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NEWS RELEASE

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FOR RELEASE _____ March 1, 2016

Auditor of State Mary Mosiman today released a report on a review the Iowa Homeland Security and Emergency Management Department's (HSEMD) compliance with requirements established by Chapter 34A of the *Code of Iowa*. The review included E911 public safety answering point cost and expense data submitted to HSEMD by each County Joint E911 Service Board for the period July 1, 2012 through June 30, 2014 in accordance with section 34A.7A(5) of the *Code of Iowa*.

Mosiman reported the E911 Communications Council established a methodology for determining and collecting comprehensive public safety answering point (PSAP) cost and expense data as required by Chapter 34A of the *Code of Iowa*. However, the Annual PSAP Expenditures Data Collection form (PSAP Data Collection form) developed for this purpose was not prepared in consultation with the Office of Auditor of State as required by section 34A.7A(5)(a) of the *Code*.

Mosiman also reported it was not possible to verify the accuracy and completeness of the costs reported in the 114 PSAP Data Collection forms for fiscal years 2013 and 2014 because sufficient supporting documentation was not maintained by certain PSAPs selected for testing. The costs reported in 1 of the 16 PSAP Data Collection forms tested for fiscal year 2014 were verified using the County's accounting system and other accounting records available. Variances between accounting systems and other accounting records were identified for the remaining 15 PSAP Data Collection forms tested. None of the 16 PSAP Data Collection forms tested for fiscal year 2013 could be verified.

Differences identified for fiscal year 2013 cost data reported for the 16 PSAPs tested ranged from \$1,002,814 of costs under reported to \$334,833 of costs over reported. Differences identified

for fiscal year 2014 ranged from \$316,661 of costs under reported to \$441,533 of costs over reported.

In addition, Mosiman reported PSAP payments tested were 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 E911 Service Boards to prepare the PSAP Data Collection forms. Mosiman also recommended HSEMD officials consider providing training for preparation of the forms and requiring the Joint E911 Service Boards maintain supporting documentation for the costs reported on the PSAP Data Collection forms.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <http://auditor.iowa.gov/specials/1560-5830-BC01.pdf>.

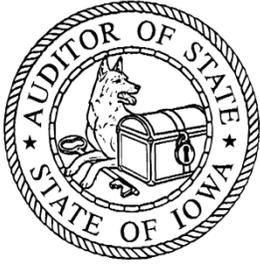
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**REPORT ON A REVIEW OF THE
IOWA HOMELAND SECURITY AND EMERGENCY
MANAGEMENT DEPARTMENT,
E911 COST DATA**

**FOR THE PERIOD
JULY 1, 2012 THROUGH JUNE 30, 2014**

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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 E911 cost data reviewed was collected for the 114 public safety answering points (PSAPs) in Iowa for fiscal years 2013 and 2014. In conducting our review, we performed the following procedures:

- (1) Reviewed HSEMD policies and procedures and applicable sections of the *Code* and Iowa Administrative Code to obtain an understanding of HSEMD responsibilities and requirements related to the E911 emergency telephone systems.
- (2) Reviewed minutes from meetings of the Iowa E911 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 E911 Communications Council established a methodology for determining and collecting comprehensive public safety answering point (PSAP) cost and expense data in accordance with section 34A.7A(5) of the *Code*.
- (4) Reviewed the annual report HSEMD submitted to the General Assembly's standing committees on government oversight for E911 in accordance with section 34A.7A(3) of the *Code* to obtain an understanding of the information provided. We also reviewed the "Report for the Iowa Public Safety Answering Point Data Analysis" dated December 2015 which was submitted to HSEMD by an outside consulting firm.
- (5) Obtained cost and expense data submitted to HSEMD in the Annual PSAP Expenditures Data Collection forms (PSAP Data Collection forms) for fiscal years 2013 and 2014 and reviewed the data to identify any unusual information.
- (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.

Based on these procedures, we were not able to verify the costs reported for any of the 16 PSAP Data Collection forms tested for fiscal year 2013 and 15 of the 16 PSAP Data Collection forms tested for fiscal year 2014 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 the 114 PSAP Data Collection forms for fiscal years 2013 and 2014. In addition, we determined transactions tested were in compliance with restrictions established by section 34.7 of the *Code*.

The procedures described above do not constitute an audit of financial statements conducted in accordance with U.S. generally accepted auditing standards. Had we performed additional procedures, or had we performed an audit of the Iowa Homeland Security and Emergency Management Department, other matters might have come to our attention that would have been reported to you.

We would like to 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.


MARY MOSIMAN, CPA
Auditor of State


WARREN G. JENKINS, CPA
Chief Deputy Auditor of State

February 8, 2016

Report on a Review of the
Iowa Homeland Security and Emergency Management Department,
E911 Cost Data

Background Information

The Iowa Homeland Security and Emergency Management Department (HSEMD) administers the Enhanced 911 (E911) Program in accordance with Chapter 34A of the *Code of Iowa (Code)* to protect the health, safety, and welfare of the people of Iowa. E911 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 E911 service calls and directly dispatch emergency response services or relay calls to the appropriate public or private safety agency. There are 114 PSAPs located in Iowa's 99 counties. In most counties, the Sheriff's Office provides dispatcher services and is the PSAP for their area. However, certain City police departments also operate a PSAP in addition to the PSAP operated by the local Sheriff's Office.

HSEMD is responsible for the administration and operation of the Wireless E911 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 E911 Service Boards and certain wireless carriers' costs related to wireless E911 services.

HSEMD allocates the remitted surcharges to the County Joint E911 Service Boards and the Department of Public Safety for the 114 PSAPs based on a formula established by the Legislature and documented in Chapter 34A of the *Code* if the PSAP Data Collection form is submitted by the annual March 31 deadline. The *Code* also requires allocations to County Joint E911 Service Boards and the Department of Public Safety be reduced to 65% for an entity failing to submit expenses and costs by the March 31 deadline. The remaining 35% is to be provided to the County Joint E911 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. If the PSAP Data Collection form is not filed within the year, the allocated funds are forfeited.

The allocations to the County Joint E911 Service Boards and the Department of Public Safety are tested in the annual financial statement audit of the E911 Emergency Communications Fund. Based on our testing for fiscal years 2013 and 2014, HSEMD properly allocated funds from the E911 Emergency Communications Fund to the County Joint E911 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 E911 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 E911 Service Board a check based on the number of landlines in the county multiplied by \$1.00.

During the 2013 Legislative session, the monthly surcharge was increased from \$.65 to \$1.00 effective July 1, 2013. New requirements were also added to Chapter 34A of the *Code*, including section 34A.7A(5), which states, in part,

“a. The program manager, in consultation with the E911 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 E911 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 E911 surcharges versus other sources of funding.

b. Data collection pursuant to paragraph “a” shall commence no later than January 1, 2014, and shall be subject to an audit by the auditor of state beginning July 1, 2014. 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.”

As a result of these new requirements, we reviewed the cost and expense data submitted to HSEMD by the County Joint E911 Service Boards and the Department of Public Safety for fiscal years 2013 and 2014 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 also performed procedures to determine if HSEMD developed an effective methodology which enabled the PSAP cost and expense data to be reported accurately and consistently. We also assessed the effectiveness of the instructions provided by HSEMD for reporting the PSAP cost and expense data.

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 2013 and 2014. The cost and expense data reported to HSEMD by the Joint E911 Service Boards is summarized in **Schedule 1**. A copy of the form used to report the cost and expense data is included in **Appendix A**.

Table 1 summarizes the total cost and expense data reported by category for fiscal years 2013 and 2014. The form included in **Appendix A** provides a description of the types of costs included in each category listed in the **Table**.

Table 1

Cost Category	Fiscal Year		Total
	2013	2014	
Administration-personnel costs	\$ 69,582,149	72,246,360	141,828,509
Administration-other costs	1,629,012	1,830,471	3,459,483
Building and grounds	4,507,116	4,939,595	9,446,711
Communications	6,984,219	8,580,769	15,564,988
Operations	4,035,902	4,621,734	8,657,636
Data processing	1,096,657	958,440	2,055,097
Addressing	1,461,800	2,730,196	4,191,996
Radio infrastructure	11,114,657	10,736,158	21,850,815
Capital expenditures	7,583,955	5,302,882	12,886,837
Set aside funds	8,963,278	6,891,828	15,855,106
Debt service	5,294,886	5,520,728	10,815,614
Miscellaneous	351,862	164,887	516,749
Total	\$ 122,605,493	124,524,048	247,129,541

We reviewed each form to determine if any unusual cost or expense information was reported to HSEMD. Using the PSAP Data Collection forms, we compared each PSAP's cost data for fiscal years 2013 and 2014 and identified a number of PSAPs with unexpected amounts, inconsistencies, or large differences between the 2 years. For the unusual amounts identified, we contacted a representative of the PSAP to determine if an explanation for the difference could be provided. For the differences for which a reasonable explanation was not provided, the PSAP's cost data was selected for testing. We also judgmentally selected certain PSAPs for testing.

We contacted a representative of the judgmentally selected PSAPs to request supporting documentation for the amounts reported on the PSAP Data Collection forms. If supporting documentation was not available from the PSAP representative, we contacted the Sheriff and/or the County Auditor to obtain expense data from the County's accounting system. If the County Auditor was unable to provide support for the cost information included on the PSAP's Data Collection form, we used other available accounting records, such as budget reports, electronic spreadsheets, and manual notations. This testing allowed us to determine if the PSAP Data Collection forms were completed in an accurate, complete, and consistent manner.

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

- the repayment of any bonds issued for the benefit of or loan made to the Joint E911 Service Board,
- actual recurring costs of operating the E911 service plan, or
- nonrecurring costs of operating the E911 service plan, not to exceed costs as approved by the Program Manager.

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 E911 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 E911 service boards.”

HSEMD’s E911 Emergency Communications System Program Manager (Program Manager) established a task force, referred to as the E911 Communications Committee, to develop the methodology to collect the required information from the 114 PSAPs throughout the State. The E911 Communications Committee was comprised of the Program Manager, the E911 Program Planner, and representatives from 3 small PSAPs and 2 large PSAPs. Representatives from Iowa County, Shelby County, and Cass County comprised the 3 small PSAPs while representatives from Polk County and Clinton County comprised the 2 large PSAPs. The Program Manager provided reports to the E911 Communications Council regarding the decisions made by the E911 Communications Committee.

The E911 Communications Committee developed a standardized form to be used to report the costs of the 114 PSAPs. The PSAP Data Collection form includes cost categories to encompass all costs associated with operating a PSAP by funding source. As previously stated, a copy of a PSAP Data Collection form is included in **Appendix A**. The first PSAP Data Collection forms were sent out with instructions in November 2013. The forms are due by March 31 following the end of the fiscal year end.

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

- E911 Surcharge - E911 surcharge funding is provided to PSAPs by HSEMD for wireless service numbers and directly from phone companies for landlines.
- General - Funds from the General Fund of the County.
- Sheriff - Funds from the General Fund of the County earmarked to be used for the Sheriff’s Communication Center.
- Other - To be specified. This may include gifts or grants.

The E911 Communications Committee established by HSEMD to develop a methodology to collect the data required by the *Code* did not consult with or solicit input from the Auditor of State as required by the *Code*. The Program Manager was not able to provide an explanation for not complying with this requirement of the *Code* because he did not hold the Program Manager’s position at the time the PSAP Data Collection form was developed.

Assessment of PSAP Data Collection Forms - While the Auditor of State was not consulted in the development of the PSAP Data Collection form, we assessed the PSAP Data Collection form developed by HSEMD. The following concerns were identified as a result of the assessment.

- Method of Accounting - The instructions to complete the PSAP Data Collection forms did not specify if the accrual or cash basis of accounting was to be used. Reports prepared using the cash basis of accounting would include only cash transactions occurring from July 1 through June 30 of each fiscal year. Reports prepared using the accrual basis of accounting would include expenses when incurred, regardless of the timing of related cash flows. In order to ensure the

PSAP Data Collection forms are prepared on a consistent basis for all 114 PSAPs, the instructions should include the accounting method to be used.

- Standardized Chart of Accounts - 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. If a standardized chart of accounts had been used, the PSAP Coordinators would have had a consistent basis to report the types of cost and expense.
- Reporting of Available Funding - The requirements regarding the PSAP Data Collection form established by section 34A.7A(5) of the *Code* did not include revenue data or the amount of available funding. PSAPs may secure grants or other sources of revenue and use the proceeds during the year or retain amounts which are unspent at year end. If the amount of available funding and revenue data were collected in addition to expense data, a more complete picture of the financial condition of the PSAPs throughout the state would be available.
- Certification of PSAP Data Collection Form - The PSAP Data Collection form does not provide for identification of the preparer, the reviewer (if applicable), the PSAP Coordinator's certification of the form, or the date it was submitted. Documenting the preparer, reviewer, and PSAP Coordinator's certification would provide HSEMD contacts for any questions identified after the form is submitted. In addition, a date of submission would provide documentation showing the form was submitted in a timely manner.

While the Auditor of State was not consulted in the development of the PSAP Data Collection forms for fiscal years 2013 and 2014, HSEMD representatives requested input from the Office of Auditor of State for revisions made to the form for fiscal year 2015.

Assessment of Instructions - We reviewed the PSAP Data Collection form and the instructions to determine the effectiveness of the form and the instructions. We identified the following concerns with the PSAP Data Collection form and the instructions given to PSAP Coordinators:

- Supporting Documentation - The instructions did not require each PSAP to maintain supporting documentation for the cost and expenses reported on the form. In accordance with section 34A.7A.(5)(b) of the *Code*, "cost and expense data collected was subject to audit." Supporting documentation must be maintained in order for the data to be reviewed or audited by an independent party.
- Funding Categories - The PSAP Data Collection forms include 5 columns to specify the funding source of costs and expenses reported to HSEMD, including "From 911 Surcharge," "From General," "From Sheriff," and 2 columns for "Other Funding Source."

The column labeled "From 911 Surcharge" is very specific and the funding source should be clear to anyone preparing or using the PSAP Data Collection form. In addition, because the preparer is to specify any other funding sources used for costs and expenses reported in the 2 columns with the same heading, the funds used for those costs and expenses should also be clear.

However, according to the Program Manager and PSAP representatives we spoke with, the "From General" and "From Sheriff" columns caused confusion because funds spent from the Sheriff's budget are also funded by the County's General

Fund. Providing more specific instructions or column descriptions would have enhanced reporting consistency among the Joint E911 Service Boards.

- Set Aside Funds – According to the instructions for the PSAP Data Collection form, the Set Aside Funds category on page 7 was to be used to report “what is set aside for future purchases for items you [the Joint E911 Service Boards] know will need to be replaced soon.” The instructions also specified this category should include “what is set aside for big projects coming up, such as a new building, moving, or creating more dispatch positions, etc.”

However, when the form was developed, the Set Aside Funds were included in total expenditures reported. We confirmed with the Program Manager the amounts reported as Set Aside Funds should not have included actual expenditures for the fiscal year reported on the PSAP Data Collection form. As a result, they should not be considered part of total expenditures.

As illustrated by **Schedule 1**, a number of Joint E911 Service Boards reported a total of \$8,784,211 and \$7,066,946 of Set Aside Funds for fiscal years 2013 and 2014, respectively.

- Capital Expenditures – According to the instructions for the PSAP Data Collection form, the Capital Expenditures category was to be used to report “major projects coming up in the SFY [state fiscal year] as it relates to hardware, software, CAD system, mapping, radio, logging recorder, work stations, maintenance agreements, repairs, etc.”

When we spoke with the Program Manager regarding this category, he stated it was intended costs spent during the fiscal year would be included in this category. He also stated the category was not meant to include upcoming costs in the next fiscal year, even though the instructions stated “coming up,” or other commitments during the upcoming fiscal year.

The instructions could easily be interpreted to include financial commitments for the upcoming fiscal year rather than costs incurred for the fiscal year being reported on the PSAP Data Collection form. In addition, there are other line items on the PSAP Data Collection form where current year costs for major projects, such as radios, could be reported. As a result, the costs reported as Capital Expenditures for some PSAPs may include committed costs for the upcoming fiscal year as Capital Expenditures rather than only current year costs.

As previously stated, total expenditures should only include actual expenditures, not upcoming costs. As illustrated by **Table 1**, a total of \$7,583,955 and \$5,302,882 of Capital Expenditures was reported by Joint E911 Service Boards for fiscal years 2013 and 2014, respectively.

When we compared the costs reported on the PSAP Data Collection forms to available supporting documentation, we reduced the total costs reported by the amount reported for Capital Expenditures. For a number of the PSAP Data Collection forms tested, this reduced the difference between the total net costs reported and the amounts we could verify. However, for some PSAP Data Collection forms, it appeared the amount reported for Capital Expenditures had actually been spent during the fiscal year. For these PSAPs, we did not reduce the total costs reported by the amount of Capital Expenditures reported.

- Debt Services – According to the instructions for the PSAP Data Collection form, the Debt Services category on page 7 was to be used to report “what amount is out in loans from banks, bonds, or repayable grants or other sources.” As a result, the instructions could easily be interpreted to include the amount of debt outstanding at the end of the fiscal year.

However, when we spoke with the Program Manager, he stated the intent was to collect the amount each PSAP spent for debt service during the fiscal year rather than the amount of outstanding loans. When we reviewed the other line items on the PSAP Data Collection form, we did not identify any lines where current year debt service would have logically been reported. As a result, it is reasonable the amounts reported would include the amount spent for debt service during the year, the amount of debt outstanding at the end of the fiscal year, or both. Because the amounts reported may have included costs incurred during the fiscal year, we did not exclude the amounts reported from total expenditures.

As illustrated by **Table 1**, a total of \$5,294,886 and \$5,520,728 of debt service was reported by Joint E911 Service Boards for fiscal years 2013 and 2014, respectively. We are unable to determine what portion, if any, of the amounts reported are outstanding loans at the end of the fiscal year rather than debt service payments made during the fiscal year.

If HSEMD would like to gather the total debt outstanding in addition to actual debt payments, a separate section should be included on the form in addition to the total cost and expense data totals. The form and instructions should be modified appropriately to capture each piece of data individually for total debt and debt payments. In addition, any description or notation regarding the outstanding debt, such as the series of bonds issued, would provide helpful information for oversight.

- Iowa Finance Authority E911 Finance Program – According to the instructions for the PSAP Data Collection form, the Iowa Finance Authority is authorized under the provisions of Chapter 34A of the *Code* to issue bonds or notes for the financing of E911 systems. Joint E911 Service Boards which participate in this program have special budgetary considerations. However, the instructions do not indicate where any financial information related to this should be reported on the PSAP Data Collection form.

According to the Program Manager, if a PSAP obtained funding from the Iowa Finance Authority, how the related proceeds were spent should have been reported in the appropriate line items of the PSAP Data Collection form. This additional information should be included in the form’s instructions.

For each area of the PSAP Data Collection form specified above, HSEMD officials should review the instructions to ensure clear, concise, and specific instructions are provided so the forms can be prepared in an accurate and consistent manner. In addition, if possible, the use of examples may help those charged with preparing the forms. HSEMD officials should also consider providing training to those responsible for preparing the PSAP Data Collection forms.

Verification of Costs Reported on PSAP Data Collection Forms – When we requested supporting documentation from representatives of the Joint E911 Service Boards and/or PSAP representatives, they often were not able to provide sufficient documentation. As a result, to determine the accuracy and completeness of the information reported on the PSAP Data Collection forms, we attempted to compare the cost information reported to the accounting

systems and/or other accounting records Joint E911 Service Boards and/or PSAP representatives stated they used to prepare the forms.

We determined an efficient and effective method to attempt to verify the costs was to evaluate them by funding source. We also determined it was necessary to reduce the total amount of expenditures reported for each PSAP tested by the amount of Set Aside Funds reported. As previously stated, the instructions for the PSAP Data Collection form state the Set Aside Funds category was to be used to report what was set aside for future purchases for future projects. As a result, the amounts reported as Set Aside Funds were deducted from total expenditures for our testing. In addition, because the funds have not yet been spent, they would not have been recorded in the accounting systems and/or accounting records as expenses.

In addition, we determined it was necessary to reduce the total expenditures reported by the amount of Capital Expenditures reported for certain PSAPs. As previously stated, the instructions for the PSAP Data Collection form state the Capital Expenditures category was to be used to report commitments for the upcoming fiscal year. In addition, there are other line items on the PSAP Data Collection form where current year costs for major projects, such as radios, could be reported. However, it appears the amount of Capital Expenditures reported for some PSAPs was the amount actually spent during the fiscal year. As a result, the amounts reported as Capital Expenditures for certain PSAPs were not deducted from total expenditures for our testing.

The comparisons we performed for the costs by funding source are described in the following paragraphs.

Costs Reported in the “From 911 Surcharge” Column – When we requested support for the costs reported in the “From 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 E911 Surcharge activity.

If the report for fund number 4010 did not agree with the costs reported on 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 2013 and 2014 are summarized in **Schedules 2** and **3**, respectively.

As illustrated by **Schedule 2**, 15 of the 16 PSAP Data Collection forms for fiscal year 2013 tested include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified for 5 of the 15 forms tested. The variance for the remaining forms tested ranged from \$181,240 under reported to \$110,092 over reported.

Schedule 3 illustrates all 16 PSAP Data Collection forms tested for fiscal year 2014 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified for 4 of the 16 forms tested. The variance for the remaining forms ranged from \$73,657 under reported to \$179,088 over reported.

Costs Reported in the “From General” and “From Sheriff” Columns – During our initial review of the PSAP Data Collection forms, we determined, in some instances, costs were reported in either the “From General” or “From Sheriff” column. As stated previously, according to the Program Manager and PSAP representatives we spoke with, the “From General” and “From Sheriff” columns caused confusion because funds spent from the Sheriff’s budget are also funded by the County’s General Fund.

When we requested support for the costs reported in the “From Sheriff” column of the PSAP Data Collection forms, we were frequently referred to a representative of the Sheriff’s Office. However, we frequently were not able to obtain copies of support used by the Sheriff’s Office to prepare the PSAP Data Collection form and, when support was provided, it often was not complete or did not agree with the costs submitted on the PSAP Data Collection form.

In an attempt to verify the costs included in the “From General” and “From Sheriff” columns, we also obtained a report of expenditures recorded in the Communications Center function of the County’s accounting records. This report 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 did not agree with the costs reported on 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 2013 and 2014 are summarized in **Schedules 4** and **5**, respectively.

As illustrated by **Schedule 4**, 14 of the 16 PSAP Data Collection forms for fiscal year 2013 tested include costs in the “From General” and “From Sheriff” columns. We were unable to verify the amounts reported to HSEMD for any of the 14 forms tested. The variance for the remaining forms tested ranged from \$1,005,799 under reported to \$334,833 over reported. The \$1,005,799 under reported variance identified was for Muscatine County. When we spoke with a representative of that PSAP, he stated he was new to the position when the report was prepared and he did not have a complete understanding of what should have been reported.

Schedule 5 illustrates 14 of the 16 PSAP Data Collection forms for fiscal year 2014 tested include costs in the “From General” and “From Sheriff” columns. The amounts reported to HSEMD agreed with the amounts we verified for 1 of the 14 forms tested. The variance for the remaining forms ranged from \$321,701 under reported to \$388,294 over reported.

As illustrated by **Schedules 4** and **5**, we identified differences of \$24,584 over reported and \$265,103 under reported for fiscal years 2013 and 2014, respectively, for Pocahontas County. When we spoke with a PSAP representative about the variances identified, he stated he thought his predecessor over reported expenditures for fiscal year 2013 so he intentionally under reported expenditures for fiscal year 2014 in an effort to offset some of the effect. Representatives of other counties for which we identified significant variances were unable to provide explanations.

As previously stated, when representatives of the PSAPs were not able to provide us documentation of what was included in the costs reported to HSEMD, we obtained a report of expenditures recorded in the Communications Center function of the County’s accounting records. While this report was the best information available, we identified the following concerns:

- It is possible E911 costs were incurred by the PSAP and recorded in the County’s accounting system but not recorded in the Communications Center function. As a result, costs may have been appropriately included on the PSAP Data Collection form but not included in the population of expenditures we used to try to support the costs reported.

- While it would be very unusual, it is possible there may be costs recorded in the Communications Center function of the County's accounting system which are not related to E911. As a result, these costs may have been excluded from the costs reported on the PSAP Data Collection form but included in the population of expenditures we used to try to support the costs reported.

Costs Reported in the "Other Funding Source" Columns – As previously stated, according to the PSAP Data Collection form's instructions, 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 "partner" which provided the funding. If supporting documentation was not available from these sources, we again used the report of expenditures recorded in the Communications Center function of the County's accounting records because this was the best source of information available to us when the PSAPs were not able to provide supporting documentation.

If the amounts included in the report from the accounting system for the Communications Center did not agree with the costs reported on 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 are summarized in **Schedules 6** and **7** for fiscal years 2013 and 2014, respectively.

As illustrated by **Schedule 6**, 7 of the 16 PSAP Data Collection forms tested for fiscal year 2013 include costs in the "Other Funding Source" columns. We were not able to verify any of the amounts reported to HSEMD on those forms. The variance for the forms tested ranged from \$4,006 under reported to \$70,856 over reported.

Schedule 7 illustrates 7 of the 16 PSAP Data Collection forms tested for fiscal year 2014 include costs in the "Other Funding Source" columns. The amounts reported to HSEMD agreed with the amounts we verified for 1 of the 7 forms tested. The variance for the remaining 6 forms ranged from \$423,702 under reported to \$43,701 over reported.

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 certain concerns, including instructions for the amounts reported as Set Aside Funds and Capital Expenditures. Based on some of the differences identified between the amounts reported and the amounts we were able to verify for the various columns on the PSAP Data Collection forms, it became apparent some of the PSAPs included costs as Set Aside Funds or Capital Expenditures when they were actually costs for the fiscal year reported rather than anticipated future costs. As a result, we have made adjustments to the amounts identified as over or under reported in **Schedules 2** through **7**.

Schedules 8 and **9** illustrate 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 2013 and 2014, respectively. The **Schedules** also include reductions for the amounts reported for Set Aside Funds and Capital Expenditures and the total adjustments we made.

As illustrated by **Schedules 8** and **9**, the amounts reported for some PSAPs exceeded the amounts recorded in the accounting systems and/or accounting records. However, for other PSAPs, the amounts recorded in the accounting systems and/or accounting records exceeded the amounts reported on the PSAP Data Collection forms. The variances ranged from \$1,002,814 under reported to \$334,833 over reported for fiscal year 2013 and from \$316,661 under reported to \$441,533 over reported for fiscal year 2014.

Other Concerns Identified – As we attempted to verify the costs reported on the PSAP Data Collection forms tested, we identified the following additional concerns:

- Inconsistent Reporting – As previously stated, we identified differences of \$424,584 over reported and \$265,103 under reported for fiscal years 2013 and 2014, respectively, for Pocahontas County. When we spoke with a PSAP representative about the variances identified, he stated he thought his predecessor over reported expenditures for fiscal year 2013 so he intentionally under reported expenditures for fiscal year 2014 in an effort to offset some of the effect. During our verification of other PSAP Data Collection forms tested and during our review of each PSAP form submitted to HSEMD, we identified additional forms which included costs for a particular funding source for 1 fiscal year but none for the other fiscal year. While the information presented was unusual in nature, we were unable to obtain explanations for each instance identified.
- Payroll Costs - For several PSAP Data Collection forms reviewed, we determined payroll costs were not included in the amounts reported to HSEMD. Each PSAP incurs payroll expenses which should be reported in the administrative category on the PSAP's Data Collection form. At a minimum, dispatcher wages should be reported in this category. When we spoke with PSAP representatives about the lack of payroll costs reported, they were not able to provide an explanation to us. As a result, we were unable to determine if the payroll costs were not reported or reported in another category for the instances identified.
- Budgeted Amounts – When we attempted to verify costs reported for Keokuk County, we determined budgeted amounts were reported rather than actual costs.

As previously stated, HSEMD officials should ensure clear, concise, and specific instructions are provided for the PSAP Data Collection form so it can be prepared in an accurate and consistent manner. HSEMD officials should also consider providing training to those responsible for preparing the PSAP Data Collection forms.

In addition, HSEMD officials should ensure the Joint E911 Service Boards are instructed to maintain supporting documentation for the costs reported on the PSAP Data Collection forms.

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 accounting systems and/or other accounting records and reviewed the related supporting documentation to determine if the payments complied with restrictions established by section 34A.7(5) of the *Code*. As previously stated, we determined if the transactions were for:

- the repayment of any bonds issued for the benefit of or loan made to the Joint E911 Service Board,
- actual recurring costs of operating the E911 service plan,
- nonrecurring costs of operating the E911 service plan, not to exceed costs as approved by the Program Manager.

For the transactions selected for testing, we did not identify any costs which were not related to E911 communication services for the PSAP being tested.

Monitoring and Oversight – According to the Program Manager, as the PSAP Data Collection forms were submitted, he performed a cursory review to determine if the amounts reported by Joint E911 Service Boards appeared reasonable. He also stated he contacted appropriate parties if he had questions about the completeness or accuracy of the reported amounts. However, his review was not documented in any manner.

HSEMD officials should implement procedures to ensure the PSAP Data Collections forms submitted are reviewed and any irregularities identified are pursued in a timely manner.

Timely Submission - We identified 2 PSAPs which did not submit fiscal year 2013 PSAP Data Collection forms by the deadline established in Chapter 34A of the *Code*. However, the forms were submitted before the surcharge checks were issued to the PSAPs. As a result, no funds were withheld from the PSAPs.

We also identified 10 PSAPs which did not submit the fiscal year 2014 PSAP Data Collection forms by the deadline. The forms were submitted for 9 of the 10 PSAPs identified before the surcharge checks were issued. However, when the checks were issued, a reduced surcharge check was not prepared for the remaining PSAP as required by the *Code*. Instead, the Program Manager issued a surcharge check for the full amount several days later, after the PSAP Data Collection form was submitted.

HSEMD officials should ensure procedures are implemented which ensure compliance with Chapter 34A of the *Code*.

Schedules

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Expenditures Reported for Public Safety Answering Points
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Fiscal Year 2013		
	Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
Adair	\$ 428,595	-	428,595
Adams	420,136	-	420,136
Allamakee	643,105	-	643,105
Appanoose	400,346	54,904	345,442
Audubon	378,810	72,832	305,978
Benton	569,212	60,000	509,212
Black Hawk	2,779,993	50,000	2,729,993
Boone	2,153,818	88,000	2,065,818
Bremer	583,955	8,297	575,658
Buchanan	1,610,943	276,881	1,334,062
Buena Vista	597,791	-	597,791
Butler	515,613	-	515,613
Calhoun	518,148	-	518,148
Carroll	592,949	125,000	467,949
Cass	460,965	-	460,965
Cedar	851,623	-	851,623
Cerro Gordo	982,840	-	982,840
Cerro Gordo-Clear Lake Police Dept.	400,371	-	400,371
Cherokee	594,615	100,000	494,615
Chickasaw	443,973	-	443,973
Clark	1,245,427	-	1,245,427
Clay	553,660	75,332	478,328
Clayton	989,866	-	989,866
Clinton	1,297,166	-	1,297,166
Crawford	635,609	-	635,609
Dallas	1,077,671	300,000	777,671
Dallas-Perry Police Dept.	376,575	-	376,575
Davis	541,275	86,000	455,275
Decatur	201,400	-	201,400
Delaware	556,145	120,000	436,145
Des Moines-Burlington Police Dept.	1,099,901	216,924	882,977
Dickinson	466,210	17,990	448,220
Dubuque	2,767,311	6,270	2,761,041

Fiscal Year 2014		
Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
501,517	-	501,517
505,713	60,000	445,713
879,062	-	879,062
399,029	48,779	350,250
477,732	121,043	356,689
724,629	90,000	634,629
2,605,538	-	2,605,538
2,176,994	89,000	2,087,994
674,580	195,927	478,653
802,825	114,768	688,057
619,988	-	619,988
120,856	-	120,856
577,562	-	577,562
803,072	150,000	653,072
562,485	-	562,485
1,504,900	114,010	1,390,890
1,066,119	-	1,066,119
432,470	-	432,470
539,138	80,000	459,138
433,753	-	433,753
1,343,729	-	1,343,729
975,907	75,332	900,575
745,577	-	745,577
1,089,836	-	1,089,836
584,835	-	584,835
811,532	-	811,532
422,884	-	422,884
647,953	75,000	572,953
210,161	-	210,161
658,485	100,000	558,485
1,115,296	309,819	805,477
446,877	-	446,877
2,638,713	-	2,638,713

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Expenditures Reported for Public Safety Answering Points
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	FY2013		
	Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
Emmet	184,277	-	184,277
Fayette	503,955	57,600	446,355
Fayette-Oelwein Police Dept.	399,391	-	399,391
Floyd-Charles City Police Dept.	581,063	15,000	566,063
Franklin-Hampton Police Dept.	640,692	342,776	297,916
Fremont	481,487	25,449	456,038
Greene	455,245	-	455,245
Grundy	384,451	-	384,451
Guthrie	234,616	-	234,616
Hamilton	469,942	-	469,942
Hancock	391,797	-	391,797
Hardin	316,386	-	316,386
Hardin-Iowa Falls Police Dept.	323,197	-	323,197
Harrison	626,302	68,866	557,436
Henry	463,474	-	463,474
Howard	449,023	71,129	377,894
Humbolt	448,959	-	448,959
Ida	332,716	-	332,716
Iowa	789,683	13,675	776,008
Jackson	515,343	57,624	457,719
Jasper	755,400	-	755,400
Jefferson	139,387	-	139,387
Johnson	4,788,574	229,227	4,559,347
Jones	629,650	-	629,650
Keokuk	363,780	95,400	268,380
Kossuth	542,218	38,000	504,218
Lee	1,009,255	67,820	941,435
Linn	1,024,127	-	1,024,127
Linn-Cedar Rapids Joint Communications Agency	3,361,089	-	3,361,089
Linn-Marion Police Dept.	636,007	-	636,007
Louisa	499,061	-	499,061
Lucas	445,732	157,265	288,467
Lyon	531,502	-	531,502

FY2014		
Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
140,889	50,000	90,889
575,470	60,000	515,470
448,785	-	448,785
535,168	14,000	521,168
516,805	-	516,805
465,993	-	465,993
316,165	-	316,165
271,634	-	271,634
964,634	-	964,634
593,899	97,833	496,066
461,703	-	461,703
1,068,577	481,487	587,090
468,337	-	468,337
650,178	77,667	572,511
569,086	-	569,086
414,776	25,000	389,776
457,678		457,678
437,743	-	437,743
837,379	29,652	807,727
616,066	-	616,066
1,040,875	126,362	914,513
453,167	-	453,167
5,088,208	197,065	4,891,143
722,043	50,000	672,043
491,106	101,414	389,692
412,876	-	412,876
1,182,136	266,393	915,743
1,193,652	-	1,193,652
2,923,429	-	2,923,429
768,655	-	768,655
411,213	-	411,213
479,583	100,000	379,583
430,776	29,550	401,226

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Expenditures Reported for Public Safety Answering Points
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	FY2013		
	Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
Madison	515,777	30,000	485,777
Mahaska	608,143	-	608,143
Marion	634,114	50,000	584,114
Marion-Pella Police Dept.	569,744	50,000	519,744
Marshall	1,310,494	255,789	1,054,705
Mills	587,615	-	587,615
Mitchell	498,718	41,522	457,196
Monona	108,151	-	108,151
Monroe	471,522	90,000	381,522
Montgomery	602,236	90,480	511,756
Muscatine	1,061,829	-	1,061,829
O'Brien	673,650	192,373	481,277
Osceola	800,733	162,663	638,070
Page	436,879	300,000	136,879
Page-Clarinda Police Department	280,188	-	280,188
Page-Shenandoah Police Department	135,446	-	135,446
Palo Alto	461,621	66,349	395,272
Plymouth	581,813	-	581,813
Pocahontas	399,571	62,900	336,671
Polk	5,951,506	818,603	5,132,903
Polk-Des Moines Police Dept.	8,153,680	1,188,911	6,964,769
Polk-Westcom	4,508,870	-	4,508,870
Pottawattamie	2,803,680	-	2,803,680
Poweshiek	1,028,954	125,000	903,954
Ringgold	23,931	-	23,931
Sac	426,999	-	426,999
Scott	8,651,057	-	8,651,057
Shelby	1,307,968	493,833	814,135
Sioux	870,530	85,485	785,045
Story	1,339,931	173,300	1,166,631
Story-Ames Police Dept.	1,100,714	-	1,100,714
Tama	1,116,768	350,000	766,768
Taylor	271,132	-	271,132

FY2014		
Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
486,504	-	486,504
590,415	-	590,415
733,549	69,255	664,294
561,506	69,255	492,251
1,348,435	158,616	1,189,819
628,136	-	628,136
552,698	17,818	534,880
138,242	-	138,344
515,884	120,000	395,884
603,791	90,000	513,791
2,238,434	-	2,238,434
790,048	289,468	500,580
711,350	179,042	532,308
303,666	185,000	118,666
275,380	-	275,380
139,750	-	139,750
438,585	16,000	422,585
685,304	-	685,304
253,214	207,842	45,372
5,101,080	87,826	5,013,254
8,535,705	-	8,535,705
4,139,415	-	4,139,415
3,062,934	-	3,062,934
1,252,505	-	1,252,505
178,292	-	178,292
450,220	-	450,220
6,906,598	-	6,906,598
1,402,864	493,833	909,031
642,840	-	642,840
1,439,827	40,000	1,399,827
1,210,815	-	1,210,815
1,006,860	300,000	706,860
257,040	-	257,040

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Expenditures Reported for Public Safety Answering Points
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	FY2013		
	Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
Union	362,350	-	362,350
Van Buren	400,934	-	400,934
Wapello	672,245	132,151	540,094
Wapello-Ottumwa Police Dept.	546,720	-	546,720
Warren	943,545	-	943,545
Washington	807,057	-	807,057
Wayne	709,154	-	709,154
Webster	740,950	-	740,950
Winnebago	437,628	-	437,628
Winneshiek	807,714	245,000	562,714
Woodbury	3,371,578	500,000	2,871,578
Worth	786,919	-	786,919
Wright	402,229	-	402,229
Regional Public Safety Offices	5,544,035	560,658	4,983,377
Public Safety	6,324,673	-	6,324,673
Total	<u>\$ 122,605,493</u>	<u>8,963,278</u>	<u>113,642,215</u>

FY2014		
Total Expenditures Reported	Less: Set Aside Funds	Net Expenditures
361,800	-	361,800
459,825	-	459,825
374,511	-	374,511
517,970	-	517,970
903,770	-	903,770
981,277	-	981,277
605,990	-	605,990
661,015	-	661,015
463,757	10,000	453,757
911,206	240,000	671,206
3,596,769	500,000	3,096,769
951,374	-	951,374
404,151	-	404,151
5,493,819	487,772	5,006,047
5,746,497	-	5,746,497
124,524,048	6,891,828	117,632,322

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

From 911 Surcharge Expenditures, Fiscal Year 2013
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 131,800	-	2,242	129,558
Benton County	166,821	60,000	-	106,821
Carroll County	250,275	125,000	-	125,275
Cedar County	386,433	-	2,887	383,546
Clay County	223,250	75,332	-	147,918
Emmet County	184,277	-	21,000	163,277
Grundy County	135,255	-	-	135,255
Ida County	74,457	-	-	74,457
Keokuk County	145,006	95,400	-	49,606
Monona County	90,819	-	-	90,819
Muscatine County	121,598	-	-	121,598
Pocahontas County	115,830	62,900	-	52,930
Sioux County	256,232	85,485	-	170,747
Wapello County	271,813	132,151	77,223	62,439
Wapello-Ottumwa Police Dept.	-	-	-	-
Worth County^	36,283	-	-	36,283
Total	\$ 2,590,149	636,268	103,352	1,850,529

^ - The \$8,472 of Capital Expenditures reported appears to have been spent during the fiscal year. As a result, it was not deducted from the total expenditures reported.

Reviewed	Over/(Under) Reported
133,864	(4,306)
106,821	-
125,275	-
273,454	110,092
147,918	-
123,198	40,079
168,748	(33,493)
74,457	-
57,585	(7,979)
45,126	45,693
118,613	2,985
43,730	9,200
170,802	(55)
243,679	(181,240)
-	-
36,283	-
<u>1,869,553</u>	<u>(19,024)</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

From 911 Surcharge Expenditures, Fiscal Year 2014
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County^	\$ 115,494	-	-	115,494
Benton County	222,815	90,000	-	132,815
Carroll County	396,396	150,000	-	246,396
Cedar County	260,790	114,010	28,841	117,939
Clay County	527,057	75,332	-	451,725
Emmet County	135,889	50,000	25,000	60,889
Grundy County	73,996	-	-	73,996
Ida County^	106,179	-	-	106,179
Keokuk County^	272,276	101,414	-	170,862
Monona County	61,825	-	-	61,825
Muscatine County	233,000	-	-	233,000
Pocahontas County	253,214	207,842	-	45,372
Sioux County	179,071	-	-	179,071
Wapello County	70,737	-	-	70,737
Wapello-Ottumwa Police Dept.	70,654	-	-	70,654
Worth County	149,824	-	-	149,824
Total	\$ 3,129,217	788,598	53,841	2,286,778

^ - Amounts reported for Capital Expenditures appear to have been spent during the fiscal year. As a result, the amounts reported were not deducted from the total expenditures reported. Amounts reported for Allamakee, Ida, and Keokuk Counties were \$3,855, \$26,826, and \$111,962, respectively.

Reviewed	Over/(Under) Reported
114,845	649
132,815	-
246,774	(378)
115,803	2,136
272,637	179,088
68,533	(7,644)
82,476	(8,480)
106,179	-
169,867	995
56,887	4,938
270,354	(37,354)
45,372	-
179,071	-
144,394	(73,657)
-	70,654
96,585	53,239
<u>2,102,592</u>	<u>184,186</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

From General and From Sheriff Expenditures, Fiscal Year 2013
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 483,918	-	-	483,918
Benton County	402,083	-	3,858	398,225
Carroll County	171,337	-	-	171,337
Cedar County	465,190	-	-	465,190
Clay County	165,205	-	-	165,205
Emmet County	-	-	-	-
Grundy County	249,196	-	-	249,196
Ida County	258,259	-	-	258,259
Keokuk County	218,774	-	-	218,774
Monona County	16,832	-	-	16,832
Muscatine County	940,231	-	-	940,231
Pocahontas County	283,741	-	1,600	282,141
Sioux County	614,298	-	-	614,298
Wapello County	282,101	-	-	282,101
Wapello-Ottumwa Police Dept.	-	-	-	-
Worth County	750,636	-	80,341	670,295
Total	\$ 5,301,801	-	85,799	5,216,002

Reviewed	Over/(Under) Reported
370,781	113,137
193,416	204,809
160,774	10,563
320,128	145,062
169,211	(4,006)
-	-
273,162	(23,966)
244,898	13,361
184,925	33,849
288,801	(271,969)
1,946,030	(1,005,799)
257,557	24,584
417,636	196,662
-	282,101
-	-
335,462	334,833
<u>5,162,781</u>	<u>53,221</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

From General and From Sheriff Expenditures, Fiscal Year 2014
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 524,763	-	-	524,763
Benton County	493,038	-	-	493,038
Carroll County	203,338	-	-	203,338
Cedar County	478,402	-	-	478,402
Clay County	224,425	-	-	224,425
Emmet County	-	-	-	-
Grundy County	197,638	-	-	197,638
Ida County	331,564	-	-	331,564
Keokuk County	218,830	-	-	218,830
Monona County	76,315	-	-	76,315
Muscatine County [^]	2,005,434	-	-	2,005,434
Pocahontas County	-	-	-	-
Sioux County	463,769	-	-	463,769
Wapello County	303,774	-	-	303,774
Wapello-Ottumwa Police Dept.	447,316	-	-	447,316
Worth County	801,550	-	65,992	735,558
Total	\$ 6,770,156	-	65,992	6,704,164

[^] - The \$50,000 of Capital Expenditures reported appears to have been spent during the fiscal year.
As a result, it was not deducted from the total expenditures reported.

Reviewed	Over/(Under) Reported
345,582	179,181
377,398	115,640
203,338	-
336,155	142,247
180,724	43,701
-	-
277,858	(80,220)
242,550	89,014
187,793	31,037
398,016	(321,701)
2,003,320	2,114
265,103	(265,103)
463,769	-
297,751	6,023
570,512	(123,196)
347,264	388,294
<u>6,497,133</u>	<u>207,031</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Other Funding Source Expenditures, Fiscal Year 2013
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 27,387	-	-	27,387
Benton County	308	-	-	308
Carroll County	171,337	-	-	171,337
Cedar County	-	-	-	-
Clay County	165,205	-	-	165,205
Emmet County	-	-	-	-
Grundy County	-	-	-	-
Ida County	-	-	-	-
Keokuk County	-	-	-	-
Monona County	500	-	-	500
Muscatine County	-	-	-	-
Pocahontas County	-	-	-	-
Sioux County	-	-	-	-
Wapello County	118,331	-	47,475	70,856
Wapello-Ottumwa Police Dept.	546,720	-	-	546,720
Worth County	-	-	-	-
Total	\$ 1,029,788	-	47,475	982,313

Reviewed	Over/(Under) Reported
25,675	1,712
-	308
160,774	10,563
-	-
169,211	(4,006)
-	-
-	-
-	-
-	-
-	500
-	-
-	-
-	-
-	70,856
518,096	28,624
-	-
<u>873,756</u>	<u>108,557</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Other Funding Source Expenditures, Fiscal Year 2014
For the period July 1, 2012 through June 30, 2014

Public Safety Answering Point	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 238,805	-	-	238,805
Benton County	8,776	-	-	8,776
Carroll County	203,338	-	-	203,338
Cedar County	765,708	-	188,221	577,487
Clay County	224,425	-	-	224,425
Emmet County	5,000	-	-	5,000
Grundy County	-	-	-	-
Ida County	-	-	-	-
Keokuk County	-	-	-	-
Monona County	102	-	-	102
Muscatine County	-	-	-	-
Pocahontas County	-	-	-	-
Sioux County	-	-	-	-
Wapello County	-	-	-	-
Wapello-Ottumwa Police Dept.	-	-	-	-
Worth County	-	-	-	-
Total	\$ 1,446,154	-	188,221	1,257,933

Reviewed	Over/(Under) Reported
236,851	1,954
-	8,776
203,338	-
1,001,189	(423,702)
180,724	43,701
-	5,000
-	-
-	-
-	-
-	102
-	-
-	-
-	-
-	-
-	-
-	-
-	-
<u>1,622,102</u>	<u>(364,169)</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Total Expenditures, Fiscal Year 2013
For the period July 1, 2012 through June 30, 2014

<u>Public Safety Answering Point</u>	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 643,105	-	2,242	640,863
Benton County	569,212	60,000	3,858	505,354
Carroll County	592,949	125,000	-	467,949
Cedar County	851,623	-	2,887	848,736
Clay County	553,660	75,332	-	478,328
Emmet County	184,277	-	21,000	163,277
Grundy County	384,451	-	-	384,451
Ida County	332,716	-	-	332,716
Keokuk County	363,780	95,400	-	268,380
Monona County	108,151	-	-	108,151
Muscatine County	1,061,829	-	-	1,061,829
Pocahontas County	399,571	62,900	1,600	335,071
Sioux County	870,530	85,485	-	785,045
Wapello County	672,245	132,151	124,698	415,396
Wapello-Ottumwa Police Dept.	546,720	-	-	546,720
Worth County	786,919	-	80,341	706,578
Total	<u>\$ 8,921,738</u>	<u>636,268</u>	<u>236,626</u>	<u>8,048,844</u>

Reviewed	Over/(Under) Reported
530,320	110,543
300,237	205,117
446,823	21,126
593,582	255,154
486,340	(8,012)
123,198	40,079
441,910	(57,459)
319,355	13,361
242,510	25,870
333,927	(225,776)
2,064,643	(1,002,814)
301,287	33,784
588,438	196,607
243,679	171,717
518,096	28,624
371,745	334,833
<u>7,906,090</u>	<u>142,754</u>

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Total Expenditures, Fiscal Year 2014
For the period July 1, 2012 through June 30, 2014

<u>Public Safety Answering Point</u>	Reported on PSAP Data Collection Form			
	Total Expenditures	Less: Set Aside Funds	Less: Capital Expenditures	Remaining Amount
Allamakee County	\$ 879,062	-	-	879,062
Benton County	724,629	90,000	-	634,629
Carroll County	803,072	150,000	-	653,072
Cedar County	1,504,900	114,010	217,062	1,173,828
Clay County	975,907	75,332	-	900,575
Emmet County	140,889	50,000	25,000	65,889
Grundy County	271,634	-	-	271,634
Ida County	437,743	-	-	437,743
Keokuk County	491,106	101,414	-	389,692
Monona County	138,242	-	-	138,242
Muscatine County	2,238,434	-	-	2,238,434
Pocahontas County	253,214	207,842	-	45,372
Sioux County	642,840	-	-	642,840
Wapello County	374,511	-	-	374,511
Wapello-Ottumwa Police Dept.	517,970	-	-	517,970
Worth County	951,374	-	65,992	885,382
Total	\$ 11,345,527	788,598	308,054	10,248,875

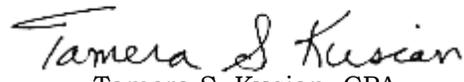
Reviewed	Over/(Under) Reported
697,278	181,784
510,213	124,416
653,450	(378)
1,453,147	(279,319)
634,085	266,490
68,533	(2,644)
360,334	(88,700)
348,729	89,014
357,660	32,032
454,903	(316,661)
2,273,674	(35,240)
310,475	(265,103)
642,840	-
442,145	(67,634)
570,512	(52,542)
443,849	441,533
<hr/> 10,221,827	<hr/> 27,048

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Staff

This review was performed by:

Deborah Moser, CPA, Manager
Stephen J. Hoffman, Senior Auditor
Laura M. Wernimont, Senior Auditor
Matthew C. Hickenbottom, Staff Auditor
Mallory A. Sims, Assistant Auditor


Tamera S. Kusian, CPA
Deputy Auditor of State

Appendix

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2014

ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014	MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.					
Administration - Personnel Costs:	<i>For dispatching, administrative and/or managerial duties for dispatch center, and database management.</i>				
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Salary, to include overtime					
FICA					
IPERS					
Deferred Comp					
Worker's Comp					
Unemployment Ins					
Health and Dental Ins					
Clothing Allowance					
Organization Dues					
Witness Fees					
Longevity Pay					
Other (Specify)					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -
Administration - Other Costs:					
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Office Supplies					
Postage					
Fax Machines					
Copy Machines					
Advertising					
Promotion					
Training Expenses					
Other (Specify)					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Copy of PSAP Data Collection Form

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
Building and Grounds: <i>May need to use the square footage of the communications center vs the total cost to the county (only specific to the PSAP)</i>						
To include, but not limited to:						
Utilities	From 911 Surcharge	From General	From Sheriff	Other Funding Source	Other Funding Source	
Gas						
Electric						
Water						
Sewer						
Trash Removal						
Janitorial						
Mowing						
Snow Removal						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Building						
Liability						
Equipment						
Office Rental						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Appendix A

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Copy of PSAP Data Collection Form

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
Generator		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Maintenance Agreement						
Repairs						
Fuel						
UPS						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Communications:						
To include, but not limited to:						
E911 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)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Copy of PSAP Data Collection Form

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
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)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Internet Fees						
Iowa System / NCIC						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Copy of PSAP Data Collection Form

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
Operations:						
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
CAD System						
Mapping/GIS						
Logging Recorder						
Dispatcher Work Stations						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
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)	
E911 Data Base/MSAG (Telephone Co)						
E911 Data Base/MSAG (Other)						
Other Data Processing (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the
Iowa Homeland Security and Emergency Management Department
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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
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						
GIS (mapping)						
Other (Specify)						
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
Radio Infrastructure: <i>Costs for leased and owned</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 Base						
Mobile						
Portable						
Handheld						
Pagers						
Repeaters						
Remote Transmitter Sites						
Towers						
Maintenance Agreements						
Repairs						
Other (Specify)						
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

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Appendix A

Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

Copy of PSAP Data Collection Form

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
Capital Expenditures:						
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Hardware						
Software						
CAD System						
Mapping						
Radio						
Logging Recorder						
Dispatcher Work Stations						
Maintenance Agreements						
Repairs						
Other (Specify)						
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)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Services:						
<u>To include, but not limited to:</u>	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Loans						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Report on a Review of the
Iowa Homeland Security and Emergency Management Department
E911 Cost Data

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ANNUAL PSAP EXPENDITURES DATA COLLECTION

County

Reporting: July 1, 2013 through June 30, 2014		MUST USE THIS FORM			Report due to HSEMD by March 31, 2015	
To reflect all expenditures for operating the PSAP. To include E911 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.						
Miscellaneous (Specify):		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes/Comments:						

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