



**MARYLAND 9-1-1 EMERGENCY SYSTEM
OF BALTIMORE CITY, MARYLAND**

ACTUAL RECEIPTS AND EXPENDITURES REPORT

FISCAL YEAR ENDED JUNE 30, 2020



Office of the Comptroller

Bill Henry

Department of Audits | Department of Real Estate
Municipal Post Office | Municipal Telephone Exchange

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES 9-1-1 FEES AND EXPENDITURES FOR FISCAL YEAR 2020

To Members of the Maryland 9-1-1 Board,

We have performed the procedures enumerated on page 2, which were agreed to by the State of Maryland 9-1-1 Board (State) solely to assist the party in evaluating the Baltimore City's (City) compliance with Public Safety Article 1, Sections 301 through 313 of the Maryland Annotated Code related to the actual receipts and expenditures of the 9-1-1 Trust Fund of Baltimore City, Maryland, as reported in the Actual Receipts and Expenditures Report (the Report) for the year ended June 30, 2020. The City's management is responsible for the items listed in the Report (see pages 6 - 7). The sufficiency of these procedures is solely the responsibility of the State. Consequently, we make no representation regarding the sufficiency of the procedures enumerated on page 2 either for the purpose for which this report has been requested or for any other purpose.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States, except for peer review requirements. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance on the enclosed Report as of June 30, 2020. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use by the State of Maryland 9-1-1 Board and the City and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

Josh Pasch, CPA
City Auditor
Baltimore City, Maryland
February 5, 2021

**Agreed-Upon Procedures and Results of Procedures
 9-1-1 Fees and Expenditures for Fiscal Year 2020
 February 5, 2021**

Agreed-Upon Procedures	Results	Other Observations
<p>1. Revenue</p> <ul style="list-style-type: none"> • Obtain the confirmation of the quarterly amounts received to amounts disbursed by the State. • Agree the receipts in the City records to the amounts in the City’s general ledger and amounts disbursed from the State. 	<p>No exceptions were found as a result of applying these procedures.</p>	<p>NA</p>
<p>2. Salaries and Wages</p> <ul style="list-style-type: none"> • Obtain the payroll runs for 9-1-1 call takers and support staff and verify that they contained the 26 pay periods in FY 2020 from the Baltimore City Fire Department (BCFD). • Obtain the payroll roster from BCFD for call takers and support staff and verify all employees in our judgmentally selected samples were included in the roster. • Obtain the time reported from the City’s timekeeping system (E-Time) 	<p>No exceptions were found as a result of these procedures.</p>	<p>NA</p>

Agreed-Upon Procedures	Results	Other Observations
<p>for the judgmentally selected samples and compare E-Time to the call takers' daily activity recorded in the 9-1-1 call center's timekeeping system (Vesta).</p> <ul style="list-style-type: none"> • Verify the total hours recorded in E-Time multiplied by the hourly rate obtained from the Human Resource Information System (HRIS) for each employee in our judgmentally selected samples and agree the total pay amount to the pay amount in the payroll run. • Verify the total hours recorded in the payroll run multiplied by the hourly rate obtained from HRIS for each employee in our judgmentally selected samples and agree the total pay amount to the pay amount in HRIS. 		
<p>3. Overtime</p> <ul style="list-style-type: none"> • Agree the approved overtime slip signed by both the employee and supervisor to the overtime hours recorded in E-Time in our judgmentally selected samples. 	<p>No exceptions were found as a result of this procedure.</p>	<p>NA</p>

Agreed-Upon Procedures	Results	Other Observations
<p>4. Sick leave and other leave</p> <ul style="list-style-type: none"> • Agree the approved sick leave slips, signed by both the employee and supervisor, to the sick leave hours recorded in E-Time in our judgmentally selected samples. • Agree the approved other leave slips, signed by both the employee and supervisor, to the other leave hours recorded in E-Time in our judgmentally selected samples. 	<p>No exceptions were found as a result of this procedure.</p>	<p>NA</p>
<p>5. Telephone expenditures</p> <ul style="list-style-type: none"> • Obtain a listing of paid telephone expenditures, agree the amounts to supporting documentation (invoices), and account for 12 monthly invoices for the year. 	<p>No exceptions were found as a result of this procedure.</p>	<p>NA</p>
<p>6. Compliance with the use and disposition of the 9-1-1 Trust Funds</p> <ul style="list-style-type: none"> • Reviewed the Maryland Annotated Code Public Safety (MACPS) § 1-301 to § 1-313 for allowable expenditures. 	<p>No exceptions were found as a result of this procedure.</p>	<p>Total reported operating expenses for fiscal year (FY) 2020 are approximately \$8,600,000. This includes expenses for Call Takers and 50 percent of the Call Takers' 911 Payroll Clerk and Assistant Payroll Clerk (support staff). Based on the new Maryland Annotated Code Public Safety § 1-301 (o), which allows all personnel costs for Call Takers, Dispatchers, and support staff to be included in the 911 total operating expenses,</p>

Agreed-Upon Procedures	Results	Other Observations
		<p>the total Public Safety Answering Point expenses for FY 2020 is estimated to be \$19,400,000. The goal is to include Fire and Police Dispatchers in the Actual Receipts and Expenditures Report for FY 2021. Based on preliminary estimates, if Fire and Police Dispatcher expenses (approximately \$4,500,000 and \$6,300,000, respectively - unaudited) were included in FY 2020, the total estimated operating expenses would have been \$19,400,000.</p>

