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Rob Sand  
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NEWS RELEASE

FOR RELEASE

February 27, 2020

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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, 2016 through June 30, 2018.

Sand reported it was not possible to verify the accuracy and completeness of the costs reported in the 112 PSAP Data Collection forms for fiscal years 2017 and 2018 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 2017 cost data reported for the 20 PSAPs tested ranged from \$3,097 of costs under reported to \$792,030 of costs over reported. Differences identified for fiscal year 2018 ranged from \$2,350 of costs under reported to \$557,807 of costs over reported.

In addition, Sand reported PSAP payments tested were in compliance with restrictions established by section 34A.7(5) of the *Code*.

The report includes recommendations to improve the instructions provided to the Joint 911 Service Boards to prepare the PSAP Data Collection forms. Sand also recommended HSEMD officials require the Joint 911 Service Boards maintain supporting documentation for the costs reported on the PSAP Data Collection forms.

A copy of the report is available for review in the Office of Auditor of State and on the Auditor of State's web site at <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, 2016 THROUGH JUNE 30, 2018**

**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 2017 and 2018. 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 2017 and 2018 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 112 PSAP Data Collection forms for 16 forms tested in fiscal year 2017 and 18 forms tested in fiscal year 2018 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 112 PSAP Data Collection forms for fiscal years 2017 and 2018. 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 2017 and 2018. 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 and cursive.

Rob Sand  
Auditor of State

February 7, 2020

## 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. The South Central Iowa Regional Board also submits a form due to it representing seven PSAPS.

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

HSEMD allocates the remitted surcharges to the county Joint 911 Service Boards and the Department of Public Safety for the 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 2017 and 2018, 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, 2014 and shall be subject to an audit by the auditor of state beginning July 1, 2014. The program manager shall prepare a report detailing the methodology developed and the data collected after such data has been collected for a two-year period. The report and the results of the initial audit shall be submitted to the general assembly by March 1, 2016.”

As a result of 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 2017 and 2018 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 2017 and 2018. 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 2017 and 2018. The form included in **Appendix A** provides a description of the types of costs included in each category listed in the **Table**.

<b>Cost Category</b>	<b>Fiscal Year</b>		<b>Total</b>
	<b>2017</b>	<b>2018</b>	
Administration-personnel costs	\$ 81,886,855	80,135,174	162,022,029
Administration-other costs	2,061,844	1,735,886	3,797,730
Building and grounds	3,930,801	3,521,362	7,452,163
Communications	6,807,581	6,853,911	13,661,492
Operations	7,841,013	8,586,166	16,427,179
Data processing	887,407	1,019,010	1,906,417
Addressing	869,092	960,731	1,829,823
Radio infrastructure	10,955,607	10,696,670	21,652,277
Capital expenditures	9,030,978	11,865,512	20,896,490
Debt service	4,790,172	3,792,830	8,583,002
Miscellaneous	436,925	288,806	725,731
Total	<u>\$ 129,498,275</u>	<u>129,456,058</u>	<u>258,954,333</u>

In addition to the cost categories listed above, the PSAP forms report an additional category titled Set Aside Funds. Set Aside Funds are funds set aside for future purchases or projects. The total amount of Set Aside Funds at June 30, 2017 is \$11,848,851. The total Set Aside Funds at June 30, 2018 is \$16,701,025.

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 2017 and 2018 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.

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 March 1, 2018, the Office of Auditor of State issued a report regarding the PSAP Data Collection forms prepared for fiscal years 2015 and 2016. 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 2017 and 2018.

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 31<sup>st</sup> 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 is supported by county taxes.
- Sheriff – Funds spent from the general fund of the county but earmarked to be used for the Sheriff’s Communication Center.
- Other – To be specified; this may include gifts or grants.

**Assessment of PSAP Data Collection Form** – While the Auditor of State, or his designee, was not consulted in the beginning stages of development of the PSAP Data Collection form, we were consulted to help improve the forms used for reporting fiscal year 2015 and later data. We assessed the PSAP Data Collection forms for fiscal years 2017 and 2018 and the following concerns were identified as a result of the assessment.

- Standardized Chart of Accounts
  - Fiscal Years 2017 and 2018 – 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 2017 and 2018 are summarized in **Schedules 2** and **3**, respectively.

- **Fiscal Year 2017** – As illustrated by **Schedule 2**, 20 of the 20 PSAP Data Collection forms tested for fiscal year 2017 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agreed with the amounts we verified within \$4 for 7 of the 20 forms tested. The variance for the remaining forms tested ranged from \$153,225 under reported to \$92,163 over reported.
- **Fiscal Year 2018** – **Schedule 3** illustrates 20 of the 20 PSAP Data Collection forms tested for fiscal year 2018 include costs in the “From 911 Surcharge” column. The amounts reported to HSEMD agree with the amounts we verified within \$3 for 9 of the 20 forms tested. The variance for the remaining forms tested ranged from \$5,350 under reported to \$86,848 over reported.
- **Recommendation** – To ensure complete and accurate information is included in the PSAP Data Collection forms, HSEMD should ensure PSAP Coordinators have a sufficient understanding of how to completely and accurately complete the PSAP Data Collection form. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

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

When we requested support for the costs reported in the “From Sheriff” column of the PSAP Data Collection forms, we frequently received support for the expenditures spent out of the Sheriff’s Budget but did not receive much support for expenditures spent out of the General Fund.

In an attempt to verify the costs included in the “From General” and “From Sheriff” columns, we used the support obtained from the PSAPs which usually contained a

report of expenditures recorded in the “Communications Center” function of the County’s accounting records. 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 2017 and 2018 were summarized in **Schedules 4** and **5**, respectively.

- Fiscal Year 2017 – As illustrated by **Schedule 4**, 17 of the 20 PSAP Data Collection forms for fiscal year 2017 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 \$1,324 under reported to \$945,255 over reported.
- Fiscal Year 2018 – **Schedule 5** illustrates 18 of the 20 PSAP Data Collection forms for fiscal year 2018 tested include costs in the “From General” and “From Sheriff” columns. Of the 18 forms, the amounts reported to HSEMD agreed with the amounts we verified for 5 forms. The variance for the remaining forms ranged from \$2,213 under reported to \$512,290 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 2017 and 2018, respectively.

- Fiscal Year 2017 - As illustrated by **Schedule 6**, 11 of the 20 PSAP Data Collection forms tested for fiscal year 2017 include costs in the “Other Funding Source” columns. Of those forms, we were able to verify 3 of the 11 amounts reported to

HSEMD. The variances for the remaining forms tested ranged from \$125 over reported to \$100,000 over reported.

- Fiscal Year 2018 – **Schedule 7** illustrates 8 of the 20 PSAP Data Collection forms tested for fiscal year 2018 included costs in the “Other Funding Source” columns. Of the 8 forms tested, the amounts reported to HSEMD agreed with the amounts we verified for 1 form. The variances for the remaining 7 forms ranged from \$5,392 under reported to \$44,262 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 2017 and 2018 PSAP Data Collection forms.

**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 2017 and 2018, respectively.

- Fiscal Years 2017 and 2018 - 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 \$2,021 under reported to \$792,030 over reported for fiscal year 2017 and from \$8,984 under reported to \$557,807 over reported for fiscal year 2018.
- Recommendation – HSEMD officials should ensure the Joint 911 Service Boards are instructed to maintain supporting documentation for the costs reported on the PSAP Data Collection forms.

- 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.
- For the transactions selected for testing, we did not identify any costs which were not related to 911 communication services for the PSAP being tested.
  - Recommendation – No recommendation is needed regarding ensuring compliance with 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 2017 by March 31, 2018.

The *Code* also specifies if the PSAP does not submit a Data Collection form before March 31 of the following year, the amount held in the carryover operating surplus fund will be forfeited by the PSAP. As a result, any PSAP which does not submit a form for fiscal year 2018 by March 31, 2020 will forfeit the \$.35 withheld from the \$1.00 911 emergency communications service surcharge.

While the *Code* allows PSAPs to recover the 35% withheld from their funding if a PSAP Data Collection form is submitted within 9 to 21 months of the end of a fiscal year, the *Code* simply requires reports to be submitted. It does not specify any degree of accuracy which is required for the reports submitted by the PSAPs. As a result, a PSAP Data Collection form may be submitted which does not accurately reflect the costs incurred and still meet the requirements established by the *Code* to receive funding if the report is submitted by the dates specified.

- Fiscal Year 2017 – We did not identify any PSAPs which did not submit fiscal year 2017 PSAP Data Collection forms by the deadline established in Chapter 34A of the *Code*.
- Fiscal Year 2018 – We determined PSAP Data Collection forms were not submitted by Chickasaw and Warren Counties for fiscal year 2018 by the March 31, 2019 deadline. For Warren County, the form was submitted before the surcharge checks were issued. However, Chickasaw County did not submit the fiscal year 2018 form by March 31, 2019, but submitted the form December 21, 2019.

**Appendices B and C** include copies of letters HSEMD sent to the Chickasaw County and Warren County 911 Service Boards notifying them of the consequences of not complying with the deadlines established by the *Code*.

- Recommendation – To ensure the PSAP Data Collection forms are submitted in a timely manner, HSEMD should ensure PSAP Coordinators have a sufficient understanding of the requirements established by the *Code*. Additional training provided to PSAP Coordinators by HSEMD may be appropriate.

In addition, officials of HSEMD should determine if the existing *Code* requirements regarding the timeliness of the PSAP Data Collection forms are sufficient. It may be appropriate to require all reports be submitted within 9 months of the end of a fiscal year and not extend the deadline to 21 months for recovery of funds held in the carryover operating surplus fund. In addition, officials of HSEMD should determine if the *Code* or Administrative Rules established by HSEMD should specify the PSAP Data Collections forms should be prepared in an accurate manner and identify penalties if they are not.

**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, 2016 through June 30, 2018

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2017</b>			
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
Adair	\$ 26,575	584,272	-	610,847
Adams	-	71,070	210,283	281,353
Allamakee	145,644	529,683	453,574	1,128,901
Appanoose	256,916	126,684	160,559	544,159
Audubon	70,780	274,502	-	345,282
Benton	244,443	593,858	23,986	862,287
Black Hawk	1,028,197	215,328	1,797,106	3,040,631
Boone	104,134	664,418	-	768,552
Bremer	107,367	412,405	32,975	552,747
Buchanan	131,991	376,289	45,744	554,024
Buena Vista	263,813	547,030	5,400	816,243
Butler	92,077	409,160	16,870	518,107
Calhoun	140,078	326,492	-	466,570
Carroll	366,000	223,138	212,840	801,978
Cass	152,613	-	460,999	613,612
Cedar	288,757	602,386	100,000	991,143
Cerro Gordo	79,388	1,154,862	24,904	1,259,154
Cerro Gordo - Clear Lake Police Dept.	33,766	704	479,750	514,220
Cherokee	174,898	321,611	-	496,509
Chickasaw	336,177	383,724	-	719,901
Clarke	-	276,888	64,642	341,530
Clay	133,703	251,067	297,954	682,724
Clayton	262,072	481,996	-	744,068
Clinton	193,151	-	1,270,682	1,463,833
Crawford	204,074	173,462	548,731	926,267
Dallas	529,577	917,029	-	1,446,606

<b>Fiscal Year 2018</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
-	597,579	-	597,579
-	333,112	-	333,112
187,199	580,293	190,139	957,631
86,517	127,157	170,151	383,825
51,655	295,286	-	346,941
120,122	607,881	6,236	734,239
744,066	1,927,351	85,524	2,756,941
184,841	727,850	-	912,691
90,022	441,757	44,007	575,786
139,186	434,753	36,858	610,797
210,071	582,656	5,400	798,127
82,045	384,514	16,202	482,761
132,301	353,090	1,344	486,735
221,747	239,556	230,087	691,390
150,012	-	463,388	613,400
167,522	527,284	-	694,806
275,793	1,155,193	2,645	1,433,631
102,946	-	516,202	619,148
93,389	349,625	-	443,014
291,728	341,702	-	633,430
-	262,695	65,449	328,144
178,948	261,252	282,276	722,476
255,103	467,935	-	723,038
813,937	-	1,105,817	1,919,754
220,862	112,730	726,407	1,059,999
55,457	1,018,096	-	1,073,553

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Expenditures Reported for Public Service Answering Points  
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<b>Fiscal Year 2017</b>				
<b>Public Safety Answering Point</b>	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
Dallas - Perry Police Dept.	15,712	292,850	140,494	449,056
Davis	122,686	-	616,419	739,105
Decatur	66,179	260,270	-	326,449
Delaware	241,780	211,082	140,721	593,583
Des Moines - Burlington Police Dept.	314,432	881,513	-	1,195,945
Dickinson	171,819	426,983	-	598,802
Dubuque	552,485	-	2,135,957	2,688,442
Emmet	178,085	151,401	-	329,486
Fayette	101,382	367,165	33,099	501,646
Fayette - Oelwein Police Dept.	26,197	304,419	-	330,616
Floyd - Charles City Police Dept.	105,352	432,427	29,531	567,310
Franklin-Hampton Police Dept.	96,988	459,274	-	556,262
Fremont	60,803	528,966	-	589,769
Greene	199,382	304,476	8,693	512,551
Grundy	82,384	170,586	-	252,970
Guthrie	-	1,327,342	-	1,327,342
Hamilton	152,007	416,506	124	568,637
Hancock	197,382	391,882	-	589,264
Hardin	240,653	632,076	-	872,729
Hardin-Iowa Falls Police Dept.	238,735	-	393,857	632,592
Harrison	265,800	522,678	-	788,478
Henry	159,428	384,039	-	543,467
Howard	39,271	354,178	-	393,449
Humboldt	232,999	-	428,312	661,311
Ida	102,158	239,286	-	341,444
Iowa	330,586	715,072	3,000	1,048,658

<b>Fiscal Year 2018</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
-	317,454	103,694	421,148
294,202	554,801	-	849,003
85,586	300,758	-	386,344
232,810	201,936	136,348	571,094
540,077	1,039,445	-	1,579,522
228,346	475,108	-	703,454
594,881	-	1,657,246	2,252,127
94,994	273,316	-	368,310
122,616	385,455	-	508,071
23,745	311,906	-	335,651
153,829	452,168	22,100	628,097
156,594	6,241	327,905	490,740
77,387	555,535	-	632,922
227,094	279,049	8,523	514,666
146,671	509,288	-	655,959
-	372,930	1,636	374,566
144,171	441,841	138	586,150
145,998	410,600	312	556,910
121,199	644,756	-	765,955
121,199	-	304,203	425,402
596,271	537,945	-	1,134,216
147,380	454,781	-	602,161
147,125	364,222	-	511,347
145,593	-	558,484	704,077
65,152	275,391	-	340,543
112,863	770,861	3,000	886,724

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Expenditures Reported for Public Service Answering Points  
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<b>Public Safety Answering Point</b>	<b>Fiscal Year 2017</b>			<b>Total Expenditures Reported</b>
	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	
Jackson	78,939	361,557	75,236	515,732
Jasper	496,047	744,792	22,628	1,263,467
Jefferson	178,695	67,446	370,534	616,675
Johnson	777,775	-	4,615,210	5,392,985
Jones	271,063	518,989	-	790,052
Keokuk	193,819	233,823	-	427,642
Kossuth	337,700	41,506	256,286	635,492
Lee	171,353	927,979	-	1,099,332
Linn	665,887	1,167,202	-	1,833,089
Linn - Cedar Rapids Joint Communications Agency	653,744	3,676,802	-	4,330,546
Linn - Marion Police Dept.	-	930,443	-	930,443
Louisa	63,804	399,796	-	463,600
Lucas	93,454	200,136	-	293,590
Lyon	122,658	350,786	-	473,444
Madison	-	441,228	-	441,228
Mahaska	45,723	-	749,407	795,130
Marion	241,616	790,114	200,907	1,232,637
Marion-Pella Police Dept.	306,240	497,870	-	804,110
Marshall	238,773	864,218	-	1,102,991
Mills	208,348	615,492	-	823,840
Mitchell	131,553	398,832	-	530,385
Monona	111,947	263,369	-	375,316
Monroe	117,936	423,668	542,307	1,083,911
Montgomery	73,520	588,750	42,000	704,270
Muscatine	114,900	1,967,622	-	2,082,522

<b>Fiscal Year 2018</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
117,119	383,944	76,992	578,055
457,768	1,015,683	27,775	1,501,226
174,245	69,750	402,707	646,702
681,407	-	4,929,676	5,611,083
143,509	588,619	-	732,128
130,950	272,502	5,617	409,069
425,449	33,204	317,283	775,936
279,450	912,506	-	1,191,956
173,117	1,247,945	-	1,421,062
764,703	3,260,512	-	4,025,215
164,154	635,381	-	799,535
92,835	320,357	-	413,192
273,152	196,183	-	469,335
131,972	592,638	1,100	725,710
-	437,131	-	437,131
356,775	-	834,046	1,190,821
89,722	632,524	-	722,246
89,722	545,616	-	635,338
251,074	899,012	-	1,150,086
362,334	628,692	-	991,026
95,195	442,800	-	537,995
297,814	319,236	2,248	619,298
150,906	561,460	571,289	1,283,655
81,800	524,510	2,853,300	3,459,610
316,626	708,627	-	1,025,253

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Expenditures Reported for Public Service Answering Points  
For the period July 1, 2016 through June 30, 2018

<b>Fiscal Year 2017</b>				
<b>Public Safety Answering Point</b>	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
O'Brien	156,941	408,679	-	565,620
Osceola	45,269	624,020	-	669,289
Page	287,284	-	569,528	856,812
Palo Alto	86,617	312,953	60,368	459,938
Plymouth	230,892	440,120	-	671,012
Pocahontas	150,300	254,850	-	405,150
Polk	931,049	3,606,942	-	4,537,991
Polk - Des Moines Police Dept.	1,358,208	4,967,679	-	6,325,887
Polk - Westcom	1,001,511	3,164,499	-	4,166,010
Pottawattamie	511,437	2,677,135	23,997	3,212,569
Poweshiek	290,163	412,691	-	702,854
Ringgold	123,854	329,294	-	453,148
Sac	155,678	388,362	-	544,040
Scott	-	-	7,531,892	7,531,892
Shelby	638,129	61,990	797,153	1,497,272
Sioux	288,165	494,929	-	783,094
Story	135,394	1,186,080	-	1,321,474
Story-Ames Police Dept.	132,467	-	1,242,801	1,375,268
Tama	106,902	27,276	713,376	847,554
Taylor	-	342,101	-	342,101
Union	98,351	341,654	63,291	503,296
Van Buren	128,568	358,279	-	486,847
Wapello	177,285	312,180	-	489,465
Wapello - Ottumwa Police Dept.	177,285	486,703	-	663,988
Warren	271,228	732,276	-	1,003,504
Washington	141,352	29,517	688,824	859,693

<b>Fiscal Year 2018</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
253,842	428,092	-	681,934
113,966	639,721	-	753,687
2,028,912	567,585	-	2,596,497
116,995	332,441	4,485	453,921
317,187	453,086	-	770,273
479,500	253,100	8,300	740,900
682,894	3,285,037	-	3,967,931
1,450,992	5,052,854	-	6,503,846
658,497	2,954,673	-	3,613,170
495,969	2,795,411	55,800	3,347,180
233,607	483,797	-	717,404
200,680	419,152	-	619,832
119,684	341,707	-	461,391
679,914	-	6,674,410	7,354,324
159,413	21,062	851,109	1,031,584
464,466	490,271	-	954,737
194,636	1,276,007	-	1,470,643
192,746	-	1,282,929	1,475,675
291,351	29,224	762,686	1,083,261
-	357,369	-	357,369
-	445,854	-	445,854
90,190	377,142	-	467,332
76,793	324,940	-	401,733
76,793	663,200	-	739,993
292,165	651,350	-	943,515
223,367	26,962	694,743	945,072

Report on a Review of the  
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Expenditures Reported for Public Service Answering Points  
For the period July 1, 2016 through June 30, 2018

<b>Fiscal Year 2017</b>				
<b>Public Safety Answering Point</b>	<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
Wayne	170,385	332,077	23,800	526,262
Webster	228,145	565,185	7,355	800,685
Winnebago	127,894	19,856	557,298	705,048
Winneshiek	488,826	185,540	391,456	1,065,822
Woodbury	1,305,281	2,236,984	711,919	4,254,184
Worth	123,417	449,117	-	572,534
Wright	224,788	414,016	201,516	840,320
Regional Public Safety Offices	698,728	3,384,555	338,217	4,421,500
Public Safety	-	6,503,112	-	6,503,112
Total	<u>\$ 26,348,163</u>	<u>72,215,600</u>	<u>30,934,512</u>	<u>129,498,275</u>

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<b>Fiscal Year 2018</b>			
<b>From 911 Surcharge</b>	<b>From General and Sheriff</b>	<b>From Other Funding Source</b>	<b>Total Expenditures Reported</b>
143,061	362,013	-	505,074
465,942	517,168	698	983,808
190,103	11,325	430,086	631,514
1,014,936	180,851	325,660	1,521,447
874,029	2,304,309	413,410	3,591,748
54,558	454,604	-	509,162
186,330	432,632	-	618,962
643,879	2,573,865	299,891	3,517,635
-	4,606,880	-	4,606,880
<u>29,150,447</u>	<u>71,407,650</u>	<u>28,897,961</u>	<u>129,456,058</u>

**Schedule 2**

Report on a Review of the  
Iowa Homeland Security and Emergency  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From 911 Surcharge, Fiscal Year 2017

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2017 From 911 Surcharge</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ 193,151	191,009	2,142
Grundy County	82,384	82,384	-
Harrison County	265,800	226,995	38,805
Mahaska County	45,723	145,721	(99,998)
Marion County	241,616	242,256	(640)
Marion-Pella Police Dept.	306,240	306,523	(283)
Montgomery County	73,520	94,571	(21,051)
Muscatine County	114,900	268,125	(153,225)
Polk County	931,049	930,745	304
Webster County	228,145	228,145	-
<b>Desk Reviews</b>			
Cedar County	288,757	274,766	13,991
Howard County	39,271	39,968	(697)
Osceola County	45,269	42,888	2,381
Shelby County	638,129	639,492	(1,363)
Winneshiek County	488,826	488,826	-
<b>Follow Up Reviews</b>			
Buchanan County	131,991	131,991	-
Hancock County	197,382	105,219	92,163
Page County	287,284	287,284	-
Ringgold County	123,854	123,854	-
Wayne County	170,385	170,381	4
	<u>\$ 4,893,676</u>	<u>5,021,143</u>	<u>(127,467)</u>

Report on a Review of the  
Iowa Homeland Security and Emergency  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From 911 Surcharge, Fiscal Year 2018

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2018 From 911 Surcharge</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
Clinton County	\$ 813,937	813,937	-
Grundy County	146,671	141,671	5,000
Harrison County	596,271	595,757	514
Mahaska County	356,775	356,775	-
Marion County	89,722	89,725	(3)
Marion-Pella Police Dept.	89,722	89,859	(137)
Montgomery County	81,800	36,313	45,487
Muscatine County	316,626	316,626	-
Polk County	682,894	682,715	179
Webster County	465,942	469,534	(3,592)
<b>Desk Reviews</b>			
Cedar County	167,522	80,674	86,848
Howard County	147,125	149,853	(2,728)
Osceola County	113,966	110,684	3,282
Shelby County	159,413	164,763	(5,350)
Winneshiek County	1,014,936	1,014,936	-
<b>Follow Up Reviews</b>			
Buchanan County	139,186	138,621	565
Hancock County	139,518	139,518	-
Page County	2,028,912	2,028,912	-
Ringgold County	200,680	200,680	-
Wayne County	143,061	143,061	-
	<b>\$ 7,894,679</b>	<b>7,764,614</b>	<b>130,065</b>

**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 2017

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2017 From General and Sheriff</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ -	-	-
Grundy County	170,586	170,591	(5)
Harrison County	522,678	518,008	4,670
Mahaska County	-	-	-
Marion County	790,114	698,250	91,864
Marion-Pella Police Dept.	497,870	497,870	-
Montgomery County	588,750	76	588,674
Muscatine County	1,967,622	1,022,367	945,255
Polk County	3,606,942	3,576,411	30,531
Webster County	565,185	565,185	-
<b>Desk Reviews</b>			
Cedar County	602,386	347,192	255,194
Howard County	354,178	355,502	(1,324)
Osceola County	624,020	197,057	426,963
Shelby County	47,751	16,104	31,647
Winneshiek County	185,540	185,540	-
<b>Follow Up Reviews</b>			
Buchanan County	376,289	376,289	-
Hancock County	391,882	373,777	18,105
Page County	-	-	-
Ringgold County	329,294	325,154	4,140
Wayne County	355,877	-	355,877
	<u>\$ 11,976,964</u>	<u>9,225,373</u>	<u>2,751,591</u>

Report on a Review of the  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - From General and Sheriff, Fiscal Year 2018

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2018 From General and Sheriff</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ -	-	-
Grundy County	509,288	509,288	-
Harrison County	537,945	531,670	6,275
Mahaska County	-	-	-
Marion County	632,524	563,247	69,277
Marion-Pella Police Dept.	545,616	547,829	(2,213)
Montgomery County	524,510	12,220	512,290
Muscatine County	708,627	708,627	-
Polk County	3,285,037	3,240,490	44,547
Webster County	517,168	517,168	-
<b>Desk Reviews</b>			
Cedar County	527,284	364,060	163,224
Howard County	364,222	364,533	(311)
Osceola County	639,721	284,159	355,562
Shelby County	21,062	14,499	6,563
Winneshiek County	180,851	180,851	-
<b>Follow Up Reviews</b>			
Buchanan County	434,753	428,806	5,947
Hancock County	417,080	416,168	912
Page County	567,585	567,585	-
Ringgold County	419,152	383,211	35,941
Wayne County	362,013	-	362,013
	<b>\$ 11,194,438</b>	<b>9,634,411</b>	<b>1,560,027</b>

**Schedule 6**

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 Other Sources, Fiscal Year 2017

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2017 From Other Sources</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ 1,270,682	1,188,544	82,138
Grundy County	-	-	-
Harrison County	-	-	-
Mahaska County	749,407	649,409	99,998
Marion County	200,907	200,907	-
Marion-Pella Police Dept.	-	-	-
Montgomery County	42,000	-	42,000
Muscatine County	-	-	-
Polk County	-	-	-
Webster County	7,355	7,230	125
<b>Desk Reviews</b>			
Cedar County	100,000	-	100,000
Howard County	-	-	-
Osceola County	-	-	-
Shelby County	811,392	795,309	16,083
Winneshiek County	391,456	350,685	40,771
<b>Follow Up Reviews</b>			
Buchanan County	45,744	45,744	-
Hancock County	3,309	3,152	157
Page County	569,528	569,528	-
Ringgold County	-	-	-
Wayne County	-	-	-
	<b>\$ 4,191,780</b>	<b>3,810,508</b>	<b>381,272</b>

Report on a Review of the  
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Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - Other Sources, Fiscal Year 2018

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2018 From Other Sources</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ 1,105,817	1,093,817	12,000
Grundy County	-	-	-
Harrison County	-	-	-
Mahaska County	834,046	789,784	44,262
Marion County	-	-	-
Marion-Pella Police Dept.	-	-	-
Montgomery County	2,853,300	2,853,270	30
Muscatine County	-	-	-
Polk County	-	-	-
Webster County	698	6,090	(5,392)
<b>Desk Reviews</b>			
Cedar County	-	-	-
Howard County	-	-	-
Osceola County	-	-	-
Shelby County	851,109	810,678	40,431
Winneshiek County	325,660	328,757	(3,097)
<b>Follow Up Reviews</b>			
Buchanan County	36,858	36,858	-
Hancock County	312	1,986	(1,674)
Page County	-	-	-
Ringgold County	-	-	-
Wayne County	-	-	-
	<b>\$ 6,007,800</b>	<b>5,921,240</b>	<b>86,560</b>

**Schedule 8**

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 - Total Costs, Fiscal Year 2017

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2017 Total Costs</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ 1,463,833	1,379,553	84,280
Grundy County	252,970	252,975	(5)
Harrison County	788,478	745,003	43,475
Mahaska County	795,130	795,130	-
Marion County	1,232,637	1,141,413	91,224
Marion-Pella Police Dept.	804,110	804,393	(283)
Montgomery County	704,270	94,647	609,623
Muscatine County	2,082,522	1,290,492	792,030
Polk County	4,537,991	4,507,156	30,835
Webster County	800,685	800,560	125
<b>Desk Reviews</b>			
Cedar County	991,143	621,958	369,185
Howard County	393,449	395,470	(2,021)
Osceola County	669,289	239,945	429,344
Shelby County	1,497,272	1,450,905	46,367
Winneshiek County	1,065,822	1,025,051	40,771
<b>Follow Up Reviews</b>			
Buchanan County	554,024	554,024	-
Hancock County	589,264	478,839	110,425
Page County	856,812	856,812	-
Ringgold County	453,148	449,008	4,140
Wayne County	526,262	170,381	355,881
	<b>\$ 21,059,111</b>	<b>18,053,715</b>	<b>3,005,396</b>

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

Comparisons for Reported and Verified Costs for Selected Public  
Service Answering Points - Total Costs, Fiscal Year 2018

<b>Public Safety Answering Point</b>	<b>Fiscal Year 2018 Total Costs</b>		
	<b>Total Expenditures</b>	<b>Expenditures Reviewed</b>	<b>Over/(Under) Reported</b>
<b>Site Visits</b>			
Clinton County	\$ 1,919,754	1,907,754	12,000
Grundy County	655,959	650,959	5,000
Harrison County	1,134,216	1,127,427	6,789
Mahaska County	1,190,821	1,146,559	44,262
Marion County	722,246	652,972	69,274
Marion-Pella Police Dept.	635,338	637,688	(2,350)
Montgomery County	3,459,610	2,901,803	557,807
Muscatine County	1,025,253	1,025,253	-
Polk County	3,967,931	3,923,205	44,726
Webster County	983,808	992,792	(8,984)
<b>Desk Reviews</b>			
Cedar County	694,806	444,734	250,072
Howard County	511,347	514,386	(3,039)
Osceola County	753,687	394,843	358,844
Shelby County	1,031,584	989,940	41,644
Winneshiek County	1,521,447	1,524,544	(3,097)
<b>Follow Up Reviews</b>			
Buchanan County	610,797	604,285	6,512
Hancock County	556,910	557,672	(762)
Page County	2,596,497	2,596,497	-
Ringgold County	619,832	583,891	35,941
Wayne County	505,074	143,061	362,013
	<b>\$ 25,096,917</b>	<b>23,320,265</b>	<b>1,776,652</b>

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

Staff

This review was performed by:

Marlys K. Gaston, CPA, Deputy  
Deborah J. Moser, CPA, Manager  
Cole L. Hocker, CPA, Senior Auditor II  
Anthony M. Heibult, Senior Auditor II  
Alex N. Kawamura, CPA, Senior Auditor  
Bianca M. Cleary, Staff Auditor  
Kile J. Bean, Staff Auditor  
Maria R. Collins, Assistant Auditor  
Nathan A. DeWitt, Assistant Auditor

## **Appendices**

**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 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018      Must Use This Form—Hand Written Forms Not Accepted      Report due to HSEMD by January 1, 2019			
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.			
<b>Data and Revenues:</b> <i>Data regarding revenues at the PSAP and other administrative data</i>			
<b>Prepared by:</b>	<input style="width: 100%;" type="text"/>		
	Name	Email	Phone
<b>Submitted by:</b>	<input style="width: 100%;" type="text"/>		
	Name	Email	Phone
	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
	PSAP Name	County	
<b>Land Line Data</b>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
	Wireline Surcharge Received	Number of Wireline Calls	Number of Admin Calls
<b>Wireless Data</b>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
	Wireless Surcharge Received	Number of Wireless Calls	
<b>Additional Revenues</b>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
	Amount	Source	
<b>Additional Debt</b>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	
	Amount	Source	

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

Copy of PSAP Data Collection Form

ANNUAL - SFY 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2019	
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.						
<b>Administration - Personnel Costs:</b>		<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)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Administration - Other Costs:</b>					Other Funding Source (specify)	Other Funding Source (specify)
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff		
Office Supplies						
Postage						
Fax Machines						
Copy Machines						
Advertising						
Promotion						
Training Expenses						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**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 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2019	
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.						
<b>Building and Grounds:</b> <i>May need to use the square footage of the communications center vs the total cost to the county (only specific to the PSAP)</i>						
<u>To include, but not limited to:</u>						
<b>Utilities</b>		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)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Insurance</b>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Building						
Liability						
Equipment						
Office Rental						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Generator</b>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Maintenance Agreement						
Repairs						
Fuel						
UPS						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Copy of PSAP Data Collection Form

ANNUAL - SFY 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2019	
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.						
<b>Communications:</b>						
<u>To include, but not limited to:</u>						
<b>E911 Telephone System</b>		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)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Administrative Phone System</b>		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)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Other</b>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Internet Fees						
Iowa System / NCIC						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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**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 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2019	
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.						
<b>Operations:</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
CAD System						
Mapping/GIS						
Logging Recorder						
Dispatcher Work Stations						
Software						
Upgrades						
Maintenance Agreements						
Repairs						
EMD						
Other (Specify)						
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Data Processing:</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
E911 Data Base/MSAG (Telephone Co)						
E911 Data Base/MSAG (Other)						
Other (Specify)						
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Addressing:</b>						
<u>To include, but not limited to:</u>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
Intersection Signage						
Resident Markers						
Contracted Services						
GIS (mapping)						
Other (Specify)						
TOTAL		\$ -	\$ -	\$ -	\$ -	\$ -

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

Copy of PSAP Data Collection Form

ANNUAL - SFY 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2019	
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.						
<b>Radio Infrastructure:</b> <i>Costs for leased and owned</i>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
<u>To include, but not limited to:</u>						
Radio Base						
Mobile						
Portable						
Handheld						
Pagers						
Repeaters						
Remote Transmitter Sites						
Towers						
Maintenance Agreements						
Repairs						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Capital Expenditures:</b> <i>Non-recurring costs during this reporting timeframe on large expenses in the categories below</i>		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
<u>To include, but not limited to:</u>						
Hardware						
Software						
CAD System						
Mapping						
Radio						
Logging Recorder						
Dispatcher Work Stations						
Maintenance Agreements						
Repairs						
Other (Specify)						
<b>TOTAL</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Updated 8/30/2018

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**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 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018		Must Use This Form—Hand Written Forms Not Accepted			Report due to HSEMD by January 1, 2019	
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.						
<b>Debt Services: Paid on debt during the current reporting timeframe</b>						
<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)						
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Miscellaneous (Specify):</b>						
		From 911 Surcharge	From General	From Sheriff	Other Funding Source (specify)	Other Funding Source (specify)
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Set Aside Funds:</b>						
<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)						
<b>TOTAL</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Notes/Comments:</b>						
<b>Reminders</b>						
		*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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Report on a Review of the  
Iowa Homeland Security and Emergency  
Management Department,  
911 Cost Data

Copy of PSAP Data Collection Form

ANNUAL - SFY 2018

ANNUAL PSAP EXPENDITURES DATA COLLECTION

Reporting: July 1, 2017 through June 30, 2018	Must Use This Form—Hand Written Forms Not Accepted	Report due to HSEMD by January 1, 2019
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.		
*To submit the form or ask questions, contact: <a href="mailto:911@iowa.gov">911@iowa.gov</a> or 515-323-4232		

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

Copy of Late PSAP Expenditure Notification



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**STATE OF IOWA**

---

**KIMREYNOLDS**  
GOVERNOR

**ADAM GREGG**  
LT. GOVERNOR

IOWA DEPARTMENT OF HOMELAND SECURITY  
AND EMERGENCY MANAGEMENT  
V. JOYCE FLINN, HOMELAND SECURITY ADVISOR  
AND EMERGENCY MANAGEMENT DIRECTOR

April 3, 2019

Chickasaw County 911 Service Board  
Attn: Jeff Bernatz  
PO Box 214  
New Hampton, IA 50659

Dear Mr. Bernatz:

This letter is to inform you that your required submission of the PSAP Expenditure Data Collection Form as required by Code of Iowa, Chapter 34A.7A (5)(b) is now delinquent. Our office has made numerous attempts to remind Chickasaw County of the March 31, 2019 deadline.

Per Code of Iowa, Chapter 34A.7A (5)(c) I am now required to remit \$.65 of your quarterly surcharge distribution rather than the standard \$1.00. The remaining \$.35 on the dollar shall be held in the carryover operating surplus fund and distributed to you in full once your form is received. If it is not received by March 30, 2020, you will permanently lose that portion of your funds and it will remain in the carryover operating surplus.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at [blake.derouchev@iowa.gov](mailto:blake.derouchev@iowa.gov).

Sincerely,

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

Blake DeRouchev  
911 Program Manager

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

Copy of Notification of Second Retained Remittance



STATE OF IOWA

KIM REYNOLDS  
GOVERNOR

ADAM GREGG  
LT. GOVERNOR

IOWA DEPARTMENT OF HOMELAND SECURITY  
AND EMERGENCY MANAGEMENT  
V. JOYCE FLINN, HOMELAND SECURITY ADVISOR  
AND EMERGENCY MANAGEMENT DIRECTOR

April 3, 2019

Warren County 911 Service Board  
Attn: Doug McCasland  
111 N Buxton St, Rm 128  
Indianola, IA 50125

Dear Mr. McCasland:

This letter is to inform you that your required submission of the PSAP Expenditure Data Collection Form as required by Code of Iowa, Chapter 34A.7A (5)(b) is now delinquent. Our office has made numerous attempts to remind Warren County of the March 31, 2019 deadline.

Per Code of Iowa, Chapter 34A.7A (5)(c) I am now required to remit \$.65 of your quarterly surcharge distribution rather than the standard \$1.00. The remaining \$.35 on the dollar shall be held in the carryover operating surplus fund and distributed to you in full once your form is received. If it is not received by March 30, 2020, you will permanently lose that portion of your funds and it will remain in the carryover operating surplus.

If you have any questions, please feel free to contact me at 515-323-4232 or via email at [blake.derouchev@iowa.gov](mailto:blake.derouchev@iowa.gov).

Sincerely,

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

Blake DeRouchev  
911 Program Manager