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NEWS RELEASE

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FOR RELEASE

February 29, 2024

Auditor of State Rob Sand today released a report on a review of the Iowa Homeland Security and Emergency Management Department's (HSEMD) compliance with requirements established by Chapter 34A of the *Code of Iowa*. Section 34A.7A(5) of the *Code* requires each county Joint 911 Service Board to submit public safety answering point (PSAP) cost and expense data and an audit of that data. The review included 911 cost and expense data submitted to HSEMD by each county Joint 911 Service Board for the period July 1, 2020 through June 30, 2022.

Sand reported it was not possible to verify the accuracy and completeness of the costs reported in the 112 and 111 PSAP Data Collection forms for fiscal years 2021 and 2022, respectively, because sufficient supporting documentation was not maintained by certain PSAPs selected for testing. Variances between accounting systems and other accounting records were identified for the 20 and 15 PSAP Data Collection forms tested for fiscal year 2021 and 2022, respectively.

Differences identified by Sand for fiscal year 2021 cost data reported for the 20 PSAPs tested ranged from \$33,005 of costs under reported to \$3,688,126 of costs over reported. 15 PSAPs were also tested for fiscal year 2022, which showed some improvement. Differences identified in fiscal year 2022 ranged from \$5,706 of costs under reported to \$415,422 of costs over reported.

In addition, Sand reported certain PSAP payments tested were not in compliance with restrictions established by section 34A.7(5) of the *Code*.

The report includes recommendations to improve the instructions provided to the Joint 911 Service Boards to prepare the PSAP Data Collection forms. Sand also recommended HSEMD officials require the Joint 911 Service Boards maintain supporting documentation for the costs reported on the PSAP Data Collection forms and to ensure compliance with restrictions established by the Code of Iowa.

A copy of the report is available for review on the Auditor of State's website at [Audit Reports – Auditor of State](#).

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**REPORT ON A REVIEW OF THE  
IOWA HOMELAND SECURITY AND EMERGENCY  
MANAGEMENT DEPARTMENT  
911 COST DATA**

**FOR THE PERIOD  
JULY 1, 2020 THROUGH JUNE 30, 2022**

**Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data**

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Rob Sand  
Auditor of State

Auditor of State's Report

To the Governor and  
Members of the General Assembly:

We have conducted a review of cost and expense data collected by the Iowa Homeland Security and Emergency Management Department (HSEMD) in accordance with section 34A.7A(5) of the *Code of Iowa (Code)*. The 911 cost data reviewed was collected for the 112 and 111 public safety answering points (PSAPs) in Iowa for fiscal years 2021 and 2022, respectively. In conducting our review, we performed the following procedures:

- (1) Reviewed HSEMD policies and procedures, applicable sections of the *Code of Iowa* and Iowa Administrative Code to obtain an understanding of HSEMD responsibilities and requirements related to the 911 emergency telephone systems.
- (2) Reviewed minutes from meetings of the Iowa 911 Communications Council to identify action taken in relation to requirements established by section 34A.7A(5) of the *Code*.
- (3) Interviewed HSEMD staff members to determine how the Iowa 911 Communications Council established a methodology for determining and collecting comprehensive PSAP cost and expense data in accordance with section 34A.7A(5) of the *Code*.
- (4) Obtained cost and expense data submitted to HSEMD on the "Annual PSAP Expenditures Data Collection" forms (PSAP Data Collection forms) for fiscal years 2021 and 2022 and reviewed it to identify any unusual information.
- (5) Conducted 15 desk reviews for fiscal years 2021 and 2022, and 5 follow up desk reviews for fiscal year 2021 to determine if the expenditures reported on the PSAP Data Collection form are properly supported and are in compliance with section 34A.7(5) of the *Code*.
- (6) Compared cost information from the PSAP Data Collection forms to the accounting systems and/or other accounting records used to prepare the forms to determine accuracy and completeness of the information reported to HSEMD.
- (7) Judgmentally selected transactions from accounting systems and/or other accounting records used to prepare the PSAP Data Collection forms and reviewed the related supporting documentation, when available, to determine allowability of the payments in accordance with restrictions established by section 34A.7(5) of the *Code*.
- (8) Compared judgmentally selected PSAP Data Collection forms to determine if they were prepared in a consistent manner.
- (9) Inquired of HSEMD whether PSAP Data Collection forms were submitted timely.

Based on these procedures, we were not able to verify the costs reported in 112 and 111 PSAP Data Collection forms for 18 forms tested in fiscal year 2021 and 13 forms tested in fiscal year 2022, respectively, because sufficient supporting documentation was not maintained by certain PSAPs selected for testing. As a result, we were not able to verify the accuracy and completeness of the costs reported in 112 and 111 PSAP Data Collection forms for fiscal years 2021 and 2022, respectively. In addition, we determined transactions tested were allowable in accordance with restrictions established by section 34A.7(5) of the *Code*. However, we identified recommendations which are included in this report.

We did not conduct an audit or examination, the objective of which would be the expression of an opinion on the accompanying Schedule of Expenditures Reported for Public Service Answering Points for the fiscal years 2021 and 2022. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We extend our appreciation to the personnel of the Iowa Homeland Security and Emergency Management Department for the courtesy, cooperation, and assistance provided to us during our review.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and a long, sweeping "S".

Rob Sand  
Auditor of State

February 7, 2024

## Background Information

The Iowa Homeland Security and Emergency Management Department (HSEMD) administers the 911 Program in accordance with Chapter 34A of the *Code of Iowa (Code)* to protect the health, safety, and welfare of the people of Iowa. Enhanced 911 (911) is defined as a service which provides the user of a public telephone system the ability to reach a public safety answering point (PSAP) by dialing the digits 911 and which has the following additional features:

- Wireline, Voice over Internet Protocol (VoIP), and Wireless systems which route an incoming 911 call to the appropriate PSAP operating in a 911 service area.
- Wireline and VoIP systems which automatically display the name, address, and telephone number of an incoming 911 call as well as the public safety agency servicing the address at the appropriate PSAP.
- Wireless systems which automatically display location of the tower which received the call and the call back number of the phone used to make the 911 call.

PSAPs are 24-hour public safety communications facilities which receive enhanced 911 service calls and directly dispatch emergency response services or relays calls to the appropriate public or private safety agency. There were 112 and 111 PSAPs located in Iowa's 99 counties during 2021 and 2022. In most counties, the Sheriff's Office provides dispatcher services and are the PSAP for their area. However, certain city police departments also operate a PSAP in addition to their local Sheriff's Office. The Department of Public Safety represents three PSAPS, but only submits one form. The South-Central Iowa Regional Board also submits a form due to it representing seven PSAPS.

HSEMD is also responsible for the administration and operation of the Wireless 911 Emergency Communications Fund (Wireless Fund). The Wireless Fund was established to account for a monthly surcharge of up to \$1.00 to be imposed on each wireless communications service number provided in Iowa. Wireless phone providers are required to remit the surcharge to HSEMD. The surcharge was imposed to fund the implementation of network and PSAP improvements at the county Joint 911 Service Boards and certain wireless carriers' costs related to wireless 911 services.

HSEMD allocates the remitted surcharges to the county Joint 911 Service Boards and the Department of Public Safety for the 112 in 2021 and 111 in 2022 PSAPs based on a formula established by the Iowa Legislature and documented in Chapter 34A of the *Code* if the PSAP Data Collection form is submitted by the March 31 deadline. The *Code* also requires allocations to county Joint 911 Service Boards and the Department of Public Safety be reduced to 65% for an entity failing to submit expenses and costs by the annual March 31 deadline. The remaining 35% is to be provided to the county Joint 911 Service Boards and the Department of Public Safety when the PSAP Data Collection form is submitted to HSEMD, as long as it is submitted by March 30 of the following year. As the PSAP Data Collection forms were submitted, the Program Manager performed a cursory review to determine if the amounts reported by Joint 911 Service Boards appeared reasonable. He also stated he contacted appropriate parties if he had questions about the completeness or accuracy of the reported amounts. The Program Manager keeps a record of all contacts he makes when reviewing the Data Collection forms. PSAPs are contacted if he has not received the Data Collection forms before the forms are due but before the penalty is put into place. If the PSAP Data Collection form is not filed within the year, the allocated funds are forfeited.

The allocation to the county Joint 911 Service Boards and the Department of Public Safety is tested in the annual financial statement audit of the 911 Emergency Communications Fund. Based on our testing for fiscal years 2021 and 2022, HSEMD properly allocated funds from the 911 Emergency Communications Fund to the county Joint 911 Service Boards. However, the wireless providers are not required to report the number of service numbers they provide when remitting the surcharge to the Wireless Fund. As a result, HSEMD is unable to determine if the appropriate amount of surcharges are remitted to HSEMD for the Wireless Fund.

In addition to the wireless surcharge, the County Joint 911 Service Boards receive a wire line surcharge. This surcharge is \$1.00 per landline in the county. The individual phone companies providing service are required to send each county Joint 911 Service Board a check based on the number of land lines in the county multiplied by \$1.00.

During the 2013 Legislative session, action was taken which increased the monthly surcharge from \$.65 to \$1.00. The legislation also added new requirements to Chapter 34A of the *Code*, including section 34A.7A(5), which states, in part,

“a. The program manager, in consultation with the 911 communications council and the auditor of state shall establish a methodology for determining and collecting comprehensive public safety answering point cost and expense data through the county Joint 911 Service Boards. The methodology shall include the collection of data for all costs and expenses related to the operation of a public safety answering point and account for the extent to which identified costs and expenses are compensated for or addressed through 911 surcharges versus other sources of funding.

b. Data collection pursuant to paragraph “a” shall commence no later than January 1, 2016 and shall be subject to an audit by the auditor of state beginning July 1, 2016. The program manager shall prepare a report detailing the methodology developed and the data collected after such data has been collected for a two-year period. The report and the results of the initial audit shall be submitted to the general assembly by March 1, 2020.”

As a result of the 2013 Legislative session, HSEMD developed the PSAP Data Collection form and a set of instructions to be used in gathering the data required. Since 2013, HSEMD has made changes to the PSAP Data Collection form as well as the instructions. Since 2014, the changes in the PSAP Data Collection form and the instructions have been made in consultation with the State Auditor’s Office.

As a result of the requirements established by the *Code of Iowa*, we reviewed the cost and expense data submitted to HSEMD by the county Joint 911 Service Boards and the Department of Public Safety for fiscal years 2021 and 2022 and assessed the related PSAP Data Collection forms developed by HSEMD.

## **Objectives, Scope, and Methodology**

### **Objectives**

In accordance with the requirements established by section 34A.7A(5) of the *Code*, we conducted a review of the cost and expense data collected by HSEMD. During our review, we conducted procedures to determine if the PSAP cost and expense data were reported accurately and consistently. We also performed procedures to determine if the cost reported on the PSAP form was an allowable cost for a PSAP in accordance with Chapter 34A of the *Code*. Lastly, we performed procedures to determine if the PSAP form was submitted timely.



## Scope and Methodology

To review the cost and expense data collected by HSEMD, we obtained the “Annual PSAP Expenditures Data Collection” forms (PSAP Data Collection forms) submitted for each PSAP for fiscal years 2021 and 2022. The cost and expense data reported to HSEMD by the Joint 911 Service Boards is summarized in **Schedule 1**. A blank copy of the form used to report the cost and expense data is included in **Appendix A**.

**Table 1** summarizes the total cost and expense data reported by category for fiscal years ended 2021 and 2022. The forms included in the Appendices provide a description of the types of costs included in each category listed in the **Table**.

Cost Category	Fiscal Year		Total
	2021*	2022	
Administration- Personnel costs	\$ 93,985,516	94,480,848	188,466,364
Administration- Other costs	1,840,432	-	1,840,432
Building and grounds	4,463,227	2,101,536	6,564,763
Communications	9,368,471	5,805,401	15,173,872
Operations	8,057,141	13,190,676	21,247,817
Data processing	881,628	993,356	1,874,984
Addressing	822,665	490,591	1,313,256
Radio infrastructure	14,010,333	9,182,290	23,192,623
Capital expenditures	30,095,391	21,328,561	51,423,952
Debt service	4,872,632	4,260,832	9,133,464
Miscellaneous	693,897	860,611	1,554,508
<b>Total</b>	<b>\$ 169,091,333</b>	<b>152,694,702</b>	<b>321,786,035</b>

\* Reporting categories changed for fiscal year 2022. Fiscal year 2021 was modified to conform with current reporting.

In addition to the cost categories listed above, the PSAP forms report an additional category titled Set Aside Funds. Set Aside Funds are funds set aside for future purchases or projects. The total amount of Set Aside Funds at June 30, 2021 is \$24,256,621. The total Set Aside Funds at June 30, 2022 is \$13,443,700.

We reviewed each form to determine if any unusual cost and expense information was reported to HSEMD. Using the PSAP Data Collection forms, we compared each PSAP’s cost data for fiscal years 2021 and 2022 and identified a number of PSAPs with unexpected amounts, inconsistencies, or large differences between the 2 years. We judgmentally selected 15 PSAPs from each fiscal year under audit for desk reviews. We used the supporting documentation to determine if the PSAP form was completed in an accurate, complete, and consistent manner.

We also tested some of the individual transactions recorded in the cost data used to support the PSAP Data Collection forms to determine if the expenditures complied with restrictions established within section 34A.7(5) of the *Code*. Specifically, we determined if the transactions were used for:

- the repayment of any bonds issued for the benefit of or loan made to the Joint 911 Service Board,
- actual recurring costs of operating the 911 service plan, or
- nonrecurring costs of operating the 911 service plan, not to exceed costs as approved by the program manager.

In addition, from the 112 PSAPs in fiscal year 2021 and 111 PSAPs in fiscal year 2022, we tested selected transactions recorded in the cost data under the “Administration – Personnel Costs” category – subcategory “From 911 Surcharge” column to ensure costs did not include expenditures for any other purpose than those stated above, and specifically excluded costs attributable to other emergency services or expenditures for buildings or personnel, except for the costs of personnel for database management and personnel directly associated with addressing.

For PSAP reports tested as desk reviews, we obtained from the PSAP representative supporting documentation used to complete the PSAP form. Using the support obtained, we determined if the PSAP form was completed in an accurate, complete, and consistent manner.

On March 1, 2022, the Office of Auditor of State issued a report regarding the PSAP Data Collection forms prepared for fiscal years 2019 and 2020. The report included the results of testing the accuracy, completeness, and consistency of 20 PSAP reports for each fiscal year. Of the 20 PSAPs tested, we judgmentally selected 5 PSAPs to determine if improvements were made in fiscal year 2021 and if the PSAP forms were completed in an accurate, complete and consistent manner for fiscal years 2021 and 2022.

The findings of our review are discussed in the following paragraphs.

### **Detailed Findings**

**Consultation on Methodology** – As previously stated, section 34A.7A(5) of the *Code* required “the program manager, in consultation with the 911 communications council and the Auditor of State, to establish a methodology to determine and collect comprehensive public safety answering point cost and expense through the county Joint 911 Service Boards.”

HSEMD’s 911 Emergency Communications System Program Manager (Program Manager) established a task force, referred to as the 911 Communications Committee, to develop the methodology to collect the required information from the 112 in 2021 and 111 in 2022 PSAPs throughout the State. The 911 Communications Committee was comprised of the Program Manager, the 911 Program Planner, and representatives from 2 small PSAPs and 2 large PSAPs. Representatives from Iowa County and Dubuque County composed the 2 small PSAPs while representatives from Polk County and Clinton County composed the 2 large PSAPs. The Program Manager provided reports to the 911 Communication Council regarding the decisions made by the 911 Communications Committee.

The 911 Communications Committee developed a standardized form to be used to report the costs of the 112 PSAPs in fiscal year 2021. The 911 Communications Committee updated the standardized form for 111 PSAPs in fiscal year 2022. The PSAP Data Collection form was broken down into cost categories to encompass all costs associated with operating a PSAP by funding source. The first PSAP Data Collection forms were sent out with instructions in November 2013. The forms are due by March 31<sup>st</sup> following the fiscal year end. As previously stated, a copy of the blank form for fiscal year 2021 is included in **Appendix A** and the updated form for fiscal year 2022 is included in **Appendix B**.

As illustrated by the **Appendices**, the PSAP Data Collection form also includes the source of funding, including:

- 911 Surcharge – 911 surcharge funding is provided to PSAPs by HSEMD for wireless service numbers and directly from phone companies for wired lines.
- General – Funds spent from the general fund of the county, all which is supported by county taxes.
- Sheriff – Funds spent from the general fund of the county but earmarked to be used for the Sheriff’s Communication Center.
- Other – To be specified; this may include gifts or grants.

**Assessment of PSAP Data Collection Form** – We assessed the PSAP Data Collection forms for fiscal years 2021 and 2022 and the following concerns were identified as a result of the assessment.

- Standardized Chart of Accounts
  - Fiscal Years 2021 and 2022 – The PSAP data collection form was not structured based on a standardized chart of accounts, such as the established uniform chart of accounts for Iowa County Governments.
  - Recommendation – The instructions to the forms should specify the standardized chart of accounts be used in order to ensure the PSAP coordinators report the types of cost and expense on a consistent basis. Also, training should be made available to the PSAP coordinators to ensure they have appropriate information.

**Assessment of Instructions** – We reviewed the PSAP data collection form and the instructions to determine the effectiveness of the form and the instructions. We did not identify any concerns with the instructions given to PSAP Coordinators.

**Verification of Costs Reported on PSAP Data Collection Forms** – The PSAPs were instructed to maintain their records and how their figures were arrived at. However, when we requested supporting documentation from representatives of the Joint 911 Service Boards and/or PSAP representatives, they often were able to provide some, but not all, supporting documentation.

Supporting documentation provided was often organized by funding source. As a result, we determined an efficient and effective method to attempt to verify the costs was to evaluate them by funding source. The testing we performed of the reported costs is described in the following paragraphs by funding source.

- Costs reported in the “From 911 Surcharge” Column

When we requested support for the costs reported in the 911 Surcharge column of the PSAP Data Collection forms, most representatives provided us with a copy of a report from the County’s accounting system for fund number 4010. In accordance with the County’s chart of accounts, fund number 4010 was established exclusively for 911 Surcharge activity.

If the report for fund number 4010 did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. As a result, any variances identified were summarized to be included in

this report. The variances identified for fiscal years 2021 and 2022 are summarized in **Schedules 2** and **3**, respectively.

- Fiscal Year 2021 – As illustrated by **Schedule 2**, 20 of the 20 PSAP Data Collection forms tested for fiscal year 2021 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified within \$1 for 9 of the 20 forms tested. The variance for the remaining forms tested ranged from \$344,810 under reported to \$105,570 over reported.
- Fiscal Year 2022 – **Schedule 3** illustrates 15 of the 15 PSAP Data Collection forms tested for fiscal year 2022 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agree with the amounts we verified within \$1 for 11 of the 15 forms tested. The variance for the remaining forms tested ranged from \$944 to \$25,553 over reported.
- Recommendation – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.
- Costs reported in the “From General” and “From Sheriff” Columns

When we requested support for the costs reported in the “From Sheriff” column of the PSAP Data Collection forms, we frequently received support for the expenditures spent out of the Sheriff’s Department but did not receive much support for expenditures spent out of the General Fund.

In an attempt to verify the costs included in the “From General” and “From Sheriff” columns, we used the support obtained from the PSAPs which usually contained a report of expenditures recorded in the “Communications Center” function of the County’s accounting records, or invoices. This report also identified if the expenditures were paid from funds budgeted to the Sheriff’s Office or other General Fund accounts. We attempted to match expenditures from the report to costs included on the PSAP Data Collection forms based on descriptions of the types of expenditures, but the costs rarely agreed. We then attempted to match total expenditures for the Communications Center function to the total expenditures reported for the PSAP in the “From General” and “From Sheriff” columns combined.

If the amounts included in the report from the accounting system for the “Communications Center” function did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. As a result, any variances identified for fiscal years 2021 and 2022 were summarized in **Schedules 4** and **5**, respectively.

- Fiscal Year 2021 – As illustrated by **Schedule 4**, 19 of the 20 PSAP Data Collection forms for fiscal year 2021 tested include costs in the “From General” and “From Sheriff” columns. The amounts reported to HSEMD agreed with the amounts we verified within \$1 for 5 of the 19 forms tested. The variance for the remaining forms tested ranged from \$39,578 under reported to \$2,685,358 over reported.

- Fiscal Year 2022 – **Schedule 5** illustrates 15 of the 15 PSAP Data Collection forms for fiscal year 2022 tested include costs in the “From General” and “From Sheriff” columns. Of the 15 forms, the amounts reported to HSEMD agreed with the amounts we verified within \$1 for 3 forms. The variance for the remaining forms ranged from \$5,706 under reported to \$415,422 over reported.
- Recommendation – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

- Costs reported in the “Other Funding Source” Columns

As previously stated, according to the instructions for the PSAP Data Collection form, the funding source was to be specified for costs reported in the “Other Funding Source” columns. Supporting documentation for these costs was requested from a PSAP representative or the PSAP’s “preparer” which provided the funding. If supporting documentation was not available from these sources, we considered the expenditures over the amount of the reported expenditures to be unsupported because the PSAPs were required to retain the support used to complete the PSAP Data Collection form.

If the amounts included in the report from the accounting system for the Communications Center function did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. Variances identified are summarized in **Schedules 6** and **7** for fiscal years 2021 and 2022, respectively.

- Fiscal Year 2021 – As illustrated by **Schedule 6**, 9 of the 20 PSAP Data Collection forms tested for fiscal year 2021 include costs in the “Other Funding Source” columns. Of those forms, we were able to verify 5 of the 9 amounts reported to HSEMD. The variances for the remaining forms tested ranged from \$44,860 under reported to \$1,002,768 over reported.
- Fiscal Year 2022 – **Schedule 7** illustrates 8 of the 15 PSAP Data Collection forms tested for fiscal year 2022 included costs in the “Other Funding Source” columns. Of the 8 forms tested, the amounts reported to HSEMD agreed with the amounts we verified for 5 forms. The variances for the remaining forms ranged from \$2,000 under reported to \$227,341 over reported.
- Recommendation – HSEMD should provide training to ensure PSAP Coordinators have the knowledge to accurately complete the PSAP Data Collection form.

- Overall results

As previously stated, we reviewed the PSAP Data Collection form and the instructions to determine the effectiveness of the form and the instructions and identified clarifications made to the instructions for the fiscal years 2021 and 2022 PSAP Data Collection forms. The PSAP Data Collection form and the instructions for fiscal year 2021 and fiscal year 2022 state the preparer of the form should save their work often and maintain documentation and calculations for consistent future use and for auditing purposes.

**Schedules 8 and 9** illustrates the comparison of the total costs reported in all columns of the PSAP Data Collection forms to the total costs we were able to verify for all columns for fiscal years 2021 and 2022, respectively.

- Fiscal Years 2021 and 2022 – As illustrated by **Schedules 8 and 9**, the amounts reported for some PSAPs exceeded the amounts provided by the PSAPs. However, for other PSAPs, the amounts provided by the PSAPs exceeded the amounts reported in the PSAP Data Collection forms. The variances ranged from \$33,005 under reported to \$3,688,126 over reported for fiscal year 2021 and from \$5,706 under reported to \$415,422 over reported for fiscal year 2022.
- Four of 35 PSAPs tested provided complete supporting documentation for their expenditure data upon request. (Appanoose, Keokuk, Jones and Montgomery County). 31 of 35 PSAPs tested were unable to provide complete supporting documentation for their expenditure data upon request, however, the forms were partially supported by documentation. The PSAPs capable of providing support in a timely manner had the fewest number of incidences of under and over reporting of their cost data.
- Recommendation – To ensure the PSAP Data Collection forms are completed accurately, HSEMD officials should ensure the Joint 911 Service Boards are instructed to maintain supporting documentation for the costs reported on the PSAP Data Collection forms. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

• **Allowability of PSAP Expenditures**

As previously stated, we obtained expenditure reports from the accounting system of each County for which a PSAP Data Collection form was tested. We judgmentally selected transactions from support provided by the PSAPs and reviewed the related supporting documentation to determine if the payments complied with requirements established by section 34A.7(5) of the *Code*. As previously stated, we determined if the transactions were used for:

- the repayment of any bonds issued for the benefit of, or loan made to the Joint 911 Service Board,
- actual recurring costs of operating the 911 service plan, or
- nonrecurring costs of operating the 911 service plan, not to exceed costs as approved by the program manager.

In addition, we tested certain transactions recorded in the cost data under the “Administration – Personnel Costs” category – subcategory “From 911 Surcharge” column to ensure costs did not include expenditures for any other purpose than those stated above, and specifically excluded costs attributable to other emergency services or expenditures for buildings or personnel, except for the costs of personnel for database management and personnel directly associated with addressing.

- We identified two PSAPS with costs totaling \$109,422 in fiscal year 2021 and one PSAP with costs totaling \$43,459 in fiscal year 2022 which reported costs attributable to other emergency services or expenditures for buildings or personnel which were not allowed under Code of Iowa 34A for use in the 911 surcharge source category.
- Recommendation – HSEMD should provide training to ensure PSAP Coordinators have the knowledge to accurately complete the PSAP Data Collection form and to ensure compliance with requirements established by section 34A.7(5) of the *Code*.

- **Timely Submission**

In accordance with *Code* section 34A.7A, a PSAP which fails to submit the PSAP Data Collection form by March 31 of each year shall be allocated \$.65 of the \$1.00 911 emergency communications service surcharge until March 31 of the following year. Remaining funds shall be held in the carryover operating surplus fund until the appropriate form is submitted by the PSAP. As a result, PSAPs were required to submit forms for fiscal year 2021 by March 31, 2022. If a PSAP submits a Data Collection form before March 31, following the close of the fiscal year, HSEMD will issue a check for the total amount withheld from the 4<sup>th</sup> quarterly payments made to the PSAP.

The *Code* also specifies if the PSAP does not submit a Data Collection form before March 31 of the following year, the amount held in the carryover operating surplus fund will be forfeited by the PSAP. As a result, any PSAP which does not submit a form for fiscal year 2021 by March 31, 2023 will forfeit the \$.35 withheld from the \$1.00 911 emergency communications service surcharge.

While the *Code* allows PSAPs to recover the 35% withheld from their funding if a PSAP Data Collection form is submitted within 9 to 21 months of the end of a fiscal year, the *Code* simply requires reports to be submitted. It does not specify any degree of accuracy which is required for the reports submitted by the PSAPs. As a result, a PSAP Data Collection form may be submitted which does not accurately reflect the costs incurred and still meet the requirements established by the *Code* to receive funding if the report is submitted by the dates specified.

- Fiscal Year 2021 – We determined Warren County PSAP Data Collection forms were not submitted for fiscal year 2021 by the March 31, 2022 deadline. The form was submitted before the surcharge checks were issued.
- Fiscal Year 2022 – We did not identify any PSAPs which did not submit fiscal year 2022 PSAP Data Collection forms by the deadline established in Chapter 34A of the *Code*.

**Appendix C** includes a copy of letters HSEMD sent to the Warren County 911 Service Board notifying them of the consequences of not complying with the deadlines established by the *Code*.

- Recommendation – To ensure the PSAP Data Collection forms are submitted in a timely manner, HSEMD should ensure PSAP Coordinators have a sufficient understanding of the requirements established by the *Code*. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

In addition, officials of HSEMD should determine if the existing *Code* requirements regarding the timeliness of the PSAP Data Collection forms are sufficient. It may be appropriate to require all reports be submitted within 9 months of the end of a fiscal year and not extend the deadline to 21 months for recovery of funds held in the carryover operating surplus fund. In addition, officials of HSEMD should determine if the *Code* or Administrative Rules established by HSEMD should specify the PSAP Data Collection forms should be prepared in an accurate manner and identify penalties if they are not.

## **Schedules**



Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Expenditures Reported for Public Service Answering Points  
For the period July 1, 2020 through June 30, 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021</b>			
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
Adair	\$ 17,379	755,184	732,471	1,505,034
Adams	17,380	54,576	275,738	347,694
Allamakee	181,238	854,910	-	1,036,148
Appanoose	120,305	141,157	169,305	430,767
Audubon	45,422	362,216	-	407,638
Benton	104,638	767,874	4,944	877,456
Black Hawk	993,476	224,832	2,023,484	3,241,792
Boone	376,134	765,154	-	1,141,288
Bremer	91,221	463,154	53,004	607,379
Buchanan	142,693	3,066,700	-	3,209,393
Buena Vista	221,025	659,077	5,520	885,622
Butler	218,794	395,135	27,034	640,963
Calhoun	109,986	365,874	8,292	484,152
Carroll	370,831	282,633	253,040	906,504
Cass	398,487	-	493,538	892,025
Cedar	330,908	537,687	4,965	873,560
Cerro Gordo	92,378	506,435	6,188	605,001
Cerro Gordo - Clear Lake Police Dept.	173,251	-	739,866	913,117
Cherokee	178,960	386,369	-	565,329
Chickasaw	73,012	410,141	-	483,153
Clarke	17,374	299,436	62,783	379,593
Clay	235,605	364,725	313,292	913,622
Clayton	372,284	435,957	-	808,241
Clinton	747,173	-	1,250,043	1,997,216
Crawford	342,997	61,000	556,853	960,850
Dallas	699,186	1,233,593	-	1,932,779

<b>Fiscal Year 2022</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
25,453	784,386	2,057	811,896
25,434	124,375	277,341	427,150
202,786	1,006,564	-	1,209,350
121,391	141,713	153,268	416,372
404,574	364,436	-	769,010
116,844	855,194	6,410	978,448
1,105,555	243,016	2,187,145	3,535,716
449,511	808,985	-	1,258,496
54,952	480,433	42,123	577,508
391,358	38,601	-	429,959
261,065	719,607	5,520	986,192
353,001	411,210	8,737	772,948
887,871	268,061	194,164	1,350,096
266,922	706,529	260,981	1,234,432
131,618	-	496,951	628,569
176,274	432,300	-	608,574
105,381	1,289,258	6,187	1,400,826
64,069	506,686	5,340	576,095
194,614	338,446	-	533,060
148,281	434,325	-	582,606
25,552	356,993	69,470	452,015
289,667	306,271	319,378	915,316
261,334	525,344	-	786,678
541,209	-	5,798,583	6,339,792
220,254	70,398	778,331	1,068,983
337,313	1,405,439	-	1,742,752

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Expenditures Reported for Public Service Answering Points  
For the period July 1, 2020 through June 30, 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021</b>			<b>Total Expenditures Reported</b>
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	
Dallas - Perry Police Dept.	50,384	354,885	138,540	543,809
Davis	80,438	776,149	918,977	1,775,564
Decatur	113,295	351,838	-	465,133
Delaware	219,792	233,113	155,413	608,318
Des Moines - Burlington Police Dept.	194,651	1,007,849	-	1,202,500
Dickinson	134,137	497,029	-	631,166
Dubuque	555,414	-	5,101,643	5,657,057
Emmet	136,168	345,008	341	481,517
Fayette	278,169	438,136	-	716,305
Fayette - Oelwein Police Dept.	662	321,651	-	322,313
Floyd - Charles City Police Dept.	99,013	321,839	16,798	437,650
Franklin - Hampton Police Dept.	545,985	1,327	362,185	909,497
Fremont	118,269	488,358	-	606,627
Greene	148,013	321,940	15,153	485,106
Grundy	54,483	239,407	-	293,890
Guthrie	17,379	488,745	-	506,124
Hamilton	182,489	526,722	225,574	934,785
Hancock	173,366	423,983	-	597,349
Hardin	180,690	471,531	-	652,221
Hardin - Iowa Falls Police Dept.	51,432	-	257,244	308,676
Harrison	137,712	684,206	3,671,426	4,493,344
Henry	225,890	520,693	-	746,583
Howard	654,636	403,968	-	1,058,604
Humboldt	270,436	-	503,963	774,399
Ida	142,619	334,074	-	476,693
Iowa	410,304	725,744	162,834	1,298,882

## Fiscal Year 2022

<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
24,338	312,528	142,884	479,750
99,698	845,131	499,171	1,444,000
105,027	376,967	-	481,994
223,825	264,445	176,297	664,567
157,334	818,998	-	976,332
429,704	696,336	184,778	1,310,818
510,638	-	1,614,175	2,124,813
138,922	388,066	-	526,988
535,095	545,185	-	1,080,280
-	-	-	-
213,410	219,196	-	432,606
351,264	19,464	364,034	734,762
512,390	408,470	-	920,860
181,030	312,234	14,781	508,045
81,740	251,366	-	333,106
25,553	511,896	-	537,449
194,457	550,379	225,304	970,140
162,557	424,845	1,919	589,321
126,026	468,622	-	594,648
34,414	-	348,495	382,909
195,547	704,599	1,257,165	2,157,311
144,988	535,657	-	680,645
183,702	417,986	-	601,688
133,986	-	368,038	502,024
225,800	307,437	-	533,237
255,264	805,717	162,834	1,223,815

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Expenditures Reported for Public Service Answering Points  
For the period July 1, 2020 through June 30, 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021</b>			<b>Total Expenditures Reported</b>
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	
Jackson	121,067	450,249	92,253	663,569
Jasper	354,972	988,353	8,531	1,351,856
Jefferson	247,591	309,314	485,904	1,042,809
Johnson	893,294	-	4,745,896	5,639,190
Jones	107,971	649,219	-	757,190
Keokuk	452,662	258,910	-	711,572
Kossuth	263,421	166,722	216,302	646,445
Lee	769,061	998,667	-	1,767,728
Linn	1,064,797	1,692,585	-	2,757,382
Linn - Cedar Rapids Joint Communications Agency	801,464	3,690,455	-	4,491,919
Linn - Marion Police Dept.	56,900	995,563	-	1,052,463
Louisa	41,246	449,008	-	490,254
Lucas	108,374	241,298	-	349,672
Lyon	159,950	650,984	-	810,934
Madison	17,345	424,144	-	441,489
Mahaska	153,524	620	890,208	1,044,352
Marion	86,662	511,515	-	598,177
Marion - Pella Police Dept.	86,662	-	422,198	508,860
Marshall	258,100	1,361,661	-	1,619,761
Mills	192,405	759,424	-	951,829
Mitchell	153,012	416,550	22,500	592,062
Monona	84,667	369,336	3,552	457,555
Monroe	91,078	824,672	503,259	1,419,009
Montgomery	97,380	549,166	-	646,546
Muscatine	338,614	1,484,668	-	1,823,282

## Fiscal Year 2022

<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
93,659	473,327	484,065	1,051,051
374,002	1,410,929	-	1,784,931
160,839	327,208	422,249	910,296
891,259	-	4,392,241	5,283,500
298,991	554,518	-	853,509
110,018	286,323	-	396,341
259,934	133,015	220,525	613,474
117,751	1,062,819	3,337,716	4,518,286
540,711	1,657,912	-	2,198,623
-	4,209,884	-	4,209,884
57,334	960,768	-	1,018,102
190,532	367,459	-	557,991
77,551	258,040	-	335,591
510,009	364,280	-	874,289
25,553	467,494	-	493,047
322,419	-	887,395	1,209,814
102,764	502,807	-	605,571
96,157	-	554,018	650,175
271,086	1,041,153	-	1,312,239
238,695	558,663	368,334	1,165,692
157,431	438,498	-	595,929
154,430	339,621	3,758	497,809
161,509	754,978	307,231	1,223,718
51,291	546,638	393	598,322
356,251	1,556,923	-	1,913,174

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Expenditures Reported for Public Service Answering Points  
For the period July 1, 2020 through June 30, 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021</b>			<b>Total Expenditures Reported</b>
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	
O'Brien	207,131	482,511	-	689,642
Osceola	38,547	1,338,420	181,611	1,558,578
Page	253,469	551,101	4,166	808,736
Palo Alto	106,122	468,561	9,270	583,953
Plymouth	218,324	495,096	-	713,420
Pocahontas	159,766	293,221	-	452,987
Polk	1,693,541	5,196,843	-	6,890,384
Polk - Des Moines Police Dept.	885,798	6,976,630	-	7,862,428
Polk - Westcom	1,141,673	4,245,158	-	5,386,831
Pottawattamie	631,573	3,489,682	57,190	4,178,445
Poweshiek	143,473	506,258	-	649,731
Ringgold	138,871	459,404	-	598,275
Sac	240,673	379,592	-	620,265
Scott	1,214,127	-	15,143,114	16,357,241
Shelby	148,496	24,114	863,218	1,035,828
Sioux	499,283	464,198	-	963,481
Story	338,471	1,270,466	25,617	1,634,554
Story - Ames Police Dept.	336,240	-	1,335,877	1,672,117
Tama	137,933	2,740,296	21,960	2,900,189
Taylor	17,171	364,048	-	381,219
Union	17,380	302,575	156,572	476,527
Van Buren	268,794	454,612	-	723,406
Wapello	99,822	360,937	-	460,759
Wapello - Ottumwa Police Dept.	99,822	14,328	688,969	803,119
Warren	239,513	867,983	-	1,107,496
Washington	387,113	2,831,679	944,439	4,163,231

<b>Fiscal Year 2022</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
178,998	500,260	-	679,258
50,337	637,212	-	687,549
204,083	522,138	-	726,221
356,317	365,076	-	721,393
85,492	491,146	-	576,638
156,039	368,788	-	524,827
598,650	3,701,704	-	4,300,354
824,357	5,162,411	-	5,986,768
1,190,018	4,507,404	-	5,697,422
2,043,907	3,330,330	95,446	5,469,683
114,561	476,793	-	591,354
468,345	81,731	-	550,076
269,211	407,392	-	676,603
1,070,492	-	9,866,772	10,937,264
352,481	4,707	830,335	1,187,523
371,053	472,167	-	843,220
384,601	1,203,116	9,961	1,597,678
384,601	-	1,275,581	1,660,182
157,851	27,125	814,421	999,397
25,553	298,691	-	324,244
25,553	339,845	162,655	528,053
44,952	447,432	-	492,384
69,358	393,516	-	462,874
69,358	-	680,427	749,785
452,467	892,685	-	1,345,152
187,919	-	1,030,398	1,218,317



Report on a Review of the  
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Expenditures Reported for Public Service Answering Points  
For the period July 1, 2020 through June 30, 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021</b>			<b>Total Expenditures Reported</b>
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	
Wayne	94,816	402,847	-	497,663
Webster	173,586	-	584,386	757,972
Winnebago	146,837	12,664	431,209	590,710
Winneshiek	550,822	-	515,417	1,066,239
Woodbury	520,914	2,188,018	695,391	3,404,323
Worth	67,126	528,920	-	596,046
Wright	300,576	603,583	-	904,159
South Central Iowa Regional Board	709,460	2,685,358	1,002,768	4,397,586
Public Safety	-	6,537,460	-	6,537,460
Total	\$ 31,077,445	89,451,660	48,562,228	169,091,333

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<b>Fiscal Year 2022</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
162,019	415,422	-	577,441
298,394	-	593,708	892,102
188,399	10,784	419,648	618,831
398,905	-	800,254	1,199,159
514,083	2,326,025	593,930	3,434,038
95,846	375,248	-	471,094
102,535	518,886	-	621,421
661,183	2,885,737	509,467	4,056,387
-	5,233,705	-	5,233,705
30,587,086	77,474,827	44,632,789	152,694,702

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**Schedule 2**

Report on a Review of the  
Iowa Homeland Security and Emergency  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From 911 Surcharge, Fiscal Year 2021

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021 From 911 Surcharge</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Fayette - Oelwein Police Dept.	\$ 662	662	-
Keokuk County	452,662	452,662	-
Madison County	17,345	17,345	-
Tama County	137,933	482,743	(344,810)
South Central Iowa Regional Board	709,460	709,460	-
<b>Desk Reviews</b>			
Appanoose County	120,305	120,305	-
Cherokee County	178,960	170,361	8,599
Des Moines - Burlington Police Dept.	194,651	194,651	-
Franklin - Hampton Police Dept.	545,985	545,732	253
Jasper County	354,972	354,748	224
Kossuth County	263,421	263,384	37
Mills County	192,405	192,361	44
Monroe County	91,078	91,078	-
Palo Alto County	106,122	106,106	16
Warren County	239,513	232,940	6,573
<b>Follow Up Reviews</b>			
Allamakee County	181,238	181,238	-
Boone County	376,134	270,564	105,570
Hardin - Iowa Falls Police Department	51,432	29,443	21,989
Ida County	142,619	141,198	1,421
Plymouth County	218,324	218,324	-
	<b>\$ 4,575,221</b>	<b>4,775,305</b>	<b>(200,084)</b>

Report on a Review of the  
Iowa Homeland Security and Emergency  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From 911 Surcharge, Fiscal Year 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2022 From 911 Surcharge</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Adams County	\$ 25,434	25,434	-
Iowa County	255,264	255,264	-
Jones County	298,991	298,991	-
Shelby County	352,481	349,970	2,511
Wright County	102,535	86,101	16,434
<b>Desk Reviews</b>			
Audubon County	404,574	404,574	-
Butler County	353,001	353,001	-
Calhoun County	887,871	886,927	944
Delaware County	223,825	223,825	-
Grundy County	81,740	81,740	-
Montgomery County	51,291	51,291	-
O'Brien County	178,998	178,998	-
Pocahontas County	156,039	156,039	-
Union County	25,553	-	25,553
Wayne County	162,019	162,019	-
	<b>\$ 3,559,616</b>	<b>3,514,174</b>	<b>45,442</b>

**Schedule 4**

Report on a Review of the  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From General and Sheriff, Fiscal Year 2021

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021 From General and Sheriff</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Fayette - Oelwein Police Dept.	\$ 321,651	305,611	16,040
Keokuk County	258,910	258,910	-
Madison County	424,144	443,224	(19,080)
Tama County	2,740,296	371,893	2,368,403
South Central Iowa Regional Board	2,685,358	-	2,685,358
<b>Desk Reviews</b>			
Appanoose County	141,157	141,157	-
Cherokee County	386,369	381,439	4,930
Des Moines - Burlington Police Dept.	1,007,849	995,874	11,975
Franklin - Hampton Police Dept.	1,327	1,327	-
Jasper County	988,353	988,353	-
Kossuth County	166,722	132,572	34,150
Mills County	759,424	752,699	6,725
Monroe County	824,672	812,673	11,999
Palo Alto County	468,561	469,699	(1,138)
Warren County	867,983	907,561	(39,578)
<b>Follow Up Reviews</b>			
Allamakee County	854,910	854,538	372
Boone County	765,154	726,613	38,541
Hardin - Iowa Falls Police Department	-	-	-
Ida County	334,074	311,636	22,438
Plymouth County	495,096	501,033	(5,937)
	<b>\$ 14,492,010</b>	<b>9,356,812</b>	<b>5,135,198</b>

Report on a Review of the  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From General and Sheriff, Fiscal Year 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2022 From General and Sheriff</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Adams County	\$ 124,375	-	124,375
Iowa County	805,717	805,707	10
Jones County	554,518	554,518	-
Shelby County	4,707	-	4,707
Wright County	518,886	518,886	-
<b>Desk Reviews</b>			
Audubon County	364,436	351,285	13,151
Butler County	411,210	399,557	11,653
Calhoun County	268,061	266,999	1,062
Delaware County	264,445	264,530	(85)
Grundy County	251,366	207,588	43,778
Montgomery County	546,638	546,638	-
O'Brien County	500,260	500,254	6
Pocahontas County	368,788	374,494	(5,706)
Union County	339,845	334,997	4,848
Wayne County	415,422	-	415,422
	<b>\$ 5,738,674</b>	<b>5,125,453</b>	<b>613,221</b>

**Schedule 6**

Report on a Review of the  
Iowa Homeland Security and Emergency  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From Other Sources, Fiscal Year 2021

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021 From Other Sources</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Fayette - Oelwein Police Dept.	\$ -	-	-
Keokuk County	-	-	-
Madison County	-	-	-
Tama County	21,960	-	21,960
South Central Iowa Regional Board	1,002,768	-	1,002,768
<b>Desk Reviews</b>			
Appanoose County	169,305	169,305	-
Cherokee County	-	-	-
Des Moines - Burlington Police Dept.	-	-	-
Franklin - Hampton Police Dept.	362,185	362,185	-
Jasper County	8,531	8,531	-
Kossuth County	216,302	216,302	-
Mills County	-	-	-
Monroe County	503,259	468,767	34,492
Palo Alto County	9,270	9,270	-
Warren County	-	-	-
<b>Follow Up Reviews</b>			
Allamakee County	-	-	-
Boone County	-	-	-
Hardin - Iowa Falls Police Department	257,244	302,104	(44,860)
Ida County	-	-	-
Plymouth County	-	-	-
	<b>\$ 2,550,824</b>	<b>1,536,464</b>	<b>1,014,360</b>

Report on a Review of the  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - Other Sources, Fiscal Year 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2022 From Other Sources</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Adams County	\$ 277,341	-	277,341
Iowa County	162,834	162,834	-
Jones County	-	-	-
Shelby County	830,335	830,335	-
Wright County	-	-	-
<b>Desk Reviews</b>			
Audubon County	-	-	-
Butler County	8,737	8,737	-
Calhoun County	194,164	194,164	-
Delaware County	176,297	176,353	(56)
Grundy County	-	-	-
Montgomery County	393	393	-
O'Brien County	-	-	-
Pocahontas County	-	-	-
Union County	162,655	164,655	(2,000)
Wayne County	-	-	-
	<b>\$ 1,812,756</b>	<b>1,537,471</b>	<b>275,285</b>



**Schedule 8**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - Total Costs, Fiscal Year 2021

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2021 Total Costs</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Fayette - Oelwein Police Dept.	\$ 322,313	306,273	16,040
Keokuk County	711,572	711,572	-
Madison County	441,489	460,569	(19,080)
Tama County	2,900,189	854,636	2,045,553
South Central Iowa Regional Board	4,397,586	709,460	3,688,126
<b>Desk Reviews</b>			
Appanoose County	430,767	430,767	-
Cherokee County	565,329	551,800	13,529
Des Moines - Burlington Police Dept.	1,202,500	1,190,525	11,975
Franklin - Hampton Police Dept.	909,497	909,244	253
Jasper County	1,351,856	1,351,632	224
Kossuth County	646,445	612,258	34,187
Mills County	951,829	945,060	6,769
Monroe County	1,419,009	1,372,518	46,491
Palo Alto County	583,953	585,075	(1,122)
Warren County	1,107,496	1,140,501	(33,005)
<b>Follow Up Reviews</b>			
Allamakee County	1,036,148	1,035,776	372
Boone County	1,141,288	997,177	144,111
Hardin - Iowa Falls Police Department	308,676	331,547	(22,871)
Ida County	476,693	452,834	23,859
Plymouth County	713,420	719,357	(5,937)
	<b>\$ 21,618,055</b>	<b>15,668,581</b>	<b>5,949,474</b>

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - Total Costs, Fiscal Year 2022

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2022 Total Costs</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Adams County	\$ 427,150	25,434	401,716
Iowa County	1,223,815	1,223,805	10
Jones County	853,509	853,509	-
Shelby County	1,187,523	1,180,305	7,218
Wright County	621,421	604,987	16,434
<b>Desk Reviews</b>			
Audobon County	769,010	755,859	13,151
Butler County	772,948	761,295	11,653
Calhoun County	1,350,096	1,348,090	2,006
Delaware County	664,567	664,708	(141)
Grundy County	333,106	289,328	43,778
Montgomery County	598,322	598,322	-
O'Brien County	679,258	679,252	6
Pocahontas County	524,827	530,533	(5,706)
Union County	528,053	499,652	28,401
Wayne County	577,441	162,019	415,422
	<b>\$ 11,111,046</b>	<b>10,177,098</b>	<b>933,948</b>

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Staff

This review was performed by:

Ernest H. Ruben, Jr., CPA, Chief Deputy  
Cole L. Hocker, CPA, Manager  
Suzanne R. Dahlstrom, CPA, Manager  
Stephen J. Hoffman, Senior Auditor II  
Taylor A. Hepp, Senior Auditor  
Bianca M. Cleary, Staff Auditor  
Jared M. Ernst, CPA, Staff Auditor  
Benjamin I. Manchester, Assistant Auditor  
Brianna M. Denton, Assistant Auditor  
Seth W. Franklin, Audit Intern

## **Appendix**

**Appendix A**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

ANNUAL - SFY 2021

ANNUAL PSAP EXPENDITURES DATA COLLECTION

<b>Reporting: July 1, 2020 through June 30, 2021</b> <b>Must Use This Form--Hand Written Forms Not Accepted</b> <b>Report due to HSEMD by January 1, 2022</b> To reflect all expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.				
<b>Data and Revenues:</b> <i>Data regarding revenues at the PSAP and other administrative data</i>				
<b>Prepared by:</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Name	Email	Phone	
<b>Submitted by:</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	Name	Email	Phone	
	<input type="text"/>	<input type="text"/>		
PSAP Name	County			
<b>Administrative Data</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Wireline Surcharge Received	Number of Wireline Calls	Number of VoIP Calls	Number of Admin Calls
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Wireless Surcharge Received	Number of Wireless Calls		Authorized FTE Telecommunicators
<b>Additional Revenues</b>	<input type="text"/>	<input type="text"/>		
	Amount	Source		
	<input type="text"/>	<input type="text"/>		
<b>Additional Debt</b>	<input type="text"/>	<input type="text"/>		
	Amount	Source		
	<input type="text"/>	<input type="text"/>		
<b>Additional Debt</b>	<input type="text"/>	<input type="text"/>		
	Amount	Source		
	<input type="text"/>	<input type="text"/>		

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**Appendix A**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

**Reporting: July 1, 2020 through June 30, 2021**      **Must Use This Form--Hand Written Forms Not Accepted**      **Report due to HSEMD by January 1, 2022**  
To reflect all expenditures for operating the PSAP using the *accrual accounting basis* including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

<b>Building and Grounds:</b> <i>May need to use the square footage of the communications center vs the total cost to the county (only specific to the PSAP)</i>						
<b>To include, but not limited to:</b>						
<u>Utilities</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Gas						
Electric						
Water						
Sewer						
Trash Removal						
Janitorial						
Mowing						
Snow Removal						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>						
		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Building						
Liability						
Equipment						
Office Rental						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Generator</b>						
		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Maintenance Agreement						
Repairs						
Fuel						
UPS						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

ANNUAL - SFY 2021

ANNUAL PSAP EXPENDITURES DATA COLLECTION

**Reporting: July 1, 2020 through June 30, 2021**      **Must Use This Form--Hand Written Forms Not Accepted**      **Report due to HSEMD by January 1, 2022**  
To reflect all expenditures for operating the PSAP using the *accrual accounting basis* including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

<b>Communications:</b>						
<u>To include, but not limited to:</u>						
<b>E911 Telephone System</b>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Circuit Costs						
Hardware						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Administrative Phone System</b>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Circuit Costs						
Hardware						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other</b>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Internet Fees						
Iowa System / NCIC						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**Appendix A**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

ANNUAL - SFY 2021

ANNUAL PSAP EXPENDITURES DATA COLLECTION

<b>Reporting: July 1, 2020 through June 30, 2021</b> <b>Must Use This Form--Hand Written Forms Not Accepted</b> <b>Report due to HSEMD by January 1, 2022</b> To reflect all expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.						
<b>Operations:</b>						
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
CAD System						
Mapping/GIS						
Logging Recorder						
Dispatcher Work Stations						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
EMD						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Data Processing:</b>						
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
E911 Data Base/MSAG (Telephone Co)						
E911 Data Base/MSAG (Other)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Addressing:</b>						
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Intersection Signage						
Resident Markers						
Contracted Services						
GIS (mapping)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

ANNUAL - SFY 2021

ANNUAL PSAP EXPENDITURES DATA COLLECTION

**Reporting: July 1, 2020 through June 30, 2021**      **Must Use This Form--Hand Written Forms Not Accepted**      **Report due to HSEMD by January 1, 2022**  
To reflect all expenditures for operating the PSAP using the *accrual accounting basis* including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

<b>Radio Infrastructure: Costs for leased and owned</b>									
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)			
Radio Base									
Mobile									
Portable									
Handheld									
Pagers									
Repeaters									
Remote Transmitter Sites									
Towers									
Maintenance Agreements									
Repairs									
Other (Specify)									
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>Capital Expenditures: Non-recurring costs during this reporting timeframe on large expenses in the categories below</b>									
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)			
Hardware									
Software									
CAD System									
Mapping									
Radio									
Logging Recorder									
Dispatcher Work Stations									
Maintenance Agreements									
Repairs									
Other (Specify)									
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**Appendix A**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

ANNUAL - SFY 2021

ANNUAL PSAP EXPENDITURES DATA COLLECTION

<b>Reporting: July 1, 2020 through June 30, 2021</b> <b>Must Use This Form--Hand Written Forms Not Accepted</b> <b>Report due to HSEMD by January 1, 2022</b> To reflect all expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.						
<b>Debt Services: Paid on debt during the current reporting timeframe</b>						
<b>To include, but not limited to:</b>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Loans						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous (Specify):</b>						
	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL</b>						
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Set Aside Funds:</b>						
<b>To include, but not limited to:</b>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Amount set aside for future purchases						
Amount set aside for future projects						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Notes/Comments:</b>						
<b>Reminders</b>	*This form is auditable; maintain records of your calculations and expenses. Show your work where costs were split amongst agencies. The <i>accrual accounting basis</i> should be used. *Other agencies in your county may need to be consulted to arrive at accurate expenses and documentation. Don't hesitate to ask for help from others or the State 911 office. *To submit the form or ask questions, contact: <a href="mailto:911@iowa.gov">911@iowa.gov</a> or 515-323-4232					

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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2021 PSAP Data Collection Form

ANNUAL - SFY 2021

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2020 through June 30, 2021	Must Use This Form--Hand Written Forms Not Accepted	Report due to HSEMD by January 1, 2022
To reflect all expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.		
*To submit the form or ask questions, contact: <a href="mailto:911@iowa.gov">911@iowa.gov</a> or 515-323-4232		

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**Appendix B**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2022 PSAP Data Collection Form

ANNUAL - SFY 2022

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2021 through June 30, 2022		Must Use This Form—Hand Written Forms Not Accepted		Report due to HSEMD by January 1, 2023	
<p>To reflect expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column. Please provide only <i>direct costs</i>. Indirect costs do not need to be included and may be explained in the Notes section at the bottom of the form. Direct Costs are those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.</p>					
<b>Data and Revenues:</b> <i>Data regarding revenues at the PSAP and other administrative data</i>					
<b>Prepared by:</b>		_____		_____	
Name		Email		Phone	
<b>Submitted by:</b>		_____		_____	
Name		Email		Phone	
PSAP Name		County		_____	
<b>Administrative Data</b>		_____		_____	
Wireline Surcharge Received		EMD		Call Taking Stations	
_____		_____		_____	
Wireless Surcharge Received		Language Translation Services		Authorized FTE Telecommunicators	
_____		_____		_____	
<b>Additional Revenues</b>		_____		_____	
Amount		Source		_____	
_____		_____		_____	
Amount		Source		_____	
_____		_____		_____	
Amount		Source		_____	
<b>Additional Debt</b>		_____		_____	
Amount		Source		_____	
_____		_____		_____	
Amount		Source		_____	
_____		_____		_____	
Amount		Source		_____	
<b>Administration - Personnel Costs:</b>		For dispatching, administrative and/or managerial duties for dispatch center, and database management.			
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)
_____		_____	_____	_____	_____

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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2022 PSAP Data Collection Form

ANNUAL - SFY 2022

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2021 through June 30, 2022		Must Use This Form--Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2023	
<p>To reflect expenditures for operating the PSAP using the <b>accrual accounting basis</b> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column. Please provide only <b>direct costs</b>. Indirect costs do not need to be included and may be explained in the Notes section at the bottom of the form. Direct Costs are those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.</p>						
Salary, to include overtime						
Benefits						
Organization Dues						
Training Expenses						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Buildings and Grounds - Insurance</b>	<i>Only Direct Costs reportable</i>			Other Funding	Other Funding	
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Source (specify)	Source (specify)	
Costs related to the receipt and disposition of 911						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Communications:</b>						
<u>To include, but not limited to:</u>				Other Funding	Other Funding	
<b>911 Telephone System</b>	From 911 Surcharge	From General	From Sheriff	Source (specify)	Source (specify)	
Circuit Costs						
Hardware						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Communications:</b>						
<u>To include, but not limited to:</u>				Other Funding	Other Funding	
<b>Administrative Phone System</b>	From 911 Surcharge	From General	From Sheriff	Source (specify)	Source (specify)	
Circuit Costs						

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**Appendix B**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2022 PSAP Data Collection Form

ANNUAL - SFY 2022

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2021 through June 30, 2022		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2023	
<p>To reflect expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column. Please provide only <i>direct costs</i>. Indirect costs do not need to be included and may be explained in the Notes section at the bottom of the form. Direct Costs are those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.</p>						
Hardware						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Operations:</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
CAD System						
Mapping/GIS						
Logging Recorder						
Dispatcher Work Stations						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Generator Costs						
Internet Fees						
Language Translations Services						
Iowa System / NCIC						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Data Processing:</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
ALI/MSAG/GIS Maintenance						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2022 PSAP Data Collection Form

ANNUAL - SFY 2022

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2021 through June 30, 2022		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2023	
<p>To reflect expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column. Please provide only <i>direct costs</i>. Indirect costs do not need to be included and may be explained in the Notes section at the bottom of the form. Direct Costs are those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.</p>						
<b>Addressing:</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Intersection Signage						
Resident Markers						
Contracted Services (Signs)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Radio Infrastructure: Costs for leased and owned, specific to receipt and disposition of a 911 call</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Radio and Radio components						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Expenditures: Non-recurring costs during this reporting timeframe on large expenses in the categories below</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Hardware						
Software						
CAD System						
Mapping						
Radio						
Logging Recorder						
Dispatcher Work Stations						
Maintenance Agreements						
Repairs						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Debt Services: Paid on debt during the current reporting timeframe</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Loans						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous (Specify):</b>						
		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)

Updated 8/1/2022

MUST USE THIS FORM - No substitutions - Hand Written Forms Not Accepted

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**Appendix B**

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2022 PSAP Data Collection Form

ANNUAL - SFY 2022

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2021 through June 30, 2022		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2023	
<p>To reflect expenditures for operating the PSAP using the <b>accrual accounting basis</b> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column. Please provide only <i>direct costs</i>. Indirect costs do not need to be included and may be explained in the Notes section at the bottom of the form. Direct Costs are those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.</p>						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Set Aside Funds:</b>						
<u>To include, but not limited to:</u>						
Amount set aside for future purchases		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Amount set aside for future projects						
Other (Specify)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes/Comments:						
Reminders	<p>*This form is auditable; maintain records of your calculations and expenses. Show your work where costs were split amongst agencies. The <b>accrual accounting basis</b> should be used.</p> <p>*Other agencies in your county may need to be consulted to arrive at accurate expenses and documentation. Don't hesitate to ask for help from others or the State 911 office.</p> <p>*This form is to capture Direct Costs only. If there are cost categories listed that you consider Indirect Costs, please leave those blank and provide an explanation in the Notes Section</p> <p>*To submit the form or ask questions, contact: <a href="mailto:911@iowa.gov">911@iowa.gov</a> or 515-323-4232</p>					

Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of 2022 PSAP Data Collection Form

ANNUAL - SFY 2022

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2021 through June 30, 2022

Must Use This Form--Hand Written Forms Not Accepted

Report due to HSEMD by January 1, 2023

To reflect expenditures for operating the PSAP using the **accrual accounting basis** including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column. Please provide only *direct costs*. Indirect costs do not need to be included and may be explained in the Notes section at the bottom of the form. Direct Costs are those costs that can be easily identified with a high degree of accuracy and assigned to the cost of operating the PSAP.

\*To submit the form or ask questions, contact: [911@iowa.gov](mailto:911@iowa.gov) or 515-323-4232

Updated 8/1/2022

MUST USE THIS FORM - No substitutions - Hand Written Forms Not Accepted

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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department  
911 Cost Data

Copy of Late PSAP Expenditure Notification



**STATE OF IOWA**

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KIM REYNOLDS  
GOVERNOR

ADAM GREGG  
LT. GOVERNOR

IOWA DEPARTMENT OF HOMELAND SECURITY  
AND EMERGENCY MANAGEMENT  
JOHN BENSON, DIRECTOR

April 1, 2022

Warren County 911 Service Board  
Attn: Doug McCasland  
111 N Buxton St, Room 128  
Indianola, IA 50125

Dear Mr. McCasland:

This letter is to inform you that your required submission of the PSAP Expenditure Data Collection Form as required by Code of Iowa, Chapter 34A.7A (5)(b) is now delinquent. Our office has made numerous attempts to remind Warren County of the March 31, 2022 deadline.

Per Code of Iowa, Chapter 34A.7A (5)(c) I am now required to remit \$.65 of your quarterly surcharge distribution rather than the standard \$1.00. The remaining \$.35 on the dollar shall be held in the carryover operating surplus fund and distributed to you in full once your form is received. If it is not received by March 30, 2023, you will permanently lose that portion of your funds and it will remain in the carryover operating surplus.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at [blake.derouchev@iowa.gov](mailto:blake.derouchev@iowa.gov).

Sincerely,

A handwritten signature in blue ink, appearing to read "Blake DeRouchev".

Blake DeRouchev  
911 Program Manager