



Hillsborough County Florida

County Internal Auditor

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DATE: April 04, 2025
TO: John Muller, Director Facilities Management & Real Estate Services
Greg Horwedel, Deputy County Administrator
FROM: Melinda Jenzarli, County Internal Auditor *mj*
SUBJECT: Fire Sprinkler Contract Monitoring, Report #2025-04

Background: This report confirms the implementation of corrective actions related to Fire Sprinkler Contract, Report #2023-13. The original report, issued on December 20, 2023, contained comments and recommendations to mature operations by enhancing controls to achieve business objectives and mitigate risks.

Approach and Scope: In conformance with the Institute of Internal Auditors Standard 15.2, "Confirming the Implementation of Recommendations or Action Plans," a systematic methodology was employed to monitor and confirm the implementation of management's action plans. This included:

- Inquiry: Discussions with Facilities Management & Real Estate Services (FMRES) management regarding the progress of action plan implementation.
- Follow-up Assessment: A risk-based approach was used to determine the scope of follow-up assessments. This included:
 - Reviewing implemented Standard Operating Procedures (SOPs).
 - Determining whether the SOPs provide adequate guidance and align with written guiding principles.
 - Evaluating enhanced control designs for efficiency and effectiveness.
 - Testing activities performed for conformance with written guiding principles and control designs.

Results: Management's corrective actions appear to have achieved the desired results. As such, the County Internal Auditor has discontinued monitoring activities for this project. The monitoring results are detailed in Figure 1.

Please let me know if you would like to schedule a meeting to discuss this further.

COPY: Christine Beck, County Attorney
Bonnie Wise, County Administrator

ATTACHMENT: Figure 1 County Internal Auditor's Office Monitoring Activity Results

Figure 1: County Internal Auditor's Office Monitoring Activity Results

Report Issue #	Prior State Report #2023-13 Control Environment	Current State Report #2025-04 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Monitoring and Reporting – Inaccurate			Yes
1.1.1	The Fire Sprinkler SOP lacks sufficient detailed written guidance to ensure that both Piper Fire Protection Inc. (Piper) and FMRES have an accurate and complete list of facilities that require work to be performed under the Fire Sprinkler Contract.	The Fire Sprinkler SOP was enhanced to align with the Fire Sprinkler Contract. It now requires Piper to provide an annual comprehensive inventory listing of facilities that require work under the Fire Sprinkler Contract. FMRES implemented an efficient and effective control activity that includes the following steps: 1. Reconciling Piper's inventory list with its internal records. 2. Completing a facilities checklist to ensure that services under the Fire Sprinkler Contract are accurately added or removed when facilities are constructed, leased, bought, sold, or transferred.	
RISK: Vendor Risk			Yes
2.1.1	The Fire Sprinkler SOP lacks adequate detailed written guidance to ensure that accurate, timely, and complete comments, labor information, inspection reports, and other documentation, as applicable, are added to work orders in the Enterprise Asset Management (EAM) System.	The Fire Sprinkler SOP was enhanced to provide detailed written guidance to ensure that accurate, timely, and complete comments, labor information, inspection reports, and other documentation, as applicable, are added to work orders in the EAM System, including images of work orders and requirements to complete an inspection and close a work order in EAM.	
2.1.2	The control design to ensure that work is performed per the Fire Sprinkler Contract and National Fire Protection Association (NFPA) standards is inefficient and could be more effective. The decentralization of the Fire Sprinkler Contract Management activities requires: • Multiple areas to oversee the work and fiscal activities for a single contract/vendor. • Some staff in the self-managing departments to oversee work without adequate experience or expertise.	FMRES centralized the Fire Sprinkler Contract management activities across most partner departments by adopting the embedded employee model. This model involves utilizing staff who work at job sites outside of FMRES but report functionally to FMRES. FMRES also added three (3) multi-trades workers, at least one of whom will focus exclusively on monitoring and overseeing contract work. Each worker will provide facility maintenance, including the life safety inspection program.	
2.1.3	The Fire Sprinkler Contract lacks clarity on the NFPA edition that should govern work performed under the contract.	The Fire Sprinkler Contract draft language was updated to require that the vendor use the latest NFPA edition adopted by the Authority Having Jurisdiction (AHJ).	

Report Issue #	Prior State Report #2023-13 Control Environment	Current State Report #2025-04 Enhanced Control Environment	Risk Has Been Mitigated
RISK: Vendor Risk			Yes
2.2.1	The Fire Sprinkler SOP lacks adequate detailed written guidance to ensure that quarterly maintenance reports are provided by Piper in conformance with Fire Sprinkler Contract §1.9.2 and §1.9.3, and that FMRES validates and utilizes the reporting to help ensure that all facilities have inspections, maintenance, and repairs performed in conformance with NFPA standards.	The Fire Sprinkler SOP was enhanced to require the Piper to provide quarterly maintenance reports within two weeks of each quarter end. FMRES reviews the report and schedules a meeting with the vendor and any partner departments involved in the work completed during the quarter. This meeting will address any discrepancies and schedule necessary repairs.	
2.2.2	FMRES lacks an efficient and effective control design to ensure that work is performed per the Fire Sprinkler Contract and NFPA standards regarding the frequency and timing of inspections.	All work being performed for FMRES-managed facilities is scheduled in EAM to ensure conformance with the Fire Sprinkler Contract and NFPA standards regarding the frequency and timing of inspections. The quarterly reporting process, annual inventory reconciliation, monthly work review, and scheduling of all work in EAM effectively mitigate the risk that the frequency of inspections is not performed in conformance with the Fire Sprinkler Contract or NFPA standards.	