

Audit of Public Safety Communications 9-1-1 Unit

**Report by the
Office of County Comptroller**

**Martha O. Haynie, CPA
County Comptroller**

County Audit Division

J. Carl Smith, CPA
Director

Christopher J. Dawkins, CPA
Deputy Director

Sheila M. Roberts, CPA
Audit Supervisor
In-Charge Auditor

**Report No. 334
July 2003**

TABLE OF CONTENTS

| | |
|--|----|
| Transmittal Letter | 1 |
| Executive Summary | 2 |
| Action Plan | 5 |
| Introduction | 8 |
| Background | 9 |
| Scope, Objectives, and Methodology | 13 |
| Overall Evaluation | 15 |
| Recommendations for Improvement | 16 |
| 1. The 9-1-1 Unit Should Maintain Appropriate Documentation to Support Payroll Transactions..... | 17 |
| 2. Temporary Employment Contracts Should Be Monitored for Expiration and Amended as Appropriate When Employment Exceeds the Initial Contract Period | 18 |
| 3. Financial Information and Requests for Reimbursement of Expenses Should Be Submitted in Accordance with Inter-Local Agreements and Memoranda of Understanding | 20 |
| 4. The 9-1-1 Unit Should Review Employee’s Outside Employment Activities for Conflicts of Interest | 21 |
| 5. The 9-1-1 Unit Should Obtain the Specifics of the Billing Formula Utilized by the E9-1-1 Service Provider in Determining the Monthly Service Fee | 24 |

August 6, 2003

Richard T. Crotty, County Chairman
And
Board of County Commissioners

We have conducted an audit of the Orange County Public Safety Communications 9-1-1 Unit. The audit was limited to a review of the funding, staffing and operations of the Communications 9-1-1 Division (the 9-1-1 Unit) of the Orange County Public Safety Office. The period audited was October 1, 2000 through March 31, 2002. Our audit was conducted in accordance with generally accepted government auditing standards, and included such tests as we considered necessary in the circumstances.

Responses to our Recommendations for Improvement were received from the Department Manager and are incorporated herein.

We appreciate the cooperation of the personnel of the Public Safety Communications Department during the course of the audit.

Martha O. Haynie, CPA
County Comptroller

c: Ajit Lalchandani, County Administrator
Jerry L. Demings, Director of Public Safety
Marilyn Ward, Manager, Public Safety Communications Division

EXECUTIVE SUMMARY

Executive Summary

We conducted an audit of the Orange County Public Safety Communications 9-1-1 Unit. The audit was limited to a review of the funding, staffing and operations of the Communications 9-1-1 Division (the 9-1-1 Unit) of the Orange County Public Safety Office. The period audited was October 1, 2000 through March 31, 2002.

Based upon the results of our tests, we found that the Public Safety Communications 9-1-1 Unit materially complied with the requirements of State and local laws related to the assessment, collection, and expenditure of 9-1-1 Emergency Telephone System fees. In addition, we found the County's E9-1-1 System is adequately monitored and operated to comply with the State of Florida 9-1-1 Emergency Telephone Number Plan (E9-1-1 Statewide Plan), thereby providing citizens with an abbreviated three-digit telephonic code to access local Public Safety Answering Points (PSAPs) to request jurisdictional coordinated emergency aid from law enforcement, fire and rescue, and/or medical services. However, opportunities for improvement were noted in the areas discussed herein.

Documentation of payroll transactions needed improvement. The 9-1-1 Unit's procedures during the audit period did not include detailed reviews of amounts recorded on payroll transmittals to individual employees' approved timesheets. Timesheets were not always retained for audit, and written leave request forms were not available to support the authorization of leave taken.

Casual labor contracts were not closely monitored. We noted that three of seven individuals, employed as casual labor during the audit period, received compensation for work performed outside of the employment periods identified in their respective personnel services agreements. No amendments of dates or additional agreements were executed for the additional periods worked.

The County distributed 9-1-1 fees to various agencies and departments operating PSAPs even though those agencies and departments did not fully comply with the instructions described in the inter-local agreements and/or memoranda of understanding in regards to the submission of certified financial reports of expenses and support for reported expenses.

The 9-1-1 Training Coordinator was compensated for teaching classes funded through the 9-1-1 Fee Fund, by the third party educational institution (the vendor), with which the County has contracted to provide the training classes. If this practice is to continue, we recommend Public Safety Communications officials request an opinion from the Florida Commission on Ethics (COE) to determine if any improper contractual relationships exist between the Training Coordinator and the vendor. Obtaining an opinion from the COE is the only authoritative means to establish whether an ethics

violation occurred; although in this case, it appears a violation may not have occurred.

Management concurred with all of the audit recommendations for improvements included in this report. Prior to the issuance of this report, the 9-1-1 Unit was notified of the areas of our concern. Immediately thereafter, the 9-1-1 Unit began development and implementation of a corrective action plan (as described in their response to our recommendations) to mitigate certain risks identified in our report. We encourage the 9-1-1 Unit's management to continue implementing corrective actions and commend their efforts.

ACTION PLAN

**REVIEW OF PUBLIC SAFETY COMMUNICATIONS 9-1-1 UNIT
ACTION PLAN**

| NO. | MANAGEMENT RESPONSE | | | IMPLEMENTATION STATUS | | RECOMMENDATIONS |
|-----|---------------------|------------------|---------------|-----------------------|---------|--|
| | CONCUR | PARTIALLY CONCUR | DO NOT CONCUR | UNDERWAY | PLANNED | |
| 1. | X | | | X | | We recommend the Public Safety Communications Division continues to ensure compliance with County policies, procedures and regulations. Specifically, the Division should implement and utilize procedures that require payroll transactions, such as detailed, employee-signed, supervisor-approved timesheets and approved leave request forms, to be prepared and submitted. In addition, these forms should be compared to data entered on the payroll transmittal forms prior to the transmittal's submission for processing. |
| 2. | X | | | X | | We recommend the 9-1-1 Unit implement procedures to ensure that all personnel service agreements are closely monitored and, when appropriate, amended so that employees are compensated in accordance with the terms of the executed agreements. |
| 3. | X | | | X | | We recommend the 9-1-1 Unit design and ensure participating PSAP agencies utilize a standard quarterly financial reporting form that is certified by the agency's chief financial officer or designee. The 9-1-1 Unit should identify the types of support detail that PSAP agencies should include with the certified expense reports. |

REVIEW OF PUBLIC SAFETY COMMUNICATIONS 9-1-1 UNIT
ACTION PLAN

| NO. | MANAGEMENT RESPONSE | | | IMPLEMENTATION STATUS | | RECOMMENDATIONS |
|-----|---------------------|------------------|---------------|-----------------------|---------|---|
| | CONCUR | PARTIALLY CONCUR | DO NOT CONCUR | UNDERWAY | PLANNED | |
| 4. | X | | | X | | We recommend, if this practice (described below) is to continue, Public Safety Communications officials request an opinion from the Florida Commission on Ethics to determine if any improper contractual relationships exist between the Training Coordinator and the vendor. We also recommend that the Public Safety Communications Division review any and all outside employment activities of its staff and ensure that the procedures defined in the Orange County Code of Conduct are followed. |
| 5. | X | | | X | | We recommend the 9-1-1 Unit contact BellSouth and request detailed information to sufficiently verify that the monthly service charges are billed in accordance with the Tariff agreement. |

INTRODUCTION

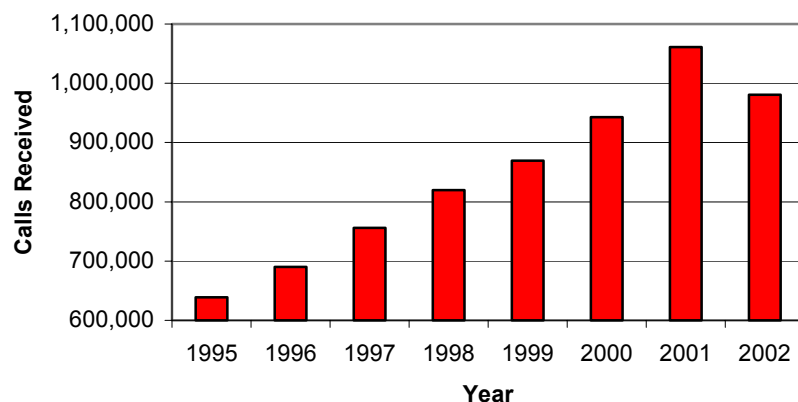


Background

The mission statement of the Orange County Public Safety Communications Division, 9-1-1 Unit (the 9-1-1 Unit) is to “Serve the citizens of Orange County and the Public Safety Community by providing quality service, updated technology, and 9-1-1 education through the use of community resources and citizen involvement.” The 9-1-1 Unit is responsible for managing and maintaining the Enhanced 9-1-1 Emergency Telephone System (E9-1-1 System). The established E9-1-1 System provides citizens with an abbreviated three-digit code (9-1-1) to access local Public Safety Answering Points (PSAPs) to request emergency aid for law enforcement, fire and rescue, and/or medical services. PSAPs are also commonly referred to as communications or call centers.

Orange County first implemented the countywide E9-1-1 System in 1980. It was the first county in the State to do so. Since that time, the County, through the 9-1-1 Unit, has continued to coordinate the system’s growth to meet technological advances in the telecommunications industry as well as the population growth of our community. The E9-1-1 System processed approximately 1,061,300 emergency calls in 2001 and 980,500 in 2002.

Call Count Growth



The 9-1-1 Unit is responsible for ensuring the E9-1-1 System is operated in compliance with Federal and State requirements. It is also responsible for the administration of the funds received through 9-1-1 fees assessed to phone service subscribers. The fees are used to procure the



personnel services and equipment necessary for PSAPs to operate with automatic number identification and automatic location identification. In addition, the fees fund a system of communication between the call centers and responding agencies' dispatchers. However, the 9-1-1 Unit does not have total authority over the operations of the individual PSAPs. The PSAPs are in fact operated by various other state and local governmental agencies. Those agencies maintain the staffing, operating, and budget authority over their PSAPs. The County has executed inter-local government agreements and memoranda of understanding to evidence the contractual responsibilities of the participating entities and the County (9-1-1 Unit). The agreements address the funding and oversight of PSAP operations.

Currently there are ten PSAPs in Orange County. Certain PSAPs are classified as "Secondary PSAPs" defined by the State of Florida as "A PSAP to which 9-1-1 calls are transferred from a Primary 9-1-1 PSAP." Both primary and secondary PSAPs are listed below, in order of call volume received, together with the name of the governing entity that manages each.

| Public Safety Answering Points | Governing Organization | Calls Received in 2002 |
|--|---|-------------------------------|
| Orange County Sheriff's Office | Orange County Sheriff's Office | 519,086 |
| Orlando Police Department | City of Orlando | 255,638 |
| Orange County Fire Rescue (Secondary PSAP) | Orange County Board of County Commissioners | 81,011 |
| Apopka Police Department | City of Apopka | 36,281 |
| Orlando Fire Department (Secondary PSAP) | City of Orlando | 27,562 |
| Greater Orlando Aviation Authority | Greater Orlando Aviation Authority | 19,385 |
| Winter Park Police Department | City of Winter Park | 18,008 |
| Ocoee Police Department | City of Ocoee | 9,848 |
| Winter Garden Police Department | City of Winter Garden | 9,557 |
| University of Central Florida | State of Florida | 4,137 |
| Total Calls Received through E9-1-1 System in 2002 | | <u>980,513</u> |

On September 12, 1995, the Orange County Board of County Commissioners under the authority granted by Section 365.171, Florida Statutes, approved Ordinance 95-27 entitled "911 Emergency Telephone System" to become

effective on September 20, 1995. The Ordinance established the 9-1-1 Emergency Telephone System Fee. The telephone companies bill the fee to the wire line local exchange subscribers, on an individual access line basis, at a rate of 50 cents per month per line up to a maximum of 25 access lines per account bill rendered. Monthly, the telephone companies remit the fees directly to the County, less an administrative fee equal to one percent of the fees collected each month. For the fiscal year ended September 30, 2002, the County reported approximately \$4,644,000 in 9-1-1 fee revenue, of which \$3,451,000 was from wire line phone subscribers and \$1,193,000 was from wireless phone subscribers.

The State of Florida recognized that the mobile nature of wireless communications service created complexities in providing 9-1-1 emergency services. Section 365.172, Florida Statutes, Wireless Emergency Telephone Number "E911", established the legislature's intent to implement a comprehensive statewide emergency telephone system that will provide wireless telephone users with rapid direct access to public safety agencies by dialing the telephone number "9-1-1". It also established a Wireless 9-1-1 Board, with the authority and powers to levy a fee not to exceed 50 cents per month per each wireless service number. During the audit period, the State Wireless Board assessed the maximum fee of 50 cents per month per wireless service number. The providers collect and then remit this fee to the State. The Wireless Board distributes a portion back to the counties based on the provider's submitted information on the number of billing addresses in a jurisdiction.

Section 365.174 (1) Florida Statutes, provides

All proprietary confidential business information submitted by a provider to the board or the office including the name and billing or service addresses of service subscribers, and trade secrets as defined by s. 812.081, is confidential and exempt from s. 119.07(1), Florida Statutes and s. 24(a), Art. I of the State Constitution. Statistical abstracts of information collected by the

board or the office may be released or published, but only in a manner that does not identify or allow identification of subscribers or their service numbers or of revenues attributable to a provider.

In paragraph two of this section of the Statute, it continues and defines customer lists, customer numbers and other related information as included in the “proprietary confidential business information”. These exemptions make it extremely difficult for the County to examine the basis of fees collected and/or remitted; or for wireless service, the amount of the fees a jurisdiction is eligible to receive and the actual date of distribution or receipt from the Wireless Board. The Wireless Board’s distributions have not been consistent or predictable.

The PSAPs coordinate jurisdictional dispatch of appropriate responding law enforcement, fire and rescue, and/or emergency medical transportation agencies. When a wire line phone call is received by a PSAP, the call taker is able to identify the caller’s phone number (referred to as ANI or automatic number identification), as well as the geographic service address (referred to as ALI or automatic location identification). Wireless phones pose a technological challenge, as most wireless phones sold and in operation today do not have the capability of transmitting ANI or ALI information. However, the telecommunications industry is under imposed Federal sanctions to speed the availability of the technology, and the sale of wireless phones that will have this capability.

During the audit period, the 9-1-1 Unit entered into agreements and worked with telecommunication providers to upgrade, and where necessary, replace equipment and related software in order to establish a “Phase II, E9-1-1 System”. This will allow for the automatic number identifier and geographic automatic location identifier of wireless calls received (when the caller’s wireless phone is capable of sending the data). Subsequent to the audit period, the 9-1-1 Unit completed its installation and implementation of Phase II capabilities. The 9-1-1 Unit reports that trials have been

**Scope, Objectives,
and Methodology**

completed and the County is receiving location data transmission from three wireless providers.

The scope of the audit was a review of the funding, staffing, and operations of the Communications 9-1-1 Division (the 9-1-1 Unit) of the Orange County Public Safety Office. The audit period was October 1, 2000 to March 31, 2002.

The objectives of our audit were to:

1. Determine compliance with the requirements of State and local laws related to the assessment, collection, and expenditure of 9-1-1 Emergency Telephone System Fees.
2. Determine that the County E911 System is adequately monitored and operated to comply with the State of Florida 9-1-1 Emergency Telephone Number Plan (E9-1-1 Statewide Plan).

To determine if 9-1-1 Fee Revenues were appropriately monitored, recorded, and reported; we obtained a listing of revenue sources administered by the 9-1-1 Unit. We reviewed applicable State and local laws on the assessment of such fees to determine that fees established by County Ordinance 95-27 were authorized. Through inquiry of the 9-1-1 Unit's staff and the Orange County Comptroller's Finance staff, we obtained the procedures used to identify and collect fees from local exchange carriers and alternative exchange carriers (telecommunication providers).

To determine compliance with State and local laws on the use of 9-1-1 Fee Funds, we initially reviewed financial reports of budgetary to actual expenditures. We also selected a sample of payroll transactions to determine that only eligible employees were compensated from 9-1-1 Fee Funds, and that wages were correctly computed. In addition to our review of payroll expenses, we examined all non-payroll expenditures greater than \$10,000 to ensure that expenditures were for statutorily authorized purposes, and that proper procurement procedures were followed. We selected a sample of expenditures for educational training

classes and for telecommunication services to check if expenditures were eligible and adequately supported.

To determine if proper allocation procedures were utilized for the distribution of residual fees to the individual PSAPs, we examined all inter-local agreements and memoranda of understanding to identify the contractual requirements of the distributions. We then reviewed the records maintained in estimating the amounts to be distributed, and the support for actual distributions. Compliance with State Law on the allowable amount of fund balance carry-over was verified by reviewing comparative financial reports for the audit period. A sample of distributions to PSAPs was reviewed to determine if the PSAPs provided appropriate support for their requests for distributions.

To determine the appropriateness of call taker training, we reviewed the minutes of the PSAP Committee Meetings, and the standards for certification established by the Association of Public-Safety Communications Officials. We determined the total number of courses by topic, date, and instructor. We then selected a judgmental sample of those classes to determine the topic was approved by the training committee and directly related to a call taker's job. We chose a random sample of participants to verify they were eligible employees of the participating PSAPs.

To determine that the County E911 System is adequately monitored and operated to comply with the State of Florida 9-1-1 Emergency Telephone Number Plan (E9-1-1 Statewide Plan) and goals, we reviewed call counts and call-answering times by PSAPs and the equipment used to obtain such reported information. We reviewed the Statewide Plan's guidelines for maintenance of the Master Street Address Guide Database, and verified that the 9-1-1 Unit had established procedures and documentation to evidence maintenance of the database. We reviewed procedures for the monitoring of the PSAPs physical facilities and telecommunication needs, and associated records documenting actions taken based on the 911 Unit's review of needs. We reviewed the various established methods utilized by the 9-1-1 Unit to communicate with

PSAPs (PSAP Manager's monthly meeting minutes, PSAP Budget Committee meeting minutes, 9-1-1 Unit Newsletters, and E-mail distribution lists). We also examined the extent and cost of the 9-1-1 Unit's public awareness campaigns for the proper use of the 9-1-1 code.

The scope of our audit did not examine whether local exchange carriers were properly assessing, billing, collecting, and remitting the 9-1-1 fee.

Overall Evaluation

Based upon the results of our testing, we found that the Public Safety Communications 9-1-1 Unit materially complied with the requirements of State and local laws related to the assessment, collection, and expenditure of 9-1-1 Emergency Telephone System fees. In addition, we found the County E911 System is adequately monitored and operated to comply with the State of Florida 9-1-1 Emergency Telephone Number Plan (E9-1-1 Statewide Plan). However, opportunities for improvement were noted and are described herein.

RECOMMENDATIONS FOR IMPROVEMENT

1. The 9-1-1 Unit Should Maintain Appropriate Documentation to Support Payroll Transactions

We selected 10 pay periods containing 66 payroll disbursements to employees during the audit period. Relating to this, we noted the following:

- A) In five (7.5 percent) of 66 instances, the 9-1-1 Unit was unable to locate detailed time sheets to support amounts certified on payroll transmittals.
- B) In one instance the time recorded on the payroll transmittals exceeded the amount of time recorded on the detailed, employee signed, supervisor-approved timesheet for the period by 8 hours. (The individual who had been overpaid was contacted and restitution made to the County and to the 9-1-1 Fee Fund.)
- C) In six (9 percent) of 66 instances the employee's timesheet was not signed by a supervisor to evidence approval, and in one instance the timesheet was signed by the supervisor but not the employee.
- D) Written authorized leave request forms were not available to support the leave taken in 70 percent (14 of 20) of the leave transactions reviewed. It was noted that in the 14 instances the employees had adequate leave balances to cover the leave taken.

The Orange County Administrative Regulation 6.03.02 Payroll 1.B. prescribes that division managers are responsible for maintaining and submitting complete and accurate payroll information in a timely manner. In addition, the Orange County Personnel Policy Manual requires employees to keep a weekly record of hours worked and states that personal leave may be used only with the prior approval of the Department Manager or designee.

The Manager and supervisors had not instituted rigorous monitoring of employee time keeping records. There are a small number of employees that staff the 9-1-1 Unit. During the audit period, we were informed that an individual's time and leave requests were often handled verbally in-person and by phone, or by E-mail. The clerical staff responsible for completing the payroll transmittal had entered data on the transmittal prior to and/or without receipt of the final employee-signed timesheet.

As a result of our audit, the Manager issued written instructions to all of the division's staff directing them to complete and sign detailed bi-weekly records and requiring them to submit leave request/notification forms for any absences.

We Recommend the Public Safety Communications Division continues to ensure compliance with County policies, procedures, and regulations. Specifically, the Division should implement and utilize procedures that require payroll transactions, such as detailed, employee-signed, supervisor-approved timesheets and approved leave request forms, to be prepared and submitted. In addition, these forms should be compared to data entered on the payroll transmittal forms prior to the transmittal's submission for processing.

Management's Response:

Concur. We have changed personnel and procedures.

2. Temporary Employment Contracts Should Be Monitored for Expiration and Amended as Appropriate When Employment Exceeds the Initial Contract Period

Three of seven individuals employed as temporary, casual labor during the audit period received compensation for work performed outside of the employment periods identified in their respective personnel services agreements. No amendments of dates or additional agreements were

executed for the additional periods worked. Although the dollar amount was negligible, we also noted one instance in which, contrary to the executed personnel services agreement, the 9-1-1 Unit paid the individual overtime. The 9-1-1 Unit did not arrange the temporary employee's work schedule to comply with the terms of the personnel services agreement, which stated that compensation would be for services provided at a set rate per hour, "...contingent upon the number of hours worked, not to exceed forty (40) hours per week".

Personnel service agreements are binding contracts between the County and individual temporary employees. Orange County Personnel Policy Manual Section 3, page 4, Casual Labor guidelines provide that this category of employment is used for a position that is authorized for four (4) months or less on a consecutive basis. In addition, the manual prescribes that the employee is not eligible for paid benefits. A temporary employee who is a full-time student may exceed four months employment. The intent for the use of casual labor employment is to supplement full-time staffing, and minimize personnel costs while providing an appropriate level of staffing for efficient operations. As such, most personnel service agreements include restrictions as to the employment of an individual in excess of forty hours a week, in order to avoid mandatory overtime compensation.

The 9-1-1 Unit provided information to show that one of the individuals identified as working beyond the dates identified in the initial personnel services agreement was a student, and eligible for temporary employment beyond the initial period of the agreement. However, the position held by the employee was never modified to indicate that the individual's employment category had changed. The 9-1-1 Unit also identified a special project's completion date that was time sensitive, and required the use of overtime to meet the deadline.

We Recommend the 9-1-1 Unit implement procedures to ensure that all personnel service agreements are closely monitored and, when appropriate, amended so that

employees are compensated in accordance with the terms of the executed agreements.

Management's Response:

Concur. We have fixed this by creating an HR coordinator position.

3. Financial Information and Requests for Reimbursement of Expenses Should Be Submitted in Accordance with Inter-Local Agreements and Memoranda of Understanding

The County distributed 9-1-1 fees to various agencies and departments operating the Public Safety Answering Points (PSAPs) even though those agencies and departments did not fully comply with the instructions described in the inter-local agreements and/or memoranda of understanding in regards to the submission of certified financial reports of expenses and support for reported expenses. Our test of 12 reimbursements made to eight different PSAPs revealed wide variation in the type of reports submitted and supporting documentation provided. Only one PSAP included a certification of the expense statement; however, it was signed by the PSAP supervisor, not the chief financial officer, as required. In eight of the 12 reimbursement requests reviewed, we noted various deficiencies and discrepancies such as use of budgetary expenses rather than actual expenses, support with missing dates, insufficient detail to support salaries, and a lack of reconciliation between supporting detail and amounts claimed.

The inter-local agreements and memoranda of understanding require that the organizations:

Submit a financial report of the 9-1-1 expenses for the prior quarter to the County within thirty (30) days of the end of the quarter. The report should include the verification that all expenditures were eligible under the terms of the Agreement with the County

and all applicable laws. The report should include the following certification: 'I certify that, to the best of my knowledge and belief, the expense statement submitted is correct and that all expenses were made in accordance with the agreement with Orange County and that no expenses have been submitted in previous statements.' The certification should be signed by the chief financial officer or designee of the User.

“User” is defined as the organization “...operating a PSAP, which acts as an agent or emissary between the public and emergency services.”

Proper certification and detail of individual agencies' reimbursable expenses are necessary to ensure that the 9-1-1 fee funds are distributed for reimbursement of expenses eligible under state and local laws.

We Recommend We recommend the 9-1-1 Unit design and ensure participating PSAP agencies utilize a standard quarterly financial reporting form that is certified by the agency's chief financial officer or designee. The 9-1-1 Unit should identify the types of support detail that PSAP agencies should include with the certified expense reports.

Management's Response:

Concur. We brought this recommendation to the Communications Managers and will not accept their requests if they are not correct and signed by the entities' Chief Financial Officer.

4. The 9-1-1 Unit Should Review Employee's Outside Employment Activities for Conflicts of Interest

The 9-1-1 Training Coordinator was compensated for teaching classes funded through the 9-1-1 Fee Fund, by the third party educational institution (the vendor), which the County has contracted with to provide the training classes. The Training Coordinator works closely with the vendor in

course development and is in a position to recommend and schedule the classes to be offered by the vendor.

The Public Safety Communications Manager and the 9-1-1 Coordinator were both aware of the Training Coordinator's activities. Based on our review of all 148 classes presented in the audit period, the Training Coordinator was listed as an instructor for eight of the classes. The Training Coordinator received compensation for two of the eight classes. The two classes were offered after normal flex schedule working hours. The vendor reported payments of \$100 per class for total compensation of \$200 paid for the two classes.

The 9-1-1 Unit maintains a Training Committee made up of staff members from various PSAPs. We also selected 50 classes to ensure that there was evidence of the training committee's approval to offer the course and that the course was directly related to a call takers' job performance. No exceptions were noted.

However, Section 112.313 (7), (a), Florida Statutes – Conflicting Employment or Contractual Relationship is a part of the State's Code of Ethics for Public Officers and Employees and requires that:

No public officer or employee of an agency shall have or hold any employment or contractual relationship with any business entity or other agency which is subject to the regulation of, or is doing business with, an agency of which he or she is an officer or employee, ... nor shall an officer or employee of an agency have or hold any employment or contractual relationship that will create a continuing or frequently recurring conflict between his or her private interests and the performance of his or her public duties or that would impede the full and faithful discharge of his or her public duties.

Additionally, Orange County Policy, Section 7, Code of Conduct, Conflict of Interest states in part:

An outside personal or business/economic relationship which affords present or future financial benefits to an employee, an employee's family, or to individuals with whom the employee has business or financial ties, may be considered a conflict of interest.... requiring evaluation by County officials or designated representatives...

This section of the Code continues and requires:

An employee having an outside personal or business/economic relationship under the conditions specified above shall disclose in a written sworn statement to his or her Department Manager/Division Director/County Administrator or designee at six-month intervals the nature and scope of the relationship and the extent of financial benefit received. If the employee is in doubt that a conflict of interest exists, it is the employee's responsibility to seek clarification from his/her supervisor. If conflict of interest is found to exist, the supervisor will forward the matter to the County Administrator's office for disposition.

The Training Coordinator did not submit written statements to the Department Manager, although the Department Manager and 9-1-1 Coordinator were aware of the "occasional" employment relationship with the vendor.

The State of Florida Commission on Ethics (COE) is the state agency charged with investigating and issuing public reports on complaints of breaches of the public trust by public officers and employees. Obtaining an opinion from the COE is the only authoritative means to establish whether an ethics violation occurred, although in this case, it appears a violation may not have occurred.

We Recommend, if this practice is to continue, Public Safety Communications officials request an opinion from the Florida Commission on Ethics to determine if any improper contractual relationships exist between the Training Coordinator and the vendor. We also recommend that the

Public Safety Communications Division review any and all outside employment activities of its staff and ensure that the procedures defined in the Orange County Code of Conduct are followed.

Management's Response:

Concur. We will ensure that the employee is paid by us, and her time is flexed, if she has to fill in for an instructor that does not show.

5. The 9-1-1 Unit Should Obtain the Specifics of the Billing Formula Utilized by the E9-1-1 Service Provider in Determining the Monthly Service Fee

The County obtains E9-1-1 Services through BellSouth, Inc. (the Provider), which consists of the transmission of Automatic Number and Automatic Location Identification with Selective Routing of the call to identified PSAPs. BellSouth charges a monthly fee based upon allowable charges for E9-1-1 Services as described in the BellSouth General Subscriber Services Tariff, Section A 24 (the tariff).

The services are invoiced and billed as a "Monthly Local Service Charge". The total costs for this service was \$1,009,831.68 for fiscal year 2001 and \$996,685.00 for fiscal year 2002. Specific details of how the monthly fee was determined were not available from the 9-1-1 Unit. As a result of our audit, the 9-1-1 Unit requested the information from their Provider's Customer Representative. In an e-mail dated July 3, 2002, the Customer Representative informed 9-1-1 Unit staff that the service charge is based upon the tariff and the number of access lines which "are telephone subscribers within the 9-1-1 database which provides the name and address of the 9-1-1 caller."

Good internal controls require that the monthly service charges are verified to ensure the charges are assessed in accordance with the tariff. Without this verification, the County cannot be assured that the correct amount is being paid.

RECOMMENDATIONS FOR IMPROVEMENT



Audit of the Public Safety
Communications 9-1-1 Unit

We Recommend the 9-1-1 Unit contact BellSouth and request detailed information to sufficiently verify that the monthly service charges are billed in accordance with the Tariff agreement.

Management's Response:

Concur. We have asked in the past, and will continue to ask for specific information from the provider.