

A Report on the
ENHANCED 911
Program
2001-PA-4



State of New York
Office of the State Comptroller
Division of Municipal Affairs

H. Carl McCall
State Comptroller
March 2002

STATE OF NEW YORK OFFICE OF THE STATE COMPTROLLER

Division of Municipal Affairs

March 2002

Dear County Officials:

One of the State Comptroller's top priorities is to establish and maintain a strong partnership between this Office and the local governments of New York State. Primary objectives of this partnership are to identify areas where local governments can improve their fiscal operations and provide guidance and services that will assist local officials in making those improvements. Further objectives are to develop and promote short-term and long-term strategies to enable and encourage local government officials to reduce costs, improve service delivery and to account for and protect their governments' assets.

The audit reports issued by this Office are an important component in accomplishing these objectives. These reports are expected to be a resource and are designed to identify current and emerging fiscally related problems and provide recommendations for improvement. The following is our report on the Enhanced 911 surcharge collection and disbursement functions for the 1999 and 2000 fiscal years.

This audit was conducted pursuant to the State Comptroller's authority as set forth in Article V, §1 of the State Constitution and Article III of the General Municipal Law. The report is a compilation of findings from our review of six counties. It contains examples of deficiencies related to controls, policies and procedures, and offers recommendations for consideration by all counties and the State Legislature.

The counties are primarily responsible for administering the Enhanced 911 program, and are responsible for the control of their record keeping and reporting practices. In order to fulfill these responsibilities, county officials need to assess risks and design control procedures that address the identified risks in a cost efficient way. Our Office is available to provide assistance upon request.

Respectfully submitted,

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State of New York Office of the State Comptroller

EXECUTIVE SUMMARY

Most counties have the three digit telephone number, 911, that may be used to summon emergency aid. The Enhanced 911 (E911) system, which identifies the location of a caller, provides for timely assistance and eliminates delays caused by the lack of familiarity with emergency numbers and confusion in a crisis. Counties are empowered to impose a monthly surcharge per telephone line to pay for the costs associated with obtaining and maintaining the equipment and services necessary to provide an E911 service. Local service suppliers collect the surcharges and remit them to the counties.

Audit Scope and Objectives

We visited six counties throughout the State. The purpose of this audit was to determine whether E911 surcharge revenues are sufficient to fund program costs and whether county managers have established effective internal controls and program oversight. We audited the surcharges for land-lines only; we did not audit cellular telephone surcharges, which are remitted directly to the New York State Police.

Results of Audit

During our visit to the counties we concluded that, in general, E911 expenses exceeded surcharge revenues. Most of the counties did not identify all of their related E911 program costs; some counties do not consider overhead or the cost of dispatcher salaries and benefits as E911 expenses. Through evaluation of the surcharge revenues and all program costs, including overhead and dispatcher salaries and benefits, we noted that revenues were generally insufficient to finance all the program costs. For the counties we visited, estimated E911 costs exceeded recorded costs by more than \$53 million for the period 1996-2000. If counties do not know the true cost of operating E911, they cannot determine whether they have set the surcharge rate at an amount appropriate to fund all applicable expenses. It may appear that the county has generated excessive unspent surcharges, when in reality surcharges are insufficient to cover all appropriate costs.

We also noted that counties have not clearly defined the tasks necessary to administer the E911 program and have not established clear responsibility for performing those tasks. Counties have also not evaluated the E911 remittance process to ensure that they are collecting all the surcharges they are entitled to collect. With deregulation, new service suppliers enter the market and existing ones may change names or leave the market. We found that frequently counties are uncertain of the service suppliers operating within their boundaries at any given time, and they rely on the amount of remittances from service suppliers without verifying the accuracy of the remittances or uncollected amounts.

Comments of County Officials

Responses from county officials indicated their agreement with the findings and recommendations contained in this report. A summary of their responses is included as Appendix A of this report.

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INTRODUCTION

Background

The three digit number, 911, is a nationally recognized telephone number that may be used to summon emergency aid and reduce delays caused by the lack of familiarity with emergency numbers and confusion in a crisis. The enhanced system, known as E911, provides benefits such as selective routing and automatic number and location identification. When an E911 call is received, the name and address associated with the calling party's telephone number is displayed on a computer screen in the dispatch center, which can significantly reduce emergency service response time.

A major obstacle to the establishment of a universal E911 system is the cost of the telecommunication equipment and services. Article 6 of the County Law, enacted in 1989, empowers counties to impose a monthly surcharge not to exceed \$.35 per access line, on telephone customer billings within the county, to assist in paying the costs of establishing and maintaining an E911 system. Local telephone service suppliers are expected to collect surcharges monthly and remit them to the county. Surcharge receipts totaled \$12 million for all counties that reported E911 surcharge revenues for 1999, excluding New York City.

The Law requires that, if total annual surcharges exceed system costs, the excess shall be carried over to pay costs in the following year. However, if excess funds exceed five percent of system costs, the county must reduce the surcharge for the following year to a level that reflects the annual E911 cost.

Objectives

This audit was limited to E911 surcharge collection and disbursement procedures and did not focus on the efficiency of operations at the dispatch centers. We audited six counties for the 1999 and 2000 fiscal years. In total, the six counties received an average of \$2 million in surcharge revenues (approximately 17% of the total reported statewide, exclusive of NYC) and expended an average \$13 million each year.

The primary objectives of our audit were to determine whether:

- E911 surcharge revenues are sufficient to fund program costs
- County managers have established effective internal controls and effective program oversight

Scope and Methodology

To accomplish our objectives, we judgmentally selected a sample of six counties based upon geographic size, population, location and amount of surcharges collected and expended. We did not include New York City in our sample, nor did we include cellular telephone surcharges that are remitted directly to the New York State Police. For each county, we evaluated internal control policies and procedures for the oversight and administration of E911 surcharge remittances and disbursements. We accomplished this through discussions with county officials and by evaluating their written policies and procedures. We also tested surcharge remittances and selected disbursements to see if county policies and procedures to verify completeness and accuracy of surcharge remittances were followed as well as to verify the appropriateness and reasonableness of disbursements.

In addition, we evaluated service supplier remittance statements that accompanied surcharges for completeness and accuracy. We evaluated overall procedures to determine whether the local E911 program was financially administered in a manner that maximized surcharges collected and minimized program costs.

We conducted our audit in accordance with Generally Accepted Auditing Standards. Such standards require that we plan and conduct our audit to adequately assess those operations of the E911 program which are within the scope of our audit. Further, those standards require that we understand the county's internal control structure and compliance with laws, rules and regulations which are relevant to the county's operations included in our scope. An audit includes examining, on a test basis, evidence supporting transactions recorded in the accounting and operating records and applying such other auditing procedures, as we considered necessary in

the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We gained an understanding of the counties' management controls and performed such tests that were necessary to satisfy our audit objectives. We believe that our audit provides a reasonable basis for the findings, conclusions and recommendations contained in our report.

Responses of County Officials

We provided draft copies of this report to county officials for their review and comment. Their comments were considered in preparing this final report and are included as Appendix A.

SUFFICIENCY OF SURCHARGES TO FUND COSTS

While many counties report that E911 expenses exceed surcharge revenue, we found that this deficit has been significantly underreported by millions of dollars. As a result, county officials may make financial decisions with inaccurate information and may not fully recognize the costs of providing this service.

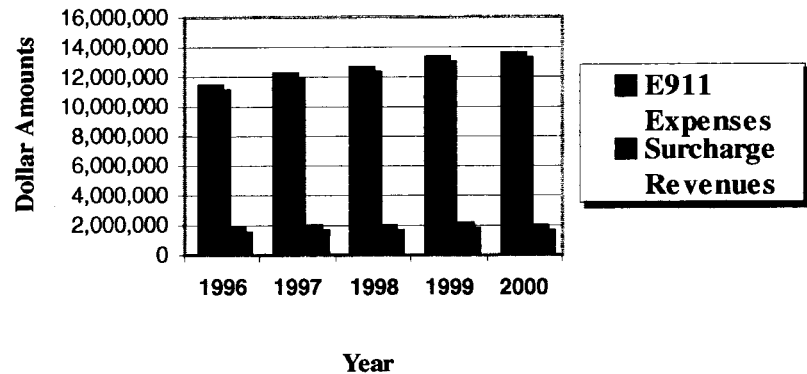
County procedures varied for accounting and reporting overhead and dispatcher salaries and benefits. For example:

- only one of the six counties segregated E911 costs including dispatcher salaries, benefits and overhead. However, this county financed all of its E911 expenses with general fund revenues, rather than surcharge revenues, which it reserved for new equipment and system upgrades.
- three of the other five counties allocated overhead costs. Two counties indicated they had no way of estimating overhead.
- two of these same five counties reported dispatcher salaries and benefits as costs of operating E911 while three did not. In one of these three counties, dispatchers were compensated by the local municipalities.

Using information provided by the counties, we estimated the actual cost of administering E911 programs by adding the cost of dispatcher salaries, benefits and overhead, when determinable, to the expenses that the counties used for comparison with surcharge revenues. For the six counties, the estimated E911 costs exceeded their recorded costs by more than \$53 million for the period 1996-2000.

We also compared the estimated E911 program costs to the surcharges the six counties received. The following graph shows a five-year comparison of total surcharge revenues and estimated expenditures.

5 Year Comparison of Revenues and Expenses
(for the six counties visited)



Our analysis of annual financial reports showed that 28 of the 47 counties reporting E911 data for fiscal year 1999 reported program costs that were greater than surcharge revenues. Based on our audit work, we believe this number is understated because counties may not be segregating and reporting all appropriate E911 expenses as program costs.

Recommendations

- 1) County officials should segregate all E911 related costs in their accounting records, including dispatcher salaries and benefits and overhead.

OVERSIGHT AND ADMINISTRATION

There are multiple functions involved in the administration of the E911 program. For example, service suppliers remit surcharges collected from telephone customers to the county's chief financial officer, the surcharges are recorded in the county's accounting records and deposited, and program related expenses need to be approved, expended, and recorded in the county's accounting records. Depending on the county, the financial administration of E911 is performed in the Treasurer's, Finance or Comptroller's Office.

Counties need to ensure that all surcharges are received and accounted for, that all expenses are authorized and properly recorded, and that the county is aware of the entire cost of operating the E911 program. To achieve this, county personnel need to have information and communication systems that enable them to effectively carry out their responsibilities.

The financial administration of E911 and the dispatch center operations, where most costs are incurred, are often in different locations and staffed by different personnel. County managers have generally not evaluated the tasks necessary to administer their E911 programs and have not established clear responsibility for performing these tasks. As a result, counties need to improve their oversight of the E911 programs including improving controls over surcharge receipts and program disbursements.

Surcharge Receipts

Service suppliers add the E911 surcharge to their monthly customer billings and are required to remit the collected surcharges to the counties. We found that counties did not adequately monitor the E911 surcharge remittance process. County officials informed us that they do not have procedures to identify the information they expect the service suppliers to include on remittance statements to help ensure that the counties are receiving all the surcharge revenues that they are entitled to. Some service suppliers provide detailed remittance statements, while others provide very little information to support the amount remitted.

The Law requires that counties give service suppliers a minimum of 45 days written notice that they should collect an E911 surcharge from customers and the amount of the surcharge they are to collect. However, county officials told us that they are not always certain which service suppliers are operating within their boundaries. As a result, they may not be able to notify all suppliers to collect surcharges and therefore may not be receiving all surcharges due them. Consequently, taxpayers may ultimately be paying real property taxes to make up for surcharges not received.

The New York State Public Service Commission (PSC) issues "certificates of operation" to service suppliers, allowing them to provide service anywhere within the State. Counties can obtain from the PSC the names of all the suppliers servicing their area. County officials should use this information to contact service suppliers and determine whether they are providing services in their county.

County Oversight of Revenue

We reviewed 21 different remittance forms prepared by service suppliers to document amounts paid to the six counties we audited. In general, we found that remittance statements do not supply the counties with sufficient information to support the amounts remitted. Many service suppliers operate in multiple counties, and, in fact, some operate in most New York State counties. Therefore, these remittance statement deficiencies could impact counties throughout the State.

Only one of the 21 service suppliers, whose remittance statements we reviewed, provided the counties with an annual accounting, as required by Law. This service supplier, a major supplier operating in many counties, provides an annual accounting which was in the same format for all the counties we audited. It includes the total amount billed customers for the year, the total amount collected and the difference, which is the amount uncollected, as a percentage of the amount billed. This annual uncollected amount is deducted from the remittance for the month that the annual accounting is provided. The uncollected rate was the same for all the counties we visited, .86 percent in 1999, and 1.26 percent in 2000.

Since the uncollected rate is the same for all counties, it appears that it is computed on a system-wide basis and therefore may not be reflective of the uncollected rate for any particular county. For the 1999 fiscal year we noted that the total uncollected surcharges for the six counties visited, was in excess of \$15,000 for this service supplier. None of the six counties used the annual accountings to verify their yearly collections, to question the uncollected rate or to assess the reasonableness of the number of lines that the customers have reportedly not paid surcharges for. Eight other service suppliers included a line for uncollected amounts on their remittance statements, but did not report any amounts on that line.

The Law provides that service suppliers shall have no obligation to take any legal action to enforce the collection of any surcharge. We noted that no service suppliers provided the counties with a list of uncollected accounts and none of the counties appear to have requested this information. Without an accounting for uncollected amounts, county officials do not have a complete picture of E911 revenue collections.

The Law authorizes a surcharge fee exemption for certain customers and public safety agencies and/or counties that have enacted a local law. However, only 12 of the 21 service supplier remittance statements that we reviewed indicated the number of access lines, and only 14 included the number of exempt lines. Without this information, counties cannot readily determine whether they are receiving all the surcharges they are entitled to.

Only 10 of the 21 service suppliers clearly indicated on their remittance statements the amount of surcharges collected. The others either provided only the amount billed, or did not clearly identify whether the amounts remitted represented billings or collections.

The Law allows, service suppliers to retain two percent of surcharge collections as an administrative fee. Based on their remittance statements, 16 of 21 suppliers appeared to charge a fee. Of those 16 service suppliers, nine charged administrative fees based on the amounts billed rather than the amounts collected, which results

in a higher administrative fee than allowed by the law.

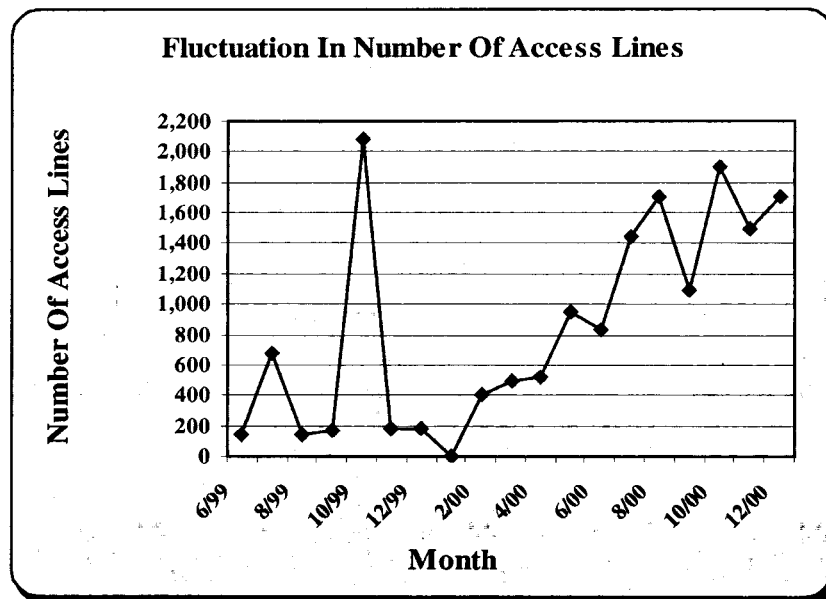
The Law requires that service suppliers act as receiving agents for the county and must remit surcharge funds to the chief fiscal officer of the county no later than 30 days after the last business day of the month. We reviewed procedures that the six counties used to record surcharge remittances for fiscal years 1999 and 2000. Generally, we found that the counties do not monitor the remittances and in many cases, they are entered into the accounting system without any review. As a result, counties have little assurance that:

- ✓ surcharges are collected from all operating service suppliers
- ✓ remittances are mathematically accurate
- ✓ remittances are made timely
- ✓ surcharges are remitted for all months that they were collected

Our review of remittances showed that eight small service suppliers did not make surcharge remittances for a total of 60 months for the six counties. These service suppliers made remittances in prior and/or subsequent months. County personnel did not contact the service suppliers to determine why no remittance was received or attempt to recover surcharges, if any, for those periods. In many cases, county personnel did not realize that some of the service suppliers did not make remittances for all twelve months of the year.

We also found that many of the remittances were not submitted timely. Allowing for a 5-day grace period, we found that remittances were late for a total of 231 months for all six counties, ranging from a few days late to 21 months late. Some service suppliers regularly submitted remittances for two or three months' activity, even though the Law clearly states that remittances should be made monthly. One service supplier remitted one payment for surcharges covering a 15-month period, in two of the counties we audited.

We also noted that one county had a large fluctuation in the number of access lines that one of the larger service suppliers reported on its monthly statements. The graph below shows the fluctuations in the number of access lines with corresponding remittances ranging from a high of \$713 in October 1999 to a low of \$.34 in January 2000.



There may be justification for some fluctuation since customers may switch from one service supplier to another. However, county personnel had not identified these disparities and had not contacted the service supplier to determine the reason for the fluctuations.

Surplus Surcharge Revenues

Counties are required to separately account for the amount and source of all E911 revenues. If at the end of the fiscal year, the county's E911 surplus revenue exceeds an amount equal to five percent of operating costs, the governing board must reduce the surcharge for the following fiscal year to a level that more adequately reflects the system cost.

For the period reviewed, three of the six counties with recorded surplus revenues in excess of five percent of the ensuing year's program costs had not reduced the surcharge imposed on each telephone. However, one of these counties had not accounted for all program costs.

At the second county, surcharge revenues were segregated in a reserve account and the only E911 expense funded by surcharge revenues in 2000 was in the amount of \$443. The reserve balance for December 31, 2000 was in excess of \$2.1 million, significantly greater than the five percent limit. However, E911 related expenses funded by other general fund revenues during 2000 were nearly \$9.8 million. Therefore, while their accounting records may have indicated a surplus, program costs in this county far exceeded revenues. Officials in the third county told us that the surplus was a one-time occurrence, the result of expenses being less than anticipated in 2000. The county is considering using surplus funds to upgrade its E911 equipment, and taking over cellular E911 calls from the New York State Police.

Generally, county officials informed us that they disagree with the five percent surplus limit. Technology quickly becomes obsolete, and equipment and system upgrades are expensive. They feel that the limit prevents them from accumulating a reserve fund for anticipated improvements to, or replacement of, system components. Officials also indicated that if they cannot set aside moneys in a reserve, they may have to incur additional expenses, from the issuance of debt, to finance system improvements. Three of the counties we visited are currently servicing E911 related debt.

Surcharge Disbursements

All the counties we audited had an agreement with the same contractor to maintain their E911 database. Each county maintains a master street and address guide for its geographic area. The contractor maintains the database of all the telephone numbers in a county and the addresses associated with each number. The contractor is allowed to charge \$30.00 per one thousand records for database maintenance. The count, determined by the contractor is based on the customer accounts and access lines in the E911 service area and is adjusted annually.

Generally, we found that counties do not understand the contractor's billing statements and cannot verify whether the contractor is charging an appropriate monthly maintenance fee. We reviewed some of the billing statements and found that they were not sufficiently

detailed to adequately explain all the charges. For example, one county had a \$6,226 credit in 2001 for overpayment of charges, including database management. County officials did not know why they received the credit. It is unclear for what period the county was overcharged and the extent to which it may have been due a refund for other periods.

We found that counties generally did not have access to the E911 database. A few officials informed us that they tried to obtain access to the database but the contractor charges a significant fee for this information. Therefore, the counties are unable to verify the number of records upon which their billing is based. Proper disbursement procedures dictate that counties know what their expenditures are, and that the expenses paid are reasonable and in compliance with the terms of the agreement. In the absence of contractor accountability, there is the risk of erroneous charges for database management and for other costs associated with the E911 system. This may result in a higher cost operating E911 service than is necessary.

Recommendations

- 2) Evaluate the risks that may prevent the E911 program from being carried out efficiently and effectively, assign necessary tasks to appropriate staff, and ensure that staff understand their roles and responsibilities.
- 3) County officials should occasionally obtain data from the PSC to help determine if service suppliers operating in the county are remitting monthly surcharges.
- 4) Review surcharge remittance documents submitted by service suppliers and determine whether sufficient detail to monitor the reasonableness of amounts is available. Communicate additional documentation needs to service suppliers.
- 5) Obtain the annual accounting required from each service supplier.

- 6) If uncollected accounts are significant, consider requesting additional supporting information from service suppliers, such as customers' names, addresses and unpaid amounts.
- 7) Monitor surcharge remittances to ensure they are received from all service suppliers and that they are reasonable, mathematically accurate, timely and complete. Contact service suppliers if there is a discrepancy or question regarding the amount of surcharges remitted.
- 8) Assess compliance with the five percent surcharge surplus limitation by comparing surcharge revenues with total program costs. Ensure that surcharge rates are at an appropriate level to fund applicable expenses without generating excessive unspent surcharges.
- 9) Work with the database maintenance contractor to improve the billing statements and obtain periodic support for the amounts billed, including the number of data records used to determine the database maintenance costs.
- 10) Evaluate the costs associated with database maintenance and determine whether these services could be obtained more cost-effectively.

APPENDICES

APPENDIX A

RESPONSES FROM COUNTY OFFICIALS

A draft copy of this report was sent to each of the six counties we audited. We requested that county officials respond, in writing, to the findings and recommendations contained in this report. Four of the six counties provided comments, which are summarized as follows:

Sufficiency of Surcharges to Fund Costs

Recommendation: *County officials should segregate all E911 related costs in their accounting records, including dispatcher salaries and benefits and overhead.*

“We agree with your conclusion that most Counties’ expenses to provide this emergency service far outweigh the revenues received from the \$.35/line/month fee. [This] County allocates all of its direct and indirect costs to the Emergency Communications Department, and revenues of \$1.1 million provide only a small percentage of the total expenses of \$10.5 million. We would support legislation that would increase the \$.35 per access line fee.”

“We can provide wage, benefit, equipment and supply expenditures quite readily within our accounting system. Overhead figures for the E-911 center can be estimated, but precise figures would require considerably more time to develop. We are quite confident that even without the overhead costs considered, E-911 revenues fall far short of covering the expenditures.”

“[This] County currently segregates the majority of E911 costs... However, in counties where the surcharge is clearly insufficient to meet program costs, as is the case in [this] County, it might not be cost effective to develop complex systems to capture all overhead costs.”

“Many states, including Virginia and Iowa, charge \$1 per access line per month. I believe [this] County would want to look at increasing its charge if NYS legislation permitted an increase.”

“The County is hopeful that the increased surcharge will be enacted. ...a \$1.00 per line surcharge would still sustain only a fraction of program costs.”

Oversight and Administration

Recommendation: *Evaluate the risks that may prevent the E911 program from being carried out efficiently and effectively, assign necessary tasks to appropriate staff, and ensure that staff understand their roles and responsibilities.*

"The staff members and the audit have been very helpful in explaining to us how our County should be processing, recording and reporting E-911 revenues and expenditures."

"While several departments get involved in E911 revenues and expenses, the roles are well defined. We have decided that a semi-annual review with E911's accountant and representatives from Budget, Finance and Comptrollers [Offices] is a good practice that will be initiated."

"[This] County has taken steps to insure appropriate staff are cognizant of their responsibilities involving this program."

"I believe that tasks and responsibilities, while they may not be written down, are clearly understood in [this] County."

Recommendation: *County officials should occasionally obtain data from the PSC to help determine if service suppliers operating in the county are remitting monthly surcharges.*

"We also agree that it is difficult to track who is providing service in [this] County. Efforts were increased and we have obtained payments from a few new suppliers as a result of the audit."

"Information from the Public Service Commission (PSC) website was obtained; however, the suppliers are doing business in the region which encompasses several counties. Phone calls to the PSC to obtain more detail at the County level were unsuccessful. New suppliers that enter the County will be contacted if they fail to submit their surcharge collections."

"[This] County, through the assistance of the Comptroller's Office, has received information from the PSC and contacted four service suppliers that haven't remitted surcharges. One firm remitted a small amount of money, another responded that they have no lines in [this] County and two have yet to respond at all."

Recommendation: *Review surcharge remittance documents submitted by service suppliers and determine whether sufficient detail to monitor the reasonableness of amounts is available. Communicate additional documentation needs to service suppliers.*

"We were not fully aware of the reporting requirements placed on the suppliers of phone services..."

"Most suppliers are providing sufficient detail, but we will monitor."

"Sheriff's Department to contact listed suppliers of phone services and inform them of the information we require with their remittance."

"Sheriff comments that administrative fees must be on actual collections, not billings."

Recommendation: *Obtain the annual accounting required from each service supplier.*

"Although counties should be diligent in attempting to obtain the [annual] accounting, the providers should make them readily available, as per County Law."

"We will send a form letter requesting this annual information."

"We do verify yearly collections during the annual budget process."

Recommendation: *If uncollected accounts are significant, consider requesting additional supporting information from service suppliers, such as customers' names, addresses and unpaid amounts.*

"We currently do not believe there are significant uncollected revenues. If this number increases, we will determine the cost/benefit of tracking down these dollars."

"Sheriff feels that follow-up for collecting unpaid accounts should be responsibility of the telephone companies, not the county."

Recommendation: *Monitor surcharge remittances to ensure they are received from all service suppliers and that they are reasonable, mathematically accurate, timely and complete. Contact service suppliers if there is a discrepancy or question regarding the amount of surcharges remitted.*

"This is a challenging task considering the rapidly changing and complex telecommunications industry. In 2001, four service providers remitted 96% of the County's surcharge revenues. Another nine companies, in aggregate, generated only an average of \$1,000 per month. Monitoring the smaller providers in a cost effective manner may be difficult."

"The report and audit resulted in many useful suggestions, especially the guidance involving monitoring service providers to insure that they are properly collecting and remitting surcharge revenues due the County."

"Revenues are tracked via a detailed spreadsheet. Amounts received are compared to prior months and any discrepancy investigated. Remittance documents are reviewed for accuracy."

"Treasurer's Office forwards reports from suppliers to the Sheriff's Department for reconciliation and follow-up, if required."

Recommendation: *Assess compliance with the five percent surcharge surplus limitation by comparing surcharge revenues with total program costs. Ensure that surcharge rates are at an appropriate level to fund applicable expenses without generating excessive unspent surcharges.*

"Surcharge revenues are significantly below expenses, so the 5% rule is not applicable. [This] County accumulates much of its revenues into a project account, to be held in reserve for future capital investments such as hardware and software upgrades. While there is currently \$3.2 million in that project account, there is over \$8 million in the CIP [Capital Improvement Plan] for upgrades."

Recommendation: *Work with the database maintenance contractor to improve the billing statements and obtain periodic support for the amounts billed, including the number of data records used to determine the database maintenance costs.*

"We receive an annual letter from [our contractor] that provides their count of records in our database and we do check their arithmetic on the bill... What we do not have is an independent way of verifying their count."

Recommendation: *Evaluate the costs associated with database maintenance and determine whether these services could be obtained more cost-effectively.*

"[This] County's database maintenance is provided in-house by County's Planning Agency."

APPENDIX B

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