

**ROCHESTER FIRE DEPARTMENT
APPARATUS REPAIR SHOP
NEW YORK STATE INSPECTION CERTIFICATES**

**Office of Public Integrity
Date: September 26, 2017**

I. EXECUTIVE SUMMARY

The Office of Public Integrity (OPI) examined the adequacy of the Rochester Fire Department Apparatus Repair Shop's (RFD Repair Shop) controls over the issuance of New York State (NYS) inspection certificates (also referred to as inspection stickers). We accounted for all inspection certificates issued within the scope period. In addition, a sample of vehicles was selected in order to assess whether issued certificates were placed on the appropriate vehicle. The results of the review indicate that, in general, the RFD Repair Shop maintains adequate controls over the issuance of NYS inspection certificates. However, we noted the following finding that requires management attention to ensure compliance with City policy and to improve internal control over the issuance of NYS inspection certificates.

- ◆ The Office of Public Integrity noted that the RFD Repair Shop did not always comply with the City's ethical standards as outlined in the *City of Rochester Employee Code of Ethics*.

Specifically, a city employee, who was assigned to the RFD Repair Shop utilized the city's inspection station to conduct NYS inspections on three non-city owned vehicles. Upon passing inspection, NYS inspection certificates ordered by the RFD Repair shop were issued to these vehicles.

II. BACKGROUND, OBJECTIVES AND SCOPE

A. Assignment

The Office of Public Integrity conducted this audit as an extension of a recent administrative review, which identified the issuance of an inspection certificate to a non-city owned vehicle.

The Office of Public Integrity reviewed inspection certificates issued during the period April 1, 2016 – April 30, 2017 in order to determine if any additional inspection certificates were issued for non-city owned vehicles and to account for the numeric sequence of the certificates issued.

B. Background

The RFD Repair Shop is responsible for: the maintenance of all fire apparatus, support vehicles, and motorized equipment; the repair and maintenance of County Airport firefighting equipment; and is involved in the acquisition of new apparatus. As part of the maintenance process, the RFD Repair Shop conducts NYS inspections and, for all vehicles that pass inspection, issues a NYS inspection certificate.

Per OPI's recent administrative review, it was determined that a current employee of the RFD Repair Shop used the facility to conduct a NYS inspection on a personal vehicle. Upon passing inspection, a NYS inspection certificate was issued for this vehicle.

C. Objectives and Scope

The objectives of this review are to assess the adequacy of the Rochester Fire Department's controls over the issuance of New York State inspection certificates at the RFD Repair Shop and to determine if any additional non-city vehicles were inspected at the RFD Repair Shop during the period April 1, 2016 – April 30, 2017.

Management is responsible for establishing and maintaining a system of internal accounting and administrative control. Fulfilling this responsibility requires estimates and judgments by management to assess the expected benefits and related costs of control procedures. The objectives of a system are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of accurate, informative reports that are fairly stated.

Because of inherent limitations in any system of internal accounting and administrative control, errors or irregularities may nevertheless occur and not be detected. Also, projection of any system evaluation to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with procedures may deteriorate.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). 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.

The recommendation presented in this report includes the more significant area of potential improvement that came to our attention during the course of the examination, but does not include all possible improvements that a more extensive review might develop.

III. RESULTS OF REVIEW

The results of this review indicate that, in general, RFD Repair Shop personnel maintain adequate control over the issuance of New York State inspection

certificates. However, certain deficiencies exist that require management attention to improve controls and to ensure compliance with the City's ethical standards.

A. Inspections Conducted on Non-City Owned Vehicles

During our scope period of April 1, 2016 – April 30, 2017, 35 inspections were conducted. One vehicle failed an inspection and another two vehicles were re-inspected in less than a year's time, resulting in 32 different vehicles being inspected at the RFD Repair Shop during the scope period. Of the 35 inspections conducted, 34 inspection certificates were issued. In a recent administrative review, OPI determined that one of the inspections conducted during our scope was for a personal vehicle of a RFD Repair Shop employee. Through a review of the remaining 33 inspection certificates issued, OPI noted three additional non-city owned vehicles were inspected at the RFD Repair Shop. The Superintendent of the RFD Repair Shop told OPI that these were the personal vehicles of a former RFD Repair Shop employee.

The *City of Rochester Employee Code of Ethics*, Ethical Standard No. 5 states, "No City officer or employee shall use or permit the use of City owned vehicles, equipment, materials or property for the convenience or profit of himself or any other person".

During the recent administrative review conducted on this topic, personnel at the RFD Repair Shop indicated it had been past practice for one to two personal vehicles to be inspected per year. In addition, the RFD Repair Shop personnel were unaware this practice was inconsistent with the *City of Rochester Employee Code of Ethics*. The RFD Repair Shop superintendent stated that the RFD Repair Shop personnel would be instructed to no longer inspect non-city owned vehicles at the facility.

◆ Recommendation

The RFD Repair Shop should continue to make controls over New York State inspection certificate issuance a priority. In addition, consistent with the conclusions drawn by the RFD Repair Shop upon OPI's recent administrative review, going forward, they should refrain from issuing inspection certificates to non-city owned vehicles.

IV. DEPARTMENTAL RESPONSE

The response of the Rochester Fire Department Apparatus Repair Shop follows.



City of Rochester

Inter-Departmental Correspondence

To: Director T. Weir, Office of Public Integrity

From: John P. Schreiber, Fire Chief

Date: September 21, 2017

Subject: RFD Vehicle Inspections Report



Attached you will find the Rochester Fire Department's corrective action plan for the vehicle inspection practices and procedures of the Rochester Fire Department's vehicle repair shop. I thank you for conducting a review of the inspection process and bringing the need for these changes to my attention. I assure you that this corrective action plan will be put into place immediately. Please do not hesitate to contact me with any suggestions you may have.

TAW



Inter-Departmental Correspondence

To: Fire Chief, John Schreiber
From: Deputy Chief Willie Jackson
Date: 9/18/17
Subject: Course of Corrective Action for Repair Shop

The following is the corrective actions to be taken, after findings on the inspection process being conducted in the Rochester Fire Department Repair Shop.

- Rules and Regulations 10.1.34 states that employees will “Know and follow the “Code of Ethics” for the City of Rochester. Ensure that the #5 rule in the “Code of Ethics is reviewed and distributed to all members of the RFD Repair Shop who have access to the inspection system. #5 states that No City officer or employee shall use or permit the use of if city-owned vehicles, equipment, materials or property for the convenience or profit of himself or herself or any other person.
- Review 10.1.17 from the Rules and Regulations which states “Department members shall use or permit the use of City owned vehicles, equipment materials or property for the convenience or profit of anyone by any unauthorized person.
- Review 10.1.24 from the Rules and Regulations which states “Department members shall protect, from waste and abuse, all public property; including supplies, fuel, and the use of utilities and are prohibited from loaning, selling or giving away any of the above except as authorized.
- There shall be an annual review of all inspections conducted by the repair shop to ensure that all inspections are for city-owned vehicles only. This review and report will be sent to the Deputy Chief of Training for review.
- Establish a new directive for inspections conducted by the repair shop in accordance with the findings of the audit.
- Review this directive with all RFD Repair Shop employees.