

## Audit Services - 911 System Pre-Bid Questions

**Section 4.3.1. asks for interviewing “911 Coordinating Council members to a determine the status of the state-hosted NG911 platform and the timetable for implementing the various features of the NG911 system...”**

Is there any value in interviewing PSAP personnel for a different perspective on the status and timeline? If so, is there additional information that the Council would like to obtain as part of the process?

*I believe there would be value in gaining the perspective of the PSAP personnel, however, I don't believe that would be within the scope of this procurement. It could be a value add in a bid proposal I would think.*

We've read where all PSAPs in Kansas are all Phase II, other than Phase II or NG. What status do you expect PSAPs to be?

*PSAPs are expected to be fully Phase II compliant at this time. The vast majority are currently NG.*

Please provide the # PSAPs not on NG911. Do all the ones on NG911 have the following: text-to-911, texting while roaming, location identification, multi-media messaging, geospatial call routing, translation services, and other i3 services?

*Currently there are two PSAPs not on NG911, but one has committed to coming onto the system and should be on by July of this year. That will leave one PSAP, outside of the MARC region, that is Phase II only. All PSAPs on the statewide system are NG PSAPs.*

# PSAPS that use/are part of MARC

*The MARC region contains Atchison (1), Leavenworth (2), Wyandotte (1), Johnson (6), Miami (1) and Linn Counties (1) in Kansas and several counties in Missouri. There are a total of 12 Kansas PSAPs in the MARC region.*

**Section 4.3.2. asks for a review of the proper use of moneys received by PSAPs.**

What level of review does the 911 Coordinating Council give to reports received from PSAPs? Will this information be available?

*Each PSAP is required to file a report of every expenditure of 911 fee funds made during a calendar year. The Council's Expenditure Review Committee (ERC) is tasked with reviewing each expenditure report submitted and raising questions on any that they feel may be outside of the allowable uses. As those question arise the PSAP is contacted and asked for additional clarifying information, which is then presented to the ERC for decision. If the expenditure is found to be unallowable, the PSAP is notified and requested to reimburse their 911 Fee Fund account for the expenditure and to provide documentation of that reimbursement in the form of a Treasurer's journal entry document.*

*The Council can provide information on the number of expenditures reviewed, the number questioned, and the number found to be unallowable. We can also make the content of all annual reports available to the successful bidder.*

Will source reports from PSAPs or summary reports from the 911 Coordinating Council be made available?

*The Council can provide information on the number of expenditures reviewed, the number questioned, and the number found to be unallowable. We can also make the content of all annual reports available to the successful bidder.*

Is it expected that the audit should only use existing information available from the 911 Coordinating Council or is it expected that new information should be obtained from PSAPs? How much detail is expected and preferred in the review and report, a high level summary or a significant amount of details?

*With the exception of additional invoices, beyond the five randomly selected invoices that each PSAP is required to upload as a part of their annual expenditure report, I don't know that there is any additional information that would be helpful in performing this audit.*

If an expenditure is unclear as to whether it is allowable, who makes the final determination as to whether it was properly used?

*The Expenditure Review Committee (ERC) makes the determination as to allowability. If the PSAP disagrees with that decision, there is an appeal process where the full Council will hear from both the PSAP representatives and the ERC Chairman and then make a decision based on the information provided. If the PSAP disagrees with the Council's determination of allowability, an appeal to the Kansas Office of Administrative Hearings may be made. Decision of the Office of Administrative Hearings Judge may be appealed to District Court.*

Does the Council review all PSAP expenditures – what does that entail, do PSAPs submit receipts for approval or do they just provide a summary report to the council. Do they review all expenditures (receipts) or just review receipts for a sample of expenditures? Does the council ever find errors or reject expenditures?

*The Council's Expenditure Review Committee (ERC) does review all 911 expenditures reported by the PSAPs on the required annual expenditure report. The ERC is made up of Council members that represent PSAPs and the Sheriff's Association, plus several PSAP administrators from various sized PSAPs. Each expenditure is reviewed by the ERC to ensure that it falls within the eight allowable uses of the 911 funds. Many times questions arise that are taken back to the PSAPs by the Liaisons and answers returned to the ERC for decision. If the ERC identifies an expenditure as being unallowable the PSAP is requested to reimburse their 911 account for that expenditure. The PSAP is required to submit a journal entry from their governmental clerk's office to document the reimbursement. Each PSAP is required to submit 5 randomly selected invoices for expenditures that are reported on their annual report. These invoices are reviewed by the Liaisons and any questioned expenditure is brought to the ERC for review and decision. The ERC does find a minimal amount of errors and unallowable expenditures each year. The work of the ERC is reported to the full Council at scheduled Council meetings.*

What is current status/use of portal – do PSAPs upload directly to portal. Is that the easiest way to get financial info?

*The Council's web portal is used for a variety of functions, but in relation to expenditures, the portal is our data collection tool. Each PSAP is required annually to complete the annual report on the portal. The report captures revenue and balance information on their 911 account. This includes a requirement for a treasurer's report of the revenue, transactions and balance of each PSAPs 911 fund. Additionally, the PSAP must enter each expenditure from the 911 fund and complete a PSAP profile that identifies things such as total amount of funding to provide 911 service regardless of the source of the funding, numbers of 911 personnel both budgeted and actual, ancillary equipment manufacturer and vendor, among others. The portal then uses the entered expenditures and randomly selects 5 expenditures for which invoices are required to be uploaded to the portal. The expenditure data is downloaded and provided to the ERC for its review and evaluation of the 911 expenditures on a weekly basis from mid February to completion of the expenditure reporting for the year. Financial information on expenditures can be derived from the portal. This can be reported in a variety of ways. The best means of gathering that information would be to provide the Administrator with the request for the data. The LCPA publishes a cumulative distribution report each month that identifies the distribution to each PSAP. This report can be compared to the revenue and balance report required to be uploaded by the Administrator.*

Are there standard financial reports required for each PSAP? Is there consistency in the accounting for revenues and expenses among the PSAPs? Please explain.

*Each PSAP is required by statute to complete an annual 911 fee expenditure report. Revenues are reported in three categories (911 fees, interest, and other). Expenditures are required to be classified in one of four broad areas (contractual, equipment, training, and other) and then further classified within each of these broad areas into one of 8 subcategories. This accounting is for 911 fees only and does not consider general fund budget revenues or expenditures for each PSAP.*

What level of detail is expected when comparing revenues to expenses? Do you want the review to focus on the overall PSAP or drill down into some of the granular cost drivers like call volume?

*The Kansas 911 Act specifies that this audit must encompass three areas: (1) Whether the moneys received by PSAPs pursuant to this act are being used appropriately; (2) whether the amount of moneys collected pursuant to this act is adequate; and (3) the status of 911 service implementation. We do not believe that drilling down to granular cost drivers is necessary to adequately address these statutory mandates.*

In prior audits, was detailed testing of PSAP expenditures performed, such as vouching invoices or reviewing other support for expenditures? Do you expect detailed testing to be performed in the current audit?

*PSAP expenditure reports are reviewed by the ERC of the 911 Coordinating Council. Any reported expenditures that seem to be outside the statutorily permissible uses of 911 fee revenue are followed up for additional information. If the expenditure is deemed to be an unacceptable use of 911 fee revenue by the Coordinating Council, the PSAP is required to reimburse their 911 fee account for the expenditure. In my opinion review of the work of the ERC would accomplish the mission of this audit.*

**Section 4.3.3. asks for a determination of whether funding is adequate.**

It appears that the 911 Operations Committee currently reviews PSAP fee reports. Would records of the reviews performed by the 911 Operations Committee be shared or should the bid winner approach a review separately even if there is duplication of efforts with the 911 Operations Committee efforts?

*The Council will share all of the information collected in the annual expenditure reports from all PSAPs. Duplicating the effort for collection of this data would be inefficient in my opinion.*

What time period should be included in the projections?

*The prior audit did a 5-year timeframe.*

Does the Coordinating Council have any cost projections for future 911 needs? Is there a summary budget or forecast that includes all PSAPs?

*Not at this time. Each PSAP provides a level of service determined by that PSAP. Those that provide an increased level of service, have different levels of cost associated. This means that each PSAP has a different answer to the cost projection question.*

Do you want the level of funding to be reviewed based on historical costs or to be reviewed against expected costs?

*We believe that historical cost data would most appropriately address the mandate regarding whether the PSAPs are using 911 fee revenue appropriately, however anticipated cost may be more appropriate for addressing whether the amount of moneys collected pursuant to the act is adequate. Anticipated costs will be a moving target from PSAP to PSAP as those expenditures will occur on different timeframes for each.*