



**UNION** *County*  
LAKE BUTLER • WORTHINGTON SPRINGS • RAIFORD • PALESTINE • PROVIDENCE

## Discretionary Surtax Performance Audit

Prepared for:

**Union County, Florida**

July 20, 2022



# Overview of Performance Audit Findings

*Union County*

*July 20, 2022*

## Results in Brief

In accordance with section 212.055(11) of the Florida Statutes, and Government Auditing Standards, Mauldin & Jenkins (“M&J”) conducted a performance audit of Union County’s fire rescue programs within the administrative units (the Fire and Emergency Medical Services Departments) that will receive funds through the referendum approved by Ordinance 2022-02 adopted by the Union County Board of County Commissioners on February 21, 2022. The performance audit included an examination of the issues identified below:

- The economy, efficiency, or effectiveness of the program;
- The structure or design of the program to accomplish its goals and objectives;
- Alternative methods of providing program services or products;
- Goals, objectives, and performance measures used by the program to monitor and report program accomplishments;
- The accuracy or adequacy of public documents, reports, and requests prepared by the County, or which relate to the program; and
- Compliance of the program with appropriate policies, rules, and laws.

The performance audit determined that Union County partially met expectations for 13 of 25 of the Performance Audit Research Tasks. Exhibit 1 identifies the results for each Audit Issue. Overall, the County partially met expectations related to all six Audit Issues.

## Exhibit 1

### The County Partially Met Expectations for 13 of the 25 Performance Audit Research Tasks

Issue Area (Number or Research Tasks Examined)	Did the County Meet Expectations?		
	Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	4	3	0
Structure or design of the program (2)	0	2	0
Alternative methods of providing program services or products (4)	2	2	0
Goals, objectives, and performance measures (3)	1	2	0
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	0	3	2
Compliance with appropriate policies, rules, and laws (4)	3	1	0
All Areas (25)	10	13	2

## Findings by Issue Area

A summary of audit findings by issue area is presented below. A more detailed overview of the findings can be found in the Executive Summary.

### Economy, Efficiency, or Effectiveness of the Program

Overall, Union County partially met Audit Issue #1. Union County regularly uses management reports and external reports in order to periodically evaluate the performance of the fire rescue and emergency medical services program. Deficiencies noted in management reports or external reports are addressed in a timely and reasonable manner. The County, however, can take actions to strengthen its adherence to leading practices and procurement policies and procedures. The County should ensure program leadership participates in



industry conferences and regional industry meetings to understand leading practices and how to implement those practices in the County. The County should consider timely implementation of leading practices, such as volunteer stipends and a Community Risk Management Plan. The County should develop a Procurement Manual that clearly outlines all required documentation to be maintained in the procurement file. The County should develop quality control review processes to ensure that all procurement files have the required supporting documentation. The County should develop a Procurement Manual to include operating guidance for implementing policies and required signatures for all levels and categories of procurement. The Manual should include regular, documented review of Resolution No. 2011-07, which governs County procurement policies, to ensure compliance with all State requirements as well as leading practices.

#### **The structure or design of the program to accomplish its goals and objectives**

Overall, Union County partially met Audit Issue #2. Union County's fire rescue program maintains a defined organizational structure without excessive administrative layers and is staffed with two full time employees with responsibilities across multiple departments/functions, and 24 volunteer firefighters. However, the current organizational reporting alignment may cause conflict and confusion. The current staffing model of the fire rescue program does not allow the Fire Department to maintain consistent compliance with NFPA standards for incident staffing and response times. The County should realign the Fire Department to ultimately report directly or up to the County Coordinator whose role is to enact policy and guidance from the Board of County Commissioners. The realignment in organizational reporting will help prevent operational conflict or confusion. The County Fire Department should increase the use

of paid Fire Department personnel, specifically those positions that respond to incidents.

#### **Alternative methods of providing services or Products.**

Overall, Union County partially met Audit Issue #3. Union County has not conducted any formal analysis assessing alternative service delivery models. However, in a reactive manner, the County was forced to identify an alternative service delivery method to meet service demand. After multiple years, Union County reconsidered its program service delivery method based on informal cost analysis and the anticipation of providing a lower cost model without altering service performance. Union County regularly communicates with surrounding counties to identify current service delivery models and the perceived pros and cons of each model to potentially alter operations in Union County. The County should formally evaluate the feasibility of alternative service delivery models with cost, operational, service, and performance considerations. The County should periodically and formally assess any contracted/privatized services compared to alternative service delivery models. Cost, operational, service, and performance variables should all be included in the formal assessment.

#### **Goals, objectives, and performance measures used by the program to monitor and report program accomplishments**

Overall, Union County partially met Audit Issue #4. Union County does not currently have a formal enterprise-wide strategic plan, nor does it have formal program-specific goals for the fire rescue and emergency medical services program. The County evaluates program performance through informal objectives and industry standards, while maintaining appropriate internal controls to ensure the Fire and EMS Departments will meet these informal objectives and industry standards. The County should develop an enterprise-wide strategic plan with program-specific, measurable goals and objectives. The County should ensure the

strategic plan and all program-specific goals and objectives are publicly available. As the County develops enterprise-wide strategic plans with program-specific goals and objectives, the County should ensure the Fire and EMS Departments track performance measures that track the progress of the Departments toward meeting the stated program goals and objectives.

**The accuracy or adequacy of public documents, reports, and requests prepared by the County, or which relate to the program**

Overall, Union County partially met Audit Issue #5. Union County disseminates limited program information to the public regarding fire rescue and emergency medical services performance and costs, though the County does provide high-level financial reports which provide initial budget information for the program. The County does not have processes in place to ensure the accuracy and completeness of any program performance and program cost information provided to the public. The County should establish policies and procedures encouraging the proactive release of information, especially program information, to the public. The County should consider developing public reports on fire rescue and emergency medical service program performance and costs. The County should also guarantee internal or external validation is performed regarding the adequacy and accuracy of incident reports provided to governing agencies. The County should improve its proactive reporting structure by producing annual reports detailing program performance and costs. The County should also provide full

agenda packets for Board of County Commissioners meetings with documents and presentation to be discussed in said meetings. The County should develop and document a procedure for staff to ensure program performance and program cost information shared with the public is accurate and complete. When the County develops formal policies governing the dissemination of information to the public, the County should ensure the policies include procedures ensuring reasonable and timely actions to correct erroneous and/or incomplete information included in public documents, as well as ensuring public notice of those corrective actions.

**Compliance of the program with appropriate policies, rules, and laws**

Overall, Union County partially met Audit Issue #6. Union County relies on external assessments by independent third parties, such as independent auditors and regulatory agencies, to assess compliance with applicable policies, rules, and laws. The internal controls in place for guaranteeing compliance with federal, state, and local statutory requirements are adequate, however the County needs to improve its policies for review of legislative changes. The County's original inclusion of the fire rescue discretionary surtax on the November 2020 ballot raised questions of the processes of reviewing new statutory requirements established through changes to legislation. The County should strengthen its policies and procedures for maintaining awareness of legislative changes and ensuring compliance with federal, state, and local laws, rules, and regulations.





James Williams  
County Coordinator  
Union County – Board of County Commissioners  
15 NE 1<sup>st</sup> Street  
Lake Butler, Florida 32054

Dear Mr. Williams,

Mauldin & Jenkins (M&J) is pleased to submit our final report of the performance audit of Union County (the "County") pursuant to 212.055(11), Florida Statutes. The Office of Program Policy Analysis and Government Accountability (OPPAGA) selected M&J to conduct a performance audit of the program areas related to Union County's fire rescue services and related facilities associated with the proposed discretionary sales surtax.

We conducted this performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. 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 the audit objectives.

The objective of the audit was to fulfill the requirements of 212.055(11), Florida Statutes. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The primary County departments that are the subject of this performance audit are the Union County Fire Department, Emergency Management Department, and the Emergency Medical Services Department.

The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report. Union County did not provide a formal response to our performance audit for inclusion in the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met.

We conclude that, with the exception of the findings discussed in the report and based upon the work performed, the County has sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in Florida Statutes 212.055(11).

*Mauldin & Jenkins, LLC*

Bradenton, Florida  
July 20, 2022

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# A. Executive Summary

## Union County Overview

Union County was established in early October of 1921. Comprising 246 square miles, Union County is the smallest county in the State of Florida. It shares a border with Baker, Alachua, Bradford, and Columbia Counties. Home to the City of Lake Butler and the Towns of Raiford and Worthington Springs, the County is the 59th (out of 67) most populous county in the State, with an estimated population of around 16,000 people.

The primary employer for residents in Union County is the Union Correctional Institution. The economy of the County relies on agriculture, timber, and trucking in addition to the Florida Department of Corrections.

Leadership in Union County consists of five County Commissioners and a County Coordinator, who serves the role defined as a County Administrator in Florida Statute. The Board of County Commissioners are elected by the eligible electors who reside in their specific County district. The County Commissioners each represent their district for a term of four years. According to the Florida Statutes, the five County Commissioners' primary role is to adopt an operating budget for each fiscal year. Additionally, the Board of County Commissioners are responsible for establishing codes and regulations for housing and businesses. The County Coordinator is responsible for day-to-day operations in the County as well as the responsible use of County resources. Other responsibilities of the County Coordinator, as defined by the Florida Statutes, include "enforcing all orders, resolutions, ordinances, and regulations of the board to assure that they are faithfully executed." Additionally, it is the County Coordinator's responsibility to "prepare and submit to the board of County Commissioners for its consideration and adoption an annual operating budget, a capital budget, and a capital program."

## Budget Summary

In accordance with Florida Statutes, Union County must develop an annual budget. The County budget must be prepared in compliance with Chapters 129, 197, and 200 of the *Florida Statutes*. Pursuant to Chapter 129, a budget must be prepared, approved, adopted, and executed annually. The County operates on an October 1<sup>st</sup> to September 30<sup>th</sup> Fiscal Year.

The Board of County Commissioners must prepare, summarize, and approve the budget. All budgets must be balanced, so that the total of estimated revenues equals or exceeds the appropriations for expenditures and reserves.

The County operates several different Funds, with defined uses for each Fund. A budget is maintained for each Fund, with sub-level budgets tracked for specific units within each Fund.

**Figure ES-A** Illustrates the 2019 and 2020 final revenues comparison for all governmental funds.

**Figure ES-A: 2019 and 2020 Final Revenue Comparison**

Fund Description	FY2019	FY2020	Percent Increase
General Fund	\$ 7,211,477	\$ 9,135,013	21%
Emergency Medical Services	\$ 753,289	\$ 809,997	7%
Special Law Enforcement	\$ 38,174	\$ 161,201	76%
Transportation Trust Fund	\$ 3,360,526	\$ 1,999,657	-68%
Local Housing	\$ 414,025	\$ 322,371	-28%
Nonmajor Governmental Funds	\$ 1,569,100	\$ 1,811,763	13%
<b>Total</b>	<b>\$ 13,346,591</b>	<b>\$ 14,240,002</b>	<b>6%</b>

*Source: Union County Annual Comprehensive Financial Reports, 2019 and 2020*

## Fire Rescue

The Union County Fire Department (UCFD or Fire Department) was established in June 1990 to provide fire suppression services for unincorporated Union County, the Town of Raiford, and the Communities of Palestine and Providence. At this time, the City of Lake Butler and the Town of Worthington Springs conduct their own fire suppression operations. In the following 32 years, Lake Butler and Worthington Springs dissolved their fire suppression functions and UCFD became the sole fire protection agency in the County.

UCFD operates as a volunteer fire department. Firefighters are not paid for the fire related operations (fire suppression, vehicle extraction, medical services, etc.) they participate in and are not considered employees of Union County. The volunteer firefighters are, however, still subject to the policies and standard operating guidelines of the UCFD, as well as state and federal regulations governing firefighter qualifications and certifications. As of our assessment, the UCFD had 24 volunteer firefighters on its roster.

The Fire Department currently operates four fire stations – one permanent station owned by Lake Butler and three substations, which provide minimal structural support, storage, or general utilization. The Fire Department operates six primary fire apparatus – one tanker/pumper and five pumpers. The four County-owned pumpers were all built in the early-1990s; the Lake Butler-owned pumper and Worthington Springs-owned tanker/pumper were built in the mid-2000s.

Closely associated with the Fire Department is the Union County Emergency Medical Services Department (UCEMS, EMS Department, or EMS) which provides emergency medical services to 250-square-mile territory covered by both departments. Most volunteer firefighters are cross-trained as Emergency Medical Technicians (EMTs) or Paramedics, and can supply similar basic life support (BLS) or advanced life support (ALS) services as the employees of the EMS Department.

UCEMS currently operates one station, from which all five of the County’s ambulances are deployed. The EMS Department employs two crews of paramedics who rotate between the five ambulances to best maintain the vehicles.

Together, the Fire Department and EMS Department comprise the fire rescue program for Union County.

Within the County’s organizational structure, UCFD is part of the Union County Emergency Management Department, which in turn reports to the Board of County Commissioners, though is part of the Sheriff’s Office. The Emergency Management Director oversees both emergency management and 911 functions, as well as serves as the formal Fire Director. The Fire Assistant Director, however, is the *de facto* head of the volunteer fire department and is recognized as the Fire Chief.

While functionally the Fire Department is part of Union County Emergency Management, UCFD’s budget is included as a subset of the EMS Department’s budget, with UCFD funding being sourced by both the General Fund and Emergency Medical Services Fund.

Emergency Medical Services is primarily funded based on charges for services. When charges for services do not generate enough revenue to support the operating costs of EMS, General Funds may be provided to assist with ensuring continued operations. The Emergency Medical Services Fund also received an inter-fund transfer from the General Fund for FY2019 and FY2020, as noted in the following table.

**Figure ES-B: General Fund Transfer to EMS Fund**

	FY2019	FY2020
General Fund Transfer to EMS Fund	\$ 752,300	\$ 892,000

*Source: Union County Annual Comprehensive Financial Reports, 2019 and 2020*

**Figure ES-C** illustrates the reported expenditures by fund type in both FY2019 and FY2020. The Emergency Medical Services Fund is applicable to this audit.



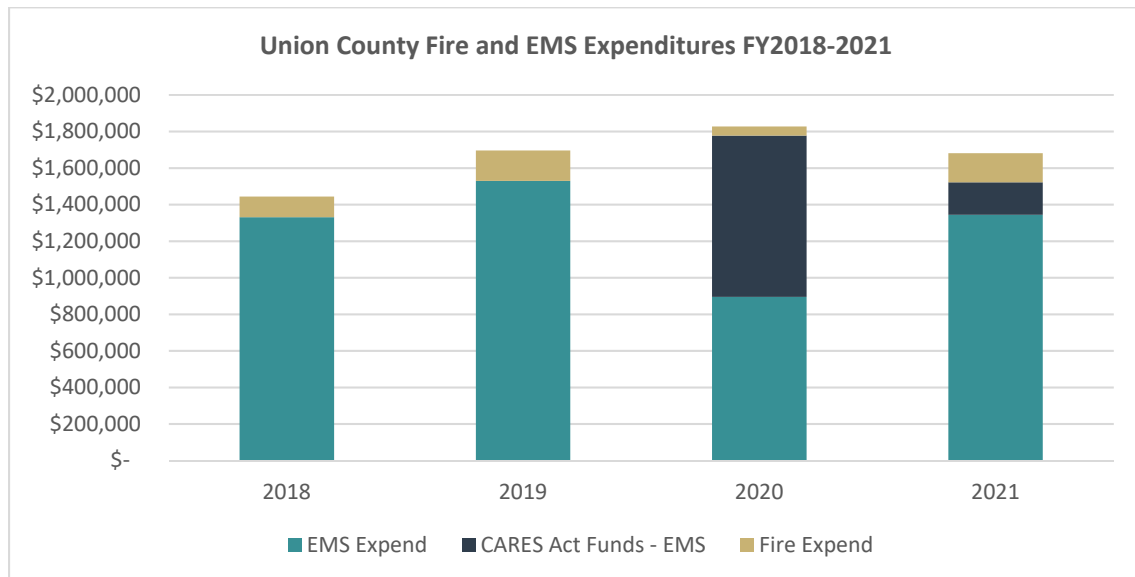
**Figure ES-C: County Reported Expenditures by Fund Type for FY2019 and FY2020**

Fund Description	FY2019	FY2020	Percent Increase
General Fund	\$ 6,506,312	\$ 7,609,210	14%
Emergency Medical Services	\$ 1,529,885	\$ 944,957	-62%
Special Law Enforcement	\$ -	\$ 1,661	100%
Transportation Trust Fund	\$ 3,291,372	\$ 2,141,474	-54%
Local Housing	\$ 414,025	\$ 322,371	-28%
Nonmajor Governmental Funds	\$ 1,953,086	\$ 1,815,060	-8%
<b>Total</b>	<b>\$ 13,694,680</b>	<b>\$ 12,834,733</b>	<b>-7%</b>

Source: Union County Annual Comprehensive Financial Reports, 2019 and 2020

**Figure ES-D** breaks down the reported expenditures for both the EMS and Fire Departments from FY2018 to FY2021, and the CARES Act funds for EMS from 2020 to 2021. This includes expenditures from both the Emergency Medical Services Fund and the General Fund.

**Figure ES-D: County EMS, CARES Act Funds for EMS, and Fire Reported Expenditures – FY2018 to FY2021**



Source: Union County EMS Budget to Actual FY2018-FY2021

## Audit Objective

In accordance with s. 212.055(11), *Florida Statutes*, and Government Auditing Standards, a certified public accountant must conduct a performance audit of the Union County program areas within the administrative unit(s) that will receive funds through the referendum. The performance audit must include a review of program areas for Union County related to fire rescue and related facilities. Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods to complete the assessment of the six (6) research tasks.

## Project Scope

The scope included conducting a performance audit of Union County's proposed surtax program for its fire rescue and related facilities. The performance audit included an examination of the following issues related to the program (fire rescue services and related facilities):

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

The primary auditees for the performance audit were the Union County Fire Department (UCFD or Fire Department), Emergency Management Department (Emergency Management), and the Emergency Medical Services Department (UCEMS or EMS) as each of these departments relate to the County's fire rescue program. Additional functions/roles were included in the scope of the audit as they provide management/support services to the County's fire rescue program; additional roles/functions include: the County Coordinator, the Clerk of the Circuit Court and County Comptroller, and the Director of Finance. The performance audit was conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). GAGAS standards require that the audit be conducted in a manner to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. M&J believes that the evidence obtained provides a reasonable basis for our observations and conclusions.

## Methodology

M&J conducted an introductory kickoff meeting on May 11, 2022 to introduce key M&J team members, discuss project objectives and scope, determine methods for requesting information and interviews, and gain background information from the County about the proposed surtax.

M&J submitted initial information and interview request lists on May 17, 2022 and conducted onsite fieldwork on May 31 – June 1, 2022. While onsite, we conducted interviews with six County professionals including executive management, program leadership, finance leadership, and an elected official that all are relevant to the County's proposed surtax program. During the interviews, management team members' roles were discussed along with processes and procedures the County follows to address the six (6) research tasks and underlying subtasks.

Information requested, received, and assessed included operating information related to the County's Fire Rescue Program and supporting functions relevant to the proposed surtax such as finance, procurement, and capital construction. The information requested, received, and assessed was used to help M&J gain an understanding of the County's relevant operating environment and past performance related to the six (6) research tasks, and to document and report findings and conclusions.

Additional offsite/remote fieldwork was performed June 2 – June 29, 2022, which included additional communications with relevant County management regarding follow up questions and additional information requests.

## A.1: Summary of Results

### Audit Issue #1: The Economy, Efficiency, or Effectiveness of the Program

#### Finding Summary:

Partially Met

Union County regularly uses management reports and external reports in order to periodically evaluate the performance of the fire rescue and emergency medical services program. Deficiencies noted in management reports or external reports are addressed in a timely and reasonable manner. The County, however, can take actions to strengthen its adherence to leading practices and procurement policies and procedures. The implementation of leading practices from the fire rescue industry can help the County better achieve industry standards which are used in external evaluations of program performance. A Procurement Manual could help the County ensure compliance with State requirements and best evaluate program cost.

**Figure ES-E: Summary of Audit Issue #1 Results**

Audit Issue #1: The Economy, Efficiency, or Effectiveness of the Program			
Research Subtask	Research Results	Conclusion	Recommendation
1-1	Our work revealed no issues or concerns related to management reports and data that program administrators use on a regular basis to monitor program performance and cost	Met	N/A
1-2	Our work revealed no issues or concerns related to periodic evaluation of the program using performance information and other reasonable criteria to assess program performance and cost.	Met	N/A



Audit Issue #1: The Economy, Efficiency, or Effectiveness of the Program			
Research Subtask	Research Results	Conclusion	Recommendation
1-3	Our work revealed no issues or concerns related to review of findings and recommendations included in relevant internal or external reports on program performance and cost.	Met	N/A
1-4	Our work revealed no issues or concerns related to reasonable and timely actions by program administrators to address and deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.	Met	N/A
1-5	The County only partially meets or exceeds industry standards and does not regularly implement industry leading practices, such as volunteer stipends.	Partially Met	The County should ensure program leadership participates in industry conferences and regional industry meetings to understand leading practices and how to implement those practices in the County. The County should consider timely implementation of leading practices, such as volunteer stipends and a Community Risk Management Plan.
1-6	While we found no evidence of inappropriate procurements, complete procurement details associated with samples were not provided. The County used the same quote for two purchases. All samples lacked a form required by the County's procurement policies.	Partially Met	The County should develop a Procurement Manual that clearly outlines all required documentation to be maintained in the procurement file. The County should also develop quality control review processes to ensure that all procurement files have the required supporting documentation.

Audit Issue #1: The Economy, Efficiency, or Effectiveness of the Program			
Research Subtask	Research Results	Conclusion	Recommendation
1-7	The County has procurement policy, but lacks operational details to ensure consistent implementation of policy	Partially Met	The County should develop a Procurement Manual to include operating guidance for implementing policies and required signatures for all levels and categories of procurement. The Manual should include regular, documented review of Resolution No. 2011-07, which governs County procurement policies, to ensure compliance with all State requirements as well as leading practices.

## Audit Issue #2: The Structure or Design of the Program to Accomplish Its Goals and Objectives

### Finding Summary:

The fire rescue program maintains a defined organizational structure without excessive administrative layers and is staffed with two full time employees with responsibilities across multiple departments/functions, and 24 volunteer firefighters. However, the current organizational reporting alignment may cause conflict and confusion. The current staffing model of the fire rescue program does not allow the Fire Department to maintain consistent compliance with National Fire Protection (NFPA) standards for incident staffing and response times.

**Figure ES-F: Summary of Audit Issue #2 Results**

Audit Issue #2: The Structure or Design of the Program to Accomplish Its Goals and Objectives			
Research Subtask	Research Results	Conclusion	Recommendation
2-1	The County has a relatively simplistic and vertical organizational structure with no single point of ultimate authority for directing operations, practices, and policy.	Partially Met	The County should realign the Fire Department to ultimately report directly or up to the County Coordinator whose role is to enact policy and guidance from the Board of County Commissioners. The realignment in organizational reporting will help prevent operational conflict or confusion.

Audit Issue #2: The Structure or Design of the Program to Accomplish Its Goals and Objectives			
Research Subtask	Research Results	Conclusion	Recommendation
2-2	The County does not maintain adherence to relevant NFPA standards for incident staffing and response times.	Partially Met	The County Fire Department should increase the use of paid Fire Department personnel, specifically those positions that respond to incidents.

### Audit Issue #3: Alternate Methods of Providing Services or Products

#### Finding Summary:

The County has not conducted any formal analysis assessing alternative service delivery models. However, in a reactive manner, the County was forced to identify an alternative service delivery method to meet service demand. After multiple years, the County reconsidered its program service delivery method based on informal cost analysis and the anticipation of providing a lower cost model without altering service performance. The County regularly communicates with surrounding counties to identify current service delivery models and the perceived pros and cons of each model to potentially alter operations in the County.

**Figure ES-G: Summary of Audit Issue #3 Results**

Audit Issue #3: Alternative Methods of Providing Services or Products			
Research Subtask	Research Results	Conclusion	Recommendation
3-1	Program administrators have not proactively formally evaluated in-house services to assess the feasibility of alternative service delivery – all alternative service delivery has been the result of reactive decisions.	Partially Met	The County should formally evaluate the feasibility of alternative service delivery models with cost, operational, service, and performance considerations.
3-2	The County has not conducted any formal effectiveness and/or cost analysis to assess current contracted program services.	Partially Met	The County should periodically and formally assess any contracted/privatized services compared to alternative service delivery models. Cost, operational, service, and performance variables should all be included in the formal assessment.



Audit Issue #3: Alternative Methods of Providing Services or Products			
Research Subtask	Research Results	Conclusion	Recommendation
3-3	Our work revealed no issues or concerns related to the changes made to service delivery models where the County determined that program costs could be reduced without affecting program quality.	Met	N/A
3-4	Our work revealed no issues or concerns related to the identification of peer opportunities for alternative service delivery to reduce program costs without significantly affecting the quality of service.	Met	N/A

#### Audit Issue #4: Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments

##### Finding Summary:

Partially Met

The County does not currently have a formal enterprise-wide strategic plan, nor does it have formal program-specific goals for the fire rescue and emergency medical services program. The County evaluates program performance through informal objectives and industry standards, while maintaining appropriate internal controls to ensure the Fire and EMS Departments will meet these informal objectives and industry standards.

**Figure ES-H: Summary of Audit Issue #4 Results**

Audit Issue #4: Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments			
Research Subtask	Research Results	Conclusion	Recommendation
4-1	The County lacks a formal strategic plan and program-specific goals, instead focusing on informal program objectives and industry standards.	Partially Met	The County should develop an enterprise-wide strategic plan with program-specific, measurable goals and objectives. The County should ensure the strategic plan and all program-specific goals and objectives are publicly available.
4-2	Due to the lack of a formal strategic plan or program goals, the County can only apply performance measures against informal objectives and industry standards.	Partially Met	As the County develops enterprise-wide strategic plans with program-specific goals and objectives, the County should ensure the Fire and EMS Departments track performance measures that track the progress of the Departments toward meeting the stated program goals and objectives.
4-3	Our work revealed no issues or concerns related to evaluation of internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.	Met	N/A

**Audit Issue #5: The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County Which relate to the Program**

**Finding Summary:**

Union County disseminates limited program information to the public regarding fire rescue and emergency medical services performance and costs, though the County does provide high-level financial reports which provide initial budget information for the program. The County does not have in place policies, procedures, and processes to ensure accurate and complete program information is disseminated to the public, nor does it have policies, procedures, and processes to redress erroneous and/or incomplete information.

**Figure ES-I: Summary of Audit Issue #5 Results**

Audit Issue #5: The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County Which Relate to the Program			
Research Subtask	Research Results	Conclusion	Recommendation
5-1	The County maintains formal policies and procedures for responding to open records requests, however, the County has limited policies and procedures governing the proactive release of useful public information.	Partially Met	The County should establish policies and procedures encouraging the proactive release of information, especially program information, to the public.
5-2	While the County provides required reporting according to regulatory statutes, the public access to that data is limited. The validity of data reported to regulatory agencies needs to be better evaluated.	Partially Met	The County should consider developing public reports on fire rescue and emergency medical service program performance and costs. The County should also guarantee internal or external validation is performed regarding the adequacy and accuracy of incident reports provided to governing agencies.
5-3	Union County provides public access to financial documents, but documentation on program performance and cost is not proactively made available.	Partially Met	The County should improve its proactive reporting structure by producing annual reports detailing program performance and costs. The County should also provide full agenda packets for Board of County Commissioners meetings with documents and presentation to be discussed in said meetings.
5-4	The County does not have processes in place to ensure the accuracy and completeness of any program performance and program cost information provided to the public.	Did Not Meet	The County should develop and document a procedure for staff to ensure program performance and program cost information shared with the public is accurate and complete.

Audit Issue #5: The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County Which Relate to the Program			
Research Subtask	Research Results	Conclusion	Recommendation
5-5	The County does not have procedures in place that ensure reasonable and timely actions are taken to correct erroneous and/or incomplete program information released to the public.	Did Not Meet	When the County develops formal policies governing the dissemination of information to the public, the County should ensure the policies include procedures ensuring reasonable and timely actions to correct erroneous and/or incomplete information included in public documents, as well as ensuring public notice of those corrective actions.

#### Research Task 6: Compliance of the Program with the Appropriate Policies, Rules, and Laws

##### Finding Summary:

Partially Met

The County relies on external assessments by independent third parties, such as independent auditors and regulatory agencies, to assess compliance with applicable policies, rules, and laws. The internal controls in place for guaranteeing compliance with federal, state, and local statutory requirements are adequate, however the County needs to improve its policies for review of legislative changes. The County's original inclusion of the fire rescue discretionary surtax on the November 2020 ballot without first conducting the required performance audit under *Florida Statutes* 212.055(11) raised questions of the processes of reviewing new statutory requirements established through changes to legislation.

**Figure ES-J: Summary of Audit Issue #6 Results**

Audit Issue #6: Compliance of the Program with the Appropriate Policies, Rules, and Laws			
Research Subtask	Research Results	Conclusion	Recommendation
6-1	The County maintains program compliance through regular assessments by independent third parties, however the County lacks adequate processes for ensuring local ordinances comply with statutory requirements created by changes to legislation.	Partially Met	The County should strengthen its policies and procedures for maintaining awareness of legislative changes and ensuring compliance with federal, state, and local laws, rules, and regulations.

**Audit Issue #6: Compliance of the Program with the Appropriate Policies, Rules, and Laws**

Research Subtask	Research Results	Conclusion	Recommendation
6-2	Our work revealed no issues or concerns related to program internal controls which ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.	Met	N/A
6-3	Our work revealed no issues or concerns related to program administrators taking reasonable and timely action to address noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.	Met	N/A
6-4	Our work revealed no issues or concerns related to whether program administrators have taken reasonable and timely action to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.	Met	N/A



## B. Audit Issue #1: The economy, efficiency, or effectiveness of the program

### The economy, efficiency, or effectiveness of the program

**Finding Summary** – Overall, Union County partially meets Audit Issue #1. Union County regularly uses management reports and external reports in order to periodically evaluate the performance of the fire rescue and emergency medical services program. Deficiencies noted in management reports or external reports are addressed in a timely and reasonable manner. The County, however, can take actions to strengthen its adherence to leading practices and procurement policies and procedures. The implementation of leading practices from the fire rescue industry can help the County better achieve industry standards which are used in external evaluations of program performance. A Procurement Manual could help the County ensure compliance with State requirements and best evaluate program cost.

#### Subtask 1-1

Our work revealed no issues or concerns related to management reports and data that program administrators use on a regular basis to monitor program performance and cost.

#### Subtask 1-2

Our work revealed no issues or concerns related to periodic evaluation of the program using performance information and other reasonable criteria to assess program performance and cost.

#### Subtask 1-3

Our work revealed no issues or concerns related to review of findings and recommendations included in relevant internal or external reports on program performance and cost.

#### Subtask 1-4

Our work revealed no issues or concerns related to reasonable and timely actions by program administrators to address and deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.

#### Subtask 1-5

Condition:

Partially Met

#### Evaluate program performance and cost based on reasonable measures, including best practices.

Performance of the County's fire rescue and EMS programs can reasonably be measured against the standards set by the National Fire Protection Agency (NFPA), a nonprofit organization recognized as one of the leading benchmarking organizations in the fire protection industry. In addition to general standards governing firefighter and emergency medical provider qualifications, annual training, vehicle requirements, and equipment care, NFPA has also developed standards for volunteer fire departments that operate in rural and remote districts. Union County only partially meets the standards established by NFPA for volunteer fire departments and does not regularly implement industry leading practices, such as volunteer firefighter stipends.

#### Cause:

Prior to 2021, Union County had limited policies and operating guidelines governing the UCFD, so training and active participation in fire suppression activities were not regularly enforced. Limited participation coupled with limited funding for the fire rescue program has not allowed the program to maintain sufficient fire apparatus, equipment, and volunteer staffing.

#### Effect:

Limited resources and staffing, along with undertrained volunteer firefighters, may put the lives and property of Union County residents in jeopardy. The Insurance Services Office (ISO) conducts a periodic survey of fire districts in order to help insurance companies determine coverage amounts and premium costs for residents within those jurisdictions. Without adequate resources and volunteer firefighter participation, the County risks a poor rating from ISO, potentially resulting in lower insurance coverage and higher costs for Union County residents.

#### Criteria:

Best practices, or leading practices, as detailed in this report are industry-accepted practices that have proven successful in aiding organizations to operate efficiently and effectively while also limiting risk and liability. For this report, we utilize NFPA standards and common trends reported by the International Association of Fire Chiefs as the basis for many of our leading practices.

#### Recommendation 1-5:

Union County should ensure program leadership participates in industry conferences and regional industry meetings to understand leading practices and how to implement those practices in the County. The County should consider timely implementation of leading practices, such as volunteer stipends and a Community Risk Management Plan.

### Subtask 1-6

#### Condition:

Partially Met

**Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.**

County procurement is currently governed by Resolution No. 2011-07. There are no formal procedures or processes to accompany the policies outlined in the resolution, which was initially adopted in 2011. Resolution No. 2011-07 requires procuring departments to use the “Purchase Requisition/Tracking Form” as well as documentation of all quotes obtained.

None of the three sampled procurements reviewed by M&J contained the “Purchase Requisition/Tracking Form.” Two of the three procurements used the same quotes for purchases made six months apart and did not contain supporting documentation for all quotes obtained, nor approval beyond the Department Head for the purchase decision made.

#### Cause:

The County lacks operating procedures, guidance, or other documents to ensure uniform understanding and application of the County procurement policies as defined in Resolution No. 2011-07. Additionally, the resolution has not been updated since 2011, and may no longer reflect the operating environment. Additionally, there is no evidence of regular review by County officials to ensure that the policy is in accordance with state guidelines, or leading practices in procurement.

#### Effect:

County conducted procurements may not be in compliance with County procurement policies. All three procurements reviewed by M&J appear to have obtained the necessary quotes and awarded the bid to the lowest bidder in compliance with County procurement policy, but none of the three tested samples utilized the required "Purchase Requisition/Tracking Form," or appear to have any documented approvals other than the Department Head. Two of the three procurements only contained supporting documentation for one of the two quotes obtained.

#### Criteria:

Procurement policies are established to ensure that goods and services are procured in a timely, competitive, ethical, and consistent manner. Procedures or other operating guidance are established to specifically define the environment in which the policies should be administered and to ensure uniform implementation of County policies.

#### Recommendation 1-6:

The County should develop a Procurement Manual that clearly outlines all required documentation to be maintained in the procurement file. The County should also develop quality control review processes to ensure that all procurement files have the required supporting documentation.

### Subtask 1-7

#### Condition:

Partially Met

**Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.**

County procurement is currently governed by Resolution No. 2011-07. There are no formal procedures or processes to accompany the policies outlined in the resolution, which was initially adopted in 2011. The forms provided that were referenced in the Resolution do not reflect the current Board members or Clerk of Court.

The resolution also outlines a list of authorized signatures. There are no processes, procedures, or other operating guidance to specify the authority level each signatory holds, or the necessary signatures required for each procurement categories.

#### Cause:

The County lacks operating procedures, guidance, or other documents to ensure uniform understanding and application of the County procurement policies as defined in Resolution No. 2011-07. Additionally, the resolution has not been updated since 2011, and there is no evidence of regular review by County officials to ensure that the policy is in accordance with state guidelines, or leading practices in procurement.

#### Effect:

The lack of an updated procurement policy, as well as the absence of operating procedures, may result in inconsistent procurement practices or missed opportunities for the use of volume discounts and/or special pricing agreements.

#### Criteria:

Procurement policies are established to ensure that goods and services are procured in a timely, competitive, ethical, and consistent manner. Procedures or other operating guidance are established to specifically define the environment in which the policies should be administered and to ensure uniform implementation of County policies.

*Florida Statute 287.057* includes provisions for procurement standards across all levels of government in Florida. While the Union County Resolution does not directly conflict with the statute, it also fails to incorporate certain elements.

#### Recommendation 1-7:

The County should develop a Procurement Manual to include operating guidance for implementing policies and required signatures for all levels and categories of procurement. The Manual should include regular, documented review of Resolution No. 2011-07, which governs County procurement policies, to ensure compliance with all State requirements as well as leading practices.

### Audit Issue #1 Analysis Summary and Conclusion:

Subtask 1-1: Review any management reports/ data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

To address the requirements of Subtask 1-1, M&J examined various reports and data prepared by County staff that are presented to the Board of County Commissioners and the County Coordinator. Both UCEMS and UCFD produce monthly activity reports, with the Finance Director responsible for providing financial reports.

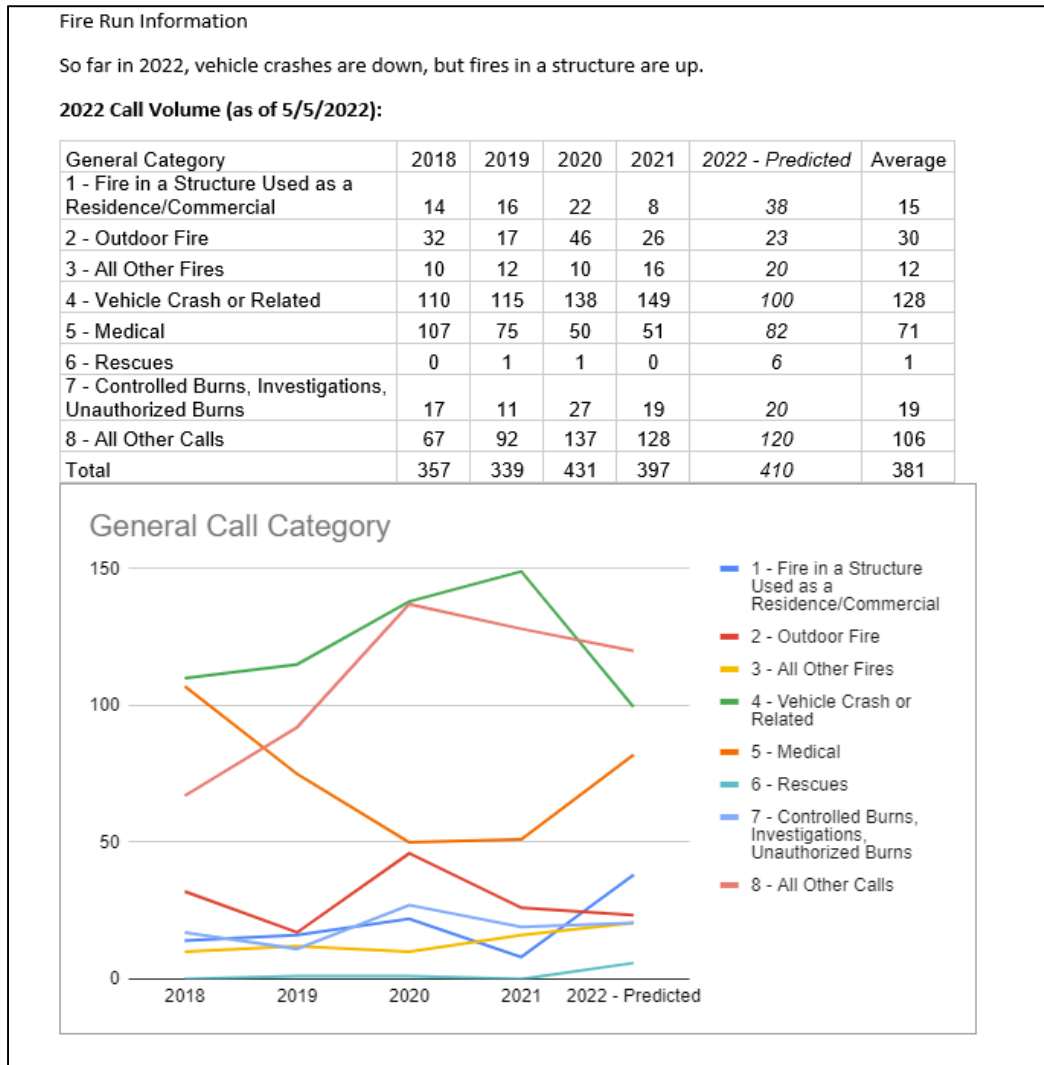
Each month, the EMS Director and Fire Chief prepare reports on several key operating data points. Each report contains an assessment of activities performed in the current month and year-to-date. The reports also contain anticipated future activities within the next three months. These reports are presented to the Board of Commissioners.

Fire data points include:

- Status updates on grant awards and use
- Call response by category (fire, vehicle crash, medical, etc.)
- Training hours offered
- Specialized training details
- Repairs and maintenance on equipment and supplies
- Anticipated activities related to grants, training, and maintenance

The report also contains some analysis of trends in data, such as changes in the call categories, as shown in the following report sample from May of 2022.

**Figure 1-A: Sample Fire Call Analysis**



Source: Union County Volunteer Fire Department Call Analysis

Separately, the EMS Director provides monthly EMS call response data, such as:

- Total 911 calls
- Total transports (moving a person to a hospital or care facility)
- Total non-transports (providing services as needed at the incident scene, but not moving the person to another location)
- Total Department of Corrections calls
- Total Lake Butler Hospital calls
- Average calls per day
- Total Times UCEMS Requested Mutual Aid
- Total Times UCEMS was Requested for Mutual Aid

UCEMS also receives monthly reports from the vendor responsible for billing. These reports document billed versus collected fees for services.

UCEMS uses Emergency Reporting, a fire and EMS records and reporting software, for tracking certain information, such as:

- Personnel management
- Training records
- Inventory
- Supplies
- Truck checks
- Hydrant report and maintenance

Monthly, Emergency Reporting tracked information is sent to the Florida Fire and Incident Reporting System (FFIRS), who is responsible for sending the information to the National Fire and Incident Reporting System (NFIRS).

All County departments have access to financial data through Sage Intacct, the County's financial software system. Sage Intacct accounting software provides comprehensive financial processing, including accounts receivable and accounts payable, as well as budget management and asset management. Reports can illustrate, by account, what has been budgeted and expended with the variance between the budgeted and actual expenditures. For EMS, it also provides information on revenue related to charges for services to allow for tracking of expenditures versus revenue.

Separate information is maintained for grants that have been received for Fire and EMS purposes.

As there historically have been minimal capital expenditures within UCEMS and UCFD, there are not specific, dedicated reports provided related to capital budgets or capital expenditures, as relevant information is provided in regular monthly reporting. As many capital expenditures have been grant funded, additional information may be obtained by reviewing grant reporting.

Union County regularly uses management reports and external reports in order to periodically evaluate the performance and costs of the fire rescue and emergency medical services program. Therefore, we determined that Subtask 1-1 was met.

Subtask 1-2: Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

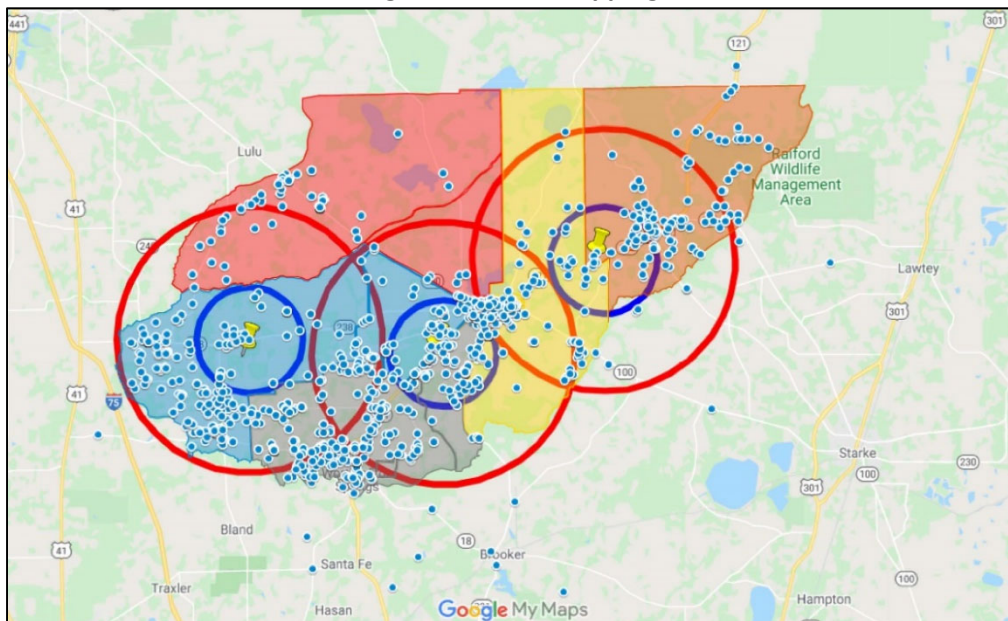
To address the requirements of this subtask, the M&J team examined internal assessments of current operations conducted by Departmental and County leadership and determined whether the County utilizes measurements to evaluate performance and enact changes based upon those evaluations.



### Call Mapping

The County operates one fire station owned by the City of Lake Butler, as well as three substations, which are temporary locations for the County's volunteer firefighters. The County additionally operates an Emergency Medical Services (EMS) station from which all of the County's ambulances are deployed. In 2021, the Florida Legislature appropriated funds to support the Union County Volunteer Fire Department, which the County intends to use to build a permanent fire station in the western district of the County, toward I-75 near the community of Providence. Future grants or surtax funds are reported to be utilized to construct stations in the Towns of Worthington Springs and Raiford. In order to determine the areas most in need of permanent, fully equipped stations, the County Coordinator obtained five years' worth of EMS and fire call data and mapped out the locations of each call. The County Coordinator evaluated where stations should be located based upon the areas of the County with the highest volumes of calls, ensuring units can respond to calls within the National Fire Protection Association (NFPA) and Insurance Services Office (ISO) standards. **Figure 1-B** illustrates the mapping of data used by the County to evaluate the locations of future fire stations.

**Figure 1-B: Call Mapping**



*Source: Union County, County Coordinator*

### Adherence to NFPA 1720 Standards

According to the leadership of the Fire Department, performance in fire suppression incident response is measured against the standards set in NFPA 1720: Organization and Deployment of Fire Suppression Operations by Volunteer Fire Departments. **Figure 1-C** shows the standard categories measured by the Fire Department, and the organization's adherence to said standards. We were able to review evidence for the following standards from Figure 1-D:

- 4.3 – Staffing and Deployment
- 4.4 – Reporting Requirements
- 4.4.2 – Annual Evaluation
- 4.4.3 – Quadrennial Report
- 4.9 – Emergency Medical Services
- 5.1 – Safety and Health Systems

The remaining standards were addressed in an informal memo provided by Fire Department leadership in response to M&J written questions.

**Figure 1-C: Adherence to NFPA 1720 Standards**

NFPA Standard	Governance	Department's Response
4.2	Community Risk Management	The Fire Department does not currently have a Community Risk Management Plan
4.2.3	Hazardous Materials	The Fire Department collects Tier II data on locations, types, and quantities of hazardous materials in the County
4.3	Staffing and Deployment	The Fire Department tracks compliance with staffing and response time standards and has set policies for time required to commence an attack, incident command system, response to specific incidents, and mutual aid requests
4.4	Reporting Requirements	The Fire Department reports all incidents to the Florida Fire Incident Reporting System, U.S. Fire Administration, and National Fire Incident Reporting System; All reports are approved by the Fire Assistant Director or their designee prior to submission
4.4.2	Annual Evaluation	The Fire Assistant Director evaluates response on a regular basis, both by company and individual apparatus, and presents the evaluation as quarterly Safety Committee meetings
4.4.3	Quadrennial Report	The Fire Department provides monthly updates on response volumes to the County; The Fire Department does not currently create a Quadrennial with specified outcomes and goals
4.5	Fire Suppression Operations	The Fire Department has set policies for Incident Commander (4.5.1) and Company Officer (4.5.2) responsibilities during fire suppression operations
4.6	Initial Firefighting Operations	The Fire Department has set policies for initial firefighting operations
4.7	Sustained Firefighting Operations	The Fire Department has set policies for sustained firefighting operations
4.8	Intercommunity Organization	The Fire Department has set policies for mutual aid, automatic aid, and interlocal agreements with other communities' fire rescue departments
4.9	Emergency Medical Services	The Fire Department does not provide emergency medical transport, but does respond to medical incidents with the EMS Department, providing basic life support (BLS) care; All members of the Fire Department maintain Emergency Medical Responder certification, with 60% of members currently holding an Emergency Medical Technician or Paramedic license

NFPA Standard	Governance	Department's Response
4.10	Special Operations	The Fire Department does not currently operate any Special Operations teams
5.1	Safety and Health System	The Fire Department adheres to NFPA 1500: Fire Department Occupational Safety, Health, and Wellness Program; The Fire Department currently has 13 automated external defibrillators (AEDs) and always has an AED on site for trainings and operations
5.2	Incident Management System	The Fire Department command system is consistent with the National Incident Management System, per NFPA 1561: Emergency Services Incident Management System and Command Safety; An Incident Commander is established for all trainings and operations
5.3	Training Systems	The Fire Department adopts an annual training schedule based on State and Federal requirements to ensure high-frequency events, as determined by call history, are trained on annually with low-frequency events included in the multi-year training plan
5.4	Communication System	The Fire Department issues all members a two-way radio for communications among the Fire Department, the EMS Department, dispatch, and the Emergency Management Department
5.5	Pre-Incident Planning	The Fire Department conducts pre-incident planning on high-hazard occupancies when possible, however currently there is no formal pre-planning program in place

*Sources: National Fire Prevention Association, Union County Volunteer Fire Department*

**Figure 1-D** shows the staffing and response times volunteer fire departments should achieve to adhere to the leading practices established in Standard 4.3.2. The two demand zones applicable to Union County are highlighted.

**Figure 1-D: Staffing and Response Time Standards**

Demand Zone <sup>a</sup>	Demographics	Minimum Staff to Respond <sup>b</sup>	Response Time (minutes) <sup>c</sup>	Meets Objective (%)
Urban area	>1,000 people/mi <sup>2</sup> (2.6 km <sup>2</sup> )	15	9	90
Suburban area	500-1,000 people/mi <sup>2</sup> (2.6 km <sup>2</sup> )	10	10	80
Rural area	<500 people/mi <sup>2</sup> (2.6 km <sup>2</sup> )	6	14	80
Remote area	Travel distance ≥ 8 mi (12.87 km)	4	Directly dependent on travel distance	90
Special risks	Determined by AHJ <sup>d</sup>	Determined by AHJ based on risk	Determined by AHJ	90

<sup>a</sup> A jurisdiction can have more than one demand zone.  
<sup>b</sup> Minimum staffing includes members responding from the AHJ's department and automatic aid.  
<sup>c</sup> Response time begins upon completion of the dispatch notification and ends at the time interval shown in the table.  
<sup>d</sup> Authority Having Jurisdiction (AHJ) – an organization, office, or individual responsible for enforcing the requirements of a code or standard, or for approving equipment, materials, an installation, or a procedure.

Source: National Fire Prevention Association

The Fire Department reviews the compliance of each fire suppression incident against the standard for the relevant demand zone. **Figure 1-E** is a screenshot of the annual compliance calculations and related performance measures provided by the Fire Department. The Fire Department tracks its response performance and compares to NFPA standards for each incident to assess compliance. For FY2021, the Fire Department achieved compliance with NFPA standards for personnel and response time on four out of 20 incidents (20%).

**Figure 1-E: Fire Response Calculations (FY2021)**

Compliant for Personnel?	Compliant for Time (per Rural Response)	Compliant for Time (Remote Response)	Incident Number	Date	Type of Response	Enroute Time Goal	Minimum Response Personnel	Number of Responders	Time-Enroute
No	Yes		2020-276	10/11/2020	Rural	0:14	6	5	0 h 13 m 34 s
Yes	Yes		2020-277	10/12/2020	Rural	0:14	6	7	0 h 10 m 21 s
Yes	Yes		2020-280	10/15/2020	Rural	0:14	6	9	0 h 09 m 34 s
No	No		2020-307	11/15/2020	Rural	0:14	6	3	0 h 17 m 04 s
No	No		2020-323	11/21/2020	Rural	0:14	6	5	0 h 22 m 32 s
Yes	Yes		2020-384	11/28/2020	Rural	0:14	6	6	0 h 10 m 13 s
Yes	Yes		2020-400	12/12/2020	Rural	0:14	6	11	0 h 10 m 59 s
No	No		2020-402	12/16/2020	Rural	0:14	6	4	0 h 22 m 31 s
Yes	No		2020-428	12/28/2020	Rural	0:14	6	7	0 h 14 m 17 s
Yes	No		2021-19	1/11/2021	Rural	0:14	6	10	0 h 15 m 36 s
Yes	No		2021-51	3/5/2021	Rural	0:14	6	9	0 h 14 m 39 s
No	Yes		2021-141	3/16/2021	Rural	0:14	6	4	0 h 12 m 27 s
Yes	No		2021-74	4/5/2021	Rural	0:14	6	12	0 h 15 m 08 s
No	No		2021-62	5/7/2021	Rural	0:14	6	5	0 h 40 m 36 s
Yes		No	2021-65	5/13/2021	Remote	0:16	4	7	0 h 21 m 30 s
No	Yes		2021-77	5/25/2021	Rural	0:14	6	3	0 h 06 m 14 s
No	Yes		2021-76	6/8/2021	Rural	0:14	6	5	0 h 07 m 29 s
No		No	2021-253	6/15/2021	Remote	0:15	4	2	0 h 31 m 28 s
Yes	No		2021-92	6/16/2021	Rural	0:14	6	6	0 h 16 m 50 s
No	No		2021-79	6/18/2021	Rural	0:14	6	4	0 h 19 m 34 s

Source: Union County Fire Department

Through our interviews with County staff, we determined the Fire Department is primarily evaluating these performance measures to develop policy and justify the need for more funding. We recommend that as the County develops strategic goals and objectives for the fire rescue program, the Fire Department should identify performance measures that speak to those goals and objectives and utilize said measures for evaluation of the services provided and implementation of data-driven decisions.

#### *Emergency Medical Services*

As per federal regulations, the EMS Department has a Medical Director on record who covers a five-county region in Northeast Florida. During interviews, we learned the EMS Department performs a bimonthly review with the Medical Director, during which the Medical Director selects a call type for that month's review and evaluates the performance of the EMS Department's personnel in those cases. The EMS Department updates practices based upon the review of these cases.

The EMS Department also regularly tracks call volumes, transports, and mutual aid requests. **Figure 1-F** provides a sample report developed by the EMS Department on a monthly basis. Because the metrics tracked represent output data, rather than true performance metrics, we determined the bimonthly review with the Medical Director served as the primary performance evaluation for the EMS Department.

**Figure 1-F: Sample Monthly EMS Total Call Report**

The report is a formal document from the Union County Department of Emergency Services. It features a header with the department's name, contact information, and a map of Union County. The main title is 'Total Call Report for May 2022'. Below this, a list of call metrics is provided, including 911 calls, transports, non-transports, DOC calls, LBH calls, and average calls per day. At the bottom, it shows the total times UCEMS requested mutual aid and was requested for mutual aid.

UNION COUNTY DEPARTMENT OF EMERGENCY SERVICES	
P. O. BOX 266 LAKE BUTLER, FL 32054	PHONE (386) 496-3839 FAX (386) 496-2158
TOBY WITT DIRECTOR	
<b><u>Total Call Report for May 2022</u></b>	
Total 911 Calls:	202
Total Transports:	140
Total Non-Transports:	62
Total DOC Calls:	14
Total LBH Calls:	14
Average Calls Per Day:	7
Total Times UCEMS Requested Mutual Aid:	10
Total Times UCEMS was Requested for Mutual Aid:	1

*Source: Union County Department of Emergency Services*

Further interviews with County personnel identified multiple instances of financial data being used to evaluate the performance of the EMS Department. An increase in expenditures but drop in revenue by roughly \$500,000 resulted in an investigation into the billing system and a change in EMS Department leadership. Also, an evaluation of the costs incurred through the EMS interlocal agreement with Bradford County resulted in the cancellation of the agreement as the costs were unsustainable.

We determined programs are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost, including specific analysis related to proposed surtax utilization. Therefore, we determined that Subtask 1-2 was met.

Subtask 1-3: Review findings and recommendations included in any relevant internal or external reports on program performance and cost.

To address the requirements of this subtask, M&J reviewed external reports relevant to EMS and fire rescue services to ensure appropriate evaluation of the program. The EMS and Fire Departments produce reports to leadership, as detailed in Subtask 1.2 of this report, however, the County does not produce formal internal review reports of program performance or cost.

*Public Protection Classification Survey*

The Insurance Services Office (ISO) periodically conducts the Public Protection Classification (PPC) survey in participating communities to analyze the community's fire suppression services. The report produced by ISO is used by insurance companies to help determine required coverage levels and set premiums for customers in that community. A highly rated fire suppression program may result in more advantageous coverage and costs for personal or commercial property insurance.

ISO has most recently evaluated fire suppression services in Union County in 2014 and 2021. The 2014 PPC survey analyzed services solely in Lake Butler, while the 2021 survey extended the analysis to the entirety of Union County. **Figure 1-G** details the results of the two surveys.

The community classification assigns a class number to the community based upon the total number of points earned. A community classification of 1 is the highest possible class, while 10 is the lowest. The split classification represents the class that applies to properties within five miles of a fire station and 1,000 feet of a creditable water source; the second represents properties beyond 1,000 feet of a water source. The X in the classification represents a fire suppression system that includes a creditable dispatch center and fire department, but no creditable water supply. As shown in **Figure 1-G**, the 2021 survey for the Fire Department generally shows earned credits much lower than the credit available.

**Figure 1-G: Public Protection Classification Summary Report Scores**

Fire Suppression Rating Schedule (FSRS) Feature	Credit Available	Earned Credit (2014) Lake Butler	Earned Credit (2021) Union County
<b>Emergency Communications</b>			
414. Credit for Emergency Reporting	3	1.95	3.00
422. Credit for Telecommunication	4	2.95	4.00
432. Credit for Dispatch Circuits	3	2.10	3.00
<b>440. Credit for Receiving and Handling Fire Alarms</b>	10	7.00	10.00
<b>Fire Department</b>			
513. Credit for Engine Companies	6	5.96	4.19
523. Credit for Reserve Pumpers	0.50	0.00	0.30
532. Credit for Pump Capacity	3	3.00	3.00
549. Credit for Ladder Service	4	1.22	0.98
553. Credit for Reserve Ladder and Service Trucks	0.50	0.07	0.10
561. Credit for Deployment Analysis	10	8.41	6.06

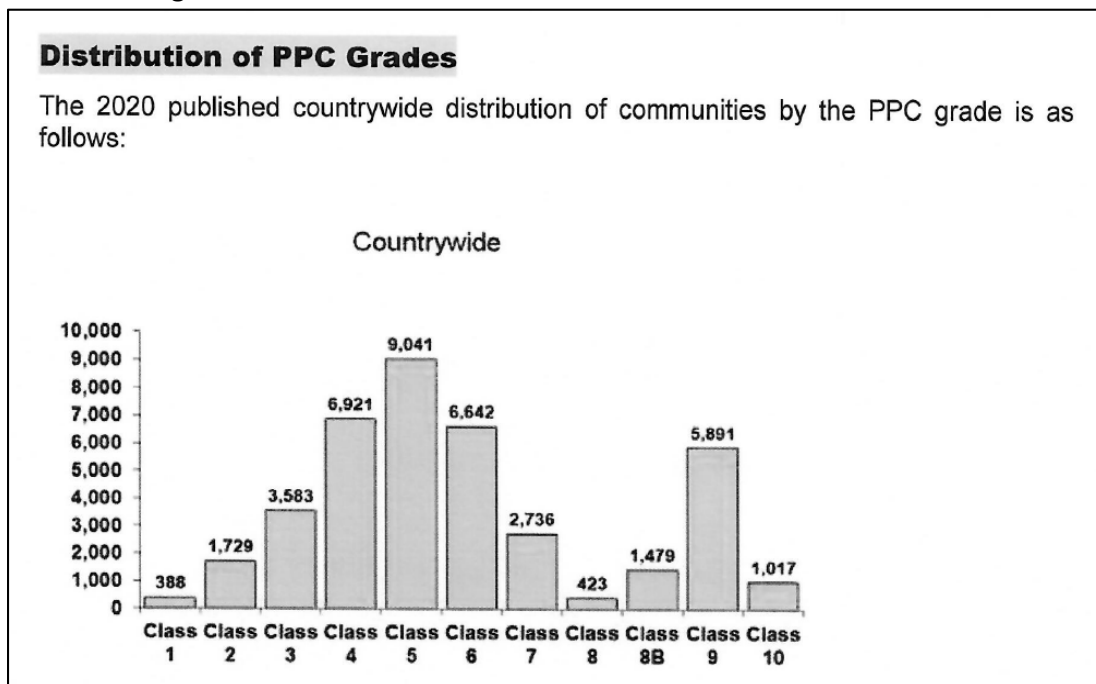


Fire Suppression Rating Schedule (FSRS) Feature	Credit Available	Earned Credit (2014) Lake Butler	Earned Credit (2021) Union County
571. Credit for Company Personnel	15	2.50	1.39
581. Credit for Training	9	3.77	2.70
730. Credit for Operational Considerations	2	2.00	2.00
<b>590. Credit for Fire Department</b>	<b>50</b>	<b>26.93</b>	<b>20.72</b>
<b>Water Supply</b>			
616. Credit for Supply System	30	25.14	22.58
621. Credit for Hydrants	3	3.00	3.00
631. Credit for Inspection and Flow Testing	7	4.00	7.00
<b>640. Credit for Water Supply</b>	<b>40</b>	<b>32.14</b>	<b>32.58</b>
<b>Divergence</b>	<b>-</b>	<b>-5.30</b>	<b>-8.00</b>
<b>1050. Community Risk Reduction</b>	<b>5.50</b>	<b>0.88</b>	<b>2.83</b>
<b>Total Credit</b>	<b>105.50</b>	<b>61.65</b>	<b>58.13</b>
<b>Community Classification</b>		<b>04/4X</b>	<b>05/5X</b>

Source: Insurance Services Office

Figure 1-H illustrates the distribution of PPC classification numbers in 2020.

Figure 1-H: Distribution of Public Protection Classification Numbers



Source: Insurance Services Office

Program leadership identified in interviews how the recommendations and deficiencies noted in the PPC surveys were addressed, as described in Subtask 1-4 of this report.



### *Emergency Medical Services Provider Compliance Monitoring Site Survey*

The Emergency Medical Services Compliance Unit of the Florida Department of Health conducts periodic and random inspections of all EMS providers within the state, including the Union County Department of Emergency Services. These inspections ensure compliance with Section 401 of the *Florida Statutes* and Chapter 64J-1 of the Florida Administration Code.

The site survey evaluates the quality of patient care provided and confirms all services are provided by appropriately certified personnel. According to the Department of Health's website, the areas inspected include:

- Personnel records
- Service records and facilities
- Basic life support vehicles
- Advanced life support (ALS) vehicles
- Equipment tests
- Neonatal vehicles
- Air ambulances

The inspection team produces a narrative about the provider and documents required corrective action. Program leadership identified in interviews how lessons learned from external reports, such as the Compliance Monitoring site survey, are used to guide training related to changes in conduct/provision of service.

### *Florida Administration Code Fire Department Inspection Checklist*

The Division of State Fire Marshal of the Florida Department of Financial Services conducts periodic and random inspections of fire departments operating in the state. These inspections ensure compliance with Section 633 of the *Florida Statutes* and Chapter 69A-62 of the Florida Administration Code. The inspection team follows a checklist of key subjects. According to the documentation provided by the Division of the State Fire Marshal, the areas inspected include:

- Hazardous Materials Emergency Response Plan
- Operations
- Respiratory Protection Program
- Medical evaluations, fit tests
- Self-contained breathing apparatus (SCBA) cleaning, inspection, and repair
- Breathing air compressors
- Toxic substances in fire stations
- Safety program
- Training
- Accident, injury, and near miss investigations
- Records and documentation
- Safety Committee or Safety Coordinator
- Fire department and apparatus maintenance
- Employee records
- National Fire Incident Reporting System reporting

The inspection team notates any deficiencies the subject fire department needs to address. The fire department is then given a timeline for compliance, generally six months.

During the Fire Department's initial inspection in October 2020, several deficiencies were noted by the inspection team. These deficiencies were all addressed prior to the re-inspection; further narrative around the deficiencies is included in Subtask 1-4 of this report.

Through review of the aforementioned external reports, and the narrative around these reports provided by County personnel in interviews, we determined the EMS and fire rescue programs are periodically evaluated by external sources who assess the performance of the programs and the findings and recommendations included in these reports are reviewed and acted upon by program leadership. Therefore, we determined that Subtask 1-3 was met.

Subtask 1-4: Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.

To address the requirements of this subtask, M&J spoke with County personnel regarding actions taken to address program deficiencies noted in external reports, as well as reviewed communications with regulatory agencies regarding addressing said program deficiencies.

#### *Public Protection Classification Survey*

As detailed in Subtask 1-3, ISO has most recently conducted the Public Protection Classification survey in Union County in 2021. Through interviews with UCFD leadership, we learned of the initiatives and actions listed in **Figure 1-I** intended to address the deficiencies noted in the PPC report.

**Figure 1-I: Deficiencies in the 2021 PPC Survey Report**


Fire Suppression Rating Schedule (FSRS) Feature	Deficiency Noted	Initiative or Action Addressing Deficiency
<b>Fire Department</b>		
513. Credit for Engine Companies	The number, age of, and distance traveled by engine companies do not meet NFPA 1901 <sup>a</sup> standards	Seeking/using alternative funding sources to establish new stations in call-heavy areas of the County and purchase additional/newer apparatus
549. Credit for Ladder Service	The number, age of, and distance traveled by ladder or service companies do not meet NFPA 1901 standards	Seeking/funding alternative funding sources to establish new stations in call-heavy areas of the County and purchase additional/newer apparatus
553. Credit for Reserve Ladder and Service Trucks	The number of reserve ladder and service trucks do not meet NFPA 1901 standards	As the County purchases additional/newer apparatus, older vehicles can be placed in reserve service

Fire Suppression Rating Schedule (FSRS) Feature	Deficiency Noted	Initiative or Action Addressing Deficiency
571. Credit for Company Personnel	The FSRS recognizes zero on-duty personnel and an average of 7.5 on-call personnel responding on first alarm structure fires <sup>b</sup>	Seeking funding to hire one full-time position ( <i>i.e.</i> , three firefighters – one for each shift); Starting to purge volunteer firefighters who do not attend training and calls from the roster; Requesting volunteer firefighter stipend to increase volunteer numbers, response rates, and accountability
581. Credit for Training	Company training does not meet NFPA 1001 <sup>c</sup> , 1021 <sup>d</sup> , and 1451 <sup>e</sup> standards, especially those standards for continuing education	Doubled amount of offered training and began requiring attendance, especially driving training; Seeking funding to build a three-story training tower and smoke room
<b>Water Supply</b>		
616. Credit for Supply System	Needed Fire Flows were not available at all test locations in the district	Worked with Lake Butler to improve hydrant system and increase water supply
<b>Community Risk Reduction</b>		
1025. Credit for Fire Prevention and Code Enforcement	Department does not have fire prevention staff and has limited fire prevention programming	Currently require builders to use outside vendors for pre-fire planning inspections; Speaking with neighboring counties to determine longer-term solution
1033. Credit for Public Fire Safety Education	Department does not have fire safety education personnel and has limited fire safety education programming	Working with Red Cross on smoke detector training and installation in the County; Working with telecommunicators on cardiopulmonary resuscitation training; Attending school fire safety presentations
1044. Credit for Fire Investigation Programs	Department has limited fire investigations personnel	Utilize the Division of the State Fire Marshal for fire investigations
<sup>a</sup> NFPA 1901: Automotive Fire Apparatus <sup>b</sup> Chief officers only count toward on-duty personnel counts when two or more chief officers are present <sup>c</sup> NFPA 1001: Fire Fighter Professional Qualifications <sup>d</sup> NFPA 1021: Fire Officer Professional Qualifications <sup>e</sup> NFPA 1451: Fire and Emergency Service Vehicle Operations Training Program		

Source: Insurance Services Office, Union County Fire Department

In addition to the initiatives and actions included in the previous table, the Fire Department provided a series of newly developed standard operating guidelines from the UCFD policy manual addressing areas of deficiency included in the PPC report. **Figure 1-J** demonstrates the first page of one of these new standard operating guidelines, dated January 2021; the full standard operating guideline comprises 13 pages.

**Figure 1-J: Standard Operating Guideline 1.7.1: Company Training**



<b>Union County Fire Department</b>
<b>Standard Operating Guideline 1.7.1</b>
Company Training

**Purpose:**  
The purpose of this policy is to standardize the method by which formal courses will be offered by the Union County Fire Department to provide continued excellence of the training division.

**Scope:**  
This policy applies to certified fire service instructors within the department. This policy will also apply to visiting instructors.

**Procedure:**

**Definitions:**

- Fire Service Instructor I/II/III (Instructor(s)): An individual that possesses a certification from the Florida State Fire College as an instructor. The certificate must be valid and in date for the member to be considered an instructor.
- Formal Company Training: A training that is regulated by instructor qualifications by an authoritative body such as, the State of Florida, the American Heart Association, etc.
- Florida State Fire College Bureau of Standards and Training:
- FCDICE: Fire Department Department of Insurance Continuing Education. This program is the online repository for all training, membership, and employment history for Florida Firefighters.
- Informal Company Training: Training on fire skills that are not regulated, used for continuing education credits, or as a process for seeking formal certification.

**Monitoring and Enforcement**  
The Training Captain will be responsible for ensuring this policy is applied to the whole organization. The Fire Administrator will evaluate the Training Captain's effectiveness on the policy and provide needed guidance and support.

**Training Captain**  
The Training Captain will be responsible for the development of the annual training calendar, implementation of formal company training, implementation of informal company training, maintaining consistency in training, monitoring and evaluating Instructors, and reporting training hours to the Chief of Department. An annual training hour report is included in Appendix A.

The Chief of Department will annually evaluate the Training Captain on the aforementioned responsibilities.

Change History: 01-2021 (creation)

*Source: Union County Fire Department*

### *Florida Administration Code Fire Department Inspection Checklist*

As detailed in Subtask 1-3 of this report, the Division of State Fire Marshal of the Florida Department of Financial Services conducts periodic and random inspections of fire departments operating in the state. The inspection of UCFD in October 2020 resulted in documentation of several deficiencies. The Fire Department addressed and corrected these deficiencies prior to April 2021 when UCFD received notice from the Division of State Fire Marshal that UCFD was in compliance with its inspections program.

Through review of external reports and interviews with County personnel responsible for establishing program procedures and operations, we determined deficiencies identified in external reviews of the Union County fire rescue and EMS programs are redressed through reasonable and timely actions by program administrators. Therefore, we determined that Subtask 1-4 was met.

### Subtask 1-5: Evaluate program performance and cost based on reasonable measures, including best practices.

To address the requirements of Subtask 1-5, M&J reviewed operating statistics related to fire rescue services and EMS from the past three years and benchmarked those statistics against standards established by national organizations.

**Figure 1-K** shows a series of key NFPA standards and determines whether the Union County Fire Department meets the best practices recommended in those standards.

**Figure 1-K: Adherence to NFPA Standards**

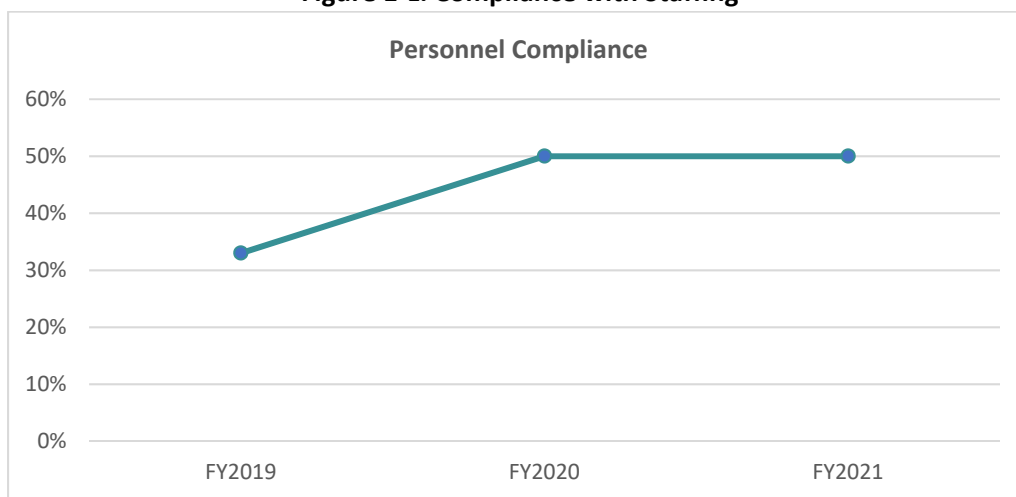
NFPA Standard	Assessment	Reasoning
472: Competence of Responders to Hazardous Materials/Weapons of Mass Destruction Incidents	Meets	County staff and volunteers receive the required training for incidents involving hazardous materials
1001: Fire Fighter Professional Qualifications	Partially Meets	County staff and volunteers meet the qualifications for their respective firefighting and/or EMS levels, however, do not receive the total number of required annual training hours
1002: Fire Apparatus Driver/Operator Professional Qualifications	Meets	County staff and volunteers meet the qualifications for the operation of fire apparatus
1021: Fire Officer Professional Qualifications	Partially Meets	County staff meet the qualifications for their respective fire officer levels, however, do not receive the total number of required annual training hours
1225: Emergency Services Communications	Meets	County staff, volunteers, and equipment meet the qualifications for emergency services communications positions and equipment

NFPA Standard	Assessment	Reasoning
1451: Fire and Emergency Service Vehicle Operations Training Program	Partially Meets	Existing County drivers and operators receive the required driver/operator training for fire apparatus, however, new drivers and operators do not receive the total number of required annual training hours
1500: Fire Department Occupational Safety, Health, and Wellness Program	Partially Meets	The Fire Department has begun developing the required policies outlined in the standard, however, does not currently have a Risk Management Plan
1561: Emergency Services Incident Management System and Command Safety	Meets	The Fire Department meets the requirements for the structure and operations of an incident management system
1582: Comprehensive Occupational Medical Program for Fire Departments	Meets	County staff and volunteers receive the required medical examinations prior to and during the course of their inclusion on the roster
1720: Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Volunteer Fire Departments	Partially Meets	See <b>Figure 1-C</b>
1852: Selection, Care, and Maintenance of Open-Circuit Self-Contained Breathing Apparatus	Meets	The SCBA utilized by the Fire Department meets NFPA standards
1901: Automotive Fire Apparatus	Partially Meets	UCFD does not maintain recommended levels of fire apparatus, including reserve fire apparatus; Current fire apparatus are older than recommended by NFPA standards
1917: Automotive Ambulances	Meets	UCEMS maintains an adequate number of ambulances to allow for maintenance between shifts; Current ambulances meet the age recommendations set by NFPA standards

Source: NFPA, M&J Analysis

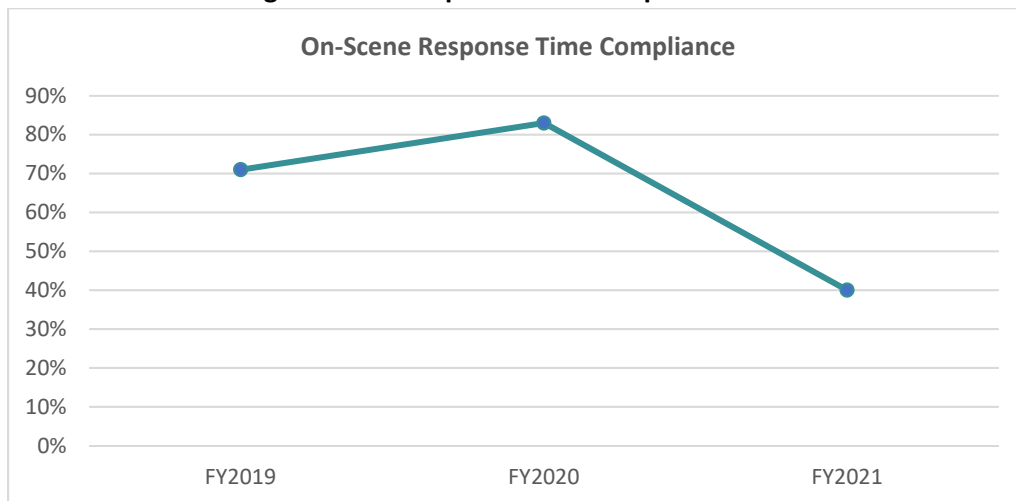
One example of the fire rescue program not fully meeting leading practices relates to staffing and response times at fire suppression incidents by the County, as compared to the standards set in NFPA 1720. **Figure 1-L** and **Figure 1-M** illustrate the percent of annual calls that were determined to meet compliance from FY2019 to FY2021. According to NFPA 1720, UCFD should maintain compliance for rural areas on 80% of all calls and for remote areas on 90% of all calls. As demonstrated in **Figures 1-L** and **1-M**, the Fire Department is not currently achieving these goals.

**Figure 1-L: Compliance with Staffing**



*Source: Union County Fire Department*

**Figure 1-M: Compliance with Response Times**



*Source: Union County Fire Department*

#### *Leading Practice: Volunteer Firefighter Stipends*

In the last two decades, volunteer and combination fire departments (those with a mixed professional/volunteer model) have introduced the concept of stipends or nominal fees for volunteer firefighters. A nominal fee may be a per-call payment intended to help cover the price of gas but remains small and does not compare to an hourly or salaried rate. A stipend might be a periodic (often monthly or annual based on service) payment made to volunteer firefighters intended as reimbursement for expenses incurred while providing fire suppression or emergency medical services. Of note: a stipend cannot be equal to or more than 20 percent of a full-time firefighter's salary, per the Fair Labor Standards Act.



Program leadership in Union County suggested in interviews with M&J that stipends, or other types of reimbursements, are seen as a means to increase volunteer firefighter participation on calls and in training, as well as increase the accountability of volunteer firefighters. Union County does not currently provide pay per call, stipends, or any other form of reimbursement for volunteer firefighters, potentially depressing volunteer numbers and participation in calls and training. The County should consider a stipend or other form of reimbursement in order to match other counties' practices. The use of a stipend is one example of how County leadership can help the program remain innovative and on top of leading practices even without a full-time fire department. The County should also ensure program leadership participate in industry conferences and regional meetings to stay abreast of leading practices in fire rescue and emergency medical service delivery.

Through our evaluation of the County's performance comparative to industry standards and interviews with County personnel about the application of leading practices, we determined the County is only partially operating within leading practices for rural volunteer fire departments. The EMS Department, however, is meeting the operating standards for a rural professional EMS department per industry standards. Therefore, we determined that Subtask 1-5 was partially met.

Subtask 1-6: Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

To address the requirements of Subtask 1-6, M&J tested several procurements for UCFD.

We received a list of Capital Projects for fire program use, and selected projects for testing. During the last five years, the only UCFD procurements were for equipment purchased with grant funding.

Testing procedures consisted of reviewing the project file and confirming the completeness, accuracy, and appropriateness of the following:

- Compliant procurement method selection
- Request for Proposal and scope details, as applicable
- Use of "Procurement Requisition/Tracking Form" outlined in Resolution No. 2011-07
- Invoice, packing list, or other supporting documentation for disbursement of funds

We reviewed the purchasing files for the purchase of an extractor, as well as two rounds of purchasing for firefighting self-contained breathing apparatus. **Figure 1-N** presents a summary of the results of procurement review.

**Figure 1-N: Summary Procurement Review Results for UCFD**

Union County Volunteer Fire Department Procurement Testing						
Purchase:	Total Expended, Including Grant and Match Funds:	Required Procurement Type:	Purchase Requisition/Tracking Form?	Required Quotes?	Documentation of Required Quotes?	Other Notes:
SCBA Equipment, Round 1	\$ 40,975.00	Competitive Quotes	No	Yes	Lacking documentation to support 1 quote	No packing list to confirm receipt
SCBA Equipment, Round 2	\$ 40,975.00	Competitive Quotes	No	Yes	Lacking documentation to support 1 quote	Quote obtained 11/20 for Round 1 Grant; no updated quotes obtained. No packing list to confirm receipt
Extractor, Hoods and Gloves	\$ 9,525.00	Competitive Quotes	No	Yes	Yes	No packing list to confirm receipt

*Source: M&J Test Results*

We found no evidence to suggest that Union County did not act reasonably in the procurement of this equipment, but do note that there is not adequate documentation to support compliance with local procurement policies. The procurement policy is also silent on the allowability of using previously obtained quotes for additional purchases of the same equipment or materials.

Currently, the County is proposing to use surtax revenue to fund positions to support firefighting initiatives, although there has been no official approval for the use and prioritization of potential surtax revenue. The County has not yet formally estimated the salary needs for these positions, so M&J cannot perform a formal assessment of adequacy of projected revenue relative to projected expenditures. Therefore, we determined that Subtask 1-6 was partially met.

Subtask 1-7: Determine whether the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. To address the requirements of Subtask 1-7, M&J reviewed the County's procurement policies, and conducted interviews with financial staff to ensure that the described processes aligned with the documented policies.

*Florida Statutes* 125.74(i) authorizes the County Coordinator to develop, install, and maintain centralized budgeting, personnel, legal, and purchasing procedures. Union County's Purchasing and Procurement Policies are documented in Resolution No. 2011-07; they took effect in October 2011.

Resolution No. 2011-07 outlines three purchase and/or procurement categories, as noted in **Figure 1-O**. Each category has specified requirements for obtaining appropriate market information to inform the purchase.

**Figure 1-O: Union County Procurement Categories and Requirements**

Purchase value	Requirement
Less than \$5,000	Open market with competitive verbal quotes where possible
\$5,000 to \$30,000	Solicitation of competitive, informal quotes
Exceeding \$30,000	Sealed Bids

*Source: Union County Resolution No. 2011-07*

The Resolution also requires the issuance of a “Purchase Requisition/Tracking Form” that must be completed for all purchases, regardless of value.

The Resolution also lists several potential conditions which may exempt purchases from a bid requirement. Listed conditions include:

- Emergency or sole source procurement
- Use of the state bid list, or prices set by the State Purchasing Agency
- Contracted services purchased from a utility or whose prices are set by a government authority
- Use of other government bids in a piggy-back agreement (leveraging existing contracts awarded by other public agencies or cooperative purchasing groups)
- Purchases made from other governmental units
- Use of annual contracts or leases that do not exceed \$30,000 annually
- Purchase of used equipment valued at less than \$25,000

Additionally, in performing the audit for Subtask 1-6, we noted that one of the quotes obtained referenced other government contracts with vendors, suggesting that the County is leveraging piggy-back agreements, or other special pricing agreements when applicable.

The County has a price quote form to ensure uniform collection and documentation of three quotes to be used in purchases of \$5,000 - \$30,000. The County also has a memorandum for use in requesting a sole source procurement. This form reflects a previous Clerk of Courts, and outdated Board membership, with only one of the five current County Commissioners listed on the form.

Anecdotally, an interview with the Finance Director and Comptroller provided additional insight in the procurement process, including the authority of the County Coordinator and the Department Director of the procuring department to determine when it is more advantageous to the County to use the non-lowest bid received. Procurement is managed by the Comptroller and Finance Director, with each Department responsible for the initial quote gathering and identification of need for procurement. Finance reviews all procurement documents for compliance before issuing any payments. Some procurements may also go through the Board of County Commissioners for award decision, depending on the subject matter. The current procurement policy does not specify which procurements must go before the Board of County Commissioners for approval. The Finance Director and Comptroller noted that the County strives to introduce needed procurements during the budget development process and obtain Board of County Commissioner approval for proposed procurements during budget approval. If budget amendments are needed to allocate funds for procurement, the County Coordinator and Comptroller are responsible for obtaining Board of County Commissioner approval for the budget amendment and proposed procurement.

While the Resolution provides the foundational elements for County procurement, such as establishing categories, providing for the use of cooperative purchasing, and identification of authorized approvers within the County, it fails to outline the specific steps, processes, and procedures that must be followed to ensure that all purchasing is performed within the specifications of the Resolution; nor is there guidance on how best to take advantage of volume discounts or special pricing agreements. Therefore, we determined that Subtask 1-7 was partially met.

## C. Audit Issue #2: The structure or design of the program to accomplish its goals and objectives

### The structure or design of the program to accomplish its goals and objectives

**Finding Summary** – Overall, Union County partially meets Audit Issue #2. The fire rescue program maintains a defined organizational structure without excessive administrative layers and is staffed with two full time employees with responsibilities across multiple departments/functions, and 24 volunteer firefighters. However, the current organizational reporting alignment may cause conflict and confusion. The current staffing model of the fire rescue program does not allow the Fire Department to maintain consistent compliance with NFPA standards for incident staffing and response times.

#### Subtask 2-1

##### Condition:

Partially Met

**Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.**

The organizational structure of Union County's fire rescue program is relatively simplistic and vertical in that it has 24 volunteer firefighters who report to a Fire Chief, who then reports to a Fire Director. The Fire Chief and Fire Director are full time employees of the Emergency Management Department who also have other duties/responsibilities other than Fire Chief/Director. The Fire Chief and Fire Director (who are in the Emergency Management Department) report to the Sheriff – a separately elected constitutional officer who does not report to the Board of County Commissioners.

##### Cause:

The Board of County Commissioners established the current organizational and reporting structure.

##### Effect:

As the Fire Department is under the County Sheriff, and not the Board of County Commissioners, there is the potential for conflict in operational management decisions between the Sheriff and the Board of County Commissioners.

##### Criteria:

Leading practices for organizational alignment include having a single point of ultimate authority for directing operations, practices, and policy.

##### Recommendation 2-1:

The County should realign the Fire Department to ultimately report directly or up to the County Coordinator whose role is to enact policy and guidance from the Board of County Commissioners. The realignment in organizational reporting will help prevent operational conflict or confusion.

## Subtask 2-2

### Condition:

Partially Met

**Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.**

Program staffing levels and program performance have a direct correlation. The Fire Department should maintain, or attempt to maintain, adherence to relevant NFPA standards for incident staffing and response time. The Fire Department tracks adherence to NFPA compliance, and often does not meet or exceed relevant NFPA standards.

### Cause:

The Fire Department is staffed entirely by volunteer fire fighters with the exception of the Interim Fire Director and Fire Chief who reside in the Emergency Management Department and have additional responsibilities.

### Effect:

The Fire Department's current staffing model of volunteers, and levels of staffing, results in response conditions often less than NFPA standards. Inadequate staffing of full-time fire fighters reduces response times and assurance of adequate staffing on site.

### Criteria:

NFPA Standards 1720 dictates guidelines for response times and minimum response personnel for responding to incidents. NFPA standards are designed to minimize the effects of fires and other risks.

### Recommendation 2-2:

The County Fire Department should increase the use of paid Fire Department personnel, specifically those positions that respond to incidents.

## Audit Issue #2 Analysis Summary and Conclusion:

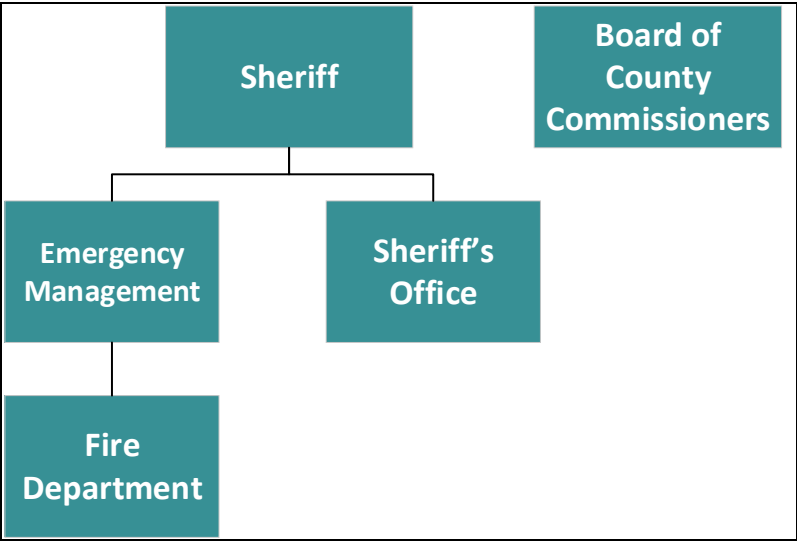
Subtask 2-1: Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

To address the requirements of Subtask 2-1, M&J leveraged County-provided information, interview notes, current organizational and staffing information, and leading practice information.

The Fire Department reports to the Emergency Management Department Director who is currently under the purview of the County Sheriff (a separately elected position that does not report to the Board of County Commissioners). The Board of County Commissioners controls the funding to the Fire Department. There is the potential for conflict related to management decisions about Fire Department operations between the Sheriff and the Board of County Commissioners.

**Figure 2-A** shows the current reporting structure of the Fire Department.

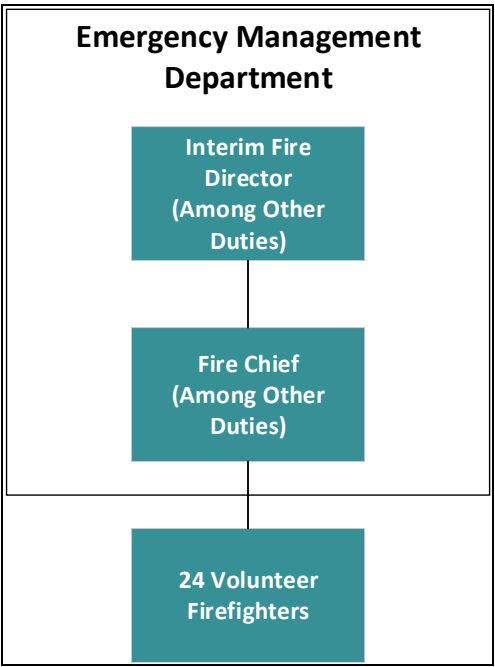
**Figure 2-A: UCFD - Organizational Chart**



*Source: Union County Emergency Management Department*

**Figure 2-B** shows the current organizational structure within the Fire Department.

**Figure 2-B: UCFD – Internal Organizational Chart**

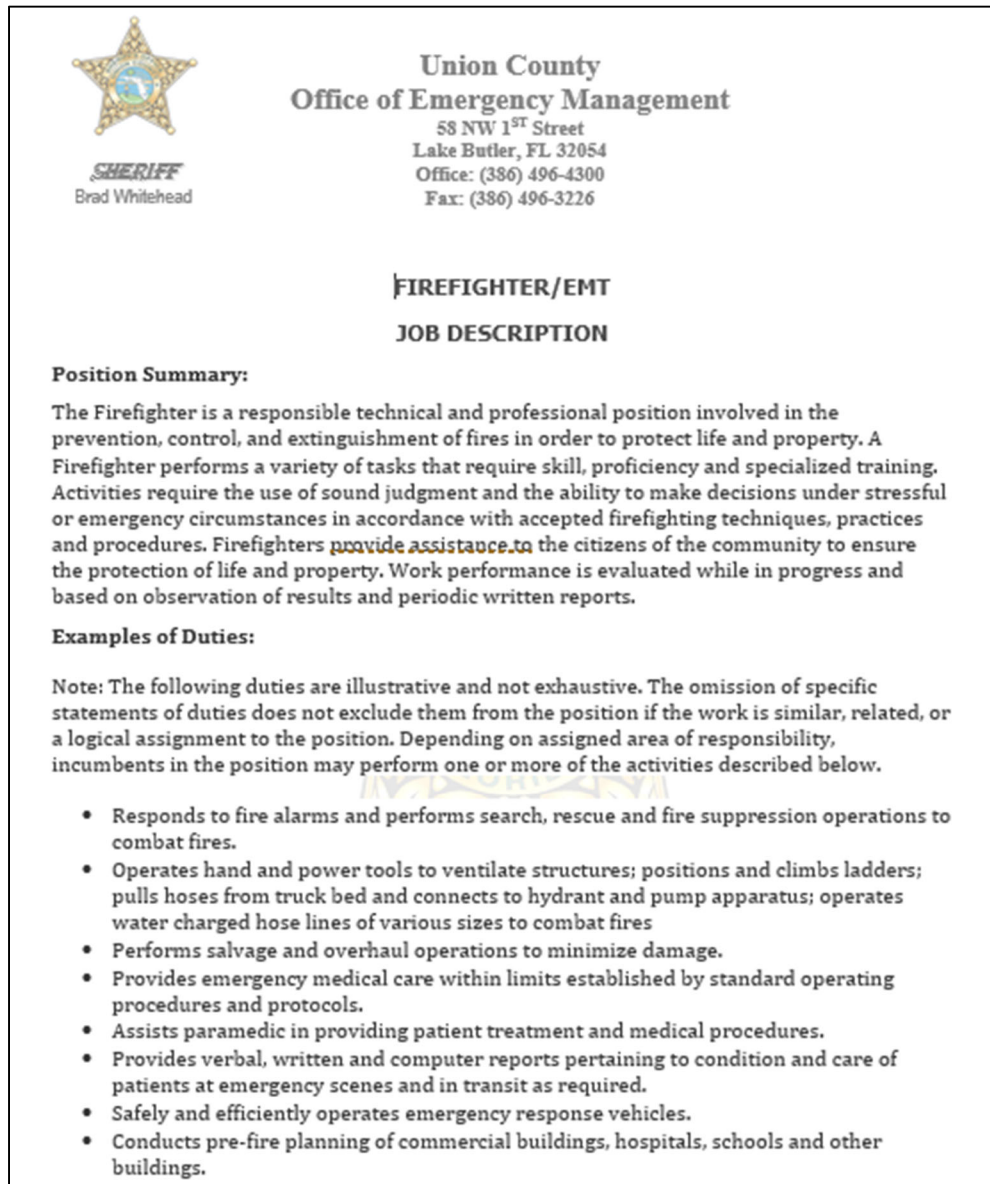


*Source: Union County Emergency Management Department*

The County maintains formal job descriptions, a training policy, and tracks certifications for the firefighter positions. A portion of the County’s Volunteer Firefighter/EMT job description is shown in **Figure 2-C**.



Figure 2-C: UCFD – Volunteer Firefighter/EMT Job Description



Source: Union County Emergency Management Department

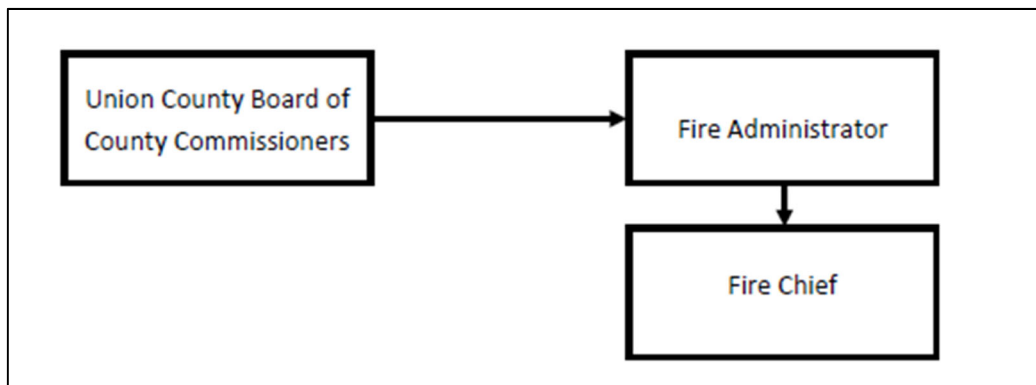
The Fire Department maintains formal “Standard Operating Guidelines” for training of the volunteer firefighters. The Department also tracks classifications and certifications for each Fire Department employee and volunteer firefighter including:

- Firefighter I and II
- Emergency Medical Responder
- Emergency Medical Technician
- Paramedic

The current organization of the Fire Department maintains clearly defined units and minimizes overlapping functions and excessive administrative layers. However, the organization's line of authority causes the potential for conflict.

The County provided a potential organizational realignment for the Fire Department as shown in **Figure 2-D**. This organizational realignment has not been formally approved or adopted.

**Figure 2-D: Proposed UCFD Organizational Realignment**



*Source: Union County Fire Department*

The proposed realignment shows the Board of County Commissioners as having authority and control over Fire Department operations and management. **Figure 2-D** also shows a new title of “Fire Administrator” as opposed to the current title of “Fire Director.” By having a direct reporting line between the new “Fire Administrator” and the Board of County Commissioners, there is no confusion or potential conflict of operating direction between the Board of County Commissioners and the separately elected Sheriff. However, we recommend that the Fire Administrator position shown on the County-provided organization chart should report to the County Coordinator who reports directly to the Board of County Commissioners.

The County has a relatively simplistic and vertical organizational structure with no single point of ultimate authority for directing operations, practices, and policy. The proposed organizational structure reduces the noted concern, but there is no formal approved plan with details to implement the County-provided organization chart above. Therefore, we determined that Subtask 2-1 was partially met.

[Subtask 2-2: Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.](#)

To address the requirements of Subtask 2-2, M&J leveraged interview notes, current organizational and staffing information, NFPA standards, and County-provided information.

The Fire Department consists of a Fire Director and a Fire Chief who both reside in the Emergency Management Department and have other responsibilities, and 24 volunteer firefighters.

The most recent Union County PPC survey was completed in March 2021. **Figures 2-E and 2-F** show that the County received 1.39 out of 15 points for the “Credit for Company Personnel” category. The low score was due to the fact that the County has no full-time paid staff dedicated to Fire Rescue.

**Figure 2-E: March 2021 Union County PPC Survey**

The FSRS recognizes **0.00 on-duty personnel** and an average of **7.50 on-call personnel** responding on first alarm structure fires.

**Item 571 “Credit for Company Personnel (CCP)” = 1.39 points**

*Source: Union County 2021 PPC Report*

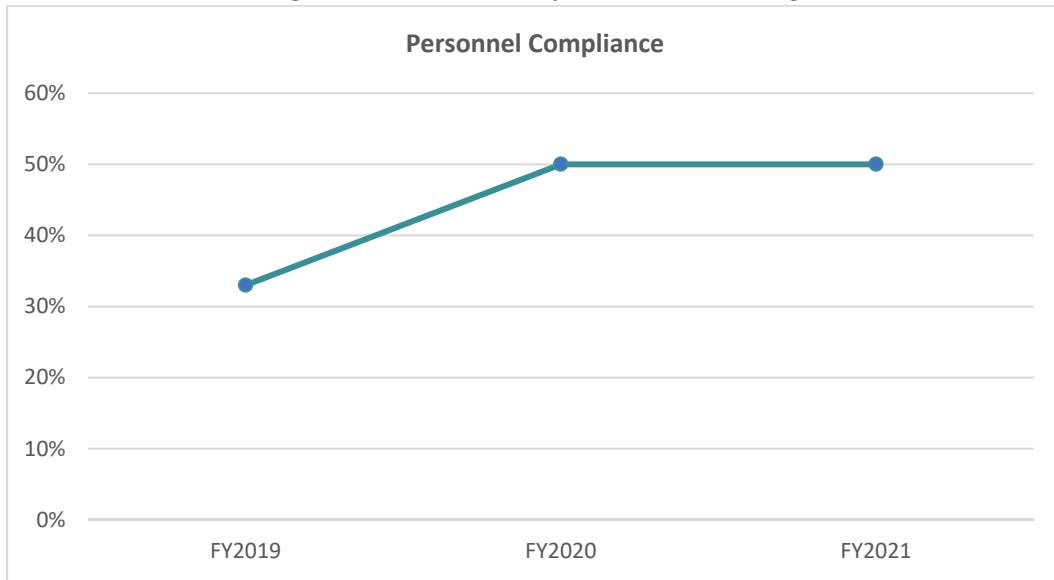
**Figure 2-F: March 2021 Union County PPC Survey Summary**

<b>Summary of PPC Review</b> <b>for</b> <b>Union Co FPSA</b>		
<b>FSRS Item</b>	<b>Earned Credit</b>	<b>Credit Available</b>
<b>Emergency Communications</b>		
414. Credit for Emergency Reporting	3.00	3
422. Credit for Telecommunicators	4.00	4
432. Credit for Dispatch Circuits	3.00	3
<b>440. Credit for Emergency Communications</b>	<b>10.00</b>	<b>10</b>
<b>Fire Department</b>		
513. Credit for Engine Companies	4.19	6
523. Credit for Reserve Pumpers	0.30	0.5
532. Credit for Pumper Capacity	3.00	3
549. Credit for Ladder Service	0.98	4
553. Credit for Reserve Ladder and Service Trucks	0.10	0.5
561. Credit for Deployment Analysis	6.06	10
<b>571. Credit for Company Personnel</b>	<b>1.39</b>	<b>15</b>
581. Credit for Training	2.70	9
730. Credit for Operational Considerations	2.00	2
<b>590. Credit for Fire Department</b>	<b>20.72</b>	<b>50</b>

*Source: Union County 2021 PPC Report*

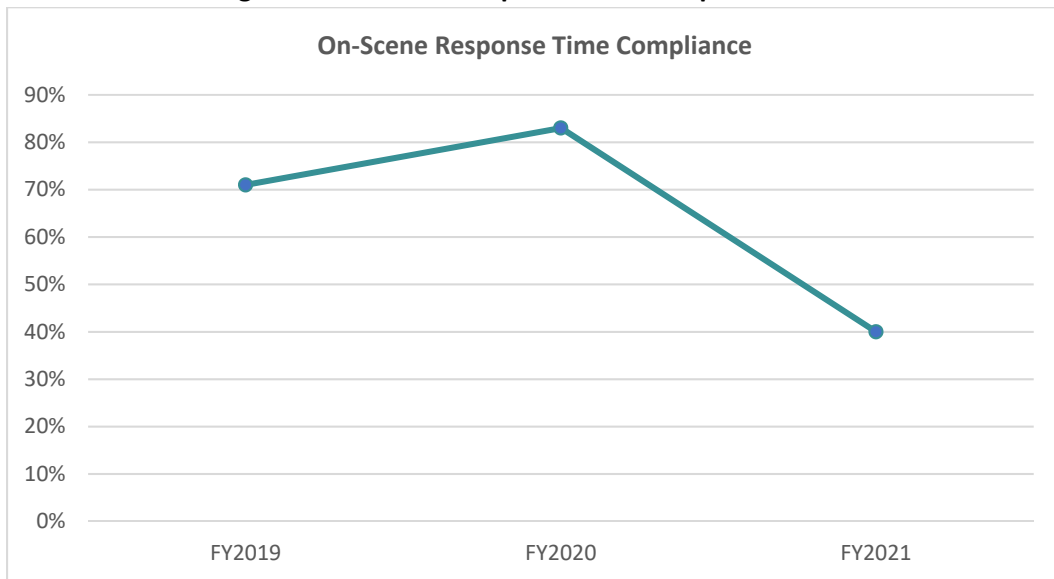
The NFPA sets standards for the number of personnel at an incident and response times to an incident. NFPA Standards are designed to minimize the effects of fires and other risks. According to NFPA 1720, UCFD should maintain compliance for rural areas on 80% of all calls and for remote areas on 90% of all calls. **Figure 2-G** and **Figure 2-H** illustrate the percent of annual calls that were determined to meet compliance from FY2019 to FY2021. As demonstrated in **Figures 2-G** and **2-H**, the Fire Department is not currently achieving personnel and response time goals.

**Figure 2-G: UCFD - Compliance with Staffing**



*Source: Union County Fire Department*

**Figure 2-H: UCFD - Compliance with Response Times**

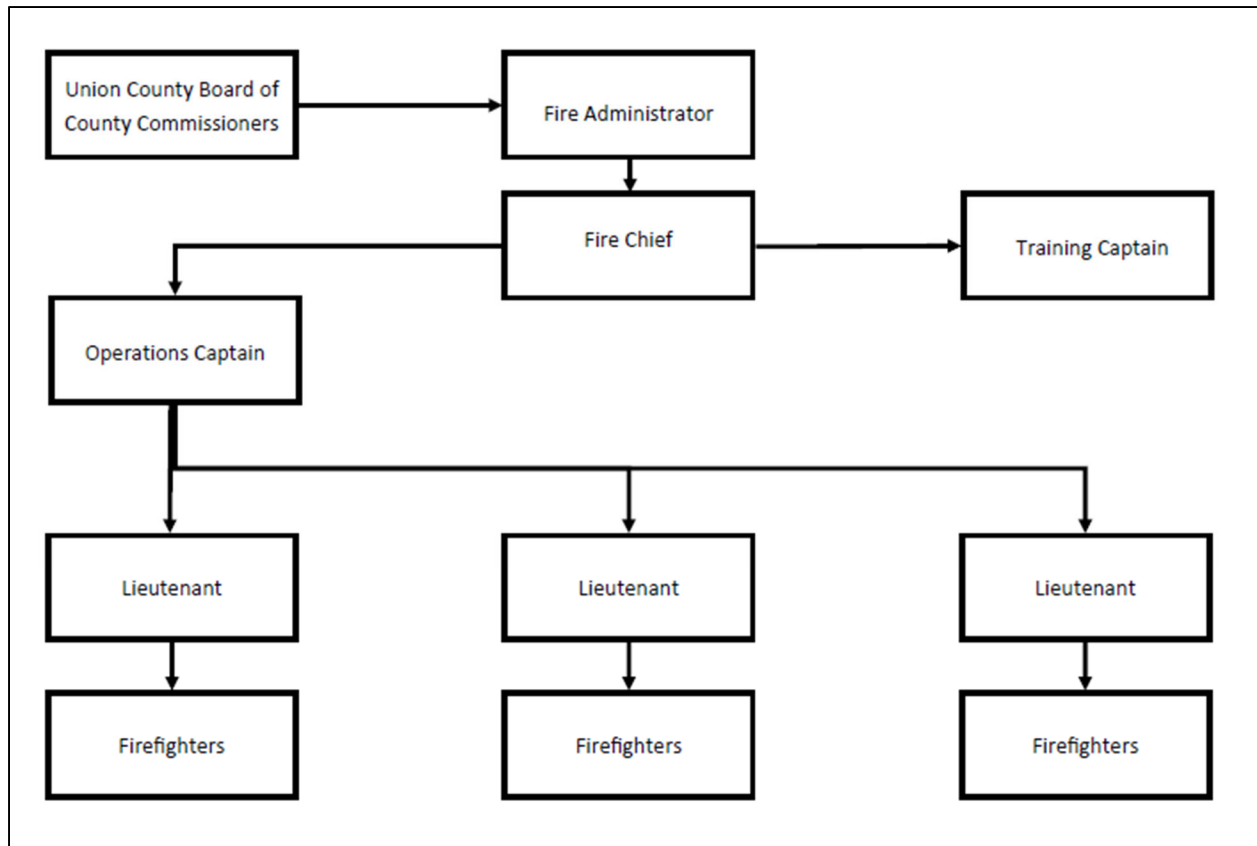


*Source: Union County Fire Department*

The Fire Department's staffing levels have hindered their ability to achieve a greater level of compliance and adherence to NFPA 1720 standards.

The County provided a potential organizational chart for the Fire Department if the surtax is approved as shown in **Figure 2-I**. This organizational chart has not been formally approved or adopted.

**Figure 2-I: Potential Fire Department Organizational Chart**



*Source: Union County Fire Department*

The potential organizational chart shows the addition of new paid positions within the Fire Department which is consistent with M&J interviews. The addition of new paid positions could positively impact the County's PPC rating for the "Credit for Company Personnel" category, and the likelihood of higher compliance results related to NFPA 1720 standards. As previously stated, we recommend that the Fire Administrator position should report to the County Coordinator who directly reports to the Board of County Commissioners.

The County does not maintain adherence to relevant NFPA standards for incident staffing and response times but plans to increase staffing with the passage of the surtax. Therefore, we determined that Subtask 2-2 was partially met.

## D. Audit Issue #3: Alternative methods of providing program services or products

### Alternative methods of providing program services or products

**Finding Summary** – Overall, Union County partially meets Audit Issue #3. Union County has not conducted any formal analysis assessing alternative service delivery models. However, in a reactive manner, the County was forced to identify an alternative service delivery method to meet service demand. After multiple years, Union County reconsidered its program service delivery method based on informal cost analysis and the anticipation of providing a lower cost model without altering service performance. Union County regularly communicates with surrounding counties to identify current service delivery models and the perceived pros and cons of each model to potentially alter operations in Union County.

#### Subtask 3-1

##### Condition:

Partially Met

**Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions.**

Program administrators have not proactively formally evaluated in-house services to assess the feasibility of alternative service delivery. However, in a reactive manner, Union County entered into an Interlocal Agreement for Temporary Provision of Emergency Medical Services Assistance with neighboring Bradford County in 2017 to provide EMS support services to Union County. The Interlocal Agreement demonstrates leveraging alternative service delivery methods to fill a need, but formal proactive analysis was not conducted.

##### Cause:

The Union County Emergency Medical Services Department was facing a staffing shortage and was struggling to provide adequate EMS services in late 2017.

##### Effect:

Union County entered into an Interlocal Agreement for Temporary Provision of Emergency Medical Services Assistance (Interlocal Agreement for Temporary EMS Assistance) in November 2017 with neighboring Bradford County to provide EMS assistance to support the vacancies at the time.

##### Criteria:

Chapter 163.01 of *Florida Statutes* allows for local governments to enter into agreements for services on a basis of mutual advantage.

##### Recommendation 3-1:

Union County should formally evaluate the feasibility of alternative service delivery models with cost, operational, service, and performance considerations.

## Subtask 3-2

### Condition:

Partially Met

**Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions.**

Union County has not conducted any formal effectiveness and/or cost analysis to assess current contracted program services. However, with a new EMS Director appointed in September 2021, the new EMS Director noted that Union County was paying overtime pay and related benefits to Bradford County for the provision of EMS support services. The new EMS Director believes that the vacant positions can be filled within Union County, eliminating the need for Bradford County EMS support services and related costs.

### Cause:

In early 2022, the new Union County EMS Director noted that the County was paying overtime and overtime benefits for Bradford County EMT/Paramedic support based on the Interlocal Agreement for Temporary EMS Assistance dated November 2017. The EMS Director also noted that vacant positions could be filled within the Union County EMS Department alleviating the need for the Interlocal Agreement for Temporary EMS Assistance thereby reducing costs.

### Effect:

In March 2022, Union County Board of County Commissioners voted to end the Interlocal Agreement for Temporary EMS Assistance with Bradford County.

### Criteria:

Leading practices and basic understanding of governments' responsibilities include being good stewards of public funds.

### Recommendation 3-2:

Union County should periodically and formally assess any contracted/privatized services compared to alternative service delivery models. Cost, operational, service, and performance variables should all be included in the formal assessment.

## Subtask 3-3

Our work revealed no issues or concerns related to the changes made to service delivery models where the County determined that program costs could be reduced without affecting program quality.

## Subtask 3-4

Our work revealed no issues or concerns related to the identification of peer opportunities for alternative service delivery to reduce program costs without significantly affecting the quality of service.

### Audit Issue #3 Analysis Summary and Conclusion:

Subtask 3-1: Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions.

To address the requirements of this subtask, M&J evaluated County-provided information, interview notes, and Interlocal Agreements to identify the evaluation of related in-house services and the feasibility of alternative service delivery models.

The County has not conducted any formal feasibility analysis on alternative service delivery methods for related program services. It is important to note that the County's firefighters consist of 24 volunteers who are not paid. The feasibility of alternative service delivery would be unrealistic given the County's allocated budget to the Fire Department.

In late 2017, the Emergency Medical Services Department had numerous vacant positions and the Department was struggling to provide adequate EMS services. Union County entered into an Interlocal Agreement for Temporary EMS Assistance in November 2017 with neighboring Bradford County to provide EMS assistance to support the vacancies at the time.

The Interlocal Agreement for Temporary EMS Assistance stated that Bradford County would support Union County EMS requests for service on a "best-effort" basis and that Bradford County would not incur "any cost or expense as a result of its performance under this local agreement." The Interlocal Agreement for Temporary EMS Assistance also recognizes that Bradford County EMS employees are full-time positions, meaning that overtime would be required for supporting Union County EMS requests. The Interlocal Agreement for Temporary EMS Assistance states that Union County will compensate Bradford County for the following elements related to EMS assistance service:

- Employee salaries
- Employee overtime compensation
- Employee health insurance, to the extent that there is any
- Employee payroll taxes, including Social Security and Medicare
- Employee Retirement, at the "special risk" rate
- Employee Workers Compensation Insurance premiums and costs

*Florida Statute 163.01:* Florida Interlocal Cooperation Act of 1969, states that the intent of the statute is:

*"To permit local governmental units to make the most efficient use of their powers by enabling them to cooperate with other localities on a basis of mutual advantage and thereby to provide services and facilities in a manner and pursuant to forms of governmental organization that will accord best with geographic, economic, population, and other factors influencing the needs and development of local communities."*

Bradford County provided EMS assistance to Union County based on the 2017 Interlocal Agreement for Temporary EMS Assistance.




Program administrators have not proactively formally evaluated in-house services to assess the feasibility of alternative service delivery – all alternative service delivery has been the result of reactive decisions. Therefore, we determined that Subtask 3-1 was partially met.

Subtask 3-2: Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions

A new Union County Emergency Medical Services Director was hired in the fall of 2021. The new EMS Director noted that Union County was paying Bradford County overtime and related benefits for its EMS support and that the arrangement (the Interlocal Agreement for Temporary EMS Assistance) was cost prohibitive. The new EMS Director also felt that the vacant EMS positions could be filled within Union County. The County ended the Interlocal Agreement with Bradford County at the March 21, 2022 Board meeting. **Figure 3-A** shows the agenda item for discussion on nullifying the Interlocal Agreement. Board minutes were not available, but M&J listened to a recording of the March 21, 2022 Board meeting and the Board of County Commissioners unanimously approved nullifying the agreement.

Figure 3-A: Union County Board of County Commissioners Meeting Agenda – March 21st, 2022

 <div> <b>UNION</b>County         <small>LAKE BUTLER • WORTHINGTON SPRINGS • RAIFORD • PALESTINE • PROVIDENCE</small> </div>	
<hr/> <div>             Union County Board of County Commissioners              15 Northeast 1<sup>st</sup> Street, Lake Butler, FL 32054 • Phone: 386-496-4241 • Fax: 386-496-4810           </div> <hr/>	
<div> <b>AGENDA</b>  <b>REGULAR MEETING</b>  <b>MARCH 21, 2022</b>  <b>6:00 P.M.</b> </div>	
<p><i>NOTE: If any person decides to appeal any decision made with respect to any matter considered at this meeting or hearing, he or she will need a record for the proceedings and may need to ensure that a verbatim record is made</i></p>	
1. Meeting Called to Order.....	Chair Tallman
2. Invocation and Pledge.....	Commissioner Dobbs
3. Public Comments/County Awards and Recognitions	
4. Approval of Consent Agenda.....	Chair Tallman
• Finance Report	
5. Consideration of Workforce Innovation & Opportunity Act, CareerSource Florida.....	Commissioner Perez
6. Discussion of FP&L Franchise.....	Jimmy Williams
7. Consideration of Resolution 2022-03 EMS Special Assessments Resolution.....	Jimmy Williams
8. Consideration of Resolution 2022-04 Quit Claim Unaccepted Easement for Right of Way.....	Jimmy Williams
9. Consideration of Union County Health Dept. Plumbing Issue and 2 Quotes.....	Jimmy Williams
10. Consideration of New EMS Medical Director.....	Toby Witt
11. Consideration to Nullify Bradford Temporary Agreement.....	Jimmy Williams
12. Discussion of Park & Recreation Facility Position.....	Jimmy Williams
13. Discussion of Draft ARPA Spending Plan.....	Jimmy Williams
14. Report from County Coordinator, Jimmy Williams and Department Heads	
Kim Hayes, Solid Waste Director	
Shelton Arnold, Jr., Road Department	
Mary Brown, Public Library	
Toby Witt, EMS Director	
Tim Allen, Emergency Management /Interim Fire Director	
Luke Harlow, Extension Office	
15. Report Kellie Hendricks Rhoades, Clerk of Courts and Comptroller .....	Clerk Rhoades
16. Report from Russell A. Wade III, County Attorney.....	Attorney Wade
17. Report from County Commissioners	
Ryan Perez, District 1	
Channing Dobbs, District 2	
Jimmy Tallman, District 3	
Lacey Cannon, District 4	
Willie Croft, District 5	
18. Adjournment	

Source: Union County Board of County Commissioners

The County has not conducted any formal effectiveness and/or cost analysis to assess current contracted program services, but has made decisions to bring certain service back in-house to reduce costs. Therefore, we determined that Subtask 3-2 was partially met.

Subtask 3-3: Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce the program cost without significantly affecting the quality of services.

Based on the County's nullification of the Interlocal Agreement for Temporary EMS Assistance with Bradford County as described in Subtasks 3.1 and 3.2, the County filled additional EMS positions to avoid paying overtime and related benefits to Bradford County EMT/Paramedics. This decision demonstrates a change in service delivery where the County determined it could provide program services at a reduced cost without affecting program quality.

#### *Related Grant Funding*

The County has also actively pursued federal/state grants to support and enhance its Emergency Medical Services function. **Figure 3-B** shows a list of current and recent grants related to EMS and the Fire Department.

**Figure 3-B: Union County EMS and Fire Department Grants and Capital Projects**

Grants and Capital Projects		
EMS		
Grant Name	Project Name/Item	Total Amount
Hazard Mitigation Grant	Generator for main station	\$ 25,474.96
AED State Matching Grant	48 AEDs	\$ 93,500.00
2020 Coronavirus Aid, Relief, and Economic Security Act	Aeroclave	\$ 15,438.00
	IV Pumps	\$ 18,248.92
	Braun Liberty Ambulance 2021 Ford F-250 Chassis	\$ 272,293.00
	4 CareFusion Ventilators	\$ 74,994.06
State 911 Grant	NexGen Core Services on current 911 system; Dual circuit for 911 if fiber gets cut; Verizon desk phones.	\$ 44,192.00
Rural County 911 Grant	Overall 911 System Maintenance	\$ 34,498.75
	<b>Total</b>	<b>\$ 578,639.69</b>
Fire Department		
Grant Name	Project Name/Item	Total Amount
Florida Fire Assistance Grant	Round 1: 5 SCBAs and Masks	\$ 40,975.00
	Round 2: 5 SCBAs and Masks	\$ 40,975.00
Firefighter Cancer Decontamination Grant	1 extractor, and 25 sets of exchange gloves and hoods.	\$ 9,525.00
Construction of Fire Rescue Station Grant	-	\$ 850,000.00
	<b>Total</b>	<b>\$ 941,475.00</b>

Source: Union County Grant Emergency Management Department

The largest grant award is for \$850,000 for the construction of a new fire station. The grant was approved by the Florida State Legislature and the award letter was issued on June 17, 2021. Grant funds are to be disbursed “upon receipt of evidence that items have been invoiced, deliverables have been received, and that funds have been expended.” The grant period extends from July 1<sup>st</sup>, 2021 until completion of the fire rescue station.

The County has demonstrated a change in service delivery where the County determined it could provide program services at a reduced cost without affecting program quality. Therefore, we determined that Subtask 3-3 was met.

Subtask 3-4: Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities.

To address the requirements of Subtask 3-4, M&J evaluated the information learned from interviews with County leadership to evaluate the County’s identification of alternative service delivery methods based on a review of peer entities.

Based on interviews, Union County regularly communicates with its surrounding counties regarding operations and fiscal management – especially with Bradford County as they are most comparable to Union from a budget and geographic perspective. During M&J interviews, County leadership noted that Bradford County engaged a consultant to identify potential revenue sources for their Fire Department. Union County leadership reviewed the report and determined that the options presented for Bradford County were not viable for Union County.

In addition, Union County leadership spoke with neighboring Columbia County who privatized its Emergency Medical Services EMT/Paramedics function. Union County reported that Columbia County’s customer service has declined and that Columbia County is re-evaluating its privatized contract.

For County fire rescue service delivery, the County utilizes 24 volunteer firefighters. There are alternative delivery models that will enhance the efficiency and effectiveness of current service delivery, but there is not a realistic alternative that provides a lower cost of service while maintaining existing performance levels.

The County regularly communicates and interacts with peers learning what others are doing and associated positive/negative experiences for consideration in Union County. Therefore, we determined that Subtask 3-4 was met.

## E. Audit Issue #4: Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

### Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

**Finding Summary** – Overall, Union County partially meets Audit Issue #4. Union County does not currently have a formal enterprise-wide strategic plan, nor does it have formal program-specific goals for the fire rescue and emergency medical services program. The County evaluates program performance through informal objectives and industry standards, while maintaining appropriate internal controls to ensure the Fire and EMS Departments will meet these informal objectives and industry standards.

#### Subtask 4-1

##### Condition:

Partially Met

**Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.**

The County lacks formal program-specific goals and objectives for fire rescue and emergency medical service delivery. Informal program goals and objectives are measurable and are reasonable for industry standards.

##### Cause:

The County lacks a formal strategic plan.

##### Effect:

The lack of formal goals and objectives, both for the County as a whole and for the fire rescue program, limits the County's ability to develop a unified plan to utilize the discretionary surtax funds collected and risks funds not being used in a strategic or timely manner.

##### Criteria:

Goals are commonly defined as long-term, measurable outcomes for a program, while objectives are shorter, still measurable actions that work toward achieving the larger goal. Successful implementation of goals and objectives by an organization allows for strategic positioning and utilization of staff and resources.

##### Recommendation 4-1:

The County should develop an enterprise-wide strategic plan with program-specific, measurable goals and objectives. The County should ensure the strategic plan and all program-specific goals and objectives are publicly available.

## Subtask 4-2

### Condition:

Partially Met

**Assess the measures, if any, the County uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.**

While the County is able to apply performance measures against informal objectives and industry standards, the County is not able to evaluate program performance against enterprise-wide goals and objectives or formal program goals.

### Cause:

The County does not have a formal strategic plan or program-specific goals that can be measured against to assess program progress and success.

### Effect:

Without effective measurement of whether the program is achieving formal, set goals and objectives, leadership risks having no way of assessing whether service delivery meets expectations, has notable deficiencies, and/or is making positive progress toward providing expected service levels.

### Criteria:

The evaluation of this subtask depends on whether the performance measures detailed in Audit Issue #1 were applied to the goals and objectives, if any, detailed in Subtask 4.1.

### Recommendation 4-2:

As the County develops enterprise-wide strategic plans with program-specific goals and objectives, the County should ensure the Fire and EMS Departments track performance measures that track the progress of the Departments toward meeting the stated program goals and objectives.

## Subtask 4-3

Our work revealed no issues or concerns related to evaluation of internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

## Audit Issue #4 Analysis Summary and Conclusion:

Subtask 4-1: Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.

To address the requirements of Subtask 4-1, M&J interviewed County personnel regarding whether the County established program goals and objectives and an enterprise-wide strategic plan. We sought to evaluate documentation indicating whether program goals and objectives were measurable and achievable.

At a high level, County personnel identified establishing a paid fire department with increased resources as a key program goal. The County's FY2020 Comprehensive Annual Financial Report mentions the construction of a new fire station through the use of State of Florida appropriated funds as a major initiative for the future, though no timeline or additional information was available at the time of publication.

A flyer was created in support of the discretionary surtax when it was first placed on the ballot in 2020. The flyer outlined the following objectives for the fire rescue program if the surtax goes into effect:

- Expanding fire rescue services to cover the entire County
- Recruit professional firefighters by paying competitive salaries
- Eliminate the fire special assessment all County residents currently pay

If the proposed surtax is passed, County Ordinance 2022-02 (**Figure 4-A**) expands these objectives to include the following:

- Utilize surtax funds to construct additional fire rescue facilities
- Enforce fire prevent and control codes and laws
- Provide prehospital emergency medical treatment



**Figure 4-A: Union County Board of County Commissioners Ordinance 2022-02**

Inst. Number:20220000517 Book:424 Page:585 Page:1of2 Date:2/22/2022 2:25 PM  
Kellie Hendricks Rhoades Clerk of the Circuit Court, Union County, Florida

**ORDINANCE 2022-02**

**AN ORDINANCE OF THE UNION COUNTY BOARD OF COUNTY COMMISSIONERS PROVIDING FOR THE ASSESSMENT OF A ONE PERCENT EMERGENCY FIRE RESCUE SERVICES AND FACILITIES SURTAX ON QUALIFIED TRANSACTIONS WITHIN UNION COUNTY PURSUANT TO FLORIDA STATUTE 212.055(8); PROVIDING FOR THE ORDINANCE TO BECOME EFFECTIVE ONLY UPON APPROVAL BY THE MAJORITY OF THE VOTERS OF A REFERENDUM TO ADOPT SAID ORDINANCE; PROVIDING FOR A BALLOT TITLE; PROVIDING FOR A BALLOT SUMMARY; AND PROVIDING FOR AN EFFECTIVE DATE.**

This Ordinance is adopted pursuant to the authority conferred on the Union County Board of County Commissioners (the "Board") by Florida Statutes Chapter 125 and §212.055(8).

**WHEREAS**, the Board desires to provide the citizens of Union County with quality fire prevention and suppression services;

**WHEREAS**, Union County is a fiscally constrained county with a limited property tax base and the Board believes that a surtax would provide a stable and fair revenue source for county-wide fire and rescue services and facilities;

**WHEREAS**, the Board respects the role of citizens in making such policy decisions as the assessment of taxes;

**WHEREAS**, pursuant to §212.055(8), Florida Statutes, the levy of additional sales surtax requires the approval of the voters of Union County;

**WHEREAS**, a referendum for the implementation of this Ordinance shall be placed upon the ballot of the general election scheduled for November 8, 2022;

**NOW THEREFORE BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF UNION COUNTY, FLORIDA THAT:**

1. Conditional upon ratification of a majority of the voters of Union County, Florida, an additional one percent (1%) Emergency Fire Rescue Services and Facilities Surtax shall be levied pursuant to Florida Statute §212.055(8)(a), on all qualifying transactions in Union County, Florida in accordance with the provisions of Florida Statute §212.054(2), commencing on January 1, 2023 and continuing until repealed.

2. Conditional upon ratification of a majority of the voters of Union County, Florida, any and all proceeds collected as a result of the Emergency Fire Rescue Services and Facilities Surtax shall be spent in accordance with the provisions of Florida Statute §212.055(8)(c).

3. In accordance with the provisions of Florida Statute §212.055(8)(b), a referendum to ratify this ordinance shall be placed on the ballot for the next general election, to be held November 8, 2022.

4. The title to appear on the ballot for the referendum shall be as follows: "Proposed Union County One Percent Emergency Fire Rescue Services and Facilities Surtax."

5. The summary to appear on the ballot for the referendum shall be as follows: "Shall an additional one percent (1%) Emergency Fire Rescue Services and Facilities Surtax be levied on all qualifying transactions in Union County, Florida, commencing January 1, 2023 and continuing until repealed, with any and all proceeds collected to be spent for services and facilities for preventing and extinguishing fires; saving life and property from fires or disasters; enforcing fire prevention and control codes and laws; providing prehospital emergency medical treatment, etc.?"

6. Pursuant to Florida Statutes §100.342, there shall be at least 30 days' notice of the referendum by publication in a newspaper of general circulation in the county. The publication shall be made at least twice, once in the fifth week (the week commencing Sunday, October 2, 2022) and once in the third week (the week commencing Sunday, October 16, 2022) prior to the week in which the election is to be held.

7. Pursuant to Section 212.055(11)(b)1, Florida Statutes, a copy of this Ordinance shall be




forwarded to the Office of Program Policy Analysis and Government Accountability as soon as possible after adoption of this ordinance, but in any event no later than 180 days before the referendum is held (May 12, 2022), for the purpose of procuring a performance audit.

8. After completion of the performance audit, pursuant to Section 212.055(11)(b) 3 and 4, Florida Statutes, the audit report, including any findings, recommendations, or other accompanying documents, shall be made available on the official Union County website as soon as possible after receipt, but in any event no later than 60 days before the referendum is held (September 9, 2022); and the county shall keep the information on its website for 2 years from the date it was posted.

9. Conditional upon ratification of a majority of the voters of Union County, Florida, pursuant to Florida Statutes 212.054(7)(a), a notice of adoption with a copy of this ordinance shall be provided to the Department of Revenue no later than November 16, 2022, along with such other information as the Department may require by rule and such information required by Florida Statutes 212.054(7)(a).

THE FOREGOING ORDINANCE was duly adopted by the Board of County Commissioners of Union County, Florida in open session this 21st day of February, 2022.

Attest:

  
Kellie Hendricks Rhoades  
Clerk of Court

BOARD OF COUNTY COMMISSIONERS  
UNION COUNTY, FLORIDA

By:   
James Tallman, Chair  
Board of County Commissioners

OFFICIAL ACKNOWLEDGMENT from the Department of State that the foregoing Ordinance has been filed therewith was received the \_\_\_ day of \_\_\_, 2022.

\_\_\_\_\_  
Kellie Hendricks Rhoades  
Clerk of Court

OFFICIAL ACKNOWLEDGMENT from the Department of Revenue that the foregoing Ordinance has been filed therewith was received the \_\_\_ day of \_\_\_, 2022.

\_\_\_\_\_  
Kellie Hendricks Rhoades  
Clerk of Court

Source: Union Board of County Commissioners

The County as a whole, and the Fire and EMS Departments as individual functional units, do not have formal strategic goals. The Popular Annual Financial Report and Comprehensive Annual Financial Report (ACFR) list specific initiatives underway for the next fiscal year, but do not provide goals and objectives of a strategic plan or fire rescue program plan. The Union County Comprehensive Plan includes the following goal, objectives, and policies (**Figure 4-B**) related to capital improvements that could apply to fire rescue and emergency medical capital assets.

**Figure 4-B: Comprehensive Plan Capital Improvement Element Goal, Objectives, and Policies**

Goal, Objective, or Policy	Text
Goal VIII	The County shall annually adopt and implement a capital improvement program which coordinates the timing and prioritizes the delivery of the needs addressed within the other elements of this Comprehensive Plan.
Objective VIII.1	The County shall continue to provide capital improvements to correct the existing and projected deficiencies as identified within the schedule of improvements and funding of this plan element, by adopting an annual capital improvements budget which is consistent with such schedule.
Policy VIII.1.1	<p>The County shall establish, as part of the annual budgeting process, the following criteria for the evaluation of proposed capital improvement projects:</p> <ol style="list-style-type: none"> <li>1. The County shall assess the level of service for the public facilities which have adopted level of service standards established by the Comprehensive Plan, on an annual basis, prior to or concurrent with the County's budget process;</li> <li>2. The County shall schedule only those projects which are consistent with the goals, objectives, and policies, of this Comprehensive Plan and which do not exceed the County's fiscal capacities;</li> <li>3. The County shall identify those existing or projected public facility needs which occur, or are projected to occur, due to deficiencies in the maintenance of adopted levels of service standards;</li> <li>4. The capital improvement projects identified which are imminently needed to protect the public health and safety shall be given the highest priority;</li> <li>5. Capital improvement projects related to the maintenance and operation of existing facilities which, due to existing or projected needs, do no or are not expected to meet the adopted level of service standard for such facility shall be given the second order of priority;</li> <li>6. Capital improvement projects with the greatest deficiencies based upon the established level of service standards within the Comprehensive Plan shall be given the third order of priority;</li> <li>7. Capital improvement projects which, due to deficiencies based upon the established level of service standard within the Comprehensive Plan, are needed to provide public facilities to areas which have received development approval prior to the adoption of this Comprehensive Plan shall be given the fourth order of priority; and</li> <li>8. All other capital improvement projects shall be given the fifth order of priority.</li> </ol>
Policy VIII.1.2	The County, upon identification of a need for drainage facility improvements due to deficiencies based upon the established level of service standards within the Comprehensive Plan, shall coordinate plans for improvements with the Water Management District prior to scheduling such drainage facility improvements.

Goal, Objective, or Policy	Text
Policy VIII.1.3	The County shall review the effectiveness of the capital improvements planning program through the Procedure for Monitoring and Evaluation of the Capital Improvements Element contained within this plan element.
Policy VIII.1.4	The County shall annually assess capacity of existing public facilities to address any existing or projected deficiencies in adopted level of service standards in order to prepare an annual update of the Five-Year Schedule of Improvements that identifies, schedules, and specifies funding for any capital improvement projects needed to maintain adopted level of service standards.
Objective VIII.2	The County shall continue to require that all decisions regarding the issuance of development orders or permits shall be consistent with the established level of service standards adopted for public facilities within the Comprehensive Plan.
Policy VIII.2.1 <sup>a</sup>	<p>The County shall use the following level of service standards in reviewing impacts of new development and redevelopment upon the provision of public facilities.</p> <ul style="list-style-type: none"> <li>• Transportation Level of Service Standards</li> <li>• Sanitary Sewer Level of Service Standards</li> <li>• Solid Waste Disposal Level of Service Standards</li> <li>• Drainage Level of Service Standards</li> <li>• Potable Water Level of Service Standards</li> <li>• Recreation Activity/Facility Level of Service Standards</li> <li>• Public School Facilities Level of Service Standards</li> </ul>
Policy VIII.2.2	The County shall require that public facilities have a capacity which meets or exceed the adopted level of service standard at the time the development permit is issued.
Policy VIII.2.3	The County shall require an amendment to this Comprehensive Plan for the elimination, deferral, or delay of construction of any transportation capital improvements project, which is needed to maintain the adopted level of service standard and which has been listed in the County's Five-Year Schedule for the Capital Improvement Element.
Objective VIII.3	The County shall require a subdivider, at his or her expense, to grade and improve streets, provide street name signs, install stormwater facilities and where community sanitary sewer and potable water service is available, install sanitary sewer, water mains, and fire hydrants.
Policy VIII.3.1	The County shall require that all proposed subdivisions which include an existing street be required to improve the street to conform to County standards.
Objective VIII.4	The County shall maintain an annual capital improvements budgeting process to manage the fiscal resources of the County so that needed capital improvements, identified within the Comprehensive Plan, are provided for existing and future development and re-development.

Goal, Objective, or Policy	Text
Policy VIII.4.1	The County shall incorporate within the County's annual budgeting process a financially feasible capital improvements budget which addresses the needed projects found in the schedule of improvements and funding of this plan element.
Policy VIII.4.2	The County shall limit the issuance of development orders and permits to areas where the adopted level of service standards for the provision of public facilities found within the Comprehensive Plan are maintained. This provision also includes areas where development orders were issued prior to the adoption of the Comprehensive Plan.
Policy VIII.4.3	The County shall establish, as part of the annual capital improvements budgeting process, a policy to issue revenue bonds only when the maximum total of the annual payment for all revenue bonds does not exceed 20 percent of the County's annual non-ad valorem operating revenues.
Policy VIII.4.4	The County shall establish, as part of the annual capital improvements budgeting process to request issuance of general obligation bonds only when the maximum general obligation bonding capacity does not exceed 20 percent of the property tax base.
Policy VIII.4.5	The County shall apply for federal or state grant funding for projects which recognize the policies of other elements of this Comprehensive Plan, when available and where the County has competitive standing in any ranking process for determining a program award.
<sup>a</sup> Note: Policy VIII.2.1 has been abridged for relevancy. The full text can be found in the Union County Comprehensive Plan.	

Source: North Central Florida Regional Planning Council, Union County

Due to the existence of multiple capital structures utilized for the purpose of providing fire rescue and emergency medical services, the program evaluated in this report is eligible for inclusion in the Comprehensive Plan's capital improvement element. However, public safety structures are not included as one of the types of facilities with specific service levels set, and the Five-Year Schedule of Improvements for 2017 to 2022 does not include any scheduled projects, as illustrated in **Figure 4-C**.

**Figure 4-C** is a screenshot from the Union County Comprehensive Plan, as updated in January 2022 by Ordinance 2022-01.

**Figure 4-C: Union County Comprehensive Plan Table VIII-1**

TABLE VIII-1 FIVE YEAR SCHEDULE OF IMPROVEMENTS 2017-2022					
Project Description	Schedule	Projected Cost	General Location	Revenue Source	Consistency With Other Elements
NONE					
Source: School District Five-Year Work Plan, 2016-2017 and Florida Department of Transportation Five-Year Work Program 2017-2021.					

Source: Union County Comprehensive Plan

Overall, the Union County Comprehensive Plan focuses on development with no overarching strategic plan for the County.

Informally, the Fire Department and EMS Department strive to meet NFPA standards and achieve high ratings in the various external assessments conducted of the two Departments, including those by ISO, the Florida Department of Health, and the Division of the State Fire Marshal. As discussed in detail in Audit Issue #1 of this report, the Departments have established benchmarks based on industry standards and external reports and measure against said leading practices for service delivery.

In order to identify County-wide strategic goals and objectives, as well as program-specific goals and objectives, we reviewed publicly available information on the County's website, in County-produced reports, in Board of County Commissioners meeting minutes, and in operational documentation provided by the County. Through our review of County documentation, we were unable to identify a comprehensive strategic plan for the County, or program goals and objectives for emergency medical and fire rescue services beyond meeting industry standards. Our interviews with County personnel often resulted in different visions for use of the surtax funds and the strategic plan that should be implemented for the Fire and EMS Departments should the discretionary surtax referendum pass.

We recognize County personnel's informal objectives match industry-standard objectives for fire rescue response and we were provided with some high-level objectives from the initial surtax campaign. However, we recommend the County develop a strategic plan with documentation of locally developed program-specific, measurable goals and objectives; if such a strategic plan does exist, we recommend the County publish said plan to allow for public consumption. Therefore, we determined that Subtask 4-1 was partially met.

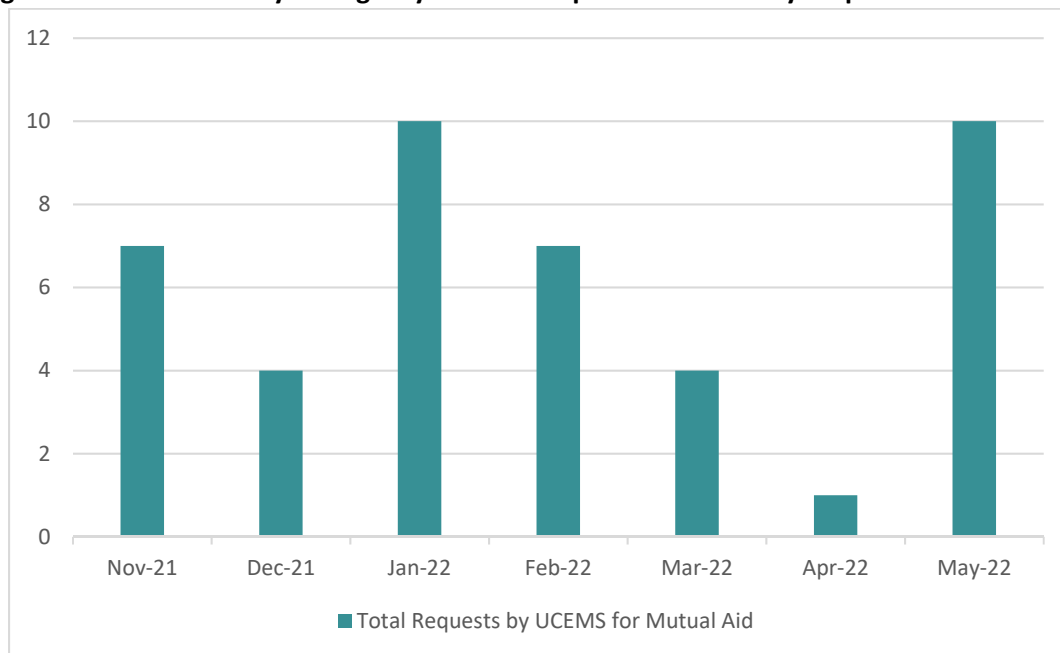
Subtask 4-2: Assess the measures, if any, the County uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

To meet the requirements of Subtask 4-2, M&J conducted interviews with County leadership to understand how informal goals and objectives were measured against using tracked performance metrics and applied the performance evaluations in Audit Issue #1 to the goals and objectives identified in Subtask 4-1 of this report. Due to the lack of a strategic formal plan or program goals and objectives, as documented in Subtask 4-1, our ability to fully test the assessment of program progress toward meeting stated goals and objectives was limited.

One of the primary informal objectives of the Fire Department is compliance with NFPA 1720, especially as it pertains to response times and staffing levels for fire suppression operations. As detailed in Subtasks 1-4 and 1-5 of this report, the Fire Department maintains a compliance tracker for each incident call and calculates the annual adherence to this compliance goal.

Other goals and objectives identified through interviews of County personnel and review of documentation, such as the maintenance of public facilities through the Five-Year Schedule of Improvements and the guarantee of fire rescue services across the entirety of the County, are more difficult to quantify with currently available data. Program leadership did identify the County maintains 100 percent response to all emergency calls within Union County and UCEMS data indicates the County is addressing shortages in County service delivery through the use of alternative service delivery methods, such as mutual aid requests, as represented in **Figure 4-D**. But without a comprehensive strategic plan or formal program goals and objectives, most of the performance measurements tracked by the County are unable to be applied against program progress toward meeting goals and objectives.

**Figure 4-D: Union County Emergency Services Department Monthly Requests for Mutual Aid**



*Source: Union County Emergency Medical Services Department*

The County uses and reports on a variety of measures related to industry standard objectives that are appropriate for the current service delivery model. As there are no locally defined objectives, there is no review of performance relative to objective and goal accomplishment. The County does apply performance measures toward informal objectives and industry standards, however, recommend the County sets both strategic enterprise-wide strategic and program-specific goals and objectives, and identifies appropriate performance measures to track progress toward meeting those goals and objectives. Therefore, we determined that Subtask 4-2 was partially met.

[Subtask 4-3: Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives are met.](#)

To address the requirements of Subtask 4-3, M&J sought to understand various aspects of program oversight, and whether current operating practices and controls are adequate for program oversight.

As discussed in Task 1-1, both UCEMS and UCFD have several operating metrics that are tracked, analyzed, and reported to the County Coordinator and the Board of Commissioners on a monthly basis.

In addition to these metrics, the Emergency Medical Services Director performs regular *ad hoc* quality control reviews of reporting to FFIRS and National Emergency Medical Services Information System (NEMSIS) to ensure that all reporting contains all required information. In addition, the EMS Director regularly meets with members of a five-county consortium to review call nature types for any themes, trends, or changes in recent calls, and uses that data and information-sharing to assess current training subjects and determine if there is a need for additional training.

The Fire Chief has been working to correct deficiencies in operating policies for the UCFD and has recently created or updated several standard operating guidelines for the Department. These guidelines contain specific processes and procedures for transitioning from probationary firefighter to active membership within the Department, promotion from volunteer firefighter to a supervisory role, and formalized training methods and requirements for training completion.

During interviews, we understood that there are three financial staff, including the Clerk of the Circuit Court/Comptroller and the Finance Director that serve as the primary financial internal controls structure for the administration of surtax funds. All invoices are “pre-audited” by financial staff for eligibility for expenditure under local, state, and federal regulations, as well as in compliance with budgetary restrictions and any other special revenue limitations. Additionally, certain controls are built into the Sage Intacct financial system used by the County, such as secondary approval of all entered journal vouchers or other manual entries. Budget monitoring is performed by financial staff, and regular budget-to-actual updates are provided to Department heads. We also reviewed the three most recently available Comprehensive Annual Financial Reports and noted no material deficiencies or weaknesses associated with internal controls or other compliance areas. Therefore, we determined that Subtask 4-3 was met.



## F. Audit Issue #5: The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program

### The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program

**Finding Summary** – Overall, Union County partially meets Audit Issue #5. Union County disseminates limited program information to the public regarding fire rescue and emergency medical services performance and costs, though the County does provide high-level financial reports which provide initial budget information for the program. The County does not have in place policies, procedures, and processes to ensure accurate and complete program information is disseminated to the public, nor does it have policies, procedures, and processes to redress erroneous and/or incomplete information.

#### Subtask 5-1

Partially Met

**Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.**

The County's best system for providing useful, timely, and accurate information about the fire rescue program to the public is the year-old Facebook profile jointly run by the Fire Department, Emergency Management Department, and 911 function. Other means of communication, including websites and Board of County Commissioner meeting agendas/minutes do not provide useful and accurate information on a consistent basis.

#### Cause:

The County maintains formal policies and procedures for responding to open records requests, however, the County has limited policies and procedures surrounding the proactive release of public information and does not prioritize proactive communication of reports and records to the public. The County does not have a staff member dedicated to public information.

#### Effect:

With limited information releases, the County's residents have limited ability to understand Union County's laws, ordinances, and codes, as well as understand opportunities to support and participate in Union County programs, such as the Volunteer Fire Department.

#### Criteria:

Various communications channels and information systems were evaluated in terms of whether they presented information on the program, whether that information was easy to access, whether that information was relevant to the public, and whether that information was accurate and complete.



#### Recommendation 5-1:

Union County should establish policies and procedures encouraging the proactive release of information, especially program information, to the public.

### Subtask 5-2

#### Condition:

Partially Met

**Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests by the County related to the program.**

The adherence by the Fire Department to reporting standards was validated, while the accuracy of the data reported was mostly validated. We were unable to validate the adherence to reporting standards or accuracy of the data reported by the Emergency Medical Services Department.

#### Cause:

As public safety organizations, UCFD and UCEMS are limited by what they can publicly report. Neither department produces public reports on program performance or costs, instead relying solely on incident data aggregated by governing agencies. While external organizations evaluate the adequacy of reports provided to governing agencies by UCFD, no similar evaluation exists for UCEMS.

#### Effect:

Without public reports, the County's residents may be unable to make informed decisions relevant to the public safety services provided by Union County. Without internal or external evaluations of data accuracy, departments risk being non-compliant, possibly losing licensure, and reporting inaccurate data over sustained periods of time.

#### Criteria:

With limited public reporting capabilities for public safety organizations, we used internal and external reports to validate the accuracy and adequacy of reports provided by UCFD and UCEMS to governance organizations.

#### Recommendation 5-2:

Union County should consider developing public reports on fire rescue and emergency medical service program performance and costs. Union County should also guarantee internal or external validation is performed regarding the adequacy and accuracy of incident reports provided to governing agencies.

### Subtask 5-3

#### Condition:

Partially Met

**Determine whether the public has access to program performance and cost information that is readily available and easy to locate.**

The public has readily available and easy-to-locate access to financial documents which provide current year budget allocations for the Fire Department and EMS Department, however documentation on program performance and cost for fire rescue and emergency medical services is not proactively made available.

#### Cause:

The County's proactive reporting is limited to annual budget documents, annual external audit documents, and Board of County Commissioners meeting agendas and minutes. The County does not proactively produce or publicize program performance and cost reports.

#### Effect:

Proactive reporting of program performance and cost allows for increased transparency and government accountability. By not proactively sharing program performance and cost information, the County limits the public's ability to independently determine the effectiveness of County services.

#### Criteria:

We based our determination on whether reports were proactively made available through public communication channels, such as the website, and whether available reports adequately addressed program performance and cost.

#### Recommendation 5-3:

The County should improve its proactive reporting structure by producing annual reports detailing program performance and costs. The County should also provide full agenda packets for Board of County Commissioners meetings with documents and presentation to be discussed in said meetings.

### Subtask 5-4

Did Not Meet

#### **Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.**

Union County, the Fire Department, and the Emergency Medical Services Department do not have processes in place to ensure the accuracy and completeness of any program performance and program cost information provided to the public. As the County does not produce program performance reports for public consumption, we reviewed external reports that utilize County data for which questions of validity were raised, as discussed in Subtask 5-2.

#### Cause:

The County does not have formal policies and procedures governing the dissemination of information of any nature to the public and, in general, provides little to no information publicly outside of financial reports and Board of County Commissioners meeting agendas and minutes.

#### Effect:

Without policies in place to govern the dissemination of information to the public, and especially those policies ensuring the accuracy and completeness of information, the County risks providing misleading information to the public, limiting residents' ability to make informed conclusions as to the performance of tax-funded programs.

#### Criteria:

Formal, written policies and procedures help guide an organization's actions, ensuring every action taken by an organization works toward achieving organizational goals, including efficiency, effectiveness, high levels of customer service, and/or adherence to leading practices.

#### Recommendation 5-4:

The County should develop and document a procedure for staff to ensure program performance and program cost information shared with the public is accurate and complete.

### Subtask 5-5

#### Condition:

Did Not Meet

**Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.**

Union County, the Fire Department, and the Emergency Medical Services Department do not have procedures in place that ensure reasonable and timely actions are taken to correct erroneous and/or incomplete program information released to the public.

#### Cause:

As discussed in Subtask 5-4, the County does not have formal policies and procedures governing the dissemination of information to the public. County communications channels do not provide a clear explanation of how to report erroneous or incomplete information, and as channels are not commonly used for the release of reports or public notice of information releases, the County does not have a clearly defined means of providing public notice of corrections.

#### Effect:

Without procedures in place to correct erroneous and/or incomplete program information, the County risks continued public visibility of said erroneous information, limiting residents' ability to make reasonable judgements. Without policies governing public notice of corrections, members of the public have limited ability to identify when corrected or completed information is available.

#### Criteria:

We evaluated the written policies and procedures – or lack thereof – governing dissemination of information as well as the utilization of public communication channels for public notices related to the release of program information.

#### Recommendation 5-5:

When the County develops formal policies governing the dissemination of information to the public, the County should ensure the policies include procedures ensuring reasonable and timely actions to correct erroneous and/or incomplete information included in public documents, as well as ensuring public notice of those corrective actions.

## Audit Issue #5 Analysis Summary and Conclusion:

Subtask 5-1: Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

To address the requirements of Subtask 5-1, M&J reviewed public channels of communication, including Board of County Commissioner meeting minutes, various Union County websites, and the Union County Fire Department/Emergency Management/911 Facebook profile. We also developed an information systems inventory related to the development of reports for public consumption through interviews with County personnel.

### *Board of County Commissioner Meeting Minutes*

Our team reviewed meeting minutes from the Board of County Commissioners between 2017 and February 2022 to understand the information provided within the minutes and determine whether the information provided was useful and accurate, especially as it pertains to the fire rescue and EMS program.

**Figure 5-A** documents the mentions of the fire rescue program relevant to the recommended imposition of the discretionary surtax, as well as any comments from our team about the meeting minutes.

**Figure 5-A: Union County Board of Commissioners Meeting Minutes**

Meeting	Minutes Overview	M&J Notes
January 21, 2020 Regular Meeting	Commissioner Cannon recommended the County pursue a professional fire rescue department	
February 17, 2020 Regular Meeting	EMS Director Clemons presented a possible plan for a combination professional-volunteer fire rescue department; Clerk Connell introduced the Board to the possibility of the fire rescue discretionary surtax; The Board voted to direct Attorney Wade to draft an ordinance to put the surtax on the ballot	
March 16, 2020 Regular Meeting	Attorney Wade presented the ordinance requested during the prior regular meeting	The meeting minutes do not identify the purpose of the ordinance nor the number of the ordinance for reference; The ordinance is not included as an appendix to the meeting minutes or agenda; M&J had to ask County personnel to search ordinances to determine appropriate ordinance and provide

Meeting	Minutes Overview	M&J Notes
August 3, 2020 Public Hearing	Commissioners presented the first reading of Ordinance 2020-06, entertained public comments, and unanimously approved adoption of the Ordinance	The meeting minutes do not correctly identify the title or purpose of the ordinance, instead conflating it with a previously addressed ordinance; The ordinance is not included as an appendix to the meeting minutes or agenda
November 17, 2020 Regular Meeting		The agenda includes an agenda item titled "Consideration to Create Union County Fire Rescue," however meeting minutes were not made available for this meeting
May 17, 2021 Regular Meeting	County Coordinator Williams presented to the Board on the procedure to properly consider the fire rescue discretionary surtax; The Board voted to direct Attorney Wade to draft an ordinance relevant to the surtax; The Board established a committee to conduct fire rescue workshops related to use of the surtax funds	No intervening minutes available between August 3, 2020, and May 17, 2021, address how the Board came to understand the non-compliance of the original surtax ordinance
June 21, 2021 Regular Meeting	Attorney Wade presented the timeframe and process for placing the discretionary surtax on the ballot; The Board voted to direct Attorney Wade to draft an ordinance relevant to the surtax	The motion and approval to direct Attorney Wade to draft the ordinance appears duplicative with the prior meeting's minutes – the minutes do not clearly distinguish the two motions
February 21, 2022	The Board unanimously approved adoption of Ordinance 22-02	The ordinance is not included as an appendix to the meeting minutes and is not included in name or as an appendix in the agenda

*Source: Union County Clerk of Courts and County Comptroller*

The Board of County Commissioners meeting minutes present several concerns. While they are readily available on both the primary County website and the Clerk of Courts' website, four sets of minutes are not available for the period between the initial passage of the fire rescue discretionary surtax by the voters on November 3, 2020, and the discussion of proper procedures for considering the surtax on May 17, 2021.

Furthermore, minutes are not always clear regarding the discussions occurring nor are they always accurate, calling into question internal processes for ensuring accuracy and completeness. For example, as detailed in **Figure 5-A**, the minutes from the public hearing on August 3, 2020, misidentified the ordinance being discussed by the Board of County Commissioners, potentially resulting in readers' inability to find information relevant to their interest or needs when reading through the minutes. In our review of all meeting minutes related to the fire rescue program between 2017 and February 2022, we found several similar inconsistencies, resulting in our team having to cross-check multiple sets of minutes against one another, as well as against additional documentation we could only access through direct requests to County staff, because Board meeting discussions were not always clearly identified by topic, but merely identified by vague references to an unnumbered/unnamed ordinance or resolution. Finally, the County does not post full agenda packets nor appendices to meeting minutes, that share with the public the ordinances, resolutions, and budget amendments mentioned in the meeting minutes.

#### *Union County Websites*

In Union County, there are independent websites for each of the following elected entities:

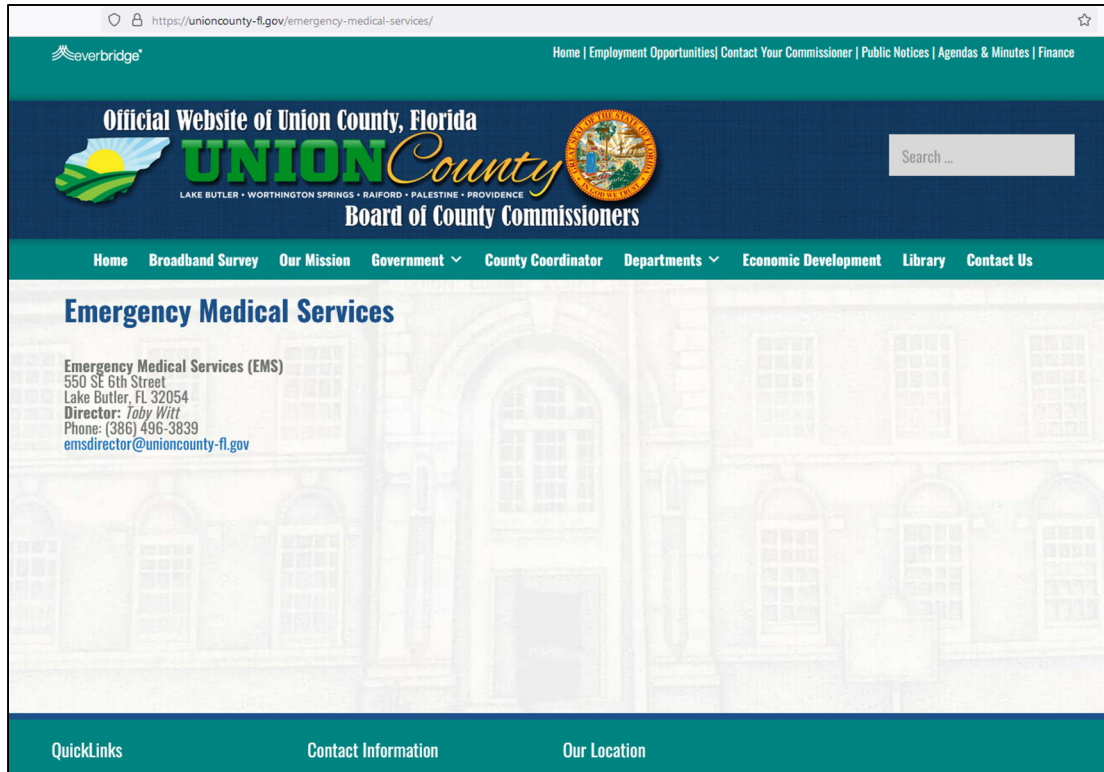
- Board of County Commissioners
- Clerk of the Circuit Court and County Comptroller
- Property Appraiser
- Sheriff
- Supervisor of Elections
- Tax Collector
- Board of Education

In addition, there are independent websites for the economic development and the library. For the purposes of this audit, we primarily reviewed the websites for the Board of County Commissioners, the Clerk of the Circuit Court and County Comptroller, and the Sheriff. On each website, we evaluated whether the website provided useful and accurate information to the public related to fire rescue and emergency medical services.

**Figure 5-B** and **Figure 5-C** are screenshots of the EMS and Emergency Management Departments' respective pages on the Board of County Commissioners' website. We included the Emergency Management Department due to the lack of an independent Fire Department page. **Figure 5-D** is a screenshot of the results for the search term "fire" on the Board of County Commissioners' website.

The EMS and Emergency Management Departments' pages include limited information beyond identification and contact information for the respective Department Director. The additional information on the Emergency Management Department page about the Local Mitigation Strategy Plan Review is outdated information from 2020. Neither the EMS Department nor Emergency Management Department mentions fire rescue services. The search results for the term "fire" include only two pages which are articles from 2020 with outdated information on the original discretionary surtax proposal and required notice of an application for grant funding. Other department pages included varying levels of information. Most of the links to documents hosted in the website's content management system were active, however several links to external documents or webpages were broken, including the link to the County's Comprehensive Plan. The website does include the Board of County Commissioners meeting agendas and minutes, with the gaps mentioned previously in this subtask summary. Overall, the Board of County Commissioners' website includes limited information to the public, though County personnel indicated willingness to adhere with public records requests made through the website or other means.

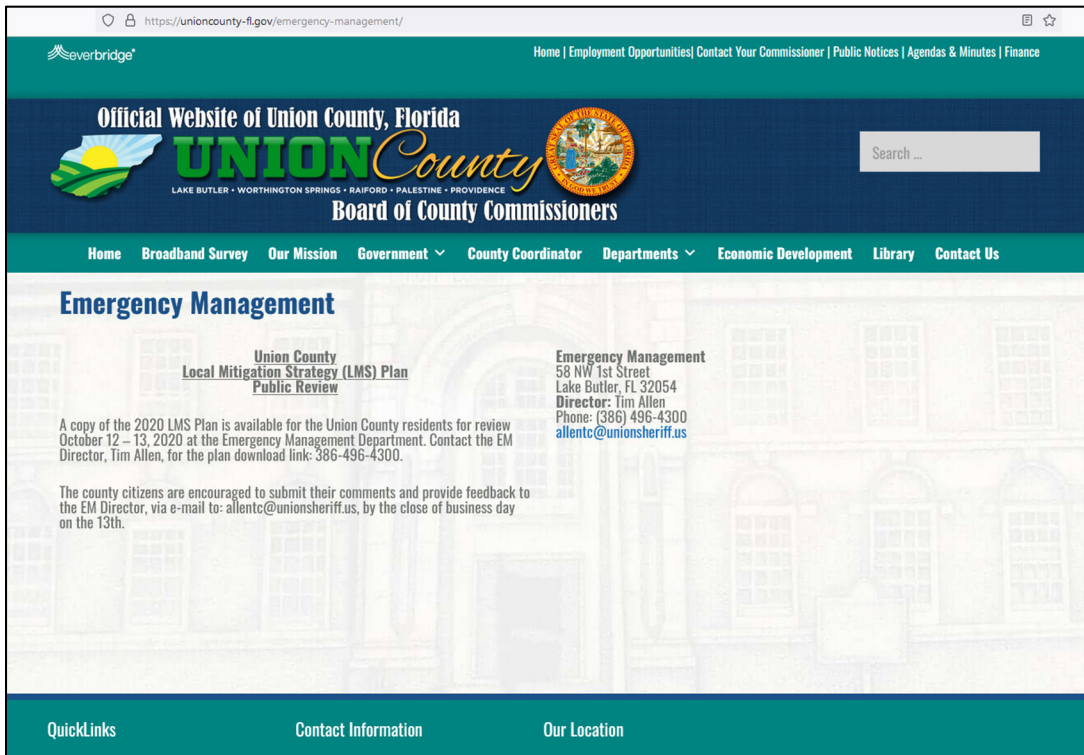
**Figure 5-B: Emergency Medical Services Page on the Board of County Commissioners' Website**



Source: [unioncounty-fl.gov](https://unioncounty-fl.gov)

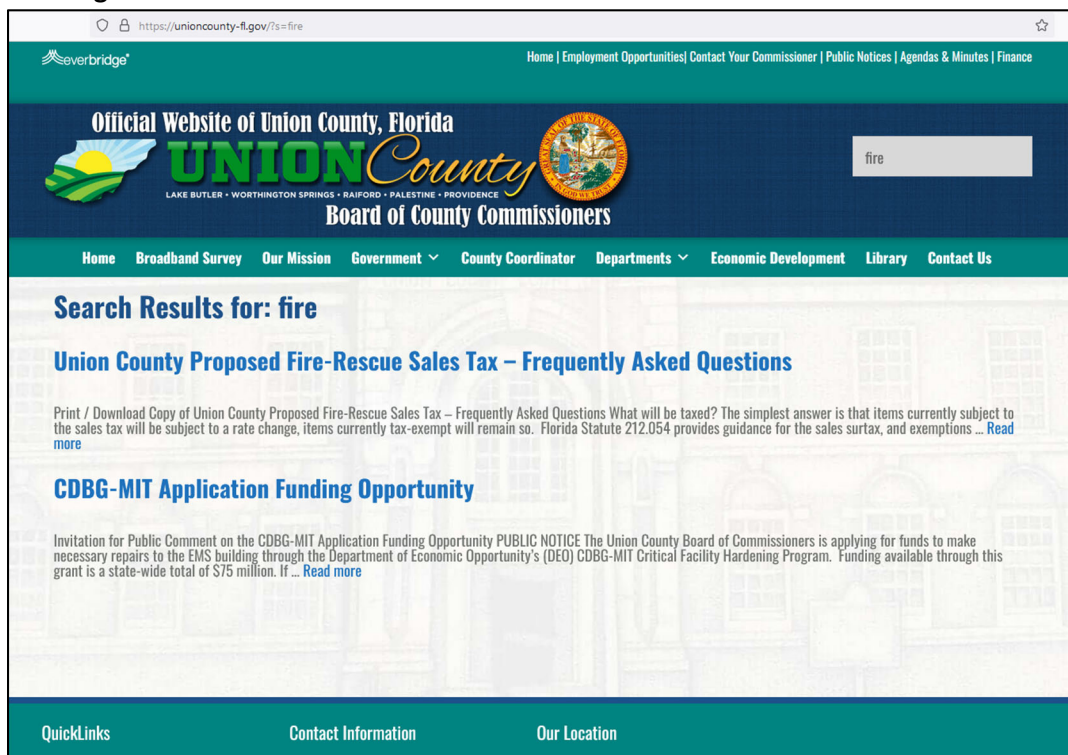


Figure 5-C: Emergency Management Page on the Board of County Commissioners' Website



Source: unioncounty-fl.gov

Figure 5-D: Search Results for "Fire" on the Board of Commissioners' Website



Source: unioncounty-fl.gov



A review of the website for the Clerk of the Circuit Court and County Comptroller revealed the same Board of County Commissioners meeting agendas and minutes available, as well as collections of official records. The official records included, though, are limited to court records; marriage licenses; property documentation; and financial documents, including County audits, County budgets, tax deed sales, and items related to the Value Adjustment Board. **Figure 5-E** is a screenshot of the results for the search term “fire” on the Clerk’s website.

**Figure 5-E: Search Results for “Fire” on Clerk of the Circuit Court and County Comptroller’s Website**



Source: unionclerk.com

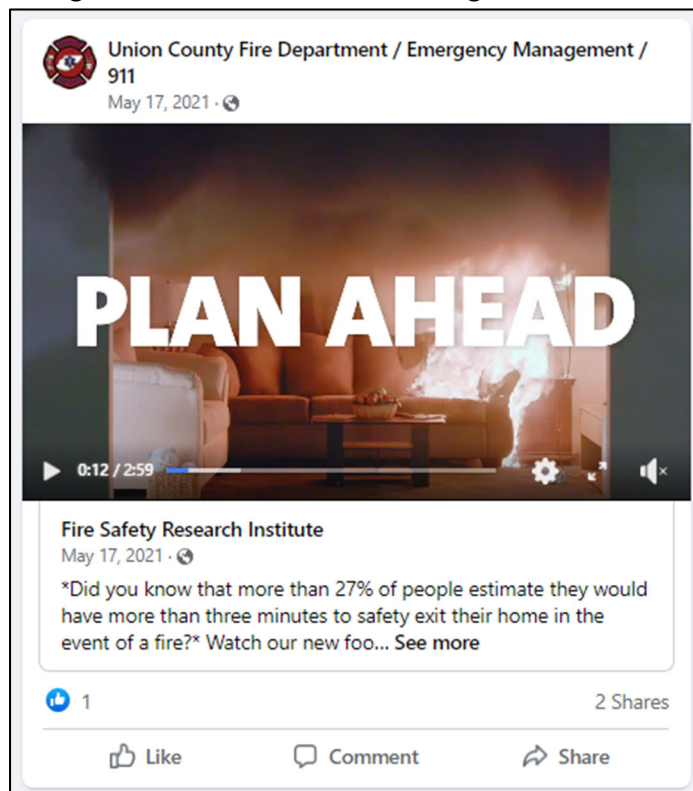
We conducted a review of the Sheriff’s Office website because the Office houses the Emergency Management Department. The Emergency Management page on the Sheriff’s website was more extensive than that on the Board of County Commissioners’ website, however the information provided did not include mention of fire rescue services. Additionally, the website was not searchable, so we were unable to determine whether the website included fire rescue content beyond a one-word mention on the Dispatch page as one of the services interfaced through the Sheriff’s dispatch center.

A search for the County’s ordinances on the three websites, as well as through an internet search engine, resulted in no applicable results. The only County ordinances we were able to review, regarding the discretionary surtax and other related matters, we had to request directly from the Clerk. Providing access to County laws, ordinances, and codes is a leading practice common across municipalities throughout Florida and across the United States. The City of Lake Butler, for example, provides access to its code of ordinances through Municode, an online code library. We recommend Union County investigate a solution to provide public access to the County’s laws, ordinances, and codes.

*Union County Fire Department/Emergency Management Department/911 Facebook Profile*

We also conducted a review of every post created or shared on the Facebook profile jointly managed by the Fire Department, Emergency Management Department, and the 911 function. Of the 90 posts created or shared by the Facebook profile, which was established in April 2021, 74 posts related to weather and other emergency preparedness, including various posts related to fire evacuation plans, wildfire risks, and participation in fire safety presentations, as shown in **Figure 5-F**, **Figure 5-G**, and **Figure 5-H**.

**Figure 5-F: Fire Evacuation Planning Facebook Post**



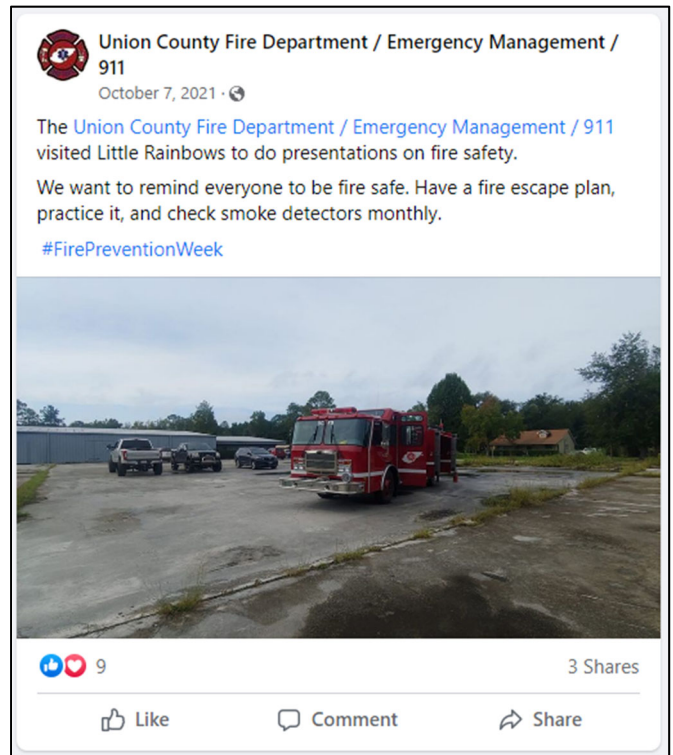
*Source: Union County Fire Department / Emergency Management Department / 911 Facebook*

**Figure 5-G: Wildfire Risk Facebook Post**



Source: Union County Fire Department / Emergency Management Department / 911 Facebook

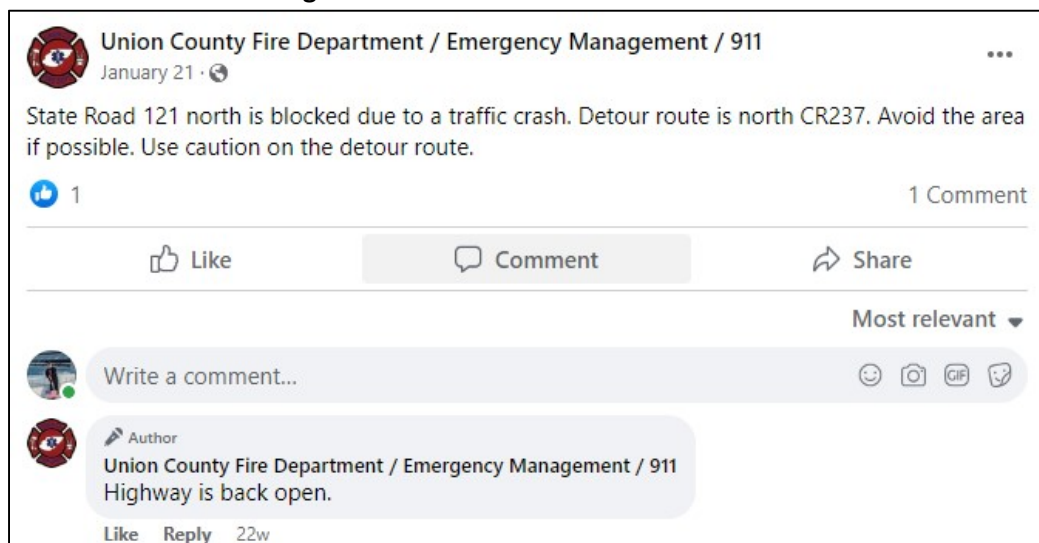
**Figure 5-H: Safety Presentation Facebook Post**



Source: Union County Fire Department / Emergency Management / 911 Facebook

Several posts did, however, speak directly to fire rescue and EMS operations, including traffic incident responses (**Figure 5-I**), brush fire response (**Figure 5-J**), and training exercises (**Figures 5-K**). These posts provide more real-time information relevant to the residents and travelers within the County. The posts also provide operations and firefighter skill information that provide insight into the Fire Department.

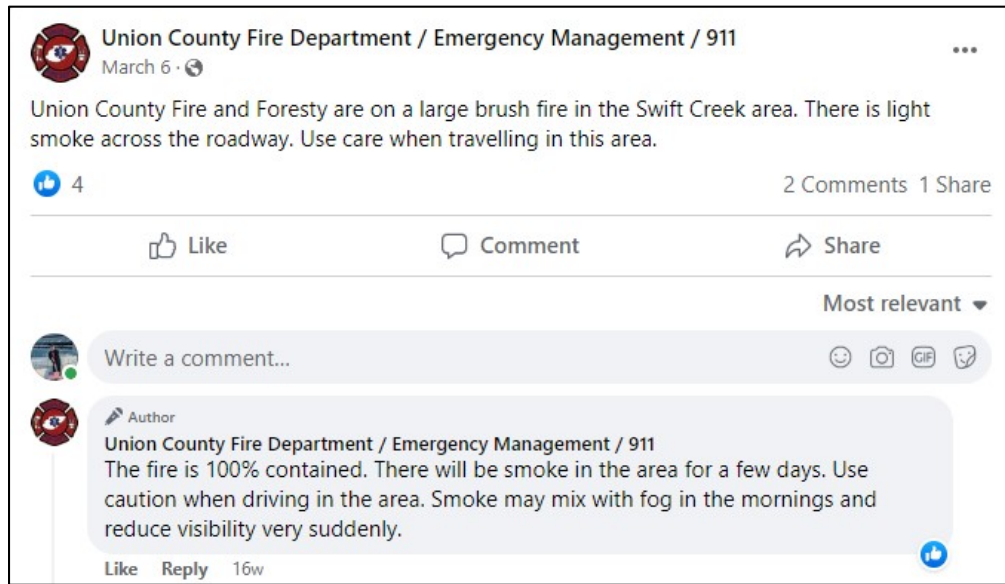
**Figure 5-I: Traffic Incident Facebook Post**



Source: Union County Fire Department / Emergency Management Department / 911 Facebook

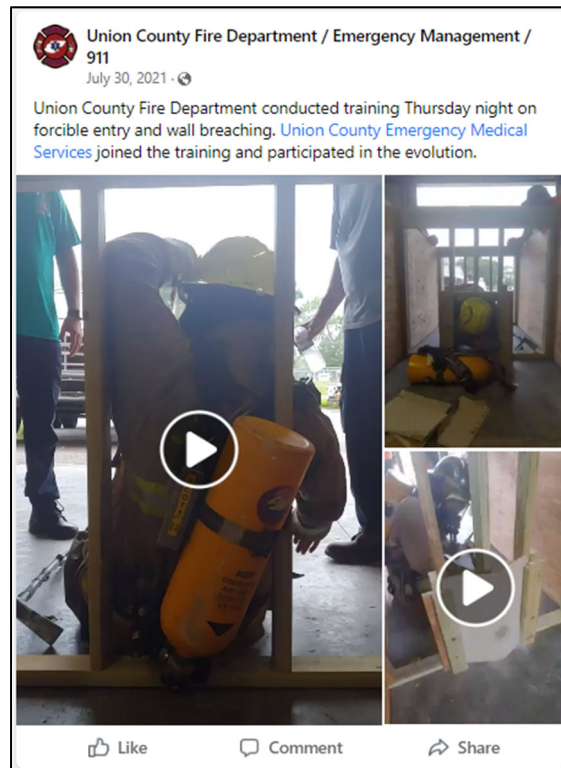


**Figure 5-J: Brush Fire Facebook Post**



Source: Union County Fire Department / Emergency Management Department / 911 Facebook

**Figure 5-K: Forcible Entry and Wall Breaching Training Facebook Post**



Source: Union County Fire Department / Emergency Management Department / 911 Facebook

The County's social media presence provides minimal reporting or measurable performance evaluation of the fire rescue program, however, the Facebook profile does contain useful, timely, and accurate information for public consumption.

#### Information System Inventory

Interviews with program personnel identified three primary systems used for fire rescue and emergency medical reporting, as well as an additional system for financial management. **Figure 5-L** provides an overview of the uses for the four systems.

**Figure 5-L: Information Systems Utilized for Reporting**

System	Union County Applications
Emergency Reporting <sup>a</sup>	Fire Department: Personnel management, license management, vehicle maintenance records, inventory and supply records, truck checks, hydrant reporting and maintenance, incident reporting to FFIRS and NFIRS
Aladtec	EMS Department: Personnel management and scheduling, training, truck checks, maintenance reports
ESO	EMS Department: Medical records, incident reporting to NEMSIS
Sage	Clerk of the Circuit Court and County Comptroller: Accounting, finance, payroll, internal controls
<sup>a</sup> Emergency Reporting was acquired by ESO in August 2021. As ESO is also the system used by the EMS Department for reporting, we encourage the Fire and EMS Departments to ensure they are working with the company to ensure no duplication of resources and costs incurred.	

*Source: Union County*

The three systems utilized by the Fire and EMS Departments are primarily for internal reports and reporting to regulatory agencies. Sage, utilized by the Clerk of the Circuit Court and County Comptroller, can be utilized to produce financial reports which are included in the annual budget, external audit, Comprehensive Annual Financial Report, and Popular Annual Financial Report.

Overall, the best source for useful, timely, and accurate public information regarding the Fire and EMS Departments is the new Facebook account. Board of County Commissioners meeting minutes have notable omissions (full sets of minutes are not posted to the County's website for every listed meeting) and inaccuracies and the various County websites do not provide program-specific information related to fire rescue and emergency medical services. We recommend more regular updates of the Board of County Commissioners' website, including a structural content update to include the Fire Department and an overview of departments' services. The County should also ensure potential volunteer firefighters have a way to learn about volunteer opportunities through public channels, such as the website. Therefore, we determined that Subtask 5-1 was partially met.

Subtask 5-2: Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the County related to the program.

To address the requirements of Subtask 5-2, M&J reviewed external reports regarding the performance of the County's fire rescue program as well as compared publicly available reports from regulatory agencies to the data provided by the County.

As noted in Subtasks 1-3 and 1-4 of this report, UCFD is in compliance with all items on the Florida Administrative Code Compliance Inspection Checklist, as determined by the Division of the State Fire Marshal. One such area, as shown in **Figure 5-M**, is Records and Documentation, which indicates the records and reports the Fire Department must maintain and provide to reporting agencies, such as NFIRS. Of note in **Figure 5-M**, the column with the marks is titled “Yes” and the empty column is titled “No” indicating whether the department reviewed complies or not.

**Figure 5-M: 69A-62 FAC Compliance Inspection Checklist: Records and Documentation**

RECORDS AND DOCUMENTATION			
39.	Injuries are recorded using NFIRS-5 Fire Service Casualty Module	X	
40.	FD keeps a “Fire Service Log and Summary of Occupational Injuries, Diseases and Illnesses	X	
41.	FD makes “First Report of Injury” available to Division upon request	X	
42.	FD makes all accident/incident/near miss investigation reports available on request	X	
43.	FD keeps Log, First Report and Investigation records on calendar year basis for 3 years	X	

*Source: Florida Department of Financial Services*

The records and documentation requirement from the Division of the State Fire Marshal, however, primarily extends to injury and investigation records. In order to confirm the accuracy of incident reports submitted to regulatory agencies, we tested the public reports available from the Florida Fire Incident Reporting System against the incident data provided by the Fire Department.

**Figures 5-N** through **5-P** show the number of incidents reported by Union County to FFIRS from 2018 to 2020. We added the yellow box to indicate Union County’s position on the page – no data was manipulated. **Figure 5-Q** compares the total number of incidents reported to the number of incidents included in the dataset provided to M&J by the Fire Department. While fire departments are not required to provide incident reports to FFIRS, or the national equivalent (NFIRS), departments must report any incident which results in an injury or death. Furthermore, NFPA standard 1720 establishes reporting all incidents to NFIRS or the local equivalent as an industry leading practice. We applaud Union County for meeting this industry leading practice, however were unable to determine why the discrepancy exists in **Figure 5-Q** between the number of incidents reported in 2020 and the number of incidents included in the data provided to M&J.

Figure 5-N: 2018 Florida Counties Fire and Non-Fire Totals



# Florida Counties Fire

Counties	Structure Fires	Vehicle Fires	Other Fires	Exposures	Total Fires	Rescue EMS	Other Calls	False Alarms
Madison	29	17	84	0	110	290	315	57
Manatee	220	134	423	15	792	22,972	5,435	3,381
Marion	333	250	675	0	1,258	15,992	9,811	2,140
Martin	107	83	221	3	414	20,352	5,674	1,339
Miami-Dade	1,583	1,031	2,253	119	4,986	204,646	40,363	20,381
Monroe	111	48	131	2	292	11,182	2,136	1,096
Nassau	55	42	136	8	241	6,673	1,142	349
Okaloosa	196	74	175	3	448	17,859	4,565	1,500
Okeechobee	31	43	121	0	195	6,122	1,436	186
Orange	1,033	617	1,321	8	2,979	132,908	25,330	13,211
Osceola	264	197	465	2	928	34,705	6,765	3,285
Palm Beach	824	606	1,053	9	2,492	168,376	38,041	13,805
Pasco	303	201	455	45	1,004	60,160	12,855	2,418
Pinellas	743	307	793	28	1,871	163,292	31,234	8,120
Polk	645	389	1,135	25	2,194	77,458	20,006	3,324
Putnam	23	19	30	0	72	2,270	384	138
Santa Rosa	222	80	231	0	533	11,973	4,430	944
Sarasota	174	154	643	0	971	58,478	6,759	3,612
Seminole	365	157	466	6	994	45,365	13,252	3,945
St. Johns	193	95	218	1	507	22,228	5,509	1,648
St. Lucie	306	180	426	0	912	43,752	4,248	1,916
Sumter	100	85	223	2	410	19,275	11,691	810
Suwannee	42	43	122	3	210	9,099	589	163
Taylor	30	28	59	0	117	299	960	84
Union	13	9	31	1	54	223	67	13
Volusia	326	252	551	14	1,143	49,782	23,438	3,093
Wakulla	34	10	57	0	101	249	312	37
Walton	66	65	221	0	352	10,500	2,390	833
Washington	8	6	15	0	29	26	72	15
Total Incidents	14,311	9,292	24,203	532	48,338	2,079,546	514,318	159,259
Mutual Aid	2,869	510	2,345			32,211	24,509	2,696
Total Responses	17,180	9,802	26,548	532	48,338	2,111,757	538,827	161,955

\* No Data Received

The above statistics are based on the data submitted by 452 fire departments that reported to the Florida Fire Incident Reporting System (FFIRS) in 2018.

Source: Florida Department of Financial Services

Figure 5-O: 2019 Florida Counties Fire and Non-Fire Totals



# Florida Counties Fire

Counties	Structure Fires	Vehicle Fires	Other Fires	Exposures	Total Fires	Rescue EMS	Other Calls	False Alarms
Madison (35)	30	23	73	0	126	510	543	61
Manatee (15)	210	153	347	11	710	22,327	5,586	3,041
Marion (14)	349	285	764	0	1,398	21,175	11,926	2,352
Martin (42)	93	77	202	9	372	22,260	6,669	1,541
Miami-Dade (01)	1,329	1,104	1,829	116	4,262	214,360	39,302	23,804
Monroe (38)	79	63	115	0	257	11,901	2,469	1,137
Nassau (41)	79	42	203	6	324	7,556	1,495	386
Okaloosa (43)	373	97	231	2	701	18,081	5,168	1,611
Okeechobee (57)	51	31	106	0	188	5,837	1,284	144
Orange (07)	1,030	559	1,002	9	2,591	129,415	24,265	13,700
Osceola (26)	358	197	384	49	939	63,129	13,659	2,621
Palm Beach (06)	764	466	778	5	2,008	150,565	35,279	13,389
Pasco (28)	358	197	384	49	939	63,129	13,659	2,621
Pinellas (04)	1,115	383	762	35	2,260	166,777	33,880	8,586
Polk (05)	634	404	992	19	2,030	85,716	21,524	3,304
Putnam (22)	32	21	65	0	118	2,966	602	171
Santa Rosa (33)	427	113	283	0	823	11,608	4,688	993
Sarasota (16)	131	109	368	0	608	21,516	4,274	1,504
Seminole (17)	318	162	378	13	858	41,297	11,067	3,487
St. Johns (20)	215	98	237	1	550	20,505	5,133	1,723
St. Lucie (24)	342	134	256	0	832	45,395	5,079	1,994
Sumter (44)	97	95	193	1	385	15,233	10,157	663
Suwannee (31)	34	46	94	4	174	9,498	501	130
Taylor (37)	37	22	60	0	119	307	931	51
Union (63)	15	12	18	0	45	171	106	17
Volusia (08)	536	301	776	12	1,613	55,395	24,068	3,789
Wakulla (65)	27	11	29	1	67	201	187	20
Walton (36)	196	74	421	2	691	11,050	2,713	820
Washington (50)	12	4	11	0	27	7	64	9
<b>Total Incidents</b>	<b>15,779</b>	<b>9,572</b>	<b>22,865</b>	<b>605</b>	<b>48,821</b>	<b>2,233,290</b>	<b>585,441</b>	<b>175,760</b>
<b>Mutual Aid</b>	<b>2,747</b>	<b>636</b>	<b>1,403</b>		<b>4,786</b>	<b>32,211</b>	<b>24,509</b>	<b>2,696</b>
<b>Total Responses</b>	<b>18,526</b>	<b>10,208</b>	<b>24,268</b>	<b>605</b>	<b>53,002</b>	<b>2,265,501</b>	<b>609,950</b>	<b>178,456</b>

\* No Data Received

The above statistics are based on the data submitted by 432 fire departments that reported to the Florida Fire Incident Reporting System (FFIRS) in 2019.

Source: Florida Department of Financial Services



Figure 5-P: 2020 Florida Counties Fires and Non-Fires Totals



## FLORIDA COUNTIES FIRE AND NON-FIRE TOTALS

Counties	Structure Fires	Vehicle Fires	Other Fires	Exposures	Total Fires	Rescue EMS	Other Calls	False Alarms
Madison (35)	37	40	57	1	134	2151	475	65
Manatee (15)	227	143	437	11	807	19858	6995	2883
Marion (14)	297	284	957	0	1538	15315	12403	2242
Martin (42)	87	73	202	1	362	22418	7400	1560
Miami-Dade (01)	1183	1021	1734	121	3938	188386	33399	23401
Monroe (38)	57	35	96	0	188	9182	2213	1107
Nassau (41)	83	47	115	2	245	8207	2289	490
Okaloosa (43)	385	89	271	1	745	17530	6310	1812
Okeechobee (57)	73	38	135	2	246	6868	1061	118
Orange (07)	1068	583	1526	17	3177	141513	25697	15442
Osceola (26)	310	198	406	9	914	35990	8229	3454
Palm Beach (06)	832	483	941	1	2256	155586	39603	14698
Pasco (28)	327	233	628	73	1188	63791	14774	2707
Pinellas (04)	1096	342	815	22	2253	169998	21558	8567
Polk (05)	644	370	1284	45	2298	86195	23437	3370
Putnam (22)	20	11	26	0	57	2090	433	176
Santa Rosa (33)	416	100	404	0	920	6894	4111	986
Sarasota (16)	274	158	634	8	1066	60070	9570	3710
Seminole (17)	352	159	488	23	999	42145	10699	3624
St. Johns (20)	280	104	282	4	666	22739	6001	2002
St. Lucie (24)	296	126	254	0	676	37078	4692	1720
Sumter (44)	90	51	145	0	286	14886	7824	706
Suwannee (31)	18	43	105	4	166	9611	563	126
Taylor (37)	47	26	91	0	164	443	563	52
Union (63)	16	9	49	2	74	64	252	20
Volusia (08)	478	253	711	7	1442	48365	21728	3709
Wakulla (65)	44	25	85	6	154	258	394	56
Walton (36)	175	83	429	0	687	10696	3388	1052
Washington (50)	5	2	8	0	15	11	44	3
Total Incidents	15,898	9,313	26,586	686	51,797	1,956,055	544,512	168,011
Mutual Aid	2,798	661	2,225		5,684	55,012	33,069	4,408
Total Responses	18,696	9,974	28,811	686	57,481	2,011,067	577,581	172,419

\* No Data Received

The above statistics are based on the data submitted by 441 fire departments that reported to the Florida Fire Incident Reporting System (FFIRS) in 2020.

Source: Florida Department of Financial Services

**Figure 5-Q: Comparison of Incidents Reported to FFIRS and Incidents in Dataset Provided to M&J**

Calendar Year	Incidents Reported to FFIRS	Incidents Included in Dataset Provided to M&J
2018	357	357
2019	339	339
2020	410	417

*Source: Florida Department of Financial Services; Union County Volunteer Fire Department*

As indicated in **Figure 5-Q**, two out of the three years tested matched, with the third year off by seven incidents. Union County should be sure all incidents, including all false alarms, are properly reported to governing authorities, such as FFIRS and NFIRS.

Public reports on EMS data have to remain sensitive due to the personal nature of the data collected. However, the EMS Department does not produce any public reports nor does the governing authority the EMS Department submits reports to NEMSIS, produce annual reports with incidents reported similar to the FFIRS annual report. Because public reports are limited and the external report on the EMS Department's performance and compliance by the Florida Department of Health did not include reporting as a categorization for review, we were unable to test the accuracy of the EMS Department's required reports related to the program.

Public safety organizations, such as UCFD and UCEMS, walk a thin line regarding permissible data to publicly report. The best indicator of accurate and complete reporting is compliance with requirements to provide incident reports to governing agencies, such as FFIRS, NFIRS, and NEMSIS. The Fire and EMS Departments should, however, consider developing annual or otherwise periodic reports for public release related to the performance and cost of their relative programs. Therefore, we determined that Subtask 5-2 was partially met.

#### Subtask 5-3: Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

To address the requirements of Subtask 5-3, M&J evaluated public reports available through the County's communications channels as identified in Subtask 5-1 of this report. We evaluated whether reports provided publicly accessible information of program performance and costs related to fire rescue and emergency medical services.

With regards to publicly accessible reports detailing fire rescue and EMS program performance, the County does not produce or publish said reports, as discussed in Subtasks 5-1 and 5-2. Board of County Commissioners meeting minutes are the only glimpse the public has into the performance of various programs in the County and, as discussed in Subtask 5-1, the meeting minutes are not always clear or accurate. Furthermore, the County does not provide agenda packets that include any documents discussed or presentations shared as part of the meetings. As a result, the Board of County Commissioners meeting records are limited as indicators of program performance.

The best reports regarding program performance are those developed by external entities, including ISO's Public Protection Classification survey, the Division of State Fire Marshal's FAC Compliance Inspection Checklist, and the Florida Department of Health's Compliance Monitoring site survey. Each of these documents is a public report subject to public records requests, however they are not proactively made available to the public for review. The County expressed, in interviews with our team, a willingness to quickly respond to public records requests, but does not regularly make performance reports available on County websites or through other communications channels.

Financial reports, in contrast with performance reports, are made readily available to the public and are easy to locate on the Clerk of the Circuit Court and County Comptroller's website. **Figure 5-R** is a screenshot of the Clerk's website with links to financial records, including tentative budget, final/adopted budgets, budget amendments, and annual external audits.

**Figure 5-R: Financial Reports on the Clerk of the Circuit Court and County Comptroller's Website**

The screenshot shows the website of the Clerk of Courts & Comptroller, Kellie Hendricks Rhodes, CPA, for Union County, Florida. The page is titled 'Board Records' and features three main sections: 'Agendas & Minutes', 'The Budget', and 'Fiscal Audits'. Each section contains a table of links to various documents.

Agendas & Minutes:	The Budget:	Fiscal Audits:
<b>Current Year:</b> 2020-2021	<b>Budget November 2014 to Current</b> 2021-2022 Budget Amendment-03 <a href="#">view document</a>	<b>Year – County &amp; Document Link</b> 2020 – Popular Annual Financial Report <a href="#">view document</a>
<b>For archived agendas please select the desired fiscal year:</b> <b>Archived Records:</b> 2019-2020 2018-2019 2017-2018 2016-2017 2015-2016 2014-2015 2013-2014 2012-2013	2021-2022 Budget Amendment-02 <a href="#">view document</a> 2021-2022 Budget Amendment-01 <a href="#">view document</a> 2021-2022 Final Budget <a href="#">view document</a> 2021-2022 Tentative Budget <a href="#">view document</a> 2020-2021 Budget Amendment-04 <a href="#">view document</a> 2020-2021 Budget Amendment-03 <a href="#">view document</a> 2020-2021 Budget Amendment-02 <a href="#">view document</a> 2020-2021 Budget Amendment-01 <a href="#">view document</a>	2020 – Comprehensive Annual Financial Report <a href="#">view document</a> 2019 – Popular Annual Financial Report <a href="#">view document</a> 2019 – Comprehensive Annual Financial Report <a href="#">view document</a> 2018 Audit – Union County, Florida <a href="#">view document</a> 2017 Audit – Union County, Florida <a href="#">view document</a> 2016 Audit – Union County, Florida <a href="#">view document</a> 2015 Audit – Union County, Florida <a href="#">view document</a> 2014 Audit – Union County, Florida <a href="#">view document</a>

Source: unionclerk.com

Budget documents available on the website include every year since FY2014 and fiscal audits include every year since FY2012. The Popular Annual Financial Report and Comprehensive Annual Financial Report (which includes the fiscal audit) are also available for FY2019 and FY2020. Budget and audit reports can provide some insight into program costs, though inclusion of fire rescue specifically is treated differently between budgets and audits. Each final/adopted budget available includes the Fire Department as a specific cost center, however the annual audits available roll fire rescue services up into the public safety category and only directly mention fire rescue in terms of number of capital assets owned and maintained. Emergency medical services are listed separately in both sets of documents, as EMS comprises its own department (for budget purposes) and enterprise fund (for audit purposes). While the budget documents indicate the funds allocated to the Fire Department within a specific fiscal year, no public reports are proactively available regarding prior years' expenditures or revenues.

While the County has expressed willingness to provide performance and cost documentation upon request, we recommend the County improve its proactive reporting structure by producing annual reports detailing program performance and costs. Therefore, we determined that Subtask 5-3 was partially met.

[Subtask 5-4: Review processes the program has in place to ensure the accuracy and completeness of any performance and cost information provided to the public.](#)

See Subtask 5-5.

[Subtask 5-5: Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.](#)

While we set out to evaluate Subtasks 5-4 and 5-4 separately, we determined evaluating them together proved more effective. To address the requirements of these subtasks, M&J reviewed written County and Departmental policies and procedures related to the dissemination of documentation for public consumption and conducted interviews with County staff about internal review and approval processes for preparing such documents.

The County, the Fire Department, and the EMS Department do not have written policies and procedures governing the dissemination of program performance and performance cost information to the public. As detailed in Subtasks 5-1 through 5-3, the County does not produce internal or external reports on the performance and cost of the fire rescue and emergency medical services program, and the accuracy of data provided to governing agencies for report generation needs better validation. The documentation that provides the best understanding of program performance, the Board of County Commissioners meeting minutes, has included inaccurate information and notable omissions. Because the County's channels of communication are not primarily used for distribution of timely information, we determined the County does not have adequate procedures in place to provide public notice of corrections.

We do acknowledge the Clerk of the Circuit Court and County Comptroller's office utilizes the external auditor and additional internal controls as means to ensure accuracy and completeness of financial reports, such as the County's annual ACFR. However, since we determined in Subtask 5-3 that the financial reports produced by the County do not report on program performance and cost, we did not find those procedures to ensure accuracy and completeness of public financial information applicable to the evaluation of Subtasks 5-4 and 5-5.

We recommend the County develop formal policies and procedures governing the dissemination of information to the public, especially as it pertains to performance and cost of the fire rescue and emergency medical services program. These policies should ensure public reports are accurate and complete and should provide formal procedures for redressing erroneous and/or incomplete program information. Therefore, we determined that Subtasks 5-4 and 5-5 were not met.

## G. Audit Issue #6: Compliance of the program with appropriate policies, rules, and laws

### Compliance of the program with appropriate policies, rules, and laws

**Finding Summary** – Overall, Union County partially meets Audit Issue #6. Union County relies on external assessments by independent third parties, such as independent auditors and regulatory agencies, to assess compliance with applicable policies, rules, and laws. The internal controls in place for guaranteeing compliance with federal, state, and local statutory requirements are adequate, however the County needs to improve its policies for review of legislative changes. The County's original inclusion of the fire rescue discretionary surtax on the November 2020 ballot raised questions of the processes of reviewing new statutory requirements established through changes to legislation.

#### Subtask 6-1

##### Condition:

Partially Met

**Determine whether the program has a process to assess its compliance with applicable (*i.e.*, relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.**

The Union County Fire Department and Emergency Medical Services Department maintain compliance with state statutes, grant agreements, and federal licensing requirements, with regular assessments by independent third parties. Overall, Union County lacks adequate processes for ensuring local ordinances comply with Florida Statutes.

##### Cause:

Union County does not have formal policies and procedures for understanding legislative changes and assessing compliance with federal, state, and local laws, rules, and regulations.

##### Effect:

Without formal policies and procedures to ensure compliance, Union County could put itself at risk of litigation, which would cost taxpayers, as well as could endanger the licenses and certifications required for the fire rescue and emergency medical services program to legally operate.

##### Criteria:

Compliance with state statutes requires regular review and understanding of legislative changes, which is a beneficial function of those persons and organizations that provide legal and legislative advice to counties without the resources for a governmental affairs function, such as Union County.

##### Recommendation 6.1:

The County should strengthen its policies and procedures for maintaining awareness of legislative changes and ensuring compliance with federal, state, and local laws, rules, and regulations.



## Subtask 6-2

Our work revealed no issues or concerns related to program internal controls which ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

## Subtask 6-3

Our work revealed no issues or concerns related to program administrators taking reasonable and timely action to address noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

## Subtask 6-4

Our work revealed no issues or concerns related to whether program administrators have taken reasonable and timely action to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.


## Audit Issue #6 Analysis Summary and Conclusion:

Subtask 6-1: Determine whether the program has a process to assess its compliance with applicable (*i.e.*, relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

To address the requirements of Subtask 6-1, M&J compared program operations to applicable federal, state, and local laws, rules, and regulations. Additionally, we reviewed compliance reports produced by external organizations and interviewed County personnel about internal controls. During our assessment, we learned the County originally placed the fire rescue discretionary surtax on the ballot in 2020 without meeting the performance audit requirements of *Florida Statutes* section 212.055(11) and evaluated the compliance concerns around this action.

Union County does not have written policies and procedures governing the assessment of enterprise-wide actions' compliance with applicable laws, rules, and regulations. Fire Department leadership shared in interviews that prior to current leadership accepting command over the fire rescue function, UCFD, too, did not have written policies and procedures. However, current Fire Department leadership have begun developing formal policies to ensure UCFD follows not just leading practices, but also complies with federal and state guidelines and standards for fire departments. **Figure 6-A** demonstrates an abridged version of one of the new policies written in March 2021 to require volunteer firefighter compliance with NFPA, state, and National Registry of Emergency Medical Technicians requirements for firefighters and Emergency Medical Technicians.

**Figure 6-A: Standard Operating Guideline 1.5.3.1: Volunteer Probationary Firefighter Training Requirements**

	<b>Union County Fire Department</b>
	<b>Standard Operating Guideline 1.5.3.1</b>
	Volunteer Probationary Firefighter Training Requirements

**Purpose:**  
The purpose of this guideline is to establish a pathway for a probationary volunteer firefighter to achieve membership as a volunteer firefighter with the Union County Fire Department.

**Scope:**  
This policy applies to all new members.

**Procedure:**  
The new member will submit an application to the department administrator or to a member to be given to the department administrator.

The administrator or designee (captain or higher in rank) will interview the prospective member and clarify any information within the application.

The department will complete a background check and any other necessary pre-employment screening required. The prospective member may be called for a second interview based on screening results.

The new member will complete the following tasks. Each task is outlined in the appendix materials in this SOG.

- If a currently certified Firefighter I or II in Florida, demonstrate proficiency in the JPRs for Firefighter I per NFPA 1001 (2019) Chapter 4.
- If not currently certified as a firefighter in Florida, complete a program to earn Firefighter I and/or II and present State certification.
- Complete a department-approved Emergency Medical Responder Course or provide certification as an EMT-B, EMT-I, or EMT-P.
- Complete a knowledge checklist on the layout of all fire apparatus and tool identification.
- Demonstrate awareness of department policies and guidelines and how to access information.
- A minimum 6 month probation period
- Compliance with attendance and training requirements set forth in SOG 1.5.3 - *Guideline for Volunteer Training and Attendance*.
- Final approval of completion for promotion from probation to firefighter from the Administrative Head of Department.

This policy will be monitored and enforced by the Administrative Head of Department.

Change History: 03-2021 (creation)



**Appendix A**  
**Checklist for Completion of Probationary Firefighter Tasks**

Firefighter: \_\_\_\_\_ FCDICE: \_\_\_\_\_

Date Hired: \_\_\_\_\_ Expected Date of Completion (1-year): \_\_\_\_\_

Officer Approval	Task	Date Comp.	Paperwork Attached
	<p>If current Firefighter I/II in Florida: Satisfactory completion of skills requirement for the JPRs outlined in Chapter 4 of NFPA 1001 (2019). The document used will be the <i>Firefighter I Practical Skills Task Book, Version 2.1</i> (Appendix B). The Training Captain or designated Instructor will complete the Task Book.</p> <p style="text-align: center;"><b>OR</b></p> <p>If currently not certified in Florida: Satisfactory completion of a State Approved Firefighter I or II preparatory programs and State Certificate of Compliance issued.</p>		
	<p>Provide a current certification of EMP-B, EMT-I, or EMT-P. Florida or NREMT certification preferred. Out of state certifications will be evaluated.</p> <p style="text-align: center;"><b>OR</b></p> <p>Complete a Department Approved Emergency Medical Responder course.</p>		
	Complete a knowledge checklist for each apparatus with knowledge of firefighter tools, hose, and appliances, the layout of the apparatus, ability to fetch tools in a safe manner in an acceptable amount of time. (Appendix C)		
	Demonstrate awareness of Department Policies and Guidelines and how to access current SOGs (Appendix D).		
	<p>Complete a minimum 6-month probationary period.</p> <p>Six months from date of hire: _____</p>		
	Compliance with SOG 1.5.3 - <i>Guideline for Volunteer Training and Attendance</i> . (Appendix E)		

Recommendation for promotion to Firefighter: Captain: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Approval of Promotion to Firefighter: Dept. Administrator: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Change History: 03-2021 (creation)



THE DEPARTMENT OF FINANCIAL SERVICES  
Division of State Fire Marshal

THE BUREAU OF FIRE STANDARDS AND TRAINING  
FIREFIGHTER I PRACTICAL SKILL TASK BOOK

Student Name: \_\_\_\_\_ Fire Department or Training Center: \_\_\_\_\_  
FDCE Student ID Number: \_\_\_\_\_ Start Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_  
Primary Instructor: \_\_\_\_\_ Instructor ID #: \_\_\_\_\_

Appendix B  
Firefighter I Practical Skills Task Book, v. 2.1

EXPECTATIONS OF INSTRUCTORS: Instructors are evaluating the student's ability to successfully demonstrate practical skills and tasks both individually and as a member of a team. This includes the requirement that the student perform all tasks in a manner that is safe, and does not pose a threat to the safety of the trainee, fellow students or others. Any unsafe act by the student during the demonstration of any skill should be recorded as failing that objective. NOTE: The second instructor signatory must not have been one of the primary instructors involved in practical skill training.	PASS		FAIL		Signature / Instructor ID #1		PASS		FAIL		Signature / Instructor ID #2	
	ability to:											
	When given the proper size and amount of rope, tying a:											
	• Bowline knot											
	• Clove hitch											
	• Figure eight on a bight											
	• Figure eight follow-through											
	• Figure eight stopper knot											
	• Becket or sheet bend											
	• Overhand safety knot											
Using an approved knot, hoist any selected tool, ground ladder, or appliance to a height of at least 20 feet.												
Demonstrate the techniques of inspecting, cleaning, maintaining, and storing rope.												
Use a rope to tie ladders, hose, and other equipment so as to secure them to immovable objects.												
SAFETY PROCEDURES The student demonstrates the ability to:												
Demonstrate techniques for action when trapped or disoriented in a fire situation or a hostile environment.												
Demonstrate the use of seat belts, noise barriers, and other safety equipment provided for protection while riding the apparatus.												
Demonstrate safety procedures when mounting, dismounting, and operating around fire apparatus.												

Change History: 03-2021 (creation)

Source: Union County Fire Department

While the Fire Department should continue strengthening its standard operating guidelines to ensure proper procedures for all areas of compliance, Departmental leadership have made great strides over the last couple of years to improve the County's compliance with Chapter 633 of the *Florida Statutes* which governs Fire Prevention and Control. **Figure 6-B** illustrates the statutes to which UCFD is required to adhere, as well as a summary of the section and our assessment of the Fire Department's compliance.

**Figure 6-B: Union County Compliance with *Florida Statutes* Chapter 633**

<i>Florida Statute</i>	<i>Summary</i>	<i>M&amp;J Assessment</i>
633.135 – Firefighter Assistance Grant Program	This section explains the requirements for a fire department to be eligible for state grants through this program	UCFD complies with this statute and has received grants through this program
633.137 – Firefighter Cancer Decontamination Equipment Grant Program	This section explains the requirements for a fire department to be eligible for state grants through this program	UCFD complies with this statute and has received grants through this program
633.216 – Inspection of buildings and equipment; orders; fire safety inspection training requirements; certification; disciplinary actions	This section explains the requirements for fire safety inspections of buildings and equipment	UCFD does not currently provided fire safety inspections, but instead requires builders to contract with third parties for independent inspections
633.408 – Firefighter and volunteer firefighter training and certification	This section explains the training and certification requirements for volunteer firefighters	UCFD complies with this statute
633.412 – Firefighters; qualifications for certification	This section explains the qualifications for firefighters	UCFD complies with this statute
633.414 – Retention of firefighter and volunteer firefighter certifications	This section explains the requirements for maintaining firefighter certification	As noted in the ISO report, UCFD does not have a history of requiring ongoing training and incident attendance for volunteer firefighters, however, has implemented new standard operating guidelines to address this deficiency
633.416 – Firefighter employment and volunteer firefighter service; saving clause	This section explains the requirements for a fire department to employ firefighters	UCFD complies with this statute
633.508 – Workplace safety; rulemaking authority; division authority	This section explains the requirements for a fire department to provide a safe workplace for firefighters and volunteer firefighters, per NFPA and Occupational Safety and Health Administration standards	We did not note any workplace safety deficiencies in any external reports evaluating UCFD
633.520 – Safety; firefighter employer responsibilities	This section explains the responsibilities of a fire department to provide safety devices and safeguards for firefighters and volunteer firefighters	We did not note any safety device and safeguard deficiencies in any external reports evaluating UCFD

Source: Florida Statutes, M&J Analysis

Of note: M&J did evaluate the adequacy of workplace safety initiatives and safety devices, so relied on external reports by experts qualified in the relevant field – primarily the ISO, Office of the State Fire Marshal, and Department of Health reports.

In addition to Chapter 633 of the *Florida Statutes*, the UCFD is also required to maintain compliance with the Division 69A (Division of State Fire Marshal) chapters of the *Florida Administrative Code*. Based on the last inspection, Union County was determined to be in compliance.

The Union County Emergency Medical Services Department is governed by Chapter 401 of the *Florida Statutes* – Medical Telecommunications and Transportation. **Figure 6-C** illustrates the statutes to which UCEMS is required to adhere, as well as a summary of the section and our assessment of the EMS Department’s compliance.

**Figure 6-C: Union County Compliance with *Florida Statutes* Chapter 401**

<i>Florida Statute</i>	Summary	M&J Assessment
401.111 – Emergency medical services grant program; authority	This section explains the requirements for an EMS department to be eligible for grants from this program	UCEMS complies with this statute and has received grants from this program
401.25 – Licensure as a basic life support or an advanced life support service	This section explains the requirements for an EMS department to be licensed for either BLS or ALS service	UCEMS complies with this statute and is licensed for ALS service
401.253 – Reporting of controlled substance overdoses	This section explains the reporting requirements for EMS departments transporting cases of suspected or actual overdose of a controlled substance	We did not note any reporting deficiencies regarding controlled substance overdoses in any external reports evaluating UCEMS
401.26 – Vehicle permits for basic life support and advanced life support services	This section explains the requirements for licensure of transport and ALS non-transport vehicles	UCEMS complies with this statute and maintains appropriate licensure for its vehicles
401.265 – Medical directors	This section explains the requirements EMS departments must comply with regarding the employment or contract with a medical director and their duties and responsibilities	UCEMS complies with this statute through a contract with a medical director
401.27 – Personnel; standards and certification	This section explains the training and certification requirements for emergency medical services personnel	UCEMS complies with this statute
401.281 – Drivers	This section explains the requirements for ambulance drivers	UCEMS complies with this statute
401.30 – Records	This section explains the record retention and reporting requirements for EMS departments	We did not note any record retention or reporting deficiencies in any external reports evaluating UCEMS

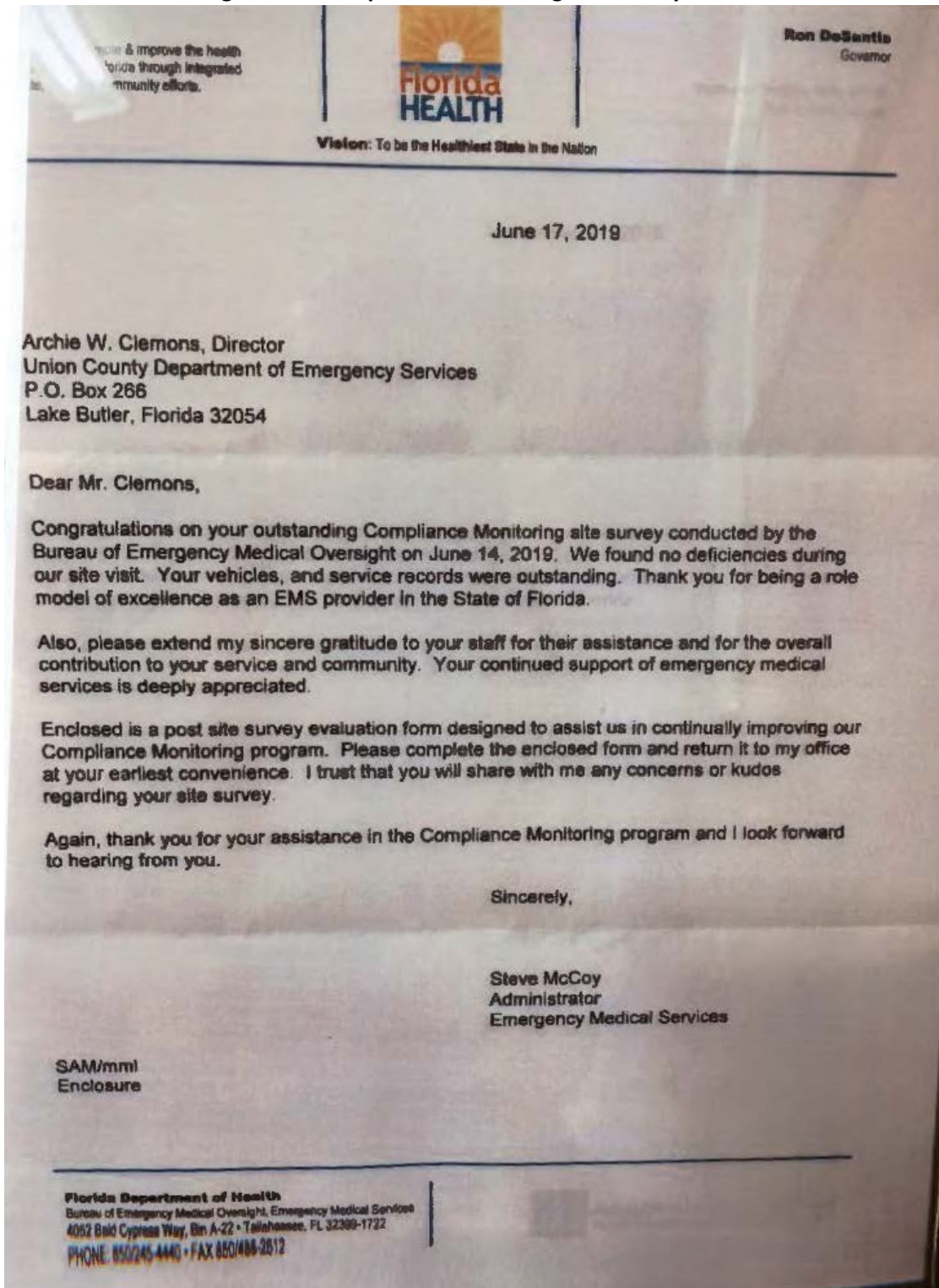
<i>Florida Statute</i>	<i>Summary</i>	<i>M&amp;J Assessment</i>
401.34 – Fees	This section explains the required fees all emergency transportation licensees must pay into the Emergency Medical Services Trust Fund and Medical Quality Assurance Trust Fund	UCEMS complies with this statute
401.435 – First responder agencies and training	This section explains the requirement for first responder agencies, such as fire departments or a sheriff's office, to enter into a memorandum of understanding with the EMS licensee for that territory	The first responder agencies of Union County, including UCFD, and UCEMS comply with this statute
401.465 – 911 public safety telecommunicator certification	This section explains the certification requirements for 911 operators	Union County's 911 function within the Sheriff's Office complies with this statute

*Source: Florida Statutes, M&J Analysis*

Pursuant to section 401.25 of the *Florida Statutes*, the County is required to maintain an ALS emergency medical services provider license. The license is maintained by the Union County Emergency Medical Services Department and M&J verified that the licensure was current at the time of fieldwork.

In addition to Chapter 401 of the *Florida Statutes*, UCEMS is also required to maintain compliance with the Division 64J (Division of Emergency Preparedness and Community Support) chapters of the *Florida Administrative Code*. As demonstrated in **Figure 6-D**, the Union County Emergency Services Department was determined to be in compliance with the relevant chapters of the Florida Statutes and Florida Administrative Code.

Figure 6-D: Compliance Monitoring Site Survey Letter



Source: Florida Department of Health, provided by Union County



In addition to compliance with the Florida Statutes and the Florida Administrative Code, we also reviewed grant terms and supporting evidence for a sampling of grant purchases. UCFD applied for and was awarded the Florida Firefighter Assistance Grant by the Division of the State Fire Marshal in 2020; having maintained compliance with the grant requirements in 2020, the Fire Department received the same grant in 2021. From the same division, UCFD received the Firefighter Cancer Decontamination Equipment Grant in 2018 and, having maintained compliance, again in 2021.

Our concern regarding Union County's compliance with state statutes stems from the initial placement of the discretionary surtax on the ballot in 2020 without meeting the performance audit requirements of *Florida Statutes* section 212.055(11). Union County contracts with a local attorney to serve as the County Attorney, providing legal advice to the Board of County Commissioners and all appointed County officials. The County Attorney reviews applicable statutes and prepares ordinance and other legal documentation for the Board of County Commissioners to present at meetings for public comment and subsequently vote whether or not to approve. The County is also an active participant in the Small County Coalition, an association of commissioners from rural counties across Florida who share leading practices on effective partnerships with state agencies and provide support for understanding legislative issues. Even with these legal resources, the Union County Board of County Commissioners approved Ordinance 2020-06 on August 3, 2020, placing the one percent Emergency Fire Rescue Services and Facilities Surtax on the ballot. The meeting minutes relevant to discussions of the surtax and ordinance did not mention the performance audit requirement.

Per our interviews with County staff and the election results posted on the Union County Supervisor of Elections' website, the voters of Union County approved the discretionary surtax during the general election on November 3, 2020, and the Clerk of the Circuit Court and County Comptroller relayed passage of the surtax to the Florida Department of State. However, the performance audit had not been conducted and the Florida Department of Revenue was not notified of the referendum or result. When the Department of Revenue released the annual tax rate, Union County personnel noticed the fire rescue surtax was not included in the calculation. The County first learned of the performance audit requirement of *Florida Statute* section 212.055(11) through conversations with the Department of Revenue. A new ordinance, Ordinance 2022-02, was subsequently written by the County Attorney with Department of Revenue guidance and approved by the Board of County Commissioners. After passage of Ordinance 2022-02, Union County requested that the Office of Program Policy Analysis and Government Accountability procure the required performance audit.

During initial consideration of the discretionary surtax, the County was unaware of statutory requirements and had no formal policies or procedures to guarantee compliance with Florida Statutes. Our assessment has revealed that the County had no internal response to this oversight nor changes to policies and procedures to assure future compliance. Leading practices would suggest altering policies and/or procedures, creating a checklist, or documenting the required actions and disseminating to the appropriate stakeholders for use in future situations. We credit the County for their current fire rescue and emergency medical services program compliance, and recommend the County strengthen their overall policies and procedures for understanding legislative changes and requirements, as well as ensuring general compliance. Therefore, we determined that Subtask 6-1 was partially met.

Subtask 6-2: Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

To meet the requirements of Subtask 6-2, M&J interviewed Union County personnel to understand the existing internal controls and reviewed the external audit to determine any deficiencies external auditors noted with regards to internal controls.

During our fieldwork, County personnel identified several ways in which current practices provide internal controls helping the County ensure compliance with laws, contracts, and grant agreements. Appropriate chains of command and segregation of duties between personnel managing important financial and program operation functions ensure every action taken includes multiple levels of review and approval. Additionally, *ad hoc* quality assurance/quality control of reports provided to governance agencies help guarantee the accuracy and completeness of those reports.

#### *External Audit Reports*

As part of the annual audit of government entities, independent auditors conduct a review of internal controls and identify deficiencies in those internal controls. The results of these internal control reviews from Union County's last three fiscal years' external audits are shown in **Figure 6-E**. The external audit reports identify one finding in FY2019 indicating budgetary noncompliance. No internal audit deficiencies were noted in the reports reviewed.

**Figure 6-E: Summary of External Audit Reports Findings: FY2018, FY2019, FY2020**

Report Description	FY2020	FY2019	FY2018
<b>Auditor General Compliance</b>			
Independent Auditors' Report on Compliance for Each Federal Program and Major State Project and Report on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.550, Rules of the Auditor General	No deficiencies noted	No deficiencies noted	No deficiencies noted
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	No deficiencies noted	No deficiencies noted	No deficiencies noted



Report Description	FY2020	FY2019	FY2018
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General	No current year findings  Corrective actions have been taken for prior year findings (2019-001)	<u>2019-001 Budgetary Compliance</u> The County was out of budgetary compliance in the Local Housing Assistance fund  No prior year findings; no uncorrected findings from 2017	No current year findings  Corrective actions have been taken for prior year findings (2017-001)
Independent Accountants' Examination Report	No deficiencies noted	No deficiencies noted	No deficiencies noted

*Source: Union County FY18-20 Audit Reports*

Through our review of the external audit reports and interviews with County personnel, we determined the County has multiple levels of reviews and internal controls to ensure appropriate policy, rule, and law compliance. Therefore, we determined that Subtask 6-2 was met.

Subtask 6-3: Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

To address the requirements of Subtask 6-3, M&J reviewed communications between the County and regulatory bodies, such as the Division of the State Fire Marshal, regarding actions to address noncompliance. We additionally reviewed the external audit reports and interviewed County personnel regarding actions taken to address identified areas of noncompliance.

As identified in Subtask 1-4 of this report, Fire Department leadership received notice from the Office of the State Fire Marshal of several areas of noncompliance with Florida Administrative Code. The actions taken by the Fire Department reasonably and expediently responded to those identified areas of noncompliance, resulting in a compliant report less than six months later. **Figure 6-F** acknowledges UCFD's efforts to address the areas of noncompliance in a timely manner.

**Figure 6-F: DFS Compliance Letter to Union County**



REPRESENTING  
**Jimmy Patronis**  
CHIEF FINANCIAL OFFICER  
STATE FIRE MARSHAL  
STATE OF FLORIDA

Union County Volunteer Fire Department  
58 NW 1<sup>ST</sup> Street  
Lake Butler, FL 32054  
Attn: Fire Asst. Director Mark Hughes

April 6, 2021

Re: Compliance Inspection

Fire Assistant Director Hughes,

This letter is to advise you of your department's compliance to the Florida State Statute 633.502-536 and Florida Administrative Code 69A-62 Fire Department Inspection Checklist which Safety Programs Manager Susan Schell initially performed on October 13, 2020.

During this inspection, some discrepancies were noted, and your department addressed and corrected them as of April 2, 2021. Your department is now within compliance and the Certificate of Compliance is included with this letter. A copy of the final report is attached for your records as well.

Your attention to the importance of safety at all levels within your department is to be commended. Should your department need any assistance in your continuing effort to provide professional customer service to the citizens and members of Union County Volunteer Fire Department., please feel free to contact the Safety Section office.

Sincerely,

A handwritten signature in black ink, appearing to read "Susan Schell", is placed above the printed name.

Susan Schell  
Safety Programs Manager  
Bureau of Fire Standards and Training

FLORIDA DEPARTMENT OF FINANCIAL SERVICES  
Susan Schell • Safety Programs Manager  
Division of State Fire Marshal • Bureau of Fire Standards and Training  
11655 N.W. Gainesville Road Ocala, FL 34482-1486 Tel. 352-369-2836 Fax 352-732-1433  
Email • [Susan.Schell@MyFloridaCFO.com](mailto:Susan.Schell@MyFloridaCFO.com)  
AFFIRMATIVE ACTION • EQUAL OPPORTUNITY E

*Source: Florida Department of Financial Services*

The external audit performed after the close of fiscal year 2019 also identified an area of noncompliance with regards to budget. **Figure 6-G** shows the independent auditor’s finding and recommendation, and **Figure 6-H** shows management’s response to the finding.

**Figure 6-G: FY2019 External Audit Finding**

**2019-001 Budgetary Compliance**

The County was out of budgetary compliance in the Local Housing Assistance fund as actual expenditures in the exceeded the fund’s budget by approximately \$64,000. This occurred primarily as a result of expenditures made from prior year grant allocation carryovers and beginning fund balance for which the budget was not amended. To ensure budgetary compliance, we recommend the budget be amended to reflect similar carryovers in the future.

*Source: Union County FY19 Audit Report*

**Figure 6-H: FY2019 External Audit Management Response**

**Management’s Response to Current Year Findings**

**2019-001 Budgetary Compliance**

As indicated in the comment, this overage was indeed a result of the rollover of grant funds from the prior year. At the time of budget preparation, this rollover was not anticipated. The County reviews budget to actual reports as normal operating procedures. This was an oversight, and we acknowledge that a budget amendment should have been prepared. We will more closely review unspent grant funds in the future to guarantee budgetary compliance.

*Source: Union County FY19 Audit Report*

As indicated in **Figure 6-E** in the summary of Subtask 6-2, the independent auditor noted Union County addressed the noncompliance finding prior to the FY2020 external audit.

Through our examination of the external reports, and discussions with County personnel about how they took action in response to said reports, we determined Union County does take reasonable and timely actions to address any noncompliance identified by external evaluations and audits. Therefore, we determined that Subtask 6-3 was met.

Subtask 6-4: Determine whether program administrators have taken reasonable and timely action to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

To understand the County’s compliance with the requirements of this subtask, M&J reviewed *Florida Statutes* 212.055(8), County Ordinance 2022-02, associated Board of County Commissioners meeting minutes, as well as interviewed staff, and reviewed staff correspondence related to the surtax.

We interviewed both operational staff as well as management positions, such as the County Coordinator and the Clerk/Comptroller, to understand the proposed uses of the surtax and how management positions will contribute to program oversight and compliance if the surtax is adopted. Once we understood the foundational environment for managing compliance, we sought to understand the specific actions taken to ensure that the planned uses of the surtax are in compliance.

On February 21<sup>st</sup>, 2022, the Union County Board of County Commissioners officially adopted Ordinance 2022-02. Ordinance 2022-02 levies, subject to voter approval, a one percent Emergency Fire Rescue Services and Facilities Surtax. If approved, the proposed surtax will commence January 1, 2023 and will continue until repealed. The Ordinance is in compliance with *Florida Statute* 212.055(8) and specifically, the ordinance states that any and all proceeds collected will be spent for:

*“services and facilities for preventing and extinguishing fires; saving life and property from fires or disasters; enforcing fire prevention and control codes and laws; providing prehospital emergency medical treatment, etc.”*

We also reviewed marketing and outreach material created for the 2020 fire program surtax and noted the proposed use of funds in those materials. The County has not formally adopted or approved the use of the proposed surtax funds, but we were informed via interviews that the County’s objectives remain the same now as in 2020.

The County has also sought to understand how the proposed surtax may impact other special assessments that the County currently has in place. The County has emailed the Florida Department of Revenue for additional assistance in understanding the impact of a successful surtax vote on an emergency services ad valorem tax. The County is currently assessing the potential impact to make a final decision on whether the special assessment or the proposed surtax will provide a better value to the citizens of Union County. Therefore, we determined that Subtask 6-4 was met.