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CLERK OF COURT AND COMPTROLLER – MARION COUNTY, FLORIDA

Marion County Fire Rescue Training Contract

with

Marion County School Board

Report No. 2023-03

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Issued To:

The Honorable Board of County Commissioners
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REPORT ABBREVIATIONS

Terminology	Abbreviation
Florida Administrative Code	FAC
Interlocal Agreement Between the School Board of Marion County and the Board of County Commissioners of Marion County for the provision of Firefighter Training	Agreement
Marion County School Board	School Board
Marion County Fire Rescue	MCFR
Marion Technical College	MTC
Policies and Procedures	P&Ps

Marion County Fire Rescue Training Contract with Marion County School Board

EXECUTIVE SUMMARY

On July 23, 2019, the School Board of Marion County, Florida (School Board), and the Board of County Commissioners of Marion County, Florida (County), entered into an Interlocal Agreement (Agreement) for the provision of firefighter training. The training program is offered through Marion Technical College (MTC). The Agreement with the School Board will expire on June 30, 2023. The County management seeks another third-party agreement for firefighter training in which they plan to address our audit observations for necessary improvements.

The original intent of the Agreement was to cover the expenses of providing Continuing Workforce Education for the professional and volunteer firefighters of Marion County Fire Rescue (MCFR) and to reimburse the School Board for the training instructor’s pay; however, the practice has evolved to include internal training, such as new hire orientations and mentorship, and the costs associated with the School Board’s Career Academy, a high school program, without evaluating the Agreement terms or the effect. The training instructors are MCFR employees as well.

Overall, we concluded that an evaluation of this Agreement or future arrangement using a third party for the purpose of instructor pay is necessary as there is potential legal exposure to the County. We recommend that the County Attorney’s Office be involved in assessing the legal impact that MCFR’s practice has on the County or the School Board.

MCFR’s expenditure on payments to the School Board from the Training and Education account increased from \$348,454.70 in FY 2020 to \$588,820.15 in FY 2022 (Figure 1). Most of the expenditure is to reimburse the School Board for the part-time instructors’ pay, their fringe benefits, and the 10% administrative fee for the School Board. The part-time training instructors under the Agreement are also MCFR employees.

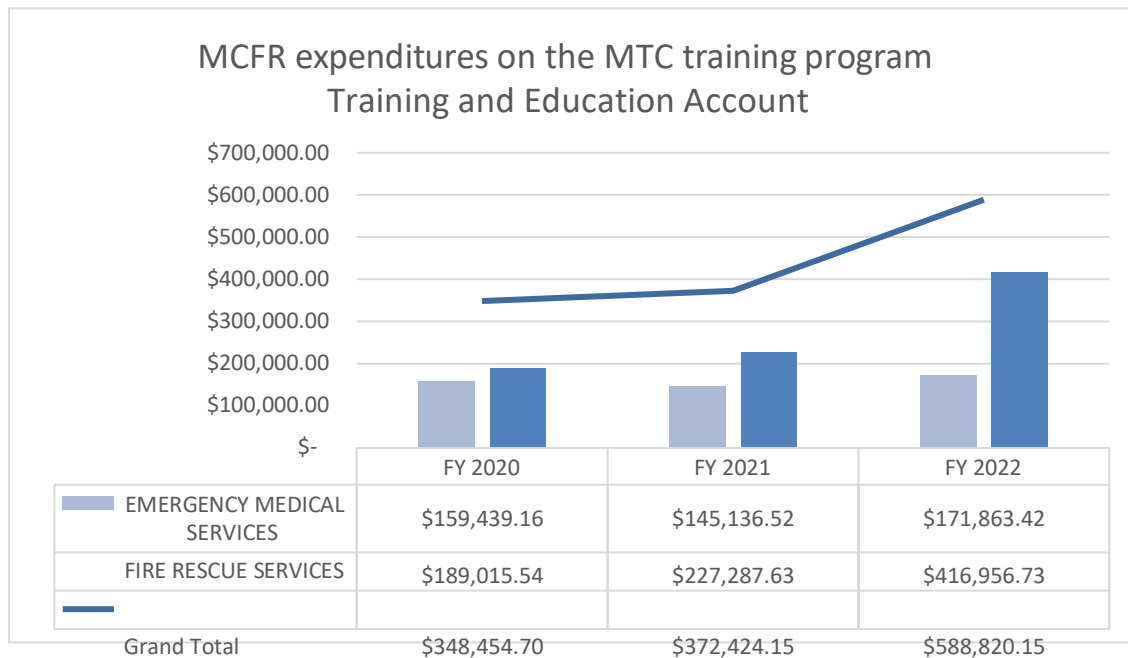


Figure 1: MCFR Training Expenditures to the School Board-Training and Education Account

Marion County Fire Rescue Training Contract with Marion County School Board

Additionally, according to MCFR management, sometime during FY 2022, the practice changed such that, if training which a lead instructor teaches falls on the instructor's regular MCFR shift day, then the instructor works on MCFR time and is paid his/her regular MCFR wage or overtime. The instructor's pay in such a situation is included in the Personnel cost, not in the Training and Education account. If the same instructor happens to teach on his/her off day, then the instructor claims the hours worked through the School Board and is paid the part-time instructor wage for the same course.

Furthermore, due to an injury concern for proper insurance coverage for the instructors while working, Fire Chief Banta implemented a policy that, effective November 2022, the instructors teaching high risk activities are to be on MCFR time. In practice, however, it also applied to medium risk activities as well, according to MCFR management.

Non lead Instructors who teach administrative courses need to claim their instructional hours through the School Board regardless of their shifts.

The total amount spent on the instructor's pay is, therefore, unknown.

MCFR management asserted that the School Board was utilized as a separate employer of the instructors to control overtime pay to MCFR and that the Agreement exists to supplement their needs and, therefore, the operational practice changed depending on the circumstances.

It is important to note that being on MCFR time or School Board time affects not only overtime calculations but also Florida Retirement System pension calculations.

MCFR management made the delineation of the two entities (MCFR and the School Board) in use of the instructors unclear by applying different standards depending on changing circumstances without assessing the Agreement terms or the legal impact.

Using two separate employers at different pay scales for the same qualitative work provided by the same individuals should be evaluated against the Fair Labor Standards Act. (Response from the County Attorney's Office can be found under Management Action Plan on page 8.)

Operationally, we found that: 1) the training program lacked adequate internal controls; and 2) some of the courses did not comply with the Agreement terms.

To manage operational risk, it is the responsibility of the MCFR Training Division to ensure adequate internal controls are in place. We found that:

- There were no policies and procedures (P&Ps) including the instructor's timekeeping and how to build and document training courses.
- "Internal" training courses lacked specificity of the course contents and documentation.
- Monitoring of timekeeping for the instructors was not adequate, which resulted in duplicate pay and improper compensation.
- Some of the courses provided were not allowable per the Agreement.
- MCFR processed the recurring training program expenditures by individual Payment Request, thus making tracking of the training program expenditures difficult.
- There is no evaluation process for each course.

Marion County Fire Rescue Training Contract with Marion County School Board

Due to lack of internal controls, there were no objective measures to assess the program's necessity or success.

One example is assigning at least one instructor at the County's Wellness Center from 9 am to 6 pm, 7 days a week, with or without students' (MCFR employees') participation. There is no specific objective(s), course content, or outcome which MCFR employees should achieve from this "course." It would exceed \$135,000 in annual expenditure for this arrangement alone.

We have a general recommendation to MCFR management to establish and implement necessary internal controls for the accountability of the training program.

We appreciate the cooperation and support of the MCFR Training Division, management and staff during this audit.

This audit does not guarantee that all areas requiring improvement were noted. Our scope focused on internal controls rather than the training program in its entirety. Noncompliance or irregularities not included in this report could exist because the audit did not include a review of all records and actions of the MCFR training division.

Marion County Fire Rescue Training Contract with Marion County School Board

#	Summary	Management Action Plan
1	Lack of delineation between two entities creates potential legal exposure.	See p.8
2	Lack of P&Ps and adequate oversight resulted in duplicate pay and improper compensation.	See pp. 11-13
3	Not all courses and instructors met the terms of the Agreement.	See pp. 15-16
4	Internal courses are neither defined nor documented, leading to no accountability.	See pp. 18-19
5	Use of Payment Request makes tracking and aggregating the training program expenditures difficult and diminishes budgetary control.	See pp. 20-21

BACKGROUND

Per our annual audit plan, Internal Audit has completed a review of the Marion County Fire Firefighter Training Program, which is offered through MTC based on the Agreement between the County and the School Board. This audit was incorporated into our annual audit plan based on the requests from the County Administrator and Fire Chief.

On July 23, 2019, the School Board and the County signed the Agreement to provide the MCFR firefighters Continuing Workforce Education training. Based on the citations of the Florida Statutes Section 633.432, Purpose of Fire College, it is implied that the Agreement exists to provide the MCFR career and volunteer firefighters trainings that are typically provided by the Florida State Fire College, such as firefighting, fire prevention, and emergency operations, at a minimum cost to the county. To accomplish this purpose, MCFR contracted with the School Board to provide such training courses. In practice, many other training courses beyond the stated scope have been created by the MCFR Training Division. Per the Agreement, MCFR also pays for the students' tuition and fees.

While the agreement states that the School Board has the expertise and personnel to provide training, MCFR maintains autonomy over managing of the program.

The School Board hires MCFR employees as training instructors for this program based on approval from MCFR management. While those MCFR employees work as training instructors, they are to be part-time employees of the School Board and thus receive pay from the School Board according to the Agreement. The instructor wage is based on the School Board's salary schedule for part-time employee instructors. Upon completion of each training course, the School Board invoices MCFR for the instructor's hours worked, fringe benefits, and a 10% administrative fee.

The agreement states that the training instructors must meet the minimum qualifications outlined in the Florida Administrative Code Rule (FAC) 69A-37.059 as well as for part time employment and certification with the School Board, and any other qualifications required of full-time teaching staff for any specific discipline outlined in the county's rules.

MCFR allocates 40% of the expenditures of the instructor's pay to Emergency Medical Services of the General Fund and 60% to the Fire Rescue Fund.

OBJECTIVE, SCOPE, AND APPROACH

The objective of the audit was to determine if there were adequate internal controls over managing the Firefighter Training Program and to provide reasonable assurance that MCFR adhered to the agreement terms. The audit scope was July 23, 2019 through July 31, 2022.

Our approach included testing of records, analyses, interviews with MCFR management and staff as well as observations of the training site.

OPPORTUNITIES FOR IMPROVEMENT

Observation 1 - Lack of delineation between two entities creates potential legal exposure.

The Fair Labor Standards Act states that fire protection personnel are due overtime after 106 hours worked during a 14-day work period.

Per the Agreement,

- 1) the School Board is to provide Worker's Compensation Insurance coverage; and
- 2) the training instructors are to be paid on the School Board salary schedule as part-time instructors.

When instructors who are considered "lead instructors" based on their specialties teach on the days that fall on their shifts, the instructors work as MCFR employees. When the same instructors teach the same subject matters on their days off, they work as School Board employees. MCFR management asserted that the change had been implemented 12-18 months ago due to concerns for fairness and the course quality because the instructors used to have to take annual leave or swap their shifts to teach.

Additionally, Fire Chief Banta had directed by email high risk activities to be taught on the MCFR time due to an insurance coverage concern on November 29, 2022, regardless of their shifts. In practice, however, MCFR management asserted that it applies to any instructors who teach courses with risk of resulting in injuries whether the risk is medium or high.

MCFR management also stated that those instructors who are not the "lead instructors" and teach administrative courses always claim their teaching hours as the School Board employees regardless of their shift days.

All training instructors work under the same Agreement but claim hours differently to fit the needs of MCFR.

It is important to note that, when working as MCFR employees, their hours worked count toward their Florida Retirement System pension calculations; therefore, the financial impact, whether on the employees or the County, is greater than the overtime calculations alone.

When inquired as to the purpose of this Agreement's existence if MCFR management could change how the terms apply anytime, MCFR management asserted that the Agreement exists to control the overtime pay and to supplement the needs of MCFR; therefore, MCFR management could change when to apply the terms.

For the same individuals to teach the same qualitative work but be paid at different pay scales by two separate employers (MCFR and the School Board) creates potential legal exposure for the County. Additionally, when different standards apply while working under the same Agreement but not honoring the Agreement's terms, it also creates potential legal exposure.

Different approaches also create a lack of clarity for the instructors, which resulted in ineligible

Marion County Fire Rescue Training Contract with Marion County School Board

hours claimed by the instructors, such as their commute time and duplicate work hours.

Management Action Plan

Immediate actions taken to address observation #1 under the current expiring contract:

The current contract was reviewed as well as relevant case law to determine any potential legal exposure with regards to the FLSA. When instructors who are considered "lead instructors" based on their specialties teach on the days that fall on their shifts, the instructors work as MCFR employees. When the same instructors teach the same subject matters on their days off, they work as School Board employees. An MCFR employee's decision to perform the off-duty instruction is completely voluntary and they are paid directly by the School Board for those hours worked. The FLSA is clear that "special detail" compensation for hours worked on behalf of "separate and independent" employers is excludable from the calculation of FLSA overtime. 29 U.S.C. § 207(p). Department of Labor regulations specify that the hours worked for another entity will be exempt under § 207(p)(1)'s special detail work exemption so long as (1) the special detail assignment is undertaken and performed solely at the employee's option, and (2) the two employers are "in fact separate and independent." 29 C.F.R. § 553.227(b). Here, MCFR and the School Board are separate and independent agencies. Accordingly, there does not appear to be any FLSA issues.

Marion County Fire Rescue will implement the following moving forward with the new contract execution:

MCFR will develop a new contract to define the specific roles and responsibilities as to each party to avoid any potential legal risk.

OPPORTUNITIES FOR IMPROVEMENT

Observation 2 - Lack of P&Ps and adequate oversight resulted in duplicate pay and improper compensation.

Adequate internal controls require clear guidance such as P&Ps and monitoring components.

All MTC instructors for the MCFR training courses are MCFR employees (Firefighters or EMS personnel), but when they worked as the training instructors, they work as the School Board employees; therefore, they must clock out from MCFR and log their time on the School Board timesheets when the time as instructors begin.

There are two different time tracking systems:

1. MTC uses paper timesheets to manually log the instructor hours.
2. MCFR uses an electronic time tracking system (Kronos).

We compared the instructors' time on the School Board's timesheets to their time in Kronos while they worked as MCFR employees and found that:

- some instructors logged their time immediately upon clocking out of Kronos or even before the end of their shifts and included their drive time between their fire stations and the training site as the time worked. (See Example 1, Figures 2-4, page 10)
- while working a 24-hour shift with MCFR, two instructors also claimed 8 hours with MTC. (See Example 2, Figures 5-6, page 11)

When they work as the MTC instructors, they work for the School Board, and not for MCFR. Their driving time between the fire stations and the training site is not considered as time worked, for either the School Board or MCFR, and not eligible for compensation. Two MTC instructors of the last example received 8 hours of duplicate pay.

There are no P&Ps in place for this program in general. Oversight for accuracy of the instructors' time was limited to comparing a copy of the timesheets kept at MCFR to the original timesheets submitted to the School Board. Management was unaware of the MTC instructors' ineligible time being claimed.

The risk of not having P&Ps and no adequate oversight is that the instructors can write down any time on the timesheets, or supervisors clocking them into Kronos, because they may not have understood. It is difficult to hold those instructors accountable when there was no written guidance in place.

Examples:

- Example 1 - Employee A* clocked out at the end of a MCFR shift at 08:00 AM or later on January 18 and February 1, 2022, but manually recorded the starting time of his MTC instructor job also at 08:00 AM though the training site was approximately 20 minutes away from the fire station.

Marion County Fire Rescue Training Contract with Marion County School Board

"Punch Origin" Report		"Punch Origin" Report for January 1 - July 31, 2022	
Clock In Out Traded from Fire Station Kronos	Employee Name	User	Data Source
	Employee A		
Out	1/18/2022 8:00:00 AM	SuperUser	FR-Station-18 (926013)
Out	02/01/2022 08:01	SuperUser	FR-Station-21 (926015)

Figure 2: Employee A's Kronos punch time and the punch locations

MARION COUNTY PUBLIC SCHOOLS
MARION TECHNICAL COLLEGE
1014 SW 7th Road, Ocala, Florida 34471 352-671-7200
Part-Time Employee Bi-Weekly Time Sheet

CWE (80)

Last Name: [REDACTED] First Name: [REDACTED]
 EIN: [REDACTED] Pay Period Begins: 1-14-22 Ends: 1-27-22
 Occupation: Instructor

Date	Day	Time In	Time Out	Time In	Time Out	Time In	Time Out	Daily Total	Reason for Absence
	Fri								
	Sat								
	Sun								
	Mon								
1-18	Tue	0800	1200	0100	0400			7	22928
	Wed								

Figure 3: Employee A's MTC Time Sheet for January 18, 2022

MARION COUNTY PUBLIC SCHOOLS
MARION TECHNICAL COLLEGE
1014 SW 7th Road, Ocala, Florida 34471 352-671-7200
Part-Time Employee Bi-Weekly Time Sheet

CWE (80)

Last Name: [REDACTED] First Name: [REDACTED]
 EIN: [REDACTED] Pay Period Begins: 1-28 Ends: 2-10
 Occupation: Instructor

Date	Day	Time In	Time Out	Time In	Time Out	Time In	Time Out	Daily Total	Reason for Absence
	Fri								
	Sat								
	Sun								
	Mon								
2-1	Tue	0800	1200	0100	0330			4.5	22930
	Wed								

Figure 4: Employee A's MTC Time Sheet for February 1, 2022

- Example 2 – Employee A* clocked in to MCFR at 07:55 AM on July 27, 2022, and clocked out at 08:38 AM on the following day. The same employee logged 8 hours of MTC instructor time on July 27 and 28, 2022, commencing at 08:00 AM

Marion County Fire Rescue Training Contract with Marion County School Board

"Punch Origin" Report		"Punch Origin" Report for January 1 - July 31, 2022	
Clock In Out Traded from Fire Station Kronos	Employee Name	User	Data Source
	Employee A		
In	7/27/2022 7:55:00 AM	SuperUser	FR-Operations (926001)
Out	7/28/2022 8:38:00 AM	SuperUser	FR-Station-21 (926015)

Figure 5: Employee A's Kronos' Time Punch Time (In/Out) and Punch Location on July 27 and 28, 2022

MARION COUNTY PUBLIC SCHOOLS MARION TECHNICAL COLLEGE 1014 SW 7th Road, Ocala, Florida 34471 352-671-7200 Part-Time Employee Bi-Weekly Time Sheet									
Last Name: [REDACTED]					First Name: [REDACTED]				
EIN: [REDACTED]					Pay Period Begins: 7/15 Ends: 7/27				
Occupation: Instructor									
Date	Day	Time In	Time Out	Time In	Time Out	Time In	Time Out	Daily Total	Reason for Absence
15	Fri								
16	Sat								
17	Sun								
18	Mon								
19	Tue	0830	1200	0100	0320			7.5	23910
20	Wed	0800	1200	0100	0430			7.5	23910
21	Thur								
Total Hours for the Week								15	
Date	Day	Time In	Time Out	Time In	Time Out	Time In	Time Out	Daily Total	Reason for Absence
22	Fri								
23	Sat								
24	Sun								
25	Mon								
26	Tue	0830	1200	0100	0400			6.5	23910
27	Wed	0800	1200	0100	0500			8	23910
28	Thur	0800	1200	0100	0500			8	23910

Figure 6: Employee A's MTC Time Sheet for July 27 and 28, 2022

*Employee names were removed for the reporting purpose.

Management Action Plan

Immediate actions taken to address observation #2 under the current expiring contract:

1. Logging time immediately following clocking out on Kronos.

Corrective action

- a) Immediately following identifying this discrepancy the Training Division advised all instructors that they may not clock in to teach prior to 0900 without approval by a chief officer.
 - i. Instructors would be allowed to clock time prior to 0900 in the instance that prep work was needing to completed to accomplish the objectives of the day.
- b) Instructors were advised that under no circumstances would commute time be counted as hours worked for the day.

Marion County Fire Rescue Training Contract with Marion County School Board

- c) When2Work application utilized for instructor tracking updated to reflect a start time each day of 0900.
2. While working a 24hrs shift, two instructors also claimed 8hrs of MTC time

Corrective action

- a) The Training Division Administrative staff assistant was counseled on identifying possible discrepancies for the Battalion Chief of Training to investigate.
 - i. Example: If an instructor logs three days in a row, this should be a red flag to look into. 48hrs is the most a firefighter has off in a row without a swap time or vacation time taken. We will challenge the discrepancy against Kronos and Telestaff.
- b) Every pay period the administrative staff assistant will complete a random spot check of 5 employee time cards to challenge against Telestaff and Kronos to self-audit employees for accuracy.
- c) MCFR Payroll is working to correct and deduct the additional pay from the employees involved.

Marion County Fire Rescue will act to prevent an employee's misuse of time by implementing the following steps moving forward with the new contract execution:

1. Define the problem: Clearly define the problem of employee misuse of time, including specific examples of what constitutes misuse of time. This will be accomplished during the onboarding of new hire employees to illustrate the potential issues of working as a contract employee and a full-time employee between the two systems.
2. Set expectations: Establish clear expectations for employee behavior and performance, including timekeeping policies, attendance policies, and productivity expectations. This will be formally communicated and each employee will electronically acknowledge the receipt and understanding through our online training platform.
3. Communicate expectations: Communicate expectations to all employees, including new hires, through employee handbooks, training programs, and regular reminders.
4. Monitor employee behavior: Monitor employee behavior through time tracking systems, attendance reports, and performance metrics to identify patterns of misuse. Employees that are found out of compliance will receive progressive corrective behavior to include possible termination.
5. Address issues promptly: Address any issues of misuse promptly through coaching, counseling, or disciplinary action, depending on the severity of the problem.
6. The training division will provide support to employees who are struggling with time management, including training and coaching to improve productivity and time management skills. Evaluate the outcomes of the action plan regularly to determine its effectiveness in reducing employee misuse of time.

Marion County Fire Rescue Training Contract with Marion County School Board

7. The training division administrators will periodically evaluate their programs and compare them to the established contract language. As changes are necessary the process for contract amendment will be enacted and the contract updated to reflect current policies and practices. Evaluate outcomes.

OPPORTUNITIES FOR IMPROVEMENT

Observation 3 - Not all courses and instructors met the terms of the Agreement.

The terms of the Agreement state that the “School Board, through MTC, will provide Continuing Workforce Education training courses for MCFR Career Professional and Volunteer firefighting personnel.” This line indicates that this Training Program is for the existing MCFR Firefighters who need continuing education.

The Agreement also states that “Instructors provided by School Board must meet” the following criteria:

- the minimum qualifications outlined in FAC R. 69A-37.059 for firefighting instructors;
- part-time employment and certification with the School Board; and
- any other qualifications required of full-time teaching staff for any specific discipline as outlined in County’s rules.

Per the Agreement terms, the training courses under the official training category are allowed under this program. Internal training courses may be allowed if taught by the instructors who meet the qualifications of the specified FAC section as the Agreement Section (2)(B) states “[o]ther courses may be scheduled” by mutual agreement of the County and the School Board.

According to MCFR management, the MCFR Training Division hosted three (3) categories of training through the School Board:

1. Official Training: Pre-existing Fire College courses that require approval to teach. A new course can be created, but it must be approved pursuant to FAC.
2. Internal Training: Courses to prepare MCFR employees, including firefighters and those without firefighting certifications, for promotion and re-certification.
3. A High School student’s firefighter program, which is part of the School Board Career Academy.

We found that:

- there were instructors and support personnel who do not meet the FAC requirements.
- “internal trainings” can be fitness, mentorship, classes for new hires, and leadership; they were also provided to non-firefighters such as those who were only certified in the EMS field.
- costs associated with physical preparedness and the Firefighter I course for the School Board Career Academy were paid as part of this training program. High School students being trained to become firefighters are not career or volunteer firefighting personnel of MCFR and do not qualify for Continuing Workforce Education.

To summarize, any instance that required a paid instructor, it became part of this program.

MCFR management asserts that, with consultation with the School Board, MCFR has expanded the training program as necessary. Such expansion of the program was based on verbal agreements. Neither the School Board nor MCFR evaluated if the expanded scope met the Agreement terms.

Marion County Fire Rescue Training Contract with Marion County School Board

The County created and paid for the unauthorized courses and expenses under the Agreement.

Management Action Plan

Immediate actions taken to address observation #3 under the current expiring contract:

1. Educational courses for MCFR Career Professional and Volunteer firefighters.

Corrective action

- a) Need to add additional groups into new contract that would include all employees and new groups educated/trained by MCFR.
 - i. HP/EMS only personnel, Mentorship, Career Academy, County employees, any other future employees/groups MCFR designates as needing training/CEUs provided by MCFR.
- b) Instructors must meet the qualifications of FAC R. 69A-37.059
 - i. Need to update contract language to include support instructor roles to assist with succession planning for lead instructor roles.
 - ii. Need to update language to allow for non-fire certified personnel to teach. This would include our EMS only instructors and Peer Fitness Trainers (PFT).
- c) Official training vs. Internal training
 - i. Need to update contract to allow for classes such as Leadership and Next Step Prep to be taught by instructors. This would also include hands on training rotations that the Training Division creates as quarterly training.

Marion County Fire Rescue will act to prevent the violation of contract terms of agreement by implementing the following steps moving forward with the new contract execution:

1. Review the contract: Review the terms of the previous contract and develop a new contract to cover the needs of the organization. Once completed MCFR will ensure that all parties involved have a clear understanding of their obligations and responsibilities.
2. Communicate expectations: Communicate expectations to all parties involved, including any third parties or vendors, to ensure that everyone is aware of the terms of the agreement.
3. MCFR will establish an annual monitoring system: Establish a system to monitor compliance with the contract. This may include regular check-ins, performance metrics, or reporting requirements. As adjustments are needed they will be processed in accordance with contract change policies to ensure the daily actions are in line with the terms of the agreement.
4. Identify potential violations: Identify potential violations of the contract, including any actions or behaviors that could put the agreement at risk.

Marion County Fire Rescue Training Contract with Marion County School Board

5. Address violations promptly: Address any violations of the contract promptly, either through negotiation or legal action, depending on the severity of the violation.
6. Provide training: Provide training to employees or partners involved in implementing the contract to ensure that they understand the terms and how to comply with them. Employees will be trained to recognize violations of the contract terms and how to ensure compliance with the terms of the agreement. They will be trained on the process for executing the terms of the contract and the requirements outlined in the agreement.
7. Evaluate outcomes: Evaluate the outcomes of the action plan regularly to determine its effectiveness in preventing violations of the contract.
8. Adjust the plan: MCFR will adjust the plan as necessary based on changes in the business environment, feedback from stakeholders, or changes in the terms of the agreement. This will be outlined in policy and will be done in conjunction with an annual review.

OPPORTUNITIES FOR IMPROVEMENT

Observation 4 - Internal courses are neither defined nor documented, leading to no accountability.

For effective operations, management should design and develop control activities.

Per MCFR management, internal training courses can be fitness, mentorship, classes for new hires, and leadership.

We requested a list of internal training courses under the purview of this training program. MCFR management asserted that it did not exist and that internal training courses occurred in quarterly rotations of Peer Fitness or Peer Support in Month 1, EMS training in Month 2, and fire training in Month 3. The contents of these internal trainings typically resulted from brainstorming by the Training Division and the instructors based on identified areas of weaknesses.

MCFR management asserted that there were no P&Ps for creating a course because the process belonged to the School Board. A School Board employee described these courses as “theirs [MCFR’s].” Based on our observations, the MCFR Training Division spearheads and maintains autonomy over the training program in practice. MCFR management asserted that they utilize the School Board as an intermediary to pay the training instructors so that they do not work as MCFR employees to avoid overtime payments.

We reviewed a “MTC Class Build Out” document for a course titled “Next Step Prep” (Figure 7), a 40-hour course over a 5-day period, which MCFR had submitted the document to MTC to create a course. The document did not contain any substantive content information such as:

- course objective
- course description
- course outline
- who should attend the course

OTHER AGENCY TRAINING (6501) COURSE APPROVAL 2021 - 2022	
NAME OF COURSE	Next Step Prep
COURSE #	6501
SECTION#	22948 22949
BEGINNING DATE	5/9/2022
ENDING DATE	5/13/2022
STUDENT NUMBER	20
STUDENT COMPLETION	40 Hours
CLASS DAYS	Monday through Friday
CLASS TIMES	0900 - 1700
MAX # of HOURS	120
CALENDAR #	23
SITE	MCFR

Figure 7: Next Step Prep course build-out document submitted to MTC

Marion County Fire Rescue Training Contract with Marion County School Board

We also reviewed documents for the “EGH Fitness Center” course. One of the course invoices crossed over two quarters, from August 21, 2021 (FY 2021, 4th quarter) to December 31, 2021 (FY 2022, 1st quarter), for 889.5 hours. There was also an invoice for a period of January 1 to March 31, 2022 (FY 2022, 2nd quarter), for the same course for 841.5 hours. The instructors’ hours for the EGH Fitness Center course were not limited to Month 1 of a quarter for Peer Fitness, as described by MCFR management. Furthermore, the class duration was listed as one hour for 600 students (Figure 8), which means the instructor hours exceeded the estimated total student hours by 289.5 hours and 241.5 hours, respectively. By comparison, the instructor hours are 1.4 to 1.5 times more than the estimated student hours.

NAME OF COURSE	2021-EGH Fitness Center
COURSE #	6501
SECTION#	22919
BEGINNING DATE	8/21/2021
ENDING DATE	12/31/2021
STUDENT NUMBER	600
STUDENT COMPLETION	1 Hour
CLASS DAYS	Monday - Sunday
CLASS TIMES	0900 - 1800
INSTRUCTOR HOURS	850
CALENDAR #	23
SITE	MCFR

Figure 8: EGH Fitness Center course build-out document submitted to MTC

We subsequently found that the EGH Fitness Center “course” is to station at least one instructor at the Employee Wellness Center from 9 am to 6 pm for 7 days a week, with or without students’ (MCFR employees) participation. There is no specific objective(s), course content, or outcome which MCFR employees should achieve from this “course.” It would exceed \$135,000 in annual expenditures for this arrangement alone, based on the School Board’s wage schedule as of FY 2023, fringe benefits and administrative fee.

The training program with the School Board has been in place for many years prior to current MCFR management being assigned to the roles. Current MCFR management asserts that the School Board has always accepted brief documentation they submitted and did not see the need to change.

Without adequate documentation, a defined objective and process, P&Ps, oversight or quality controls, there is no accountability, no measures to assess the program’s necessity or success, and no safeguard to protect from potential waste, misuse, abuse, or fraud, for a program that the County has spent over half a million dollars in FY 2022 alone.

Management Action Plan

Immediate actions taken to address observation #4 under the current expiring contract:

1. Internal courses are neither defined nor documented, leading to no accountability.
 - a. Chief Murray has been tasked with creating a standardized form for all future training courses.

Marion County Fire Rescue Training Contract with Marion County School Board

- i. This form will include class/course description, objectives, job performance requirements met if applicable.
- ii. Addendum sheets for more detailed information for courses such as new hire class where multiple disciplines will be taught, such as engine company operations, truck company operations, rapid intervention team, and vehicle extrication. These are breakout sessions from the overall goals of the training program for a specific day or lesson. These sheets will be attached to the main class outline sheet.
- iii. This information along with a class roster will be included and uploaded for tracking purposes.

Marion County Fire Rescue will act to prevent the violation of contract terms of agreement by implementing the following steps moving forward with the new contract execution:

1. Develop policies and procedures for course execution and ensure employees are trained. This will provide consistent course development and delivery across the agency. Employees will acknowledge this after receiving the training through our online training platform.
2. Establish clear training objectives: Define the training goals and objectives clearly to ensure that the course content aligns with the desired outcomes.
3. Develop comprehensive course materials: The development of course objectives, course descriptions, course outlines, and who the course is designed for shall be developed for all courses. MCFR will ensure that the course materials are complete, accurate, and up-to-date. The materials should be designed in such a way that they are easy to understand and follow.
4. Assign responsibilities: Clearly define the roles and responsibilities of all parties involved in the training process, including trainers, trainees, and managers.
5. Monitor progress: Develop a system to monitor the progress of trainees, including attendance, performance, and feedback. This can be done through regular assessments and evaluations.
6. Ensure documentation: Maintain accurate documentation of all training activities, including attendance records, assessments, and evaluations.
7. Implement corrective actions: Develop a process to identify and address any issues that arise during the training process. This could include addressing performance issues, updating course materials, or modifying training methods.
8. Conduct audits: Regularly conduct audits of the training process to ensure that the internal controls are effective and that the training is meeting its objectives.

OPPORTUNITIES FOR IMPROVEMENT

Observation 5 - Use of Payment Request makes tracking and aggregating the training program expenditures difficult and diminishes budgetary control.

The Procurement Policies and Procedures Manual states that “[t]he only acceptable invoices without a corresponding purchase order will be for emergency purchases, purchases made by procurement card, membership or subscription fees, utility payments, and any other purchase not requiring a purchase order.”

Purchase Order is a binding contract and will identify the payment terms such as product or services provided, quantity, and agreed upon price.

MCFR used individual Payment Request to process recurring program payments to the School Board, which aggregated to \$372,424.15 in FY 2021 and \$588,820.15 in FY 2022. While some expenditures included tuition payments for the students, most of the payments were for reimbursements of the training instructor’s pay.

Payments to the School Board did not fit any of the allowed categories listed in the Procurement Manual. Such payments were budgeted and were for recurring services. Furthermore, MCFR selected “Other” and listed “Educational Benefits” (Figure 9) in the mandatory explanation section to justify the use of the Payment Request. “Educational Benefits” was an inaccurate description as such payments are for the services provided and for recurring services.

Explanation: MUST BE CHECKED	Cost: <u>\$33,792.96</u>
<input type="checkbox"/> Not in Budget	
<input type="checkbox"/> Purchase Order Closed/ Out of Money	
<input type="checkbox"/> Emergency	
<input type="checkbox"/> Risk Management	
<input checked="" type="checkbox"/> Other- Explain Educational Benefits	Total: <u>\$33,792.96</u> ✓
Additional Justification:	

Figure 9: Cropped image of Payment Request Form used by MCFR to pay the School Board

Paying by Payment Request was the accepted practice prior to current MCFR management being in place; and it has been allowed to continue.

Transactions paid with individual Payment Requests cannot ensure that spending is within budget prior to being authorized, are challenging to track the expenditures, and are more prone to errors because the expenditures need to be manually tracked in spreadsheets.

Management Action Plan

Marion County Fire Rescue Training Contract with Marion County School Board

Immediate actions taken to address observation #5 under the current expiring contract:

1. This practice has already been established with multiple PO's being created for 2022/2023 fiscal year by Cassandra Li.
2. All future budgets will follow this practice with encumbering funds in a PO for the fiscal year.

Marion County Fire Rescue will act to prevent the use of payment requests in lieu of purchase orders by implementing the following steps moving forward with the new contract execution:

3. MCFR will use a Purchase Order and follow the Procurement Manual procedures.

Marion County Fire Rescue Training Contract with Marion County School Board

REPORT DISTRIBUTION LIST

Name	Position Title
The Honorable Gregory C. Harrell	Clerk of Court and Comptroller
The Honorable Craig Curry	District 1 Commissioner
The Honorable Kathy Bryant	District 2 Commissioner
Vacant	District 3 Commissioner
The Honorable Carl Zalak, III	District 4 Commissioner
The Honorable Michelle Stone	District 5 Commissioner
Mounir Bouyounes	County Administrator
Matthew "Guy" Minter	County Attorney
Dana Olesky	Chief Assistant County Attorney
James Banta	Fire Chief
Susan Olsen	Procurement Services Director
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