



**OFFICE OF AUDITOR OF STATE**  
**STATE OF IOWA**

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Auditor of State

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**NEWS RELEASE**

Contact: Ernest Ruben  
515/281-5834

FOR RELEASE

December 14, 2023

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Auditor of State Rob Sand today released an audit report on the Wireless 911 Emergency Communications Fund (Wireless Fund) of the Iowa Department of Homeland Security and Emergency Management for the year ended June 30, 2021.

**FINANCIAL HIGHLIGHTS:**

The Wireless Fund was established to account for a monthly surcharge of up to \$1 to be imposed on each wireless communications service number provided in Iowa. The surcharge was imposed to fund the implementation of network and public safety answering point improvements and wireless carriers' transport costs related to wireless 911 services.

The Wireless Fund had revenues totaling \$33,117,162 for the year ended June 30, 2021, a decrease of 4.6% from the prior year. Revenues included \$32,026,143 from fees, licenses, and permits, \$28,190 from interest on investments and \$1,062,829 in federal support.

The Wireless Fund's expenses for the year ended June 30, 2021, totaled \$34,646,738, an increase of 5.1% over the prior year. Expenses included \$34,450,194 for contractual services, including payments to the Joint 911 Service Boards and for wireless carriers' transport costs related to wireless 911 services. The increase is primarily due to an increase in grants provided to local service boards to assist in upgrading the statewide next generation 911 system.

**AUDIT FINDINGS:**

Consistent with the prior year, Sand reported no findings pertaining to the Wireless 911 Emergency Communications Fund.

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

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**WIRELESS 911 EMERGENCY COMMUNICATIONS FUND  
IOWA DEPARTMENT OF HOMELAND SECURITY  
AND EMERGENCY MANAGEMENT**

**INDEPENDENT AUDITOR'S REPORTS  
BASIC FINANCIAL STATEMENTS  
AND SUPPLEMENTARY INFORMATION  
SCHEDULE OF FINDINGS**

**JUNE 30, 2021**

**Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security  
and Emergency Management**



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November 1, 2023

Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security  
and Emergency Management  
Des Moines, Iowa

To the Officials of the Wireless 911 Emergency Communications Fund:

I am pleased to submit to you the financial and compliance audit report for the Wireless 911 Emergency Communications Fund for the year ended June 30, 2021. The audit was performed pursuant to Chapter 34A.7A.2(a) of the Code of Iowa and in accordance with U.S. auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the Wireless 911 Emergency Communications Fund throughout the audit. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Sand".

Rob Sand  
Auditor of State

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**Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management**

**Officials**

Name

Title

**State**

Honorable Kim K. Reynolds  
Honorable Michael L. Fitzgerald  
Kraig Paulsen  
Tim McDermott

Governor  
Treasurer of State  
Director, Department of Management  
Director, Legislative Services Agency

**Agency**

John Benson  
  
Julie Nishijima  
Blake DeRouchey

Director, Iowa Department of Homeland  
Security and Emergency Management/Operations  
Division Administrator  
Non-Disaster Grants and Admin Bureau Chief  
911 Program Manager



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Independent Auditor's Report

To John Benson, Director of the  
Iowa Department of Homeland Security and Emergency Management:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Wireless 911 Emergency Communications Fund of the Iowa Department of Homeland Security and Emergency Management (Wireless Fund) as of and for the year ended June 30, 2021, and the related Notes to Financial Statements, which collectively comprise the basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles. This includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Wireless Fund's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Wireless Fund's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the governmental activities and the major fund of the Wireless Fund as of June 30, 2021, and the respective changes in its financial position for the year then ended, in accordance with U.S. generally accepted accounting principles.

### Emphasis of a Matter

As discussed in Note 1, the financial statements of the Wireless Fund are intended to present the financial position and results of operations of only that portion of the financial reporting entity of the State of Iowa that is attributable to the transactions of the Wireless Fund. They do not purport to, and do not, present fairly the financial position of the State of Iowa as of June 30, 2021, and the changes in its financial position for the year then ended, in conformity with U.S. generally accepted accounting principles.

### Other Matters

#### *Required Supplementary Information*

Management has omitted Management's Discussion and Analysis which U.S. generally accepted accounting principles require to be presented to supplement the basic financial statements. Such omitted information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinions on the basic financial statements are not affected by this omitted information.

U.S. generally accepted accounting principles require the budgetary comparison information on page 15 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 1, 2023, on our consideration of the Wireless Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Wireless Fund's internal control over financial reporting and compliance.



Ernest H. Ruben, Jr., CPA  
Deputy Auditor of State

November 1, 2023



**Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security  
and Emergency Management**

## **Basic Financial Statements**

**Exhibit A**Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management

## Governmental Fund Balance Sheet and Statement of Net Position

June 30, 2021

	General Fund	Adjustments (Note 4)	Statement of Net Position
Cash	\$ 12,837,753	-	12,837,753
Prepaid expense	353,209	-	353,209
Accounts receivable	7,865,151	-	7,865,151
Capital assets net of accumulated depreciation/amortization	-	1,003,090	1,003,090
<b>Total assets</b>	<b>\$ 21,056,113</b>	<b>1,003,090</b>	<b>22,059,203</b>
Liabilities			
Accounts payable	10,775,344	-	10,775,344
<b>Fund Balance/Net Position</b>			
Fund balance - restricted for Wireless 911 purposes	10,280,769	(10,280,769)	-
<b>Total liabilities and fund balance</b>	<b>\$ 21,056,113</b>		
<b>Net position</b>			
Net investment in capital assets		1,003,090	1,003,090
Restricted for wireless 911 purposes		10,280,769	10,280,769
		<b>\$ 11,283,859</b>	<b>11,283,859</b>

See notes to financial statements.

Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management

Statement of Governmental Fund Revenues, Expenditures and  
Changes in Fund Balance and Statement of Activities

Year ended June 30, 2021

	General Fund	Adjustments (Note 5)	Statement of Activities
Revenues:			
Fees, licenses and permits	\$ 32,026,143	-	32,026,143
Interest on investments	28,190	-	28,190
Federal support	1,631,018	(568,189)	1,062,829
Total revenues	<u>33,685,351</u>	<u>(568,189)</u>	<u>33,117,162</u>
Expenditures/expenses:			
Personal services	191,839	-	191,839
Travel and subsistence	34	-	34
Supplies and materials	2,723	-	2,723
Contractual services	33,930,629	519,565	34,450,194
Equipment and repair	1,948	-	1,948
Total expenditures/expenses	<u>34,127,173</u>	<u>519,565</u>	<u>34,646,738</u>
Excess (deficiency) of revenues over (under) expenditures/expenses	(441,822)	441,822	-
Change in net position	-	(1,529,576)	(1,529,576)
Fund balance/net position beginning of year	10,722,591	2,090,844	12,813,435
Fund balance/net position end of year	<u>\$ 10,280,769</u>	<u>1,003,090</u>	<u>11,283,859</u>

See notes to financial statements.

Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management

Notes to Financial Statements

June 30, 2021

**(1) Summary of Significant Accounting Policies**

The Wireless 911 Emergency Communications Fund of the Iowa Department of Homeland Security and Emergency Management (Wireless Fund) was established to account for a monthly surcharge of up to one dollar to be imposed on each wireless communications service number provided in Iowa. The surcharge was imposed to fund the implementation of network and public safety answering point improvements at the Joint 911 Service Boards and wireless carriers' transport costs related to wireless 911 services.

The financial statements of the Wireless Fund have been prepared in conformity with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board. The more significant of the Wireless Fund's accounting policies are described below.

A. Reporting Entity

For financial reporting purposes, the Wireless Fund has included all funds. The Wireless Fund has also considered all potential component units for which it is financially accountable and other organizations for which the nature and significance of their relationship with the Wireless Fund are such that exclusion would cause the Wireless Fund's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the Wireless Fund to impose its will on that organization or (2) the potential for the organization to provide specific benefits to or impose specific financial burdens on the Wireless Fund. The Wireless Fund has no component units which meet the Governmental Accounting Standards Board criteria.

B. Entity-wide and Fund Financial Statements

The financial statements on pages 8 and 9 combine both an entity-wide perspective and a governmental fund perspective.

The General Fund comprises the Wireless Fund's governmental fund type. This fund is the general operating fund of the Wireless Fund and the difference between assets and liabilities of the fund is referred to as fund balance.

The entity-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the activities of the Wireless Fund. Governmental activities are those which normally are supported by taxes and intergovernmental revenues.

Fund Balance – The restricted fund balance of \$10,280,769 at June 30, 2021 consists of wireless fees collected and maintained for use in operating, maintaining and improving network and public safety answering points at the Joint 911 Service Boards and other related costs in accordance with Chapter 34A.7A of the Code of Iowa.

Net Position – Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation totaled \$11,283,859 at June 30, 2021, and consists of wireless fees collected and maintained for use in operating, maintaining and improving network and public safety answering points at the Joint 911 Service Boards and other related costs in accordance with Chapter 34A.7A of the Code of Iowa.

C. Basis of Accounting and Measurement Focus

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The entity-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current year or soon enough thereafter to pay liabilities of the current year. For this purpose, the Wireless Fund considers revenues to be available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, compensated absences are recorded only when payment is due.

D. Capital Assets

Capital assets are reported in the financial statements at historical cost. Donated capital assets acquired before July 1, 2015, are reported at their estimated fair market value at the date of acquisition. Donated capital assets acquired after June 30, 2015, are reported at their acquisition value at the date of acquisition. Capital assets utilized in governmental funds are reported as expenditures when purchased in the governmental fund financial statements. Intangible assets, as defined by the Wireless Fund’s policy, acquired after June 30, 1980, are reported. Reportable capital assets are defined by the Wireless Fund as assets above the following thresholds:

<u>Asset Class</u>	<u>Amount</u>
Intangible assets	\$ 500,000
Equipment	5,000

Capital assets are depreciated/amortized over their useful lives using the straight-line depreciation/amortization method. The government-wide financial statements report depreciation/amortization expense. The following useful lives are used:

<u>Asset Class</u>	<u>Estimated Useful Lives (In Years)</u>
Intangible assets	5 - 20
Equipment	2 - 20

**(2) Deposits**

The Wireless Fund's deposits with the Treasurer of State throughout the year and at June 30, 2021, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

**(3) Capital Assets**

Capital assets activity for the year ended June 30, 2021, is as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year
<b>Governmental Activities</b>				
<b>Capital assets not being depreciated:</b>				
Construction in process	\$ -	-	-	-
<b>Capital assets being depreciated</b>				
Intangible assets	1,297,875	-	-	1,297,875
Equipment	3,489,811	-	201,008	3,288,803
<b>Total capital assets being depreciated</b>	<b>4,787,686</b>	<b>-</b>	<b>201,008</b>	<b>4,586,678</b>
<b>Less accumulated depreciation for:</b>				
Intangible assets	699,180	259,575	-	958,755
Equipment	2,565,851	167,526	108,544	2,624,833
<b>Total accumulated depreciation</b>	<b>3,265,031</b>	<b>427,101</b>	<b>108,544</b>	<b>3,583,588</b>
<b>Governmental activities capital assets, net</b>	<b>\$ 1,522,655</b>	<b>(427,101)</b>	<b>(92,464)</b>	<b>1,003,090</b>

**(4) Explanation of Difference between the Governmental Fund Balance Sheet and the Statement of Net Position**

The difference results from the long-term economic resources focus of the Statement of Net Position versus the current financial resources focus of the Governmental Fund Balance Sheet.

Capital assets applicable to the Wireless Fund's governmental activities are not current financial resources and therefore, are not reported in the governmental fund. However, they are reported in the Statement of Net Position. The cost of capital assets is \$4,586,678 and the accumulated depreciation/amortization is \$3,583,588.

**(5) Explanation of Difference between the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance and the Statement of Activities**

The difference results from the long-term economic resources focus of the Statement of Activities versus the current financial resources focus of the Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance.

Because some revenues will not be collected for several months after the Wireless Fund's year end, they are not considered available revenues and are recognized as deferred inflows of resources in the governmental fund. Deferred inflows of resources decreased \$568,189 in the current year.

Governmental funds report capital outlays as expenditures while the governmental activities report depreciation/amortization expense to allocate those expenditures over the life of the assets. Depreciation/amortization expense exceeded capital outlay expenditures in the current year by \$519,565.

**(6) Risk Management**

State employee benefits for health, dental, long-term disability and life insurance coverage are insured through commercial insurers. There were no significant reductions in insurance coverage from the prior year and settlements have not exceeded coverage for the past three fiscal years.

The State of Iowa self-insures on behalf of its agencies for losses related to workers' compensation, its motor vehicle fleet, property damage and torts. A contingent fund exists under Section 29C.20 of the Code of Iowa to provide compensation for loss or damage to state property (casualty losses).

**(7) Commitments**

The Wireless Fund entered into a contract totaling \$32,091,135 for development and implementation of a Statewide IP Enabled Next Generation 911 System. As of June 30, 2021, costs of \$30,841,219 on the project have been incurred. The \$1,249,916 remaining on the contract at June 30, 2021 will be paid as work on the project progresses. This contract is primarily related to services and maintenance for the system and equipment purchased that exceeded the capitalization threshold has been capitalized.

The Wireless Fund also entered into a separate contract totaling \$23,000,000 for development and implementation of a Statewide IP Enabled Next Generation 911 System. As of June 30, 2021, no costs on the project have been incurred. Costs on the contract will be paid in quarterly installments as work on the project progresses. This contract is primarily related to services and maintenance for the system and equipment to be purchased that exceeds the capitalization threshold will be capitalized.

The Wireless Fund also entered into a contract totaling \$14,785,425 for implementing the local public safety answering point Next Generation 911 shared services. As of June 30, 2021, costs of \$5,842,556 on the project have been incurred. The \$8,942,869 remaining on the contracts at June 30, 2021 will be paid as work on the project progresses. This contract is primarily related to services and maintenance for the system and equipment purchased that exceeds the capitalization threshold will be capitalized.

The Wireless Fund also entered into a contract totaling \$4,369,986 for Next Generation 911 Geographic Information System (GIS) expanded services as well as new services to enhance the State's readiness for future Next Generation 911 operations. As of June 30, 2021, no costs on the project have been incurred. Costs on the contract will be paid as work on the project progresses.

The Wireless Fund total commitment is \$37,562,771.



**Required Supplementary Information**

Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management

Required Supplementary Information

Budgetary Comparison Schedule

Year ended June 30, 2021

	Actual	Original/ Final Budget	Final to Actual Variance
<b>Revenues:</b>			
Fees, licenses and permits	\$ 32,026,143	29,076,839	2,949,304
Interest on investments	28,190	306,900	(278,710)
Federal support	1,631,018	-	1,631,018
Total revenues	<u>33,685,351</u>	<u>29,383,739</u>	<u>4,301,612</u>
<b>Expenditures:</b>			
Personal services	191,839	135,136	(56,703)
Travel and subsistence	34	20,864	20,830
Supplies and materials	2,723	6,500	3,777
Contractual services	33,930,629	29,206,239	(4,724,390)
Equipment and repair	1,948	15,000	13,052
Total expenditures	<u>34,127,173</u>	<u>29,383,739</u>	<u>(4,743,434)</u>
Deficiency of revenues under expenditures	(441,822)		
Balance beginning of year	<u>10,722,591</u>		
Balance end of year	<u>\$ 10,280,769</u>		

Note to Budgetary Reporting:

The budget for the General Fund is adopted on a basis consistent with U.S. generally accepted accounting principles. There were no material violations of finance-related legal and contractual provisions.

See accompanying independent auditor's report.



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**Independent Auditor's Report on Internal Control  
over Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in Accordance with  
Government Auditing Standards**

To John Benson, Interim Director of the  
Iowa Department of Homeland Security and Emergency Management:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the Wireless 911 Emergency Communications Fund of the Iowa Department of Homeland Security and Emergency Management (Wireless Fund) as of and for the year ended June 30, 2021, and the related Notes to Financial Statements, which collectively comprise the Wireless Fund's basic financial statements, and have issued our report thereon dated November 1, 2023.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Wireless Fund's internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Wireless Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Wireless Fund's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Wireless Fund's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

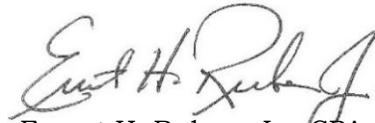
**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Wireless Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Wireless Fund's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Wireless Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the Wireless Fund during the course of our audit. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.



Ernest H. Ruben, Jr., CPA  
Deputy Auditor of State

November 1, 2023

Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management

Schedule of Findings

For the Year ended June 30, 2021

**Findings Related to the Financial Statements:**

**INTERNAL CONTROL DEFICIENCIES:**

No material weaknesses in internal control over financial reporting were noted.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**Other Findings Related to Required Statutory Reporting:**

No matters were noted.

Wireless 911 Emergency Communications Fund  
Iowa Department of Homeland Security and Emergency Management

Staff

This audit was performed by:

Ernest H. Ruben, Jr., CPA, Deputy  
Suzanne R. Dahlstrom, CPA, Manager  
Bianca M. Cleary, Senior Auditor  
Taylor A. Hepp, Senior Auditor  
Stephen A. Baker, Assistant Auditor  
Jorge M. Morales, Assistant Auditor