



Gilchrist County Fire Rescue

Performance Audit
Final Report

For the Period October 1, 2024 through March 31, 2026

REPORT DIGEST

Overall, the County Partially Met Expectations in all Six Areas

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (6)	Partially Met	2	4	0
Structure or design of the program (2)	Partially Met	1	1	0
Alternative methods of providing program services or products (3)	Partially Met	1	2	0
Goals, objectives, and performance measures (4)	Partially Met	0	4	0
Accuracy or adequacy of public documents, reports, and requests prepared by the county (5)	Partially Met	1	4	0
Compliance with appropriate policies, rules, and laws (4)	Partially Met	2	2	0
All Areas (24)		7	17	0

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, MGT conducted a performance audit of the Gilchrist County programs within the administrative units that will receive funds through the referendum approved by an ordinance adopted by the Board of County Commissioners (Board) on February 16, 2026. The performance audit included an examination of the issue areas identified below.

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 that relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Gilchrist County partially met

expectations in six areas. Of the 24 total subtasks, the audit determined that the County met 7 and partially met 17. A summary of audit findings by issue area is presented below.

Findings by Issue Area

Economy, Efficiency, or Effectiveness of the Program

Overall, the County has established management, financial, operational and procurement practices that support the economy, efficiency, and effectiveness of Fire Rescue operations. Management regularly reviews financial reports, operational dashboards, EMS billing and collection data, staffing information, and project and procurement records, and the County has taken reasonable action to address budget needs and to competitively procure Fire Rescue-related goods and services. The County also demonstrated reasonable cost control for the fire station remodel project by using a competitive Invitation to Bid process, awarding the project to the lowest bidder, and completing the project approximately \$64,650 below the original contract amount. In addition, the County has written countywide procurement requirements that support competitive purchasing and pricing considerations. However, the County's performance and cost monitoring framework is not

yet fully developed. Fire Rescue does not consistently use a documented process for periodic program evaluation, does not maintain a performance measurement framework tied to defined targets and benchmarks, and does not consistently document the specific response-time components needed to identify the causes of service delays. In addition, while the fire station remodel project was completed below the original contract amount, the documentation reviewed did not fully demonstrate that the project was completed within the required timeframe or evidence showing whether the architect identified construction deficiencies, whether any deficiencies were corrected, and whether those corrections were verified before invoice approval or final acceptance. As a result, although the County has several reasonable oversight practices in place and has met subtasks related to corrective action and procurement, weaknesses in documented program evaluation, structured performance measurement, and project timing and quality documentation indicate that the County only partially met expectations in this area.

MGT recommends that the County strengthen Fire Rescue's performance and cost oversight framework by establishing a documented periodic program evaluation process, a written performance measurement framework with defined targets and benchmarks, and more complete project monitoring and closeout documentation for Fire Rescue capital projects. MGT also recommends that Fire Rescue expand its recurring management reporting to include response-time components and other measures needed to identify operational bottlenecks and support more informed decision-making.

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

Overall, Fire Rescue's organizational structure appears reasonable and supports accountability and operational coordination, as it contains clearly defined functional areas, a relatively flat command structure, and identifiable lines of authority. However, staffing levels only partially meet operational needs. Although Fire Rescue has taken steps to expand service capacity by adding a third ambulance, the unit is not fully staffed and coverage depends heavily on overtime, with the potential for

blackout periods when staffing is insufficient. In addition, the sustained level of overtime and management's view that additional personnel are needed indicate that current staffing levels are adequate to sustain operations but insufficient to support optimal service delivery without significant reliance on overtime.

MGT recommends that Fire Rescue complete a staffing and deployment analysis to determine the number of personnel needed to sustain ambulance coverage, Advanced Life Support (ALS) response expectations, and overall service demands without significant ongoing reliance on overtime. The analysis should consider workload, deployment, and staffing factors, including call volume, simultaneous calls, blackout periods, overtime trends, recruitment and retention constraints, mutual and automatic aid usage, hospital turnaround times, minimum staffing requirements, position vacancies, leave coverage, and the staffing required to consistently operate the third ambulance.

Alternative methods of providing services or products

Overall, Gilchrist County partially met expectations for alternative methods of providing services or products. Management has used a combination of County staff and outside vendors to deliver selected Fire Rescue services. For example, EMS billing is handled through a hybrid model in which County staff review trip reports and the outside billing vendor performs billing-related review, insurance verification, and claim submission. The County also uses vendors for fleet and apparatus maintenance, specialty repairs, construction, architecture and engineering services, and certain response arrangements. These approaches appear appropriate based on the County's rural service environment and limited internal capacity for specialized services. The current EMS hybrid billing model appears to have improved collections and reduced the billing backlog. Specifically, EMS revenue collected increased from an average of approximately \$79,000 per month in FY 2023-24 to approximately \$152,000 per month in FY 2024-25, an increase of approximately 92 percent, while calls only increased 7.85 percent between the two fiscal years. However, the County has not consistently

documented evaluations comparing in-house and outsourced services, or recurring assessments of cost savings and effectiveness for major contracted services. The primary opportunity for improvement is to establish a written process and retain evidence of the evaluation and monitoring process rather than substantially change the Fire Rescue service delivery model.

MGT recommends that Fire Rescue establish a recurring process for evaluating major Fire Rescue functions to determine whether services should be provided in-house, outsourced, or delivered through hybrid approaches, and that these evaluations document the service reviewed, alternatives considered, cost and service-quality factors, management's conclusions, and any follow-up actions. MGT also recommends that Fire Rescue develop a simple monitoring tool for major outsourced services to document vendor performance, pricing, service quality, cost trends, measurable savings or avoided costs, identified issues, and management's decisions regarding whether services should be continued, modified, rebid, or brought in-house.

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

Overall, Fire Rescue has identified operational priorities and uses recurring management reviews, operational dashboards, financial reports, and other monitoring practices to oversee emergency fire rescue services and facilities. These priorities and practices appear generally consistent with County planning concepts and support day-to-day decision-making related to staffing, response capability, equipment readiness, capital needs, and cost oversight. However, Fire Rescue has not established a written framework that converts those priorities into program-level goals, objectives, performance measures, and related internal control procedures. As a result, Fire Rescue's ability to clearly demonstrate alignment with County priorities, measure progress against defined targets, evaluate performance and cost trends, consistently communicate expectations, and document accountability for corrective action is limited. Establishing written goals, linked performance

measures, and supporting policies and procedures would strengthen governance, improve transparency, and provide greater assurance that Fire Rescue resources are being managed effectively to achieve intended service and fiscal outcomes.

MGT recommends that Fire Rescue establish written program-level goals and objectives covering core operational and fiscal areas, with clear baselines, measurable locally adopted targets, timeframes, reporting frequency, expected resource implications, and the specific position responsible for monitoring progress, such as the Fire Chief or EMS billing lead. The performance framework should identify the benchmark source for each measure, such as the National Fire Protection Association (NFPA) standards, Insurance Services Office (ISO) related factors, peer-county comparisons, state EMS requirements, or internally developed County targets. NFPA standards are nationally recognized fire-service benchmarks used as reference points for staffing, response, and deployment; ISO Public Protection Classification ratings evaluate community fire protection factors and may affect some property insurance premiums depending on insurer practices.

Because Gilchrist County is a rural county with a combination Fire/EMS staffing model, NFPA standards should be used as reference points and planning tools unless the County formally adopts specific NFPA measures as local performance targets.

MGT also recommends developing a crosswalk linking those goals to the County's Comprehensive Plan, capital plans, budget priorities, planned surtax uses, and other relevant planning documents, as well as creating a written performance measurement framework that identifies measures, benchmarks, targets, variance thresholds, and corrective-action processes. In addition, MGT recommends adopting written policies and procedures for annual goal setting, target approval, dashboard reporting, variance review, and reporting accomplishments and unresolved issues to County Administration and the Board.

The accuracy or adequacy of public documents, reports, and requests prepared by the county

Overall, the County has established multiple financial

and non-financial information systems and public communication channels that provide the public with access to Fire Rescue and facilities-related cost information, Board actions, budget documents, public notices, and other official records. These processes support a reasonable level of public transparency regarding County and Fire Rescue operations and decision-making affecting Fire Rescue services and facilities. However, the County's public reporting framework is not fully developed for program-specific Fire Rescue reporting. In particular, Fire Rescue cost and performance information is not consolidated in a centralized, easy-to-access annual Fire Rescue report, public dashboard, or dedicated website page, and the County has not established written procedures for verifying the accuracy and completeness of public information or for correcting erroneous or incomplete information.

MGT recommends that the County consider establishing a centralized public reporting mechanism, such as a public dashboard that is updated monthly or quarterly, an annual Fire Rescue report, or a dedicated website page, that consolidates key Fire Rescue budget, service, capital project, EMS billing, staffing, and performance information in a format that is easier for the public to locate and understand. MGT also recommends the County develop written procedures for reviewing Fire Rescue and facilities-related public information before release, including identifying responsible staff, verifying source data, and documenting review and approval steps to help ensure accuracy and completeness. In addition, MGT recommends that the County adopt a written correction process that defines how errors or omissions are reported, evaluated, corrected, approved, and publicly communicated, including expected timeframes and documentation requirements.

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

Overall, the County has established a number of processes and internal controls to support compliance with applicable federal, state, and local laws, rules, regulations, contracts, grant agreements, and local policies related to emergency fire rescue services and facilities. These processes include legal review, financial oversight, procurement and contract

controls, grant-related monitoring, operational oversight, and specific actions to assess the legal compliance of planned surtax uses. Based on the work performed, the County partially met Objective 6. However, opportunities exist to strengthen the County's overall compliance framework by developing a documented program-level process for identifying compliance requirements, assigning monitoring responsibilities, documenting control activities, and tracking corrective actions when needed.

MGT recommends that the County develop and implement a written compliance monitoring process that identifies applicable federal, state, and local laws, rules, regulations, contracts, grant agreements, and local policies; assigns responsibility for monitoring each requirement; establishes the frequency of compliance review; and requires documentation showing that compliance monitoring occurred. MGT also recommends that the County develop written program-level compliance procedures for Fire Rescue services and facilities that identify applicable requirements, related control activities, responsible personnel, required documentation, and procedures for monitoring compliance and correcting identified deficiencies.

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June 29, 2026

Mr. Bobby Crosby

Gilchrist County Administrator
209 SE 1st Street
Trenton, FL 32693

Dear Mr. Crosby:

MGT Impact Solutions, LLC (MGT) is pleased to submit our audit report of the performance audit of Gilchrist County (County) pursuant to Section 212.055(11), Florida Statutes. In accordance with the requirements of Section 212.055(11)(b), Florida Statutes, the Office of Program Policy Analysis and Government Accountability (OPPAGA) selected MGT to conduct a performance audit of the programs associated with the County ordinance adopted by the Gilchrist County Board of County Commissioners on February 16, 2026.

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 the evidence obtained provides a reasonable basis for our findings and conclusions in light of the audit objectives.

The objective of the audit was to fulfill the requirements of Section 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 of the program associated with the proposed adoption of the sales surtax. The audit must be completed at least 60 days before the referendum is held. The referendum is scheduled for November 3, 2026. OPPAGA is charged with procuring and overseeing the audit.

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 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 that relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

The results of our work are summarized in the Report Digest and discussed in detail in the body of 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 programs that will be expending sales surtax funds have sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in Section 212.055(11), Florida Statutes.

MGT Impact Solutions, LLC

MGT Impact Solutions, LLC
Tampa, Florida


BACKGROUND

Gilchrist County (County) is a rural county in North Central Florida governed by a five-member Board of County Commissioners (Board). The County’s Fiscal Year (FY) 2025–26 budget document states that the County’s 2030 vision is for “rural communities working in harmony” to provide opportunities for citizens through balanced growth and enhanced education, while preserving heritage, natural resources, and agriculture. The County’s rural setting, dispersed population, and reliance on regional transportation corridors affect how emergency fire rescue services are staffed, deployed, and funded.

The Gilchrist County Fire Rescue Department (Fire Rescue) provides fire rescue and emergency medical services to County residents and visitors through a combination Fire/EMS staffing model. Under this model, certain personnel support both fire and emergency medical response, while other personnel are assigned solely to ambulance/rescue services. This structure allows Fire Rescue to use available personnel across related emergency response functions, but it also requires careful management of staffing, unit availability, overtime, equipment readiness, and revenue-generating EMS transport activity.

Fire and emergency medical services are budgeted and tracked through separate funds. Fire Rescue relies on a mix of local revenues, special assessments, General Fund support, EMS revenues, and other funding sources to support operations, staffing, equipment and facilities. As shown in Table 1, Fire Rescue and EMS each have distinct revenue and expenditure activity, with EMS generating a substantial portion of operating revenue through transport-related collections.

Gilchrist County



Gilchrist County
At a Glance

County Land Area	349.7 sq. mi.
2025 Population Estimate	20,488
Fire Stations	4
Ambulance/Rescue Employees	49
Full-Time/Part-Time	24/25
FY 2024-25 EMS Transports	2,845
FY 2024-25 Fire Calls	1,179
Current ISO Rating	5/5Y

Table 1 - Fire Rescue and EMS Financial Snapshot

Financial Measure	Fire Rescue/Fire District Trust Fund	EMS
FY 2024-25 Adopted Budgeted Revenues	\$2,027,800	\$2,915,967
FY 2024-25 Adopted Budgeted Expenditures	\$2,027,800	\$2,915,967
FY 2024-25 Revenues	\$1,733,173	\$3,198,401
FY 2024-25 Expenditures	\$1,389,054	\$2,710,778
FY 2025-26 Revenues, YTD through March 31, 2026	\$1,048,477	\$1,859,666
FY 2025-26 Expenditures, YTD through March 31, 2026	\$624,919	\$1,429,637

Fire Rescue funding supports more than routine operating costs. Budgeted fire-related expenditures also include items tied to emergency response capacity, such as debt service for breathing equipment,¹ a squad truck shared with EMS, capital equipment, and automatic-aid arrangements with the cities of Fanning Springs and Trenton.

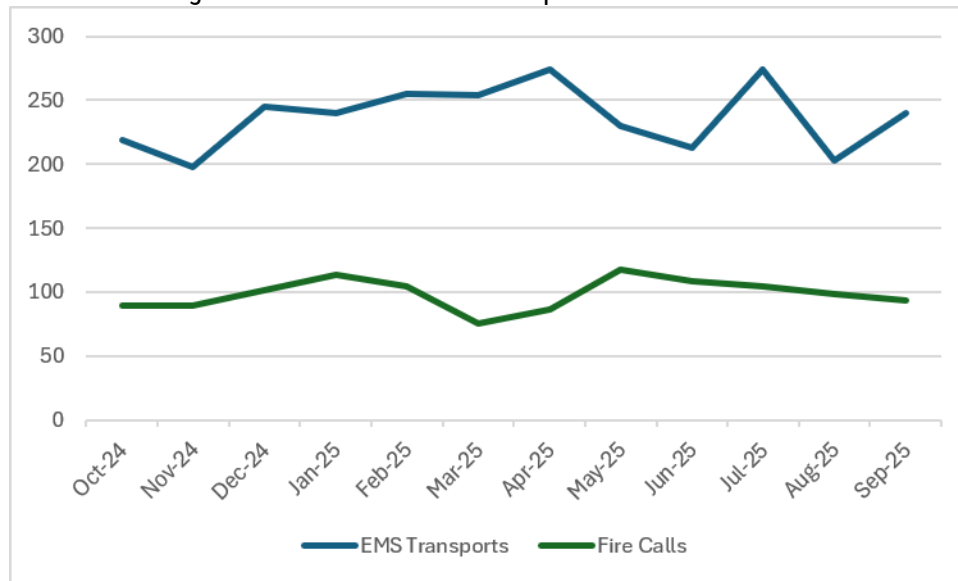
¹ Debt service for breathing equipment means scheduled payments on financed firefighter breathing equipment, such as air packs used to help firefighters breathe safely during fires, smoke conditions, or other hazardous emergency responses.

These items illustrate the range of personnel, equipment, vehicle, facility, and intergovernmental costs needed to maintain fire rescue and emergency medical response in a rural service area.

Fire Rescue operates from four fire stations and uses ambulances, EMS response equipment, fire apparatus, and other capital equipment to support emergency response operations. As of March 31, 2026, Fire Rescue had 49 employees, including 27 employees assigned solely to ambulance/rescue services, and 22 employees who split their time between fire and EMS. These employees include both full-time and part-time personnel. Fire Rescue’s leadership structure includes a Fire/EMS Chief, an Assistant Fire/EMS Chief, Captains, and a mix of paramedics (PM), emergency medical technicians (EMTs), firefighters/paramedic (FF/PM), and firefighters/EMT (FF/EMT).

Recent workload data show that emergency medical services represent the majority of Fire Rescue’s response activity. As shown in Figure 1, EMS transports consistently exceeded fire calls during FY 2024-25 and accounted for approximately 71 percent of the workload shown. The workload mix is important because EMS demand is a primary driver of staffing, unit availability, revenue activity, and overall service capacity.

Figure 1 - FY 2024-25 EMS Transports and Fire Call Data



Gilchrist County Ordinance No. 2026-04 provides for a discretionary one-cent sales surtax for emergency fire rescue services and facilities, subject to voter approval. The ordinance’s plan for the use of surtax proceeds states that the County plans to use the proceeds to employ certified fire and rescue personnel, purchase and acquire additional fire and rescue protection equipment and specialized response vehicles, and locate and construct new fire rescue facilities or improve existing facilities. The stated purpose of these activities is to improve fire protection and emergency response capacity.

Fire Rescue currently has an Insurance Services Office (ISO) Public Protection Classification of 5/5Y², and their goal is to improve to a Class 4 rating. Improved fire protection capabilities may support a lower ISO rating, and lower ISO ratings may contribute to reduced insurance premiums for some county residents, depending on insurer practices and property-specific factors. The ordinance also provides for the creation of an Emergency Fire Rescue Services and Facilities Trust Fund to receive, maintain, and disburse sales surtax proceeds received from the

² The ISO Public Protection Classification scale ranges from Class 1 to Class 10, with Class 1 generally representing the highest level of recognized fire protection and Class 10 indicating that minimum fire-suppression criteria are not met. Split classifications, such as 5/5Y, generally reflect differences in fire protection classification based on a property’s proximity to a fire station and recognized water supply.

Florida Department of Revenue. The referendum is scheduled for November 3, 2026, and the ballot language states that the proceeds would be used solely for emergency fire rescue services and facilities as provided by Section 212.055(8), Florida Statutes.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

AUDIT OBJECTIVES

In accordance with Section 212.055(11), Florida Statutes, and Generally Accepted Government Auditing Standards (GAGAS), a certified public accountant must conduct a performance audit of the County program areas within the administrative unit(s) that will receive funds through the referendum approved by Ordinance No. 2026-04 on February 16, 2026. Pursuant to the requirements of Section 212.055(11), Florida Statutes, OPPAGA selected MGT to conduct the performance audit of the programs associated with the surtax resolution. 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.

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 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, which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

AUDIT SCOPE

The subject auditee for the performance audit is Gilchrist County. MGT conducted this audit from April 2026 through July 2026 in accordance with Generally Accepted Government Auditing Standards (GAGAS). Our audit included the selection and examination of transactions and records occurring during the period October 1, 2024, through March 31, 2026. GAGAS standards require that MGT plan and perform the audit to obtain sufficient and appropriate evidence to provide a reasonable basis for MGT's findings and conclusions, based on MGT's audit objectives. MGT believes that the evidence obtained and described in the report provides a reasonable basis for MGT's findings and conclusions based on MGT's audit objectives.

AUDIT METHODOLOGY

Our audit included the selection and examination of transactions and records occurring during the period October 1, 2024, through March 31, 2026. Unless otherwise indicated in this report, these transactions and records were not selected with the intent of statistically projecting the results, although MGT has presented for perspective, where practicable, information concerning relevant population value or size and quantifications relative to the items selected for examination.

An audit by its nature does not include a review of all records and actions of County management, staff, and vendors, and as a consequence, cannot be relied upon to identify all instances of noncompliance, fraud, waste, abuse, or inefficiency.

This audit was designed to identify, for those areas included within the scope of the audit, weaknesses in management's internal controls significant to MGT's audit objectives; instances of noncompliance with applicable laws, rules, regulations, contracts, grant agreements, and other guidelines; and instances of inefficient or ineffective operational policies, procedures, or practices. The focus of this audit was to identify problems so they could be corrected to improve government accountability, efficiency, and management stewardship. Professional

judgment has been used to determine significance and audit risk and to select the particular transactions, legal compliance matters, records, and controls considered.

As described in more detail below, for those programs, activities, and functions included within the scope of MGT's audit, MGT's audit work included, but was not limited to, communicating to management and those charged with governance the scope, objectives, timing, overall methodology, and reporting of MGT's audit; obtaining an understanding of the program, activity, or function; identifying and evaluating internal controls significant to MGT's audit objectives; exercising professional judgment in considering significance and audit risk in the design and execution of the research, interviews, tests, analyses, and other procedures included in the audit methodology; obtaining reasonable assurance of the overall sufficiency and appropriateness of the evidence gathered in support of MGT's audit findings and conclusions; and reporting on the results of the audit as required by governing laws and auditing standards.

Specifically, in conducting this audit, MGT:

- Coordinated with the OPPAGA Legislative Contract Manager to align project expectations and timing.
- Identified and documented those charged with governance and submitted an Engagement Letter to County Leadership and key personnel.
- Held an entrance conference with management and staff members of the areas under audit.
- Obtained an understanding of the Fire Rescue program.
- Considered the presence of relevant fraud risk factors and the possibility of errors, fraud, waste, abuse, and related party transactions.
- Held fraud discussions with members of the management team.
- Assessed control risk, fraud risk, risk of noncompliance, and the overall audit risk.
- Evaluated relevant internal controls.
- Prepared an audit plan and testing plan.
- Reviewed prior audit reports to identify audit findings relevant to the audit.
- Interviewed key personnel, reviewed applicable laws and regulations, and reviewed policies and procedures to gain an understanding of current processes relevant to the audit objectives.
- Performed various other auditing procedures, including analytical procedures, as necessary, to accomplish the objectives of the audit.
- Interviewed key County stakeholders, including the County Administrator, Chief Financial Officer, Clerk of Court, and Fire Chief to gain an understanding of the processes relevant to the audit objectives, including the processes for:
 - Monitoring the economy, efficiency, or effectiveness of the program.
 - Ensuring that the structure and design of Fire Rescue support the program to accomplish its goals and objectives.
 - Evaluating alternative methods of providing services.
 - Establishing and implementing goals, objectives, and performance metrics and monitoring and reporting program accomplishments.
 - Providing information to the public and correcting erroneous information previously provided.
 - Assessing compliance of Fire Rescue with appropriate policies, rules, and laws.

- Obtained, reviewed, and analyzed supporting documentation to determine whether there is evidence that management performed the activities relevant to our audit objectives. Documents obtained and reviewed included:
 - Management reports used to assess program performance and costs, including Budget vs Actual, Operational Analysis, and Operational Dashboard reports.
 - Prior audit reports relevant to our audit objectives.
 - Solicitation and project-specific related documents associated with the construction of the new fire station.
 - Relevant policies and procedures, including those related to procurement.
 - Fire Rescue organizational chart and Chain of Command Policy.
 - Revenue and expenditure data, including payroll data.
 - The County's Comprehensive Plan 2040.
 - Board materials including meeting packages and agendas.
 - Other publicly available information posted on the County's website, including directly under the Fire Rescue section of the site.
- Selected three peer entities (i.e., Baker County, Dixie County, and Hamilton County). Contacted these entities and requested information to perform a peer comparison. Information requested included data relevant to comparing the peer entities' fire departments' program performance with that of the Gilchrist County Fire Rescue Department. The information requested included peer profiles, facilities, staffing, workload, performance, resources, and costs.
- Throughout fieldwork, auditors considered whether information reviewed indicated the existence of potential errors, fraud, waste, abuse, illegal acts, and related-party transactions relevant to the audit objectives.
- Summarized and documented the results of audit procedures.
- Based on the results of the audit procedures, documented an overall finding (i.e., Meets, Partially Meets, or Does not Meet) for each objective and subtask.
- For subtasks with a finding of Partially Meets or Does not Meet, documented MGT's recommendations to mitigate the concerns identified.
- Prepared and submitted for management response the findings and recommendations that are included in this report and which describe the matters requiring corrective actions. Management's response is included in this report under the heading MANAGEMENT'S RESPONSE.

DETAILED FINDINGS AND RESULTS

Finding: Overall, Gilchrist County partially met expectations for this research task.

Monitoring the program's economy, efficiency, and effectiveness helps ensure that public resources are used responsibly, services are delivered in a timely and reliable manner, and intended public safety outcomes are achieved. Monitoring the economy allows Fire Rescue to assess whether personnel, equipment, supplies, and other resources are obtained and used at reasonable cost. Monitoring efficiency helps management evaluate whether resources are being deployed to maximize service capacity, minimize unnecessary delays, and support effective operations. Monitoring effectiveness is also important because it helps determine whether Fire Rescue is meeting its core mission, such as maintaining adequate response capability, protecting life and property, supporting emergency medical services, and addressing community needs. Together, these elements provide a framework for informed decision-making, continuous improvement, and accountability to County leadership and the public. Regular evaluation of program economy, efficiency, and effectiveness also helps identify operational risks, cost pressures, performance gaps, and opportunities to improve service delivery, resource allocation, and long-term planning.

Overall, the County has established several management, financial, operational, project oversight, and procurement practices that support the economy, efficiency, and effectiveness of Fire Rescue operations. Management regularly reviews financial reports, operational dashboards, EMS billing and collection data, staffing information, and project and procurement records, and the County has taken reasonable action to address budget needs and to competitively procure Fire Rescue-related goods and services. The County also demonstrated reasonable cost control and procurement practices in the fire station remodel project through use of a competitive bidding process and award to the lowest bidder. In addition, the County has countywide procurement requirements that support competitive purchasing and pricing.

However, the County's performance and cost monitoring framework is not yet fully developed. Fire Rescue does not consistently use a documented process for periodic program evaluation, does not maintain a comprehensive performance-measurement framework tied to defined targets and benchmarks, and does not consistently document the specific response-time components needed to identify the causes of service delays. In addition, although the fire station remodel project was completed under the original contract amount, the documentation reviewed did not fully demonstrate that the project was completed within the required timeframe. Also, Fire Rescue did not provide documentation evidencing whether the architect inspected the construction, identified deficiencies, and verified any deficiencies were corrected before invoice approval or final acceptance. As a result, although the County has several reasonable oversight practices in place and has met subtasks related to corrective action and procurement, weaknesses in documented program evaluation, structured performance measurement, and documentation of project timing and quality indicate that the County only partially met expectations for economy, efficiency, and effectiveness.

Findings by Subtask:

- Subtask 1.1: Management Reports – Partially Meets
- Subtask 1.2: Periodic Evaluation of Programs – Partially Meets
- Subtask 1.3: Resolution of Findings and Recommendations in Reports – Meets
- Subtask 1.4: Cost, Timing, and Quality of Programs – Partially Meets
- Subtask 1.5: Cost, timing, and quality of current program efforts based on a sample of projects – Partially Meets
- Subtask 1.6: Written Policies and Procedures for Competitive Procurement and Pricing – Meets

CHAPTER 1: PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS

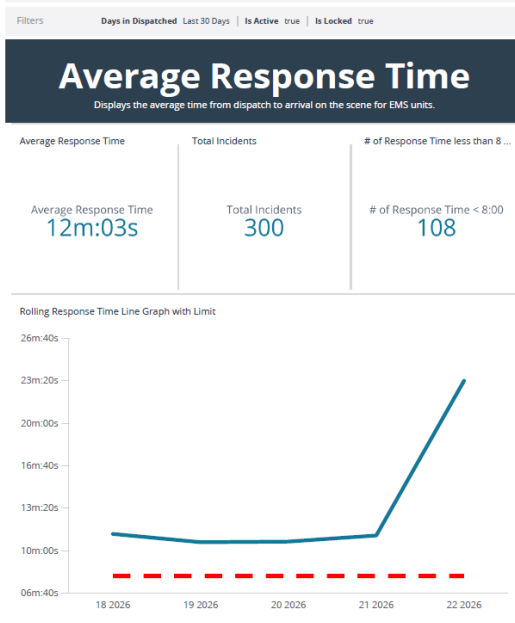
Subtask 1.1: Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost. – Partially Meets

The County monitors Fire Rescue performance and cost through recurring financial and operational reports generated from County accounting, payroll, billing, and emergency response data. The County’s Finance Department (Finance) prepares monthly recaps for the Board of County Commissioners (Board) and runs budget reports throughout the month. Budget-to-actual reports are available at the line-item level and mirror the accounting system. Finance also reviews hours-worked reports, including regular hours, holiday pay, sick leave, vacation leave, and related payroll categories. Management prepares projections, including at least a mid-year review and sometimes additional reviews, to identify whether a budget amendment may be needed. County Administration also prepares and distributes budget reports to department heads, often beginning several months into the fiscal year, so they can monitor controllable costs and line-item trends. Management reviews both individual line items and total departmental spending to identify potential overexpenditures and cost drivers.

The EMS function is the principal Fire Rescue activity that generates revenue beyond local funding mechanisms. Fire Rescue management monitors monthly collections and cash-per-call measures using information provided by Finance and Fire Rescue staff. Finance receives and records EMS receipts, while Fire Rescue and billing staff monitor subsidiary receivable/detail information. The Fire Chief uses cash-per-call to evaluate billing efficiency and adequacy of collections because monthly collections can vary with call volume and the timing of insurance payments. Fire Rescue management also monitors whether calls are billed at the correct service level, whether mileage is accurate, and whether Medicare, Medicaid, and private insurer rules affect collections.

Fire Rescue also uses dashboards generated from the National Emergency Response Information System (NERIS) to review overall response time, total incidents, incident types, and unit-hour utilization. NERIS is a national reporting system that collects and organizes emergency response data, such as incidents, response times, incident types, and unit activity. Exhibit 1 provides an example of the Average Response Time report output.

Exhibit 1 – Average Response Time Report Example



Source: Extracted from NERIS and provided by the Fire Chief

Conclusion: Although these reports provide management with some visibility into budget, operations, and revenue trends, they do not provide a complete view of the response-time components that management needs to identify where delays occur. Specifically, without regularly reviewing call processing time, turnout time, and travel time, management cannot consistently determine whether response-time concerns are related to dispatch processing, crew turnout, travel distance, deployment patterns, staffing levels, or other operational factors. Therefore, additional response performance measures would strengthen management’s ability to evaluate service performance and identify corrective actions. – Partially Meets

Recommendation: MGT recommends that Fire Rescue expand its regular management reporting to include additional response performance metrics—such as call processing time, turnout time, and travel time—and incorporate these measures into a recurring dashboard or management review process. Including these metrics alongside existing financial, billing, and operational reports would provide a more complete view of service performance, help management identify operational bottlenecks, and support more informed decisions related to staffing, deployment, and resource allocation.

Subtask 1.2: Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. – Partially Meets

The CFO reviews financial information daily as part of the County’s routine financial monitoring processes, including financial activity, such as revenues and expenditures, related to Fire Rescue operations. In addition, the Board receives financial information monthly through Board meeting materials and agenda items, including budget amendments and other financial actions requiring Board approval.

For example, during the audit period, the Board approved Fire Rescue-related budget amendments that included fund-level financial information, funding sources, and expenditure categories. The Board also approved EMS Fund budget amendments during the audit period, including amendments funded by unanticipated revenues and allocated to specific operating expenditure categories. These examples demonstrate that the Board receives financial information related to Fire Rescue and EMS operations as part of its regular financial oversight and budget amendment process.

Exhibit 2 – Examples of Board Review and Approval of Financial Needs

Meeting/approval date	Financial information presented	Why relevant
November 18, 2024	\$60,000 increase for excess Fire Fund expenditures, funded from reserves; worksheet moved \$60,000 from Contingency Reserve to Regular Salaries & Wages.	Shows Board review/approval of Fire Fund personnel-cost budget needs.
November 18, 2024	\$225,000 increase for excess EMS expenditures, funded by unanticipated revenues. Worksheet allocated \$125,000 to Professional Services and \$100,000 to Equipment Less Than \$5,000, offset by \$225,000 in PEMT Recovery Payments.	Shows EMS financial information by revenue source and expenditure category.
September 15, 2025	\$894,000 increase for EMS expenditures exceeding the original budget, funded by unanticipated revenues. Worksheet allocated \$400,000 to salaries/wages, \$100,000 each to professional services, rentals/leases, repairs/maintenance, and operating supplies/equipment under \$5,000, and \$94,000 to	Shows a large EMS budget amendment tied to actual revenue and multiple operating categories.

Meeting/approval date	Financial information presented	Why relevant
	machinery/equipment over \$5,000, offset by \$894,000 in ambulance fees.	

Source: Created by MGT from data obtained from the County's website

The Fire Chief reported that he meets monthly with other members of the Fire Rescue leadership team to review operational performance and cost information, including average response time, total incidents, incident types, and unit-hour utilization. These discussions provide management with an opportunity to monitor service demand, review response performance, and identify operational issues that may require follow-up. However, the Chief indicated that these meetings are not documented, and the County was unable to provide documentation demonstrating that the meetings occurred, such as meeting minutes, agendas, attendee lists, or other records of topics discussed and actions taken. As a result, while management reported that operational performance metrics are reviewed monthly, the County does not maintain sufficient documentation to evidence the occurrence or content of these reviews.

Conclusion: Although County management and the Board receive and review financial and operational information related to Fire Rescue throughout the year, Fire Rescue does not have a formal recurring written process for evaluating overall program performance and cost. In addition, while management reported that operational review meetings occur monthly, sufficient documentation was not maintained to demonstrate their occurrence, content, or follow-up. – Partially Meets

Recommendation: MGT recommends that Fire Rescue establish an annual program evaluation process and document the results of those reviews. At a minimum, the process should include periodic written evaluations of financial results, service demand, response performance, staffing coverage, overtime, EMS collections, capital progress, and other key operational indicators, along with any identified issues and planned follow-up actions. Establishing a documented review process would strengthen accountability, provide evidence of management oversight, and support more consistent monitoring of program performance and cost over time.

Subtask 1.3: 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, internal and external reviews, audits, etc. – Meets

To determine whether management had taken reasonable and timely action to address identified deficiencies relevant to this audit objective, we reviewed prior audit reports and other available oversight documentation to assess whether any previously reported issues were relevant to this objective and whether corrective action was necessary. As part of this review, we examined the FY 2023-24 financial statement audit report issued on June 24, 2025. Our review focused on whether the reports disclosed findings, deficiencies, material weaknesses, significant deficiencies, noncompliance matters, or other reportable issues that would be relevant to the objective of assessing whether the County uses adequate management information, periodic evaluation, corrective action processes, reasonable performance and cost measures, project oversight practices, and procurement-related controls to monitor and control Fire Rescue performance and cost. Based on our review, we did not identify any prior audit findings or deficiencies that were directly relevant to this audit objective. In other words, the prior reports reviewed did not disclose matters requiring follow-up corrective action in the specific areas addressed by this objective.

In addition, we inquired of County management about any prior internal or external findings affecting Fire Rescue performance, cost monitoring, budgeting, or related oversight processes. Inquiries with management did not

identify any separate documented deficiency reports, internal monitoring findings, or prior audit issues specific to this area that remained unresolved during the audit period.

Further, as discussed in Subtask 1.2, County leadership and the Board took action during the audit period to address budget pressures and operational funding needs affecting Fire Rescue and EMS activities. These actions included reviewing and approving budget amendments supported by identified funding sources and specified expenditure categories. Although these actions were not corrective responses to prior audit findings, they demonstrate that County leadership was actively engaged in addressing financial needs and constraints as issues arose during the audit period.

Conclusion: Based on inquiries with management and a review of prior audit reports, including the FY 2023-24 financial statement audit report issued on June 24, 2025, we identified no prior findings or deficiencies relevant to this audit objective. In addition, County leadership took action during the audit period to address budget constraints as they arose. Accordingly, the County appears to have addressed relevant issues through routine oversight and financial decision-making processes. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

Subtask 1.4: Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available. – Partially Meets

MGT evaluated Fire Rescue program performance and cost using the information available from County management reports, operational dashboards, financial reports, EMS billing and collection data, payroll and overtime data, budget-to-actual reports, Board materials, peer-county information, and relevant industry standards and best practices. The purpose of this review was to determine whether the County uses reasonable measures to assess the economy, efficiency, and effectiveness of Fire Rescue operations and whether those measures are sufficient to support management decision-making.

As part of this subtask, MGT completed interviews with County Administration, Fire Rescue, Finance, and other relevant personnel; reviewed Fire Rescue operational information; reviewed financial and budget-to-actual reports; analyzed EMS operating and collection data; reviewed payroll, staffing, and overtime information; reviewed Board agenda materials and budget amendments; considered National Fire Protection Association (NFPA) standards as industry benchmarks; considered information relevant to the County's fire protection, including staffing, stations, apparatus, equipment, response capacity, and other factors that may affect ISO ratings; and requested information from selected peer counties. The peer counties selected are rural North and North Central Florida counties with relatively small populations, low population densities, and broadly similar public-safety service environments. MGT also considered the results of related audit procedures, including management reporting procedures discussed in Subtask 1.1, periodic evaluation procedures discussed in Subtask 1.2, staffing and overtime analysis procedures discussed in Subtask 2.2, performance measurement procedures discussed in Chapter 4, and project and procurement testing procedures discussed in Subtasks 1.5 and 1.6.

The County uses several financial and non-financial measures to monitor Fire Rescue operations and costs. These include budget variances, line-item expenditures, payroll and overtime, staffing coverage, EMS collections, cash-per-call, EMS billing activity, response time, incident volume, incident types, unit-hour utilization, simultaneous calls, mutual aid, hospital turnaround issues, equipment readiness, certification and training compliance, and capital project progress. These measures provide useful information for day-to-day management and help County Administration and Fire Rescue identify service demands, cost pressures, revenue trends, staffing issues, and operational concerns.

MGT also evaluated the County's use of industry standards and best practices. Fire Rescue's performance

measurement efforts are best viewed through the lens of NFPA 1710. This standard is not a statutory requirement for the County; however, it is a widely recognized benchmark for assessing service delivery, turnout time, travel time, response performance, staffing, and expectations for effective response force. Because Gilchrist County is a rural county with long travel distances, limited staffing depth, and significant EMS workload, NFPA benchmarks should be used as performance reference points and planning tools rather than as automatic pass/fail requirements.

Based on the information reviewed, Fire Rescue monitors certain response-related measures, including average response time, total incidents, incident types, and unit-hour utilization. However, the County does not yet have a fully developed, documented performance-measurement framework that consistently compares actual results to locally adopted targets, NFPA benchmark components, peer-county results, or other established thresholds. For example, Fire Rescue management has identified response time as an important measure and has discussed a desire to improve response performance; however, Fire Rescue has not established a written service-level objective that defines the County's target response-time components, expected performance level, baseline, timeframe, responsible personnel, data source, reporting frequency, and explanation of rural service-area limitations. In addition, the County does not consistently separate response performance into call processing time, turnout time, travel time, and total response time. Without these components, management has limited ability to determine whether delays are caused by dispatch processing, crew turnout, travel distance, station location, staffing levels, hospital turnaround, simultaneous calls, or other deployment factors.

MGT also considered staffing and overtime as performance and cost measures because staffing levels directly affect emergency response capacity, unit availability, overtime costs, and the County's ability to maintain coverage. As discussed in Subtask 2.2, Fire Rescue relies significantly on overtime to maintain operations, and management indicated that additional staffing would be needed to operate at an optimal level. While overtime alone does not prove that staffing is unreasonable, sustained overtime, the difficulty of consistently staffing the third ambulance, and the potential for unit blackout periods are indicators that staffing and deployment should be evaluated as part of Fire Rescue's performance and cost monitoring framework.

The County's EMS billing and collection measures provide useful cost and revenue information. Fire Rescue and Finance monitor EMS collections, cash per call, billed service levels, mileage, payer rules, and related collection activity. These measures are reasonable because EMS is the primary Fire Rescue function that generates direct operating revenue. However, the County would benefit from written targets and trend measures for EMS billing performance, such as days to bill, collection rate, accounts receivable aging, write-offs, payer mix, cash per call, vendor cost, and net collections after vendor cost.

MGT also considered ISO-related information because ISO ratings may be affected by factors such as staffing, training, equipment, water supply, communications, fire prevention, deployment, and documentation of response capability. The audit did not identify sufficient evidence that Fire Rescue has established a written performance plan specifically tied to improving or maintaining a target ISO rating. However, several recommended improvements in this report, including stronger staffing and deployment analysis, better documentation of training and equipment readiness, improved response-time reporting, and more complete performance reporting, may indirectly support future ISO-related improvement efforts by helping the County document response capability and other ISO-relevant activities. The County should avoid representing that any single recommendation will directly reduce the ISO rating unless ISO or the applicable rating organization confirms the expected effect.

To provide context for Fire Rescue's operational workload and response performance, we compared selected performance measures for Gilchrist County with those of three peer counties: Baker, Dixie, and Hamilton. The comparison was based on data obtained from the peer entities, Fire Service Data, and Darley Data, which use

publicly available National Fire Incident Reporting System (NFIRS)³ data to present fire and EMS incident information, response-related measures, and other operational trends. Because NFIRS data is based on agency-reported information and may be affected by differences in reporting practices, incident coding, dispatch practices, geography, service models, and data completeness, the results should be interpreted as comparative indicators rather than as a definitive measure of service quality. The peer comparison includes EMS and fire call volumes, as well as the average response time in minutes.

As shown in Exhibit 3, Gilchrist County reported 3,453 EMS calls in fiscal year 2024-25, which was lower than the peer average of 3,931. Gilchrist County’s fire calls were also lower than the peer average, with 79 fire-related calls compared to the peer average of 127. As the data show, EMS/rescue services are a primary driver of the Fire Rescue workload.

Exhibit 3 – Peer Comparison for Fiscal Year 2024-25

County	EMS Calls	Fire Calls	Total EMS + Fire Calls	Average Response Time in Minutes & Seconds
Baker	3,828	108	3,936	8:47
Dixie*	4,494	122	4,616	13:04
Hamilton	3,471	152	3,623	16:49
Peer Average	3,931	127	4,058	12:53
Gilchrist County	3,453	79	3,532	13:08
Difference Between Gilchrist County and Peer Average	(478)	(48)	(526)	0:15

Source: Created by MGT from data obtained from Gilchrist County Fire Rescue and Darley Data for Dixie

*-Could not obtain peer data directly from the entity. The metrics presented were extracted from Darley Data and include NFIRS Public Data Release period from 2020 through 2024.

The Exhibit also shows that Gilchrist County’s average response time was 13:08 minutes, longer than two of the peer counties reviewed and exceeding the peer average of 12:53 minutes. This comparison suggests that Gilchrist County may experience operational conditions that contribute to longer response times relative to the selected peer counties. Potential factors may include the County’s rural service area, station locations, unit availability, staffing model, travel distances, dispatch practices, or other deployment-related factors. Although the peer comparison does not, by itself, identify the cause of the longer response time, it indicates that response time may warrant continued monitoring and evaluation by County and Fire Rescue management.

MGT also reviewed the County’s approach to project and procurement-related measures. Fire Rescue-related project cost, timing, and quality are addressed in Subtask 1.5, and competitive procurement and pricing procedures are addressed in Subtask 1.6. Those procedures are related to the broader evaluation of program economy, efficiency, and effectiveness, but they are evaluated separately because the audit work required transaction- and project-specific testing. Therefore, this subtask focuses primarily on whether the County uses reasonable program-level performance and cost measures.

Conclusion: Fire Rescue uses a number of reasonable financial and operational measures to monitor program performance and cost, including budget variances, EMS collections, cash per call, overtime, staffing coverage, response time, incident volume, unit-hour utilization, and other operational information. However, the County has not established a documented performance-measurement framework that consistently links these measures to locally adopted targets, benchmark sources, thresholds, and corrective-action expectations. In addition, Fire

³ NFIRS was the legacy national fire incident reporting system during the comparison period and has since been replaced by the National Emergency Response Information System (NERIS).

Rescue does not consistently separate response-time components or maintain written service-level objectives that would allow management to more clearly determine the causes of performance gaps and evaluate progress against defined expectations. The peer comparison also indicates that Gilchrist County's response time is marginally higher than the selected peer average, further supporting the need for a more structured framework for evaluating performance and costs. Accordingly, while the County uses several reasonable measures and reference points, the absence of a documented framework and clearly defined targets supports a conclusion that this subtask was only partially met. – Partially Meets

Recommendation: MGT recommends that Fire Rescue establish a documented performance and cost evaluation framework that identifies the key measures management will use to assess program economy, efficiency, and effectiveness. At a minimum, the framework should identify each measure, the related goal or service area, the data source, baseline, locally adopted target or expected range, benchmark source, where applicable, reporting frequency, responsible position, variance threshold, and required corrective action process. The framework should also include separate monitoring of call processing time, turnout time, travel time, total response time, staffing and overtime trends, unit availability, EMS billing and collection performance, and selected peer or industry reference points. Establishing this framework would improve management's ability to evaluate service performance and cost, identify the causes of performance gaps, document follow-up actions, and demonstrate progress over time.

Subtask 1.5: 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. – Partially Meets

MGT identified one current Fire Rescue-related project for the remodel of a fire station with costs totaling \$720,587 that was completed during the audit period. MGT reviewed project documentation including invoices, contracts, bid documents, and Board approvals to determine whether the County had information showing that the project was appropriately authorized, procured when applicable, monitored for cost and timing, and reviewed for satisfactory completion.

The documentation reviewed showed that the County used a competitive procurement process and awarded the project to the lowest bidder. The original contract totaled \$785,235, while total project payments reviewed totaled \$720,586.77, resulting in final payments that were approximately \$64,650 below the original contract amount. Based on the documentation reviewed, the County effectively managed the project's overall cost and completed the project within the original contract amount.

However, the project was not completed within the contract time requirement. The contract required completion within 120 days, but the project was completed in 353 days, or approximately 233 days after the required completion period. The County used an architect to certify invoice payments and monitor contractor performance, and the documentation reviewed included construction invoices signed and approved by the architect. However, the project file did not include sufficient documentation showing whether the architect identified construction deficiencies, whether any deficiencies were corrected, and whether those corrections were verified before invoice approval or final acceptance. County management indicated that documentation was not available to support the reasons for the delays in construction. Additionally, County management indicated that they relied on the architect's signature on the pay invoice to document that the architect had verified the quality of the construction.

Conclusion: The County partially met this subtask. The fire station remodel project was competitively procured, awarded to the lowest bidder, and completed below the original contract amount. However, the project was completed significantly after the contractual completion period, and the County did not maintain sufficient documentation showing how delays were approved or resolved or whether any construction deficiencies were identified, corrected, and verified before payment or final acceptance. As a result, while the County demonstrated

reasonable cost control and procurement practices, the documentation reviewed did not fully demonstrate that the project was completed on time or support that deficiencies in construction were appropriately detected or corrected. – Partially Meets

Recommendation: MGT recommends that the County strengthen project monitoring and closeout documentation for Fire Rescue capital projects. At a minimum, the County should maintain a project file that documents the approved project budget, contract amount, planned completion date, actual completion date, reasons for any significant delays, approved time extensions or change orders, payment approvals, architect or engineer certifications, identified construction deficiencies, corrective actions taken, verification that deficiencies were resolved, and final acceptance of the work. Maintaining this documentation would better demonstrate that future projects are monitored for cost, timing, and quality and that payments and final acceptance are supported by sufficient evidence.

Subtask 1.6: Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. – Meets

The County has a countywide purchasing ordinance, Sec. 2-152 of the Gilchrist County Code of Ordinances, that establishes approval thresholds and competitive procurement requirements. The ordinance requires sealed competitive bidding for purchases of \$15,000 or more, unless the Board waives the competitive bidding requirement, and establishes procedures for public notice, public bid openings, bid evaluation, and vendor suspension or debarment. The ordinance also allows bid evaluation criteria that affect price, including discounts, transportation costs, and total or life-cycle costs, meaning the County may consider not only the initial purchase price, but also related costs such as delivery, operation, maintenance, repair, and replacement over the useful life of the item or service. In addition, the ordinance authorizes the County to use bids awarded by other Florida governmental entities for similar products or services when approved by the Board.

Exhibit 4 – Approval Thresholds

Area	Countywide requirement
Department head approval	Purchases of \$2,000 or less may be approved by department heads.
County Administrator approval	Purchases between \$2,000 and \$10,000 require County Administrator approval.
County Commission approval	Purchases between \$10,000 and \$15,000 require County Commission approval.
Sealed competitive bidding	Purchases of \$15,000 or more shall be awarded through sealed competitive bidding, unless the Board waives the requirement, such as for used goods/equipment or another reason approved by the County Commission.
Emergency purchases	Emergency expenditures are exempt when needed to maintain essential County services, including repairs to emergency services vehicles, but approval as required by the purchasing ordinance and a purchase order must be obtained at the earliest opportunity.
Bid evaluation criteria	Bid evaluation may consider criteria such as inspection, testing, quality, workmanship, delivery, suitability, discounts, transportation costs, and total or life-cycle costs, if included in the bid documents.
State/local cooperative bid use	The County may use bids awarded by other Florida counties, municipalities, school districts, or state agencies for similar products and services, subject to Board approval

Area	Countywide requirement
	and documentation requirements.

Source: Created by MGT from data obtained from the County's website

In addition, the County has used Fire Rescue-specific solicitation documents. For example, Fire Rescue issued RFP No. GCFR24-01 for a multiple-use trailer, which required sealed proposals, public opening of proposals, written questions, and use of written addenda. The County also issued an Invitation to Bid for the Gilchrist County Fire Station under sealed-bid procedures. These examples demonstrate that Fire Rescue-related procurements have been conducted using written solicitation procedures consistent with competitive procurement practices.

Conclusion: The County has written countywide policies and procedures that address competitive procurement and include provisions that support consideration of pricing advantages, such as discounts, transportation costs, total cost, and the use of competitively awarded contracts from other governmental entities. In addition, Fire Rescue-related procurements reviewed during the audit were conducted using written solicitation documents and sealed competitive processes consistent with those countywide requirements. Accordingly, the County has established written procurement procedures that are sufficient to support competitive purchasing practices and pricing considerations relevant to this audit objective. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

CHAPTER 2: PROGRAM DESIGN AND STRUCTURE

Finding: Overall, Gilchrist County partially met expectations for this research task.

A program's organizational structure and staffing design are critical because they directly affect the program's ability to achieve its goals and objectives efficiently and effectively. A well-designed structure helps ensure that responsibilities are clearly assigned, lines of authority are understood, and key functions are organized to support accountability, coordination, and timely decision-making. In contrast, a structure with unclear reporting relationships, overlapping responsibilities, or insufficient staffing can hinder service delivery, increase administrative burden, and reduce the program's ability to respond to operational demands. For emergency service functions in particular, an effective structure and staffing model are critical to maintaining consistent coverage, supporting frontline operations, and ensuring resources align with workload demands.

Overall, Fire Rescue's organizational structure appears reasonable and supports accountability and operational coordination, as it contains clearly defined functional areas, a relatively flat command structure, and identifiable lines of authority. However, staffing levels only partially meet operational needs. Although the County has taken steps to expand service capacity by adding a third ambulance, the unit is not fully staffed and coverage depends heavily on overtime, with the potential for blackout periods when staffing is insufficient. In addition, the sustained level of overtime and management's view that additional personnel are needed indicate that current staffing levels are adequate to sustain operations but insufficient to support optimal service delivery without significant reliance on overtime. Therefore, staffing appears adequate to maintain basic coverage, but not sufficient to fully meet operational needs under a regular staffing model.

Findings by Subtask:

- Subtask 2.1 – Program Organizational Structure – Meets
- Subtask 2.2 – Program Staffing Levels – Partially Meets

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 cost. – Meets

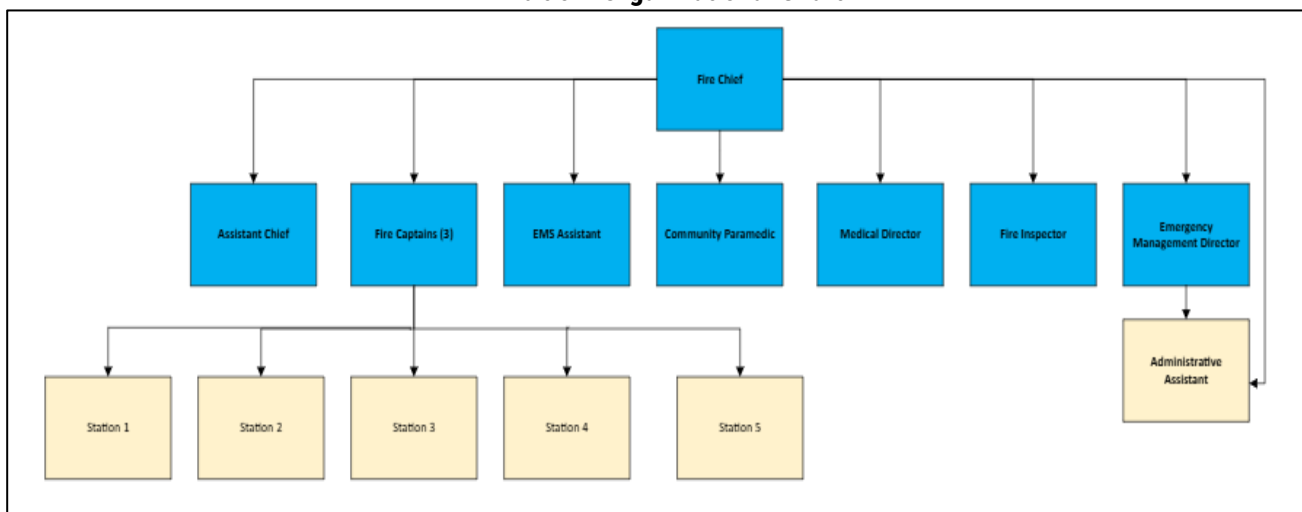
The County is a relatively small organization in which County Administration, Fire Rescue, Finance, the County Attorney, and the Board interact directly. The current organizational structure identifies several functional units with distinct responsibilities:

- **Fire Chief:** Oversees all department services. Writes and maintains grants. Implements policy and procedures. Creates and maintains the budget. Acts as fire marshal and investigator.
- **Assistant Chief:** Manages logistics, 911 addressing, and GIS mapping. Creates and oversees training.
- **Emergency Management Director:** Oversees the Emergency Operations Center, disaster response planning, and emergency communications.
- **Administrative Assistant:** Provides administrative, clerical, records, scheduling, public-contact, and office-management support for Fire Rescue and Emergency Management leadership, including support for department communications and emergency management coordination.
- **Medical Director:** Establishes medical care protocols, determines proficiency in EMS skills, and creates EMS training standards based on applicable state EMS requirements, medical direction expectations/clinical oversight requirements, and industry-accepted emergency medical practice.
- **Fire Inspector:** Contracted as needed for plan review and inspection of new commercial construction, required life safety inspections, and changes in building use or occupancy classification.

- **Community Paramedic:** Provides resources and access to care to individuals in need. Identifies frequent system users and provides resources to reduce 911 usage.
- **EMS Assistant:** Oversees EMS billing. Performs quality-assurance reviews of EMS reports for completeness and adherence to protocols. Currently staffed part-time.
- **Fire Captains (a/b/c shift):** Serve as first-line supervisors responsible for directing assigned crews or station operations, maintaining readiness, supervising personnel, coordinating emergency response activities, supporting training, and preparing or ensuring completion of required operational documentation.
- **Operational crews:** Provide day-to-day emergency response services, including fire suppression, EMS response and transport, rescue activities, station readiness, equipment checks, and related operational duties for residents and visitors.

Fire Rescue’s current organizational chart depicts a centralized command structure led by the Fire Chief. The Fire Chief serves as the primary executive authority for the Department and has direct reporting relationships with the Assistant Chief, Emergency Management Director, Administrative Assistant, Medical Director, Community Paramedic, EMS Assistant, and three fire captains.

Exhibit 5 – Organizational Chart



Source: Created by MGT and approved by the County

This structure places overall accountability for emergency fire rescue services, emergency management coordination, administrative support, billing, operations, fire inspections/investigations, public information, training, and station-level service delivery under a single department head.

Based on this organizational structure, the department has clearly defined functional areas for major fire-rescue and emergency-management responsibilities. The structure separates field operations; emergency management; administrative support; billing; inspections/investigations; and training, logistics, GIS, and 911 addressing. This delineation helps establish responsibility for key program activities and reduces the risk that core functions are unmanaged. Additionally, field service delivery is organized by station under the captains, providing a defined operational reporting path for frontline service.

The structure also minimizes excessive administrative layers. The Fire Chief is the top-level authority, with several principal management positions serving below the Fire Chief. Operational supervision flows from the Fire Chief to Fire Captains and then to stations. This creates a relatively flat structure for a small county fire rescue organization

and limits the number of management layers between the Fire Chief and station-level operations. Furthermore, administrative and support functions are grouped around the command structure rather than being organized into multiple separate divisions with separate executive-level chains of command.

The organizational chart also suggests limited overlap among major functions, which helps minimize administrative costs. Emergency management functions are grouped under the Emergency Management Director, while logistics, GIS, 911 addressing, and training are grouped under the Assistant Chief. Fire rescue operations, inspections/investigations, EMS billing, and fire inspections are identified as separate program functions. Furthermore, the County provided a Fire Rescue Chain of Command policy that establishes the department's command hierarchy and identifies levels of authority and responsibility within Fire Rescue. The policy states that the highest-ranking classification present is in charge and lists the command hierarchy from Fire Chief through Firefighter II/EMT.

Conclusion: Overall, the organizational structure reflects a command structure with a clear line of authority from the Fire Chief to senior command staff, functional units, Captains, and station-level operations. The structure appears designed to minimize administrative costs by maintaining a limited number of supervisory layers and by assigning major administrative, operational, and support responsibilities to identifiable units. Based on the chart alone, the department's organizational structure appears generally reasonable for supporting accountability and operational coordination. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

Subtask 2.2: Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices. – Partially Meets

The County typically staffs two Advanced Life Support (ALS) ambulances with two crew members each, for a total of four crew members per shift. Fire Rescue's current staffing includes 2 EMTs, 7 FF/EMT, 5 PM, and 13 FF/PM. Depending on personnel availability and call coverage needs, the County may staff up to nine crew members per day, most of whom are assigned to ambulances. All ambulances are ALS-capable, and one fire truck is ALS-capable and can transition to ambulance service when call volume requires it. Generally, there are two crew members per ALS ambulance to meet staffing expectations. The County added a third ambulance during the audit period, which indicates management identified the need for additional coverage. However, the unit is not fully staffed due to post-COVID staffing constraints and competition from larger departments. When regular staffing is insufficient, the County uses overtime to maintain coverage when personnel are available. If staffing cannot be filled, the additional unit may be placed out of service. The County is using substantial overtime to reduce staffing gaps, and when overtime coverage is not available, the additional unit may be unavailable (see Exhibit 6 – Overtime Analysis).

Sustained overtime is a useful staffing indicator because it shows the extent to which the Department depends on hours beyond regular staffing capacity to maintain daily operations. For this audit, overtime was used as one measure of staffing reasonableness because it reflects recurring difficulty staffing required shifts and available units with regularly scheduled personnel, the need to cover employee leave or vacancies, and the Department's ability to keep available units in service. Overtime alone does not prove understaffing, but when overtime remains high across multiple periods and is paired with unit blackout risk, management's stated need for additional staff, and the addition of a third ambulance that cannot be consistently staffed, it supports the conclusion that current staffing only partially meets operational needs.

As part of our assessment of staffing reasonableness, we reviewed overtime activity to determine the degree to which Fire Rescue depends on overtime to meet operational needs. Overtime was used because it was available for the full audit period and provides a measurable indicator of staffing pressure. The table below presents regular and overtime hours, total paid hours, and key overtime measures for the periods reviewed.

Exhibit 6 – Overtime Analysis

Period reviewed	Regular hours	Overtime hours	Total paid hours*	OT as % of total hours	OT as % of regular hours	OT gross paid
FY 2024-25	55,928.75	26,543.85	93,037.81	28.5%	47.5%	\$689,120
FY 2025-26 YTD, 6 months ending 3/31/2026	25,464.00	13,092.58	43,635.68	30.0%	51.4%	\$345,987

Source: Created by MGT from data provided by the County

*-Regular hours + OT hours do not equal total paid hours, as total paid hours also include other categories such as sick hours, vacation hours, etc.

The overtime data indicates a potential staffing shortage or, at a minimum, significant reliance on overtime to maintain Fire Rescue operations. During FY 2024-25, Fire Rescue employees worked 26,543.85 overtime hours, representing 28.5% of total paid hours and 47.5% of regular hours. For the six-month period ending March 31, 2026, employees worked 13,092.58 overtime hours, representing 30.0% of total paid hours and 51.4% of regular hours. The FY 2025-26 year-to-date overtime level annualizes to approximately 26,185 overtime hours, which is consistent with FY 2024-25. This level of overtime is equivalent to approximately 9 to 13 full-time positions, depending on whether a fire-rescue shift schedule or a 2,080-hour work year is used.

However, overtime should be considered alongside other indicators, including unit-hour utilization, call volume, simultaneous calls, blackout periods, mutual aid or automatic aid activity, hospital turnaround time, vacancies, and leave usage.

Additionally, the Fire Chief indicated that six additional staff members are needed for Fire Rescue to meet the NFPA 1720 benchmark of having 6 firefighters on-scene within 14 minutes for 80 percent of structure fires. Accordingly, while current staffing is sufficient to support continued operations, the reliance on overtime and periodic inability to fully staff available units indicate that staffing levels only partially meet the program’s service and workload demands.

Conclusion: Fire Rescue’s current staffing levels appear to partially meet operational needs based on the Department’s sustained reliance on overtime, the inability to consistently staff the third ambulance, the potential for unit blackout periods, and management’s stated need for additional personnel. Current staffing appears sufficient to continue operations, but not sufficient to consistently maintain optimal coverage or planned ambulance coverage without significant recurring overtime or preventable out-of-service periods. The County has taken steps to expand capacity by adding a third ambulance, which demonstrates recognition of increased service demands; however, the unit is not fully staffed and may be unavailable when coverage cannot be maintained. In addition, overtime levels in FY 2024-25 and FY 2025-26 year-to-date were substantial and consistent, indicating that current staffing levels may be insufficient to meet ongoing workload demands under normal conditions. This conclusion is further supported by the Fire Chief’s assessment that six additional staff members are needed for Fire Rescue to meet the NFPA 1720 benchmark of having 6 firefighters on-scene within 14 minutes for 80 percent of structure fires. Accordingly, while current staffing is sufficient to support continued operations, the reliance on overtime and periodic inability to fully staff available units indicate that staffing levels only partially meet the program’s service and workload demands. – Partially Meets

Recommendation: Fire Rescue should complete a staffing and deployment analysis to determine the number of

personnel needed to sustain ambulance coverage, ALS response expectations, and overall service demands without significant ongoing reliance on overtime. The analysis should consider factors such as call volume, simultaneous calls, out-of-service periods, overtime trends, recruitment and retention constraints, mutual aid usage, hospital turnaround times, and the staffing required to consistently operate the third ambulance.

CHAPTER 3: ALTERNATIVE SERVICE DELIVERY

Finding: Overall, Gilchrist County partially met expectations for this research task.

Evaluating alternative service delivery methods is important because it helps the County ensure services are delivered in the most efficient, cost-effective, and sustainable manner possible. By periodically assessing whether services should remain in-house, be outsourced, shared through interlocal partnerships, or delivered through hybrid models, the County can identify opportunities to improve performance, control costs, address staffing or capacity challenges, and better align service delivery with community needs. This type of evaluation also promotes accountability and informed decision-making by requiring management to consider whether current practices continue to provide the best value. For a County operating in a resource-constrained environment with increasing service demands, reviewing alternative service delivery options can help preserve service quality while making the best use of public funds.

Overall, Gilchrist County partially met expectations for alternative methods of providing services or products. Management has made reasonable, practical decisions to use targeted outsourcing and hybrid service delivery in areas such as EMS billing, fleet/apparatus maintenance, specialty repairs, construction, architecture/engineering, and mutual aid. The current EMS billing hybrid model appears to have improved collections and reduced the billing backlog. However, the County has not consistently documented evaluations comparing in-house and outsourced services, or recurring assessments of cost savings and effectiveness for major contracted services. The primary opportunity for improvement is to document the evaluation and monitoring process rather than substantially change the County service delivery model.

Findings by Subtask:

- Subtask 3.1 – Evaluation of Alternative Methods – Partially Meets
- Subtask 3.2 – Assessment of Contracted/Privatized Services – Partially Meets
- Subtask 3.3 – Opportunities for Alternative Service Delivery Methods – Meets

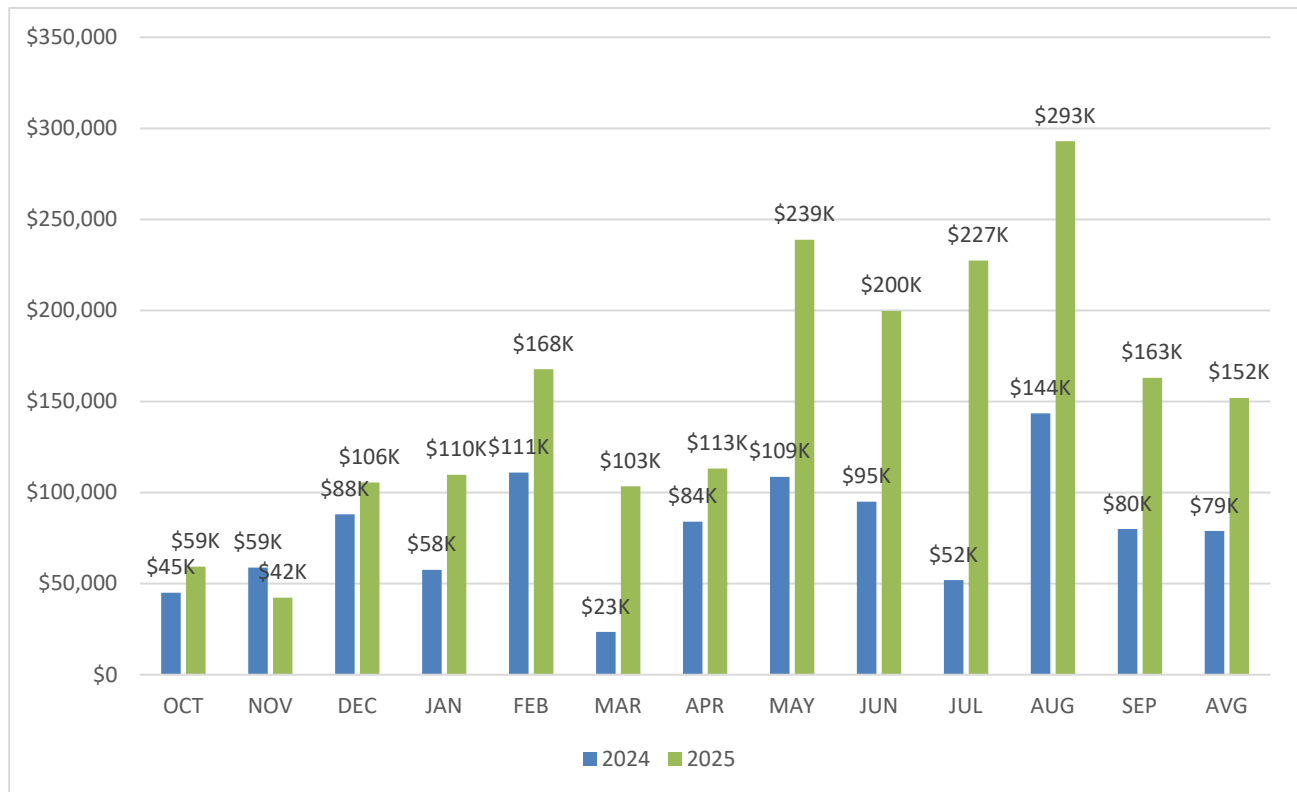
Subtask 3.1: Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when evaluations found that doing so could result in improved performance or cost savings. – Partially Meets

County management has evaluated service delivery alternatives in practice, but the evaluations were not consistently documented or conducted on a recurring basis. The County considered a broad privatization of fire and 911 EMS services approximately eight to ten years ago, shortly after the current Clerk of Court began serving his term. Management determined that broad privatization was not viable because fire response generates no direct revenue, the County is rural, and the County lacks hospitals or interfacility transfer volume that would likely attract a private EMS provider. This conclusion appears reasonable based on the County's rural service environment; however, the review was neither documented nor updated during the audit period.

Furthermore, the County has implemented alternative delivery methods where management determined that outsourcing or a hybrid approach better matched available staffing, vendor expertise, timing needs, or cost considerations than fully in-house delivery. A hybrid service delivery model refers to an approach in which County staff perform part of a service and an outside vendor performs other specialized or administrative portions of the same service. EMS billing is performed through a hybrid model. County staff first review and categorize each trip/report in-house. The outside billing agency then performs a second review, verifies insurance and demographic

information, confirms information was entered correctly, and submits claims or invoices to Medicare, Medicaid, private insurers, and responsible parties. This model preserves County review and control while using vendor expertise for billing and claim submission. The current hybrid arrangement began in 2025 when the County was eight months behind on billing. The billing vendor brought the billing process current, resulting in a significant increase in EMS revenues collected, from an average of approximately \$79,000 in FY 2023–24 to approximately \$152,000 in FY 2024-25, an increase of approximately 92 percent, while calls only increased 7.85 percent between the two fiscal years.

Exhibit 7 – EMS Revenue Collected in FY 2023-24 & FY 2024-25



Source: Created by MGT from data provided by the County

The County also uses outside or contracted services for selected functions when specialized capacity, certification, timing, or cost considerations make outsourcing more practical than in-house performance. Examples include large-vehicle/apparatus maintenance, specialized fire pump repairs, architect/engineer services, and construction services. Separately, the County has automatic-aid response arrangements with Fanning Springs and Trenton and maintains a mutual aid agreement with Alachua County to support emergency response capacity when additional resources are needed. For smaller maintenance items, crews may perform basic tasks such as wiper blade and headlight bulb replacements, as well as other minor tasks. For larger maintenance, the County uses a certified mechanic near the station, the County Road Department mechanic when available, and specialty vendors for apparatus-specific work. These decisions appear to be based on practical capacity and certification considerations rather than written cost-benefit analyses.

Conclusion: County management has evaluated alternative service delivery methods and implemented outsourcing or hybrid approaches in selected areas, including EMS billing, specialized maintenance, and certain contracted services, when those approaches appeared more practical or cost-effective than full in-house delivery.

Management's conclusion that broad privatization of fire and 911 EMS services was not feasible appears reasonable given the County's rural service environment, limited revenue potential, and operational constraints. However, the County did not maintain a recurring, consistently documented process for evaluating existing in-house services and activities for outsourcing or privatization. As a result, while the County demonstrated reasonable consideration of alternatives in practice, the lack of documentation supports a conclusion that the subtask was only partially met. – Partially Meets

Recommendation: MGT recommends that Fire Rescue establish a process for the periodic evaluation of alternative service delivery options for major Fire Rescue functions. The evaluation does not need to be complex, but it should document the service reviewed, the current delivery method, viable alternatives considered, cost and service quality factors, staffing and risk considerations, the management conclusion, and any follow-up actions. This would strengthen documentation for future decisions and support continued assessment of EMS billing, fleet maintenance, facilities work, and mutual aid arrangements.

Subtask 3.2: Determine whether program administrators have assessed contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. – Partially Meets

The County monitors contracted and outsourced services through practical management review, Board approval, invoice review, inspection of work, certification requirements, proximity/availability of service providers, and management experience. However, the County has not established a recurring process to document effectiveness and cost savings achieved for each contracted or privatized service.

For construction and facility-related work, the County used an architect/engineer design process, sealed bidding, Board approval of the vendor/builder, and direct oversight by County Administration and Fire Rescue. Construction invoices are reviewed and certified by the architect or engineer before payment. County Administration and Fire Rescue also physically observe construction progress, and large project payments go to the Board, accounts payable, and check review/signature. This process provides a practical mechanism for monitoring quality, timing, and reasonableness of payment for outsourced construction and facilities work.

For EMS billing, the County changed its service delivery approach after prior models did not keep billing current or maximize revenue collection. The current hybrid model appears to have improved effectiveness because the billing backlog was reduced and EMS collections increased after implementation. In addition, payer payments are routed directly to County accounts rather than through the billing vendor, which strengthens cash control and reduces risk over collected revenue. However, the County should further document cost savings by comparing vendor fees, net collections after vendor cost, days to bill, accounts receivable aging, denial rates, write-offs, and collection rates before and after the change.

For vehicle/apparatus maintenance and specialized repairs, management assesses effectiveness based on whether the vendor possesses the required certifications or technical qualifications, is available within the needed timeframe, is located close enough to minimize equipment downtime, and successfully completes the work. The County may use the Road Department mechanic when that option is available and may use specialty vendors for apparatus-specific repairs. Annual ladder testing and quarterly fire air system testing are performed by outside or specialized service providers to support applicable safety, equipment testing, manufacturer, insurance, or fire-service compliance expectations. These practices appear appropriate for a small rural county with limited internal maintenance capacity. However, the County does not retain a recurring written assessment comparing vendor cost, timeliness, quality of work, equipment downtime, certification requirements, and available alternatives. A documented vendor-effectiveness and cost review would help the County demonstrate that outsourced maintenance continues to be effective, cost-conscious, and appropriate compared with available in-house or

alternative vendor options.

Conclusion: County management used practical methods to monitor contracted and outsourced services, including invoice review, project oversight, inspection of work, and changes to service arrangements when prior approaches proved ineffective. These practices appear reasonable for the County's size and operating environment. However, the County did not maintain a recurring, consistently documented process to verify effectiveness and cost savings for major outsourced services. As a result, the absence of structured documentation and periodic assessment supports the conclusion that the subtask was only partially met. – Partially Meets

Recommendation: MGT recommends that the County develop a simple contract and an outsourced service monitoring tool for major Fire Rescue outsourced services. The tool should capture service type, vendor, contract/pricing basis, key performance expectations, invoice review steps, service-quality indicators, cost trends, savings or avoided costs when measurable, issues identified, corrective actions, and management's conclusion on whether to continue, rebid, modify, or bring the service in-house.

Subtask 3.3: 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. – Meets

Based on the information reviewed, MGT did not identify a broad alternative delivery model, such as full fire/EMS privatization, that appears likely to reduce program costs without creating material risks to service quality or availability. The County is rural, lacks a local hospital and interfacility transfer volume, and has limited revenue-generating fire operations. Those conditions make full privatization of 911 fire/EMS services unlikely to be feasible or attractive to a private provider without significant County subsidy.

The County is already using several targeted alternative delivery approaches that appear appropriate for its size and operating environment, including the hybrid EMS billing model, contracted vehicle/apparatus maintenance, specialty vendor repairs, architect/engineer and construction outsourcing, and municipal/mutual aid response arrangements. The Department has considered surge scheduling and other alternative staffing or service delivery models; however, these approaches were not determined to be practical given the County's rural geography, call distribution, staffing limitations, and need to maintain broad geographic coverage. The County has also implemented a Community Paramedicine program funded through an opioid grant. This program is intended to connect high-need residents with medical, behavioral health, and social services; support chronic disease management; reduce avoidable 911 calls and emergency department use; and improve care coordination. Although Community Paramedicine is not an outsourcing arrangement, it is an alternative service approach that may improve service effectiveness and reduce avoidable emergency demand if performance is tracked over time.

Potential opportunities are therefore incremental rather than structural. The County should consider the following service delivery opportunities as part of a documented periodic review:

- Conduct a written evaluation of the hybrid EMS billing model using cash-per-call, days-to-bill, collection rate, accounts receivable aging, write-offs, payer mix, vendor fees, and net collections after vendor cost.
- Periodically compare fleet/apparatus maintenance costs and turnaround times among the local certified mechanic, County road department support, and specialty vendors to determine which services should remain outsourced and which minor services can be handled internally.
- Track Community Paramedicine encounters, referrals, repeat 911 users, avoided transports when measurable, and outcomes to determine whether the program reduces avoidable EMS demand or hospital utilization.

- Review mutual aid and municipal response arrangements annually to determine whether coverage zones, automatic and mutual aid triggers, and cost responsibilities remain aligned with call volume and service risk.
- For construction and facility projects, continue using competitive procurement, architect/engineer review, Board approval, project cost tracking, and inspection/certification procedures; document delivery method decisions for major projects.

Conclusion: We did not identify a broad alternative service delivery model that appears likely to reduce program costs without creating material risks to service quality or service availability. The County's rural service environment, limited revenue-generating opportunities, absence of a local hospital and interfacility transfer volume, and reliance on emergency response coverage make broad privatization of fire and EMS services unlikely to be practical or cost-effective. In addition, the County is already using several targeted alternative delivery approaches that appear appropriate for its size and operating environment, including hybrid EMS billing, contracted maintenance and specialty repairs, architect/engineer and construction outsourcing, mutual aid arrangements, and Community Paramedicine. While incremental opportunities remain to further evaluate and refine these approaches, the information reviewed supports the conclusion that the County has already implemented the most practical alternative service delivery methods currently available without significantly affecting service quality. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

CHAPTER 4: GOALS, OBJECTIVES, AND PERFORMANCE MEASURES

Finding: Overall, Gilchrist County partially met expectations for this research task.

It is important for Fire Rescue to establish goals, objectives, and performance measures that are clearly stated, measurable, and aligned with key aspects of program performance and cost because these elements provide the foundation for effective oversight, accountability, and continuous improvement. Clearly defined and quantifiable goals help management communicate priorities, assess whether services are delivered efficiently and effectively, and determine whether resources are used in ways that support intended outcomes. Performance measures should be sufficient to evaluate progress toward those goals and should address both operational results and fiscal stewardship, including service delivery, response capability, staffing, equipment readiness, and cost efficiency.

Furthermore, Fire Rescue's goals and measures should align with the County's broader strategic goals to ensure that the Department's activities support countywide priorities in public safety, service capacity, capital planning, and the responsible use of public funds. Effective internal controls are equally important because they provide reasonable assurance that goals and objectives will be achieved by establishing clear procedures, monitoring processes, accountability mechanisms, and corrective action protocols to guide decision-making and reduce the risk of inconsistent performance, weak oversight, or inefficient use of resources.

Overall, Fire Rescue has identified operational priorities and uses recurring management reviews, operational dashboards, financial reports, and other monitoring practices to oversee emergency fire rescue services and facilities. These priorities and practices support day-to-day decision-making related to staffing, response capability, equipment readiness, capital needs, and cost oversight. However, the County has not established a written framework that converts those priorities into program-level goals, locally adopted performance targets, assigned responsibility, reporting expectations, and corrective-action procedures. Fire Rescue's performance measures should not be drawn from a single source. NFPA benchmarks, ISO-related factors, peer-county information, state EMS requirements, and internally developed County targets can all inform the framework, but the County should adopt local targets that reflect Gilchrist County's rural geography, combination Fire/EMS staffing model, call volume, unit availability, staffing levels, hospital turnaround time, mutual aid or automatic aid usage, and available resources.

As a result, Fire Rescue's ability to demonstrate alignment with County priorities, measure progress against defined targets, evaluate performance and cost trends, communicate expectations, and document accountability for corrective action is limited. Establishing written goals, locally adopted performance measures, benchmark sources, and supporting procedures would strengthen governance, improve transparency, and provide greater assurance that Fire Rescue resources are being managed effectively to achieve intended service and fiscal outcomes.

Findings by Subtask:

- Subtask 4.1 – Clear and Measurable Goals and Objectives – Partially Meets
- Subtask 4.2 – Consistency with Strategic Plan – Partially Meets
- Subtask 4.3 – Achievement of Goals and Objectives – Partially Meets
- Subtask 4.4 – Internal Controls – Partially Meets

Subtask 4.1: Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program’s performance and cost. – Partially Meets

Fire Rescue uses operational priorities and management targets rather than a comprehensive written goal framework. Management identified priorities related to maintaining ambulance coverage, achieving full staffing where possible, improving or maintaining response times, maintaining ALS capability, keeping equipment safe and operational, meeting training and certification requirements in accordance with applicable standards, and using grants and appropriations to address capital needs. These priorities address key operational areas of Fire Rescue services and facilities, including staffing, deployment, response, equipment readiness, EMS billing, and capital needs.

MGT considered NFPA 1710 and NFPA 1720 as relevant industry benchmarks; however, Fire Rescue has not adopted written local goals that identify which NFPA benchmark components, peer measures, ISO-related factors, or internally developed targets the County intends to use to evaluate performance. Because Gilchrist County is rural and operates with a combination Fire/EMS staffing model, Fire Rescue should use NFPA benchmarks to inform locally adopted goals rather than treating NFPA standards as the only source of performance expectations.

However, the priorities identified to date are not consistently documented as program-level goals and objectives with measurable targets, baselines, responsible owners, reporting frequency, and expected cost/resource assumptions. For example, management identified an average response time of approximately 12 minutes and a preference to return to approximately 10 minutes, but Fire Rescue has not established a written goal that defines the target, baseline, timeframe, responsible party, and resource assumptions needed to achieve it. Similarly, Fire Rescue tracks ambulance coverage, call volume, simultaneous calls, mutual aid, staffing/overtime, training/certification compliance, collections, and project progress, but those measures are not consistently tied to a documented goal framework.

Conclusion: Management has identified operational priorities and tracks several performance and cost measures; however, Fire Rescue has not established a comprehensive written goal framework that clearly defines measurable goals, baselines, targets, responsible owners, reporting frequency, and expected resource implications tied to operational performance and cost. – Partially Meets

Recommendation: MGT recommends that Fire Rescue establish written program-level goals and objectives for emergency fire rescue services and facilities. Goals should address core operational and fiscal areas, including response performance, unit availability, staffing/overtime, ALS capability, training/certification compliance, EMS billing and cash-per-call performance, capital replacement, facility readiness, and grant/appropriation-funded capital improvements. Each goal should include a baseline, a measurable target, timeframe, responsible position, data source, reporting frequency, and expected budget/resource implications. A written framework would help ensure goals and measures are applied consistently from year to year, preserve institutional knowledge during staff turnover, clarify accountability for monitoring and follow-up, and provide County Administration and the Board with a clearer basis for evaluating progress, resource needs, and corrective actions.

Subtask 4.2: Review program-level goals and objectives to ensure that they are consistent with the County’s strategic plan. – Partially Meets

The audit team did not identify a standalone County strategic plan or a standalone Fire Rescue strategic plan. However, MGT’s review identified the Gilchrist County Comprehensive Plan 2040 as the most relevant countywide planning document. The Comprehensive Plan includes a countywide vision statement and goals, objectives, and policies for future land use, public facilities, and capital improvements.

The Comprehensive Plan also includes policies that describe specific strategies for implementing the County's broader goals and objectives. While those policies provide useful context regarding how the County intends to achieve its planning goals, this assessment focuses primarily on the County's goals and objectives because the subtask specifically requires an evaluation of whether Fire Rescue's goals and objectives are aligned with the County's overall goals and objectives. Accordingly, MGT used the Comprehensive Plan's goals and objectives as the primary basis for the alignment assessment and considered related policies as supporting context where applicable.

Exhibit 8– Summary of County’s Goals Per the Comprehensive Plan 2040

Goal	County Goal	Key Objectives
I. Future Land Use	Direct development to areas with available or planned land, water, fiscal, and service capacity to accommodate growth in an environmentally acceptable manner.	Direct future growth to appropriate areas; require land-use compatibility and buffers; identify blighted areas for redevelopment; reduce inconsistent/nonconforming uses; coordinate historic-resource designation; protect wetlands, floodplains, aquifer recharge areas, and other sensitive lands; coordinate with regional resource agencies; require development only where public facilities meet level-of-service standards; regulate planned residential developments, airport-related land uses, telecommunication towers, and Rural Florida Destination Village developments.
II. Traffic Circulation	Provide a traffic circulation system that serves existing and future land uses.	Maintain safe, convenient, and efficient roadway level-of-service standards; ensure transportation improvements are consistent with the Future Land Use Map; coordinate traffic planning with FDOT's 5-Year Transportation Plan; protect future rights-of-way through setback requirements.
III. Housing	Provide decent, safe, and sanitary housing in suitable environments at affordable costs for present and future residents, including residents with special needs.	Provide for affordable housing; maintain safe and sanitary housing stock; make sites available for low- and moderate-income families and mobile homes; facilitate group homes and residential care facilities; demolish or rehabilitate hazardous housing; preserve historically significant housing; ensure relocation housing is available when rehabilitation or revitalization displaces residents; coordinate housing programs with the Housing Authority.
IV-1. Public Facilities	Ensure public facilities are provided in a timely, orderly, efficient, and environmentally sound manner at acceptable levels of service.	Correct existing public facility deficiencies through capital improvement projects and prioritize projects needed to protect public health and safety.
IV-2. Sanitary Sewer Facilities	Ensure public sanitary sewer facilities are provided in a timely, orderly, efficient, and	Coordinate extensions or capacity increases for sanitary sewer facilities so improvements are concurrent with projected demand.

Goal	County Goal	Key Objectives
	environmentally sound manner at acceptable levels of service.	
IV-3. Solid Waste Facilities	Ensure public solid waste facilities are provided in a timely, orderly, efficient, and environmentally sound manner at acceptable levels of service.	Identify solid waste level-of-service standards and policies for coordinating, operating, and maintaining solid waste disposal facilities; it does not appear to include a separately labeled "Objective IV.3" in the text reviewed.
IV-4. Drainage Facilities	Ensure public drainage facilities are provided in a timely, orderly, efficient, and environmentally sound manner at acceptable levels of service.	Coordinate extensions or increases in drainage facility capacity with projected demand; maintain natural drainage flows; support stormwater planning to address flood control and water-quality issues.
IV-5. Potable Water Facilities	Ensure public potable water facilities are provided in a timely, orderly, efficient, and environmentally sound manner at acceptable levels of service.	Coordinate extensions or capacity increases for potable water facilities so improvements are concurrent with projected demand.
IV-6. Natural Groundwater Aquifer Recharge	Protect surface and groundwater quality and quantity through plans and programs that promote orderly land use and development.	Prohibit spray irrigation of primary treated effluent in high groundwater aquifer recharge areas; coordinate with the Water Management District on recharge areas and natural drainage features; cooperate during water shortages and water-conservation education; require construction activity to protect natural drainage features.
V. Conservation	Conserve, through appropriate use and protection, County resources to maintain the integrity of natural functions.	Protect air quality; protect water quality and quantity; regulate wetlands, floodplains, buffers, runoff, and development near water bodies; coordinate mining permits and reclamation; protect soils, vegetative communities, wildlife habitat, endangered species, and spring systems.
VI. Recreation and Open Space	Ensure adequate recreation facilities and open space for citizens and visitors, with access for all persons regardless of special need or condition.	Provide vehicular and pedestrian access to County-owned recreation facilities; inventory recreation facilities and determine levels of service annually; establish resource-based and activity-based recreation level-of-service standards; require open space in new subdivisions or resubdivisions.
VII. Intergovernmental Coordination	Establish processes among governmental entities to coordinate comprehensive planning, ensure compatible development, provide adequate public services, and promote efficient use of	Coordinate planning with the School Board, Water Management District, adjacent governments, and service agencies; provide review opportunities on plan amendments; coordinate level-of-service standards; coordinate water-resource impacts; coordinate with the School Board Educational Facilities Plan; provide comment opportunities on countywide-significance

Goal	County Goal	Key Objectives
	available resources.	facilities; protect public facility levels of service; establish a technical advisory committee for joint planning areas and infrastructure service areas.
VIII. Capital Improvements	Adopt and implement a capital improvements program that coordinates timing and prioritizes delivery of needs addressed in the other Comprehensive Plan elements.	Provide capital improvements to correct existing and projected deficiencies; require development decisions to be consistent with adopted level-of-service standards; enforce subdivision improvement standards; maintain a capital improvements budgeting process to manage fiscal resources; annually monitor and evaluate the Capital Improvements Element.
IX. Property Rights	Ensure private property rights are duly considered in local decision-making.	Consider private property rights in local decision-making consistent with statutory requirements, including rights to possess, use, maintain, develop, improve, exclude others from, and dispose of property.

Source: Created by MGT from information obtained from the Comprehensive Plan

Although the Comprehensive Plan is not a department-level strategic plan, it is relevant because it is the County’s adopted countywide planning document and includes goals, objectives, and policies related to growth, public facilities, service capacity, capital improvements, intergovernmental coordination, and protection of public health and safety. These areas directly relate to Fire Rescue because emergency response capacity, station locations, apparatus needs, staffing, and facility improvements affect the County’s ability to serve existing and future development. Because written Fire Rescue program-level goals are limited, MGT could not fully evaluate whether a complete set of Fire Rescue goals and objectives is consistent with the Comprehensive Plan. Nevertheless, the operational priorities described by management appear generally consistent with the Comprehensive Plan 2040 and other public planning documents. Therefore, in the absence of a standalone County or Fire Rescue strategic plan, the Comprehensive Plan provides the best available adopted planning framework for assessing alignment between Fire Rescue priorities and Countywide service and capital planning priorities.

MGT also considered Ordinance No. 2026-04 because it identifies the planned uses of surtax proceeds for emergency fire rescue services and facilities, including certified fire and rescue personnel, fire and rescue protection equipment, specialized response vehicles, and new or improved fire rescue facilities. These planned uses are relevant to Subtask 4.2 because they provide another public planning document against which Fire Rescue goals, capital needs, staffing priorities, and performance measures can be assessed.

Exhibit 9 focuses on the Comprehensive Plan areas most directly related to Fire Rescue operations, including service capacity, public facilities, capital improvements, transportation access, and intergovernmental coordination, and compares those areas to Fire Rescue priorities identified through management interviews, budget and capital information, and planned surtax uses.

Exhibit 9 – Alignment Assessment Between County Goals and Stated Fire Rescue Goals and Objectives

County Comprehensive Plan Goal / Priority	Relevant Fire Rescue Priority or Objective	Alignment Assessment
Future Land Use	Fire Rescue capacity affects the County’s ability to serve existing and future development, including station location, response coverage, apparatus deployment, and staffing needs.	Aligned. Fire Rescue priorities related to response capacity, staffing, facilities, and apparatus support the Comprehensive Plan’s emphasis on directing growth to areas with available or planned service capacity.
Public Facilities	Fire stations, ambulances, fire apparatus, equipment, and related facilities are public facilities that support public health and safety.	Aligned. Fire Rescue priorities related to facility readiness, equipment replacement, and response capability support the Comprehensive Plan’s public facilities objectives.
Capital Improvements	Fire Rescue capital needs include stations, vehicles, apparatus, equipment, and other infrastructure needed to maintain or improve emergency response capacity.	Aligned. Fire Rescue priorities related to capital replacement, facility improvements, and planned surtax-funded projects are consistent with the Comprehensive Plan’s capital improvement planning concepts.
Traffic Circulation/ Access	Roadway access, site access, driveway connections, and travel conditions affect emergency response times and service delivery.	Partially aligned. Fire Rescue response performance is affected by the transportation network, but the Comprehensive Plan’s traffic circulation element is broader than emergency response and does not establish Fire Rescue-specific response targets.
Intergovernmental Coordination	Fire Rescue and Emergency Management coordinate with municipalities, neighboring jurisdictions, state agencies, hospitals, and other emergency response partners.	Aligned. Fire Rescue and Emergency Management depend heavily on intergovernmental coordination, mutual aid, regional planning, disaster preparedness, and shared emergency resources.

Source: Created by MGT from information obtained from the Comprehensive Plan and discussions with Management

MGT did not treat every Comprehensive Plan element as directly aligned with Fire Rescue because several elements address broader County planning topics that have only an indirect relationship to emergency fire rescue services. The strongest alignment is with the Comprehensive Plan areas related to public facilities, capital improvements, service capacity, transportation access, and intergovernmental coordination. Because Fire Rescue has not established written program-level goals, the alignment assessment is based on management-identified priorities, the planned uses described in Ordinance No. 2026-04, budget and capital information, and the Comprehensive Plan’s countywide planning concepts.

The Comprehensive Plan vision emphasizes rural communities, balanced growth, and preservation of local resources; its future land use framework directs development to areas with fiscal ability and service capacity; and its capital improvement planning framework supports prioritizing capital projects and public facilities needed to protect public health and safety. These planning concepts are consistent with Fire Rescue priorities related to maintaining ambulance coverage, improving response performance, addressing staffing and equipment needs, and planning for fire rescue facilities. However, because Fire Rescue’s goals and objectives are not documented, the Department may face challenges in consistently aligning operations, prioritizing resources, measuring performance, and holding management accountable for achieving intended service and fiscal outcomes.

Conclusion: The priorities described by management appear to be aligned with the needs of the emergency fire rescue service, the Comprehensive Plan 2040, and the planned uses described in Ordinance No. 2026-04. However, because Fire Rescue has not established a written goal framework or documented crosswalk to the Comprehensive Plan, capital plans, budget, planned surtax uses, and performance measures, the County has limited evidence showing how Fire Rescue priorities are translated into measurable goals, resource decisions, and performance expectations. A documented crosswalk would not, by itself, ensure alignment in practice, but it would provide a clearer basis for evaluating whether Fire Rescue goals, funding decisions, and performance measures remain connected to County priorities over time. – Partially Meets

Recommendation: MGT recommends that Fire Rescue and County Administration develop a goal crosswalk that maps each Fire Rescue program-level goal to the Comprehensive Plan 2040, capital plan, budget priorities, planned surtax uses in Ordinance No. 2026-04, grants/appropriations, and relevant public planning documents. The crosswalk should show the connection between service goals, facility/equipment needs, staffing needs, fiscal resources, and performance measures.

Subtask 4.3: Review the measures and standards the County uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

– Partially Meets

As stated in Subtask 1.1, Fire Rescue monitors performance and costs through recurring financial and operational information and assesses whether calls are billed at the correct service level, mileage is accurate, and Medicare, Medicaid, and private insurer rules affect collections. As it relates to operational performance, Fire Rescue uses dashboards generated from NERIS to review overall response time, total incidents, incident types, and unit-hour utilization.

For purposes of evaluating progress toward goals and objectives, Fire Rescue should use a combination of external benchmarks and locally adopted performance targets. External benchmarks may include NFPA 1710, NFPA 1720, ISO-related criteria, state EMS requirements, peer-county comparisons, and other industry-accepted public safety practices. Local targets should reflect Gilchrist County's specific operating conditions, including rural geography, station locations, staffing levels, EMS workload, simultaneous calls, travel distances, hospital turnaround time, mutual aid or automatic aid reliance, and available funding. This approach would allow the County to use recognized standards without implying that every NFPA benchmark is a mandatory requirement or the sole basis for evaluating performance.

However, because Fire Rescue has not established a comprehensive written goal framework, the existing measures are not consistently connected to documented goals, targets, thresholds, or corrective-action triggers. For example, Fire Rescue monitors average response time and prefers to return to approximately 10 minutes, but the County has not documented a response-time goal, a rural/geographic exception framework, or a documented plan for how staffing, hospital turnaround, mutual aid reliance, and apparatus limitations affect that goal. Similarly, EMS collections and cash per call are monitored, but related targets and variance thresholds have not been documented.

Conclusion: The County uses numerous relevant measures and reports that are directionally sufficient for day-to-day management; however, these measures should be established through a performance measurement framework that links them to goals, benchmarks, targets, thresholds, and corrective actions. – Partially Meets

Recommendation: MGT recommends that Fire Rescue establish a written performance measurement framework. For each goal, the framework should identify the measure, data source, baseline, locally adopted target, benchmark source, responsible owner, reporting frequency, variance threshold, and corrective-action process. At a minimum,

the framework should include measures for response-time components, unit availability, staffing/overtime, ALS coverage, training and certification compliance, EMS billing and revenue efficiency, capital project progress, and facility readiness. Where NFPA, ISO, peer-county, or other external benchmarks are used, the framework should explain how the benchmark applies to the County's rural service environment and whether the County has adopted the benchmark as a target, reference point, or long-term planning objective.

Subtask 4.4: Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met. – Partially Meets

The County has practical management controls that support monitoring of Fire Rescue operations and costs. Management reviews budget-to-actual reports, payroll and hours-worked reports, operational dashboards, EMS billing and collection information, staffing software reports, project spreadsheets, and Board materials. Fire Rescue dashboards are reviewed almost daily, and management uses response and hospital delay information to identify trends and contact hospitals when recurring issues arise. Finance prepares monthly recaps for the Board and runs reports throughout the month. County Administration distributes budget reports to department heads to monitor controllable costs and line-item trends. For facility projects, architect/engineer certification, Board approval, accounts payable review, check review/signature, and project files support oversight.

These activities provide useful control activities and monitoring practices. However, the controls are not fully documented because there is no comprehensive written policy or procedure that establishes how Fire Rescue goals are set, how measures are selected, how targets and benchmarks are approved, how progress is communicated, how variances are escalated, and how corrective actions are documented. The processes described are hands-on and recurring, but not documented in written Fire Rescue procedures.

Conclusion: The County has recurring management review processes and useful reports, but it should strengthen written procedures and internal controls over goal setting, performance measurement, benchmarking, reporting, and corrective action. – Partially Meets

Recommendation: MGT recommends that Fire Rescue establish written policies and procedures for goal setting and performance management. The procedures should address: (1) annual development or confirmation of program goals during budget and capital planning; (2) required linkage to strategic priorities, planned surtax uses, and budget/capital plans; (3) approval of measurable targets and benchmarks; (4) dashboard/report preparation and review frequency; (5) documentation of variance review and corrective action; and (6) annual reporting of accomplishments and unresolved performance or cost issues to County Administration and the Board.

CHAPTER 5: REPORTING ACCURACY AND ADEQUACY

Finding: Overall, Gilchrist County partially met expectations for this research task.

The County's information systems and processes should provide useful, timely, accurate, accessible, and appropriately corrected public information about the Fire Rescue program because transparent and reliable information supports public trust, informed decision-making, and accountability in the use of public resources. Members of the public, elected officials, and other stakeholders rely on this information to understand program costs, service levels, capital needs, operational performance, and the County's progress in meeting public safety objectives. Information that is current, accurate, and easy to access helps demonstrate responsible stewardship of public funds and enables stakeholders to assess whether Fire Rescue services and facilities are being managed effectively and aligned with community needs. Furthermore, the County should have processes in place to review public information before release and to promptly correct any errors or omissions, with appropriate notice to the public when corrections are made. These practices help ensure the integrity of public reporting, reduce the risk of misinformation, and strengthen confidence in the County's governance and oversight of Fire Rescue operations.

Overall, the County has established multiple financial and non-financial information systems and public communication channels that provide the public with access to Fire Rescue- and facilities-related cost information, Board actions, budget documents, public notices, and other official records. These processes support a reasonable level of public transparency regarding County operations and decision-making affecting Fire Rescue services and facilities. However, the County's public reporting framework is not fully developed for program-specific Fire Rescue reporting. In particular, Fire Rescue cost and performance information is not consolidated in a centralized, easy-to-access public report or dashboard, and the County has not established written procedures for verifying the accuracy and completeness of public information or for correcting erroneous or incomplete information and providing public notice of corrections. Although we did not identify any materially erroneous or incomplete Fire Rescue-related public information during the audit period that required corrective action, the absence of written review and correction procedures increases the risk of inconsistent practices. Overall, the County partially meets the objective of maintaining information systems and processes that provide useful, timely, accurate, accessible, and appropriately corrected public information related to the Fire Rescue program.

Findings by Subtask:

- Subtask 5.1 – Information Systems – Partially Meets
- Subtask 5.2 – Public Access – Partially Meets
- Subtask 5.3 – Accuracy and Completeness of Public Information – Partially Meets
- Subtask 5.4 – Corrections to Public Documents – Partially Meets
- Subtask 5.5 – Corrections to Program Information - Meets

Subtask 5.1: Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public. – Partially Meets

The County uses multiple financial and non-financial information systems and public communication methods to provide the public with information related to County operations, including Fire Rescue and facilities. Financial information is made available primarily through the County's budget, annual financial reporting, Board agenda materials, budget amendments, resolutions, and other publicly posted financial documents. These sources provide information on County revenues, expenditures, budgetary actions, and financial decisions affecting Fire Rescue and facilities. In addition, Board agenda packets and meeting materials provide the public with timely information

on matters presented for Board consideration, including budget amendments, contracts, ordinances, resolutions, public notices, and other actions related to Fire Rescue operations and facilities.

The County also provides non-financial information through its public website, Board meeting materials, public notices, ordinances, resolutions, and Fire Rescue-related communications. Examples include public notices regarding Fire Rescue matters, agenda items related to the proposed emergency fire rescue services and facilities surtax, and other documents that describe planned uses of public resources. However, the materials do not identify a centralized Fire Rescue public reporting page or report that consolidates key Fire Rescue cost, performance, project, and service information. As a result, public information systems appear adequate for general County information but are only partially developed for program-specific Fire Rescue performance and cost reporting.

Conclusion: The County uses multiple financial and non-financial information systems and public communication channels to provide information on Fire Rescue operations and facilities, including budget documents, annual financial reports, Board agenda materials, budget amendments, resolutions, public notices, and other publicly posted records. These sources provide the public with general information on County revenues, expenditures, financial decisions, and Board actions affecting Fire Rescue services. However, the County has not established a centralized public reporting mechanism that consolidates key Fire Rescue cost, performance, project, and service information in a single, easy-to-access format. – Partially Meets

Recommendation: MGT recommends that the County consider establishing a Fire Rescue public reporting page or recurring report that consolidates budget, service, capital project, EMS billing, staffing, and performance information appropriate for public release.

Subtask 5.2: Determine whether the public has access to program performance and cost information that is readily available and easy to locate. – Partially Meets

The County provides public access to Fire Rescue and facilities-related cost information through its website, budget documents, Board agenda materials, resolutions, budget amendments, and financial reports. These sources allow the public to review budgeted expenditures, financial actions, and Board-approved decisions affecting Fire Rescue and facilities. For example, the County’s publicly posted budget includes information on public safety and Fire Control expenditures, and Board agenda materials provide supporting documentation for financial and policy actions presented for Board consideration.

However, based on our review of publicly available website materials for the period October 1, 2024, through March 31, 2026, we did not identify a publicly posted Fire Rescue performance report or dashboard that included program performance measures such as response times, incident volume, incident types, turnout time, unit-hour utilization, staffing performance, or progress against service-level targets. The County does post Fire Rescue and emergency management-related public notices, such as burn ban notices and emergency-related communications, but these documents are public information notices rather than recurring program performance reports.

Accordingly, the County provides public access to relevant Fire Rescue and facilities-related cost information and to public notices and Board materials related to significant Fire Rescue matters. However, Fire Rescue performance information is not consolidated in a publicly accessible report or dashboard on the County’s website. As a result, members of the public can access cost and decision-making information, but they do not appear to have ready access to recurring program performance information unless it is specifically included in a Board agenda item or another public document.

Conclusion: The County provides public access to Fire Rescue and facilities-related cost information through its website, budget documents, Board agenda materials, resolutions, budget amendments, and financial reports. These sources allow the public to review budgeted expenditures, financial actions, and Board-approved decisions

affecting Fire Rescue and facilities. However, based on the materials reviewed, the County does not appear to provide recurring Fire Rescue performance information—such as response times, incident volume, incident types, turnout time, unit-hour utilization, staffing performance, or progress against service-level targets—in a centralized public report or dashboard. As a result, while cost and decision-making information is publicly available, recurring program performance information does not appear to be readily accessible to the public except when included in specific Board agenda items or other individual public documents. – Partially Meets

Recommendation: MGT recommends that the County consider developing a centralized public reporting mechanism for Fire Rescue program information, such as a dashboard, annual report, or dedicated website page, that includes both cost and performance information appropriate for public release. This could improve public access to recurring program information, enhance transparency, and make it easier for the public to locate and understand Fire Rescue service levels, operational results, and related costs.

Subtask 5.3: Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public. – Partially Meets

The County has processes in place that provide some assurance that Fire Rescue and facilities-related public information is reviewed for accuracy and completeness before it is made available to the public. Financial information related to Fire Rescue and facilities is generally developed or reviewed through the County’s normal budgetary, accounting, and agenda preparation processes. These processes include review by Finance, County Administration, and, when applicable, the County Attorney and Board before financial matters such as budgets, budget amendments, contracts, ordinances, and resolutions are publicly presented or approved. This review structure provides a reasonable level of control over the accuracy and completeness of financial information that is included in Board agenda materials and other official public documents.

Non-financial information related to Fire Rescue and facilities is also subject to review through County operational and administrative processes. Fire Rescue management develops or provides operational information for public notices, agenda items, emergency communications, and other public-facing materials. County Administration and other responsible staff review information before it is presented through Board materials, posted to the County website, or issued as a public notice. In addition, the Board agenda process provides an opportunity for supporting documentation to be reviewed before the Board publicly considers matters.

However, the County did not provide a written procedure that specifically documents how Fire Rescue and facilities-related performance and cost information is verified for accuracy and completeness before it is provided to the public. The County’s processes appear to rely primarily on management review, Finance review, agenda-preparation controls, and Board approval processes rather than on a documented checklist or a documented verification procedure. In addition, because recurring Fire Rescue performance information is not routinely posted in a consolidated public report or dashboard, the County has limited documented processes for verifying publicly reported Fire Rescue performance measures.

Conclusion: The County has process-based controls that help ensure the accuracy and completeness of financial and non-financial information provided to the public. These controls include Finance review of financial information, administrative review of agenda materials and public notices, and Board review and approval of official actions. However, the County could strengthen its control environment by developing written procedures that identify the staff responsible for preparing, reviewing, approving, and posting Fire Rescue and facilities-related public information, including procedures for verifying the accuracy and completeness of both financial and non-financial information before public release. – Partially Meets

Recommendation: MGT recommends that the County develop and document a written review procedure for Fire Rescue and facilities-related public information that identifies the staff responsible for preparing, reviewing,

approving, and posting information before public release. The procedure should include steps to verify the accuracy and completeness of both financial and non-financial information, identify the source data used, and retain evidence of review where appropriate. Documenting these processes would strengthen internal controls and provide greater assurance that public information is complete, accurate, and consistently reviewed before publication.

Subtask 5.4: 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. – Partially Meets

The County has practical mechanisms to update public documents and communicate revised information when needed. Public-facing information is generally issued through established channels, including the County website, Board agenda materials, meeting records, ordinances, resolutions, budget amendments, public notices, and Fire Rescue or Emergency Management communications. These channels allow the County to post updated documents, issue new notices, amend budgets or agenda materials, and present revised information to the Board and the public when circumstances change or additional information becomes available.

During the audit period, the County's public records reflected examples of routine updates or superseding documents, such as budget amendments, agenda-related updates, and public safety notices. These actions demonstrate that the County can revise or update public information through its existing public communication and governance processes. In addition, matters requiring official Board action are corrected or updated through public meeting processes, which include agenda posting, Board consideration, and documentation in the official record.

However, the County did not provide a written procedure that specifically governs how erroneous or incomplete Fire Rescue and facilities-related public information is identified, corrected, approved, and publicly communicated. In particular, we did not identify a written procedure that establishes timeframes for correcting inaccurate or incomplete information, identifies the staff responsible for approving corrections, requires documentation of the nature and cause of the correction, or specifies when and how the public must be notified that previously posted information was corrected or replaced.

The absence of a written correction procedure increases the risk that corrections to public information may be handled inconsistently across departments or communication channels. Although the County's existing agenda, website, public notice, and Board approval processes provide practical mechanisms to update information, those processes do not specifically ensure that erroneous or incomplete Fire Rescue and facilities-related information will be corrected within a defined timeframe or that the public will receive adequate notice of the correction.

Conclusion: The County has mechanisms to update or revise public information through its website, Board agenda process, public notices, and official actions; however, it has not established written procedures that require the reasonable and timely correction of erroneous or incomplete Fire Rescue- and facilities-related public information, or adequate public notice of such corrections. – Partially Meets

Recommendation: MGT recommends that the County develop and implement a written procedure to correct erroneous or incomplete Fire Rescue- and facilities-related public information. The procedure should identify how potential errors are reported and evaluated; assign responsibility for reviewing and approving corrections; establish timeframes for making corrections; require documentation of the correction and its cause; and specify when and how the public will be notified that previously issued information has been corrected or replaced. Documenting this process would help promote consistent, timely, and transparent correction of public information across departments and communication channels.

Subtask 5.5: Determine whether the county has taken reasonable and timely actions to correct any erroneous and/or incomplete program information. – Meets

We reviewed publicly available County website materials, such as Board agenda materials, public notices, budget documents, ordinances, resolutions, and other Fire Rescue and facilities-related information posted during the period October 1, 2024, through March 31, 2026, to determine whether the County identified and corrected erroneous or incomplete program information. We also considered whether publicly posted materials showed evidence of corrections, replacements, revisions, amendments, or superseding notices related to Fire Rescue, facilities, or the proposed emergency fire rescue services and facilities surtax.

Based on this review, we did not identify evidence that the County posted materially erroneous or incomplete Fire Rescue, facilities, or surtax-related information that required correction during the audit period. Publicly available documents included routine governmental actions and updates, such as budget amendments, agenda materials, public notices, ordinances, resolutions, and operational communications. These items appeared to reflect normal governmental processes or changes in circumstances rather than corrections of materially inaccurate or incomplete public information.

We also interviewed County management regarding whether they were aware of any instances during the audit period in which erroneous or incomplete Fire Rescue, facilities, or surtax-related information was posted publicly and later required correction. Management stated that they did not recall any such instances during the audit period.

The County's existing public communication and governance processes provide mechanisms for correcting or updating information as needed. These mechanisms include posting updated documents to the County website, issuing new public notices, presenting amended items through Board agenda materials, adopting budget amendments or resolutions, and documenting official Board actions in the public record. Although the County did not provide a correction log or written record identifying Fire Rescue- or facilities-related public information that had been corrected during the audit period, our review and management interviews did not identify any material errors requiring corrective action.

Conclusion: We did not identify any materially erroneous or incomplete Fire Rescue, facilities, or surtax-related public information during the audit period that required corrective action, and County management stated that they did not recall any such instances. Therefore, there was no evidence that the County failed to take reasonable or timely actions to correct erroneous or incomplete program information. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

CHAPTER 6: PROGRAM COMPLIANCE

Finding: Overall, Gilchrist County partially met expectations for this research task.

It is vital for Fire Rescue to have a system that ensures compliance with applicable policies, rules, and laws because compliance provides the framework for lawful, consistent, and accountable program operations. Fire Rescue operates in an environment governed by numerous federal, state, and local requirements related to emergency response, personnel qualifications, training, procurement, financial management, facilities, vehicles and equipment, grants, and public safety standards. A structured compliance system helps ensure that these requirements are identified, understood, monitored, and incorporated into day-to-day operations and decision-making. Such a system also reduces the risk of legal violations, financial penalties, grant repayment, operational disruptions, safety failures, and reputational harm to the County. Additionally, a well-designed compliance process supports sound internal controls by assigning responsibility for monitoring requirements, documenting compliance activities, identifying deficiencies, and ensuring timely corrective action when issues arise. In this way, an effective compliance system helps Fire Rescue protect public resources, maintain public trust, and deliver services in a manner that is consistent with legal requirements and County expectations.

Overall, the County has established a number of processes and internal controls to support compliance with applicable federal, state, and local laws, rules, regulations, contracts, grant agreements, and local policies related to emergency fire rescue services and facilities. These processes include legal review, financial oversight, procurement and contract controls, grant-related monitoring, operational oversight, and specific actions to assess the legal compliance of planned surtax uses. Based on the work performed, the County partially met Objective 6. Opportunities exist to strengthen the County's overall compliance framework by developing a documented program-level process for identifying compliance requirements, assigning monitoring responsibilities, documenting control activities, and tracking corrective actions when needed.

Findings by Subtask:

- Subtask 6.1 – Compliance Processes – Partially Meets
- Subtask 6.2 – Compliance Controls – Partially Meets
- Subtask 6.3 – Addressing Noncompliance – Meets
- Subtask 6.4 – Surtax Compliance – Meets

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. – Partially Meets

The County has processes in place to support compliance with applicable requirements related to emergency fire rescue services and facilities. These processes include legal review by the County Attorney; financial and budgetary oversight by County Administration and Finance; procurement and contract review; grant-related monitoring; and operational oversight by Fire Rescue management. County management indicated that compliance with applicable requirements is monitored as part of routine management responsibilities and through review of applicable contracts, grant requirements, policies, and legal requirements.

However, the County did not provide evidence of a centralized or program-specific compliance monitoring process that identifies the major federal, state, and local laws, rules, regulations, contracts, grant agreements, and local policies applicable to Fire Rescue and Facilities. The County also did not provide a compliance matrix, checklist, or similar tool that assigns responsibility for monitoring each requirement, establishes the frequency of review, and documents how compliance is verified. As a result, the County's compliance process appears to rely on

management knowledge, legal review, and departmental practices rather than on a fully documented, repeatable program-level compliance assessment process.

Conclusion: The County has established several processes that support compliance with applicable federal, state, and local requirements for Fire Rescue operations, including legal review, financial oversight, procurement and contract review, grant monitoring, and departmental management practices. However, these activities do not appear to be organized within a centralized, documented compliance monitoring framework specific to the Fire Rescue program. In the absence of a documented compliance matrix, checklist, or other structured tool for assigning responsibilities and documenting the monitoring of key requirements, the County's approach relies heavily on management expertise and decentralized practices. – Partially Meets

Recommendation: MGT recommends that the County develop and implement a written compliance monitoring process for Fire Rescue services and facilities. At a minimum, the process should identify applicable laws, rules, regulations, contracts, grant agreements, and local policies; assign responsibility for monitoring each requirement; establish the frequency of compliance review; and require documentation showing that compliance monitoring occurred.

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. – Partially Meets

The County has internal controls that support compliance with applicable requirements. These controls include management oversight, legal review of matters requiring legal interpretation, Board approval requirements for certain actions, financial review by Finance and County Administration, procurement controls, contract administration practices, and Fire Rescue management's operational oversight of staffing, training, licensing, equipment, and service delivery requirements. These controls provide a framework for identifying and addressing compliance requirements applicable to emergency fire rescue services and facilities.

However, the County's internal control framework for program compliance could be strengthened through written documentation. The County did not provide written program-level procedures that identify the specific compliance requirements applicable to Fire Rescue and Facilities, the control activities used to ensure compliance with each requirement, the documentation that should be retained as evidence of compliance, and the process for monitoring and correcting compliance deficiencies. Without this documentation, compliance controls are more dependent on individual management practices and institutional knowledge, which increases the risk that compliance requirements may not be consistently monitored or documented over time.

Conclusion: The County has established several internal controls that support compliance with applicable requirements for Fire Rescue operations, including management oversight, legal review, Board approval for certain actions, financial review, procurement controls, contract administration, and operational oversight of staffing, training, licensing, equipment, and service delivery requirements. These controls provide a reasonable framework for addressing many compliance obligations. However, the County did not provide a documented, program-level internal control framework that clearly identifies applicable compliance requirements, related control activities, required documentation, and processes for monitoring and addressing deficiencies. – Partially Meets

Recommendation: MGT recommends that the County develop written program-level compliance procedures for Fire Rescue services and facilities. The procedures should identify applicable compliance requirements, the control activities used to address those requirements, responsible personnel, required documentation, and procedures for monitoring compliance and correcting identified deficiencies.

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. – Meets

We reviewed available internal and external audit reports, evaluations, and other documentation, and interviewed County management to determine whether noncompliance related to emergency fire rescue services and facilities was identified during the audit period. The reviewed reports included the County’s Financial Statements Audit Report for the fiscal year ended September 30, 2024, and issued on June 24, 2025. The FY 2024-25 financial audit report had not been issued at the time of our review and, therefore, was not reviewed. We also researched the Florida Auditor General’s website to determine whether any other Gilchrist County audit reports relevant to our audit objectives had been issued and none were identified. Based on the documentation reviewed and interviews conducted, we did not identify any instances of program noncompliance requiring corrective action by Fire Rescue or Facilities program administrators.

Because no applicable noncompliance was identified during the audit period, there was no evidence that program administrators failed to take reasonable and timely corrective action. If future internal or external reviews identify noncompliance, the County should ensure that corrective actions are documented, assigned to responsible personnel, tracked to completion, and completed within a reasonable timeframe.

Conclusion: We did not identify instances of program noncompliance related to emergency fire rescue services and facilities during the audit period that required corrective action by program administrators. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

Subtask 6.4: Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations. - Meets

The County took reasonable and timely actions to determine whether the planned uses of surtax proceeds comply with applicable state laws, rules, and regulations. These actions included public discussion of the proposed surtax, legal review and adoption of an ordinance, identification of allowable uses of proceeds, establishment of fund custody and disbursement controls, and procedures for future reporting and monitoring after surtax collections begin.

The Board publicly considered the proposed Emergency Fire Rescue Services and Facilities surtax before adopting the ordinance. The County held a public workshop on March 27, 2025, to discuss an Emergency Fire Rescue Services and Facilities surtax and its potential use to reduce the existing Fire Assessment and Emergency Services Municipal Services Taxing Unit. The workshop provided a forum for the Board to discuss the purpose, need, and potential structure of the surtax before adoption of the ordinance.

The County also adopted Ordinance No. 2026-04 on February 16, 2026, after due and proper public notice. The ordinance cites Section 212.055(8), Florida Statutes, as the statutory authority for the proposed one-cent discretionary sales surtax for emergency fire rescue services and facilities. The ordinance also includes controls intended to help ensure that surtax proceeds are used only for legally authorized purposes, including:

- Requiring the Clerk of Court to create and establish an Emergency Fire Rescue Services and Facilities Trust Fund to receive, maintain, and disburse surtax proceeds received from the Florida Department of Revenue.
- Designating the Clerk as the custodian of the trust fund and is responsible for maintaining the monies in the fund and investing any funds held in deposit in accordance with Section 212.055(8), Florida Statutes.

- Providing that funds, including interest earnings, may be disbursed only upon the directive of the Board and as authorized by law. These provisions provide a control structure that separates surtax proceeds from other County funds and requires Board authorization before the funds are spent.

The ordinance also establishes post-collection accountability procedures, including:

- Requiring the Clerk, within 60 days of a Board request, to provide financial reports and audits that allow the Board to determine whether the surtax should be continued and to confirm that surtax proceeds and related interest have been expended in accordance with the County's Emergency Fire Rescue Services and Facilities Plan.
- Requiring the County Clerk to notify the Florida Department of Revenue within 10 days after referendum approval of the surtax period, rate, ordinance, and any other information required by the Department of Revenue.

These requirements provide a mechanism for ongoing Board oversight, financial reporting, audit review, and compliance monitoring after collections begin.

Furthermore, the County's existing budget and financial oversight processes provide additional controls to monitor future surtax proceeds and expenditures. The annual budget is prepared at the fund, department, and division levels, where department directors submit budget requests, the Clerk submits a recommended budget to the Board, and public budget meetings and hearings are held before final budget adoption. In addition, the Clerk serves as the ex officio clerk of the Board, auditor, recorder, and custodian of County funds. These existing financial governance processes, together with the ordinance's trust fund and reporting requirements, provide a reasonable framework for monitoring whether planned and actual surtax expenditures remain consistent with applicable laws, rules, and regulations, as well as the voter-approved purpose.

Conclusion: The County took reasonable and timely steps to determine whether the planned uses of surtax proceeds comply with applicable state laws, rules, and regulations. The County also established procedures intended to monitor ongoing compliance after the surtax is approved and collections begin. – Meets

Recommendation: Not Applicable. No recommendation is required for this subtask.

MANAGEMENT'S RESPONSE

Gilchrist County Board of County Commissioners

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Trenton, FL 32693

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District I
Sharon A. Langford

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David "Duke" Lang, Jr.
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Bobby Crosby
County Administrator
352-463-3198

Todd Newton
Clerk of Court
352-463-3170

June 25, 2026

MGT
4320 West Kennedy Blvd.
Tampa, FL 33609

RE: Gilchrist County Fire Rescue Performance Audit

Dear MGT Team:

Thank you for the performance audit of Gilchrist County Fire Rescue. We appreciate the thoroughness of your work and the constructive recommendations. The County accepts the audit's findings in principle and provides the following responses and planned actions to address each finding and recommendation.

Gilchrist County values continuous improvement and transparency. Where recommendations require additional resources, the County will evaluate costs, benefits, and timing and will prioritize actions consistent with fiscal constraints and public safety needs.

Subtask 1.1: Management Reports – Partially Meets

Management agrees with the observation. An evaluation of the additional processes required will need to be carried out with consideration of staffing levels and associated costs.

Subtask 1.2: Periodic Evaluation of Programs – Partially Meets

Management agrees with the observation. Management will work toward establishing a more formal process of setting performance measures and financial analysis. Sufficient documentation should be reflective of actual performance. Developing budgetary performance measures will provide further tools for departmental evaluation. This would include a schedule for more timely assessments.

Subtask 1.3: Resolution of Findings and Recommendations in Reports – Meets

Management accepts the observation.



Subtask 1.4: Cost, Timing, and Quality of Programs – Partially Meets

Management agrees with the observation. A cost-benefit analysis will be conducted on the recommended processes. A policy of zero-cost should be developed where benchmark sources may be identified and utilized for maximizing greater economy, efficiency, and effectiveness of the program. Additional expenditure in the department for the processes described would need to guarantee a sufficient rate of return.

Subtask 1.5: Cost, timing, and quality of current program efforts based on a sample of projects – Partially Meets

Management does not agree with the observation. While larger or non-fiscally constrained governments may have the infrastructure for intensive project-specific accounting, Gilchrist County manages a limited number of active capital initiatives. Given our status as a small rural county, the administrative and financial costs required to implement this level of oversight would vastly outweigh the benefits, resulting in an inefficient use of scarce public resources.

Subtask 1.6: Written Policies and Procedures for Competitive Procurement and Pricing – Meets

Management accepts this observation.

Subtask 2.1: Program Organization Structure – Meets

Management accepts this observation.

Subtask 2.2: Program Staffing Levels – Partially Meets

Management agrees with this observation. Management has informally conducted an analysis of required personal service necessary to staff the third ambulance. The factors associated with the identified requirements are the cost and availability of certified personnel.

Subtask 3.1 – Evaluation of Alternative Methods – Partially Meets

Management agrees with this observation. Once management establishes benchmarks for baseline services for ALS/BLS transport, an evaluation of alternatives could be conducted. With respect to community risk, and fiscal constraints, potentially providing a cost-delivery model.

Subtask 3.2 – Assessment of Contracted/Privatized Services – Partially Meets

Management agrees with this observation. Management will review mutual aid agreements and watch for the possibility for public-private EMS partnerships. Local hazards and demographic changes will be tracked and utilized to determine the specific needs of the community.

Subtask 3.3 – Opportunities for Alternative Service Delivery Methods – Meets

Management accepts this observation.

Subtask 4.1 – Clear and Measurable Goals and Objectives – Partially Meets

Management agrees with this observation. Management will determine and set program level goals and objectives for Fire Rescue and EMS. Useful benchmarks and performance measures should be established. These goals would be clearly defined, measurable, achievable, relevant and time bound. Management's annual budgeting process provides evaluation of fiscal performance. Capital replacement plans are accomplished through an informal process guided by the needs of the department and available funding.

Subtask 4.2 – Consistency with Strategic Plan – Partially Meets

Management agrees with this observation. Management will develop a timeline for developing an operating strategic plan for the government.



Subtask 4.3 – Achievement of Goals and Objectives – Partially Meets

Management agrees with this observation. Once goals are set and quantified, management will set measures that will assist in performance measurement.

Subtask 4.4 – Internal Controls – Partially Meets

Management does not agree with this observation. In compliance with Florida Statutes, the County is audited annually. Internal controls are evaluated on a regular basis. The County's controls are consistently free of material weaknesses or significant deficiencies. Management evaluates controls and implements compensating controls where necessary.

Subtask 5.1 – Information Systems – Partially Meets

Management agrees with this observation. Management regularly and informally reviews our IT needs. It strives to maximize transparency for the taxpayers. The current environment demands that management evaluate and make changes when necessary to meet statutory requirements. It is often constrained by the cost of implementation of software capable of offering dashboards and other data.

Subtask 5.2 – Public Access – Partially Meets

Management agrees with this observation. Gilchrist County is a fiscally constrained county. The costs for implementing software capable of providing the recommended changes or improvements is a necessary consideration.

Subtask 5.3 – Accuracy and Completeness of Public Information – Partially Meets

Management is constrained by the cost/benefit of such systems. The desire to provide information to the taxpayer is in the forefront, but constraints by the cost and time available to gather the data can impede the success of the recommendation.

Subtask 5.4 – Corrections to Public Documents – Partially Meets

Management will consider formalizing this process through written procedures.

Subtask 5.5 – Corrections to Program Information – Meets

Management accepts this observation.

Subtask 6.1 – Compliance Processes – Partially Meets

Management disagrees with this observation. Our operations are audited annually for compliance with Chapter 10.550 of the Rules of the Auditor General and government Auditing Standards issued by the U.S. Comptroller General. Reflecting this strict compliance, we have consistently received clean, unmodified opinions on our financials statements for the last several years.

Subtask 6.2 – Compliance Controls – Partially Meets

Management does not agree with this observation. In compliance with Florida Statutes, the County is audited annually. Internal controls are evaluated on a regular basis. The County's controls are consistently free of material weaknesses or significant deficiencies. Management evaluates controls and implements compensating controls where necessary.



Subtask 6.3 – Addressing Noncompliance – Meets AND Subtask 6.4 – Surtax Compliance – Meets

Management agrees with observation.

Respectfully,



Richard A. Romans, CPA
Finance Director

