



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

ACTUAL RECEIPTS AND EXPENDITURES REPORT

**FISCAL YEAR ENDED
JUNE 30, 2018**

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INDEPENDENT AUDITOR'S REPORT

Honorable Joan M. Pratt, Comptroller
and Other Members of the
Board of Estimates
City of Baltimore

We have audited the accompanying Actual Receipts and Expenditures Report (as defined in the Maryland Annotated Code, Public Safety Article Sections 1-301 through 1-313) of Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland, for the fiscal year ended June 30, 2018.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Actual Receipts and Expenditures Report (financial statement) in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

The accompanying financial statement was prepared to present the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland pursuant to the law referred to in the first paragraph and is not intended to present fairly the financial position of the City of Baltimore, Maryland and results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland for the year ended June 30, 2018, as defined in the law referred to in the first paragraph.

A handwritten signature in black ink, appearing to read "Audrey Askew".

Audrey Askew, CPA
City Auditor

January 24, 2019

