

# Baltimore City Fire Department (BCFD)

**9-1-1 Audit**  
**Fiscal Year Ended 2016**

Department of Audits



# Actual Receipts and Expenditures Summary

Total Revenue \$3,396,950

- Majority of revenue received from the State of Maryland
  - \$2,999,441

Total Operating Expenditures \$6,593,472

- Majority of expenditures relate to Salaries and Overtime \$5,511,877

Revenue received from the State does not cover all expenditures, it helps supplement the expenditures.



## Finding #1 – Error and Discrepancies within the 9-1-1 Statement of Actual Receipts and Expenditures Report

### **Finding 2016-001:**

- No written policies and procedures to guide applicable personnel in preparing the 9-1-1 Statement of Actual Receipts and Expenditures Report (the Report).
- The total expenditures included in the initial Report provided to the Department of Audits included salaries, overtime and fringe benefits of approximately \$2.9 million for Dispatchers, which should not have been included in the Report.
- As a result, the BCFD subsequently revised the Report. The State Report also included expenditures related to Dispatchers.
- The preliminary Report also omitted receipts of approximately \$92,000 from the Maryland 9-1-1 Emergency Number Systems Board. The final Report was subsequently adjusted.



## Finding #1 – Error and Discrepancies within the 9-1-1 Statement of Actual Receipts and Expenditures Report (continued)

### **Finding 2016-001 (continued):**

- We noted a number of discrepancies between the initial Report and the Final Report occurred because the responsibility for preparing the Report has changed over the past few years (the Police Department, to the Mayor's Office of Information Technology (MOIT), to the BCFD)
- 9-1-1 Service was originally included in MOIT's 2016 budget, but subsequently transferred to BCFD's budget in 2017.



## Finding #1 – Error and Discrepancies within the 9-1-1 Statement of Actual Receipts and Expenditures Report (continued)

### **Recommendation:**

- We recommend that written policies and procedures be established to guide applicable personnel responsible for preparing the 9-1-1 Report and to ensure that all receipts and allowable expenditures are reported, especially when transactions continue to be recorded in account numbers previously used.

