

# **Final Audit**

## **Follow-up**

As of March 31, 2008



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City Auditor

## **Emergency Management Program**

(Report #0707 issued January 8, 2007)

Report #0814

July 8, 2008

### **Summary**

This is the third and final follow-up on the action plan steps originating from the Emergency Management Program Audit (#0707) issued on January 8, 2007. The Emergency Management Department and Department of Management and Administration has addressed all four action plan steps due during the period October 1, 2007, through April 30, 2008, by completing two steps and determining for the remaining two steps that no additional actions will be taken.

In audit report #0707, we identified issues related to the administration of the Emergency Management (EM) program and the EM planning and preparation activities. We provided specific recommendations to address these issues.

Between October 1, 2007, and April 30, 2008, the following actions have taken place:

- The EM Coordinator has reviewed the City department plans to ensure that all of the departments providing critical services have continuing operations (COOP) plans. Additionally, the EM Coordinator is continuing to seek grant funding to support the development of plans for those departments that have not yet developed a COOP plan.

- The EM Coordinator reviews COOP plans upon request for adequacy, appropriateness, and reasonableness, and coordinates periodic City exercises for the plans to be tested. To conduct more effective testing in the City, we have recommended that the EM Coordinator work with the City's Safety Coordinator to coordinate the testing of the City's emergency response activities.

For the two remaining steps, management has determined that no additional actions will be taken. The two steps are related to tracking the cost of EM planning activities, and prioritizing and sequencing a second tier of applications that would be next important to restore after a disaster.

### **Scope, Objectives, and Methodology**

We conducted the original audit and this subsequent follow-up audit in accordance with the International Standards for the Professional Practice of Internal Auditing and Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

**Report #0707**

The scope of report #0707 included a review of the City’s EM planning and implementation activities as of September 30, 2006. The primary objectives were to determine whether the City’s Emergency Incident Management Plan and activities adequately addressed federal and state criteria, best practices, and lessons learned; and were adequately implemented, as applicable.

**Report #0814**

This audit follow-up is to report on the progress and status of efforts by the EM Program Director and Department of Management and Administration to complete the remaining four action plan steps due for completion during the period October 1, 2007, through April 30, 2008. This is our third and final follow-up on action plan steps identified in audit report #0707. Incomplete action plan steps are being turned over to management for their consideration, resolution, and disposition. To determine the status of the action plan steps, we interviewed staff and reviewed relevant documentation.

**Background**

Tallahassee is the largest metropolitan area within the surrounding eight-county area and the largest city between Jacksonville and Pensacola. The City offers the majority of businesses and regional services, including a regional airport and two regional hospitals. In addition, the majority of businesses in Leon County are located in the City; we noted that 79% of the public schools and 79% of the hotels in Leon County are also within the City limits. In the event of a disaster, the City will be expected to be able to respond to damage and restore services to customers and residents in a timely and efficient manner. Services to be restored would include electric, water and sewer, stormwater, solid waste, and natural gas. Additional City services that would be called upon include Police, Fire, Public Works, and StarMetro.

In 1992, the City initiated an EM program, but it is not recognized as a municipal EM program as defined in the Florida Statutes. The City has an active EM program with a full-time EM coordinator, citywide EM and Continuity of Operations Plans, and operates an Emergency Operations Center (EOC) for monitoring conditions and controlling City resources during disaster situations. It is modeled after the systems and structure of the National Incident Management System (NIMS). NIMS "establishes a uniformed set of processes and procedures that emergency responders at all levels of government will use to conduct response operations," and promotes the ability to effectively coordinate response and assistance during large-scale or complex incidents. City staff applied these processes when providing assistance to assist other local governments during the 2005 hurricane season.

Funding for the City's EM program is accounted for in the Fire EM cost center, while costs for the program, however, are spread across departments depending upon the activities and needs within each department. The 2007 approved budget for the EM program was \$128,864.

In report #0707, we noted many strengths in the City's EM program including: the implementation of NIMS command structure and philosophy; the existence of a full-time EM coordinator; an “all-hazards” Emergency Incident Management Plan; dedicated and knowledgeable staff to lead response efforts during emergencies; and a methodology to capture disaster related expenses.

Opportunities to improve the City's EM program exist related to:

- 1) The administration of the EM program including: compliance with the federal NIMS requirements; the location and reporting of the EM coordinator position within the City's organizational structure; the tracking and reporting of EM program costs outside of the EM Division related to planning and "non-declared" emergency response activities; the

continued efforts to improve the coordination of resources, cooperation and communication between the City and County EM programs; and the utilization of performance measures to evaluate the EM program's effectiveness and efficiency.

- 2) The EM planning and preparation activities related to: staffing and training of EM personnel and City executive management; developing and testing departmental Continuity of Operations Plans; reevaluating "critical" software applications for disaster

recovery; planning backup communications; evaluating the adequacy of the City's EOCs; and defining criteria for when emergency public safety and non-public safety personnel should take shelter during major storms.

***Previous Conditions and Current Status***

Table 1 below identifies all the action plan steps due as of March 31, 2008, and describes the current status of each.

**Table 1  
Action Plan Steps from Audit Report #0707  
Due as of March 31, 2008, and Current Status**

Action Plan Steps Due as of March 31, 2008	Current Status
<ul style="list-style-type: none"> <li>• Continue to pursue NIMS compliance by meeting all requirements within the City's control and responsibility.</li> </ul>	✓ Completed in a prior period.
<ul style="list-style-type: none"> <li>• Develop and execute a mutual aid agreement with the County for bus transportation that will be provided during emergency preparation, response, and recovery.</li> </ul>	✓ Completed in a prior period.
<ul style="list-style-type: none"> <li>• Reevaluate the location and reporting of the City's EM coordinator position within the City's organizational structure and give consideration to assigning EM responsibilities at an executive level in the government's organizational structure.</li> </ul>	✓ Completed in a prior period.  Update: In April 2008, the City Manager announced a reorganization of many positions and responsibilities across the City. As part of the reorganization, the EM Coordinator position was moved to report directly to an Assistant City Manager instead of the Fire Chief.
<ul style="list-style-type: none"> <li>• Implement a process to periodically gather input from City executive management or those persons that can best convey how effectively the EM coordinator works in their respective departments to incorporate into the EM coordinator's performance evaluation.</li> </ul>	✓ Completed in a prior period.

<ul style="list-style-type: none"> <li>• Evaluate and determine the most cost-effective and beneficial method to identify and track costs directly associated with EM planning and response activities for declared and “non-declared” emergencies in order to determine the total cost and effort for EM activities.</li> </ul>	<ul style="list-style-type: none"> <li>o <b>Management determined no additional actions will be taken.</b> Management determined it was not cost effective to implement any new processes to capture all costs associated with EM planning activities; instead only capturing EM costs associated to response activities.  <u>Audit Comment:</u> Without a method to identify EM program costs, including planning and "non-declared" response activities, management will not be able to evaluate the costs and benefits of that program.</li> </ul>
<ul style="list-style-type: none"> <li>• Management continue efforts toward improving the level of communication and effectiveness of working relationships between the City and County EM personnel.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed in a prior period.</li> </ul>
<ul style="list-style-type: none"> <li>• City periodically (annually or as necessary due to changes in the plan) request the County review the City’s EM Incident Management Plan to ensure that the plan is coordinated and agrees with the County’s EM plan, and to adjust the plan accordingly.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed in a prior period.</li> </ul>
<ul style="list-style-type: none"> <li>• Develop, obtain management approval, and implement appropriate performance measures to provide City management information on the program's performance, impact, costs, and benefits.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed in a prior period.</li> </ul>
<ul style="list-style-type: none"> <li>• Reexamine the structure and composition of the EM teams to determine the most beneficial composition of team members to provide the necessary skill sets among the teams.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed in a prior period.</li> </ul>
<ul style="list-style-type: none"> <li>• Implement a process to ensure that all required training courses have been completed by City leaders, managers, team members, and emergency response personnel.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Completed in a prior period.</li> </ul>

<ul style="list-style-type: none"> <li>• Coordinate the development of COOP (continuing operations) plans for all City departments that do not yet have a COOP plan.</li> </ul>	<p>✓ <b>Completed and ongoing.</b> The EM Coordinator has reviewed the City department plans to ensure that all of the departments providing critical services have COOP plans. Additionally, the EM Coordinator is constantly seeking grant funding to support the development of plans for those departments that have not yet developed a COOP plan.</p>
<ul style="list-style-type: none"> <li>• Ensure that the departmental COOP plans are periodically reviewed for adequacy, appropriateness, and reasonableness, and to ensure that they are periodically being tested.</li> </ul>	<p>✓ <b>Completed and ongoing.</b> The EM Coordinator reviews all departmental COOP plans as requested. To conduct more effective testing in the City, <u>we recommend</u> that the EM Coordinator work with the City’s Safety Coordinator to coordinate the testing of the City’s emergency response activities.</p>
<ul style="list-style-type: none"> <li>• Implement a process to periodically reevaluate the City’s identified “critical applications,” consider additional applications, and then prioritize and sequence the applications that will be needed to operate during emergencies for restoration. The results of each evaluation should be shared with the ISS Steering Committee for consideration and be incorporated into the ISS Business Recovery Plan as appropriate.</li> </ul>	<p>o <b>Management determined no additional actions will be taken.</b> In Phase 1, the ISS Steering Committee previously identified the four most critical applications in the City that would be the most important to recover in the event of a disaster. Phase II was to prioritize a second tier of applications that would be next important to restore in the event of a disaster. However, no progress has been made to complete Phase II and due to budget constraints, the ISS Steering Committee does not feel that any progress will be made in the near future.</p> <p><u>Audit Comment:</u> The City has numerous applications used in everyday business operations that are important to provide City services. Without an understanding (and agreement by management) of what computer applications should be restored, in what order, during the recovery efforts after a disaster, there is an increased risk that important business applications will not be available to support City operations.</p>

<ul style="list-style-type: none"> <li>• Develop and implement a backup communications plan for Emergency Management to ensure that there is adequate backup communications equipment available and to educate users how to operate the equipment should the primary communications systems be damaged and/or destroyed.</li> </ul>	<p>✓ Completed in a prior period.</p>
<ul style="list-style-type: none"> <li>• Assess the needs of the City’s EOC and review City locations to identify a primary and secondary EOC.</li> </ul>	<p>✓ Completed in a prior period.</p> <p><u>Audit Comment.</u> The evaluation resulted in keeping the same primary and secondary locations. While we acknowledge that management completed their evaluation, we continue to believe that the audit risk remains in that the primary and secondary EOCs are located in facilities that do not meet the recommended structural requirements to withstand catastrophic weather.</p>
<ul style="list-style-type: none"> <li>• Develop and implement a plan to fund and make existing or new EOC locations operational.</li> </ul>	<p>✓ Completed in a prior period.</p>
<ul style="list-style-type: none"> <li>• Develop, implement, and communicate (via training and written guidance) general criteria for when emergency personnel should take shelter to be out of harm’s way during emergency events.</li> </ul>	<p>✓ Completed in a prior period.</p>

**Table Legend:**

- - Issue addressed in the original audit
- ✓ - Issue addressed and completed
- - No additional actions will be taken

***Conclusion***

As described in Table 1 above, management has addressed all four action plan steps due during the period October 1, 2007, through April 30, 2008, by completing two steps and determining for the remaining two steps that no additional actions will be taken. The two steps relate to:

- Tracking the cost of EM planning activities, and
- Prioritizing and sequencing a second tier of applications that will be needed for restoration of the City’s business operations after a disaster.

We appreciate the cooperation and assistance provided by EM program staff and Department of Management and Administration staff during this audit follow-up, and commend their efforts to implement steps addressing the issues identified in the audit.

***Appointed Official’s Response***

**City Manager:**

I am pleased with the results of the action plan steps included in this final follow-up review. Of the four remaining action plan steps, City staff has completed two and determined no further action is needed for the others. I am confident that the action plan steps that have been implemented will enhance our emergency preparedness and response.

Copies of this audit follow-up #0814 or audit report #0707 may be obtained from the City Auditor's website (<http://talgov.com/auditing/index.cfm>) or via request by telephone (850 / 891-8397), by FAX (850 / 891-0912), by mail or in person (Office of the City Auditor, 300 S. Adams Street, Mail Box A-22, Tallahassee, FL 32301-1731), or by e-mail ([auditors@talgov.com](mailto:auditors@talgov.com)).

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