Following a risk-based approach, our scope initially included the following:

- Controlled Substance Management
- Gear Management
- Hazard Material Management
- Service Center Standby Time and Overtime Monitoring
- Specialized Equipment Maintenance
- System Access Controls

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Through inquiry, observations, and limited examination of relevant documentation, it was determined through a risk assessment of the business processes for gear management, hazard material management, specialized equipment maintenance and system access controls that the risk exposure to Fire Department associated with these processes are well mitigated with internal controls and are functioning as designed. Therefore, we focused our audit scope to internal controls over controlled substance management and service center overtime and standby monitoring.

Audit Highlights

Summary of Existing Conditions

- There were instances where processing of controlled substances from one subprocess to another, including distribution and return, was not performed timely. This significantly increases the risk of unauthorized access to controlled substances when processing withing the required timelines is not done as required.
- Dual monitoring of controlled substances was not performed consistently during inventory, distribution, and return subprocesses. The absence of dual monitoring significantly increases the vulnerability to unauthorized access and misuse of controlled substances, posing a risk of liability to both the county and the California Department of Forestry and Fire Protection.
- There were instances where the replacements of expired controlled substances were completed after substance expirations established by department procedures. Untimely replacement of expired drugs leads to ineffective inventory management and improper execution of policies and procedures related to highly regulated drugs. It can also lead to unavailability of needed drugs during incident responses or unintended use of expired drugs if inventory is not adequately managed.
- Logs of controlled substances are not consistently completed fully to determine whether internal controls over distribution and return subprocesses were implemented. If logs are not accurate, complete, consistently documented, and monitored, the risk for staff errors, inaccurate recordkeeping, theft, or misuse significantly increases.
- There were instances of call-back overtime reporting processed without verified evidence or fire incidents. Lack of project ID for call-back hours leads to decreased accountability, reporting accuracy, transparency, and increased inability to recover cost.

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- Two timesheets associated with two call-back instances were processed without direct supervisor's approval. Processing timesheets associated with call-back overtime instances without direct supervisor approval undermines authorization control and increases the risk of errors or irregularities.
- There were instances where standby hours were reported by employees who were not on standby schedules provided to the Emergency Command Center. Monthly standby schedules are determined between service center supervisor and CalFire designated staff and provided to Emergency Command Center without management approval. Authorization and approval process is a preventive and monitoring control to detect unauthorized activities, ensure no segregation of duty conflicts exist in a process, and prevent the abuse of overtime pay within an operation

Summary of Improvement Opportunities

- Ensure in-transit controlled substances are reported daily in accordance with Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.
- Develop a process to record storage locations and custodians for controlled substances exceeding the processing time required by Policy Manual 37244, *Narcotics Handling and Documentation*.
- Ensure dual monitoring performed consistently to prevent controlled substance from diversion in accordance with Code of Federal Regulations § 1301.71, *Security Requirement Generally*.
- Revise department policies and procedures to provide comprehensive guidelines regarding dual monitoring of controlled substances.
- Ensure timely replacement of expired controlled substances in accordance with Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.
- Ensure all relevant Fire Department staff are retrained on Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* to reinforce expired controlled substance requirements.
- Maintain and document complete logs for effective monitoring of controlled substances to ensure department compliance with Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*.

Internal Audit Report 2023-017: Riverside County Fire Department Audit

- Develop policies and procedures to ensure complete audit trails are maintained and documented for controlled substance transactions or events.
- Establish policies and procedures over the call-back time reporting and management review to ensure accurate time reporting in accordance with Riverside County Standard Practice Manual 902, *Employee Timesheet*.
- Implement a department process to prepare, review and maintain supporting documentation to validate call-back time reported, ensuring segregation of duties in preparing, reviewing and safeguard of those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*.
- Establish formal policies and procedures over standby time scheduling, reporting and oversight to ensure department compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*.
- Establish a formal process for documenting of management review and approval of standby schedules. This process should ensure that management has visibility and oversight over the scheduling decisions, promoting accountability and effective resource management.

Audit Conclusion

Based upon the results of our audit, we identified opportunities for improvement of internal controls relating to controlled substance management and service center overtime and standby time monitoring.

Controlled Substance Management

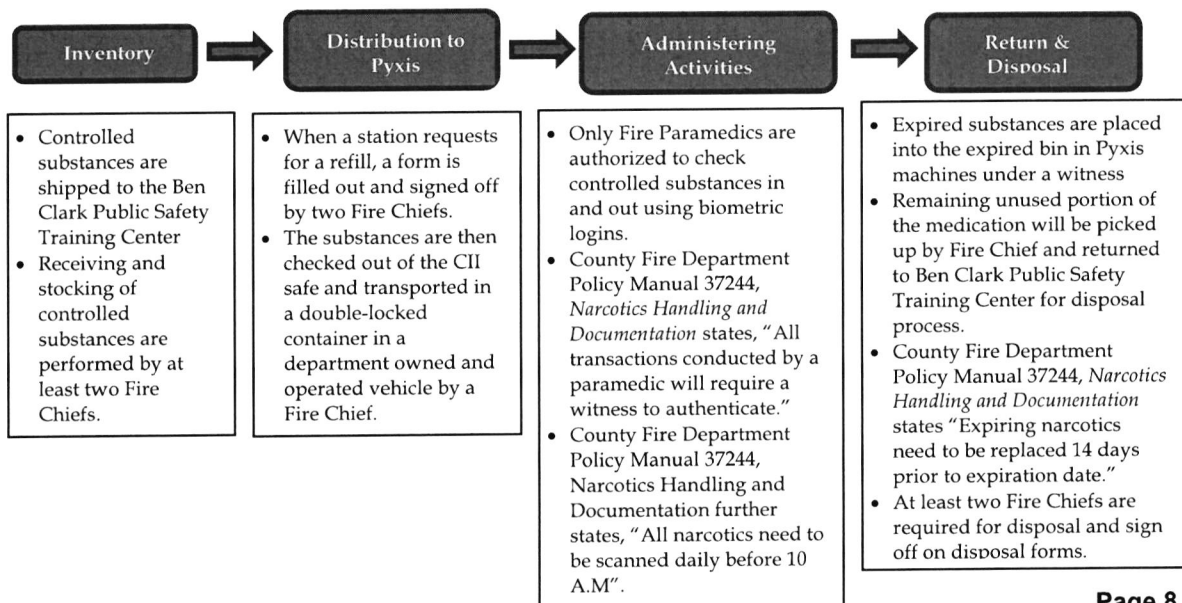
Background

Fire Department is responsible for “storage, use, requisition, distribution and accountability of scheduled narcotics” (Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*). Narcotics used by Advanced Life Support Paramedics include schedule II, schedule III, and schedule IV, collectively referred to as “controlled substances.” Schedule II, Schedule III, and Schedule IV controlled substances are categorized based on their potential for abuse, medical usefulness, and level of dependence, with Schedule II having the highest potential for abuse and dependence, Schedule III having a moderate risk, and Schedule IV having a lower risk.

The department’s main controlled substance inventory is stored in a CII Safe, an approved Emergency Medical Service Automated Drug Dispensing System (ADDS) located at Ben Clark Public Safety Training Center. Controlled substances are stored at 31 Fire Stations in Pyxis machines, which are storage and dispensing medication devices. CII Safe serves as the central repository and perpetual inventory management system. Once a controlled substance is removed from CII Safe, the CII Safe system monitors the corresponding remote Pyxis machine replenishment events to form a closed loop monitoring system, all of which is reportable.

The following flowchart illustrates the controlled substance management process.

Flowchart 1: Controlled Substance Management Process



Internal Audit Report 2023-017: Riverside County Fire Department Audit

Objective

To verify the existence and adequacy of internal controls over controlled substance management, including inventory, distribution, return, and disposal of expired controlled substances.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, Code of Federal Regulations § 1301.71, *Security Requirement Generally* and § 1304.03 (a), *Persons Required to Keep Records and File Reports*.
- Conducted interviews and performed walk-throughs with department personnel.
- Obtained a listing of expired controlled substances in the audit period.
- Sampled a list of controlled substances to verify dual handling and timely processing of controlled substances from inventory, distribution, return and disposal.
- Verified supporting documents contain accurate and sufficient records.
- Verified expired controlled substances were replaced and disposed timely.

Finding 1: Processing of Controlled Substances

Out of 30 controlled substances selected, several instances of distributions and returns exceeded the required 24-hour¹ timeframe. Processing of controlled substances from one subprocess to another, including distribution and return, was not performed timely.

See a summary of results in the table A.

¹ The 24-hour timeframe referred to in this finding is based on the criteria outlined in the County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*. According to this policy, all narcotics are required to be scanned daily before 10 A.M. It explicitly states that the daily scanning of narcotics must be completed by assigned personnel, and it is considered unacceptable to not scan the narcotics at least once a day by 10 A.M. Therefore, any distributions and returns of controlled substances that exceeded this 24-hour timeframe are considered to be in violation of the County Fire Department's policy regarding timely processing of controlled substances.

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Table A: Summary of Results – Timely processing of controlled substances

Subprocess	Number of instances over required 24-hour timeframe	Average days over required 24-hour timeframe	Minimum days over required 24-hour timeframe	Maximum days over required 24-hour timeframe
Distribution	1	13	N/A	N/A
Return	14	9	1	40

County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* states, “All narcotics need to be scanned daily before 10 A.M.” Therefore, 24-hour threshold was established to determine the timeliness of safeguarding in-transit controlled substances. Fire Department stated controlled substances are kept in double-locked storage until they can be scanned and checked into the ADDS or Pyxis machines. There is no process in place to document where controlled substances are stored when in-transit exceeds 24 hours. Prolonged delivery time of controlled substances significantly increases the risk of unauthorized access to controlled substances.

Recommendation 1.1:

Ensure in-transit controlled substances are reported daily in accordance with Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.

Management’s Response:

“**Concur.** Process and Procedure guide card was updated. It will be codified as an exhibit in policy.”

Actual/Estimated Date of Corrective Action: September 1, 2023

Recommendation 1.2:

Develop a process to record storage locations and custodians for controlled substances exceeding 24-hour timeframe requirement.

Management’s Response:

“**Concur.** The Department eliminated the ability to exceed a 24-hour timeframe in our process.”

Actual/Estimated Date of Corrective Action: September 30, 2023

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Finding 2: Dual Monitoring of Controlled Substances

Dual monitoring of controlled substances was not performed consistently during inventory, distribution, and return subprocesses. See Table B a summary of results in the sample of 30 controlled substances.

Table B: Summary of Results - Dual monitoring of controlled substances

Subprocess	Number of instances without dual monitoring
Inventory	4
Distribution	6
Return	20

Code of Federal Regulations § 1301.71, *Security Requirement Generally*, states, “All applicants and registrants shall provide effective controls and procedures to guard against theft and diversion of controlled substances.” Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* instructs for a witness when moving the expired controlled substances to expired bin inside Pyxis machines. However, the department does not have procedures established to ensure consistent dual monitoring at each subprocess. The absence of dual monitoring significantly increases the vulnerability to unauthorized access and misuse of controlled substances, posing a risk of liability to both the county and the California Department of Forestry and Fire Protection.

Recommendation 2.1:

Ensure dual monitoring is performed consistently to prevent controlled substance from diversion in accordance with Code of Federal Regulations § 1301.71, *Security Requirement Generally*.

Management’s Response:

“**Concur.** Process and Procedure guide card was updated. It will be codified as an exhibit in policy.”

Actual/Estimated Date of Corrective Action: September 1, 2023

Recommendation 2.2:

Revise department policies and procedures to provide comprehensive guidelines regarding dual monitoring of controlled substances.

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Management's Response:

"Concur. Process and Procedure guide card was updated. It will be codified as an exhibit in policy."

Actual/Estimated Date of Corrective Action: September 1, 2023

Finding 3: Replacement of Expired Controlled Substance

Five out of 30 (16.6%) controlled substances selected were replaced on average 18 days after expiration, with the shortest time taking five days and the longest time taking 39 days past expiration. Riverside County Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*, states, "Expiring narcotics need to be replaced 14 days prior to expiration date." Policies and procedures were not followed consistently. Untimely replacement of expired drugs leads to ineffective inventory management and improper execution of policies and procedures related to highly regulated drugs. It can also lead to unavailability of needed drugs during incident responses or unintended use of expired drugs if inventory is not adequately managed.

Recommendation 3.1:

Ensure timely replacement of expired controlled substances in accordance with Fire Department Policy Manual 37244, *Narcotics Handling and Documentation*.

Management's Response:

"Concur. The Department will ensure compliance with the policy."

Actual/Estimated Date of Corrective Action: September 1, 2023

Recommendation 3.2:

Ensure all relevant Fire Department staff are retrained on Fire Department Policy Manual 37244, *Narcotics Handling and Documentation* to reinforce expired controlled substance requirements.

Management's Response:

"Concur. Appropriate Fire Department personnel will be retrained on the policy."

Actual/Estimated Date of Corrective Action: September 15, 2023

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Finding 4: Maintenance of Controlled Substance Logs

Logs of controlled substances are not consistently completed fully to determine whether internal controls over distribution and return subprocesses were implemented. See Table C for a summary of results identified out of a sample of 30 controlled substances.

Table C: Summary of Results - Maintenance of Logs

Sub-process	Lack of logs indicating dual monitoring	Lack of logs indicating 24-hour processing	Lack of logs at removal of expired substances
Distribution	2	0	N/A
Return	9	9	1

Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*, states, “Every registrant required to keep records pursuant to § 1304.03 shall maintain, on a current basis, a complete and accurate record of each substance manufactured, imported, received, sold, delivered, exported, or otherwise disposed of by him/her.” The department does not have procedures to ensure logs are documented. If logs are not accurate, complete, consistently documented, and monitored, the risk for staff errors, inaccurate recordkeeping, theft, or misuse significantly increases.

Recommendation 4.1:

Maintain and document complete logs for effective monitoring of controlled substances to ensure department compliance with Code of Federal Regulations § 1304.03 (a), *Persons Required to Keep Records and File Reports*.

Management’s Response:

“Concur. Logs will be maintained and completed per Code.”

Actual/Estimated Date of Corrective Action: July 1, 2023

Auditor’s Comments:

We thank the Fire Department for the quick implementation of our recommendation. In our follow-up audit, we will review for consistent compliance of their procedures.

Recommendation 4.2:

Develop policies and procedures to ensure complete logs are maintained and documented for controlled substance transactions or events.

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Management's Response:

"Concur. Procedures have been updated."

Actual/Estimated Date of Corrective Action: September 30, 2023

Service Center Standby and Overtime Monitoring

Background

The service center manages inventory and provides logistics support to CalFire firefighters during incidents upon request. As of April 19, 2023, service center employees are under Service Employees International Union (SEIU) or Laborers' International Union of North America (LIUNA).

According to Memorandum of Understanding (MOU) 2020-2024 between County of Riverside and SEIU, Local 721 and Side Letter to the 2021-2016 MOU between the County of Riverside and LIUNA, Local 777:

- An employee on a standby duty receives one (1) hour at the base rate of pay for 8 hours of such duty in addition to the regular salary.
- Standby premium compensation stops when the employee physically reports to a worksite and resumes after completing the call-back work.
- Standby duty premium ends at the end of the standby duty shift.

Overtime in the audit report refers to call-back overtime. As defined in the MOUs, it applies when an employee has left the worksite, and the work request is made less than 24 hours in advance. SEIU employees receive a minimum credit of 1.5 times their base rate for 1 hour of work, while LIUNA employees receive a minimum credit of 1.5 times their base rate for 2 hours of work. If an employee is recalled during the minimum credit period, no additional compensation is given until the period is reset. Both MOUs allow work to be performed remotely or at a worksite.

Service center employees are assigned standby monthly by service center supervisor and designated staff from California Department of Forestry and Fire Protection (CalFire). The standby team includes a duty officer and at least two runners for 24/7 operation on any given day. At the beginning of each month, the schedule is provided to CalFIRE/Riverside County Fire Department's Emergency Command Center (Emergency Command Center). This allows the Emergency Command Center to contact

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the duty officer whenever fire incident support is needed. The standby duty officer is responsible for logistics support and procure additional service center staff as required. Staff responding to incidents and meeting the call-back provisions in the MOUs is compensated at the overtime rate.

Objective

To verify the existence and adequacy of internal controls over service center standby and overtime monitoring.

Audit Methodology

To accomplish these objectives, we:

- Obtained an understanding of Riverside County Standard Practice Manual 1001, *Internal Controls* and 902, *Employee Timesheet*.
- Conducted interviews and performed walk-throughs with department's personnel.
- Obtained a listing of service center employees and paid hour reports in the audit period.
- Sampled a list of call-back instances to verify those hours are approved by management
- Verified those hours were supported by sufficient supporting documents for work performed, including Emergency Command Center's dispatch reports and other provided documents by the department.

Finding 5: Management Oversight of Call-back Overtime

We identified the following in our review regarding Fire Department's management oversight over call-back overtime reporting:

- Eleven out of 30 (29%) sampled call-back instances without a project ID, there was insufficient information in the timesheet to determine the specific fire incident that was addressed. Fire Department indicated that due to timing constraints in adding project IDs to the payroll system, not all-time entries could include a project ID. If a project ID is not readily available, staff are expected to provide a comment in their timesheets specifying the fire incident worked. Project ID aids in achieving accurate time reporting by providing a clear reference point to associate call-back hours with specific fire

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incidents. Lack of project ID for call-back hours leads to decreased accountability, reporting accuracy, transparency, and increased inability to recover cost.

- Two timesheets associated with two call-back instances were processed without direct supervisor's approval. Processing timesheets associated with call-back instances without direct supervisor approval undermines authorization control and increases the risk of errors or irregularities.
- Twenty-four out of 30 (80%) sampled call-back instances with a project ID were not supported by Emergency Command Center's dispatch reports. Having incident reports are crucial to identifying the staff resources utilized during incidents. Fire Department does not have policies and procedures and sufficient documentation to validate the accuracy of reported call-back time on timesheets and to verify whether it corresponds to incidents worked by service center employees. Call-back instances lacking verified evidence undermines the reliability and accuracy of time reporting, hindering effective resource allocation in fire response operations.

Riverside County Standard Practice Manual 902, *Employee Timesheet*, states, "It is the responsibility of the manager or supervisor to ensure hours reported on the employee's timesheet accurately reflect the hours worked by the employee." Riverside County Standard Practice Manual 1001, *Internal Controls*, states, "Records are routinely examined and reconciled to determine that transactions were properly processed." The department does not have written policies and procedures to document incident events and management review for call-back overtime reported.

Recommendation 5.1:

Establish policies and procedures over the call-back time reporting and management review to ensure accurate time reporting in accordance with Riverside County Standard Practice Manual 902, *Employee Timesheet*.

Management's Response:

"**Concur.** A Department Attendance Policy was implemented on July 1, 2023, which included call-back time reporting. The Department will create procedures for review of time."

Actual/Estimated Date of Corrective Action: December 31, 2023

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Recommendation 5.2:

Implement a department process to prepare, review and maintain supporting documentation to validate call-back time reported, ensuring segregation of duties in preparing, reviewing and safeguard of those records in accordance with Riverside County Standard Practice Manual 1001, *Internal Controls*.

Management's Response:

"Concur. Procedures will be developed."

Actual/Estimated Date of Corrective Action: December 31, 2023

Finding 6: Management Oversight of Standby Time Reporting

Out of 30,663 standby hours reported in the audit period, 8,826 hours (28.8%) were identified for employees who were not in standby schedules provided to the Emergency Command Center. Monthly standby schedules are determined between a service center supervisor and CalFire designated staff and provided to Emergency Command Center without management approval. Furthermore, one out of 28 monthly standby schedules were unable to be located by the department.

The department does not have written policies and procedures on standby time scheduling, reporting and oversight. Riverside County Standard Practice Manual 1001, *Internal Controls*, states, "Transactions are authorized by a person assigned approval authority." Authorization and approval process is a preventive and monitoring control to detect unauthorized activities, ensure no segregation of duty conflicts exist in a process, and prevent the abuse of overtime pay within an operation.

Recommendation 6.1:

Establish formal policies and procedures over standby time scheduling, reporting and oversight to ensure department compliance with Riverside County Standard Practice Manual 1001, *Internal Controls*.

Management's Response:

"Concur. Departmental policy and procedures will be developed for the entire department's use of standby time. The corrective action completion date is estimated based upon Human Resources concurrence of new policy/procedure."

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Actual/Estimated Date of Corrective Action: June 30, 2024

Recommendation 6.2:

Establish a formal process for documenting of management review and approval of standby schedules. This process should ensure that management has visibility and oversight over the scheduling decisions, promoting accountability, and effective resource management.

Management's Response:

"Concur. A process will be developed for the approval of all Departmental standby schedules."

Actual/Estimated Date of Corrective Action: December 31, 2023.