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NEWS RELEASE

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FOR RELEASE

February 27, 2026

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, 2022 through June 30, 2024.

Sand reported it was not possible to verify the accuracy and completeness of the costs reported in the 111 and 109 PSAP Data Collection forms for fiscal years 2023 and 2024, 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 2023 and 2024, respectively.

Differences identified by Sand for fiscal year 2023 cost data reported for the 20 PSAPs tested ranged from \$133,364 of costs under reported to \$415,602 of costs over reported. 15 PSAPs were also tested for fiscal year 2024, which showed some improvement. Differences identified in fiscal year 2024 ranged from \$2,767 of costs under reported to \$736,226 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, 2022 THROUGH JUNE 30, 2024**

**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 111 and 109 public safety answering points (PSAPs) in Iowa for fiscal years 2023 and 2024, 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 2023 and 2024 and reviewed it to identify any unusual information.
- (5) Conducted 15 desk reviews for fiscal years 2023 and 2024, and 5 follow up desk reviews for fiscal year 2023 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 111 and 109 PSAP Data Collection forms for 18 forms tested in fiscal year 2023 and 10 forms tested in fiscal year 2024, 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 111 and 109 PSAP Data Collection forms for fiscal years 2023 and 2024, 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 2023 and 2024. 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 "S".

Rob Sand
Auditor of State

January 26, 2026

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 111 and 109 PSAPs located in Iowa's 99 counties during 2023 and 2024. 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 111 in 2023 and 109 in 2024 PSAPs based on a formula established by the Iowa Legislature and documented in Chapter 34A of the *Code*. 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 after 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 2023 and 2024, 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, 2016. A new report regarding data collection and the results of an ongoing audit for each successive two-year period shall be submitted by March 1 every two years thereafter.”

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 2023 and 2024 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 2023 and 2024. The cost and expense data reported to HSEMD by the Joint 911 Service Boards is summarized in **Schedule 1**. Blank copies of the forms used to report the cost and expense data are included in **Appendix A** and **Appendix B**.

Table 1 summarizes the total cost and expense data reported by category for fiscal years ended 2023 and 2024. 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
	2023	2024	
Administration- Personnel costs	\$ 97,187,977	101,489,648	198,677,625
Building and grounds	2,320,989	2,654,361	4,975,350
Communications	6,646,084	6,679,686	13,325,770
Operations	12,496,830	11,828,125	24,324,955
Data processing	666,985	804,079	1,471,064
Addressing	541,561	510,029	1,051,590
Radio infrastructure	10,565,332	9,876,626	20,441,958
Capital expenditures	15,726,130	11,628,204	27,354,334
Debt service	5,124,327	9,863,637	14,987,964
Miscellaneous	606,319	543,359	1,149,678
	<u>\$ 151,882,534</u>	<u>155,877,754</u>	<u>307,760,288</u>

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, 2023 is \$19,764,259. The total Set Aside Funds at June 30, 2024 is \$28,271,123.

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 2023 and 2024 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 111 PSAPs in fiscal year 2023 and 109 PSAPs in fiscal year 2024, 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 February 29, 2024, the Office of Auditor of State issued a report regarding the PSAP Data Collection forms prepared for fiscal years 2021 and 2022. 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 2023 and if the PSAP forms were completed in an accurate, complete and consistent manner for fiscal years 2023 and 2024.

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 111 in 2023 and 109 in 2024 PSAPs throughout the State. The 911 Communications Committee was comprised of the Program Manager, the 911 Program Planner, and representatives from two 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 two 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 111 PSAPs in fiscal year 2023. The 911 Communications Committee updated the standardized form for 109 PSAPs in fiscal year 2024. 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 31st following the fiscal year end. As previously stated, a copy of the blank form for fiscal year 2023 is included in **Appendix A** and the updated form for fiscal year 2024 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 2023 and 2024 and the following concerns were identified as a result of the assessment.

- Standardized Chart of Accounts
 - Fiscal Years 2023 and 2024 – 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 2023 and 2024 are summarized in **Schedules 2** and **3**, respectively.

- Fiscal Year 2023 – As illustrated by **Schedule 2**, 20 of the 20 PSAP Data Collection forms tested for fiscal year 2023 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified within \$1 for 10 of the 20 forms tested. The variance for the remaining forms tested ranged from \$6,988 under reported to \$55,003 over reported.
- Fiscal Year 2024 – **Schedule 3** illustrates 13 of the 15 PSAP Data Collection forms tested for fiscal year 2024 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agree with the amounts we verified within \$1 for 6 of the 13 forms tested which included costs in the “From 911 Surcharge” column. The variance for the remaining forms tested ranged from \$25,558 under reported to \$77,115 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 2023 and 2024 were summarized in **Schedules 4** and **5**, respectively.

- Fiscal Year 2023 – As illustrated by **Schedule 4**, 18 of the 20 PSAP Data Collection forms for fiscal year 2023 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 3 of the 18 forms tested. The variance for the remaining forms tested ranged from \$3,710 under reported to \$244,270 over reported.

- Fiscal Year 2024 – **Schedule 5** illustrates 13 of the 15 PSAP Data Collection forms for fiscal year 2024 tested include costs in the “From General” and “From Sheriff” columns. Of the 13 forms, the amounts reported to HSEMD agreed with the amounts we verified within \$1 for 6 forms. The variance for the remaining forms ranged from \$205 under reported to \$736,226 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 2023 and 2024, respectively.

- Fiscal Year 2023 – As illustrated by **Schedule 6**, 10 of the 20 PSAP Data Collection forms tested for fiscal year 2023 include costs in the “Other Funding Source” columns. Of those forms, we were able to verify 5 of the 10 amounts reported to HSEMD. The variances for the remaining forms tested ranged from \$148,137 under reported to \$289,527 over reported.
- Fiscal Year 2024 – **Schedule 7** illustrates 7 of the 15 PSAP Data Collection forms tested for fiscal year 2024 included costs in the “Other Funding Source” columns. Of the 7 forms tested, the amounts reported to HSEMD agreed with the amounts we verified for 5 forms. The variances for the remaining forms ranged from \$34,831 under reported to \$5,558 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 2023 and 2024 PSAP Data Collection forms. The PSAP Data Collection form and the instructions for fiscal year 2023 and fiscal year 2024 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 2023 and 2024, respectively.

- Fiscal Years 2023 and 2024 – 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 \$133,364 under reported to \$415,602 over reported for fiscal year 2023 and from \$2,767 under reported to \$736,226 over reported for fiscal year 2024.
- Seven of 35 PSAPs tested provided complete supporting documentation for their expenditure data upon request. (South Central Iowa Regional, Cerro Gordo – Clear Lake Police Department, Bremer County, Adair County, Cherokee County, Lee County and Madison County). 28 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 no PSAPS in fiscal year 2023 and one PSAP with costs totaling \$23,480 in fiscal year 2024 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.
- During testing we also identified one county that used budgeted expenditures instead of actual expenditure to complete the form as required. This resulted in a total of \$93,650 in FY23 of unsupported expenditures.

- 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 31st of each year shall be allocated \$.65 of the \$1.00 911 emergency communications service surcharge until March 31st 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 2023 by March 31, 2024. If a PSAP submits a Data Collection form before March 31st, following the close of the fiscal year, HSEMD will issue a check for the total amount withheld from the 4th quarterly payments made to the PSAP.

The *Code* also specifies if the PSAP does not submit a Data Collection form before March 31st 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 2023 by March 31, 2024 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 2023 – We determined Grundy, Benton, and Butler County’s PSAP Data Collection forms were not submitted for fiscal year 2023 by the March 31, 2024 deadline. The forms were submitted before the surcharge checks were issued.
- Fiscal Year 2024 – We determined Clay County PSAP Data Collection form was not submitted for fiscal year 2024 by the March 31, 2025 deadline. The form was submitted before the surcharge checks were issued.

Appendix C includes a copy of a letter HSEMD sent to the Grundy 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 Collections forms should be prepared in an accurate manner and identify penalties if they are not. If the officials of HSEMD determine that existing *Code* is insufficient, HSEMD should seek legislation to change statutory requirements to include additional penalties for late and inaccurate reports.

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, 2022 through June 30, 2024

Public Safety Answering Point	Fiscal Year 2023			Total Expenditures Reported
	From 911 Surcharge	From General and Sheriff	From Other Funding Source	
Adair	\$ -	611,852	2,239	614,091
Adams	-	126,075	289,527	415,602
Allamakee	189,368	1,071,256	-	1,260,624
Appanoose	612,013	162,973	654,096	1,429,082
Audubon	203,439	453,677	-	657,116
Benton	169,308	837,654	5,486	1,012,448
Black Hawk	1,025,795	258,573	2,327,157	3,611,525
Boone	351,073	17,915	694,272	1,063,260
Bremer	70,987	540,411	38,147	649,545
Buchanan	321,680	517,579	-	839,259
Buena Vista	239,653	788,452	5,520	1,033,625
Butler	224,199	406,742	10,797	641,738
Calhoun	84,053	294,963	128,180	507,196
Carroll	313,338	624,438	-	937,776
Cass	112,758	-	505,330	618,088
Cedar	218,487	501,936	-	720,423
Cerro Gordo	284,247	1,382,364	7,017	1,673,628
Cerro Gordo - Clear Lake Police Dept.	153,246	674,361	-	827,607
Cherokee	56,582	340,409	-	396,991
Chickasaw	161,334	509,544	-	670,878
Clarke	-	385,648	74,960	460,608
Clay	341,148	-	332,448	673,596
Clayton	184,413	546,011	-	730,424

Fiscal Year 2024			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
-	863,221	291	863,512
-	443,415	-	443,415
365,321	1,019,193	-	1,384,514
163,522	178,762	168,854	511,138
103,369	447,976	-	551,345
119,691	879,098	6,569	1,005,358
1,064,988	295,901	2,663,104	4,023,993
309,109	4,501	725,617	1,039,227
640,435	638,895	3,219	1,282,549
326,104	619,686	-	945,790
231,406	868,808	5,520	1,105,734
234,750	359,678	29,570	623,998
89,171	312,698	127,741	529,610
306,323	675,272	-	981,595
168,172	-	542,032	710,204
115,702	485,964	-	601,666
112,294	1,377,140	-	1,489,434
68,591	647,300	-	715,891
243,459	361,616	-	605,075
244,143	527,091	-	771,234
-	349,743	74,247	423,990
152,609	392,280	392,280	937,169
227,841	609,664	-	837,505

Report on a Review of the
Iowa Homeland Security and Emergency
Management Department
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Expenditures Reported for Public Service Answering Points
For the period July 1, 2022 through June 30, 2024

Public Safety Answering Point	Fiscal Year 2023			Total Expenditures Reported
	From 911 Surcharge	From General and Sheriff	From Other Funding Source	
Clinton	156,828	696,950	2,816,076	3,669,854
Crawford	276,598	41,530	1,530,404	1,848,532
Dallas	201,085	1,794,000	-	1,995,085
Dallas- Perry Police Dept.	17,593	397,707	164,505	579,805
Davis	157,977	936,559	465,055	1,559,591
Decatur	425,688	319,442	-	745,130
Delaware	215,435	276,524	184,351	676,310
Des Moines	192,485	893,491	-	1,085,976
Dickinson	161,052	1,125,945	1,929,479	3,216,476
Dubuque	652,764	-	1,638,926	2,291,690
Emmet	129,321	389,524	-	518,845
Fayette	642,793	507,338	-	1,150,131
Floyd Charles City Police Dept.	119,989	300,322	-	420,311
Franklin	76,925	10,365	502,569	589,859
Fremont	124,980	435,776	-	560,756
Greene	233,609	309,528	18,620	561,757
Grundy	261,985	196,438	-	458,423
Guthrie	36	735,668	-	735,704
Hamilton	211,958	559,683	222,078	993,719
Hancock	163,024	419,004	1,904	583,932
Hardin	172,127	374,630	-	546,757
Hardin Iowa Falls Police Dept	31,770	-	366,990	398,760
Harrison	1,057,579	770,266	-	1,827,845

Fiscal Year 2024			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
265,302	-	1,778,475	2,043,777
364,473	36,452	1,308,489	1,709,414
203,386	2,668,716	-	2,872,102
-	-	-	-
324,502	852,004	499,034	1,675,540
201,531	460,056	-	661,587
168,461	229,378	152,573	550,412
93,204	1,002,066	-	1,095,270
201,164	2,845,856	-	3,047,020
777,879	-	1,737,378	2,515,257
136,605	357,284	320	494,209
256,350	523,882	-	780,232
118,731	5,345,164	-	5,463,895
74,480	12,498	546,992	633,970
138,022	458,215	-	596,237
207,032	300,235	-	507,267
342,902	240,253	-	583,155
-	1,544,178	-	1,544,178
217,343	604,461	220,441	1,042,245
159,387	474,364	-	633,751
211,795	392,761	-	604,556
-	-	-	-
157,292	613,539	-	770,831

Report on a Review of the
Iowa Homeland Security and Emergency
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Expenditures Reported for Public Service Answering Points
For the period July 1, 2022 through June 30, 2024

Public Safety Answering Point	Fiscal Year 2023			Total Expenditures Reported
	From 911 Surcharge	From General and Sheriff	From Other Funding Source	
Henry	137,811	507,068	-	644,879
Howard	56,594	422,240	-	478,834
Humboldt	93,650	11,709	527,476	632,835
Ida	194,866	428,325	-	623,191
Iowa	111,986	397,594	171,168	680,748
Jackson	484,903	512,163	204,401	1,201,467
Jasper	464,276	1,185,274	-	1,649,550
Jefferson	155,006	234,867	373,539	763,412
Johnson	891,578	-	4,126,395	5,017,973
Jones	396,416	577,570	-	973,986
Keokuk	58,060	313,245	-	371,305
Kossuth	320,339	147,201	240,169	707,709
Lee	196,779	1,149,014	2,630,378	3,976,171
Linn	382,649	1,570,594	-	1,953,243
Linn - Cedar Rapids Joint Communications Agency	-	4,912,567	-	4,912,567
Linn - Marion Police Dept.	30,422	1,369,221	-	1,399,643
Louisa	105,593	428,257	-	533,850
Lucas	51,060	263,220	-	314,280
Lyon	380,150	377,130	-	757,280
Madison	-	535,020	-	535,020
Mahaska	259,574	622,847	498,777	1,381,198
Marion	138,982	599,219	-	738,201
Marion - Pella Police Dept.	116,063	-	642,078	758,141

Fiscal Year 2024			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
185,862	530,228	-	716,090
62,484	430,069	-	492,553
83,682	11,709	518,230	613,621
222,483	437,089	-	659,572
193,302	888,707	190,955	1,272,964
167,828	533,231	99,233	800,292
384,227	1,268,397	-	1,652,624
195,534	243,890	575,420	1,014,844
847,298	294,789	4,085,107	5,227,194
173,568	624,141	-	797,709
83,222	375,037	-	458,259
312,350	158,782	259,066	730,198
130,334	1,148,934	663,161	1,942,429
416,836	1,897,028	-	2,313,864
-	4,048,876	-	4,048,876
12,952	1,136,114	-	1,149,066
93,856	311,945	-	405,801
348,024	276,713	-	624,737
257,551	369,778	-	627,329
-	314,194	-	314,194
237,031	855,531	-	1,092,562
676,704	589,868	-	1,266,572
588,802	-	673,198	1,262,000

Report on a Review of the
Iowa Homeland Security and Emergency
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Expenditures Reported for Public Service Answering Points
For the period July 1, 2022 through June 30, 2024

Public Safety Answering Point	Fiscal Year 2023			Total Expenditures Reported
	From 911 Surcharge	From General and Sheriff	From Other Funding Source	
Marshall	182,579	1,057,619	-	1,240,198
Mills	243,338	380,405	934,949	1,558,692
Mitchell	149,600	430,198	-	579,798
Monona	96,013	344,876	-	440,889
Monroe	265,296	686,632	319,606	1,271,534
Montgomery	184,359	571,153	611	756,123
Muscatine	356,251	1,573,059	-	1,929,310
O'Brien	122,547	546,611	-	669,158
Osceola	95,753	1,357,961	162,377	1,616,091
Page	235,194	589,648	-	824,842
Palo Alto	134,569	374,941	-	509,510
Plymouth	226,379	492,463	-	718,842
Pocahontas	149,485	216,119	-	365,604
Polk	736,831	3,563,157	-	4,299,988
Polk Des Moines Police Dept.	847,865	5,660,222	-	6,508,087
Polk-Westcom	942,833	5,351,851	-	6,294,684
Pottawattamie	422,586	3,740,058	-	4,162,644
Poweshiek	94,843	484,089	-	578,932
Ringgold	89,928	688,042	-	777,970
Sac	271,718	338,608	-	610,326
Scott	1,043,429	-	8,974,911	10,018,340
Shelby	222,858	-	813,930	1,036,788
Sioux	275,839	582,811	-	858,650

Fiscal Year 2024			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
161,110	1,254,765	-	1,415,875
156,553	366,850	946,170	1,469,573
232,952	502,815	-	735,767
245,901	384,954	-	630,855
99,417	705,382	237,007	1,041,806
150,520	547,108	818	698,446
318,646	2,084,554	-	2,403,200
135,556	525,532	-	661,088
109,439	1,033,957	-	1,143,396
259,917	578,348	-	838,265
180,752	406,031	-	586,783
120,222	580,100	-	700,322
148,865	415,859	-	564,724
753,422	3,793,040	-	4,546,462
749,348	6,226,619	-	6,975,967
645,238	6,579,870	-	7,225,108
300,167	3,875,031	-	4,175,198
102,213	540,359	16,523	659,095
282,507	485,923	-	768,430
195,829	284,659	-	480,488
1,064,085	-	8,798,539	9,862,624
195,552	-	890,526	1,086,078
298,898	626,232	-	925,130

Report on a Review of the
Iowa Homeland Security and Emergency
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Expenditures Reported for Public Service Answering Points
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Public Safety Answering Point	Fiscal Year 2023			Total Expenditures Reported
	From 911 Surcharge	From General and Sheriff	From Other Funding Source	
Story	305,858	1,380,975	13,752	1,700,585
Story Ames Police Dept.	305,858	-	1,392,703	1,698,561
Tama	113,495	10,057	845,639	969,191
Taylor	-	380,502	-	380,502
Union	-	347,344	177,213	524,557
Van Buren	58,573	543,534	-	602,107
Wapello	89,767	441,641	-	531,408
Wapello Ottumwa Police Dept.	67,256	-	633,806	701,062
Warren	449,506	1,150,175	-	1,599,681
Washington	241,914	-	1,066,242	1,308,156
Wayne	138,159	488,563	-	626,722
Webster	547,412	733,145	-	1,280,557
Winnebago	87,837	10,714	537,212	635,763
Winneshiek	444,071	-	885,184	1,329,255
Woodbury	668,534	2,343,341	421,072	3,432,947
Worth	86,532	298,210	-	384,742
Wright	237,432	639,280	-	876,712
South Central Iowa Regional Board	812,619	-	-	812,619
Public Safety	-	5,394,546	-	5,394,546
Total	\$ 28,072,395	82,300,418	41,509,721	151,882,534

Fiscal Year 2024			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
204,300	1,253,652	9,408	1,467,360
201,780	-	1,226,529	1,428,309
268,713	10,370	901,564	1,180,647
-	446,806	-	446,806
-	331,613	192,582	524,195
139,215	632,897	-	772,112
185,996	550,874	1,020	737,890
185,996	697,946	-	883,942
254,137	129,642	1,107,163	1,490,942
492,945	-	1,164,928	1,657,873
130,811	217,778	-	348,589
500,696	970,228	-	1,470,924
286,399	-	591,725	878,124
378,427	-	743,755	1,122,182
153,647	2,556,027	348,683	3,058,357
86,325	365,936	-	452,261
196,680	662,086	-	858,766
674,107	-	-	674,107
-	5,137,487	-	5,137,487
26,828,054	93,825,644	35,224,056	155,877,754

Schedule 2

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 - From 911 Surcharge, Fiscal Year 2023

Public Safety Answering Point	Fiscal Year 2023 From 911 Surcharge		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Appanoose County	\$ 612,013	612,013	-
Crawford County	276,598	275,651	947
Dickinson County	161,052	161,052	-
Osceola County	95,753	95,753	-
South Central Iowa Regional Board	812,619	812,619	-
Desk Reviews			
Calhoun County	84,053	79,308	4,745
Cerro Gordo - Clear Lake Police Dept.	153,246	153,246	-
Clinton County	156,828	155,808	1,020
Decatur County	425,688	396,031	28,657
Fremont County	124,980	95,084	29,896
Grundy County	261,985	261,985	-
Guthrie County	36	-	36
Ringgold County	89,928	88,363	1,565
Webster County	547,412	547,189	223
Wright County	237,432	244,420	(6,988)
Follow Up Reviews			
Adams County	-	-	-
Audubon County	203,439	203,439	-
Butler County	224,199	224,199	-
Shelby County	222,858	167,855	55,003
Union County	-	-	-
	<u>\$ 4,690,119</u>	<u>4,574,015</u>	<u>115,104</u>

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 2024

Public Safety Answering Point	Fiscal Year 2024 From 911 Surcharge		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 309,109	231,994	77,115
Bremer County	640,435	640,435	-
Floyd Charles City Police Dept.	118,731	50,174	68,557
Lucas County	348,024	348,024	-
Marion County	676,704	672,460	4,244
Desk Reviews			
Adair County	-	-	-
Cherokee County	243,459	243,459	-
Dallas County	203,386	203,386	-
Harrison County	157,292	182,850	(25,558)
Jackson County	167,828	156,813	11,015
Lee County	130,334	130,334	-
Madison County	-	-	-
Marion - Pella Police Dept.	588,802	593,045	(4,243)
Monona County	245,901	245,901	-
Winnebago County	286,399	289,166	(2,767)
	\$ 4,116,404	3,988,041	128,363

Schedule 4

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 - From General and Sheriff, Fiscal Year 2023

Public Safety Answering Point	Fiscal Year 2023 From General and Sheriff		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Appanoose County	\$ 162,973	162,971	2
Crawford County	41,530	27,704	13,826
Dickinson County	1,125,945	1,125,950	(5)
Osceola County	1,357,961	1,360,338	(2,377)
South Central Iowa Regional Board	-	-	-
Desk Reviews			
Calhoun County	294,963	298,673	(3,710)
Cerro Gordo - Clear Lake Police Dept.	674,361	674,361	-
Clinton County	696,950	696,350	600
Decatur County	319,442	319,442	-
Fremont County	435,776	435,932	(156)
Grundy County	196,438	196,272	166
Guthrie County	735,668	737,179	(1,511)
Ringgold County	688,042	443,772	244,270
Webster County	733,145	733,145	-
Wright County	639,280	639,321	(41)
Follow Up Reviews			
Adams County	126,075	-	126,075
Audubon County	453,677	453,679	(2)
Butler County	406,742	249,242	157,500
Shelby County	-	-	-
Union County	347,344	339,271	8,073
	\$ 9,436,312	8,893,602	542,710

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 General and Sheriff, Fiscal Year 2024

Public Safety Answering Point	Fiscal Year 2024 From General and Sheriff		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 4,501	4,501	-
Bremer County	638,895	604,064	34,831
Floyd Charles City Police Dept.	5,345,164	4,713,340	631,824
Lucas County	276,713	276,918	(205)
Marion County	589,868	589,868	-
Desk Reviews			
Adair County	863,221	863,221	-
Cherokee County	361,616	361,616	-
Dallas County	2,668,716	1,932,490	736,226
Harrison County	613,539	579,379	34,160
Jackson County	533,231	531,416	1,815
Lee County	1,148,934	1,148,934	-
Madison County	314,194	314,194	-
Marion - Pella Police Dept.	-	-	-
Monona County	384,954	379,676	5,278
Winnebago County	-	-	-
	\$ 13,743,546	12,299,617	1,443,929

Schedule 6

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 - From Other Sources, Fiscal Year 2023

Public Safety Answering Point	Fiscal Year 2023 From Other Sources		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Appanoose County	\$ 654,096	654,924	(828)
Crawford County	1,530,404	1,678,541	(148,137)
Dickinson County	1,929,479	1,929,479	-
Osceola County	162,377	162,377	-
South Central Iowa Regional Board	-	-	-
Desk Reviews			
Calhoun County	128,180	128,777	(597)
Cerro Gordo - Clear Lake Police Dept.	-	-	-
Clinton County	2,816,076	2,816,076	-
Decatur County	-	-	-
Fremont County	-	-	-
Grundy County	-	-	-
Guthrie County	-	-	-
Ringgold County	-	-	-
Webster County	-	-	-
Wright County	-	-	-
Follow Up Reviews			
Adams County	289,527	-	289,527
Audubon County	-	-	-
Butler County	10,797	10,797	-
Shelby County	813,930	797,464	16,466
Union County	177,213	177,213	-
	\$ 8,512,079	8,355,648	156,431

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 - Other Sources, Fiscal Year 2024

Public Safety Answering Point	Fiscal Year 2024 From Other Sources		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 725,617	725,617	-
Bremer County	3,219	38,050	(34,831)
Floyd Charles City Police Dept.	-	-	-
Lucas County	-	-	-
Marion County	-	-	-
Desk Reviews			
Adair County	291	291	-
Cherokee County	-	-	-
Dallas County	-	-	-
Harrison County	-	-	-
Jackson County	99,233	99,233	-
Lee County	663,161	663,161	-
Madison County	-	-	-
Marion - Pella Police Dept.	673,198	667,640	5,558
Monona County	-	-	-
Winnebago County	591,725	591,725	-
	<u>\$ 2,756,444</u>	<u>2,785,717</u>	<u>(29,273)</u>

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 2023

Public Safety Answering Point	Fiscal Year 2023 Total Costs		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Appanoose County	\$ 1,429,082	1,429,908	(826)
Crawford County	1,848,532	1,981,896	(133,364)
Dickinson County	3,216,476	3,216,481	(5)
Osceola County	1,616,091	1,618,468	(2,377)
South Central Iowa Regional Board	812,619	812,619	-
Desk Reviews			
Calhoun County	507,196	506,758	438
Cerro Gordo - Clear Lake Police Dept.	827,607	827,607	-
Clinton County	3,669,854	3,668,234	1,620
Decatur County	745,130	716,473	28,657
Fremont County	560,756	531,016	29,740
Grundy County	458,423	458,257	166
Guthrie County	735,704	737,179	(1,475)
Ringgold County	777,970	532,135	245,835
Webster County	1,280,557	1,280,334	223
Wright County	876,712	883,741	(7,029)
Follow Up Reviews			
Adams County	415,602	-	415,602
Audubon County	657,116	657,118	(2)
Butler County	641,738	484,238	157,500
Shelby County	1,036,788	965,319	71,469
Union County	524,557	516,484	8,073
	\$ 22,638,510	21,824,265	814,245

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 2024

Public Safety Answering Point	Fiscal Year 2024 Total Costs		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 1,039,227	962,112	77,115
Bremer County	1,282,549	1,282,549	-
Floyd Charles City Police Dept.	5,463,895	4,763,514	700,381
Lucas County	624,737	624,942	(205)
Marion County	1,266,572	1,262,328	4,244
Desk Reviews			
Adair County	863,512	863,512	-
Cherokee County	605,075	605,075	-
Dallas County	2,872,102	2,135,876	736,226
Harrison County	770,831	762,229	8,602
Jackson County	800,292	787,462	12,830
Lee County	1,942,429	1,942,429	-
Madison County	314,194	314,194	-
Marion - Pella Police Dept.	1,262,000	1,260,685	1,315
Monona County	630,855	625,577	5,278
Winnebago County	878,124	880,891	(2,767)
	\$ 20,616,394	19,073,375	1,543,019

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

Staff

This review was performed by:

Brian R. Brustkern, CPA, Deputy
Cole L. Hocker, CPA, Director
Jon G. Hanson, Senior Auditor
Noelle M. Johnson, Senior Auditor II
Benjamin I. Manchester, Staff Auditor
Christopher L. Poague, Staff Auditor

Appendix

Appendix A

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

Copy of 2023 PSAP Data Collection Form

SFY 2023 July 1, 2022 - June 30, 2023

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2024

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.

Data and Revenues: *Data regarding revenues at the PSAP and other administrative data*

Prepared by:	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Name	Email	Phone
Submitted by:	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Name	Email	Phone
	<input type="text"/>	<input type="text"/>	
	PSAP Name	County	
Administrative Data	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Wireline Surcharge Received	EMD	Call Taking Stations
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Wireless Surcharge Received	Language Translation Services	Authorized FTE Telecommunicators
Additional Revenues	<input type="text"/>	<input type="text"/>	
	Amount	Source	
	<input type="text"/>	<input type="text"/>	
	Amount	Source	
	<input type="text"/>	<input type="text"/>	
	Amount	Source	
Additional Debt	<input type="text"/>	<input type="text"/>	
	Amount	Source (Specify Above)	
	<input type="text"/>	<input type="text"/>	
	Amount	Source (Specify Above)	

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

Copy of 2023 PSAP Data Collection Form

SFY 2023 July 1, 2022 - June 30, 2023

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2024

Amount	Source (Specify Above)

Administration - Personnel Costs:		<i>For dispatching, administrative and/or managerial duties for dispatch center, and database management.</i>				
To include, but not limited to:		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Salary, to include overtime						
Benefits						
Organization Dues						
Training Expenses						
Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings and Grounds - Insurance		<i>Only Direct Costs reportable</i>			Other Funding Source (specify)	Other Funding Source (specify)
To include, but not limited to:		From 911 Surcharge	From General	From Sheriff		
Costs related to the receipt and disposition of 911						
Other (Specify)						
Other (Specify)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications:					Other Funding Source (specify)	Other Funding Source (specify)
To include, but not limited to:		From 911 Surcharge	From General	From Sheriff		
911 Telephone System						
Circuit Costs						
Hardware						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Other (Specify)						

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Appendix A

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

Copy of 2023 PSAP Data Collection Form

SFY 2023 July 1, 2022 - June 30, 2023

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2024

Other (Specify)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications:						
To include, but not limited to:						
Administrative Phone System	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)						
Other (Specify)						
Other (Specify)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations:						
To include, but not limited to:						
CAD System	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Mapping/GIS						
Logging Recorder						
Dispatcher Work Stations						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
Generator Costs						
Internet Fees						
Language Translations Services						
Iowa System / NCIC						
Other (Specify)						

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SFY 2023 July 1, 2022 - June 30, 2023

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2024

Other (Specify)						
Other (Specify)						
Other (Specify)						
TOTAL	\$	-	\$	-	\$	-

Data Processing:						
<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)						
TOTAL	\$	-	\$	-	\$	-

Addressing:						
<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)						
TOTAL	\$	-	\$	-	\$	-

Radio Infrastructure: <i>Costs for leased and owned, specific to receipt and disposition of a 911 call</i>						
<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)						
TOTAL	\$	-	\$	-	\$	-

Capital Expenditures: <i>Non-recurring costs during this reporting timeframe on large expenses in the categories below</i>						
<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						

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Appendix A

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

Copy of 2023 PSAP Data Collection Form

SFY 2023 July 1, 2022 - June 30, 2023

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2024

Dispatcher Work Stations										
Maintenance Agreements										
Repairs										
Other (Specify)										
Other (Specify)										
Other (Specify)										
Other (Specify)										
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-

<i>Debt Services: Paid on debt during the current reporting timeframe</i>						Other Funding Source (specify)	Other Funding Source (specify)	
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff				
Loans								
Other (Specify)								
Other (Specify)								
Other (Specify)								
TOTAL	\$	-	\$	-	\$	-	\$	-
Miscellaneous (Specify):								
		From 911 Surcharge	From General	From Sheriff		Other Funding Source (specify)	Other Funding Source (specify)	
TOTAL	\$	-	\$	-	\$	-	\$	-
GRAND TOTAL								
	\$	-	\$	-	\$	-	\$	-
Set Aside Funds:								
<u>To include, but not limited to:</u>		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)								
Other (Specify)								
TOTAL	\$	-	\$	-	\$	-	\$	-
Notes/Comments:								

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Report on a Review of the
Iowa Homeland Security and Emergency
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Copy of 2023 PSAP Data Collection Form

SFY 2023 July 1, 2022 - June 30, 2023

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2024

Reminders	
	<p>*This form is auditable; maintain records of your calculations and expenses. Show your work where costs were split amongst agencies. <i>The accrual accounting</i></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: 911@iowa.gov or 515-323-4232</p>

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Appendix B

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

Copy of 2024 PSAP Data Collection Form

SFY 2024 July 1, 2023 - June 30, 2024

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2025

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.

Data and Revenues: *Data regarding revenues at the PSAP and other administrative data*

Prepared by:	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Name	Email	Phone
Submitted by:	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Name	Email	Phone
Administrative Data	<input type="text"/>	<input type="text"/>	
	PSAP Name	County	
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Wireline Surcharge Received	EMD	Call Taking Stations
	<input type="text"/>	<input type="text"/>	<input type="text"/>
	Wireless Surcharge Received	Language Translation Services	Authorized FTE Telecommunicators
Additional Revenues	<input type="text"/>	<input type="text"/>	
	Amount	Source	
	<input type="text"/>	<input type="text"/>	
	Amount	Source	
	<input type="text"/>	<input type="text"/>	
	Amount	Source	
Additional Debt	<input type="text"/>	<input type="text"/>	
	Amount	Source (Specify Above)	
	<input type="text"/>	<input type="text"/>	
	Amount	Source (Specify Above)	
	<input type="text"/>	<input type="text"/>	
	Amount	Source (Specify Above)	

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Report on a Review of the
Iowa Homeland Security and Emergency
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SFY 2024 July 1, 2023 - June 30, 2024

ANNUAL PSAP EXPENDITURES DATA COLLECTION

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Administration - Personnel Costs:		<i>For dispatching, administrative and/or managerial duties for dispatch center, and database management.</i>					
To include, but not limited to:		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Salary, to include overtime							
Benefits							
Organization Dues							
Training Expenses							
Other (Specify)							
Other (Specify)							
Other (Specify)							
Other (Specify)							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Buildings and Grounds - Insurance		<i>Only Direct Costs reportable</i>				Other Funding Source (specify)	Other Funding Source (specify)
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Costs related to the receipt and disposition of 911							
Other (Specify)							
Other (Specify)							
Other (Specify)							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Communications:							
<u>To include, but not limited to:</u>							
911 Telephone System		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)							
Other (Specify)							
Other (Specify)							

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SFY 2024 July 1, 2023 - June 30, 2024

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2025

Other (Specify)												
Other (Specify)												
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Communications: To include, but not limited to: Administrative Phone System	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)					
Circuit Costs										
Hardware										
Software										
Upgrades										
Maintenance Agreements										
Repairs										
Cybersecurity										
Other (Specify)										
Other (Specify)										
Other (Specify)										
TOTAL	\$	-	\$	-	\$	-	\$	-	\$	-

Operations: To include, but not limited to:	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)					

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

Copy of 2024 PSAP Data Collection Form

SFY 2024 July 1, 2023 - June 30, 2024

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2025

Other (Specify)						
TOTAL	\$	-	\$	-	\$	-

Data Processing:						
<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)						
TOTAL	\$	-	\$	-	\$	-

Addressing:						
<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)						
TOTAL	\$	-	\$	-	\$	-

Radio Infrastructure: <i>Costs for leased and owned, specific to receipt and disposition of a 911 call</i>						
<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)						
TOTAL	\$	-	\$	-	\$	-

Capital Expenditures: <i>Non-recurring costs during this reporting timeframe on large expenses in the categories below</i>						
<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						

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Report on a Review of the
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911 Cost Data

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

Report due to HSEMD by Jan 1, 2025

Other (Specify)							
Other (Specify)							
Other (Specify)							
Other (Specify)							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<i>Debt Services: Paid on debt during the current reporting timeframe</i>							
To include, but not limited to:	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)		
Loans							
Other (Specify)							
Other (Specify)							
Other (Specify)							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Miscellaneous (Specify):</i>							
	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)		
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL							
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Set Aside Funds:</i>							
To include, but not limited to:	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)							
Other (Specify)							
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes/Comments:							

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Report on a Review of the
Iowa Homeland Security and Emergency
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Report due to HSEMD by Jan 1, 2025

Reminders	*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> *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. *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 *To submit the form or ask questions, contact: 911@iowa.gov or 515-323-4232

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

Copy of Late PSAP Expenditure Notification



JOHN R. BENSON, HOMELAND SECURITY ADVISOR
AND EMERGENCY MANAGEMENT DIRECTOR

April 2, 2024

Grundy County 911 Service Board
Attn: Sheriff Kirk Dolleslager
705 8th St
Grundy Center, IA 50115

Dear Sheriff Dolleslager:

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)(a) is now delinquent. Our office has made numerous attempts to remind Grundy County of the March 31, 2024 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, 2025, 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.derouche@iowa.gov.

Sincerely,

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

Blake DeRouchey
911 Program Manager