

**FREDERICK COUNTY  
INTERAGENCY INTERNAL AUDIT AUTHORITY**

**FREDERICK COUNTY  
911 REVENUES AND RECEIVABLES  
FOR THE FISCAL YEAR 2007**

**REPORT # 08-06  
DECEMBER 21, 2007**





# INTERAGENCY INTERNAL AUDIT DIVISION FREDERICK COUNTY, MARYLAND

COUNTY GOVERNMENT PUBLIC SCHOOLS COMMUNITY COLLEGE  
8 East Second Street, Suite 130 • Frederick, Maryland 21701  
301-600-1154 • FAX 301-600-2211 • TTY Use Maryland Relay  
[www.co.frederick.md.us](http://www.co.frederick.md.us)

December 21, 2007

Gordon D. Deans  
Executive Director  
State of Maryland  
Department of Public Safety and Correctional Services  
Emergency Number Systems Board  
115 Sudbrook Lane, Suite 201  
Pikesville MD 21208

## COMMISSIONERS

Jan H. Gardner  
*President*

David P. Gray  
*Vice President*

Kai J. Hagen

Charles A. Jenkins

John L. Thompson, Jr.

## COUNTY MANAGER

Ronald A. Hart

## CAE/DIRECTOR

Richard A. Kaplan



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Dear Mr. Deans:

Enclosed is our audit report relative to Frederick County 911 Revenues and Expenditures for the fiscal year ended June 30, 2007.

Frederick County's 911 revenues and expenditures are recorded in the Emergency Communications Department's operating account within the County's financial system. Allowable expenditures, under Maryland Code, are made first with 911 fee revenue until those funds are fully expended. All remaining 911-related expenditures are paid with other County revenues. In preparing the 911 reports, Steve Leatherman, Bureau Chief, Support Services, Frederick County Division of Fire & Rescue Services analyzes the accounts and determines which costs are allowable for inclusion in the portion of expenditures covered by 911 fee revenues in the report.

Our review of the County financial records and the *Actual Receipts and Expenditures Report* (Exhibit A) submitted by Mr. Leatherman indicates that the 911 revenues and the 911 expenditures covered by 911 fee revenues have been properly recorded. The County column on Exhibit A is added for information purposes only and was not included in the scope of the audit. We reclassified \$25,103 from the Equipment-Replacement category to the Repairs and Maintenance category to properly reflect expenditures under the 911 fee category on Exhibit A. To properly reflect total 911 expenditures, we also added \$9,965 in Repairs and Maintenance expenditures and \$13,220 in Utilities expenditures because they were left out of these County expenditure categories.

If you have any questions, you may contact me directly at (301) 600-1675 or Dana Perez, Auditor, at (301) 600-2306.

Sincerely,

*/s/ Richard A. Kaplan*

Richard A. Kaplan  
Director  
Frederick County  
Internal Audit Division

## Attachments

pc: Board of County Commissioners  
Ronald A. Hart, County Manager  
Jack Markey, Director Emergency Management Division  
Chip Jewell, Director, Emergency Communications  
Gene Mellin, Director, Division of Fire & Rescue Services  
Steve Leatherman, Bureau Chief, Bureau of Support Services  
Kelly Hammond, Manager, Internal Audit Division



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## INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying Statement of 911 Revenues and Expenditures of Frederick County, Maryland for the year ended June 30, 2007 (Exhibit A), under Public Safety Article § 1-301 through 1-312 of the Annotated Code of Maryland. The financial information contained in this statement as well as compliance with applicable laws and regulations is the responsibility of Frederick County management. Our responsibility is to express an opinion on the statement based on our audit.

We conducted our audit in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management as well as evaluating the overall financial statement presentation. As part of our audit, we also tested expenditures covered by 911 fee revenues for compliance with Public Safety Article § 1-312 of the Annotated Code of Maryland, obtained an understanding of internal controls and assessed control risk. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the statement referenced above presents fairly, in all material respects, the 911 fee revenues and expenditures of Frederick County, Maryland, for the year ended June 30, 2007, in conformity with generally accepted accounting principles and consistent with Public Safety Article § 1-301 through 1-312 of the Annotated Code of Maryland.

## COUNTY MANAGER

Ronald A. Hart

## CAE/DIRECTOR

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*Interagency Internal Audit Authority*  
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December 21, 2007



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**FREDERICK COUNTY MARYLAND  
COMPARATIVE STATEMENT OF 911 REVENUES AND EXPENDITURES**

**For Year Ended June 30, 2007**

		2007	2006	
<b>REVENUES</b>				
Revenue from County imposed fees		\$ 1,841,062	\$ 1,776,564	
County funds required		2,055,003	1,485,753	
<b>Total Revenues</b>		<u>\$ 3,896,065</u>	<u>\$ 3,262,317</u>	
<b>EXPENDITURES</b>	<b>911 Fee</b>	<b>County</b>	<b>Total</b>	<b>Total</b>
Personnel	\$ 1,288,743	\$ 1,593,576	\$ 2,882,319	\$ 2,402,751
Telephone	299,038	-	299,038	302,846
Equipment - Replacement	75,259	-	75,259	-
Repairs and Maintenance	178,022	336,149	514,171	486,103
Utilities	-	24,066	24,066	10,330
Training	-	21,706	21,706	12,215
Miscellaneous	-	79,506	79,506	48,072
<b>Total Expenditures</b>	<u>\$ 1,841,062</u>	<u>\$ 2,055,003</u>	<u>\$ 3,896,065</u>	<u>\$ 3,262,317</u>