



Follow-up Review of Audit of the E911 Fund

Office of the County Auditor

Follow-up Review

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Review Conducted by:

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Report No. 21-15
May 17, 2021



OFFICE OF THE COUNTY AUDITOR

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May 17, 2021

Honorable Mayor and Board of County Commissioners:

We have conducted a Follow-up Review of our Audit of the E911 Fund (Report No. 20-07). The objective of our review was to determine the implementation status of our previous recommendations.

We conclude that of the two recommendations in the report, we determined that one recommendation was implemented, and one recommendation was partially implemented (*Full implementation requires action by the State Legislature*). We commend management for implementing our recommendations. The status of each of our recommendations is presented in this follow-up report.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

We appreciate the cooperation and assistance provided by the Office of Regional Emergency Services and Communications throughout the course of our audit.

Respectfully submitted,

A handwritten signature in blue ink that reads "Bob Melton".

Bob Melton
County Auditor

cc: Bertha Henry, County Administrator
Andrew Meyers, County Attorney
Monica Cepero, Deputy County Administrator
Tracy Jackson, Director, Regional Emergency Services and Communications

Broward County Board of County Commissioners

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IMPLEMENTATION STATUS SUMMARY

Implementation Status of Previous Recommendations From Audit of E911 the Fund

REC. NO.	PREVIOUS RECOMMENDATION	IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1	We recommend County Management work with the State Legislature to increase the \$0.40 per month per phone fee to cover the cost of 911 services.		✓*		
2	We recommend management implement proactive procedures to periodically review new properties built in Broward County to ensure they are appropriately added to the 911 address database.	✓			

*Full implementation requires action by the State Legislature.

INTRODUCTION

Scope and Methodology

The County Auditor's Office conducts audits of Broward County's entities, programs, activities, and contractors to provide the Board of County Commissioners, Broward County's residents, County management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

We conducted a follow-up review of our Audit of the E911 Fund (Report No. 20-07, issued November 21, 2019). The objective of our review was to determine the implementation status of previous recommendations for improvement.

We conducted this review in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the review to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our review objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our review objectives.

Our follow-up review included such tests of records and other auditing procedures, as we considered necessary in the circumstances. The follow-up testing was performed for the period October 1, 2020 through March 31, 2021. However, transactions, processes, and situations reviewed were not limited by the audit period.

Overall Conclusion

We conclude that of the two recommendations in the report, we determined that one recommendation was implemented, and one recommendation was partially implemented (*Full implementation requires action by the State Legislature*). The status of each recommendation is included in this report.

OPPORTUNITIES FOR IMPROVEMENT

This section reports actions taken by management on the Opportunities for Improvement in our previous review. The issues and recommendations herein are those of the original review, followed by the current status of the recommendations.

1. Monthly Telephone 911 Fees Should be Increased to Cover More of the Cost of Providing 911 Services and to Reduce the Subsidy from the General Fund.

In FY 2018, the County's General Fund subsidized 911 Call Taker salaries by over \$11 million. Monthly telephone fees of \$0.40 per month per telephone that are collected by the State and allocated to Broward County are insufficient to cover the cost of 911 related equipment, services, and call-taker salaries.

We recommended County Management work with the State Legislature to increase the \$0.40 per month per phone fee to cover the cost of 911 services.

Implementation Status: Partially Implemented. Full implementation requires action by the State Legislature. Management has communicated with the State Legislature seeking an increase in the \$0.40 per month per telephone rate. Specifically, an increase to the monthly 911 phone fees was part of the County's State Legislative Executive Program. Management also engaged the Florida 911 Coordinators Association to advocate for an increase in 911 fees. As of the date of this report, an increase has not yet been authorized by the State Legislature.

2. Management Should Implement Proactive Procedures to Detect Newly Built Properties Not Included in the 911 Database

One of 60 (2%) site addresses sampled from the Broward County Property Appraisers' list of properties newly built during the audit period was not included in the 911 address database. This site contained four building units, and management asserted that the building developers did not notify the Office of Regional Emergency Services and Communications (ORESC) upon completion of construction. As a result, the ORESC would not have known this address existed unless the occupant(s) attempted to get home telephone service, since there is a secondary procedure where the telephone service provider notifies the ORESC of the installation of landline (wired) service.

We recommended management implement proactive procedures to periodically review new properties built in Broward County to ensure they are appropriately added to the 911 address database.

Implementation Status: Implemented