



**OPPAGA**

Office of Program Policy Analysis and Government Accountability

# FINAL REPORT

## HAMILTON COUNTY SURTAX PERFORMANCE AUDIT

*August 21, 2024*



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## Digest

# Overview of Performance Audit Findings

Hamilton County

August 21, 2024

## Overall, the County Met Expectations in 8 Areas, Partially Met Expectations in 10 Areas, and Did Not Meet Expectations in 6 Areas Examined

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
1. Economy, efficiency, or effectiveness of the program (6)	Partially Met	1	4	1
2. Structure or design of the program to accomplish its goals and objectives (2)	Partially Met	1	0	1
3. Alternative methods of providing program services or products (3)	Partially Met	1	1	1
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments (4)	Partially Met	1	0	3
5. Accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program (5)	Partially Met	2	3	0
6. Compliance of the program with appropriate policies, rules, and laws (4)	Partially Met	2	2	0
<b>All Areas (24)</b>		<b>8</b>	<b>10</b>	<b>6</b>

### Results in Brief

In accordance with s. 212.055(11), F.S., and *Government Auditing Standards*, Mauldin & Jenkins (“M&J”) conducted a performance audit of the Hamilton County fire and rescue program that may receive funds through the referendum approved by Resolution adopted by the Hamilton County Board of County Commissioners on April 22, 2024. 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 or which 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 fire and rescue program met expectations established by subtasks. Overall, the performance audit found that Hamilton County partially met expectations in all six issue areas. Of the 24 total subtasks, the performance audit determined that the County met eight, partially met ten, and did not meet six.

A summary of performance audit findings by issue area is presented below:

### **1. Economy, Efficiency, or Effectiveness of the Program**

Overall, Hamilton County partially met expectations in this area. The Hamilton County fire and rescue program regularly uses management reports and external reports to periodically evaluate the performance of the fire and rescue program. The fire and rescue program can take actions to report performance data to the public using uniform metrics on a regular basis. Additionally, Hamilton County can work to adhere to leading practices and update the Hamilton County Procurement Procedures and policies Guide. The implementation of leading practices from the fire and rescue industry can help the County better achieve industry standards which are used in external evaluations of program performance. M&J recommends the County consider developing uniform key performance indicators (“KPIs”) for formal and consistent tracking of program performance and costs and implementing monthly touchpoints and status updates of KPIs during Board of County Commissioners’ meetings. The County should also consider establishing a schedule for periodic management performance reviews with consistent reporting metrics, to help identify trends, areas of improvement and cost-saving opportunities.

Once the County develops strategic goals and objectives for the fire and rescue program, the Fire/Rescue Department should identify performance measures that align to those goals and objectives and utilize the measures for evaluation of the services provided and implementation of data-driven decisions. The County should develop and utilize specific performance metrics aligned with industry standards to evaluate program performance and costs comprehensively. These metrics should be reviewed and updated periodically to reflect evolving standards, and a corrective action plan should be developed to help the County move towards compliance with NFPA standards.

The County should develop quality control review procedures to help ensure that all procurement files have the required supporting documentation that illustrate compliance with all applicable laws, statutes, and policies. The County should consider reviewing and revising the Procurement Procedures and Policies Guide to define the conditions when cooperative agreements, piggybacking, volume discounts, and other special pricing agreements may be advantageous.

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

Overall, Hamilton County partially met expectations in this area. The fire and rescue program does maintain an organizational structure with clearly defined units and lines of authority that minimizes unnecessary overlapping functions and administrative costs. However, the fire and rescue program does not have the adequate staffing (number of filled positions) needed to meet applicable industry standards. M&J recommends the County, and the fire and rescue program increase the number of firefighters to adequately meet the staffing benchmarks contained in NFPA 1720 standards.

### **3. Alternative methods of providing services or products**

Overall, Hamilton County partially met expectations in this area. The fire and rescue program leveraged support from County municipalities until late 2023 and made significant efforts to maintain the relationship of municipality service provision. The fire and rescue program also outsources its fire inspection function based on perceived cost reduction and understaffing of the fire and rescue program. However, the County did not formally and periodically evaluate performance of the outsourced fire inspection service provider. The County does maintain frequent communications with peer counties, but alternative service delivery methods have not been identified. M&J recommends the County, and the fire and rescue program should formally and periodically evaluate and maintain formal documentation of any current or future alternative service delivery options. The County and the fire and rescue program should formally and periodically evaluate and maintain formal documentation of any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, make changes to improve the performance or reduce the cost of any contracted or outsourced services.

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

Overall, Hamilton County partially met expectations in this area. The County currently evaluates program performance solely through industry standards, which provide measurable objectives and performance data, but do not contemplate the strategic priorities or direction of the fire and rescue program.

The internal controls within the County are adequate to ensure completeness and accuracy of the industry standard performance measures, and financial information is reviewed by multiple individuals at multiple points to help ensure complete and accurate financial information. The County maintains stated broad goals for the fire and rescue program, however, M&J recommends the County consider developing more specific and detailed goals and objectives for the fire and rescue program. The goals and objectives should contemplate measurable progress, capture the results of the County's efforts, and consider interim benchmarks or progress points towards industry standards. The objectives should consider a consistent and compliance-based direction for the County's future prioritization of the fire and rescue program's activities, and funding.

The County should develop a County-wide strategic plan that builds on the County's priorities and core values. Once a County-wide strategic plan has been adopted, any fire and rescue program goals and objectives should be assessed to help ensure consistency and alignment with the County-wide strategic plan.

Once the County has developed clearly stated, measurable goals and objectives for the fire and rescue program, it should consider aligning the data measures and standards it currently collects with the developed goals and objectives.

Based on this alignment, the County may need to establish additional data measures and standards to ensure there are measurable data elements for the measurable goals and objectives. As appropriate, the County should establish program cost benchmarks that are connected to the identified goals and objectives.



The County should track the identified measures and standards against the goals and objectives and use the collected data to monitor the County's fire and rescue program performance, evaluate progress towards and objectives, and support future refinement of the fire and rescue program's service delivery methods.

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

Overall, Hamilton County partially met expectations in this area. The County provides limited proactively disseminated information about the fire and rescue program, absent information presented to the Board of County Commissioners quarterly. The County maintains operating practices related to the release of public information, but does not maintain written procedures governing the preparation, review, and dissemination of public information.

M&J has not identified any instances where the County released erroneous or incomplete information to the public, but this process should still be governed by written procedures and guidance. M&J recommends the County consider publicizing fire and rescue program information on its website.

The County should develop written processes and procedures that identify the minimum review steps each department must take to ensure the completeness and accuracy of information that is prepared for public release. The County should consider requiring each department to have a preparer and reviewer.

The County should consider ensuring that written processes for the release of public information includes procedures to rectify instances of incorrect and/or incomplete program information release.

This could include releasing new documentation that clearly identifies the corrected and/or new information, as well as issuing a public notice to call attention to the corrected information.

The County may want to include additional internal audit or review steps to review for patterns or repeat issues with public information dissemination.

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

Overall, Hamilton County partially met expectations in this area. Hamilton County maintains standard operating procedures for the fire and rescue program, which contemplate compliance with applicable laws, rules, and regulations.

The internal controls in place for review are adequate, with the exception of the County's former adoption of an ordinance related to a surtax to benefit fire and rescue program operations which was subject to a referendum. While identified and resolved before potential improper implementation of the surtax, the timeline raises questions about the County's processes for reviewing statutory requirements related to adoption of local ordinances. M&J recommends the County strengthen its processes and procedures for reviewing governing requirements before adopting any new ordinances ensuring compliance with federal, state, and local laws, rules, and regulations. To ensure consistent application, these processes and procedures should be formalized through written policy or processes that are disseminated to applicable end-users throughout the County. The County should ensure that it has written internal controls to review for maintenance of required supporting documentation.

## Background

This section provides an overview of Hamilton County (“County”) and the County’s Fire/Rescue Department which operates the fire and rescue program.

### Hamilton County

Hamilton County was established in December 1827. The County comprises 519 square miles and is located in North Central Florida with Georgia forming its northern border. Often referred to as a peninsula within a peninsula, Hamilton County is separated from the rest of Florida by the Withlacoochee River on the west and the Suwannee River on the east and south. Across the rivers, the neighboring counties include Madison, Suwannee, and Columbia. Home to the City of Jasper and the Towns of Jennings and White Springs, Hamilton is the 58th largest county (out of 67) in Florida, with an estimated population of approximately 13,500 residents. The County seat resides centrally in the City of Jasper.

Hamilton County has a net outflow of workers who find employment in the surrounding counties. For the workers employed in Hamilton County the top industries include manufacturing and public administration.

Leadership in Hamilton County consists of five County Commissioners (who collectively make up the “Board of County Commissioners”) and a County Coordinator, who serves the role defined as county administrator in Florida Statutes [ss. 125.70 – 125.74](#). The Board of County Commissioners are elected by the eligible electors who reside within their specific County district. The County Commissioners each represent their district for a four-year term.

Per the County’s website, “The Hamilton Board of County Commissioners establish local government policy and manage operation of the County Road Department, Emergency Medical Services, Land Use Administration, State Health Insurance Assistance Program, Solid Waste, County Recreation, Building Department, Economic Development, Veteran Services, Agricultural Extension Office, and Maintenance. The Board of County Commissioners adopts the millage rate annually and approves the County budget, which determines the expenditures and revenue necessary to operate all County Services. Florida Statutes [Chapter 125](#) establishes the powers and duties of the Board of County Commissioners.”

The County Coordinator is responsible for day-to-day operations in the County as well as the responsible use of County resources. Other responsibilities of the County Coordinator, as defined by the Florida Statutes [ss. 125.70 – 125.74](#), include, but are not limited to “enforcing all orders, resolutions, ordinances, and regulations of the board to assure that they are faithfully executed.” Additionally, it is the County Coordinator’s responsibility to “prepare and submit to the board of County Commissioners for its consideration and adoption an annual operating budget, a capital budget, and a capital program.”

## Budget Summary

In accordance with Florida Statutes, Hamilton County must develop an annual budget. The County budget must be prepared in compliance with Chapters [129](#), [197](#), and [200](#) of the Florida Statutes. Pursuant to Chapter [129](#), a budget must be prepared, approved, adopted, and executed annually. The County operates on an October 1st to September 30th Fiscal Year (“FY”).

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

The County operates using multiple Funds, with defined uses for each Fund. The General Fund is the County’s primary operating fund and accounts for all financial resources of the general government, except those required to be accounted for in another fund.

**Figure B.A:** Illustrates the fiscal years 2022 and 2023 final revenues comparison for all governmental funds.

**Figure B.A: 2022 and 2023 Final Revenue Comparison**

Hamilton County Governmental Fund Revenues, 2022 and 2023			
Fund Description	FY2022	FY2023	Percent Change
General Fund	\$ 18,429,589	\$ 19,854,375	7.73%
County Transportation Trust Fund	\$ 5,399,647	\$ 8,215,909	52.16%
Other Governmental Funds	\$ 1,570,084	\$ 1,548,508	-1.37%
<b>Total</b>	<b>\$ 25,399,320</b>	<b>\$ 29,618,792</b>	<b>16.61%</b>

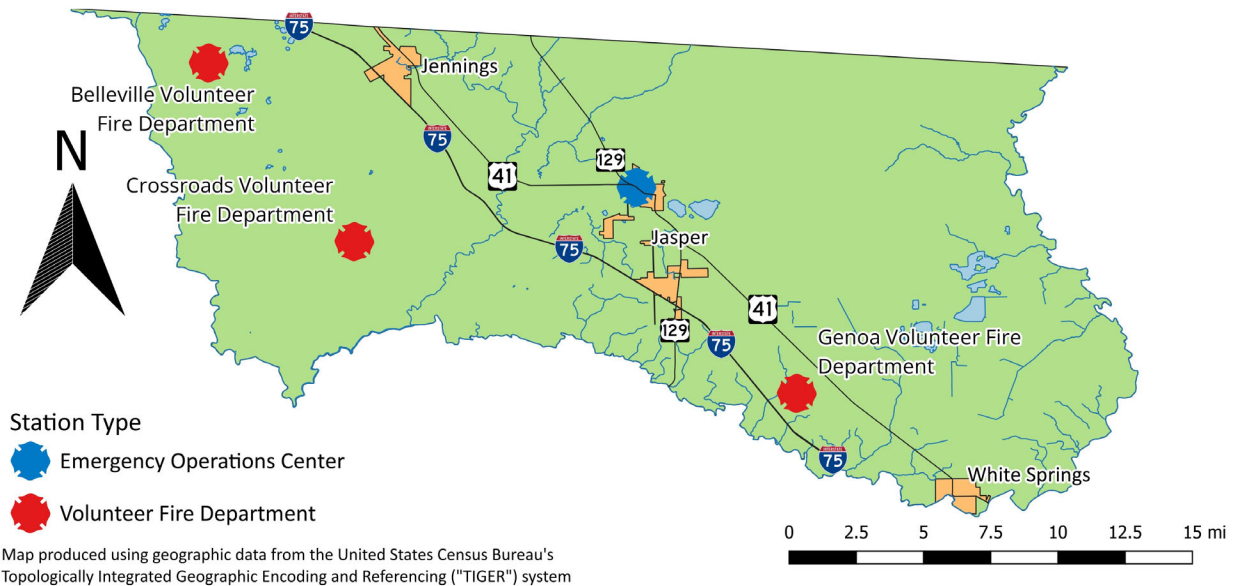
*Source: Hamilton County Annual Financial Reports, 2022 and 2023*

## Fire and Rescue

The Fire/Rescue Department operates the fire and rescue program and is managed separately from the County’s Emergency Medical Services (“EMS”) Department. EMS provides full time Advanced Life Support (ALS) service for the County. Historically, the fire and rescue program has heavily relied on volunteer firefighters to support a paid full time Fire Coordinator. The County’s Emergency Operations Center (“EOC”), located in Jasper, serves as the headquarters for the fire and rescue program and houses the majority of the equipment and inventory for the program. The Jasper fire station is staffed with paid full-time firefighters. Three additional fire stations support the fire and rescue program which are located in Crossroads, Belleville, and Genoa, and are staffed solely by volunteer firefighters. **Figure B.B** shows the locations of the Jasper EOC headquarters station and the three additional volunteer fire stations.



**Figure B.B: GIS Mapping of the Hamilton County Fire and Rescue Program Stations**



*Source: M&J Analysis*

Historically, the County's fire and rescue program was supported by fire departments within the City of Jasper, and the Towns of Jennings and White Springs to assist with incident response throughout the County. Fire and rescue support from the City of Jasper, and the Towns of Jennings and White Springs was not consistent over the years, and in 2023 the City of Jasper, and the Towns of Jennings and White Springs decided to no longer provide fire and rescue services to the County. During M&J interviews with County leadership, the rationale for the municipalities listed above deciding to no longer provide fire and rescue services was primarily due to the associated costs and needed budget reductions, but the municipalities also had issues with aging equipment and maintaining staffing.

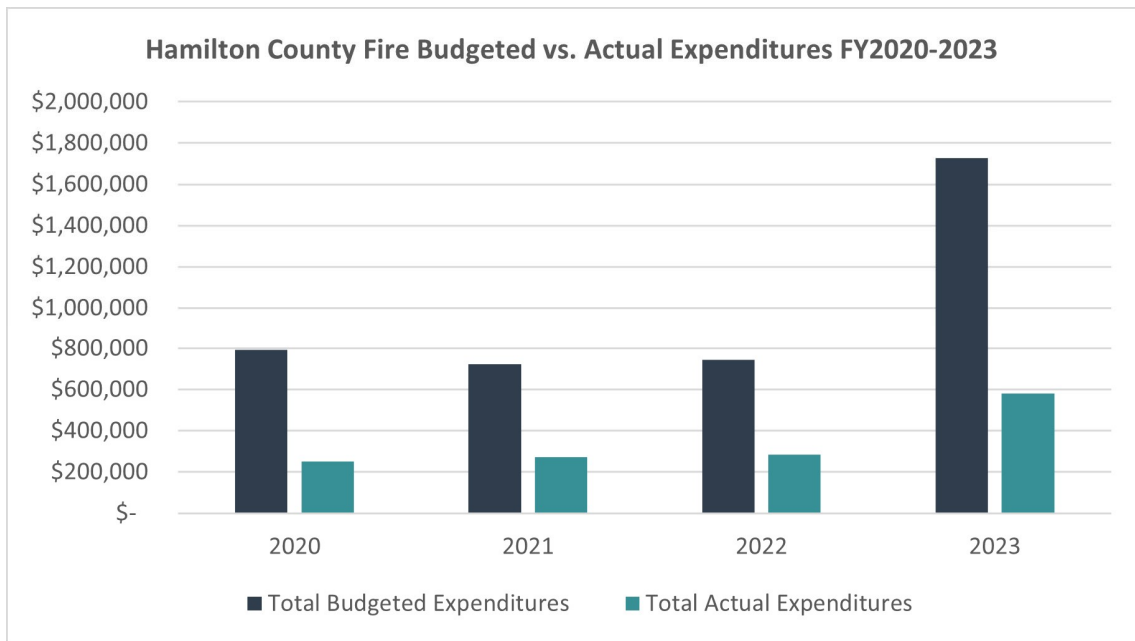
As the burden to provide fire and rescue services throughout the entirety of Hamilton County fell to the County, the County hired six certified full-time firefighters to support the fire and rescue program. To accommodate for the hiring of full-time personnel, the fire and rescue program constructed a bunk room to house the personnel at the EOC in Jasper.

As of July 2023, the fire and rescue program is comprised of a full-time salaried Fire Coordinator, six full-time salaried firefighters and seven volunteer firefighters. The Fire Coordinator and the six full-time firefighters are stationed at the EOC in Jasper. Five volunteer firefighters are stationed at the Genoa station, and two volunteer firefighters are stationed at the Crossroads station. The Belleville station does not currently have active volunteers and is not staffed. Both the full-time and volunteer firefighters are subject to the policies and standard operating guidelines of the fire and rescue program, as well as state and federal regulations governing firefighter qualifications and certifications.

The fire and rescue program currently operates ten primary fire suppression apparatuses – three fire engines, three tankers/pumpers, and four various suppression vehicles/brush trucks. The EOC, Genoa volunteer station, and Crossroads volunteer station each house one engine and one tanker/pumper. The three County-owned engines were all manufactured in the early-2000s, and the County-owned tankers/pumpers were manufactured in late-2010s.

The Fire Coordinator oversees all operations encompassing the fire and rescue program and serves as *de facto* Fire Chief. As the fire and rescue program generates no revenue, funding is provided from the County’s General Fund. **Figure B.C** compares the reported total budgeted and actual expenditures of the fire and rescue program from FY2020 to FY2023.

**Figure B.C: Fire and Rescue Program Budgeted and Actual Expenditures - FY2020 to FY2023**



Source: Hamilton County Budget to Actual FY2020-FY2023

The differences shown in **Figure B.C** between budgeted expenses and actual expenses primarily relate to the following:

- For FY2020-2023, budgeted expenses each year for fire and rescue services provided by the Towns of Jennings and White Springs were significantly more than actual expenses incurred.
- For FY2020-2023, budgeted expenses each year for supporting the County’s three volunteer fire stations were more than actual expenses incurred.
- For FY2020-2023, the County budgeted \$270,000 each year for anticipation of a fire related grant award that the County was not awarded, and the County had no correlating expenses.
- For FY2023, the County received \$880,000 in state appropriations for the construction of a new fire station that would replace the current fire station at Crossroads. This appropriation was included in its FY2023 budget, but very little of the allocation was spent in FY2023.

## Chapter 1 – Research Task 1: The Economy, Efficiency, or Effectiveness of the Program

Subtask 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

**Finding Summary** – Overall, Hamilton County partially meets Research Task #1. The Hamilton County Fire and Rescue Program regularly uses management reports and external reports to periodically evaluate the performance of the fire and rescue program. The fire and rescue program can take actions to report performance data to the public using uniform metrics on a regular basis. Additionally, Hamilton County can work to adhere to leading practices and update the Hamilton County Procurement Procedures and policies Guide. The implementation of leading practices from the fire and rescue industry can help the County better achieve industry standards which are used in external evaluations of program performance.

To address the requirements of Subtask 1-1, M&J examined various reports and data prepared by fire and rescue program software and information that is presented to the Board of County Commissioners (“BOCC”) and the County Coordinator. The Fire Coordinator provides programmatic fire and rescue research and reporting, and the Finance Director is responsible for providing financial reports. M&J has determined that the requirements of Subtask 1-1 were partially met based on the following analysis.

The County currently uses Emergency Reporting, a fire records and reporting software, for tracking fire and rescue program information, such as:

- Incident Reports
- Response Times
- Apparatus Inventory
- Personnel Counts
- Supplies

All calls that the Department responds to are reported in Emergency Reporting. The author must close the report, and it is then reviewed by the Fire Coordinator for completeness and accuracy. Quarterly, the Fire Coordinator utilizes Emergency Reporting to compile the program data that is sent to the National Fire Incident Reporting System (“NFIRS”). NFIRS is the national voluntary reporting database that fire programs use to report on their activities and houses an extensive database of fire incident information.

Quarterly, the Fire Coordinator addresses relevant fire and rescue program status updates, changes, issues, and data reporting to the BOCC during Commission meetings. The Fire Coordinator also provides regular updates to the BOCC on program challenges and issues, such as interlocal agreements with the municipalities for mutual aid, challenges with staffing, and the potential to apply for grants. The BOCC have also facilitated Special Sessions dedicated to the County’s fire and rescue program multiple times during the last five years.

The Fire Coordinator participates in informal station and cost analysis discussions with neighboring county fire departments, most recently Madison and Suwannee Counties. The neighboring counties' data is used as an informal benchmark to compare to Hamilton County Fire and Rescue Program's operations and provides ideas for internal improvement. Within these examinations, the Fire Coordinator reports that the County's equipment and maintenance budget is relatively high when compared to these surrounding counties.

Within the last five years, there have been minimal capital expenditures within the fire and rescue program. As such, there are not specific, dedicated reports provided related to capital budgets or capital expenditures, as relevant information is provided in reporting during BOCC meetings. The fire and rescue program has explored state appropriations and grant money for past capital needs.

Hamilton County fire and rescue program leadership regularly uses management reports and external reports to evaluate the performance and costs of the fire and rescue program. However, the Fire Coordinator presents intermittent programmatic reporting and fire and rescue financial information to the BOCC and public during Board meetings, and it does not follow a consistent format or include the same information each presentation which could cause an inaccurate understanding of the fire and rescue program's performance and cost.

**Recommendation 1.1.A:** The County should consider developing uniform key performance indicators ("KPIs") for formal and consistent tracking of program performance and costs, and implementing monthly touchpoints and status updates of KPIs during Board of County Commissioners' meetings.

**Recommendation 1.1.B:** The County should consider establishing a schedule for periodic management performance reviews with consistent reporting metrics, to help identify trends, areas of improvement and cost-saving opportunities.

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

To address the requirements of Subtask 1-2, the M&J team examined external and internal assessments of current operations conducted by Departmental and County leadership and industry organizations. Using these assessments and interviews with program and County leadership, M&J also assessed whether the County utilizes measurements to evaluate performance and enact changes based upon those evaluations. M&J has determined that the requirements of Subtask 1-2 were partially met based on the following analysis.

### External Evaluation

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

ISO has most recently evaluated fire suppression services in Hamilton County in 2022 for the Genoa and Belleville volunteer stations and 2023 for the Crossroads volunteer station.

The community classification assigns a class number to the community based upon the total number of points earned. Points are earned for adequate staffing available to respond and capable equipment at each station, among other aspects such as water supply and training facilities. A community classification of 1 is the highest possible class, while 10 is the lowest. As shown in **Figure 1.2.A**, the 2022 and 2023 surveys for the fire and rescue program shows earned credits as extremely low. The volunteer departments had overall points of 0.01 points for Genoa and Belleville and 0.17 points for Crossroads, resulting in an overall PPC value of 9/10 for each station. **Figure 1.2.A** illustrates the PPC value status at the three volunteer stations.

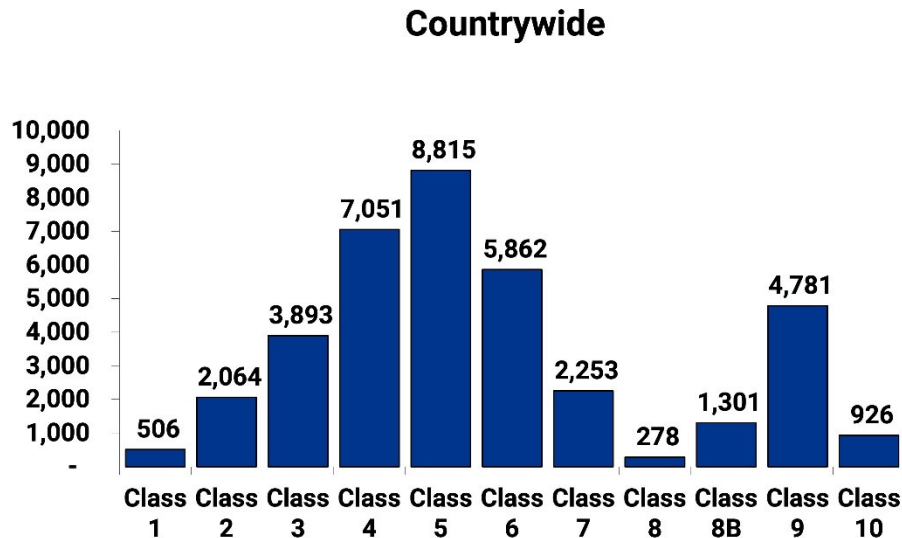
**Figure 1.2.A: PPC Grading at each Volunteer Station**

Volunteer Station	Effective Date	Total Credit Available	Earned Credit	Overall PPC Value
Genoa	11/1/2022	105.5	0.01	09/10
Belleville	11/1/2022	105.5	0.01	09/10
Crossroads	6/1/2023	105.5	0.17	09/10

*Source: Hamilton County Fire/Rescue Department*

In interviews, the Fire Coordinator clarified that the fraction of a point for each station was earned because each volunteer fire department station was organized permanently under state and local laws. Each station met the ISO’s minimum standard for minimum facilities and practices to receive a Class 9 score. **Figure 1.2.B** illustrates the national distribution of PPC Classification numbers in 2023 and **Figure 1.2.C** illustrates the State of Florida distribution of PPC Classification numbers in 2023.

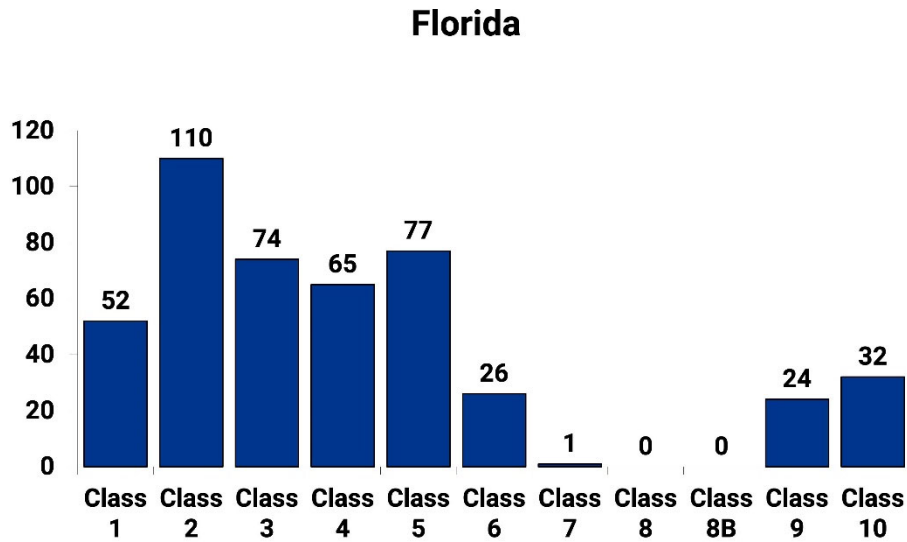
**Figure 1.2.B: Distribution of National Public Protection Classification Numbers**



*Source: Insurance Services Office*



**Figure 1.2.C: Distribution of State of Florida Public Protection Classification Numbers**



*Source: Insurance Services Office*

Fire and rescue program leadership identified in interviews that, based on their informal assessment, one way that the Hamilton County Fire and Rescue Program can currently improve their overall unincorporated County ISO score is to combine station capabilities, thus increasing the number of fire departments and overall points.

#### Internal Evaluation

Internally, the Fire Coordinator leverages data from Emergency Reporting, as described in Subtask 1-1, to periodically evaluate the fire and rescue program. The National Fire Protection Association (“NFPA”) develops and publishes codes and standards related to fire safety. Within Hamilton County, since the introduction of staff firefighters, performance in fire incident response information is measured against the standards set in NFPA 1710: Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Department, although the industry often recommends that more rural operations continue to use NFPA 1720, as detailed in Subtask 1-3. **Figure 1.2.D** is a sample of the CY2023 (1/1/23 – 12/31/23) Incident Response and Apparatus Times report. The Fire Department tracks its response performance and internally compares to NFPA standards for incident response to assess compliance.

Figure 1.2.D: Fire Response Calculations

**Hamilton County Fire Rescue**  
 Jasper, FL  
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Incident Response and Apparatus Times with NFPA 1710 for Date Range for Incident Type for Zone for Apparatus for Response Mode  
 Apparatus: All Apparatus | Response Mode(s): All Response Modes | Zone(s): All Zones | Incident Type(s): All Incident Types | Start Date: 01/01/2023 | End Date: 12/31/2023

Incident #	Alarm	Dispatch	Enroute	Turn-Out Time	Arrive	Travel Time	1710 Time	Cancelled	Cleared	Incident Type	Unit	Station
2023-09	1/1/2023 4:31:00 AM	1/1/2023 4:31:00 AM	1/1/2023 4:31:00 AM	0:00:00	1/1/2023 4:50:00 AM	0:19:00	0:19:00		1/1/2023 7:40:00 AM	322	EM-1	20
2023-110	1/3/2023 8:45:00 AM	1/3/2023 8:45:00 AM	1/3/2023 8:50:00 AM	0:05:00	1/3/2023 8:55:00 AM	0:05:00	0:10:00		1/3/2023 10:58:00 AM	451	EM-1	20
2023-121	1/3/2023 2:15:00 PM	1/3/2023 2:15:00 PM	1/3/2023 2:16:00 PM	0:01:00	1/3/2023 2:25:00 PM	0:09:00	0:10:00		1/3/2023 2:34:00 PM	631	B81	20
2023-538	1/10/2023 2:15:00 PM	1/10/2023 2:15:00 PM	1/10/2023 2:18:00 PM	0:03:00	1/10/2023 2:30:00 PM	0:12:00	0:15:00		1/10/2023 4:15:00 PM	151	B81	20
2023-538	1/10/2023 2:15:00 PM	1/10/2023 2:15:00 PM	1/10/2023 2:15:00 PM	0:00:00	1/10/2023 2:30:00 PM	0:15:00	0:15:00		1/10/2023 4:15:00 PM	151	T-81	20
2023-1846	1/31/2023 6:37:00 AM	1/31/2023 6:37:00 AM	1/31/2023 6:42:00 AM	0:05:00	1/31/2023 6:59:00 AM	0:17:00	0:22:00		1/31/2023 7:32:00 AM	322	T-81	20
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2023-1903	2/1/2023 4:05:00 AM	2/1/2023 4:05:00 AM	2/1/2023 4:11:00 AM	0:06:00	2/1/2023 4:14:00 AM	0:03:00	0:09:00		2/1/2023 4:28:00 AM	714	EM-1	20
2023-1929	2/1/2023 1:10:00 PM	2/1/2023 1:10:00 PM	2/1/2023 1:10:00 PM	0:00:00	2/1/2023 1:20:00 PM	0:10:00	0:10:00		2/1/2023 2:20:00 PM	118	SQ 41	20
2023-1962	2/1/2023 8:56:00 PM	2/1/2023 8:56:00 PM	2/1/2023 8:56:00 PM	0:00:00	2/1/2023 9:08:00 PM	0:12:00	0:12:00		2/1/2023 9:56:00 PM	118	EM-1	20
2023-2006	2/2/2023 2:15:00 PM	2/2/2023 2:15:00 PM	2/2/2023 2:17:00 PM	0:02:00	2/2/2023 2:20:00 PM	0:03:00	0:05:00		2/2/2023 2:34:00 PM	745	T-81	20
2023-2006	2/2/2023 2:15:00 PM	2/2/2023 2:15:00 PM	2/2/2023 2:17:00 PM	0:02:00	2/2/2023 2:20:00 PM	0:03:00	0:05:00		2/2/2023 2:34:00 PM	745	EM-1	20
2023-2164	2/5/2023 12:03:00 AM	2/5/2023 12:03:00 AM	2/5/2023 12:03:00 AM	0:00:00	2/5/2023 12:25:00 AM	0:22:00	0:22:00		2/5/2023 3:30:00 AM	111	T-61	60
2023-2164	2/5/2023 12:03:00 AM	2/5/2023 12:03:00 AM	2/5/2023 12:03:00 AM	0:00:00	2/5/2023 12:25:00 AM	0:22:00	0:22:00		2/5/2023 3:30:00 AM	111	EM-1	60
2023-2234	2/6/2023 3:03:00 PM	2/6/2023 3:03:00 PM	2/6/2023 3:06:00 PM	0:03:00	2/6/2023 3:15:00 PM	0:09:00	0:12:00		2/6/2023 6:20:00 PM	324	T-81	20

Includes "Reviewed" Incidents. Turn-Out Time is the difference between Dispatch and Enroute. Travel time is the difference between Enroute and Arrive. 1710 Time is the total of Turn-Out Time and Travel Time.



Source: Hamilton County Fire/Rescue Department

Through interviews with County staff, M&J determined the fire and rescue program is primarily evaluating the performance measures described above to gauge the condition of the fire and rescue program and help justify the need for more funding for staff and apparatuses. County staff also identified multiple instances of financial data being evaluated, with the budget updated accordingly to help ensure the budget more closely reflects actual program costs. An evaluation of the decreasing aid and costs incurred through the interlocal agreements with Jasper, Jennings and White Springs resulted in the decreased budget allocation for municipal aid. Additionally, the lack of interlocal responders created the need for the County to take action towards hiring full-time firefighters to increase program performance and capabilities.

The County uses industry data that tracks fire service response, and the Fire Coordinator regularly reviews budget-to-actual information. However, the County does not produce formal internal review reports of program performance or cost that benchmark against NFPA standards which may result in noncompliance with industry standards and a continued poor ISO score.

**Recommendation 1.2.A:** Once the County develops strategic goals and objectives for the fire and rescue program, the Fire/Rescue Department should identify performance measures that align to those goals and objectives and utilize said measures for evaluation of the services provided and implementation of data-driven decisions.

**Subtask 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.**

To address the requirements of Subtask 1-3, M&J interviewed County personnel regarding actions taken to address fire and rescue program deficiencies noted in external reports, as well as reviewed Board of County Commissioners regular and called Special Session minutes detailing the discussions regarding fire and rescue. M&J has determined that the requirements of Subtask 1-3 were met based on the following analysis.

The Fire Coordinator consistently presents to the Board of County Commissioners (“BOCC”) the challenges and deficiencies of the program’s current operating model and on multiple occasions proposed potential solutions for lowering the County’s ISO rating and complying with National Fire Protection Association (“NFPA”) standards. M&J’s interviews with program administrators and review of Board minutes illustrate a dynamic effort by the County to address the lack of municipal aid and follow through on inter-local agreements to try and improve response time and availability of personnel. Efforts by the Fire Coordinator and County officials include meetings with the municipalities’ fire chiefs or representatives to work out arrangements and consider multiple funding models. **Figure 1.3.A** provides examples of efforts by County officials over the last three years, predominantly initiated by the Fire Coordinator, to address various deficiencies for the fire and rescue program.

**Figure 1.3.A: Deficiencies Addressed in Board of County Commissioner Meetings**

Date Initially Discussed	Deficiency Discussed	Initiative or Action Addressing Deficiency
February 2022	Issues recruiting and retaining volunteer firefighters	Mailed brochure to every household seeking volunteer fire fighters. Implemented a volunteer firefighter stipend, discussed in greater detail in 1-4.
June 2022	Municipalities continued noncompliance with interlocal agreements and eventually ceasing to provide continued aid	Continued, monthly negotiations to find an agreement that would work for all parties. Held meetings with City and Town officials from municipalities. Decreased, amended, or removed the fire services budget of municipalities as necessary.
June 2022	Budget constraints prohibiting hiring uncertified and trained personnel	Seeking to strictly employ already certified full-time fire fighters.
November 2022	Both the combined lack of staff and dwindling interlocal aid	BOCC approved the hiring of six full-time firefighters and to increase fire budget to \$774,399.
November 2022	Suitable living quarters needed for firefighters, but a lack of sufficient funding was available	BOCC approved the use of budgeted funds for the project. Fire fighters constructed a living quarters in-house at the Emergency Operations Center ("EOC") rather than outsourcing.
February 2023	Hamilton County's ISO rating was assessed as a 10 (the lowest possible community classification)	Facilitated the entities working together and each department having a minimum of four certified firefighters to reduce ISO rating. Continuing the discussion to merging fire departments, including the municipalities, to continue lowering the ISO rating.

*Source: Hamilton County Board of County Commissioners Meeting Minutes*

The initiatives and actions in **Figure 1.3.A** were brought to the BOCC’s attention by the Fire Coordinator, who also facilitated discussions and recommended actions related to the fire and rescue program. The BOCC has also called for multiple special sessions within the last five years to address issues surrounding the fire and rescue program.

As a prerequisite to receiving an equipment grant in FY2020, the Florida Bureau of Fire Standards and Training’s Division of the State Fire Marshal conducted a Safety Compliance Inspection, which reviewed Hamilton County’s standard operating procedures and other standard documentation. In the Inspection’s findings, some of the fire and rescue program’s written standards were either absent or deficient and the County was required to resolve the findings in order to receive the grant funding. The fire and rescue program worked with the Division of the State Fire Marshal to draft and implement required standards. All identified deficiencies were timely and adequately addressed, and the County was awarded the grant.

Through review of board minutes and interviews with County personnel responsible for establishing fire and rescue program procedures and operations, M&J determined deficiencies identified in internal and external reviews of the fire and rescue program were addressed through reasonable and timely actions by program administrators. Addressing deficiencies identified in the fire and rescue program in timely manner is vital in maintaining adequate operations to effectively serve the County’s fire and rescue needs.

#### Subtask 4: Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available

To address the requirements of Subtask 1-4, M&J reviewed operating statistics related to fire and rescue services from calendar year (“CY”) 2023 and benchmarked those statistics against standards established by national organizations, and compared leading practices to current operating practices within the fire and rescue program. M&J has determined that the requirements of Subtask 1-4 were partially met based on the following analysis.

The National Fire Protection Association (“NFPA”) develops and publishes codes and standards related to fire safety. For rural fire operations, NFPA recommends they compare their performance to the standards found in NFPA 1720: *Organization and Deployment of Fire Suppression Operations by Volunteer Fire Departments*. The NFPA 1720 outlines the staffing and response times volunteer fire departments should achieve to adhere to the leading practices based on demand zones. The demand zones applicable to Hamilton County are rural and remote areas.

M&J analyzed the 513 incidents that the fire and rescue program responded to in CY2023 against NFPA 1720 standards. NFPA 1720 standards for rural area demand zones require a minimum of six staff to respond, and remote area demand zones require a minimum of four staff to respond. 507 of the 513 incidents (99%) did not have six or more responding staff; 445 of the 513 incidents (87%) did not have four or more responding staff. This performance does not meet NFPA 1720 standards.

According to Emergency Reporting system data, the fire and rescue average response time for CY2023 was 14:07; this was just slightly above NFPA 1720 standards of 14 minutes in rural area demand zones.

The NFPA 1901: *Standard for Automotive Fire Apparatus* details the requirements for automotive fire apparatus and trailers designed to be used under emergency conditions to transport personnel and equipment and to support the suppression of fires. According to NFPA 1901, apparatuses more than 15 years old are recommended to be replaced to remain compliant with NFPA 1901 standards. Over the past decade, significant safety changes and upgrades have been enacted, resulting in potential noncompliance of older apparatus with industry standards. The three County-owned engines were manufactured in the early-2000s, and the County-owned tankers/pumpers were manufactured in late-2010s. As discussed in Subtask 1-1, the Fire Coordinator reported that fire and rescue programs budget for maintenance and repairs is significantly higher than surrounding counties, which may be attributable to the age of the apparatuses. During interviews, the Fire Coordinator explained the necessity to comply with NFPA standards, and frequent equipment maintenance to sustain adequate inventory proved substantially more cost advantageous than purchasing new engines and tankers.

The fire and rescue program has historically relied on volunteer operations. In recent years, many of these volunteers have left or are no longer active, resulting in only seven currently active volunteers as of July 2024. To recruit and retain more volunteers, in February 2022, the Fire Coordinator presented a proposal for firefighter stipends to assist with the certification process for Volunteer Firefighters to the Board of County Commissioners. Such stipends have become a leading practice in the industry. The motion passed, granting compensation for Volunteer Firefighters: \$2,500 for a Volunteer Firefighter to obtain the required certification and work at any of the three Hamilton County volunteer fire stations for six months, \$50 per call for a certified Volunteer Firefighter, \$25 per call for Wildland fire calls and \$15 per call for support personnel. Stipends are seen as a means to increase volunteer firefighter participation on calls and in training, as well as increase the accountability of volunteer firefighters.



Implementing the stipend did not result in increasing personnel. Beginning in early 2023, the fire and rescue program hired additional full-time paid certified and trained firefighters, rather than hire individuals that do not hold firefighter certifications. Program administrators recognize that hiring firefighters who are already certified is significantly less costly and time-consuming than inexperienced personnel. The initial firefighting certification involves a minimum of 206 hours for part I and an additional 192 hours for part II. Additionally, the training costs thousands of dollars per trainee, so hiring certified firefighters results in cost-savings for the fire and rescue program.

Through our evaluation of the County's performance compared to NFPA industry standards and interviews with County personnel about the application of leading practices, we determined the County is only partially operating within leading practices for rural volunteer firefighters. The partial compliance with various NFPA industry standards may result in unsafe conditions for firefighters and deficient apparatuses and inventory. Incident response staffing deficiencies, and aged apparatuses, impact the program's ability to respond efficiently and effectively to incidents.

M&J evaluated fire and rescue program costs for FY2020 – FY2023 at the line-item level which showed actual total expenditures of \$251,481 for FY2020, \$270,573 for FY2021, \$282,875 for FY2022, and \$580,591 for FY2023. The primary reason for the increase in fire and rescue program costs in FY2023 was due to the hiring of additional full-time paid certified and trained firefighters. The fire and rescue program costs are low compared to neighboring counties, but neighboring counties maintain more fire stations with more paid firefighters.

**Recommendation 1.4.A:** The County should develop and utilize specific performance metrics aligned with industry standards to evaluate program performance and costs comprehensively. These metrics should be reviewed and updated periodically to reflect evolving standards, and a corrective action plan should be developed to help the County move towards compliance with NFPA standards.

### **Subtask 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**

To address the requirements of Subtask 1-5, M&J interviewed staff and management about applicable fire and rescue program capital projects as well as other County projects that are within the same general size and scale as the proposed projects to be funded with surtax revenues. M&J has determined that the requirements of Subtask 1-5 were not met based on the following analysis.

During the review period, the County conducted one capital facilities procurement within the fire and rescue program: the purchase of a shelter kit for use in storing fire apparatuses. The approved cost of the shelter kit was \$9,400. Per interviews with County personnel, the purchase was procured using informal methods, and quotes were requested and received to determine the awarded bidder.

M&J also reviewed an equipment purchase from FY2020 for self-contained breathing apparatus (“SCBA”) equipment, which was purchased through grant funding. The grant authorized the purchase of 15 SCBA with five to be distributed to each Belleville, Crossroads, and Genoa’s Volunteer Fire stations. The Fire/Rescue Department obtained three quotes for the purchase of this equipment. The Fire/Rescue Department elected to purchase the highest priced equipment. The Fire/Rescue Department’s staff and volunteers evaluated the three quotes, including demonstration of the proposed equipment, and provided a recommendation for purchase that contemplated purchase price, ability to utilize in conjunction with existing equipment, and requirements for end-user training. Documentation of the criteria used was not maintained for each individual evaluator, and only a summary of the evaluation process was maintained. The cost of the purchased equipment was approximately 5% higher than the lowest bid. The use of County funds was only verbally approved by the County Coordinator in office at the time of the purchase. While we found no evidence to suggest that Hamilton County did not act reasonable in the procurement of this equipment, we do note that there is not adequate documentation to support that the actions taken were in compliance with the local procurement procedures.

M&J reviewed a list of other capital projects completed during the review period and sampled a project of a comparable size and scale to those proposed for funding under the surtax program. M&J reviewed the procurement of a replacement metal roof for a County-owned building. The County issued a request for bids in late August of 2023, and awarded a contract in February of 2024. Per interviews with the County, the only bid received was from the awarded bidder, and the Board of County Commissioners requested revisions to the initial scope to help ensure that the performed work would meet the County’s need.

The initial bid estimate received in August of 2023 was for \$58,125.84. The contract was awarded for \$66,448.98, approximately 14% more than the original estimate, and was based on requests for scope modification by the Board of County Commissioners which included a revised estimate dated 1/30/2024. Meeting minutes from the BOCC Special Session on 2/1/2024 reflect that the Commissioners declared an emergency to approve the revised quote for the roofing project, based on the current roof causing leaks into the interior of the building. The provided procurement file did not contain the emergency declaration which, per the Procurement Guide, is required and would have provided details on the unexpected event that created the emergency, as well as “adequate justification and proof that an emergency exists.”<sup>1</sup>

Additionally, the provided contract lacked contractual change orders to illustrate the prior authorization of \$3,010.73 in additional work performed beyond the agreed-upon contractual price. No additional detail is contained in the documentation, nor the meeting minutes, to identify what the scope of the change orders included. While we found no evidence to suggest that Hamilton County did not act reasonable in the procurement of this roof, we do note that there is not adequate documentation to support that the actions were taken in compliance with the local procurement procedures.

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<sup>1</sup> Procurement Procedures and Policies Guide for Hamilton County, Section 9M

Based on documentation provided to M&J, the County lacks adequate oversight to help ensure compliance with the Procurement Procedures and Policies Guide for Hamilton County. There is no evidence of regular review by County officials to help ensure that the Guide is in accordance with state guidelines or leading practices in procurement, which may result in procurements conducted out of compliance with County procurement policies and procedures.

Sampled procurements did not contain adequate documentation in the procurement file to confirm compliance with applicable local and state requirements.

**Recommendation 1.5.A:** The County should develop quality control review procedures to help ensure that all procurement files have the required supporting documentation that illustrate compliance with all applicable laws, statutes, and policies.

### **Subtask 6: Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.**

To address the requirements of Subtask 1-6, M&J reviewed the County's procurement policies, and conducted interviews with County staff to help ensure that the described processes aligned with the documented policies. M&J has determined that the requirements of Subtask 1-6 were partially met based on the following analysis.

Florida Statutes [s. 125.74\(i\)](#) authorizes the County Coordinator to develop, install, and maintain centralized budgeting, personnel, legal, and purchasing procedures. The current Procurement Procedures and Policies Guide for Hamilton County ("Procurement Guide") is dated February 2019. All program procurement requirements derive from the County manual – there are no fire and rescue program specific procedures.

The Procurement Guide has a publication date of 2019. M&J noted no issues where the Procurement Guide conflicted with applicable state statute or requirement, but leading practice encourages completing and documenting an annual review of procurement guidance, to help ensure it is updated and compliant with the most current version of the Florida Statutes.

The Procurement Guide seeks to establish a uniform process for procurement and contracting of commodities and contractual services for all departments within the county. According to the guide, it is written to "provide County procurement personnel with the ability to be creative and to use all of their procurement skills and flexibility to help achieve the County's goals and objectives, while still complying with law and good business practices". The current purchasing threshold requiring a formal bid for any commodity or service where the cost is greater than \$10,000. Any commodities or services less than or equal to \$10,000 may be acquired by informal bids or proposals. The formal procurement methods are outlined in **Figure 1.6.A**.

**Figure:1.6.A Hamilton County Formal Procurement Methods**

Formal Procurement Method	Procurement amount	Requirement
Invitation to Bid ("ITB")	Exceeding \$10,000	Bids are evaluated strictly against the General terms, Special Conditions, Specifications of the ITB, local preference, and bid process submitted.
Request for Proposals ("RFP")	Exceeding \$10,000	A written solicitation for competitive sealed proposals.
Invitation to Negotiate ("ITN")	Exceeding \$10,000	A written solicitation that calls for responses to select one or more persons or business entities with which to commence negotiations for the procurement of commodities or contractual services.

*Source: Procurement Procedures and Policies Guide for Hamilton County*

If a procurement is made via ITN, there are two competitive methods that may be used. Competitive Method A involves ranking vendors based on technical qualifications. Negotiations begin with first ranked vendor. Under Competitive Method B, vendor qualifications are reevaluated, and award is made to the vendor with the best combination of proposal, qualifications, and price.

The Procurement Guide also details the use of Department of Management Services (“DMS”) State Contracts, which are contracts negotiated by the State of Florida for use by state and local governments. The use of these special pricing agreements is encouraged for County departments, but not required.

Anecdotally, an interview with the County Clerk and Fire Coordinator provided additional insight in the procurement process. The County has, on limited occasion, leveraged piggy-back agreements, or other special pricing agreements, as applicable. Piggybacking agreements leverage existing agreements awarded by other public agencies or cooperating purchasing groups, so long as the scope and/or specifications of the needed commodity or service are identical to those in the existing agreement. Occasionally, the County has leveraged existing agreements from other Florida counties to facilitate either an estimate or the purchase of commodities or services for a lower price. In performing the audit for Subtask 1-5, we reviewed quotes from the purchase of self-contained breathing apparatus (“SCBA”) equipment that included the use of a Lake County agreement to obtain a more advantageous price quote pricing. In an interview, staff also identified a piggyback agreement that was used to obtain a cost-advantageous EMS billing agreement.

All procurements go through the Board of County Commissioners, both at the initial budgeting of the line item, typically when the department is ready to recommend a vendor for award, and a third time when payment is approved. The County Clerk noted that the County strives to introduce needed procurements during the budget development process and obtain Board of County Commissioner approval for proposed procurements during budget approval.

While the Procurement Guide provides the foundational elements for County procurement, such as establishing threshold categories, and providing details on formal procurement steps, it fails to outline how departments should consider the advantage of volume discounts or piggyback agreements outside of the DMS State Contracts. Based on interviews with County staff, current operating practices leverage special pricing agreements, when applicable. The discrepancy between written guidance and current operating practice relies on institutional knowledge of staff and may result in missed opportunities to leverage special pricing agreements.

**Recommendation 1.6.A:** The County should consider reviewing and revising the Procurement Procedures and Policies Guide for Hamilton County to define the conditions when cooperative agreements, piggybacking, volume discounts, and other special pricing agreements may be advantageous.



## Chapter 2 – Research Task 2: The Structure or Design of the Program to Accomplish its Goals and Objectives

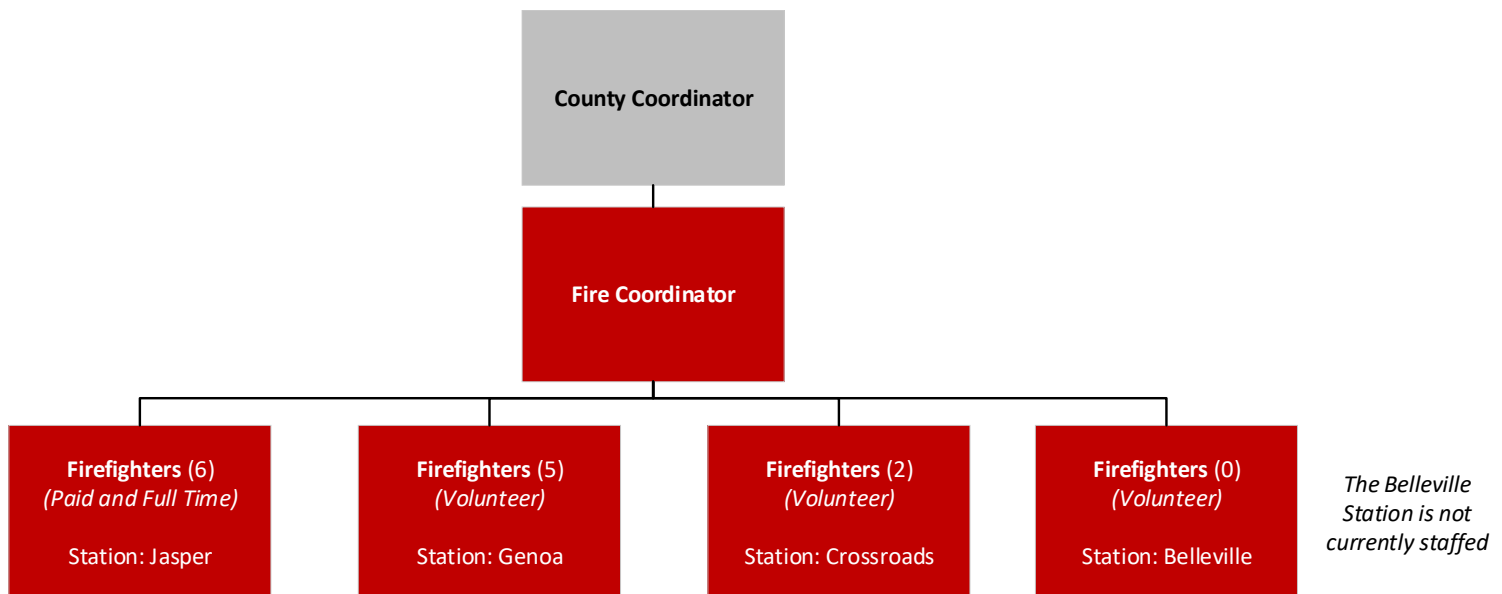
**Finding Summary** – Overall, Hamilton County partially meets Research Task #2. The fire and rescue program does maintain an organizational structure with clearly defined units and lines of authority that minimizes unnecessary overlapping functions and administrative costs. However, the fire and rescue program does not have the adequate staffing (number of filled positions) needed to meet applicable industry standards.

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

To address the requirements of Subtask 2-1, M&J conducted interviews with program leadership and examined various reports prepared for the fire and rescue program – specifically the Hamilton County Fire and Rescue Manual which includes a current organizational chart, an employee listing with employment classification and job location, and job descriptions. M&J has determined that the requirements of Subtask 2-1 were met based on the following analysis.

The organizational structure of County’s Fire/Rescue Department is relatively simplistic and vertical in that it currently maintains seven paid full-time employees (one of which is the Fire Coordinator) and seven volunteer firefighters. The six paid full-time employees and seven volunteer firefighters report to the Fire Coordinator, who reports directly to the County Coordinator. The Fire/Rescue Department’s organization chart is shown in **Figure 2.1.A** and also includes the locations of where each paid or volunteer firefighter is stationed.

**Figure 2.1.A: Hamilton County Fire/Rescue Department Organization Chart**



Source: Hamilton County Fire/Rescue Department

The Fire/Rescue Department maintains formal position descriptions, which were updated in November 2022, and define general roles and responsibilities, physical requirements, certifications, and knowledge/skills/abilities for its firefighters. The current organization of the Fire/Rescue Department maintains clearly defined units and minimizes overlapping functions and excessive administrative layers.

**Subtask 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**

To address the requirements of Subtask 2-2, M&J leveraged various meeting notes, applicable fire industry standards and benchmarks, and examined the Hamilton County Fire and Rescue Manual. M&J has determined that the requirements of Subtask 2-2 were not met based on the following analysis.

As discussed in Subtask 1-4, the National Fire Protection Association (“NFPA”) develops and publishes codes and standards related to fire safety. For rural fire operations, NFPA recommends they compare their performance to the standards found in NFPA 1720: *Organization and Deployment of Fire Suppression Operations by Volunteer Fire Departments*. The NFPA 1720 outlines the staffing and response times volunteer fire departments should achieve to adhere to the leading practices based on demand zones. The demand zones applicable to Hamilton County are rural and remote areas.

Figure 2.2.A shows the staffing and response times volunteer fire departments should achieve to adhere to the leading practices established in Standard 4.3.2 of NFPA 1720. The two demand zones applicable to Hamilton County are highlighted.

**Figure 2.2.A Staffing and Response Time Standards**

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

<sup>a</sup> A jurisdiction can have more than one demand zone.

<sup>b</sup> Minimum staffing includes members responding from the AHJ’s department and automatic aid.

<sup>c</sup> Response time begins upon completion of the dispatch notification and ends at the time interval shown in the table.

<sup>d</sup> Authority Having Jurisdiction (AHJ) – an organization, office, or individual responsible for enforcing the requirements of a code or standard, or for approving equipment, materials, an installation, or a procedure.

Source: NFPA 1720

M&J analyzed the 513 incidents that the fire and rescue program responded to in CY2023 against NFPA 1720 standards. NFPA 1720 standards for rural area demand zones require a minimum of six staff to respond, and remote area demand zones require a minimum of four staff to respond. 507 of the 513 incidents (99%) did not have six or more responding staff; 445 of the 513 incidents (87%) did not have four or more responding staff. Based on either the rural or remote area designation of the incident, minimum staffing should be met 80% of the time for rural areas, and minimum staffing should be met 90% of the time for remote areas. The fire and rescue program's performance for CY2023 does not meet NFPA 1720 standards. The County does not have the adequate staffing (number of filled positions) needed to meet applicable industry standards.

**Recommendation 2.2.A:** The County and the fire and rescue program should increase the number of firefighters to adequately meet the staffing benchmarks contained in NFPA 1720 standards.

## Chapter 3 – Research Task 3: Alternative Methods of Providing Program Services or Products

**Finding Summary** – Overall, Hamilton County partially meets Research Task #3. The fire and rescue program leveraged support from County municipalities until late 2023, and made significant efforts to maintain the relationship of municipality service provision. The fire and rescue program also outsources its fire inspection function based on perceived cost reduction and understaffing of the fire and rescue program. However, the County did not formally and periodically evaluate performance of the outsourced fire inspection service provider. The County does maintain frequent communications with peer counties, but alternative service delivery methods have not been identified.

**Subtask 1: Determine whether program administrators have formally evaluated existing in-house services 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 the evaluations found that doing so could result in improved performance or cost savings**

To address the requirements of Subtask 3-1, M&J reviewed Board of County Commissioners’ meeting minutes, an interlocal agreement with the Town of Jennings, documentation from a third-party contractor for performing fire inspections, and interviewed County personnel about alternative methods for providing fire and rescue program delivery. M&J has determined that the requirements of Subtask 3-1 were partially met based on the following analysis.

Historically, the County’s fire and rescue program was supported by fire departments within the City of Jasper, the Town of Jennings, and the Town of White Springs to assist with fires and emergencies throughout the County. The County compensated the City of Jasper, and the Towns of Jennings and White Springs for fire protection services provided within each municipality based on the 2021 FEMA schedule of equipment rates plus wages and benefits of firefighters for actual costs incurred. The County also provided lump sum quarterly payments to the municipalities for ongoing personnel, equipment, and infrastructure. There is no existing formal analysis, but based on interviews with County management, the cost of leveraging municipalities to provide fire and rescue services within the County (as opposed to the County providing total coverage for the entirety of Hamilton County), was more economical to the County. Based on M&J’s experience in working with other fire and rescue organizations in rural and remote areas, it does make economic sense for the County to leverage municipalities to provide fire and rescue coverage as long as the municipalities provide service in accordance with relevant quality and performance standards.

In late 2023, the County learned that the City of Jasper, the Town of Jennings, and the Town of White Springs decided to no longer provide fire and rescue services to support the County, and the County would need to provide fire and rescue program services throughout the entirety of Hamilton County. The County did not formally evaluate the use of privatized fire and rescue services, but this practice is not common, especially when infrastructure already exists as it does in Hamilton County. The County did speak with neighboring counties about the potential for the neighboring counties to provide mutual aid (fire and rescue support services from another jurisdiction), but the option was not viable. The neighboring counties did not express any interest in mutual aid due to increased costs that would be incurred by the neighboring counties and based on station locations of the neighboring counties, the Hamilton County fire and rescue program should be able to reach incidents within Hamilton County much sooner than the neighboring counties if they were to provide mutual aid.

The County leverages a third-party contracting and consulting firm who provides fire related building inspection services. The relationship with the third-party providing fire inspection services is managed by the County's Building Department. As part of commercial building inspections, there are required fire-related inspections such as plan review, fire sprinkler inspections, and other relevant requirements for fire and life-safety measures. The County does not maintain formal documentation showing a cost benefit analysis of leveraging a third-party to perform fire inspections as opposed to performing the work internally by the Fire/Rescue Department. However, it is common for smaller fire and rescue organizations to outsource the fire inspection function due to capacity, staffing, and specific knowledge.

**Recommendation 3.1.A:** The County and the fire and rescue program should formally and periodically evaluate and maintain formal documentation of any current or future alternative service delivery options.

### **Subtask 2: Determine whether program administrators have assessed any 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**

To address the requirements of Subtask 3-2, M&J reviewed Board of County Commissioners' meeting minutes, an interlocal agreement with the City of Jasper, and the Towns of Jennings and White Springs, documentation from a third-party contractor for performing fire inspections, and interviewed County personnel about assessing current contracted and/or privatized services. M&J has determined that the requirements of Subtask 3-2 were not met based on the following analysis.

Historical contracted and/or privatized services for the fire and rescue program relate to the following (as described in Subtask 3-1):

- Formal agreements for the City of Jasper, and the Towns of Jennings and White Springs to provide fire protection support services to the County.
- Third-party provision of fire inspection services.

In late 2023, the County learned that the City of Jasper, the Town of Jennings, and the Town of White Springs decided to no longer provide fire and rescue services to support the County, and the County would need to provide fire and rescue program services throughout the entirety of Hamilton County. Since late 2023, the County is unable to formally assess the service provided by the municipalities as the arrangement is no longer active. For the period prior to June 2023, M&J did not receive any supporting documentation from the County indicating that any periodic formal assessments occurred to evaluate cost savings or performance.

The County continues to use a third-party contracting and consulting firm to provide fire inspection services as it has for the past several years. It is likely that the County is saving costs by using a third-party firm as opposed to providing the fire inspection service internally, but M&J did not receive any supporting documentation from the County indicating that any periodic formal assessments occurred to evaluate cost savings or performance.

**Recommendation 3.2.A:** The County and the fire and rescue program should formally and periodically evaluate and maintain formal documentation of any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, make changes to improve the performance or reduce the cost of any contracted or outsourced services.

**Subtask 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 (e.g., other counties, etc.).**

To address the requirements of Subtask 3-3, M&J reviewed Board of County Commissioners' meeting minutes, an interlocal agreement with the Town of Jennings, and interviewed County personnel about assessing current contracted and/or privatized services. M&J has determined that the requirements of Subtask 3-3 were met based on the following analysis.

The Fire Coordinator and other County leadership regularly discuss fire and rescue program operations with neighboring peer counties, specifically, with Madison and Suwannee Counties. Both Madison and Suwannee Counties have municipalities within their respective counties who provide fire protection services and coverage within the counties. The County did speak with neighboring counties about the potential for the neighboring counties to provide mutual aid (fire and rescue support services from another jurisdiction), but the option was not viable.

In late 2023, the County learned that the City of Jasper, the Town of Jennings, and the Town of White Springs decided to no longer provide fire and rescue services to support the County, and the County would need to provide fire and rescue program services throughout the entirety of Hamilton County. Based on BOCC meeting minutes, the Fire Coordinator and the County Attorney held numerous discussions and meetings with the City of Jasper, and the Towns of Jennings and White Springs with the intention of continuing the municipalities' provision of fire protection services and to establish formal interlocal agreements with the municipalities. The only formal interlocal agreement that resulted was an interlocal agreement between the County and the Town of Jennings executed in June 2023.

The County's fire and rescue program tried to identify other alternative service delivery methods, but did not identify any alternative service delivery methods.



## Chapter 4 – Research Task 4: Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments


**Finding Summary** –Overall, Hamilton County partially meets Research Task #4. The County does not maintain a current County-wide strategic or comprehensive plan. The County maintains broad goals for the fires and rescue program, but does not maintain detailed, specific, and easily measurable goals and objectives for the fire and rescue program. The County currently evaluates program performance solely through industry standards, which provides measurable objectives and performance data, but do not contemplate the strategic priorities or direction of the fire and rescue program. The internal controls within the County are adequate to ensure completeness and accuracy of the industry standard performance measures, and financial information is reviewed by multiple individuals at multiple points to help ensure complete and accurate financial information.

### Subtask 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

To address the requirements of Subtask 4-1, M&J reviewed the fire and rescue programs’ Fire and Rescue Manual, reviewed Board of County Commissioners’ meeting minutes, reviewed current fire and rescue program data collections, and interviewed County personnel about program-level goals and objectives. M&J has determined that the requirements of Subtask 4-1 were not met based on the following analysis.

The Hamilton County Fire and Rescue Manual Standard Operating Procedure 100-005 identifies the four organizational goals of the program, as illustrated in **Figure 4.1.A**.

**Figure 4.1.A: Hamilton County Fire and Rescue Manual – Organizational Goals**

	<b>HAMILTON COUNTY FIRE RESCUE</b>	<b>100-005</b>
	<b>Administration</b>	<b>Dated: 06/14/2024</b>
	<b>Subject: Organizational Goals</b>	

#### ORGANIZATIONAL GOALS

- Constantly strive to improve each of the services provided by Hamilton County Fire-Rescue, and continually analyze the need for additional services.
- Enhance the image of Hamilton County Fire-Rescue and its personnel.
- Encourage the use of shared resources and continually explore the possibility of new relationships with other departments, agencies, and organizations.
- Constantly strive to lower ISO ratings for all areas served by Hamilton County Fire-Rescue.

*Source: Hamilton County Fire and Rescue Manual*

The fire and rescue program also uses industry standards to assess its current performance. As detailed in Subtask 1-1 and 1-2, the fire and rescue program compares current performance against Insurance Services Office (“ISO”) and National Fire Protection Association (“NFPA”) standards. NFPA and ISO standards are industry standards that allow for comparison across multiple organizations and stations, but have not been developed or nuanced by the County. The County does not have written goals and objectives tied to earning specific ISO class categorization, or meeting specific NFPA standards. The four items that Hamilton County Fire and Rescue identifies in SOP (“Standard Operating Procedure”) 100-005 as organizational goals are broad, and do not allow for assessment towards accomplishment of these goals. Goals and objectives should contemplate measurable progress and allow for a means to capture and assess the program’s efforts.

The fire and rescue program’s current goals and objectives are not measurable, and are not clearly stated, as they require knowledge of industry standards and measures for comprehension.

Lack of goals and objectives that are measurable hinders the program’s ability to measure progress, or track progress over time.

**Recommendation 4.1.A:** The County should consider developing specific and detailed goals and objectives that are easily measurable for the fire and rescue program. The goals and objectives should contemplate measurable progress, capture the results of the County’s efforts, and consider interim benchmarks or progress points towards industry standards. The objectives should consider a consistent and compliance-based direction for the County’s future prioritization of the fire and rescue program’s activities, and funding.

## Subtask 2: Review program-level goals and objectives to ensure that they are consistent with the County’s strategic plan

To address the requirements of Subtask 4-2, M&J requested copies of the County’s strategic plan and conducted interviews with County leadership about the County’s strategic plan or priorities. As the County does not maintain a strategic plan, M&J has determined that the requirements of Subtask 4-2 were not met based on the following analysis.

Hamilton County does not have a current strategic plan, and last adopted its Comprehensive Plan in 2011, which is well outside of leading practice to adopt or revise comprehensive plans approximately every five years, and is too outdated for use. The Board of County Commissioners may contemplate goals in individual meetings, but have not adopted written goals or a strategic plan. As noted in Subtasks 1-1, 1-2, and 4-1, the County uses industry standards for reviewing fire and rescue program performance, but as NFPA is a national standard, and ISO standards are used in multiple countries, these standards as published by the conferring organization and used by the fire and rescue program do not contemplate the types of local strategic priorities that would be reflected in a local strategic plan.

**Recommendation 4.2.A:** The County should develop a County-wide strategic plan that builds on the County’s priorities and core values. Once a County-wide strategic plan has been adopted, any fire and rescue program goals and objectives should be assessed to help ensure consistency and alignment with the County-wide strategic plan.

### Subtask 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

To address the requirements of Subtask 4-3, M&J conducted interviews with County leadership to understand how informal goals and objectives were measured against using tracked performance and cost metrics. Due to the lack of a strategic formal plan or program goals and objectives, as documented in Subtask 4-1, M&J's ability to fully test the assessment of program progress toward meeting stated goals and objectives was limited. As the fire and rescue program's stated goals and objectives are broad, they generally cannot be assessed using measurable datapoints. M&J has determined that the requirements of Subtask 4-3 were not met based on the following analysis.

One of the primary unwritten but tracked objectives for the fire and rescue program is compliance with NFPA 1720, as it pertains to response times and staffing levels. As detailed in Task 1, the Emergency Reporting data management system tracks response times and staffing levels. The Fire Coordinator also provides call logs to the Board of County Commissioners that detail the number of calls responded to each quarter, and the Board of County Commissioners review invoices that detail when the municipal fire programs participated in call response. As the fire and rescue program goals and objectives are broad and not measurable, the performance measurements tracked by the County are unable to be applied against program process towards meeting its stated goals and objectives.

The four program goals and objectives also lack detail related to program cost, or ability to assess the current goals and objectives against cost metrics. Currently, the fire and rescue program reviews its current expenditures against its budget for expenditures, or performs anecdotal reviews of its current expenditures against nearby county fire and rescue programs. The comparison to nearby counties is only anecdotal is not documented in any meaningful way.

Of the four stated organizational goals found in Fire and Rescue Standard Operating Procedure 100-005, none have demonstrated measurable progress over the last five years.

**Recommendation 4.3.A:** Once the County has developed clearly stated, measurable goals and objectives for the fire and rescue program, it should consider aligning the data measures and standards it currently collects with the developed goals and objectives. Based on this alignment, the County may need to establish additional data measures and standards to ensure there are measurable data elements for the measurable goals and objectives.

The County should track the identified measures and standards against the goals and objectives and use the collected data to monitor the County's fire and rescue program performance, evaluate progress towards the objectives, and support future refinement of the fire and rescue program's service delivery methods.

As appropriate, the County should establish program cost benchmarks that are connected to the identified goals and objectives. If the identified measures and standards do not have cost components, additional comparisons of costs relative to national averages for comparable fire rescue programs, or documented comparison against neighboring county programs, may be viable alternatives.

## Subtask 4: Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met

To address the requirements of Subtask 4-4, M&J reviewed standard operating procedures for the fire and rescue program, reviewed fire industry data, and interviewed County personnel to understand current practices for program oversight. The County has several levels of review for both fire and rescue program operational and financial information. M&J has determined that the requirements of Subtask 4-4 were met based on the following analysis.

### Program-Specific Internal Controls

As detailed in Subtask 4-1, the fire and rescue program currently uses industry standards for its data metrics and performance measures. Some data, such as call logs, are presented to the Board of County Commissioners quarterly.

The fire and rescue program is guided by a set of standard operating procedures. These SOPs contain guidance on responding to calls, capital equipment tracking, incident reporting, and other detailed procedures necessary in fire and rescue program operations.

Fire and rescue program data is primarily tracked through Emergency Reporting, a fire records management system. For each incident, Emergency Reporting tracks a number of data points that allows for reporting under NFPA 1720 standards for response time and staffing for incident response. For any incident where fire and rescue units respond to any type of incident, staff activity reports must be completed by all stations that respond. All call reports are completed by responding personnel and all call reports are reviewed by the Fire Coordinator, who strives to finalize all reports within a week of the incident date. Call reports and Emergency Reporting system data are compiled as part of the quarterly submissions to the National Fire Incident Reporting Systems (“NFIRS”). The Fire Coordinator reviews that the system’s compilation of data is complete and accurate before submitting to NFIRS.

### Financial Internal Controls

Financial information is reviewed by the Board of County Commissioners several times throughout the budgeting and expenditure process. The Board of County Commissioners reviews and adopts the County’s annual budget at the line-item level annually, and receives quarterly updates on budgeted to actual expenditures. For procurement actions and other large purchases, recommendations are presented to the Board of County Commissioners for review and consideration. All requests for payments are approved by the end-user department and then submitted to the Clerk of Courts office for review. The Clerk’s office reviews all invoices and supporting documentation for completeness and accuracy, and prepares requests for payment. The Board of County Commissioners also review all payments made by the County, with copies of individual invoices and supporting documentation included in meeting packets.

M&J also reviewed the five most recently available Annual Financial Reports (“AFRs”) and noted no material deficiencies or weaknesses associated with internal controls. Findings noted in prior audits were not associated with the fire and rescue program, nor with general financial controls that would impact the fire and rescue program. All three prior year findings were noted as resolved in the following year AFR, as discussed in Subtask 6-2.

## Chapter 5 – Research Task 5: The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County or which Relate to the Program

**Finding Summary** Overall, Hamilton County partially meets Research Task #5. The County provides limited proactively disseminated information about the fire and rescue program, absent information presented to the Board of County Commissioners quarterly. The County maintains operating practices related to the release of public information, but does not maintain written procedures governing the preparation, review, and dissemination of public information. M&J has not identified any instances where the County released erroneous or incomplete information to the public, but this process should still be governed by written procedures and guidance.

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

To address the requirements of Subtask 5-1, M&J reviewed public channels of communication including published Board of County Commissioner meeting minutes and the Hamilton County website. We also interviewed County personnel about financial and program-specific systems that capture data that may be provided to the public. The County's financial system collects, stores, and reports out relevant data that is useful, timely, and accurate. Emergency Reporting, the County's fire and rescue program data management system, collects information that is used for federal reporting and for presentation to the Board of County Commissioners. M&J has determined that the requirements of Subtask 5-1 were met based on the following analysis.

The County has both a fire and rescue program-specific system and financial reporting system capable of providing useful, timely, and accurate information to the public. The County publishes meeting agenda, minutes, and associated meeting packets to its website through the use of TownCloud software, and also posts information on bulletin boards in the Courthouse for public viewing.

#### Information Systems Inventory

The County utilizes Emergency Reporting for tracking fire and rescue program-related data, including apparatus and equipment inventory, incident response records, and personnel records that include information about each employee as well as their training records. Emergency Reporting is predominantly used for internal tracking and reporting to regulatory agencies.

The County utilizes the PACE financial management system for accounting, financial management, and payroll records<sup>2</sup>. PACE is utilized to produce budgetary and financial reports, which include the County's annual budget, budget-to-actual update reporting, and the information reported in the Annual Financial Statements.

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<sup>2</sup> PACE is a financial suite of applications offered by Avenu Insights and Analytics.

The County utilizes TownCloud software to publish agendas, meeting minutes, and meeting packets for Board of County Commissioners meetings linked through the County website.

### Board of County Commissioners Meeting Minutes

M&J reviewed approximately five years of meeting minutes published on the County’s website (September 2019 – July 2024), including both regular meetings and special called sessions. M&J reviewed for mention of fire and rescue program information, and haphazardly reviewed meeting minute packets to determine if the published information related to the fire and rescue program was complete, useful, and accurate.

The Board of County Commissioners meeting minutes are readily available, and, through TownCloud, the public can access complete meeting packets for both regularly scheduled Board of County Commissioners’ meetings as well as special called sessions. There were a few discrepancies in the noted date on the listing of available meeting minutes, and the date noted in the meeting minutes. These dates typically varied by a single day and may not be material to overall access to complete information, but may cause confusion when trying to access meeting minutes from a specific dated meeting.

### Subtask 2: Determine whether the public has access to program performance and cost information that is readily available and easy to locate

To address the requirements of Subtask 5-2, M&J evaluated information available through the County’s public communication channels as identified in Subtask 5-1 of this report. We evaluated whether program performance and cost information were readily available through these public communications channels. M&J has determined that the requirements of Subtask 5-2 were partially met based on the following analysis.

M&J reviewed Hamilton County’s main webpage to review for availability of financial and fire and rescue program information. The County does not proactively publish any information about fire and rescue program services – the Fire/Rescue Department is not included as a department on the website’s dropdown list of departments that have individual landing pages.

The Hamilton County website includes meeting minutes, agendas, and regular session meeting packets dated back to January 2019, with some minor discrepancies in noted dates between the website list of dates and the noted dates in the published minutes. The County website also published the Annual Financial Statements for FY2019 – FY2023, the most recently completed audit. The website also contains Final Budgets for FY2019 – FY2024, and the tentative budgets for FY2023 and FY2024.

The main landing page of the County’s website has a clearly marked icon for “Budget information” which links to a page containing links for FY2019-FY2024 budget information, and also contains contact information for the Clerk of Circuit Court & Comptroller, as well as the Finance Director. This landing page also contains a link to access the landing page for the Audited Financial Statements for FY2019-FY2023.



The Clerk of Circuit Court & Comptroller, along with the Finance Director, provide quarterly financial reports to the Board of County Commissioners. These reports include the following data by fund and department:

- Appropriations
- Month-to-date expenditures
- Year-to-date expenditures
- Percentage of appropriated funds expended and encumbered

Copies of the presented financials are included in the meeting packets.

No information on the fire and rescue program is available on the website; the website does not even have a department webpage for the Fire/Rescue Department. Fire and rescue program data that is presented to the Board of County Commissioners is also included in the meeting packets available through TownCloud.

County officials stated in interviews with M&J that program information may be made available through public records requests.

The County provides access to financial information through the publication of annual budgets, audited financial statements, and quarterly budget-to-actual expenditure reporting, which is included in Board of County Commissioners' meeting packets. Fire and rescue program information is only provided through meeting packets.

**Recommendation 5.2.A:** The County should consider publicizing fire and rescue program information on its website.

### **Subtask 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**

To address the requirements of Subtask 5-3, we requested copies of any County or fire and rescue program policies related to reporting or dissemination of public information. M&J interviewed County personnel about internal review and approval processes for preparing and disseminating information to the public. M&J has determined that the requirements of Subtask 5-3 were partially met based on the following analysis.

As detailed in Subtasks 5-1 and 5-2, the fire and rescue program primarily utilizes the Emergency Reporting records management system for information that may be prepared and disseminated to the public. Hamilton County Fire and Rescue Standard Operating Procedure 1200-001 governs the use of Emergency Reporting and identifies the responsible party for entry and review/approval of entered information. All incident reports are reviewed by the Fire Coordinator, on average within a week of being submitted. The information in these incident reports is used to generate monthly and quarterly call logs for presentation to the Board of County Commissioners, and the aggregate reports are reviewed by the Fire Coordinator for completeness and accuracy before submitting to the Clerk for inclusion in meeting packets.

Financial information is generated through the County's financial management system, PACE. Payment and payroll entries made into PACE include both data entry and approval roles. Payments are also reviewed at the invoice level by the Board of County Commissioners. Reports generated from the system are used for most financial reporting provided to the Board, which includes budget to actual expenditure reporting for the fire and rescue program.

For provision of information requested through a public records request, the Clerk of Circuit Court & Comptroller's office is responsible for receiving and disseminating all requests. The nature of the request determines whether the request is processed by the Clerk's office, through the County Coordinator via one of the departments under the oversight of the County Coordinator, or directly to departments that are overseen by elected officials. The County does not maintain written procedures to govern this process, but does have several levels of review to confirm the completeness and accuracy of released information, as well as to help ensure that the County has redacted any information not authorized for release under state and/or federal regulation.

Through interviews with County personnel, M&J understands that the County Attorney may review information pending public release if there are any questions or concerns about the completeness or accuracy of the data being released.

The County does not have written processes for the review of fire and rescue program cost information provided to the public. While M&J has not identified any instances where incorrect or incomplete information was provided to the public, the current process is reliant on institutional knowledge of staff, and may result in inconsistent processes being implemented across the County. The County risks providing misleading or inaccurate information to the public, which may limit residents' ability to develop informed understandings of program performance and cost.

**Recommendation 5.3.A:** The County should develop written processes and procedures that identify the minimum review steps each department must take to ensure the completeness and accuracy of information that is prepared for public release. The County should consider requiring each department to have a preparer and reviewer.

#### **Subtask 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**

To address the requirements of Subtask 5-4, M&J requested copies of any County or fire and rescue program policies related to reporting, dissemination of public information, and procedures for the timely correction of erroneous and/or incomplete program information. M&J interviewed County personnel about procedures to correct erroneous and/or incomplete program information that may have been included in public documents and/or other materials provided by the County. M&J has determined that the requirements of Subtask 5-4 were partially met based on the following analysis.

The Fire and Rescue SOP 1200-001 helps ensure that information that may be incomplete or inaccurate is identified through a quality assurance process prior to information being finalized for inclusion in potential public documents. SOP 1200-001 does not include language on how the program would take action to correct erroneous or incomplete program information included in public documents, reports, or other materials.

Through interviews with County personnel, M&J understands that if the County identifies any incomplete or inaccurate data that has been made available on the website, the responsible end-user department would create a corrected version of the document in question. It would be labeled as corrected or revised in the document, and would be provided to the webmaster to be uploaded in place of the erroneous or incomplete document. As applicable, hyperlinks or document names would also reflect that the information has been revised.

The County's website includes a public notice page, which could be used to disseminate announcements about the revision of previously published information.

The County does not maintain written processes or procedures governing the dissemination of information to the public, nor written processes or procedures detailing how the identification of incorrect or erroneous program information should be communicated and resolved. Lack of written procedures may result in inconsistent treatment, and potential failure to take timely and complete action to resolve the release of erroneous and/or incomplete program information. Multiple incidents of release of erroneous or incomplete information could erode the public's trust in the information released by the program, or by the government.

**Recommendation 5.4.A:** The County should consider ensuring that written processes for the release of public information includes procedures to rectify instances of incorrect and/or incomplete program information release. This could include releasing new documentation that clearly identifies the corrected and/or new information, as well as issuing a public notice to call attention to the corrected information.

The County may want to include additional internal audit or review steps to review for patterns or repeat issues with public information dissemination.

### **Subtask 5: Determine whether the County has taken reasonable and timely actions to correct any erroneous and/or incomplete program information**

To address the requirements of Subtask 5-5, M&J requested program information, as well as publicly disseminated information that may include fire and rescue program information. M&J interviewed County personnel about known instances of dissemination of erroneous or incomplete information. M&J has determined that the County meets the requirements of this Subtask. In interviews, County personnel did not identify any instances of the release of erroneous and/or incomplete program information. M&J's review also did not identify any such instances. Accordingly, M&J has determined that the requirements of Subtask 5-5 were met.

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

**Finding Summary** – Overall, Hamilton County partially meets Research Task #6. Hamilton County maintains standard operating procedures for the fire and rescue program, which contemplate compliance with applicable laws, rules and regulations. The internal controls in place for review are adequate, with the exception of the County’s former adoption of an ordinance related to a surtax to benefit fire and rescue program operations was subject to a referendum. While identified and resolved before potential improper implementation of the surtax, the timeline raises questions about the County’s processes for reviewing statutory requirements related to adoption of local ordinances.

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

To address the requirements of Subtask 6-1, M&J compared fire and rescue program operations to applicable federal, state, and local laws, rules, and regulations. Additionally, M&J reviewed compliance reports produced by external organizations and interviewed County personnel about processes currently in place to assess compliance. M&J has determined that the requirements of Subtask 6-1 were partially met based on the following analysis.

The fire and rescue program has developed standard operating procedures to help ensure compliance with state statutes, federal operating standards, and licensing agreements. These standard operating procedures are reviewed and updated on a regular basis, with the current standard operating procedures last updated in 2022. The Fire/Rescue Department is assessed by independent third parties on a somewhat inconsistent basis. The FY2020 assessment of the Department’s compliance with the Division 69A (Division of State Fire Marshal) chapters of the *Florida Administrative Code* noted some deficiencies – the County’s corrective actions are detailed in Subtask 6-3.

The County lacks adequate processes for ensuring local ordinance comply with Florida Statutes. Hamilton County does not have written policies or procedures governing the assessment of County-wide or Board actions’ compliance with applicable state laws, rules, and regulations. The County utilizes the services of a contracted local attorney to serve as the County Attorney, providing legal advice to the County Commissioners. The County Attorney reviews applicable local laws, and policies, as well as state and federal statutes, rules, and regulations. The County Attorney prepares ordinances, contracts, and other legal documents for the Board of County Commissioners to review during meetings.

In August of 2023, the Board of County Commissioners adopted Ordinance 23-01, described in the ordinance as:

“An ordinance exacting and imposing an additional one cent (\$0.01) discretionary sales tax for the fire protection needs of Hamilton County, Florida, as provided by [Section 212.055\(3\)](#), Florida Statutes; providing for a levy of an additional one-cent discretionary sales surtax in Hamilton County, Florida, for a tax commencing date of January 1, 2024, and expiring December 31, 2034 pursuant to the provision of [Chapter 212](#) of the Florida Statutes; containing a brief general description of the purposes and projects to be funded by the surtax; providing for distribution of the proceeds of the surtax levied; repealing all ordinance in conflict; providing for severability; and providing an ordinance effective date of January 1, 2024.”

The ordinance detailed that one of the intended uses of proceeds from the surtax would be “expansion and improvement of existing fire stations in Hamilton County.”<sup>3</sup> Pursuant to [s. 212.055\(3\)](#), use of surtax proceeds for “expansion and improvement of existing fire stations in Hamilton County” would be considered infrastructure expenses and would require a voter referendum on the surtax before it could be enacted. After speaking with the Florida Department of Revenue, the County understood that a referendum would be required before enacting a surtax.

On April 16, 2024, the BOCC voted to move forward with a referendum related to the proposed surtax. On April 23, 2024, the Board adopted Ordinance 24-02, which noted that the requested surtax was in compliance with [s. 212.055\(8\)](#). [Section 212.055\(8\)](#) is the surtax category for use in specifically funding fire and rescue programs. M&J did not find any evidence to suggest that the County acted in a deliberate way to circumvent the requirement to hold a referendum.

During the initial consideration of a discretionary surtax, the County was unaware of statutory requirements and had no formal policies or procedures to guarantee compliance with Florida Statutes. Interviews with the County indicate that they have strengthened practices around researching the required actions and consulting with the applicable state entity to help ensure that the County understands the required order and timeline of actions, although no written procedures have been developed.

The County maintains several levels of review for procured goods and services, but this review does not appear to include reviewing for compliance with local policies. In reviewing the purchase of a metal roofing structure for construction on a County-owned building, the County only received a single bid, and does not have documentation to support the justification of declaration of an emergency, instead of resoliciting competitive bids. [Statute 287.057\(3\)](#) states that purchases that exceed category two threshold (\$35,000) cannot be made without receiving competitive sealed bids.

In the instance of the determination of a state of emergency that requires emergency action, the agency may proceed without sealed bids, but the agency shall obtain pricing information from at least two prospective vendors, unless the agency has determined in writing that the time required to obtain the bids would increase the immediate danger. M&J requested the entire procurement package for the sampled purchased, but did not receive any documentation justifying the emergency purchase.

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<sup>3</sup> Hamilton County Ordinance 23-01 section 3.d

The County does not have formal procedures for understanding legislative requirements and assessing compliance with federal, state, and local laws, rules and regulations. Without formal policies and procedures to ensure compliance, the County could put itself at risk of litigation, which could cost taxpayers.

**Recommendation 6.1.A:** The County should strengthen its processes and procedures for reviewing governing requirements before adopting any new ordinances ensuring compliance with federal, state, and local laws, rules, and regulations. To ensure consistent application, these processes and procedures should be formalized through written policy or processes that are disseminated to applicable end-users throughout the County.

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

To address the requirements of Subtask 6-2, M&J compared fire and rescue program operations to applicable federal, state, and local laws, rules, and regulations. Additionally, M&J reviewed compliance reports produced by external organizations, and processes currently in place to assess compliance. M&J has determined that the requirements of Subtask 6-2 were partially met based on the following analysis.

The Fire/Rescue Department maintains a Fire and Rescue Manual along with a detailed set of Standard Operating Procedures (“SOPs”) that are periodically reviewed and updated. As part of a state grant received in FY2020, the awarding agency reviewed the agency and its SOPs and provided technical assistance in drafting language that was appropriate for the Department’s current operating environment while maintaining compliance with applicable state regulations.

These SOPs establish appropriate chains of command, given the limited staffing within the fire and rescue program, and the County ensures that all financial decisions are presented to and voted on by the Board, through line-item budgetary approval, review of expenditures over a certain threshold, and engagement in all procurement actions.

The County also utilizes the services of a contracted local attorney to serve as the County Attorney, providing legal advice to the County Commissioners. The County Attorney provides additional guidance on topics that may not be within the experience or expertise of County employees.

M&J also reviewed the County’s Annual Financial Statements and Independent Auditors’ Reports for FY2019-FY2023, to determine if the independent auditor identified any deficiencies or material weaknesses in the County’s financial internal controls. As part of the annual audit of government entities, independent auditors conduct a review of internal controls and identify deficiencies in those internal controls. **Figure 6.2.A** reflects the finding and resolution status of audit findings issued between FY2019 and FY2023.



**Figure 6.2.A: Summary of External Audit Report Findings: FY19-FY23**

Year	Finding Number	Description	Resolved?
FY19 (10/1/2018-9/30/2019)	2019-001: Change Orders - SHIP Projects	The County did not have explanation in the contract file for significant change orders, to indicate why they were not considered in the original bid	Reported as resolved in the FY20 Annual Financial Report
	2019-002: SHIP Annual Report	The County did not use it's general ledger as the basis for the SHIP annual report	Reported as resolved in the FY20 Annual Financial Report
FY21 (10/1/2020-9/30/2021)	2021-001: Emergency Medical Services (EMS) Accounts Receivable	There was insufficient review at the individual billed account level for consideration of additional billing efforts, submission to collections, or write-off.	Reported as resolved in the FY22 Annual Financial Report

Source: Hamilton County

The Procurement Policies and Procedures Guide for Hamilton County does not reflect a review within the last four years, and does not reflect current operating practices, which results in operating practices that are out of compliance with published County processes and procedures. The County maintains several levels of review for procured goods and services, but the review does not appear to include reviewing for compliance with local policies, including ensuring the procurement file contains all required documentation.

The County lacks documented internal controls for confirming that proposed purchasing actions are in compliance with local policies and procedures. The lack of internal controls around purchasing actions could lead to inadequate record maintenance, and could lead to challenged solicitations.

**Recommendation 6.2.A:** The County should ensure that it has written internal controls to review for maintenance of required supporting documentation.

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

To address the requirements of Subtask 6-3, M&J reviewed external audit reports and interviewed County personnel regarding actions taken to address areas of noncompliance. M&J has determined that the requirements of Subtask 6-3 were met based on the following analysis.

As identified in Subtask 1-3 of this report, in FY2020, Hamilton County applied for the Florida Firefighter Assistance Grant Program, administered by the Florida Bureau of Fire Standards and Training. As a condition of eligibility for receipt of funds, the Florida Bureau of Fire Standards and Training's Division of the State Fire Marshal conducted a Safety Compliance Inspection, reviewing for standard operating procedures and other standard documentation. As part of this inspection, the Division of the State Fire Marshal identified a number of standards that were either lacking or deficient, and were required to be resolved in order to receive the grant funds. The Fire/Rescue Department worked with the Division of the State Fire Marshal to draft and implement required standards. All areas of potential noncompliance were addressed, and the County was awarded the grant in FY2020.

#### Subtask 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

To address the requirements of Subtask 6-4 and to understand the County's compliance with the requirements of this subtask, M&J reviewed Florida Statutes [212.055\(8\)](#), County Ordinance 24-02, associated Board of County Commissioners meeting minutes, as well as interviewed staff about the proposed surtax. M&J has determined that the requirements of Subtask 6-4 were met based on the following analysis.

On April 15, 2024, the Hamilton County Board of County Commissioners held a special session to discuss the current challenges related to the fire and rescue program, and the County Attorney updated the Board on the timeline for adopting a surtax, and confirmed a virtual meeting scheduled with the Department of Revenue to understand the requirements and timeline. The Board held a special session on April 23, 2024, to officially adopt Ordinance 24-02. Ordinance 24-02 describes the County's need to establish a surtax related to fire and rescue services and facilities. If approved, the proposed surtax will commence January 1, 2025, and will continue until December 31, 2036. The Ordinance is in compliance with Florida Statute [212.055\(8\)](#), specifically stating that the surtax will be used to:

*"employ additional 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 to provide a level of fire protection for the citizens of Hamilton County that will result in a reduction of the ISO rating for the services areas and reduce the insurance premiums for said citizens."*<sup>4</sup>

The County has developed a phased plan for use of surtax revenues, and the expenditures and activities in the proposed plan conform to the requirements of the [s.212.055\(8\)](#). Revenue will be recorded in the Emergency Fire and Rescue Services and Facilities Trust Fund. The County's budgeted and expended line items go through a line-item budgetary review process with the County Commission, to help ensure compliance with the authorized use of funds defined in Ordinance 24-02.

Overall, the County drafted and adopted the ordinance in compliance with [s. 212.055\(8\)](#) and has developed a compliant plan for use of the funds, as well as procedures for ensuring compliance of expenses incurred.

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<sup>4</sup> Hamilton County Ordinance No. 24-02 Section 4(a)

## County Response

The following pages contain the County's response to the performance audit.

**JIMMY MURPHY**  
District 1 – Jennings  
**ROBBY ROBERSON**  
District 2 – Jasper  
**ROBERT E. BROWN**  
District 3 – Jasper  
**TRAVIS ERIXTON**  
District 4 – White Springs  
**RICHIE MCCOY**  
District 5 – Jasper



**GREG GODWIN**  
Clerk of Courts  
**ANDREW J. DECKER, III**  
County Attorney  
  
207 Northeast First Street  
Room 106  
Jasper, Florida 32052  
(386) 792-1288  
FAX (386) 792-3524

August 22, 2024

Office of Program Policy Analysis and Government Accountability  
State of Florida, Office of Legislative Services  
111 West Madison Street  
Suite 874  
Tallahassee, Florida 32399

and

Mauldin and Jenkins  
200 Galleria Parkway  
Suite 1700  
Atlanta, Georgia 30339

(Via Email: [drobot@mjcpa.com](mailto:drobot@mjcpa.com))

Re: Response by Hamilton County Board of County Commissioners to Mauldin and Jenkins (M & J) Independent Auditors' Report titled Hamilton County Discretionary Surtax Performance Audit dated August 21, 2024.

Dear Sirs and Madams:

On behalf of the Board of County Commissioners in and for Hamilton County, Florida, I am pleased to submit this response to the Mauldin and Jenkins Independent Auditors' Report titled Hamilton County Discretionary Surtax Performance Audit dated August 21, 2024.

In accordance with the requirements of Chapter 2018-118, Laws of Florida, the State of Florida, Office of Program Policy Analysis and Government Accountability (OPPAGA) selected Mauldin and Jenkins to conduct a performance audit of the Hamilton County fire and rescue program that may receive funds through the referendum approved by Resolution adopted by the Hamilton County Board of County Commissioners on April 22, 2024, as well as areas related to the proposed levy of a discretionary sales tax pursuant to §212.055(7), Florida Statutes. The Board

Office of Program Policy Analysis and Government Accountability  
Mauldin and Jenkins

Re: Response by Hamilton County Board of County Commissioners to Mauldin and Jenkins  
(M & J) Independent Auditors' Report titled Hamilton County Discretionary Surtax  
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of County Commissioners understands that this statute requires that Florida local governments, with a referendum for a discretionary sales surtax held after March 23, 2018, undergo a performance audit. The performance audit is conducted on the program(s) associated with the proposed sales surtax. The audit must be completed and published on the County's website at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The County is responsible for fully cooperating with the audit, auditor requests, and publication of the final audit results on the County's website.

To the extent that our Board would take issue with Mauldin and Jenkins' audit findings that Hamilton County may not have fully met its expectations in some areas, I would respectfully note the following:

- i. Hamilton County is a rural county with a limited tax base due to extensive agricultural exemptions. Although I am proud of the work our County Commissioners and others have performed to encourage business development, we are largely dependent on tax revenues from phosphate mining operations that began in the 1950's but are projected to significantly diminish in a few short years as available ore to be mined diminishes.
- ii. Because we do not have a tax base like the wealthy counties on Florida's Gold Coast, we cannot afford the luxury of employing the same large staffs to address the various areas noted in your audit performance report. I do believe that our County employees do an excellent job with the demands placed upon them and the limited resources at their disposal. Our people give one hundred percent.

I believe the people of Hamilton County are to be commended for the support they have given this Board to seek funding sources to help us provide better fire and rescue services; lower the cost of insurance premiums; and in the process attract business and residential development.

The Board does appreciate the time and effort that Mauldin and Jenkins expended in conducting its audit and preparing its report. In fact, the audit report clearly demonstrates the need to adopt the discretionary surtax through the approval of the voters at the referendum this fall which we believe will actually enable the County to meet the expectations in the areas noted in the report.



Office of Program Policy Analysis and Government Accountability  
Mauldin and Jenkins

Re: Response by Hamilton County Board of County Commissioners to Mauldin and Jenkins  
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Accordingly, Mauldin and Jenkins's report is welcome as it identifies areas of opportunity and progress for the people of Hamilton County. The audit report will serve as a valuable and convincing message to our voters explaining why they should vote "yes" on this referendum question.

With our sincere appreciation and gratitude,  
Hamilton County Board of County Commissioners

By 

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Richie McCoy  
Chairman  
District Five

RM:hp

Copies furnished to:

Members, Board of County Commissioners  
Honorable Greg Godwin, Clerk of Court  
Mr. Gary Godwin, County Coordinator  
Andrew J. Decker, III, Board Attorney