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# **CITY OF SAN ANTONIO**

## **OFFICE OF THE CITY AUDITOR**



Audit of San Antonio Fire Department  
EMS Medical Direction and Training Contracts  
Project No. AU18-C05  
February 20, 2019

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor

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## Executive Summary

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As part of our annual Audit Plan approved by City Council, we conducted an audit of the San Antonio Fire Department (SAFD), specifically the EMS medical direction and training contracts. The audit objectives, conclusions, and recommendations follow:

**Determine if the SAFD/UT Health EMS Medical Direction and Training contracts are effectively managed to comply with key terms of the interlocal agreements.**

SAFD is working with the UT Health Science Center (UT Health) to ensure that both initial emergency medical training and continuing education training for EMS personnel is being performed. In addition, UT Health's national registry pass rates for SAFD personnel for the past three years are above 94%. Moreover, all UT Health instructors assigned to the SAFD training program have the required licenses and certifications. Finally, we verified that the UT Health's programs are meeting the Texas Department of State Health Services course standards and that field audits of SAFD personnel ensure that new cadets are being monitored for proper field skills.

However, there are opportunities to strengthen the controls associated with SAFD's reimbursement process of UT Health's invoices and monitoring the EMS training program for continuous improvement.

We recommend SAFD Management:

- Ensure that all non-payroll expenses submitted by UT Health are reviewed and supported by proper documentation prior to payment.
- Implement monitoring controls to ensure that all contract requirements are completed. Additionally, SAFD Management should establish and report performance measures to adequately assess the training program which includes student pass/fail rate, student performance in the field, employee tenure, and turnover rates.

SAFD Management agreed with the audit findings and has developed positive action plans to address them. Management's verbatim response is in Appendix B on page 6.

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## Background

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The SAFD mission is to provide the highest level of professional service to the public by protecting lives, property, and the environment while providing life-safety community education and safely prevent harm through caring service. SAFD operates the Emergency Medical Services (EMS) providing emergency medical care and ambulance transport to hospital emergency rooms for those determined to be in need.

Part of fulfilling this mission involves the initial training and continuing education completed by SAFD medical personnel. The City of San Antonio contracts with UT Health Science Center (UT Health) to provide EMS training oversight and paramedic training to firefighters. Currently, the City has two agreements with UT Health to accomplish these goals.

The EMS Medical Control and Training Agreement was created to ensure SAFD Emergency Medical Technicians (EMT) obtained professional training and continuing education at all levels from qualified instructors. Initial EMT training meets Texas Department of Health standards and covers areas such as advanced cardiac life support, basic pediatric care, and pre-hospital trauma life support.

The EMS Medical Direction Agreement was created to ensure that a licensed and board certified Texas physician will act as SAFD's Medical Director and is available at any time to respond to EMS personnel.

Historically, both EMS agreements were lump sum contracts in that UT Health received the total authorized budget for services performed. The FY2018 agreements were changed to become reimbursement contracts which require UT Health to provide SAFD with supporting documentation for related expenses. Below is a table summarizing the total budgets and reimbursed amounts for the EMS Medical Training contracts for FY2018.

### **Summary of EMS Medical Training Contracts October 1, 2017 through September 30, 2018**

<b>Agreement</b>	<b>Budget</b>	<b>Reimbursed</b>	<b>Remaining</b>
Program Direction	\$1,298,509	\$ 769,510	\$ 528,999
Medical Training	\$1,840,730	\$1,531,250	\$ 309,480
<b>Total</b>	<b>\$3,139,239</b>	<b>\$2,300,760</b>	<b>\$ 838,479</b>

Source: SAP

The remaining budget amounts for both agreements are attributed to UT Health not being fully staffed at various points throughout the year.

## Audit Scope and Methodology

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The audit scope was from October 1, 2017 to June 30, 2018.

We interviewed SAFD EMS personnel, SAFD fiscal personnel, and the UT Health's Emergency Health Services personnel. To establish our testing criteria, we reviewed the EMS Medical Control and Training agreement and the EMS Medical Direction agreement.

We visited classrooms, labs, and training facilities used for initial and continuing education. We also verified the UT Health's instructor qualifications and examined SAFD national registry pass rates.

We reviewed supporting documentation of reimbursement requests submitted by UT Health for completeness, accuracy, and reasonableness.

Furthermore, we reconciled all new SAFD cadets to UT Health's training records and verified that all cadets are actively licensed through the Texas Department of State Health Services without exception.

We relied on computer-processed data in SAP to validate the receipt and payment of UT Health's reimbursement requests and to obtain a listing of current SAFD employees. Our reliance was based on performing direct tests on the data rather than evaluating the system's general and application controls. We do not believe that the absence of testing general and application controls had an effect on the results of our audit.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Audit Results and Recommendations

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### A. Reimbursement Requests

The supporting documentation submitted by UT Health for non-payroll expenses is not adequate. We reviewed all 18 invoices from October 1, 2017 through June 30, 2018 for both Medical Training contracts and identified expenses in all invoices that were not supported by adequate evidence. Additionally, no additional support was requested for these charges by the SAFD Fiscal staff prior to approving the reimbursement request.

Expenses that were not adequately supported included vehicle mileage and maintenance, telephone and printing services, monthly payments for leased equipment, and defensive driving and fuel charges for an individual not listed in the payroll section of the invoice. Below is a table summarizing the reimbursement requests by UT Health.

**Reimbursements for EMS Medical Training Contracts  
October 2017 through June 2018**

Agreement	Payroll	Non-Payroll		Total
		Supported	Unsupported	
Program Direction	\$502,434	\$68,053	\$2,945	\$573,432
Medical Training	\$812,015	\$342,292	\$11,562	\$1,165,869
<b>Total</b>	<b>\$1,314,449</b>	<b>\$410,345</b>	<b>\$14,507</b>	<b>\$1,739,301</b>

Source: SAP

Both Medical Training contracts require supporting documentation be provided to SAFD for reimbursement.

Without requiring UT Health to provide supporting documentation for all reimbursement requests, the City may pay for expenses that are not allowable or supported.

### Recommendation

SAFD Management should ensure that all non-payroll expenses submitted by UT Health are reviewed and supported by proper documentation prior to payment.

### B. Program Management

The UT Health Medical Director is not completing the required program management reports for the EMS Training Program. Additionally, no program

metrics have been established to provide a comprehensive representation of the program's performance.

Both EMS training contracts require the Medical Director to produce reports to ensure effective program management. Program management reports provide visibility into program status, program metrics, key milestones, risks and issues. These reports also provide insight into budget, planned and forecast costs by period.

The Medical Director communicates with EMS Management almost on a daily basis to discuss day to day operations as well as the Fire Chief on a bi-weekly basis to provide program updates. These meetings do not include any formal reporting and no program metrics or meeting minutes are maintained.

Program management reports are tools to ensure compliance with key contract terms and allow the City and UT Health to identify opportunities for improvements. Without these reports, SAFD has no assurance that UT Health is managing the EMS training program effectively and identifying opportunities to improve performance and quality. Furthermore, program management reports provide an opportunity to highlight the SAFD's accomplishments within the EMS division regarding training and operations.

### **Recommendation**

SAFD Management should implement monitoring controls to ensure that all contract requirements are completed. Additionally, SAFD Management should establish and report performance measures to adequately assess the training program which includes student pass/fail rate, student performance in the field, employee tenure, and turnover rates.

## **Appendix A – Staff Acknowledgement**

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Gabe Trevino, CISA, Audit Manager  
Sheryl Wardashki, CPA, Auditor in Charge  
Denise Trejo, Auditor



## Appendix B – Management Response

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### CITY OF SAN ANTONIO

P.O. Box 839966  
SAN ANTONIO TEXAS 78283-3966

February 8, 2019

Kevin W. Barthold, CPA, CIA, CISA  
City Auditor  
San Antonio, Texas

RE: Management's Corrective Action Plan for San Antonio Fire Department EMS  
Medical Direction and Training Contracts Audit


San Antonio Fire Department has reviewed the audit report and has developed the  
Corrective Action Plans below corresponding to report recommendations.

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
1	<b>Reimbursement Requests</b>  SAFD Management should ensure that all non-payroll expenses submitted by UT Health are reviewed and supported by proper documentation prior to payment.	3	Accept	Noel Horan	February 1, 2019
	<b>Action plan:</b>  The San Antonio Fire Department Fiscal Office will develop a written procedure to ensure that all non-payroll expenses submitted by UT Health are reviewed and supported by proper documentation prior to payment.				

Recommendation					
#	Description	Audit Report Page	Accept, Decline	Responsible Person's Name/Title	Completion Date
2	<b>Program Management</b>  SAFD Management should implement monitoring controls to ensure that all contract requirements are completed. Additionally, SAFD Management should establish and report performance measures to adequately assess the training program which include student pass/fail rate, student performance in the field, employee tenure, and turnover rates.	3	Accept	Michael Stringfellow	February 1, 2019
<b>Action plan:</b>  The SAFD will implement monitoring controls to ensure that all contract requirements are completed, to include meeting with UT Health in the manner that is articulated in the contract.					

We are committed to addressing the recommendations in the audit report and the plan of actions presented above.

Sincerely,

  
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 Charles N. Hood  
 Fire Chief  
 San Antonio Fire Department

2/18/19  
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 Date

  
 \_\_\_\_\_  
 Erik J. Walsh  
 Deputy City Manager  
 City Manager's Office

2/8/19  
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 Date