

Audit Report

Maryland 911 Emergency Number System Program for Baltimore County, Maryland

Schedule of Revenues and Expenditures Year Ended June 30, 2001



Office of the County Auditor
Baltimore County, Maryland

TABLE OF CONTENTS

Independent Auditor's Report.....	1
Schedule of Revenues and Expenditures.	3
Notes to Schedule of Revenues and Expenditures	4
Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting	6



**BALTIMORE COUNTY, MARYLAND
OFFICE OF THE COUNTY AUDITOR**

BRIAN J. ROWE, CPA
COUNTY AUDITOR

COURTHOUSE - ROOM 221
TOWSON, MARYLAND 21204
410-887-3193
410-887-4621 (Fax)

MARY P. ALLEN, CPA
DEPUTY COUNTY AUDITOR

Independent Auditor's Report

Honorable Members of the County Council
Honorable C.A. Dutch Ruppertsberger, III, County Executive
Baltimore County, Maryland

Gentlemen:

We have audited the accompanying Schedule of Revenues and Expenditures of the Maryland 911 Emergency Number System Program of Baltimore County, Maryland (the Program) for the year ended June 30, 2001. This schedule is the responsibility of management. Our responsibility is to express an opinion on this schedule based on our audit.

We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule of Revenues and Expenditures is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule of Revenues and Expenditures. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying schedule was prepared to present the Program's revenues and expenditures for the purpose of complying with the Maryland Annotated Code, Article 41, Title 18 as described in Note 2 and is not intended to be a complete presentation of the Program's revenues and expenditures.



In our opinion, the Schedule of Revenues and Expenditures referred to above presents fairly, in all material respects, the revenues and expenditures as described in Note 2 of the Maryland 911 Emergency Number System Program of Baltimore County, Maryland for the year ended June 30, 2001, in conformity with generally accepted accounting principles.

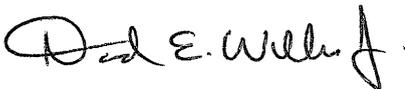
In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2001 on our tests of the Program's compliance with certain provisions of laws and regulations and on our consideration of its internal control over financial reporting (page 6).

This report is intended solely for the information and use of the management of Baltimore County for filing with the Maryland Department of Public Safety and Correctional Services, Emergency Number Systems Board, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Brian J. Rowe, CPA
County Auditor



David E. Willis, Jr., CPA
Audit Manager

December 21, 2001

**Maryland 911 Emergency Number System Program
for Baltimore County, Maryland
Schedule of Revenues and Expenditures
Year Ended June 30, 2001**

Revenues (Note 2):

County Fee	\$3,527,404
Interest	<u>134,762</u>
Total Revenues	<u>\$3,662,166</u>

Operating Expenditures (Note 2):

Personnel Costs	\$3,272,021
Emergency Telephone Lines	769,663
Repairs and Maintenance	100,911
Supplies and Equipment	33,038
Telephone Service	16,851
Contractual Staff	9,457
Miscellaneous	<u>4,212</u>
Total Operating Expenditures	<u>\$4,206,153</u>

Operating Expenditures in Excess of Revenues (Note 2) (\$ 543,987)

The accompanying notes are an integral part of this schedule.

**Maryland 911 Emergency Number System Program
for Baltimore County, Maryland
Notes to the Schedule of Revenues and Expenditures
Year Ended June 30, 2001**

(1) Organization

The Central Communications Center (911 Center) provides for the consolidated receipt of emergency calls (i.e., Police, Fire and Emergency Medical Services), the immediate assessment of the availability of response vehicles and manpower, and the dispatching of appropriate emergency units to handle all public service emergencies throughout the County.

The 911 Center is included in the annual operating budget prepared by the County Executive and adopted by the County Council. Administrative control of the Center is provided by the Office of Budget and Finance.

The Emergency Number Systems Board of the Maryland Department of Public Safety and Correctional Services is responsible for coordinating the enhancement of county 911 systems.

The Maryland 911 Emergency Number System Program of Baltimore County represents that portion of the 911 Center's activity which is eligible to be financed by State and local 911 fees. Md. Ann. Code art. 41, §18-101 through §18-108.

(2) Statutory Reporting and Basis of Accounting

Reporting:

The revenues and expenditures of the Maryland 911 Emergency Number System Program of Baltimore County are included in the County's General Fund and include the following:

Revenues:

A County fee (additional charge) of \$0.50 per month per subscriber to 911-accessible service is deposited into the State 911 Trust Fund and distributed (on a quarterly basis) to Baltimore County by the Maryland Department of Public Safety and Correctional Services for eligible operation and maintenance costs. Md. Ann. Code art. 41, §18-105 (c). Interest is

**Maryland 911 Emergency Number System Program
for Baltimore County, Maryland
Notes to the Schedule of Revenues and Expenditures
Year Ended June 30, 2001**

earned on funds held in the 911 Trust Fund prior to distribution to the County. The County fee and interest revenue may be used to reimburse for eligible costs.

Expenditures:

Expenditures for eligible operation and maintenance costs include telephone company charges, equipment costs or equipment lease charges, repairs, utilities, and personnel costs. Md. Ann. Code art. 41, §18-108.

Operating Expenditures in Excess of Revenues:

Operating costs in excess of State funding (County fees and interest) are paid from the County's General Fund.

Basis of Accounting:

The Schedule of Revenues and Expenditures is prepared on the modified accrual basis of accounting whereby revenues are recorded when susceptible to accrual, which is defined as when the revenues are both measurable and available; expenditures are recorded when the liability is incurred.



BALTIMORE COUNTY, MARYLAND
OFFICE OF THE COUNTY AUDITOR

BRIAN J. ROWE, CPA
COUNTY AUDITOR

COURTHOUSE - ROOM 221
TOWSON, MARYLAND 21204
410-887-3193
410-887-4621 (Fax)

MARY P. ALLEN, CPA
DEPUTY COUNTY AUDITOR

**Report on Compliance and on Internal Control Over Financial
Reporting Based on an Audit of the Schedule of Revenues and Expenditures Performed
in Accordance With *Government Auditing Standards***

Honorable Members of the County Council
Honorable C.A. Dutch Ruppertsberger, III, County Executive
Baltimore County, Maryland

Gentlemen:

We have audited the Schedule of Revenues and Expenditures of the Maryland 911 Emergency Number System Program of Baltimore County, Maryland (the Program) for the year ended June 30, 2001, and have issued our report thereon dated December 21, 2001. We conducted our audit in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Program's Schedule of Revenues and Expenditures is free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of amounts contained in the schedule. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Program's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the Schedule of Revenues and Expenditures and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the schedule being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the management of Baltimore County for filing with the Maryland Department of Public Safety and Correctional Services, Emergency Number Systems Board, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Brian J. Rowe, CPA
County Auditor



David E. Willis, Jr., CPA
Audit Manager

December 21, 2001