

**HOWARD COUNTY, MARYLAND
FIRE DEPARTMENT STAFFING & OVERTIME INTERNAL CONTROLS**

PERFORMANCE AUDIT REPORT

For the period July 1, 2022, through June 30, 2025



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INDEPENDENT AUDITORS' REPORT

County Auditor
Howard County, Maryland

We have conducted a performance audit of the staffing and overtime internal control processes of the Howard County Department of Fire and Rescue Services (HCDFRS) for the period from July 1, 2022, through June 30, 2025.

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.

The objectives of our audit were to assess (1) the adequacy and effectiveness of internal controls, policies, and procedures related to overtime, (2) the extent to which staffing and overtime practices were consistent with established policies and industry standards, and (3) the effectiveness of selected human capital processes, including recruitment, retention, onboarding, offboarding, and succession planning.

Our audit was limited to the objectives described above and did not include an opinion on overall internal control or compliance. Management is responsible for the design, implementation, and maintenance of the related internal controls, policies and procedures related to overtime.

Solely to assist us in planning and performing our performance audit, we obtained an understanding of the internal controls of the HCDFRS to determine if internal controls were adequate as they relate to the audit objectives. Accordingly, we do not express any assurance on the internal controls.

The results of our audit procedures identified certain deficiencies in internal controls, policies, and processes related to staffing, overtime, and human capital management. These matters are described in the accompanying Schedule of Findings, Recommendations, and Management Responses.

This report is intended solely for the information and use of the Howard County Auditor, County management, and HCDFRS, and is not intended to be and should not be used by anyone other than these specified parties.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Baltimore, Maryland
June 4, 2026

Summary of Key Observations and Recommendations

The following summary highlights the key observations:

Observation #	Area	Observation
1	Human Capital Resource Assessment	As part of its human capital assessment, HCDFRS evaluated staffing requirements under a proposed reduction in the standard workweek from 48 hours to 42 hours. In calculating required staffing levels under the revised schedule, HCDFRS assumed that employee leave usage would decrease by 12.5 percent, based solely on the reduction in scheduled work hours. However, this assumption is not supported by empirical evidence. Although the walkthrough acknowledges variability in leave utilization and the presence of significant outliers, it does not include data or analysis demonstrating that leave usage decreases proportionally with scheduled hours. As a result, staffing projections developed under the 42-hour workweek may not accurately reflect actual leave behavior and may understate or overstate required staffing levels.
2	Human Capital Resource Assessment	In estimating productive hours and calculating full-time equivalent (FTE) staffing requirements, HCDFRS relies on a single average (mean) annual leave value derived from historical data. This approach is used despite HCDFRS's acknowledgment that leave usage includes significant outliers, such as extended military leave or long-term injury. The reliance on a mean value, without sufficient analysis of the underlying distribution, variance, or alternative measures of central tendency, increases the risk that atypical leave patterns disproportionately influence staffing projections. Consequently, the resulting staffing estimates may not accurately represent typical leave utilization across the workforce, reducing the reliability of the human capital assessment.
3	Human Capital Resource Assessment	Analysis of HCDFRS staffing data shows that the average number of filled employee positions across FY23–FY25 is approximately 446.67. However, HCDFRS's own staffing analysis demonstrates that approximately 518 field personnel are required to maintain minimum company staffing and reliably staff all units 24/7 under the current 48-hour schedule. This represents a shortfall of roughly 72 personnel.
4	Retention Activities	The Department does not have a formal policy governing employee retention.
5	Offboarding Programs	The Department does not have a formal policy governing employee offboarding.

Key recommendations are as follows:

1. Identify individuals assigned to alternative schedules (for example light-duty assignments, administrative roles, modified duty cycles, or reduced-hour arrangements) and measure how their actual leave usage compares to the departmentwide baseline. Calculate the percentage variance between their leave-usage rates and those of employees on the traditional 48-hour schedule. This analysis provides an empirically grounded benchmark for estimating how schedule changes influence leave behavior, rather than assuming proportionality based solely on hours worked. These results can then be used to validate or adjust the assumed leave-reduction factor for a 42-hour workweek.
2. To improve the reliability of staffing projections and reduce the influence of atypical leave patterns, HCDFRS should replace the exclusive use of a mean leave value with the median annual leave value when estimating productive hours for FTE calculations. The median provides a more representative measure of typical leave usage in the presence of significant outliers, such as extended military or injury leave, and would better align staffing estimates with normal workforce leave behavior.
3. Continue to ensure authorized and filled firefighter/EMS positions remain aligned with the department's calculated staffing requirement (approximately 518 FTEs), as compared to prior staffing levels of approximately 446.67 FTEs. The 518-position benchmark reflects HCDFRS's staffing model based on current operational demands and historical leave usage data and represents the minimum level necessary to support 24/7 service and minimum company staffing requirements. Maintaining staffing at or above this model-derived level helps sustain reduced reliance on overtime, supports operational resilience, mitigates workforce fatigue, and ensures human capital resources remain aligned with the department's workload, coverage, and safety standards.
4. Management should develop and implement a formal employee retention policy to proactively identify retention risks, support workforce stability, and inform long-term staffing and succession planning.
5. Management should develop and implement a formal employee offboarding policy, including standardized exit interviews and review procedures, to capture actionable feedback and address systemic issues contributing to employee separations.

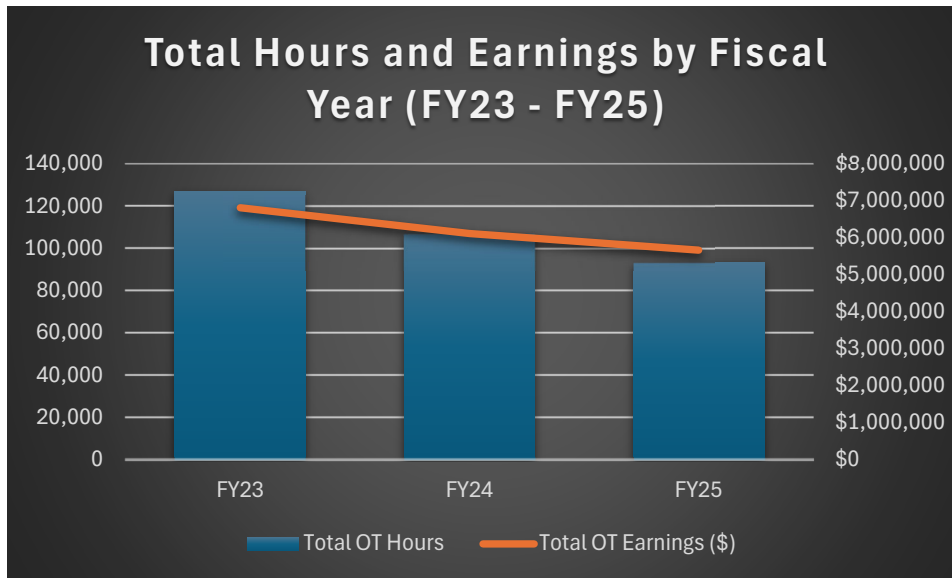
We included responses from HCDFRS after each finding in the finding, recommendations, and management's responses section.

Background

The Howard County Department of Fire and Rescue Services (HCDFRS) provides comprehensive fire suppression, emergency medical services, rescue operations, hazardous materials response, and fire prevention programs across Howard County, Maryland. HCDFRS operates a combination of career and volunteer system providing services from 14 stations located strategically around the county. HCDFRS has statutory responsibility for administering fire suppression and prevention activities, fire training, arson and fire investigation, rescue operations, and countywide emergency medical services. Every station has at least one engine and one paramedic unit assigned.

HCDFRS is considered a major fund in Howard County and is presented in governmental funds within the financial statements of the County. The scope of this analysis is limited to the financial records and operational data of HCDFRS and excludes consideration of information and data beyond this scope.

HCDFRS utilizes overtime to meet operational and community needs. During the specified period from July 1, 2022, to June 30, 2025, HCDFRS employees worked a total of 327,230.75 hours of overtime earning a total of \$18,596,172.95.



From FY23 through FY25, total overtime hours declined each year, suggesting incremental relief in staffing constraints and/or improved scheduling efficiency. Overtime expenditures also decreased over this period, but at a slower rate than hours worked. As a result, the effective cost per overtime hour increased, rising from \$53.73 in FY23 to \$60.66 in FY25 despite the reduction in total overtime hours.

This increase in the effective overtime rate may reflect factors such as contractual wage escalations, step or longevity increases, or a greater concentration of overtime among higher-paid personnel. While total overtime hours have declined, the overall volume of overtime remains material, indicating that HCDFRS continues to rely on overtime to meet minimum staffing and service coverage requirements.

Until authorized and filled staffing levels meet or exceed the department's modeled staffing requirements, some level of overtime will remain structurally necessary to satisfy operational and community service demands.

OBJECTIVES, SCOPE, AND METHODOLOGY

The objectives of the audit are as follows:

1. Assess whether HCDFRS has designed and implemented adequate internal controls, policies, and procedures over the overtime processes.
2. Assess whether HCDFRS staffing assumptions and methodologies, including leave utilization and full-time equivalent (FTE) calculations, are reasonable and supported by appropriate analysis.
3. Evaluate whether HCDFRS staffing levels are sufficient to meet operational requirements, including minimum company staffing and 24/7 coverage.
4. Determine whether HCDFRS has established adequate policies and processes related to employee retention and offboarding.
5. Determine whether HCDFRS response times meet internally established benchmarks and performance goals based on analysis of response time trends.
6. Assess the effectiveness of HCDFRS oversight over selected Volunteer Fire Companies (VFCs), including procurement practices, asset safeguarding, and budget processes.

SCOPE OF THE AUDIT

The scope of our performance audit covered the operations, processes, and data of the Howard County Department of Fire and Rescue Services (HCDFRS) for the period from July 1, 2022, through June 30, 2025.

Our work focused on staffing and overtime processes, including related internal controls, staffing methodologies, workforce levels, and selected human capital processes. In addition, the scope included targeted procedures over selected Volunteer Fire Companies (VFCs), specifically related to procurement practices, asset safeguarding, and budget submission and approval processes.

Transactions and activities occurring subsequent to June 30, 2025 were not reviewed or included within the scope of our audit or in this report.

PROCEDURES PERFORMED

1. To assess whether HCDFRS had designed and implemented adequate internal controls, policies, and procedures over the overtime process, we obtained and reviewed relevant policies, procedures, and other documentation governing overtime authorization, recording, approval, and monitoring.
2. Regarding internal control testing, our methodology included selecting a sample of 60 overtime timesheet transactions from an employee roster provided by HCDFRS to assess the accuracy and integrity of recorded hours. For each sampled transaction, we tested whether the overtime timesheet was reviewed and approved by appropriate personnel and verified that the individual who entered the overtime hours was different from the individual who approved the transaction, to assess proper segregation of duties between time entry and approval functions. This testing was designed to determine whether controls were operating as intended and to identify instances where duties may have been incompatible or controls could have been overridden or circumvented. There were no exceptions noted as result of our testing.
3. In the context of staffing trends benchmarked against industry standards, procedures included:
 - Reviewing HCDFRS staffing policies, deployment assumptions, and minimum company staffing requirements and comparing them to recognized fire service and public-sector workforce planning standards to assess alignment with nationally accepted operational practices.
 - Evaluating HCDFRS's staffing calculation methodology, including minimum company staffing levels, productive hours, leave assumptions, and full-time equivalent (FTE) requirements, as documented in the departmental walkthrough, and assessing whether the methodology reflected industry norms and accepted workforce-planning practices.
 - Obtaining and reviewing external benchmark information, including ISO Public Protection Classification (PPC) reports, to evaluate fire-service deployment, company staffing, training, and operational indicators for contextual comparison purposes.
 - Developing a peer and national benchmark comparison by validating and analyzing available external data, including nationwide PPC distributions, and comparing HCDFRS results to national averages to assess relative positioning.
 - Analyzing whether HCDFRS staffing levels and operational outcomes, when viewed in conjunction with external benchmark indicators, internal FTE modeling, and overtime trends, performed at, above, or below comparable standards and documenting overall conclusions
 - Obtaining and reviewing a management-completed overtime questionnaire designed to explain departmentwide overtime utilization and staffing pressures. The questionnaire documented management's understanding of collective, organization-wide staffing conditions, including minimum staffing requirements, leave coverage needs, fatigue-mitigation controls, approval and monitoring practices, and the extent to which overtime usage reflected structural staffing constraints rather than isolated individual circumstances. The questionnaire was performed to obtain contextual, departmentwide explanations of overtime drivers and controls and did not replace or supplement transactional overtime testing procedures.

- Comparing HCDFRS overtime activity to peer Maryland counties, we evaluated overtime hours and expenditures relative to two comparable jurisdictions. In FY25, Howard County reported overtime earnings exceeding Carroll County by more than four times and Baltimore County by almost three times, while overtime hours were approximately 123% higher than Carroll County and 19.86% higher than Baltimore County. This equates to approximately 51,480 additional hours compared to Carroll County and 15,484 additional hours compared to Baltimore County, providing context around the overall magnitude of overtime usage. Variations in overtime levels across jurisdictions reflect differences in organizational maturity, staffing models, and service delivery approaches and should not be viewed in isolation or interpreted as indicators of inefficiency.
4. Regarding various HCDFRS processes, we read the policies and procedures submitted for review. We evaluated whether these documents aligned with staffing to meet operational needs and established policies and procedures related to employee retention and offboarding. Through this assessment, we identified deficiencies that should be strengthened.
 5. With respect to response times, we obtained response-time data directly from the County and analyzed trends over the audit period. We compared HCDFRS response-time performance to standards and benchmarks established in County policy to assess whether operational outcomes were consistent with the County's stated service expectations. We obtained response-time data directly from the HCDFRS Computer-Aided Dispatch (CAD) system comprising 107,773 individual response records spanning July 1, 2022 through June 30, 2025. To ensure the analysis reflected true emergency response performance, we excluded non-emergency call types (patient assists, lock-outs, elevator rescues, odor investigations, CO detectors without symptoms) and records reflecting system anomalies such as dispatch queue delays exceeding five minutes or units already staged on scene. After these refinements, 91,285 applicable emergency response records remained for analysis. Consistent with how HCDFRS operationally evaluates its performance, we segmented results by call criticality (critical vs. non-critical) and service area (urban vs. rural).

Howard County benchmarks are: dispatch time ≤ 1.75 minutes, turnout time ≤ 4.00 minutes, and travel time ≤ 6.00 minutes.

Dispatch Time — The average dispatch time was 0.51 minutes with a median of 0.33 minutes, both well below the 1.75-minute standard across all segments analyzed.

Turnout Time — The average turnout time was 1.30 minutes with a median of 1.26 minutes, substantially below the 4.00-minute standard. Performance was consistent regardless of call criticality or geography.

Travel Time — For critical emergency calls (ALS medical responses, structure fires, vehicle fires, rescues with injuries), the average travel time was 5.47 minutes with a median of 5.18 minutes, both below the 6.00-minute standard. In urban areas, where the majority of call volume occurs, critical call travel time averaged 5.35 minutes with a median of 5.09 minutes. Rural areas reflected longer travel times averaging 6.38 minutes for critical calls, which is consistent with the greater geographic distances inherent to those service zones.

The average and median response times for HCDFRS across all three phases — dispatch, turnout, and travel — fall below the benchmarks established in County policy for applicable emergency responses. When evaluated in a manner consistent with how the department operationally assesses its performance, the data supports the conclusion that HCDFRS response times are consistent with the County's stated service expectations

6. Regarding Volunteer Fire Companies (VFCs), we selected a judgmental sample of three of the seven VFCs—Lisbon, Savage, and West Friendship—for detailed review. The sample size was determined using a non-statistical sampling approach, representing approximately 43% of the population. The selection was designed to achieve appropriate coverage across the population, including representation from different geographic areas within the County as well as companies with varying levels of activity, size, and operational characteristics. This approach was intended to capture a range of staffing capacities, service demands, and operational environments, thereby providing a representative cross-section of the population and enabling us to obtain sufficient, appropriate audit evidence regarding the processes and controls under review.

- For the selected VFCs, we obtained equipment listings and tested a sample of 15 out of 46 county purchased assets to verify physical existence, appropriate safeguarding, and evidence of periodic physical review. No exceptions were noted as a result of testing.
- In addition, we evaluated VFC processes used to assess the adequacy of staffing resources in meeting HCDFRS operational goals. This evaluation included a review of procedures, internal controls, systems, the frequency of staffing assessments or adjustments, identification of responsible personnel, and supporting documentation such as staffing models, deployment plans, coverage analyses, and other reports or tools used to align staffing with service demands for the period July 1, 2022, through June 30, 2025.
- We exercised auditor judgment in selecting a sample of 25 procurement transactions from a population of 4,789, covering the period from November 2022 through June 2025. The sample included a range of expenditure types such as janitorial supplies, firefighting equipment, insurance, energy, landscaping, office supplies, and infrastructure maintenance. For each selected transaction, we obtained and reviewed the corresponding procurement files to evaluate whether procurements were executed in accordance with applicable County and HCDFRS policies, including whether purchase request forms were approved at the required authorization levels. No exceptions were noted as a result of our testing.
- We obtained supporting budget documentation from HCDFRS management for the three Volunteer Fire Companies selected for testing, covering fiscal years 2023 through 2025. We tested all nine annual operating budgets, representing 100% of the budgets for the selected VFCs during the audit period, to determine whether each Volunteer Fire Company prepared and submitted a complete budget in accordance with budget submission requirements, including all required schedules and supporting documentation. For each tested budget, we verified that the budget was formally reviewed and approved by the Office of the Fire Chief. No exceptions were noted as a result of our testing.

OBSERVATIONS, RECOMMENDATIONS, AND MANAGEMENT'S RESPONSES

Observation No. 1 – Leave-Usage Lacks Empirical Justification

HCDFRS maintains minimum company staffing of four personnel on engines, four on ladder trucks, and two on ambulances, staffed 24/7 across 112 riding positions plus two 12-hour ambulances. To ensure adequate staffing, HCDFRS calculates the number of full-time equivalents (FTEs) required to meet these minimum staffing levels. Within this calculation, the department assumes that reducing the work week from 48 to 42 hours should result in a 12.5% reduction in employee leave usage, based solely on the proportional decrease in scheduled hours. However, this assumption is not supported by empirical evidence. The walkthrough documentation acknowledges variability and outliers in leave usage but does not provide data demonstrating that leave behavior scales proportionally with scheduled hours. Without an evidence-based foundation for this assumption, changes to weekly work hours risk producing inaccurate FTE estimates, either understating or overstating the staffing needed to maintain required operational coverage.

We recommend that HCDFRS identify individuals assigned to alternative schedules (for example light-duty assignments, administrative roles, modified duty cycles, or reduced-hour arrangements) and measure how their actual leave usage compares to the departmentwide baseline. Calculate the percentage variance between their leave-usage rates and those of employees on the traditional 48-hour schedule. This provides an empirically grounded benchmark for estimating how schedule changes influence leave behavior, rather than assuming proportionality based solely on hours worked. The findings can then be used to validate or adjust the assumed leave-reduction factor for a 42-hour workweek thereby increasing the accuracy of the model.

Management's Response

This audit was from 2022–2025 when we were/are on a 48-hour schedule. There was no reduction in work hours during that period. The data provided was based on the 48-hour work week during the entire period reviewed by the firm. Our full-time equivalency (FTE) was calculated solely on a 48-hour schedule. Assessing past human capital practices, the department discovered services were added requiring additional FTEs that were not requested in previous budgets. Thus, those human capital services were staffed utilizing overtime. This resulted in the department requesting thirty make-up FTE positions to close the gap, which were granted between FY22 and FY25. The audit details the significant reduction in overtime over the observed period realized by utilizing the FTEs calculated to fully staff a 48-hour schedule.

The observation under Human Capital Resource Assessment seems to only address a proposed reduction in hours, which is still under review. We assume the Human Capital Resource Assessment currently under a 48-hour schedule is appropriate. The current 42-hour workgroup is still analyzing all considerations for a reduction in scheduled hours. The reduction of 12.5% in hours only affects leave accrual on the surface. It is unknown at this point how actual leave usage would be impacted. The department recognizes alternative schedules are not counted in field staffing at a different rate than leave usage by full-duty personnel. The Telestaff scheduling software allows the analysis of leave usage between regular and alternative schedules in separate reports. Leave used while on an alternative schedule does not correlate to a department-wide baseline, as the very absence giving rise to the alternative schedule is the basis for the calculation.

Observation No. 2 – Use of Mean Leave Value in FTE Calculation

The HCDFRS staffing model estimates the total number of full-time equivalents (FTEs) by calculating a simple arithmetic mean of leave used by employees across three fiscal years (FY19, FY23, and FY24). These years were selected to avoid distortions caused by the COVID-19 pandemic, which significantly affected employee sick leave, quarantine time, family-care leave, and related absences. While this approach attempts to normalize long-term trends, the calculation still relies heavily on an unadjusted average, despite documented acknowledgment of substantial outliers such as extended military leave, prolonged injury leave, or other long-duration absences. These outliers undermine the reliability of a simple mean because they can pull the average significantly higher or lower than what a “typical” employee actually uses in a given year. As a result, the model’s estimate of expected annual leave usage may be artificially inflated or understated. This introduces risk that staffing projections will not reflect the true operational demand the department must cover.

We recommend that HCDFRS use the median leave value as it protects against the adverse effects of outliers providing a stable estimate expected leave.

Management’s Response

The second recommendation under Human Capital suggests using a median value rather than a mean to isolate the impact of alternative schedule outliers. This approach would be appropriate if FTE calculations were based solely on traditional leave usage; however, that is not the case. FTE is calculated based on total hours unavailable for field staffing. As such, all leave types (annual, disability, personal) as well as alternative schedules (military leave, jury duty, injury-related absences, etc.) are incorporated into the calculation.

These alternative schedules represent actual and recurring reductions in workforce availability and, therefore, must be included in the analysis. Given that these absences have a well-established historical pattern of occurrence, their inclusion is necessary, as future utilization is expected to be consistent with past trends.

Observation No. 3 – Insufficient Actual Staffing Relative to Estimated FTE

Analysis of HCDFRS staffing data indicates that the department filled an average of approximately 446.67 positions across FY23 to FY25. In contrast, HCDFRS’s FTE model shows that approximately 518 field personnel are required to maintain minimum company staffing and ensure that all units are consistently staffed 24/7 under the current 48-hour shift schedule. This represents a deficit of roughly 71 to 72 personnel. As a result, HCDFRS does not currently employ the number of personnel needed to meet its staffing expectations safely, efficiently, or reliably. The staffing deficit is a structural constraint that reduces service reliability, increases cost and organizational risk, and challenges the department’s ability to meet community needs around the clock.

We recommend that HCDFRS increase the number of authorized and filled firefighter/EMS positions to close the gap between current staffing levels (approximately 446.67 FTEs) and the department's calculated staffing requirement (approximately 518 FTEs). To achieve this outcome, HCDFRS should implement a phased hiring plan that incrementally increases staffing while accounting for training capacity, academy schedules, and onboarding timelines. This staffing requirement should be formally incorporated into the department's annual budget process to ensure that funding decisions align with operational needs and anticipated vacancy rates. As staffing levels approach the modeled requirement, HCDFRS should establish an ongoing monitoring process to track workforce trends—including retirements, resignations, injuries, and other forms of attrition—to maintain stable staffing levels, prevent future shortfalls, and ensure that actual staffing capacity continues to reflect projected operational requirements.

Management's Response

The Human Capital analysis accurately notes an average of 446.67 positions over the three-year period evaluated. However, the Department has since achieved full staffing at 518 positions, inclusive of the make-up positions previously discussed. As demonstrated, the auditors above report, the overtime graph illustration reflects a significant reduction in overtime over the observed period as a result of staffing levels aligned with the FTE required to support a 48-hour schedule. This improvement has continued as staffing levels have increased. Additional personnel would only be necessary if a transition to a 42-hour work schedule is pursued in the future.

Observation No. 4 – Absence of Employee Retention Policy

Currently HCDFRS does not have a formal policy governing employee retention.

We recommend that HCDFRS establish a formal policy that clearly articulates expectations and guidance for conducting retention reviews. At a minimum, the policy should define its purpose, outline the retention review processes, assign roles and responsibilities, set documentation and confidentiality standards, specify how retention data will be used, and establish accountability mechanisms.

Management's Response

The observation that there is no formal policy governing employee retention is technically accurate. The fire service in general has historically had no issues with employee retention issues as nearly all employees stay beyond twenty years and enjoy some level of retirement. While outliers exist, they have been minimal. With having no retention problems, a formal policy was not considered. Having said that, the department does have a deferred retirement option (DROP) that gives various options for employees to receive financial benefits in return to choose and declare a retirement date. With this program, workplace stability and long-term staffing and succession planning does take place.

Observation No. 5 – Absence of Employee Offboarding Policy

Currently HCDFRS does not have a formal policy governing employee offboarding.

We recommend that HCDFRS establish and implement a formal offboarding policy designed to systematically capture, review, and act upon employee feedback at the point of separation. At a minimum, the policy should require the completion of a standardized exit interview for all separating firefighters, administered in a consistent and confidential manner. To strengthen objectivity and accountability, the policy should further require that exit interview responses be reviewed by an individual or unit independent of the interviewer. Where exit interview data identifies recurring themes, particularly issues related to organizational culture, leadership, working conditions, or other factors repeatedly cited as reasons for departure, the policy should require the development of a documented action plan to address identified deficiencies.

Management's Response

The observation regarding a formal off-boarding policy is accurate. The recommendation to develop and implement such a policy will be pursued.

CONCLUSIONS

Based on the procedures performed, we found that HCDFRS maintains effective internal controls over overtime transaction processing (Objective 1), meets or exceeds established response time benchmarks (Objective 5), and demonstrates adequate oversight over selected Volunteer Fire Companies related to procurement, asset safeguarding, and budgeting (Objective 6). No exceptions were noted in these areas.

Our audit also identified opportunities for improvement related to staffing assumptions and methodologies (Objective 2), alignment of staffing levels with the department's own modeled requirements (Objective 3), and the formalization of policies governing employee retention and offboarding (Objective 4). These observations, along with our recommendations and management's responses, are presented in the Observations, Recommendations, and Management's Responses section above.



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