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NEWS RELEASE

FOR RELEASE

March 1, 2022

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Auditor of State Rob Sand today released a report on a review of the Iowa Homeland Security and Emergency Management Department's (HSEMD) compliance with requirements established by Chapter 34A of the *Code of Iowa*. Section 34A.7A(5) of the *Code* requires each county Joint 911 Service Board to submit public safety answering point (PSAP) cost and expense data and an audit of that data. The review included 911 cost and expense data submitted to HSEMD by each county Joint 911 Service Board for the period July 1, 2018 through June 30, 2020.

Sand reported it was not possible to verify the accuracy and completeness of the costs reported in the 113 PSAP Data Collection forms for fiscal years 2019 and 2020 because sufficient supporting documentation was not maintained by certain PSAPs selected for testing. Variances between accounting systems and other accounting records were identified for the 20 PSAP Data Collection forms tested.

Differences identified by Sand for fiscal year 2019 total cost data reported for the 20 PSAPs tested ranged from \$45,350 of costs under reported to \$362,384 of costs over reported. Differences identified in fiscal year 2020 ranged from \$9,731 of costs under reported to \$108,267 of costs over reported. Certain PSAP's showed improvement in cost data reporting from 2019 to 2020.

In addition, Sand reported certain PSAP payments tested were not in compliance with restrictions established by section 34A.7(5) of the *Code*.

The report includes recommendations to improve the instructions provided to the Joint 911 Service Boards to prepare the PSAP Data Collection forms. Sand also recommended HSEMD officials provide training to ensure the PSAP Coordinators have the knowledge to accurately complete the PSAP Collection form and maintain supporting documentation as instructed.

A copy of the report is available for review on the Auditor of State's web site at <https://auditor.iowa.gov/reports/audit-reports/>.

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

**FOR THE PERIOD
JULY 1, 2018 THROUGH JUNE 30, 2020**

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

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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 911 cost data reviewed was collected for the 113 public safety answering points (PSAPs) in Iowa for fiscal years 2019 and 2020. In conducting our review, we performed the following procedures:

- (1) Reviewed HSEMD policies and procedures, applicable sections of the *Code of Iowa* and Iowa Administrative Code to obtain an understanding of HSEMD responsibilities and requirements related to the 911 emergency telephone systems.
- (2) Reviewed minutes from meetings of the Iowa 911 Communications Council to identify action taken in relation to requirements established by section 34A.7A(5) of the *Code*.
- (3) Interviewed HSEMD staff members to determine how the Iowa 911 Communications Council established a methodology for determining and collecting comprehensive PSAP cost and expense data in accordance with section 34A.7A(5) of the *Code*.
- (4) Obtained cost and expense data submitted to HSEMD on the "Annual PSAP Expenditures Data Collection" forms (PSAP Data Collection forms) for fiscal years 2019 and 2020 and reviewed it to identify any unusual information.
- (5) Conducted 10 site visits, 5 desk reviews, and 5 follow up desk reviews to determine if the expenditures reported on the PSAP Data Collection form are properly supported and are in compliance with section 34A.7(5) of the *Code*.
- (6) Compared cost information from the PSAP Data Collection forms to the accounting systems and/or other accounting records used to prepare the forms to determine accuracy and completeness of the information reported to HSEMD.
- (7) Judgmentally selected transactions from accounting systems and/or other accounting records used to prepare the PSAP Data Collection forms and reviewed the related supporting documentation, when available, to determine allowability of the payments in accordance with restrictions established by section 34A.7(5) of the *Code*.
- (8) Compared judgmentally selected PSAP Data Collection forms to determine if they were prepared in a consistent manner.

Based on these procedures, we were not able to verify the costs reported in the 113 PSAP Data Collection forms for 18 forms tested in fiscal year 2019 and 17 forms tested in fiscal year 2020 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 113 PSAP Data Collection forms for fiscal years 2019 and 2020. In addition, we determined transactions tested were allowable in accordance with restrictions established by section 34A.7(5) of the *Code*. However, we identified recommendations which are included in this report.

We did not conduct an audit or examination, the objective of which would be the expression of an opinion on the accompanying Schedule of Expenditures Reported for Public Service Answering Points for the fiscal years 2019 and 2020. Accordingly, we do not express such an opinion. Had we performed additional procedures; other matters might have come to our attention that would have been reported to you.

We extend our appreciation to the personnel of the Iowa Homeland Security and Emergency Management Department for the courtesy, cooperation, and assistance provided to us during our review.

A handwritten signature in black ink, appearing to read "Rob Sand". The signature is stylized with a large, looped "R" and "S".

Rob Sand
Auditor of State

February 24, 2022

Background Information

The Iowa Homeland Security and Emergency Management Department (HSEMD) administers the 911 Program in accordance with Chapter 34A of the *Code of Iowa (Code)* to protect the health, safety, and welfare of the people of Iowa. Enhanced 911 (911) is defined as a service which provides the user of a public telephone system the ability to reach a public safety answering point (PSAP) by dialing the digits 911 and which has the following additional features:

- Wireline, Voice over Internet Protocol (VoIP), and Wireless systems which route an incoming 911 call to the appropriate PSAP operating in a 911 service area.
- Wireline and VoIP systems which automatically display the name, address, and telephone number of an incoming 911 call as well as the public safety agency servicing the address at the appropriate PSAP.
- Wireless systems which automatically display location of the tower which received the call and the call back number of the phone used to make the 911 call.

PSAPs are 24-hour public safety communications facilities which receive enhanced 911 service calls and directly dispatch emergency response services or relays calls to the appropriate public or private safety agency. There are 113 PSAPs located in Iowa's 99 counties. In most counties, the Sheriff's Office provides dispatcher services and are the PSAP for their area. However, certain city police departments also operate a PSAP in addition to their local Sheriff's Office. The Department of Public Safety represents three PSAPs, but only submits one form. In addition, the South-Central Iowa Regional Board represents seven PSAPs, but submits 8 forms as a result of a shared facility.

HSEMD is also responsible for the administration and operation of the Wireless 911 Emergency Communications Fund (Wireless Fund). The Wireless Fund was established to account for a monthly surcharge of up to \$1.00 to be imposed on each wireless communications service number provided in Iowa. Wireless phone providers are required to remit the surcharge to HSEMD. The surcharge was imposed to fund the implementation of network and PSAP improvements at the county Joint 911 Service Boards and certain wireless carriers' costs related to wireless 911 services.

HSEMD allocates the remitted surcharges to the county Joint 911 Service Boards and the Department of Public Safety for the 113 PSAPs based on a formula established by the Iowa Legislature and documented in Chapter 34A of the *Code* if the PSAP Data Collection form is submitted by the March 31 deadline. The *Code* also requires allocations to county Joint 911 Service Boards and the Department of Public Safety be reduced to 65% for an entity failing to submit expenses and costs by the annual March 31 deadline. The remaining 35% is to be provided to the county Joint 911 Service Boards and the Department of Public Safety when the PSAP Data Collection form is submitted to HSEMD, as long as it is submitted by March 30 of the following year. As the PSAP Data Collection forms were submitted, the Program Manager performed a cursory review to determine if the amounts reported by Joint 911 Service Boards appeared reasonable. He also stated he contacted appropriate parties if he had questions about the completeness or accuracy of the reported amounts. The Program Manager keeps a record of all contacts he makes when reviewing the Data Collection forms. PSAPs are contacted if he has not received the Data Collection forms before the forms are due but before the penalty is put into place. If the PSAP Data Collection form is not filed within the year, the allocated funds are forfeited.

The allocation to the county Joint 911 Service Boards and the Department of Public Safety is tested in the annual financial statement audit of the 911 Emergency Communications Fund. Based on our testing for fiscal years 2019 and 2020, HSEMD properly allocated funds from the 911 Emergency Communications Fund to the county Joint 911 Service Boards. However, the wireless providers are not required to report the number of service numbers they provide when

remitting the surcharge to the Wireless Fund. As a result, HSEMD is unable to determine if the appropriate amount of surcharges are remitted to HSEMD for the Wireless Fund.

In addition to the wireless surcharge, the County Joint 911 Service Boards receive a wire line surcharge. This surcharge is \$1.00 per landline in the county. The individual phone companies providing service are required to send each county Joint 911 Service Board a check based on the number of land lines in the county multiplied by \$1.00.

During the 2013 Legislative session, action was taken which increased the monthly surcharge from \$.65 to \$1.00. The legislation also added new requirements to Chapter 34A of the *Code*, including section 34A.7A(5), which states, in part,

“a. The program manager, in consultation with the 911 communications council and the auditor of state shall establish a methodology for determining and collecting comprehensive public safety answering point cost and expense data through the county Joint 911 Service Boards. The methodology shall include the collection of data for all costs and expenses related to the operation of a public safety answering point and account for the extent to which identified costs and expenses are compensated for or addressed through 911 surcharges versus other sources of funding.

b. Data collection pursuant to paragraph “a” shall commence no later than January 1, 2016 and shall be subject to an audit by the auditor of state beginning July 1, 2016. The program manager shall prepare a report detailing the methodology developed and the data collected after such data has been collected for a two-year period. The report and the results of the initial audit shall be submitted to the general assembly by March 1, 2018.”

As a result of the 2013 Legislative session, HSEMD developed the PSAP Data Collection form and a set of instructions to be used in gathering the data required. Since 2013, HSEMD has made changes to the PSAP Data Collection form as well as the instructions. Since 2014, the changes in the PSAP Data Collection form and the instructions have been made in consultation with the State Auditor’s Office.

As a result of the requirements established by the *Code of Iowa*, we reviewed the cost and expense data submitted to HSEMD by the county Joint 911 Service Boards and the Department of Public Safety for fiscal years 2019 and 2020 and assessed the related PSAP Data Collection forms developed by HSEMD.

Objectives, Scope, and Methodology

Objectives

In accordance with the requirements established by section 34A.7A(5) of the *Code*, we conducted a review of the cost and expense data collected by HSEMD. During our review, we conducted procedures to determine if the PSAP cost and expense data were reported accurately and consistently. We also performed procedures to determine if the cost reported on the PSAP form was an allowable cost for a PSAP in accordance with Chapter 34A of the *Code*. Lastly, we performed procedures to determine if the PSAP form was submitted timely.

Scope and Methodology

To review the cost and expense data collected by HSEMD, we obtained the “Annual PSAP Expenditures Data Collection” forms (PSAP Data Collection forms) submitted for each PSAP for fiscal years 2019 and 2020. The cost and expense data reported to HSEMD by the Joint 911

Service Boards is summarized in **Schedule 1**. A blank 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 ended 2019 and 2020. 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
	2019	2020	
Administration-personnel costs	\$ 85,326,684	89,882,778	175,209,462
Administration-other costs	2,400,604	2,276,813	4,677,417
Building and grounds	3,966,274	4,313,938	8,280,212
Communications	7,137,509	8,227,347	15,364,856
Operations	7,342,253	6,970,364	14,312,617
Data processing	957,244	903,262	1,860,506
Addressing	964,366	829,683	1,794,049
Radio infrastructure	10,535,590	10,355,564	20,891,154
Capital expenditures	13,241,746	21,853,442	35,095,188
Debt service	5,191,274	6,531,948	11,723,222
Miscellaneous	275,033	372,305	647,338
Total	\$ 137,338,577	152,517,444	289,856,021

In addition to the cost categories listed above, the PSAP forms report an additional category titled Set Aside Funds. Set Aside Funds are funds set aside for future purchases or projects. The total amount of Set Aside Funds at June 30, 2019 is \$22,718,569. The total Set Aside Funds at June 30, 2020 is \$17,066,189.

We reviewed each form to determine if any unusual cost and expense information was reported to HSEMD. Using the PSAP Data Collection forms, we compared each PSAP's cost data for fiscal years 2019 and 2020 and identified a number of PSAPs with unexpected amounts, inconsistencies, or large differences between the 2 years. For the forms with unusual amounts identified, we judgmentally selected 10 PSAPs to do a site visit and we selected 5 PSAPs for desk reviews.

During the 10 site visits we met with PSAP staff to obtain the supporting documentation which is required to be kept. We used the supporting documentation to determine if the PSAP form was completed in an accurate, complete, and consistent manner.

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

- the repayment of any bonds issued for the benefit of or loan made to the Joint 911 Service Board,
- actual recurring costs of operating the 911 service plan, or
- nonrecurring costs of operating the 911 service plan, not to exceed costs as approved by the program manager.

In addition, we tested certain 911 surcharge transactions recorded in the cost data under the "Administration – Personnel Costs" category to ensure costs did not include expenditures for any other purpose than those stated above, and specifically excluded costs attributable to other

emergency services or expenditures for buildings or personnel, except for the costs of personnel for database management and personnel directly associated with addressing.

For PSAP reports tested as desk reviews, we obtained from the PSAP representative supporting documentation used to complete the PSAP form. Using the support obtained, we determined if the PSAP form was completed in an accurate, complete, and consistent manner.

On February 27, 2020, the Office of Auditor of State issued a report regarding the PSAP Data Collection forms prepared for fiscal years 2017 and 2018. The report included the results of testing the accuracy, completeness, and consistency of 20 PSAP reports for each fiscal year. Of the 20 PSAPs tested, we judgmentally selected 5 PSAPs to determine if improvements were made and if the PSAP forms were completed in an accurate, complete and consistent manner for fiscal years 2019 and 2020.

The findings of our review are discussed in the following paragraphs.

Detailed Findings

Consultation on Methodology – As previously stated, section 34A.7A(5) of the *Code* required “the program manager, in consultation with the 911 communications council and the Auditor of State, to establish a methodology to determine and collect comprehensive public safety answering point cost and expense through the county Joint 911 Service Boards.”

HSEMD’s 911 Emergency Communications System Program Manager (Program Manager) established a task force, referred to as the 911 Communications Committee, to develop the methodology to collect the required information from the 113 PSAPs throughout the State. The 911 Communications Committee was comprised of the Program Manager, the 911 Program Planner, and representatives from 3 small PSAPs and 2 large PSAPs. Representatives from Iowa County, Shelby County, and Cass County composed the 3 small PSAPs while representatives from Polk County and Clinton County composed the 2 large PSAPs. The Program Manager provided reports to the 911 Communication Council regarding the decisions made by the 911 Communications Committee.

The 911 Communications Committee developed a standardized form to be used to report the costs of the 113 PSAPs. The PSAP Data Collection form was broken down into cost categories to encompass all costs associated with operating a PSAP by funding source. The first PSAP Data Collection forms were sent out with instructions in November 2013. The forms are due by March 31st following the fiscal year end. As previously stated, a copy of a blank form is included in **Appendix A**.

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

- 911 Surcharge – 911 surcharge funding is provided to PSAPs by HSEMD for wireless service numbers and directly from phone companies for wired lines.
- General – Funds spent from the general fund of the county, all which are supported by county taxes.
- Sheriff – Funds spent from the general fund of the county but earmarked to be used for the Sheriff’s Communication Center.
- Other – To be specified; this may include gifts or grants.

Assessment of PSAP Data Collection Form – We assessed the PSAP Data Collection forms developed by HSEMD for fiscal years 2019 and 2020 and the following concerns were identified as a result of the assessment.

- **Standardized Chart of Accounts**
 - **Fiscal Years 2019 and 2020** – The PSAP data collection form was not structured based on a standardized chart of accounts, such as the established uniform chart of accounts for Iowa County Governments.
 - **Recommendation** – The instructions to the forms should specify the standardized chart of accounts be used in order to ensure the PSAP coordinators report the types of cost and expense on a consistent basis. Also, training should be made available to the PSAP coordinators to ensure they have appropriate information.

Assessment of Instructions – We reviewed the PSAP data collection form and the instructions to determine the effectiveness of the form and the instructions. We did not identify any concerns with the instructions given to PSAP Coordinators.

Verification of Costs Reported on PSAP Data Collection Forms – The PSAPs were instructed to maintain their records and how their figures were arrived at. However, when we requested supporting documentation from representatives of the Joint 911 Service Boards and/or PSAP representatives, they often were able to provide some, but not all, supporting documentation.

Supporting documentation provided was often organized by funding source. As a result, we determined an efficient and effective method to attempt to verify the costs was to evaluate them by funding source. The testing we performed of the reported costs is described in the following paragraphs by funding source.

- **Costs reported in the “From 911 Surcharge” Column**

When we requested support for the costs reported in the 911 Surcharge column of the PSAP Data Collection forms, most representatives provided us with a copy of a report from the County’s accounting system for fund number 4010. In accordance with the County’s chart of accounts, fund number 4010 was established exclusively for 911 Surcharge activity.

If the report for fund number 4010 did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. As a result, any variances identified were summarized to be included in this report. The variances identified for fiscal years 2019 and 2020 are summarized in **Schedules 2** and **3**, respectively.

- **Fiscal Year 2019** – As illustrated by **Schedule 2**, 20 of the 20 PSAP Data Collection forms tested for fiscal year 2019 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified within \$1 for 11 of the 20 forms tested. The variance for the remaining forms tested ranged from \$59 to \$160,000 over reported.
- **Fiscal Year 2020** – **Schedule 3** illustrates 20 of the 20 PSAP Data Collection forms tested for fiscal year 2020 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agree with the amounts we verified within \$1 for 12 of the 20 forms tested. The variance for the remaining forms tested ranged from \$182 under reported to \$84,524 over reported.

- Recommendation – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

- Costs reported in the “From General” and “From Sheriff” Columns

When we requested support for the costs reported in the “From Sheriff” column of the PSAP Data Collection forms, we frequently received support for the expenditures spent from the Sheriff’s Department within the General Fund, but typically did not receive support for expenditures spent from other departments of the County General Fund.

In an attempt to verify the costs included in the “From General” and “From Sheriff” columns, we used the support obtained from the PSAPs which usually contained a report of expenditures recorded in the “Communications Center” function of the County’s accounting records. This report also identified if the expenditures were paid from funds budgeted to the Sheriff’s Office or other General Fund accounts. We attempted to match expenditures from the report to costs included on the PSAP Data Collection forms based on descriptions of the types of expenditures, but the costs rarely agreed. We then attempted to match total expenditures for the Communications Center function to the total expenditures reported for the PSAP in the “From General” and “From Sheriff” columns combined.

If the amounts included in the report from the accounting system for the “Communications Center” function did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. As a result, any variances identified for fiscal years 2019 and 2020 were summarized in **Schedules 4** and **5**, respectively.

- Fiscal Year 2019 – As illustrated by **Schedule 4**, 17 of the 20 PSAP Data Collection forms for fiscal year 2019 tested include costs in the “From General” and “From Sheriff” columns. The amounts reported to HSEMD agreed with the amounts we verified within \$5 for 5 of the 17 forms tested. The variance for the remaining forms tested ranged from \$45,350 under reported to \$362,384 over reported.
- Fiscal Year 2020 – **Schedule 5** illustrates 17 of the 20 PSAP Data Collection forms for fiscal year 2020 tested include costs in the “From General” and “From Sheriff” columns. Of the 17 forms tested, 3 forms reported to HSEMD agreed with the amounts we verified. The variance for the remaining forms ranged from \$9,731 under reported to \$38,064 over reported.
- Recommendation – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

- Costs reported in the “Other Funding Source” Columns

As previously stated, according to the instructions for the PSAP Data Collection form, the funding source was to be specified for costs reported in the “Other Funding Source” columns. Supporting documentation for these costs was requested from a PSAP representative or the PSAP’s “preparer” which provided the funding. If supporting documentation was not available from these sources, we considered the expenditures over the amount of the reported expenditures to be unsupported because the PSAPs were required to retain the support used to complete the PSAP Data Collection form.

If the amounts included in the report from the accounting system for the Communications Center function did not agree with the costs reported in the PSAP Data Collection form, we requested an explanation of why the amounts did not agree. However, representatives we spoke with typically were not able to provide an explanation. Variances identified are summarized in **Schedules 6** and **7** for fiscal years 2019 and 2020, respectively.

- Fiscal Year 2019 – As illustrated by **Schedule 6**, 6 of the 20 PSAP Data Collection forms tested for fiscal year 2019 include costs in the “Other Funding Source” columns. Of those forms, we were able to verify 1 of the 6 amounts reported to HSEMD. The variances for the remaining forms tested ranged from \$39,087 under reported to \$3,000 over reported.
- Fiscal Year 2020 – **Schedule 7** illustrates 10 of the 20 PSAP Data Collection forms tested for fiscal year 2020 included costs in the “Other Funding Source” columns. Of the 10 forms tested, 6 forms reported to HSEMD agreed with the amounts we verified. The variances for the remaining 4 forms ranged from \$18,226 under reported to \$1,222 over reported.
- Recommendation – HSEMD should provide training to ensure PSAP Coordinators have the knowledge to accurately complete the PSAP Data Collection form.

- Overall results

As previously stated, we reviewed the PSAP Data Collection form and the instructions to determine the effectiveness of the form and the instructions and identified clarifications made to the instructions for the fiscal years 2019 and 2020 PSAP Data Collection forms. The PSAP Data Collection form and the instructions for fiscal year 2019 and fiscal year 2020 state the preparer of the form should maintain documentation and calculations for consistent future use and for auditing purposes.

Schedules 8 and **9** illustrates the comparison of the total costs reported in all columns of the PSAP Data Collection forms to the total costs we were able to verify for all columns for fiscal years 2019 and 2020, respectively.

- Fiscal Years 2019 and 2020 – As illustrated by **Schedules 8** and **9**, the amounts reported for some PSAPs exceeded the amounts provided by the PSAPs. However, for other PSAPs, the amounts provided by the PSAPs exceeded the amounts reported in the PSAP Data Collection forms. The variances ranged from \$45,350 under reported to \$362,384 over reported for fiscal year 2019 and from \$9,731 under reported to \$108,267 over reported for fiscal year 2020.
- For 4 of 20 PSAPs tested, supporting documentation for their expenditure data was available upon request. For 12 of 20 PSAPs tested, supporting documentation for their expenditure data was not available upon request, however, proper support was recreated by County personnel at a much later date

through research and request from other departments. The remaining 4 PSAPS tested were not able to provide complete support for their expenditure data to assist the audit process despite repeated requests.

- Recommendation – While HSEMD has instructed the Joint 911 Service Boards to maintain supporting documentation for the expenditures reported on the PSAP Data Collection forms, HSEMD should provide training to ensure the PSAP Coordinators have the knowledge to accurately complete the PSAP Collection form and maintain supporting documentation as instructed.

- **Allowability of PSAP Expenditures**

As previously stated, we obtained expenditure reports from the accounting system of each County for which a PSAP Data Collection form was tested. We judgmentally selected transactions from support provided by the PSAPs and reviewed the related supporting documentation to determine if the payments complied with requirements established by section 34A.7(5) of the *Code*. As previously stated, we determined if the transactions were used for:

- the repayment of any bonds issued for the benefit of or loan made to the Joint 911 Service Board,
- actual recurring costs of operating the 911 service plan, or
- nonrecurring costs of operating the 911 service plan, not to exceed costs as approved by the program manager.

In addition, we tested certain 911 surcharge transactions recorded in the cost data under the “Administration – Personnel Costs” category to ensure costs did not include expenditures for any other purpose than those stated above, and specifically excluded costs attributable to other emergency services or expenditures for buildings or personnel, except for the costs of personnel for database management and personnel directly associated with addressing.

- We identified 8 PSAPS with costs totaling \$131,863 in fiscal year 2019 and 8 PSAPs with costs totaling \$132,344 in fiscal year 2020 which reported costs attributable to other emergency services or expenditures for buildings or personnel that are not allowed under Chapter 34A.7(5) of the Code of Iowa for use in the 911 surcharge source category.
- Recommendation – HSEMD should provide training to ensure PSAP Coordinators have the knowledge to accurately complete the PSAP Data Collection form and to ensure compliance with requirements established by section 34A.7(5) of the *Code*.

- **Timely Submission**

If a PSAP submits a Data Collection form before March 31, following the close of the fiscal year, HSEMD will issue a check for the total amount withheld from the 4 quarterly payments made to the PSAP. In accordance with *Code* section 34A.7A, a PSAP which fails to submit the PSAP Data Collection form by March 31 of each year shall be allocated \$.65 of the \$1.00 911 emergency communications service surcharge until March 31 of the following year. Remaining funds shall be held in the carryover operating surplus fund until the appropriate form is submitted by the PSAP. As a result, PSAPs were required to submit forms for fiscal year 2019 and fiscal year 2020 by March 31, 2020 and March 31, 2021, respectively.

- Fiscal Years 2019 and 2020 – We did not identify any PSAPs which did not submit fiscal year 2019 and fiscal year 2020 PSAP Data Collection forms by the deadline established in Chapter 34A of the *Code*.

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

Schedules

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

Expenditures Reported for Public Service Answering Points
For the period July 1, 2019 through June 30, 2020

Fiscal Year 2019				
Public Safety Answering Point	From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Adair	\$ 61,010	709,689	-	770,699
Adams	61,093	94,827	235,781	391,701
Allamakee	429,333	984,530	-	1,413,863
Appanoose	117,748	139,417	180,372	437,537
Audubon	46,283	307,614	-	353,897
Benton	202,066	658,781	3,780	864,627
Black Hawk	412,726	217,616	1,913,942	2,544,284
Boone	584,649	964,296	-	1,548,945
Bremer	87,283	470,634	43,249	601,165
Buchanan	117,253	456,531	36,486	610,270
Buena Vista	306,322	618,407	5,400	930,129
Butler	91,874	305,271	35,769	432,914
Calhoun	210,566	314,279	16,025	540,870
Carroll	222,833	249,392	237,309	709,535
Cass	111,335	-	471,290	582,624
Cedar	149,777	441,041	-	590,818
Cerro Gordo	37,254	-	531,444	568,698
Cerro Gordo - Clear Lake Police Dept.	76,437	1,168,440	-	1,244,877
Cherokee	122,542	452,221	-	574,763
Chickasaw	122,703	343,743	-	466,446
Clarke	61,092	308,789	57,355	427,236
Clay	184,152	261,430	299,579	745,161
Clayton	276,974	494,655	-	771,629
Clinton	566,834	-	1,186,903	1,753,737
Crawford	62,684	147,191	712,289	922,164
Dallas	417,812	1,302,726	-	1,720,538
Dallas - Perry Police Dept.	-	332,579	179,837	512,416

Fiscal Year 2020			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
31,853	743,583	372,706	1,148,142
31,853	40,805	282,246	354,904
491,118	104,000	744,833	1,339,951
106,902	154,684	200,929	462,515
-	199,941	-	199,941
459,705	738,198	5,185	1,203,088
604,604	219,237	1,972,566	2,796,407
232,867	805,567	-	1,038,434
176,764	453,951	37,687	668,402
101,047	593,504	740,483	1,435,034
212,598	638,773	5,400	856,771
136,017	249,982	88,993	474,992
106,225	280,339	5,320	391,883
311,272	260,405	247,109	818,785
260,593	-	482,914	743,507
264,452	453,273	-	717,725
306,107	1,187,108	-	1,493,215
147,194	-	445,410	592,604
176,179	446,523	-	622,702
155,833	365,369	-	521,202
31,853	311,540	96,460	439,853
140,653	291,676	296,537	728,866
313,070	499,457	-	812,528
380,604	1,206,416	6,512	1,593,531
169,138	64,295	457,342	690,775
278,294	1,227,232	-	1,505,526
31,906	300,651	139,857	472,415

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Fiscal Year 2019				
Public Safety Answering Point	From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Davis	223,741	593,292	-	817,033
Decatur	200,861	313,144	-	514,005
Delaware	272,442	223,470	149,012	644,924
Des Moines - Burlington Police Dept.	396,583	1,068,454	-	1,465,037
Dickinson	238,499	472,107	-	710,606
Dubuque	598,251	-	6,325,306	6,923,557
Emmet	364,246	294,710	-	658,956
Fayette	1,778,925	471,387	-	2,250,312
Fayette - Oelwein Police Dept.	61,093	326,748	-	387,841
Floyd - Charles City Police Dept.	129,729	481,104	24,358	635,191
Franklin-Hampton Police Dept.	36,932	7,413	353,928	398,273
Fremont	78,780	534,932	-	613,712
Greene	105,940	301,308	7,340	414,587
Grundy	174,325	202,681	-	377,006
Guthrie	61,093	404,793	-	465,886
Hamilton	150,969	450,049	368	601,385
Hancock	75,682	406,669	2,206	484,556
Hardin	252,752	609,978	-	862,730
Hardin-Iowa Falls Police Dept.	250,629	-	301,654	552,283
Harrison	385,974	605,408	-	991,383
Henry	161,456	470,354	-	631,810
Howard	58,265	373,892	-	432,157
Humboldt	143,412	-	442,373	585,785
Ida	398,337	298,616	-	696,953
Iowa	153,331	1,086,339	3,000	1,242,670
Jackson	80,315	392,794	80,226	553,335
Jasper	336,676	1,031,763	20,897	1,389,335

Fiscal Year 2020			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
146,565	537,564	26,015	710,145
162,521	340,574	-	503,095
237,538	211,077	140,717	589,332
231,403	976,684	-	1,208,086
129,919	446,252	-	576,171
632,102	-	3,732,935	4,365,036
185,971	294,204	1,647	481,822
-	343,936	844,373	1,188,309
131,611	465,609	-	597,220
106,867	484,932	21,604	613,403
31,153	7,903	274,950	314,006
98,500	462,108	-	560,608
416,019	303,231	7,366	726,615
81,418	21,638	188,631	291,687
31,853	434,569	-	466,422
194,031	506,489	316,609	1,017,128
189,777	415,491	-	605,268
315,772	757,052	-	1,072,824
63,301	-	348,101	411,402
152,524	592,954	-	745,478
269,417	558,669	234,755	1,062,841
133,643	365,818	-	499,461
219,354	-	599,709	819,063
73,170	374,677	-	447,847
332,828	740,977	138,560	1,212,365
165,541	396,244	77,942	639,727
350,525	854,705	1,459	1,206,689

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Fiscal Year 2019				
Public Safety Answering Point	From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Jefferson	151,326	192,040	397,001	740,367
Johnson	672,081	-	4,955,888	5,627,969
Jones	186,442	607,131	-	793,573
Keokuk	118,945	245,515	-	364,460
Kossuth	340,692	32,399	358,256	731,347
Lee	165,931	925,832	-	1,091,763
Linn	166,175	1,360,272	-	1,526,447
Linn - Cedar Rapids Joint Communications Agency	798,706	3,474,521	-	4,273,227
Linn - Marion Police Dept.	274,164	781,034	-	1,055,199
Louisa	71,310	327,924	-	399,234
Lucas	88,465	206,082	-	294,547
Lyon	93,767	605,603	-	699,370
Madison	61,071	438,716	-	499,787
Mahaska	105,230	-	760,776	866,006
Marion	84,983	553,871	-	638,854
Marion-Pella Police Dept.	84,983	476,075	-	561,058
Marshall	1,154,213	-	-	1,154,213
Mills	210,217	696,462	-	906,679
Mitchell	109,946	447,800	-	557,746
Monona	64,964	316,735	3,208	384,907
Monroe	149,999	938,553	271,672	1,360,224
Montgomery	81,370	516,385	-	597,755
Muscatine	61,782	1,500,423	-	1,562,205
O'Brien	297,981	455,003	-	752,984
Osceola	252,619	1,322,462	-	1,575,081
Page	161,151	711,274	-	872,425

Fiscal Year 2020			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
153,156	223,200	525,021	901,377
829,679	-	5,024,918	5,854,597
315,891	636,342	-	952,233
289,066	266,749	-	555,815
338,389	35,350	373,744	747,483
189,006	961,277	-	1,150,283
15,750	1,481,844	-	1,497,594
786,464	3,710,430	-	4,496,894
63,195	833,866	79,130	976,191
60,747	358,994	-	419,741
156,588	238,150	-	394,738
149,665	623,324	-	772,989
32,853	426,590	-	459,443
126,801	-	780,723	907,524
108,543	534,463	-	643,006
115,995	-	526,992	642,987
153,950	1,097,039	2,780	1,253,769
142,192	710,673	-	852,865
137,477	439,050	-	576,527
172,100	296,720	3,972	472,792
108,437	860,364	368,843	1,337,644
393,298	512,442	2,969,731	3,875,470
347,383	1,355,402	-	1,702,785
148,886	463,422	-	612,308
89,414	1,124,991	170,946	1,385,351
290,131	495,792	9,323	795,245

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Fiscal Year 2019				
Public Safety Answering Point	From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Palo Alto	113,830	359,829	7,247	480,906
Plymouth	149,948	463,669	-	613,617
Pocahontas	132,829	277,701	-	410,530
Polk	1,083,364	3,184,397	-	4,267,760
Polk - Des Moines Police Dept.	1,025,768	5,505,759	-	6,531,528
Polk - Westcom	1,021,219	3,475,102	-	4,496,322
Pottawattamie	450,681	3,080,627	40,568	3,571,876
Poweshiek	207,909	507,953	-	715,862
Ringgold	71,368	441,736	-	513,104
Sac	129,212	349,716	-	478,928
Scott	872,730	-	9,139,852	10,012,582
Shelby	166,377	-	834,472	1,000,849
Sioux	261,253	456,944	-	718,197
Story	233,771	1,215,381	-	1,449,152
Story-Ames Police Dept.	221,577	-	1,324,179	1,545,756
Tama	135,899	19,295	783,774	938,968
Taylor	61,010	331,292	-	392,302
Union	61,089	280,183	174,068	515,340
Van Buren	105,899	372,104	-	478,003
Wapello	109,889	318,939	-	428,828
Wapello - Ottumwa Police Dept.	109,886	-	744,109	853,995
Warren	326,505	839,080	-	1,165,585
Washington	186,761	1,473,084	790,448	2,450,293
Wayne	98,417	362,484	-	460,901
Webster	366,487	-	523,504	889,990
Winnebago	253,099	13,244	403,656	669,999
Winneshiek	618,442	198,414	327,461	1,144,317

Fiscal Year 2020			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
99,840	338,691	9,903	448,434
143,280	478,683	-	621,963
165,440	288,759	1,200	455,399
729,180	5,418,467	-	6,147,647
811,324	6,184,926	-	6,996,250
931,926	3,749,197	-	4,681,122
411,638	3,148,514	57,382	3,617,534
194,060	202,889	-	396,949
193,000	468,614	-	661,614
109,751	362,432	-	472,183
1,217,696	-	9,671,441	10,889,137
175,638	4,707	779,307	959,652
522,688	485,550	-	1,008,238
322,324	1,300,519	-	1,622,843
320,434	-	1,364,992	1,685,426
556,345	418,606	762,704	1,737,655
31,853	412,798	-	444,651
31,853	282,538	164,217	478,607
114,113	455,134	-	569,247
115,636	361,305	-	476,941
115,636	-	808,085	923,721
256,024	876,136	-	1,132,160
171,073	5,129,133	842,930	6,143,136
223,476	386,895	-	610,371
235,621	-	606,795	842,417
143,767	10,772	434,771	589,310
555,059	-	526,408	1,081,467

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Expenditures Reported for Public Service Answering Points
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Fiscal Year 2019				
Public Safety Answering Point	From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
Woodbury	747,747	2,285,932	393,129	3,426,808
Worth	50,175	494,844	-	545,019
Wright	156,560	481,530	-	638,090
Regional Public Safety Offices	1,087,406	2,568,289	467,204	4,122,898
Public Safety	-	3,805,232	-	3,805,232
Total	<u>\$ 28,935,491</u>	<u>73,460,375</u>	<u>36,557,948</u>	<u>138,953,815</u>

Fiscal Year 2020			
From 911 Surcharge	From General and Sheriff	From Other Funding Source	Total Expenditures Reported
586,979	2,261,777	448,350	3,297,107
57,731	499,550	-	557,281
178,948	519,300	-	698,248
1,572,929	2,652,424	883,776	5,109,129
-	5,869,205	-	5,869,205
<u>27,752,338</u>	<u>82,983,861</u>	<u>41,782,245</u>	<u>152,518,444</u>

Schedule 2

Report on a Review of the
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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - From 911 Surcharge, Fiscal Year 2019

Public Safety Answering Point	Fiscal Year 2019 From 911 Surcharge		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 584,649	524,489	60,160
Chickasaw County	122,703	122,703	-
Greene County	105,940	105,940	-
Hardin - Iowa Falls Police Department	250,629	234,316	16,313
Ida County	398,337	398,337	-
Iowa County	153,331	138,095	15,236
Linn - Marion Police Department	274,165	273,564	601
Lucas County	88,465	88,465	-
Scott County	872,730	872,730	-
Washington County	186,761	186,702	59
Desk Reviews			
Allamakee County	429,333	269,333	160,000
Dubuque County	598,251	598,251	-
Emmet County	364,246	364,246	-
Plymouth County	149,948	121,020	28,928
Sioux County	264,253	264,253	-
Follow Up Reviews			
Cedar County	149,777	149,777	-
Montgomery County	81,370	74,038	7,332
Muscatine County	61,782	50,822	10,960
Osceola County	252,619	252,619	-
Wayne County	98,417	98,417	-
	\$ 5,487,706	5,188,117	299,589

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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - From 911 Surcharge, Fiscal Year 2020

Public Safety Answering Point	Fiscal Year 2020 From 911 Surcharge		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Boone County	\$ 232,867	226,475	6,392
Chickasaw County	155,833	155,833	-
Greene County	416,019	416,019	-
Hardin - Iowa Falls Police Department	63,301	51,056	12,245
Ida County	73,170	73,170	-
Iowa County	332,828	332,927	(99)
Linn - Marion Police Department	63,195	63,377	(182)
Lucas County	157,588	157,588	-
Scott County	1,217,696	1,217,000	696
Washington County	171,073	171,073	-
Desk Reviews			
Allamakee County	491,118	491,118	-
Dubuque County	632,102	632,102	-
Emmet County	185,971	185,971	-
Plymouth County	143,280	58,756	84,524
Sioux County	522,688	455,477	67,211
Follow Up Reviews			
Cedar County	264,452	264,452	-
Montgomery County	393,298	393,170	128
Muscatine County	347,383	347,383	-
Osceola County	89,414	89,414	-
Wayne County	223,476	223,476	-
	\$ 6,176,752	6,005,837	170,915

Schedule 4

Report on a Review of the
Iowa Homeland Security and Emergency
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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - From General and Sheriff, Fiscal Year 2019

Public Safety Answering Point	Fiscal Year 2019 From General and Sheriff		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 964,296	770,733	193,563
Chickasaw County	343,743	343,748	(5)
Greene County	301,308	301,308	-
Hardin - Iowa Falls Police Department	-	-	-
Ida County	298,616	343,966	(45,350)
Iowa County	1,086,339	1,061,552	24,787
Linn - Marion Police Department	781,034	776,091	4,943
Lucas County	206,082	204,097	1,985
Scott County	-	-	-
Washington County	1,473,084	1,445,231	27,853
Desk Reviews			
Allamakee County	984,530	976,623	7,907
Dubuque County	-	-	-
Emmet County	294,710	311,034	(16,324)
Plymouth County	463,669	447,524	16,145
Sioux County	485,550	485,550	-
Follow Up Reviews			
Cedar County	441,041	478,957	(37,916)
Montgomery County	516,385	516,385	-
Muscatine County	1,500,423	1,500,423	-
Osceola County	1,319,461	1,294,589	24,872
Wayne County	362,484	100	362,384
	\$ 11,822,755	11,257,911	564,844

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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - From General and Sheriff, Fiscal Year 2020

Public Safety Answering Point	Fiscal Year 2020 From General and Sheriff		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 805,567	767,503	38,064
Chickasaw County	365,369	365,369	-
Greene County	303,231	303,231	-
Hardin - Iowa Falls Police Department	-	-	-
Ida County	374,677	356,527	18,150
Iowa County	740,977	740,729	248
Linn - Marion Police Department	833,866	830,424	3,442
Lucas County	238,150	247,881	(9,731)
Scott County	-	-	-
Washington County	5,129,133	5,103,871	25,262
Desk Reviews			
Allamakee County	848,833	836,072	12,761
Dubuque County	-	-	-
Emmet County	294,204	300,655	(6,451)
Plymouth County	478,683	454,940	23,743
Sioux County	485,550	488,550	(3,000)
Follow Up Reviews			
Cedar County	453,273	453,726	(453)
Montgomery County	512,442	511,820	622
Muscatine County	1,355,402	1,355,402	-
Osceola County	1,115,991	1,111,358	4,633
Wayne County	386,895	393,805	(6,910)
	\$ 14,722,243	14,621,863	100,380

Schedule 6

Report on a Review of the
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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - From Other Sources, Fiscal Year 2019

Public Safety Answering Point	Fiscal Year 2019 From Other Sources		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ -	-	-
Chickasaw County	-	-	-
Greene County	7,340	8,140	(800)
Hardin - Iowa Falls Police Department	301,654	340,741	(39,087)
Ida County	-	-	-
Iowa County	3,000	-	3,000
Linn - Marion Police Department	-	-	-
Lucas County	-	-	-
Scott County	9,139,852	9,139,864	(12)
Washington County	790,448	790,464	(16)
Desk Reviews			
Allamakee County	-	-	-
Dubuque County	6,325,304	6,325,304	-
Emmet County	-	-	-
Plymouth County	-	-	-
Sioux County	-	-	-
Follow Up Reviews			
Cedar County	-	-	-
Montgomery County	-	-	-
Muscatine County	-	-	-
Osceola County	-	-	-
Wayne County	-	-	-
	\$ 16,567,598	16,604,513	(36,915)

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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - Other Sources, Fiscal Year 2020

Public Safety Answering Point	Fiscal Year 2020 From Other Sources		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ -	-	-
Chickasaw County	-	-	-
Greene County	7,366	9,289	(1,923)
Hardin - Iowa Falls Police Department	348,101	366,327	(18,226)
Ida County	-	-	-
Iowa County	138,560	138,560	-
Linn - Marion Police Department	79,130	79,130	-
Lucas County	-	-	-
Scott County	9,671,441	9,671,441	-
Washington County	842,930	842,990	(60)
Desk Reviews			
Allamakee County	-	-	-
Dubuque County	3,628,654	3,628,654	-
Emmet County	1,647	425	1,222
Plymouth County	-	-	-
Sioux County	-	-	-
Follow Up Reviews			
Cedar County	-	-	-
Montgomery County	2,969,731	2,969,731	-
Muscatine County	-	-	-
Osceola County	170,946	170,946	-
Wayne County	-	-	-
	\$ 17,858,506	17,877,493	(18,987)

Schedule 8

Report on a Review of the
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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - Total Costs, Fiscal Year 2019

Public Safety Answering Point	Fiscal Year 2019 Total Costs		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 1,548,945	1,295,221	253,724
Chickasaw County	466,446	466,451	(5)
Greene County	414,587	415,387	(800)
Hardin - Iowa Falls Police Department	522,283	544,557	(22,274)
Ida County	696,593	741,943	(45,350)
Iowa County	1,242,670	1,199,647	43,023
Linn - Marion Police Department	1,055,199	1,049,655	5,544
Lucas County	294,547	292,562	1,985
Scott County	10,012,582	10,012,594	(12)
Washington County	2,450,293	2,422,397	27,896
Desk Reviews			
Allamakee County	1,413,863	1,245,956	167,907
Dubuque County	6,923,557	6,923,557	-
Emmet County	658,956	675,280	(16,324)
Plymouth County	613,617	568,543	45,074
Sioux County	718,197	718,197	-
Follow Up Reviews			
Cedar County	590,818	628,734	(37,916)
Montgomery County	597,755	587,513	10,242
Muscatine County	1,562,205	1,551,245	10,960
Osceola County	1,575,081	1,550,209	24,872
Wayne County	460,901	98,517	362,384
	\$ 33,819,095	32,988,165	830,930

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Comparisons for Reported and Verified Costs for Selected Public
Service Answering Points - Total Costs, Fiscal Year 2020

Public Safety Answering Point	Fiscal Year 20 Total Costs		
	Total Expenditures	Expenditures Reviewed	Over/(Under) Reported
Site Visits			
Boone County	\$ 1,038,434	993,978	44,456
Chickasaw County	521,202	521,202	-
Greene County	526,615	524,692	1,923
Hardin - Iowa Falls Police Department	411,402	417,382	(5,980)
Ida County	447,847	429,697	18,150
Iowa County	1,212,365	1,212,216	149
Linn - Marion Police Department	976,191	972,931	3,260
Lucas County	394,738	404,469	(9,731)
Scott County	10,889,137	10,888,441	696
Washington County	6,143,136	6,094,402	48,734
Desk Reviews			
Allamakee County	1,339,951	1,327,190	12,761
Dubuque County	4,365,036	4,365,036	-
Emmet County	481,822	474,149	7,673
Plymouth County	621,963	513,696	108,267
Sioux County	1,008,238	944,027	64,211
Follow Up Reviews			
Cedar County	717,725	718,178	(453)
Montgomery County	3,875,470	3,874,721	749
Muscatine County	1,702,785	1,702,785	-
Osceola County	1,385,351	1,380,718	4,633
Wayne County	610,371	617,281	(6,910)
	\$ 38,669,779	38,377,192	292,587

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

Staff

This review was performed by:

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

Appendix

Appendix A

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

Copy of PSAP Data Collection Form

ANNUAL - SFY 2019

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2019 through June 30, 2020 Must Use This Form--Hand Written Forms Not Accepted Report due to HSEMD by January 1, 2021				
To reflect all expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.				
Data and Revenues: <i>Data regarding revenues at the PSAP and other administrative data</i>				
Prepared by:	_____		_____	
	Name	_____	Email	_____
Submitted by:	_____		_____	
	Name	_____	Email	_____
	_____		_____	
	PSAP Name	_____	County	_____
Administrative Data	_____	_____	_____	_____
	Wireline Surcharge Received	Number of Wireline Calls	Number of VoIP Calls	Number of Admin Calls
	_____	_____	_____	_____
	Wireless Surcharge Received	Number of Wireless Calls	_____	Authorized FTE Telecommunicators
Additional Revenues	_____	_____		
	Amount	_____	Source	
	_____	_____		
	Amount	_____	Source	
Additional Debt	_____	_____		
	Amount	_____	Source	
	_____	_____		
	Amount	_____	Source	

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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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Building and Grounds: *May need to use the square footage of the communications center vs the total cost to the county (only specific to the PSAP)*

To include, but not limited to:

Utilities	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
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	\$ -	\$ -	\$ -	\$ -	\$ -

Generator	From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Maintenance Agreement					
Repairs					
Fuel					
UPS					
Other (Specify)					
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -

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Communications:						
<u>To include, but not limited to:</u>						
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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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Operations:		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
<u>To include, but not limited to:</u>						
CAD System						
Mapping/GIS						
Logging Recorder						
Dispatcher Work Stations						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
EMD						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Data Processing:						
<u>To include, but not limited to:</u>						
E911 Data Base/MSAG (Telephone Co)						
E911 Data Base/MSAG (Other)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Addressing:						
<u>To include, but not limited to:</u>						
Intersection Signage						
Resident Markers						
Contracted Services						
GIS (mapping)						
Other (Specify)						
TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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ANNUAL - SFY 2019		ANNUAL PSAP EXPENDITURES DATA COLLECTION					
Reporting: July 1, 2019 through June 30, 2020		Must Use This Form--Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2021		
To reflect all expenditures for operating the PSAP using the <i>accrual accounting basis</i> including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.							
Debt Services: Paid on debt during the current reporting timeframe							
<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		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous (Specify):							
		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRAND TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Set Aside Funds:							
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)	
Amount set aside for future purchases							
Amount set aside for future projects							
Other (Specify)							
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Notes/Comments:							
Reminders							
		*This form is auditable; maintain records of your calculations and expenses. Show your work where costs were split amongst agencies. The <i>accrual accounting basis</i> should be used.					
		*Other agencies in your county may need to be consulted to arrive at accurate expenses and documentation. Don't hesitate to ask for help from others or the State 911 office.					

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Reporting: July 1, 2019 through June 30, 2020

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To reflect all expenditures for operating the PSAP using the *accrual accounting basis* including 911 funds. If any other budget areas are used (i.e., general fund, sheriff's, city, county, fees, etc.) please list in appropriate column or specify area in blank column.

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

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