



**PERFORMANCE AUDIT OF  
FIRE ADMINISTRATION  
PHARMACY, INVENTORY, FIRE CODE  
ENFORCEMENT & PURCHASE CARD  
OPERATIONS**

**FOR THE PERIOD OF  
JANUARY 1, 2018 - DECEMBER 31, 2018**

**Ernest Harvin, CIA  
Internal Audit Function  
Doña Ana County**

# **Performance Audit of Pharmacy, Inventory, Fire Code Enforcement & Purchase Card Operations**

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Fernando Macias, County Manager  
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## **EXECUTIVE SUMMARY**

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The Doña Ana County Fire and Emergency Services Department consists of the Fire Administration overseeing 4 districts, operating out of 19 stations. The stations are staffed by approximately 300 volunteer firefighters and supplemented by 24 career firefighters who are stationed at the busiest stations in the county – Doña Ana Station and Anthony Station. They respond to medical emergencies, fires, automobile accidents, and rescue situations. The Fire Administration’s mission is to provide quality fire and emergency services to the residents of Doña Ana County, consistent with the constitutional directive to provide for the health, safety, and welfare of the general public.

The Audit reviewed areas deemed to be at greater risks of internal control deficiencies, as well as areas of concern to Fire Administration Leadership. Herein, the Audit considered operations of the Fire Administration’s Pharmacy, Purchase Card (P-Card) program, Fire Codes Enforcements, and Inventory Accountability. Along with these areas, the Audit also assessed the Fire Administration’s newly indoctrinated Stipend Program to learn if it was accomplishing its objective. As the fire districts were recently restructured in order to enhance Insurance Service Office (ISO) ratings, the Audit also reviewed ISO reports, making inquiries into sections of the report that indicated scores of less than half of the points available (see Management Letter for details). More details about the department can be found by accessing the following link: [Fire & Rescue | Doña Ana County, NM \(donaanacounty.org\)](http://Fire & Rescue | Doña Ana County, NM (donaanacounty.org))

While the internal auditor met with the Office of Emergency Management, it was deemed that due to the infancy of its staffing (members have been working with the County for less than a 1-year period) this office merits an audit of its own. Thus although it is currently part of the Fire Administration, the Internal Audit Function decided not to include the Office of Emergency Management in this audit.

The area of greatest concern noted during the Audit is that of inventory accountability and security. As noted in the Findings section below, current operations allow for a lack of inventory accountability as well as questionable means of asset safeguarding. Assets acquired via County funds should be recorded as soon as feasible, and access to facilities should allow for management awareness. Thus, the current deficiencies noted over inventory controls should be addressed and corrected as soon as possible by Fire Administration leadership.

Another area of concern is the Pharmacy operations. While current leadership cooperated fully and exuded transparency throughout the audit, field documentation of medication usage was found to be consistently lacking. Accountability of medications utilized is governed by specific guidance at both the County and State levels, therefore leadership is encouraged to take prompt steps to enforce adherence to this guidance.

Interviews, inquiries, and tests resulted in supporting documentation or logical explanations for the issuance of building permits, as it pertains to fire code enforcement. Thus, the Audit found that noted code deficiencies and/or violations recorded, were addressed or corrected. While fire code enforcement leadership readily admitted that a gap exists between the number of repeat, annual inspections occurring and the number that should be occurring within the County,

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required regulations were requested but not presented to the internal auditor. Herein, current 'guidance' supports expanding upon the County's ability to enforce building code inspections, however the specific 'requirements' (County, State, or Federal) were not rendered for review.

While the Fire Administration's Purchase Card (P-Card) Program is in its infancy, the Audit reviewed operations to ensure that staff and leadership understood and followed prescribed protocols. The Audit found that the deficiencies noted were immaterial in amount, and simple to correct. Accordingly, recommendations for corrections are published in the Findings section below.

An inquiry of the Stipend Program was conducted in conjunction with this audit. The results of this Inquiry are recorded in another report entitled, *The Internal Auditor's Report on the Stipend Program*. This report addresses the program's intention to provide a realistic incentive to increase the retention of and responses by volunteer firefighters and Emergency Medical Services (EMS) personnel. In brief, the Inquiry concludes that a continuance of the Stipend Program may be necessary for a full analysis.

The Audit reviewed both ISO (Insurance Service Office) North and South Public Protection Classification Rating Reports for areas/sections that would require additional attention. Herein, 11 Items within the 4 Fire Suppression Rating Schedules were reviewed as these items indicated that the Fire Administration had acquired (scored) less than half of the points available, for these items. The particulars of the areas/sections reviewed are noted within the Management Letter.

Finally, the Audit notes the following direct input from the Fire Administration. The Fire Administration Leadership purports to have: *One Executive Administrator overseeing administrative documentation for some 309 Volunteers [and], Fire Administration Staff to include the 24 paid firefighters on 3 shifts; One Training Officer administering training off-site and on-site training to the group(s) listed above, as well as overseeing all EMS, pharmacy and continuing education requirements. Two Fire Inspectors for a population of 110K, while the State Fire Marshall's Office recommends 5-7 inspectors per 100k plus population. Proper staffing of administrative, training, inspecting, investigating and crew supervision remains at a critically low number. The results of this audit seem to bear this out while simultaneously increasing the tasks and burdens on an already inadequate staff that is overworked, stretched beyond safe span of control numbers and in some cases, lacks the training to carry out some of the suggestions. Repeated efforts to more properly align span of control and eliminate many of the shortcomings noted have not been met with favor up to this point. We have resorted to less than efficient and desirable alternatives that provide us some temporary relief, but permanent changes and commitments are needed. We believe the Internal Audit function has done its job to bring attention to some of our problems, many of these have been identified by our own staff. A number of these would no longer exist- or would be minimized, if we had the necessary resources. While the Auditor*

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*provides suggestions to mitigate the deficiencies in some cases, it does not provide resources to do so.*

*To effectively deal with these findings we would like to ask for the following positions:*

- 1) 3 Battalion Chiefs working the 24/7 shifts*
- 2) 1 Logistics or Inventory Management person*
- 3) 1 Volunteer Coordinator*

## **AUDIT SCOPE & OBJECTIVES**

An audit of the Fire Administration is an outcome of the progression of the internal audit schedule, which resulted from a countywide risk-assessment conducted by the Internal Audit Function. The Fire Administration audit covers the period of January 1, 2018 to December 31, 2018. As applicable (to address changes in policy/practices), a review of records from July 1 – August 31, 2019 was also completed.

The Audit endeavored to determine if written procedures covering operations are maintained; staff is consistently and accurately accounting for inventory; proper pharmaceutical procedures are followed and consistently enforced; the Stipend Program is understood; the Purchase Card program is followed; and fire code enforcement is occurring when issuing permits. Thus, the scope of the audit focused upon assessing the internal controls over the following areas:

- (1) Purchase card records and procedures
- (2) Fire code enforcement for permits issued
- (3) Inventory accountability and recordkeeping
- (4) Pharmacy accountability and recordkeeping procedures
- (5) Volunteer staff's understanding and impressions of the Stipend Program

The audit objectives were to **1)** evaluate the system of internal controls utilized in the Fire Administration's Pharmacy operations, **2)** review the Purchase Card function for policy adherence, **3)** assess inventory accountability, and **4)** analyze fire code enforcement.

## **OPERATING & INTERNAL CONTROL FINDINGS**

This report contains no (0) High-level risks, three (3) Moderate-level risks, and five (5) Low-level risks. This report also includes the auditor's Recommendations, Management Responses, and Auditor Comments (as applicable).

## **DETAIL OF AUDIT FINDINGS**

Risk ratings are based on professional judgment to assess the extent to which deficiencies could adversely affect the performance of systems and controls of a process. More details about the risk rating in this report can be found by accessing this link:

[Audit Risk Ratings | Doña Ana County, NM \(donaanacounty.org\)](https://donaanacounty.org/Audit-Risk-Ratings)

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## FINDINGS, RECOMMENDATIONS, MANAGEMENT RESPONSES, & AUDITOR COMMENTS

The evidence obtained provides a reasonable basis for the findings and conclusions below, based on audit objectives. As a result of interviews, observations, reviews of Fire Administration SOPs, Regulatory Ordinances, and tests performed, the following results were recorded. While management responses are included within this report, the Audit takes no responsibility for the sufficiency of said responses, nor for the effective execution of corrective actions taken or to be taken by management. **NOTE:** Manager Responses below are written in *italics*.

1. **Lack of Asset Accountability. *High.***

**Condition:** Random checks at 5 of 19 fire stations visited, revealed that a number of sensitive items are not recorded on the station inventory listings. In addition, a fixed asset was not included on the inventory listing for one fire station, and a number of other asset-related discrepancies were discovered (see Appendix 1 for specific items), as noted in the following list:

- 2 x Fire Stations have not conducted inventories within the last 1-year period
- 1 x Item removed from station inventory without transfer documentation
- 7 x Fire extinguishers have expired service dates
- 1 x Fire extinguisher missing service tag
- 49 x Items not on inventory listing
- 16 x Items missing inventory tags
- 5 x Items have inaccurate inventory tag numbers or units
- 3 x Items are out of service or broken/inoperable
- 5 x Items listed on inventory are listed as missing inventory tags
- 2 x Items are listed as not being on the inventory list
- 1 x Entry door is inaccessible with code
- 2 x Radios not found
- 1 x Item is missing inventory data on the inventory list
- 1 x Modular Building (1055-2) is not included on the inventory list

**Effect:** When items of inventory are not recorded and/or properly tagged, a lack of accountability (oversight) of those items can occur. Also, proper documentation to address items that are in need of repair or disposal should be remitted in a timely manner, as this can directly reflect upon station readiness.

**Criteria:** Per Doña Ana County's Capital Outlay (Fixed Assets) SOP, sensitive items shall be tagged, inventoried, and safeguarded at the Using Department level. The Using Department shall maintain an inventory list of sensitive items.

**Cause:** *The number of personnel including the Station Fire Chiefs has exceeded the acceptable amount of personnel under the direction of the Fire Chief and the Fire*

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*Administrative Staff. As the personnel required to properly enforce each step in the inventory acquisition process is lacking, assets are not always added to the inventory in a timely fashion.*

**Recommendation:** First, the Audit recommends that the discrepancies above be properly addressed, in a timely manner. Herein, Using Departments should conduct an annual inventory, adding to their inventories sensitive items acquired but not yet listed in inventory; missing items should be located or reported; missing or damaged inventory tags should be replaced; inaccurate tag numbers should be updated on inventory lists; fire extinguishers should be serviced on an annual basis; and items requiring repair or disposal should be reported via a work order or be disposed of via the proper means; the modular building should be added to inventory as a fixed asset and accurately depreciated.

Second, the Audit recognizes that the discrepancies discovered within the 5 fire stations, may be representative of all 19 fire stations. Thus, the recommendation is that the above actions be taken by all fire stations to ensure that inventories are accurate and complete.

**Manager's Response:** *Accountability is much more difficult to manage when the number of fire stations/personnel, and equipment exceeds the "span of control". NFPA recommends management of 3 to 7 personnel, with 5 being the optimum. The current ratio is 1 Chief to 16 Station Chiefs, even with the addition of a Deputy Chief, the number still exceeds the recommended span of control. Fire Administration is working to add a minimum of 3 Battalion Chiefs to the matrix for the purpose of bringing the span of control into a more manageable position.*

*In the meantime, inventory management, accountability and control will be a high priority in the upcoming year. We will leverage our part time Battalion Chiefs for the purpose of inventory oversight, as well as seek to create another part-time, stipend paid position whose sole responsibility is to manage and account for inventory.*

2. **Station Security Deficiency. Moderate.**

**Condition:** Fire Station volunteers who have completed their probationary period, are given the key code (to the door) to access their assigned fire stations. The internal auditor found no official guidance concerning the changing of those key codes when members leave service, nor does the IT Department have a means of tracking who entered a fire station. The key codes also do not allow for Station Chiefs to know who accessed the station, nor when. In addition to fire station staff, Fire Administration, Facilities & Parks, and Contractors (for cleaning) may also have the access code to fire stations.

**Effect:** Because there is not a definitive means of tracking when or who accesses fire stations, this could allow for untraceable inventory shrinkage. This in turn hampers the inventory safeguarding responsibilities of Station Chiefs.

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**Criteria:** Doña Ana County Fire & Emergency Services SOP, Station Security, states that Open, unlocked fire stations present an opportunity for petty thieves [sic] and terrorists alike.

**Cause:** *Fire Administration is currently working with a local vendor to price out and purchase for installation “card reader” devices at each fire station. Station security and accountability is important to Fire Administration and every effort will be made to upgrade every fire station as funds become available.*

**Recommendation:** As the current Station Security SOP gives no guidance concerning how often key codes should be changed, or under what circumstances key code changes should occur, the Audit recommends Fire Administration coordination with IT and Facilities & Parks. This coordination should weigh the probability of implementing and maintaining a swipe card access system for all fire stations, which would in turn collect historical data on fire station access. In the event in-house assets will not or cannot maintain the system, the aid of a contractor should be considered. In the meantime, Fire Administration management should consider policy updates to address the changing of door key codes, as necessary to ensure the proper safeguarding of inventory.

If the Fire Administration determines that an adequate demand exists, it could also establish a Request for Proposal for video equipment. This would set up pricing agreements that could have an economy of scale effect for fire stations that endeavored to utilize a portion of their budgets to have cameras installed at their locations.

**Manager’s Response:** *Cameras are also an item of great importance and will be installed as funding becomes available. Card Readers installed in each fire station will also allow for tighter access and accountability of volunteers and or personnel who enter the station. Again, Fire Administration is working to obtain quotes specific to each fire station, based on the number of doors, the areas in need of coverage etc., and we are coordinating efforts with County IT. As with any major project, funding is always an issue. Fire Administration has submitted an ICIP request, in order to seek out funding for this project. We will evaluate our current budget to determine if and where we can begin to upgrade some stations immediately.*

3. **Incomplete Run Reports - Pharmacy. Moderate.**

**Condition:** The Run Reports of five fire stations were compared to the Count of Medications report for Calendar year 2018. The results indicated the following -

- 1 x station did not report the full use of medication in 1 of 2 incidents
- 1 x station did not report the full use of medication in 8 of 12 incidents
- 1 x station did not report the full use of medication in 4 of 6 incidents

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1 x station did not report the full use of medication in 15 of 22 incidents

1 x station did not report the full use of medication in 17 of 19 incidents

**Effect:** When fire station personnel do not fill out and/or submit Run Reports of medications utilized, there exists a lack of accountability of how such medications were used, the reason for the use of the medication, and also the audit trail goes lacking.

**Criteria:** The Count of Medications report serves as a master report for all medication that is administered during a calendar year. Run Reports are to be submitted by fire station personnel for each and every medication administered. This allows for accountability of these medications.

EMS reports must be submitted within 48 hours of running the call per the NM Department of Health and the New Mexico EMS Bureau.

Doña Ana County Fire and Emergency Services EMS Filed Protocols states, basic demographic information as well as medications and allergy to medication information should be obtained and a report generated when appropriate to the product dispensed.

Per the Title 16 Occupational and Professional Licensing,

A. Drug warehouses shall establish, maintain and adhere to written policies and procedures which shall be followed:

(1) For the receipt, security, storage, inventory, and distribution of prescription drugs, including policies and procedures

New Mexico Emergency Services Guidelines purport, all treatment rendered based on orders from the patient's physician, must be in accordance with the EMS personnel's scope of practice and must be documented on the EMS run report. Incidents that require a detailed run report include...EMS incidents.

**Cause:** *Protocols have been disseminated and made available in numerous formats. Management believes the cause of these discrepancies are more related to a lack of effort by the EMTs than [a] lack of training. Fire Administration will continue our efforts to provide training on these subjects.*

**Recommendation:** While the discrepancies noted above were those of only 5 of 19 fire stations, the Audit recognizes that such shortcomings may be representative of all 19 fire stations. Thus, the recommendation is that 1) All Fire Station Chiefs should be reminded of the importance of completing and submitting Run Reports, 2) SOPs located at all fire stations should indicate the requirement of submitting complete and accurate Run Reports, and 3) The EMS Manager should report instances of missing Run Reports to Fire Administration leadership, for the purposes of leadership awareness and allowing for corrective actions to be taken, in a timely manner.

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**Manager's Response:** *Fire Administration recognizes that the accountability of medications is important to the entire Emergency Medical Service(s) in DAC. The goal is to continue to provide guidance and monitoring in both areas of dispensing, administration, and recording documenting the incident. The addition of the three Battalion Chiefs and an inventory technician/logistics person will aid with the dispensing and accountability of medications issued to fire stations.*

*We will make review of EMS medication use and accountability, and reporting, a mandatory training to be completed by March 1<sup>st</sup>, 2020, by all licensed personnel with medication administering credentials.*

4. **Asset Ledger lacks Updates. Low.**

**Condition:** During the audit, the internal auditor visited five Fire Stations to conduct inventory checks. While reconciling the individual Fire Station inventory lists to the FY19 Asset Ledger for Fire Assets, the internal auditor was not able to locate two vehicles on the Asset Ledger. Upon further review, the internal auditor learned that the Fire Station inventory for Radium Springs for FY2019, had not been remitted to Finance.

**Effect:** The Asset Ledger serves as a master listing of fixed assets and sensitive items for the County. If this listing is not updated, the indication is that there is a lack of accountability at the upper echelon for County Assets.

**Criteria:** Per the Capital Outlay (Fixed Assets) Policy, the "Financial Services Department Director or designee shall maintain appropriate journals and/or ledgers specifying any additions, deletions, and/or modification in the inventory list for future reference." Per Finance, Fire Station inventory lists are requested to be turned in by July 31<sup>st</sup>, on an annual basis.

**Cause:** *This finding is a result of a lack of communication between the Radium Springs Fire Station and the Fire Administration. Herein, the Fire Administration has verified that the inventory was actually conducted, but not remitted to Finance.*

**Recommendation:** As the Assets Ledger for Fire Assets should be updated within a prescribed timeframe by the Financial Services Department, inventory documentation should be remitted in a timely manner. The Audit recommends that the Fire Administration remit to Finance, all missing Fire Station inventory lists for FY2019.

**Manager's Response:** *Upon discovery of the problem, it was immediately rectified. We will work on our inventory management by leveraging our stipend program to hire a person to perform these tasks. We will further use our Battalion Chiefs to ensure that tasks are carried*

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*out properly and in a timely manner.*

5. **P-Card Procedures. Low.**

**Condition:** A review of P-Card activities revealed the following accountability inconsistencies -

- Neither the P-Card Reconciler nor the Approver signed the July 2019 P-Card Activity form
- A full reconciliation of May 2019 charges was not completed, as charges in the amount of \$227.45 were not found on the May 2019 P-Card Activity statement, and no June 2019 Activity statement was available for review.

**Effect:** Reconciler and Approver signatures verify that the prescribed reconciliation and approval process occurred. Reconciliation of receipts to P-Card statements allow for the verification of legitimate charges on P-Cards.

**Criteria:** Per the Doña Ana County Purchasing Card Program (July 2017), Section 2 – General Guidelines, Section 3. Card Usage:

“Cardholders or proxy cardholders and Supervisor/ Managers or Directors must sign off monthly on all transactions... Failure to sign off on transactions monthly will result in the cancellation of purchase cards.”

Section 5 – “Reconciliation And Payment, 1. Reconciliation and Payment, You and/or your approver are responsible for the following:

- Promptly perform the reconciling function, sign off/approve transactions in Works and verify accounting strings are correct.”

“It is your responsibility or your approver to immediately upon receipt of your monthly statement, to check your statement to ensure all the transactions posted are legitimate and correct... You will print a copy of your monthly Purchasing Card statement and... sign it and forward it to your approver for his/her signature...”

**Cause:** *During the initial visit of the auditor, the P-Card system for DACFES was really new and the procedures were new and take time to establish a system that is efficient and correct. The P-Card for DACFES is not used as often as other departments, so the responsibility and accountability threshold is less than other departments within DAC.*

**Recommendation:** The Audit recommends that the Reconciler review the June 2019 P-Card Activity statement, and verify the charges of \$227.45 from the May 2019 receipts. All receipts should be matched to a corresponding charge on the P-Card Activity Statement(s). It is also recommend that the Reconciler and Approver both sign the P-Card Activity form before submission to Finance.

As the internal auditor was compelled to review Finance’s records to verify Reconciler and

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Approver signatures, it is also recommended that signed copies of P-Card Activity forms be kept on record by the P-Card holder.

**Manager's Response:** *The P-Card findings have been rectified and the proper procedures have been reviewed and reinforced.*

6. **Missing Items of Medical Aid. Low.**

**Condition:** A Medical Rescue Certification Inspection Form, listing the minimum required equipment needed to respond to multiple incidents, was utilized in verifying items that should be found on a responding fire unit. The form contains some 12 sections, each listing items that should be found on a responding unit. A sampling of various sections in completion at five different fire stations, revealed the following results.

Each station visited could show a majority of the items required on the form. However, four stations were missing 12 – 18 required items from the Inspection Form, and one station was missing 7 required items. For a listing of specific items not found, see Appendix 1.

**Effect:** When an emergency response vehicle does not have the minimum required equipment or quantity of medical items necessary to respond to multiple incidents, the administering of proper aid could be hampered or delayed during critical events/incidents.

**Criteria:** As the lead agency for the emergency medical services system, the Emergency Medical Systems Bureau has established the Medical Rescue Certification Inspection Form, which lists the minimum required equipment needed to respond to multiple incidents.

**Cause:** *The condition described above occurs when fire stations fail to properly inventory, check the vehicle for all necessary equipment, document deficiencies and hold members accountable for the completion of vehicle checks. The Fire Administration, along with the Volunteer Battalion Chiefs and the Volunteer Station Chief, will work to ensure that the necessary medical supplies and equipment are purchased, documented and placed properly in each of the units as required by the State EMS Bureau/Policy.*

**Recommendation:** It is recommended that all Fire Stations inventory their emergency response vehicles, utilizing the Medical Rescue Certification Inspection Form. Items missing or existing in lesser than recommended quantities should be added (if practical), and items that are deemed impractical by Fire Administration leadership, should allow for requirement exceptions. Such exceptions should be indicated on the Medical Rescue Certification Inspection Form. The Audit recognizes that although the discrepancies discovered were within 5 fire stations, they may be representative of all 19 fire stations. This is the reason the recommendation applies to all fire stations.

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**Manager's Response:** *Through the introduction of Battalion Chiefs, and the effort to seek out and fill the position of inventory technician, the Department as a whole will greatly benefit from the ability to more closely monitor the assets and inventory from the purchase and delivery through the life span of the item(s) needing to be tagged and accounted for on an annual basis.*

7. **Lack of Policy for Donations. Low.**

**Condition:** During visits to fire stations, an unreported donation of several batteries from a local retail store was discovered. Personnel at another fire station purported that they would receive donations in the 'fire boot' during annual community events, and the proceeds less their personal investments (for food and drinks) would be turned in to the County.

**Effect:** A conversation with the Finance Director revealed that the fire stations collectively have received approximately \$3,000 in donations this calendar year. While the Audit finds this amount to be immaterial, along with the amount of assets received in the *Condition* section above, the lack of oversight that exists poses a risk of asset misappropriation.

**Criteria:** The Audit finds the current guidance in the area of nonmonetary donations as lacking. However, the Audit opines that this is an area of management responsibility, as such guidance is necessary for proper accountability of nonmonetary donations.

**Cause:** The Audit notes that the DAC policy in place is limited to addressing donations among DAC Staff. In addition, the Resolution No. 2017-53 only speaks to the handling of monetary donations. Thus, there appears to be a lack of guidance in the accepting nonmonetary donations by the Fire Administration.

**Recommendation:** In the event that the Fire Administration does not have guidance (state nor federal) on the acceptance of nonmonetary donations, it is leadership's responsibility to input internal controls to address risks faced by its department. Herein, it is recommended that the Fire Administration establish internal guidance for the handling of nonmonetary donations. This guidance should include at least the recording, safeguarding, and reporting of such donations, so that the Fire Administration is aware of assets that are received.

While asset distribution is a management decision, utilization of a local fire union may be better suited for the safeguarding and distribution of items to the local community, while distribution of items to fire stations may best be handled by the Fire Administration.

**Manager's Response:** *Fire Administration has already moved toward individual deposit/accounts for each station, in the event that donations in the form of monies are made. The Station Chiefs have been made aware of the procedure for depositing the donations through DAC. Further, if guidance is available, we can send it out to the stations regarding policies or procedures for remaining transparent and open with the donation process. A*

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*Countywide donation policy and procedure would be preferable and should be developed with legal input.*

**Auditor Comments:** The Audit agrees that a Countywide, nonmonetary donation policy would allow for clearer guidance. The internal auditor will reach out to Human Resources, as well as Legal to follow up on this matter.

8. **Lack of Certification Oversight, Low.**

**Condition:** Interviews with the Training Officer who is in charge of emergency medical services, as well as with Station Chiefs in the field, revealed that Emergency Medical Technicians (EMT) police themselves when it comes to remaining certified. Herein, each EMT ensures that s/he acquires the continuing education necessary to renew license certifications, with no required management oversight.

**Effect:** Serving in the position of EMT without maintaining the set standard, which includes acquiring annual or biennial continuing education, could pose a risk of liability to the patient, the EMT, as well as to the County. In addition, practicing as an EMT with an outdated certification while accepting a stipend based upon that certification, could be construed as a misappropriation of assets.

**Criteria:** New Mexico Emergency Medical Services Guidelines state that, “If the responding Agency is regulated by the PRC [Public Regulation Committee], a minimum of 2 licensed EMTs must respond and be present at the scene of all emergency calls...”

For Patient Care Enroute, the Guidelines purport that “If the responding agency is regulated by the PRC, at least one EMT, at the appropriate level, must accompany the patient in the patient compartment at all times during transport...All ambulance and medical rescue services are required to maintain accurate and separate records of its services in New Mexico, including but not limited to: EMS personnel licensure.”

The New Mexico Statutes Annotated - NMSA 1978 24-10B Emergency Medical Services System, purport the following, “Any person who represents himself to be an ... emergency medical technician-basic, or who uses similar terms connoting expertise in providing emergency medical services while not currently licensed under the Emergency Medical Services Act is guilty of a misdemeanor.”

**Cause:** The Audit recognizes that this is an area of both personal and professional responsibility. However, when evaluating the risks posed versus the ease of acquiring the needed data, the Audit concludes that this is an area to be monitored by management.

**Recommendation:** The New Mexico Department of Health (Title 7, Chapter 27, Part 2)

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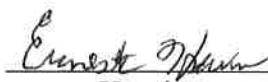
Cc: County Manager  
Assistant County Manager (Operations)  
Fire & Emergency Services Chief  
Internal Audit Advisory Committee

Doña Ana County Internal Audit Function  
845 N. Motel Blvd  
Las Cruces, N.M. 88007  
Phone: (575) 525-5575

purports that “All New Mexico EMS personnel, whose licensure expires ...will receive notification of EMS license expiration, and that they are no longer authorized to perform patient care.” Thus, the Audit recommends active oversight in this area, which would prescribe as a function, that such certification renewals are checked on a periodic basis by a prescribed level of management. When the details of certifications, to include expiration dates, can be found in one location, this allows for monitoring and even notifying professionals of required continuing education completion deadlines.

The internal auditor requested a listing of those with EMT licenses but did not receive it. However, the internal auditor queried the New Mexico Department of Health website, under MS License Renewal and Audit List (<https://nmhealth.org/about/erd/emsb/emsl/>) and found a current listing of New Mexico licensed EMTs by name, license number, certification level, and license expiration date.

**Manager’s Response:** *The current ERS software allows for parameters to be inputted so that automated notifications can be made before a certification expires. There are several layers of responsibility that need to be exercised. By introducing Battalion Chiefs (Mid-Level) Supervisors, we (DACFES) can work to strengthen the ability to monitor the licenses and expiration time frames. Understanding that it is ultimately each individual person’s responsibility to maintain their licensures/certifications, it is a joint interest to empower the responders regardless of whether they are paid or volunteer, to maintain their licensure/certifications. A current list has been developed by cross-referencing rosters with the State EMS database. Further inquiry was made to the State Fire Academy in hopes of obtaining access to a statewide database of fire certifications. We were informed that no such database exists.*

 Ernest Harvin, CIA                      2 November 2019  
Ernest Harvin, CIA                      Date  
Internal Auditor – Doña Ana County

December 16, 2019

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