



City of
Corpus
Christi

**AU15-F01
Fire Department
Local Emergency Planning Committee
Follow-up Report**

**City Auditor's Office
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City Auditor**

April 30, 2015

Executive Summary

As part of our annual Audit Plan, we conducted a follow-up of the Fire Department, Local Emergency Planning Committee (LEPC) audit report dated March 28, 2014. Management accepted all recommendations contained in the original report.

The objective of this follow-up audit is to determine if prior audit recommendations were successfully implemented and are working as intended.

We concluded that all recommendations have been fully implemented and commend management for its timely implementation of audit report recommendations.

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LEPC Audit Follow-up Report

Background

The City Auditor's Office conducted an audit of the Fire Department, Local Emergency Planning Committee (LEPC) dated March 28, 2014. The objective of that audit was to determine if LEPC expenditures were appropriate to LEPC requirements and in compliance with City policies and procedures.

Statutory Authority and Municipal Guidelines

- Bylaws of the City of Corpus Christi/Nueces County Local Emergency Planning Committee
- Interlocal Cooperation Agreement for Local Emergency Response Planning Specific to Extremely Hazardous Substances

Audit Objective, Scope and Methodology

The objective of this follow-up audit is to determine if prior audit recommendations detailed in the audit report dated March 28, 2014 were successfully implemented and working as intended.

The follow-up audit was limited to a review of the findings and recommendations detailed in original report. The audit scope covered was April 1, 2014 through April 22, 2015.

We inquired of management the status of the recommendations on April 8, 2015.

To accomplish our audit objective, we reviewed the Bylaws of the City of Corpus Christi/Nueces County Local Emergency Planning Committee, the Interlocal Cooperation Agreement for Local Emergency Response Planning Specific to Extremely Hazardous Substances, and LEPC Executive Committee Meeting minutes. We tested whether the Bylaws and Interlocal Agreement were amended to reflect the original audit recommendations, and if the Executive Committee approved the use of the employer provided vehicle.

We did not rely on data from an information system during this follow-up audit.

City management is responsible for establishing and maintaining a system of internal controls to ensure assets are safeguarded, financial activity is accurately reported and reliable, and management and their employees are in compliance with laws, regulations, and agreements with other entities.

This audit report provides independent, objective analysis, recommendations, and information concerning the activities reviewed. The report is a tool to help management discern and implement specific improvements. The report is not an appraisal or rating of management.

We conducted the follow-up audit in accordance with guidance from the Institute of Internal Auditors' (IIA) Professional Practices Framework (Practice Advisory 2500 A1-1) and other procedures that we considered necessary. IIA standards require that we establish a follow-up process to monitor and ensure that management has effectively implemented actions or that senior management has accepted the risk of not taking actions. We conducted this audit in April 2015.

Audit Conclusion

We concluded that all recommendations have been fully implemented. The table in Prior Recommendations and Status summarizes the recommendations made to management and the current status of management efforts.

Staff Acknowledgment

Jacey Reeves, Auditor

Prior Recommendations and Status

All recommendations have been fully implemented.

Issue No.	Recommendation	Status
A	Chief Rocha should inform the Executive Committee of this issue, and seek to amend the Interlocal Cooperation Agreement to delete the requirement for funds to be deposited in the name and to the credit of LEPC.	<i>Implemented</i>
B	Chief Rocha should seek the approval of the Executive Committee regarding the use of the employer provided vehicle. If approval is granted, Chief Rocha should meet with the City's Financial Services Department to determine if the vehicle is exempt. If the vehicle is determined not to be exempt, Chief Rocha should provide written authorization to the City's Financial Services Department for the use of the employer provided vehicle.	<i>Implemented</i>
C	Chief Rocha should reimburse the LEPC fund for Fire Department fuel charges netting \$740.22.	<i>Implemented</i>