TO: The Honorable Chairman and Members of the Board of County Commissioners

FROM: Ken Burke
Clerk of the Circuit Court
Ex Officio County Auditor

SUBJECT: Audit of 911 Phone System Emergency Service and Equipment Special Revenue Fund

DATE: January 14, 2010

For your review and filing in the Official Records, I am enclosing a copy of the report dated January 14, 2010 on the above-referenced audit.

cc: Robert S. LaSala, County Administrator
Jim Bennett, County Attorney
James A. Dates, Assistant County Administrator
Dick Williams, Bureau Director, Public Safety Services
Charles Freeman, Manager, Emergency Communication Operations
Jodie Sechler, EMS Finance Manager, Public Safety Services
Claretha N. Harris, Chief Deputy Director, Finance Division
Ernst & Young
AUDIT OF
911 PHONE SYSTEM EMERGENCY SERVICE AND EQUIPMENT SPECIAL REVENUE FUND

Audit Services
Division of Inspector General

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor

Hector Collazo, Jr., CFE, CFS, CISA, CIIG
Director, Audit Services
Inspector General/Chief Audit Executive
Division of Inspector General

Audit Team
Ronald Peters, CIA, CISA - Senior Internal Auditor

JANUARY 14, 2010
REPORT NO. 2010-02

*Regulated by the State of Florida
January 14, 2010

The Honorable Chairman and Members
of the Board of County Commissioners

We have conducted an audit of the 911 Phone System Emergency Service and Equipment Special Revenue Fund.

The objectives of our audit were to:

- Determine that the County is in compliance with the Florida Statute for collection of the 911 fee from the carriers doing business in Pinellas County.
- Determine that the County is in compliance with the Florida Statute for expenditures of the 911 fees received.

We conclude that the 911 Phone System Emergency Service and Equipment Special Revenue Fund is in compliance with the Florida Statute for collection of the 911 fee from the carriers doing business in Pinellas County and the expenditures for 911 fees received.

There are NO Opportunities for Improvement presented in this report.

We appreciate the cooperation shown by the staff of the 911 Phone System Emergency Service and Equipment Special Revenue Fund during the course of this review. We commend management for being in compliance with the 911 Phone System Emergency Service and Equipment Special Revenue Fund.

Respectfully Submitted,

Hector Collazo, Jr., Director
Audit Services, Division of Inspector General

Approved:

Ken Burke, CPA*
Clerk of the Circuit Court
Ex Officio County Auditor
*Regulated by the State of Florida
INTRODUCTION

Synopsis

The Department of Public Safety Services is in compliance with the Emergency Communications Number 911 Act for the processing of revenue and expenses for fees received under Florida Statute 365.172.

Scope and Methodology

We have conducted an audit of the 911 Phone System funding and usage of the fees received from the telephone providers operating in Pinellas County. Our scope covered the revenue received, expenditures, budgeting and reserves related to the fees received. The scope also included the evaluation of internal controls and compliance to Florida Statute 365.172.

The objectives of our audit were to:

- Determine that the County is in compliance with the Florida Statute for collection of the 911 fee from the carriers doing business in Pinellas County.
- Determine that the County is in compliance with the Florida Statute for expenditures of the 911 fees received.

To meet the objectives of the audit, we interviewed management to obtain a clear understanding of the processes and procedures covering the 911 fee processes. We evaluated the adequacy of the policies and procedures and internal controls. We tested, on a sample basis, the transactions for revenue and expenses for the related Fund/Cost Center.

Our audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing and the Standards for Offices of Inspector General, and accordingly, included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The audit period was October 1, 2008 through August 31, 2009. However, transactions and processes reviewed were not limited by the audit period.
Overall Conclusion

All revenue received in the audit period from the State of Florida for the 911 fees were recorded in the dedicated cost center for use under the Emergency Communication Number 9-1-1 Act. The expenses paid from the dedicated cost center complied with the requirements stated in Florida Statute 365.172(9). Both the Contingencies Reserves and the Reserve for Future Years are adequately documented and in compliance with the Florida Statute requirements. There were no opportunities for improvement presented for this review.

Our audit did not disclose any significant policies, procedures and practices that could be improved. Our audit was neither designed nor intended to be a detailed study of every relevant system, procedure or transaction. Accordingly, there may be Opportunities for Improvement in the policies, procedures and/or practices that may be needed.

Background

Florida Statute 365.172, Emergency Communication Number 9-1-1 Act, established and implemented a comprehensive statewide emergency telecommunication number system that provides users a voice communication service within the state rapid direct access to public safety agencies by accessing the telephone number "911." The revenue is obtained from the 9-1-1 wire line, wireless and voice over IP fees paid by the County users, collected by the providers, remitted to the State and sent to Pinellas County. The funding is used for the cost associated with the operations and enhancements of the Pinellas County 9-1-1 Emergency Communication System. The areas covered are: hardware maintenance, upgrade and replacement, law enforcement agencies that participate in the 9-1-1 system, Public Safety Answering Points and other related operation and support expenses.