

CITY OF ALLENTOWN
FIRE OVERTIME
Date of Report: August 15, 2023

Per the International Association of Fire Fighters (IAFF)

“Overtime for Fire Fighters shall be compensated at time and one-half of their regular hourly rate of pay for all hours worked outside of their regular work schedule. Sick leave shall not count as time worked when computing overtime. No member of the bargaining unit shall work in excess of four (4) consecutive suppression shifts, except during emergencies. *42-hour average work week.”

“...All other leave shall be included as time worked when computing overtime in a given pay period.”

“Effective January 1, 2005 every covered employee shall pay into the Fire Pension Fund the amount of five percent (5%) of base pay, longevity, holiday pay, overtime, and shift differential. One percent (1%) of the five percent (5%) shall be applied to widows’ payments.”

OBJECTIVE

The objective of the review was to:

- Document the revenue process flow for the Fire Overtime process to identify any potential control weaknesses.
- Ensure that transactions are being recorded on a timely basis in financial statements.
- Determine the existing policies and procedures including AIMs were being followed and whether internal controls were adequate to ensure that all revenue is collected, accurately recorded, safeguarded, and deposited.

PROCEDURES

This audit was conducted in accordance with Generally Accepted Governmental Auditing standards and utilized an approach that included staff interviews, reviews of documents, and reports and examinations of individual financial transactions.

The period selected for testing was 2022 - present. Our process began by:

- Developing a Flowchart and Narrative for the FIRE Overtime process.
- Using the Process Flowchart and Narrative to identify the potential risks and developing the appropriate testing of the risk area. Reviewing the controls for the process and identifying any potential weaknesses.
- Selecting a sample of FIRE Overtime Cards, sick time, payroll history, and Temporary Assignment Differential (TAD) rates to see if overtime is being recorded correctly.

FINDINGS, RECOMMENDATIONS AND RESPONSES

INTERNAL CONTROL WEAKNESSES

1. Lack of Compliance with Contract Staffing Requirement

Per the IAFF contract,

“Effective January 1, 2021, the minimum on-duty shift strength shall be no less than 27 (twenty-seven) firefighters.”

Currently, the Allentown Fire Department (AFD) staffs for 29 (twenty-nine). Per the AFD, minimum staffing was verbally approved by Administration to 29 (twenty-nine).

There is nothing in writing or signed by the Mayor to document this approval.

Recommendation

If Administration and AFD both agree that minimum staffing should be 29 (twenty-nine), a memorandum of understanding (MOU) providing approval for minimum staffing to 29 (twenty-nine) should be prepared and formally signed by the Mayor.

Administration’s Response

The fire administration wholeheartedly disagrees with the assertion that it is out of compliance with the contractual staffing requirement. Contractual staffing requirements are established in the current collective bargaining agreement under **Article 26 Safety**. The requirement set in Article 26 establishes a **minimum** requirement, which we contractually should not drop below. It in no way suggests we should not exceed the minimum requirement. Shift staffing has a direct effect on the safety of firefighters (FFs) and the public. It is a fundamental management right to establish levels which best balance the safety of the citizens and firefighters with the fiscal constraints of the city.

The administration staffs the shifts at 29 to ensure fire companies have 3 FFs assigned rather than 2 assigned. Reductions in staffing contribute to an unsafe work environment and lead to delays in completing tasks quickly on the fireground. These delays lead to longer waits for citizens to receive vital services, longer overall operations, and increased risk of firefighter and civilian injury. A 2010 Study by the National Institute of Standards and Technology (NIST) measured the effectiveness of firefighting companies with 2 to 5 personnel. They measured the time it took to complete 22 common fireground tasks. The study compared the time to accomplish tasks in relation to fire growth. Not surprisingly, the larger the crew the quicker a task is completed. Thus, the quicker the operation is contained and the risks to the FFs and citizens is eliminated. In the study, perhaps most relevant staffing, it is evident that increasing crew sizes almost always leads to accomplishing tasks quicker, in most cases, it was the increase of a crew from 2 FFs to 3 FFs which saw the largest increase in speed. To illustrate

this point, below is the time elapsed to rescue an occupant based on an early arriving crew. The additional 3 plus minutes it takes for a crew of 2 to rescue an occupant is concerning because a fast-moving fire will likely be nonsurvivable for an occupant in less than 12:47.

NIST Study 2010 Crew Size Comparison for Time to Rescue			
Deployment Configuration	Time to Rescue	Change in time verse crew of 2	% Decrease
Crew of 2	12:47	NA	
Crew of 3	9:03	3:44	29%
Crew of 4	9:10	3:37	28%
Crew of 5	8:57	3:50	30%

The Fire Administration, in its management of the Fire Department, has a right and a responsibility to exceed minimum contractual obligations to provide appropriate staffing levels to increase the safety and its fire fighters and the citizens it protects. Our standards are defined in writing and published in a Departmental Memorandum. Establishing a rigid staffing level by MOU, which we cannot exceed, severely limits are ability to adjust to the needs of our city and ensure we are providing the appropriate level of services.

We are not opposed to establishing an MOU with IAFF to set a minimum standard of 29. But any MOU would need to continue to provide the flexibility to exceed the minimum requirements when necessary to meet the fire protection needs of the city.

2. Missed Shifts on Overtime Cards and Pay History

The overtime card system is used to determine who works overtime for a specific shift. The cards are put in order of seniority and are separated by each platoon. FFs are called in card order, to see who would like to work overtime. If they accept the overtime (OT), the FFs card is pushed to the back of the card box.

While looking through the Overtime Card sample of 44 (forty-four), we identified 2 (two) instances of misrecorded shifts on the Overtime Cards or in Pay History.

- 1 (one) FF had a missed shift on their OT card, and
- 1 (one) FF had a shift on their OT card but not marked in Pay History for that day.

Recommendation

On a periodic basis, OT cards should be checked to ensure that they align with what is recorded by the Office Manager in the Pay History.

Administration's Response

The administration agrees with the recommendation to periodically ensure OT Cards align with pay history. We do not currently enough clerical personnel to perform these types of additional periodic duties. We are requesting more clerical support for 2024.