



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

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Auditor of State

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NEWS RELEASE

FOR RELEASE

May 27, 2014

Contact: Andy Nielsen  
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Auditor of State Mary Mosiman today released an audit report on the Wireless E911 Emergency Communications Fund (Wireless Fund) of the Iowa Homeland Security and Emergency Management Division of the Iowa Department of Public Defense for the year ended June 30, 2013. Effective July 1, 2013, legislation created the Department of Homeland Security and Emergency Management, which is now responsible for the administration and operation of the Wireless Fund.

The Wireless Fund was established to account for a monthly surcharge of up to 65 cents to be imposed on each wireless communications service number provided in Iowa. The surcharge was imposed to fund the implementation of network and public safety answering point improvements and wireless carriers' transport costs related to wireless E911 services.

The Wireless Fund had revenues totaling \$17,615,843 for the year ended June 30, 2013, a decrease of 6.8% from the prior year. Revenues included \$17,524,960 from fees, licenses and permits, \$60,200 from federal support and \$30,683 from interest on investments. The Wireless Fund's expenditures for the year totaled \$17,280,012, a decrease of 7.3% from the prior year. Expenditures included \$16,943,407 for contractual services, including payments to the Joint E911 Service Boards and for wireless carriers' transport costs related to wireless E911 services.

A copy of the audit report is available for review in the Department of Homeland Security and Emergency Management, in the Office of Auditor of State and on the Auditor of State's website at <http://auditor.iowa.gov/reports/1460-5830-B000.pdf>.

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**WIRELESS E911 EMERGENCY COMMUNICATIONS FUND  
IOWA HOMELAND SECURITY AND EMERGENCY MANAGEMENT  
DIVISION OF THE IOWA DEPARTMENT OF PUBLIC DEFENSE**

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

**JUNE 30, 2013**

## Table of Contents

	<u>Page</u>
Officials	3
Independent Auditor's Report	5-6
Basic Financial Statements:	<u>Exhibit</u>
Governmental Fund Balance Sheet and Statement of Net Position	A           8
Statement of Governmental Fund Revenues, Expenditures and Changes in Fund Balance and Statement of Activities	B           9
Notes to Financial Statements	11-15
Required Supplementary Information:	
Budgetary Comparison Schedule	18
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <u>Government Auditing Standards</u>	19-20
Schedule of Findings	21
Staff	22

**Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense**

**Officials**

Name

Title

Honorable Terry E. Branstad  
Honorable Michael L. Fitzgerald  
David Roederer  
Glen Dickinson

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

**Agency**

Brigadier General Timothy E. Orr  
Steven Lorenz  
Mark Schouten

Adjutant General  
Resource Manager  
Administrator, Iowa Homeland Security  
and Emergency Management Division  
E911 Program Manager  
E911 Program Planner

**Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense**



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Independent Auditor's Report

To Mark Schouten, Administrator of the  
Iowa Homeland Security and Emergency Management Division:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Wireless E911 Emergency Communications Fund of the Iowa Homeland Security and Emergency Management Division of the Iowa Department of Public Defense (Wireless Fund), as of and for the year ended June 30, 2013, and the related Notes to Financial Statements, which collectively comprise the basic financial statements listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the net position of the governmental activities and the major fund of the Wireless Fund as of June 30, 2013, and the respective changes in its financial position for the year then ended in accordance with U.S. generally accepted accounting principles.

### Emphasis of a Matter

As discussed in Note 1, the financial statements of the Wireless Fund are intended to present the financial position and results of operations of only that portion of the financial reporting entity of the State of Iowa that is attributable to the transactions of the Wireless Fund. They do not purport to, and do not, present fairly the financial position of the State of Iowa as of June 30, 2013, and the changes in its financial position for the year then ended in conformity with U.S. generally accepted accounting principles.

### Other Matters

#### *Required Supplementary Information*

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

U.S. generally accepted accounting principles require the budgetary comparison information on page 18 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the required supplementary information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### Other Reporting Required by Governmental Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 7, 2014 on our consideration of the Wireless Fund's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Wireless Fund's internal control over financial reporting and compliance.

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 7, 2014

## **Basic Financial Statements**

**Exhibit A**

Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense

Governmental Fund Balance Sheet and Statement of Net Position

June 30, 2013

	General Fund	Adjustments (Note 4)	Statement of Net Position
<b>Assets</b>			
Cash	\$ 10,301,242	-	10,301,242
Accounts receivable	4,197,923	-	4,197,923
<b>Total assets</b>	<u>\$ 14,499,165</u>	-	<u>14,499,165</u>
<b>Liabilities</b>			
Accounts payable	\$ 3,079,552	-	3,079,552
Compensated absences:			
Due within one year	-	21,340	21,340
Due after one year	-	56,077	56,077
<b>Total liabilities</b>	3,079,552	77,417	<u>3,156,969</u>
<b>Fund Balance/Net Position</b>			
Fund balance - restricted for Wireless E911 purposes	11,419,613	(11,419,613)	-
<b>Total liabilities and fund balance</b>	<u>\$ 14,576,582</u>		
<b>Net position - restricted for Wireless E911 purposes</b>		<u>\$ 11,342,196</u>	<u>11,342,196</u>

See notes to financial statements.

Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense

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

Year ended June 30, 2013

	General Fund	Adjustments (Note 5)	Statement of Activities
<b>Revenues:</b>			
Fees, licenses and permits	\$ 17,524,960	-	17,524,960
Federal support	60,200	-	60,200
Interest on investments	30,683	-	30,683
Total revenues	<u>17,615,843</u>	<u>-</u>	<u>17,615,843</u>
<b>Expenditures/expenses:</b>			
Personal services	209,127	11,007	220,134
Travel and subsistence	11,318	-	11,318
Supplies and materials	1,293	-	1,293
Contractual services	16,943,407	-	16,943,407
Equipment and repair	114,867	-	114,867
Total expenditures/expenses	<u>17,280,012</u>	<u>11,007</u>	<u>17,291,019</u>
Excess of revenues over expenditures/expenses	335,831	(335,831)	-
Change in net position	-	324,824	324,824
Fund balance/net position beginning of year	11,083,782	(66,410)	11,017,372
Fund balance/net position end of year	<u>\$ 11,419,613</u>	<u>(77,417)</u>	<u>11,342,196</u>

See notes to financial statements.

**Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense**

Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense

Notes to Financial Statements

June 30, 2013

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

The Wireless E911 Emergency Communications Fund of the Iowa Homeland Security and Emergency Management Division of the Iowa Department of Public Defense (Wireless Fund) was established to account for a monthly surcharge of up to 65 cents to be imposed on each wireless communications service number provided in Iowa. The surcharge was imposed to fund the implementation of network and public safety answering point improvements at the Joint E911 Service Boards and wireless carriers' transport costs related to wireless E911 services.

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

A. Reporting Entity

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

B. Entity-wide and Fund Financial Statements

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

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

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

Fund Balance – In the governmental fund financial statements, fund balance is classified and reported in categories which describe the extent to which certain resources may be spent. Resources are categorized as spendable or non-spendable.

Spendable fund balance includes resources in spendable form (e.g. cash) which are available for spending. The spendable fund balance of the Wireless Fund is further classified as restricted for specific purposes based on external constraints placed on the use of the resources by creditors, grantors or state or federal laws or by law through constitutional provisions or enabling legislation.

The restricted fund balance of \$11,342,196 at June 30, 2013 consists of wireless fees collected and maintained for use in operating, maintaining and improving network and public safety answering points at the Joint E911 Service Boards and other related costs in accordance with Chapter 34A.7A of the Code of Iowa.

Net Position – Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on its use through enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted through enabling legislation totaled \$11,342,196 at June 30, 2013 and consists of wireless fees collected and maintained for use in operating, maintaining and improving network and public safety answering points at the Joint E911 Service Boards and other related costs in accordance with Chapter 34A.7A of the Code of Iowa.

C. Basis of Accounting and Measurement Focus

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

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

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

D. Compensated Absences

Wireless Fund employees accumulate a limited amount of earned but unused vacation, compensatory time and sick leave hours for subsequent use, for payment of the employer portion of insurance premiums upon retirement or for payment upon termination, death or retirement. A liability is recorded when incurred in the entity-wide Statement of Net Position. Wireless Fund employees accrue vacation, compensatory time and sick leave at rates specified in the Code of Iowa and/or collective bargaining agreements. Accumulated unused vacation leave and compensatory time is payable upon termination of employment. Accumulated unused sick leave is payable only upon retirement and only to limits specified in the Code of Iowa and/or collective bargaining agreements. A liability for these amounts is reported in the governmental fund financial statements only for employees who have resigned or retired. The liabilities for compensated absences are based on current rates of pay and current insurance rates.

**(2) Deposits**

The Wireless Fund's deposits with the Treasurer of State throughout the year and at June 30, 2013 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

**(3) Changes in Compensated Absences**

Changes in compensated absences for the year ended June 30, 2013 are summarized as follows:

Balance beginning of year	\$ 66,410
Increases	40,344
Decreases	<u>(29,337)</u>
Balance end of year	<u>\$ 77,417</u>
Due within one year	<u>\$ 21,340</u>

Sick Leave Insurance Program (SLIP) – Included in the accrued compensated absences liability at June 30, 2013 is the cost of a voluntary termination benefit program titled Sick Leave Insurance Program (SLIP). The program is an opportunity for employees who are retirement-eligible to use the value of their unused sick leave to pay the employer share of the monthly premium of the State's group health insurance plan after their retirement.

Upon retirement, employees shall first receive a cash payment of up to \$2,000 for accumulated, unused sick leave converted at the employee's current regular hourly rate of pay, payable with the final payroll warrant which includes the employee's retirement date. The value of the remaining balance of the accrued sick leave will be converted based upon the original balance (before the cash payment). The remainder of the sick leave value is calculated as follows, based on the number of sick leave hours the employee had before the cash payment:

<u>If the sick leave balance is:</u>	<u>The conversion rate is:</u>
Zero to 750 hours	60% of the value
Over 750 hours to 1,500 hours	80% of the value
Over 1,500 hours	100% of the value

The final calculated dollar value will be credited to the employee's SLIP account. Each month, the Wireless Fund will pay 100% of the employer's share of the selected state group health insurance premium from the retiree's SLIP account. The retiree is responsible for any additional premiums associated with the employee/retiree share.

The Wireless Fund will continue to pay the employer's share of the health insurance premium each month until the converted value of the employee's sick leave balance is exhausted, until the employee is eligible for Medicare, the employee waives the benefit or the employee dies, whichever comes first. The retired employee may stay with the same health insurance program as when employed or switch down at any time without underwriting. The converted value of the sick leave can only be applied to the employer's share of health insurance premiums. It has no cash value and it is not transferable to another use or to an heir. If a retired employee who has utilized this benefit returns to permanent state employment, all remaining balances in the sick leave insurance program will be forfeited. All SLIP benefits are financed on a pay-as-you-go basis. Amounts calculated for this program are included in the compensated absences liability.

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

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

Long-term liabilities applicable to the Wireless Fund's governmental activities are not due and payable in the current year and, therefore, are not reported as fund liabilities. However, they are reported in the Statement of Net Position. These liabilities are compensated absences of \$77,417

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

The difference results from the long-term economic resources focus of the Statement of Activities versus the current financial resources focus of the governmental fund.

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These expenses result from an increase in compensated absences of \$11,007.

**(6) Pension and Retirement Benefits**

The Wireless Fund contributes to the Iowa Public Employees' Retirement System (IPERS), which is a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by state statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Plan members are required to contribute 5.78% of their annual covered salary and the Wireless Fund is required to contribute 8.67% of covered salary. Contribution requirements are established by state statute. The Wireless Fund's contributions to IPERS for the years ended June 30, 2013, 2012 and 2011 were \$13,089, \$11,860 and \$9,040, respectively, equal to the required contributions for each year.

**(7) Risk Management**

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

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

**(8) Commitment**

The Wireless Fund entered into a contract for development and implementation of a Statewide IP Enable Next Generation 911 System totaling \$24,954,000, of which \$5,033,187 has been paid at June 30, 2013. The remaining balance of \$19,920,813 will be paid as work on the project progresses.

**(9) Effects of New Legislation**

On April 5, 2013, Governor Branstad signed House File 307 into law. Effective July 1, 2013, this legislation created the Department of Homeland Security and Emergency Management which is now responsible for administration and operation of the Wireless Fund.

**Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense**

**Required Supplementary Information**

Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense

Required Supplementary Information

Budgetary Comparison Schedule

Year ended June 30, 2013

	Actual	Original/ Final Budget	Final to Actual Variance
<b>Revenues:</b>			
Fees, licenses and permits	\$ 17,524,960	18,650,000	(1,125,040)
Federal support	60,200	1	60,199
Interest on investments	30,683	50,000	(19,317)
Total revenues	<u>17,615,843</u>	<u>18,700,001</u>	<u>(1,084,158)</u>
<b>Expenditures:</b>			
Personal services	209,127	195,615	(13,512)
Travel and subsistence	11,318	7,000	(4,318)
Supplies and materials	1,293	1,550	257
Contractual services	16,943,407	22,743,529	5,800,122
Equipment and repair	114,867	154,000	39,133
Other expenses	-	2,380	2,380
State aid	-	1	1
Total expenditures	<u>17,280,012</u>	<u>23,104,075</u>	<u>5,824,063</u>
Excess of revenues over expenditures	335,831		
Balance beginning of year	<u>11,083,782</u>		
Balance end of year	<u>\$ 11,419,613</u>		

Note to Budgetary Reporting:

The budget for the General Fund is adopted on a basis consistent with U.S. generally accepted accounting principles.

See accompanying independent auditor's report.



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

To Mark Schouten, Administrator of the  
Iowa Homeland Security and Emergency Management Division:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the Wireless E911 Emergency Communications Fund of the Iowa Homeland Security and Emergency Management Division of the Iowa Department of Public Defense (Wireless Fund) as of and for the year ended June 30, 2013, and the related Notes to Financial Statements, which collectively comprise the Wireless Fund's basic financial statements, and have issued our report thereon dated May 7, 2014.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Wireless Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However,

providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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

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

  
MARY MOSIMAN, CPA  
Auditor of State

  
WARREN G. JENKINS, CPA  
Chief Deputy Auditor of State

May 7, 2014

Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division  
of the Iowa Department of Public Defense

Schedule of Findings

For the Year ended June 30, 2013

**Findings Related to the Financial Statements:**

**INTERNAL CONTROL DEFICIENCIES:**

No matters were noted.

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

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

No matters were noted.

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Wireless E911 Emergency Communications Fund  
Iowa Homeland Security and Emergency Management Division of the  
Iowa Department of Public Defense

Staff

This audit was performed by:

Deborah J. Moser, CPA, Manager  
Daniel J. Mikels, Staff Auditor  
Stephen J. Hoffman, Staff Auditor



Andrew E. Nielsen, CPA  
Deputy Auditor of State