

**Post-Audit Review 22-08:  
Fire Safety Inspections**

**February 2024**

**City Auditor**

Stan Sewell, CPA, CGFM, CFE

**Senior Auditor**

Jeff Connor, JD, CFE





# OFFICE OF INTERNAL AUDIT

## Stan Sewell, City Auditor

February 2, 2024

To: Mayor Tim Kelly  
City Council Members

Subject: Post-Audit Review of Fire Safety Inspections (Report #22-08)

Dear Mayor Kelly and City Council Members:

Attached is a summary report on the status of the audit recommendations from the 2023 Fire Safety Inspections audit. The purpose of this report is to confirm whether, and to what degree, management has implemented the recommendations from the audit.

The original audit determined fire safety inspections by the Chattanooga Fire Prevention Bureau (CFPB) substantially complied with the State Fire Marshal's requirements for exempt jurisdictions, the Chattanooga Fire Code, and applicable policies and procedures. However, we identified opportunities for improved performance and offered two (2) recommendations to strengthen internal controls and operational efficiency. At the time of this Post-Audit Review, both recommendations were partially implemented.

This Post-Audit Review consisted principally of inquiries of CFPB personnel and examinations of various supporting documentation. It was substantially less in scope than an audit in accordance with generally accepted government auditing standards. The evidence obtained provided a reasonable basis for our conclusions; however, had an audit been performed, other matters might have come to our attention that would have been reported to you and our conclusions may have been modified.

Sincerely,

Stan Sewell, CPA, CGFM, CFE  
City Auditor

Attachment

cc: Audit Committee Members  
Jermaine Freeman, Chief of Staff  
Ryan Ewalt, Chief Operating Officer  
Julia Bursch, Deputy Chief Operating Officer  
Phil Hyman, Fire Chief  
Seth Miller, Executive Deputy/Administrative Chief  
William Matlock, Fire Marshal  
Jim Arnette, Tennessee Local Government Audit

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## RECOMMENDATIONS PARTIALLY IMPLEMENTED (2)

<b>Recommendation</b>	<b>Actions Taken</b>
1 We recommended CFPB management review fire safety inspection records semiannually to ensure all annual inspections mandated by the SMFO or City Code are completed. We also recommended the CFPB include the management review process in the Chattanooga Fire Department Manual.	CFPB management completed a review of fire safety records in FDM in the last quarter of 2023. The CFPB is currently exporting data from FDM to the new records management system First Due. Contemporaneous with the data transfer, CFPB is conducting the first part of the 2024 semiannual management review. The second semi-annual review will be conducted in June 2024. Management states the review process will be included in CFPB procedures.
2 We recommended the CFPB formalize the process for handling complaints concerning potential Fire Code violations and include the procedures in the Chattanooga Fire Department Manual.	This is a work in progress. CFPB is formalizing the process in First Due by creating a Complaint tab/inspection. Once FDM data is transferred to First Due, all complaints received by CFPB will be digitally recorded in First Due and assigned to the appropriate fire inspector. An inspection notification will then be sent to the inspector with the assigned complaint.

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