

**Follow-Up Audit of the  
Public Safety Communications  
9-1-1 Unit**

**Report by the  
Office of County Comptroller**

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**Report No. 359  
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June 13, 2005

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

We have conducted a follow-up of the Audit of the Public Safety Communications 9-1-1 Unit (report number 334). Our original audit included the period of October 1, 2000 to March 31, 2002. Testing of the status of the previous Recommendations for Improvement was performed for the period October 1, 2004 through February 28, 2005. Our follow-up audit was conducted in accordance with generally accepted government auditing standards and included such tests as we considered necessary in the circumstances.

The accompanying Follow-Up to Previous Recommendations for Improvement presents a summary of the previous conditions and the previous recommendations. Following the recommendations is a summary of the current status as determined in this review. A Response to the Follow-Up Audit was received from the Interim Manager of the Public Safety Communications Division and is incorporated herein.

We appreciate the cooperation of the personnel of the Public Safety Communications 9-1-1 Unit during the course of the audit.

Martha O. Haynie, CPA  
County Comptroller

c: Ajit Lalchandani, County Administrator  
Chief Jerry Demings, Public Safety Director  
Carol Burkett, Interim Manager, Public Safety Communications Division

**IMPLEMENTATION STATUS OF  
PREVIOUS RECOMMENDATIONS  
FOR IMPROVEMENT**

**FOLLOW-UP OF THE AUDIT OF THE PUBLIC SAFETY COMMUNICATIONS 9-1-1 UNIT  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
1.	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.	We recommend the 9-1-1 Unit implements 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.	We recommend the 9-1-1 Unit designs and ensures 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.		✓		

**FOLLOW-UP OF THE AUDIT OF THE PUBLIC SAFETY COMMUNICATIONS 9-1-1 UNIT  
STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT**

NO.	PREVIOUS RECOMMENDATION	IMPLEMENTATION STATUS			
		IMPLEMENTED	PARTIALLY IMPLEMENTED	NOT IMPLEMENTED	NOT APPLICABLE
4.	We recommend, if the Training Coordinator continues to receive payment from the vendor for teaching 9-1-1 classes, 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 reviews any and all outside employment activities of its staff and ensures that the procedures defined in the Orange County Code of Conduct are followed.	✓			
5.	We recommend the 9-1-1 Unit contacts BellSouth and request detailed information to sufficiently verify that the monthly service charges are billed in accordance with the Tariff agreement.	✓			

# INTRODUCTION

### Scope and Methodology

The audit scope was limited to an examination of the status of the previous recommendations for improvement from the Audit of Public Safety Communications 9-1-1 Unit issued in July 2003 (report number 334). The period tested was from October 1, 2004 through February 28, 2005.

To determine if the prior audit recommendations had been implemented, partially implemented, or not implemented, we performed the following:

We selected two pay-periods and reviewed the regular employee timesheets and leave request forms for compliance with County policies, procedures, and regulations. We also compared the payroll transmittal form and the Payroll Department Register with the employee timesheets and leave requests.

For the two pay-periods selected above, we reviewed employment agreements to determine if an agreement was in effect for the period worked by on-call/casual labor employees. We also compared the contracted rate of pay with the Payroll Department Register to determine if the rate of pay was properly authorized.

We reviewed the Public Safety Answering Point (PSAP) expense reimbursement requests for the quarter ended December 31, 2004 to determine if a standardized form, certified by the Chief Financial Officer or designee, was submitted with adequate support for the reimbursement requests.

We reviewed the list of external PSAP classes to determine if the 9-1-1 Training Coordinator taught any of the classes. If so, we confirmed whether or not the Training Coordinator received payment from the external vendor through vendor inquiry.

Through management inquiry, we determined if an opinion from the Florida Commission on Ethics was requested regarding the relationship between the Training Coordinator and vendor. Also, we interviewed management to determine



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## INTRODUCTION



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if outside employment activities by the 9-1-1 Unit staff had been reviewed.

We requested documentation from management to determine if sufficient information had been requested to verify that the monthly service charge from the E9-1-1 provider is billed in accordance with the General Subscriber Service Tariff.

**FOLLOW-UP TO PREVIOUS  
RECOMMENDATIONS FOR  
IMPROVEMENT**



**1. The Public Safety Communications Division Should Maintain Appropriate Documentation to Support Payroll Transactions**

In the previous audit, we selected 10 pay periods containing 66 payroll disbursements to 9-1-1 Unit 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 eight hours.
- 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.

**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.

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## STATUS OF PREVIOUS RECOMMENDATIONS FOR IMPROVEMENT



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### **Status:**

Partially Implemented. The 9-1-1 Unit's payroll is processed with the payroll for the Radio Services Unit and Administrative staff of the Division. Improvements were noted; however, during our review of the Division's payroll for two pay periods and the related 28 employee timesheets, we identified five timesheets or 18 percent (5 of 28) that were not signed by a supervisor. One of the five exceptions noted was related to a 9-1-1 Unit employee. The remaining four exceptions were for employees from other units within the Division.

We noted the following exceptions in documenting paid leave requests:

- An Administrative employee did not submit a leave request form for 17 hours of paid personal leave time.
- An Administrative employee and a Radio Services employee submitted leave request forms (totaling 40 hours of paid personal leave time) that were not signed by a supervisor.

**We Again Recommend** the Public Safety Communications Division continues to ensure compliance with County policies, procedures, and regulations. Specifically, the Division should implement and utilize payroll procedures that require detailed supervisor-approved timesheets and the preparation and submission of leave request forms.

### **Management's Response:**

We concur with the recommendation and a new internal payroll policy has been placed in effect to address this issue. I would like to note that only one of the five exceptions noted was related to a 9-1-1 Unit employee. The remaining four exceptions were for employees from other units within the Division.



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

During the previous audit, we noted 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.

**We Recommend** the 9-1-1 Unit implements 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.

**Status:**

Not Applicable. The 9-1-1 Unit did not employ casual labor employees during the current period reviewed. However, the Public Safety Communications Division did not implement the recommendation for all units under its authority. Specifically, we noted that the Radio Services Unit did employ casual labor employees. Our review of the four on-call and casual labor employee payroll transactions for two pay periods revealed that three of the four employees did not have a current casual labor employment agreement in effect for the period worked. The casual labor agreements had expired several months earlier.

In addition, we noted that each of the casual labor positions existed for a period longer than six months without contributions being made into the Florida Retirement System (FRS) on behalf of the temporary employees.

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Chapter 60S-1.004(5)(c), Rules of the Department of Management Services, Florida Administrative Code, states the following:

When an employment position in a local agency is extended beyond 6 consecutive calendar months, with the exception of those listed in (d) below, it shall become a regularly established position for retirement purposes and the employer shall enroll the current employee and all subsequent employees filling the position into the retirement system and shall begin to make the necessary contributions on the first day of the seventh calendar month, or on the first day of the month following the month in which the decision is made to extend the position beyond 6 months, if earlier. When a temporary position extends beyond 6 months and there is no documentation substantiating that the position was originally established as a temporary position to last 6 months or less, the employee filling such position will be enrolled from the initial date of employment and retirement contributions shall be due retroactive to that date.

**We Recommend** the Public Safety Communications Division implements 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. Further, we recommend the Public Safety Communications Division works with the appropriate legal counsel and requests an opinion from FRS to determine if FRS contributions are required, and if so, amounts of any retroactive contributions owed.

**Management's Response:**

We concur with the recommendation and the situation has been resolved. The above mentioned casual labor employees in the Radio Services Unit are now under a temporary services employment agreement, which is being



closely monitored to ensure compliance. Please note that this finding is not applicable to the follow-up audit for the 9-1-1 Unit, as they did not employ casual employees during the current period reviewed.

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

During the previous audit, we noted that the County distributed 9-1-1 fees to various agencies and departments operating the Public Safety Answering Points (PSAP) 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.

**We Recommend** the 9-1-1 Unit designs and ensures 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.

**Status:**

Partially Implemented. Although significant improvements were noted, a review of the quarterly financial reports submitted by the PSAP agencies for reimbursable expenses for the quarter ended December 31, 2004, revealed that two of the ten agencies did not utilize a standard report form and nine of the ten reports submitted did not contain the required "certification" wording. In addition, one of the reports was not submitted with adequate documentation to support the requested reimbursement amount.

**We Again Recommend** the 9-1-1 Unit ensures 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:**

We concur with the recommendation. This recommendation was implemented during the initial audit process. During the follow-up audit we were requested to add additional language to include "certification". Additionally, direct wording pursuant to Florida Statutes 365.171 (13)(a)(6), has been added to the PSAP Reimbursement Request form explaining allowable expenditures as indicated by law and has been distributed to all PSAP agencies.

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

During the previous audit, we noted that 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 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.

**We Recommend**, if the Training Coordinator continues to receive payment from the vendor for teaching 9-1-1 classes, 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 reviews any and all



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outside employment activities of its staff and ensures that the procedures defined in the Orange County Code of Conduct are followed.

**Status:**

Implemented. Our review of all 37 classes presented during the audit period revealed that the Training Coordinator was listed as an instructor for three of the classes. The three classes were offered during normally scheduled working hours and the Training Coordinator did not receive compensation for the classes. In addition, an opinion from the Florida Commission on Ethics was not required since the relationship between the Training Coordinator and vendor was discontinued. Further, management inquiry revealed that their review of the staffs' outside employment activities uncovered no other conflicts of interest.

**Management's Response:**

Continued monitoring of employee's outside employment activities for conflicts of interest are conducted regularly by the 9-1-1 Unit.

**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 PSAP. 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". During our previous review, we noted that specific details of how the monthly fee was determined were not available from the 9-1-1 Unit.

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

**Status:**

Implemented. During the period reviewed, BellSouth provided an explanation of the monthly service fee charged. Supplementary information was provided by the BellSouth Account Manager in March 2005. We were able to confirm the fees charged with the Tariff agreement.

**Management's Response:**

9-1-1 Unit continues to monitor specific fees and details on monthly billing to include monthly service charges as billed in accordance with the Tariff agreement.