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**WIRELESS E911 FUND AUDIT**

**FY 2014 Audit.** State Auditor Mary Mosiman recently released the audit report on the Wireless E911 Emergency Communications Fund (Wireless Fund) for FY 2014. The Iowa Department of Homeland Security and Emergency Management is responsible for the administration and operation of the Fund. The Fund was established to account for the monthly surcharge of up to one dollar imposed on each wireless communications service number provided in Iowa. This surcharge is to fund the implementation of network and public safety answering point improvements at the Joint E911 Service Boards and wireless carriers' transport costs related to wireless E911 services.

**FY 2014 Highlights.** Financial highlights of the audit include:

- Revenues for FY 2014 totaled \$26.4 million, an increase of 50.0% over the prior year. Of this, \$45,000 was from interest on investments.
- Expenditures for FY 2014 totaled \$16.8 million, a decrease of 2.8% from the prior year.
- The restricted fund balance was \$21.1 million at the end of June 30, 2014, and the net position restricted through enabling legislation was \$21.0 million. The net position represents the difference between assets and liabilities, and can be restricted through enabling legislation or creditors.
- The Wireless Fund entered into a contract for development and implementation of a Statewide IP Enable Next Generation 911 System totaling \$25.0 million. Of this total, \$7.1 million has been paid through June 30, 2014. The remaining balance of \$17.9 million will be paid as work on the project progresses.
- No material weaknesses in internal control over financial reporting and no instances of noncompliance for the fund were noted.

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