

CAROLINE COUNTY, MARYLAND
MARYLAND 9-1-1 EMERGENCY NUMBER
SYSTEMS PROGRAM
SCHEDULE OF PROGRAM FUNDS AND PROGRAM COSTS
YEAR ENDED JUNE 30, 2021

CONTENTS

	Page(s)
Independent Auditors' Report	3 - 4
Schedule of Program Funds and Program Costs	5
Note to the Schedule of Program Funds and Program Costs	6
Schedule of Findings and Responses of Auditee	7

Herbert J. Geary III
Roy J. Geiser
Chris A. Hall
Ronald W. Hickman
Mark A. Welsh



INDEPENDENT AUDITORS' REPORT

State of Maryland
Department of Public Safety and Correctional Services
Emergency Number Systems Board
Baltimore, Maryland

We have audited the accompanying Schedule of Program Funds and Program Costs (the "Schedule," as defined in the Maryland Public Safety Article Sections 1-301 through 1-313), and the related notes to the Schedule, of the Maryland 9-1-1 Emergency Number System Program for Caroline County, Maryland for the year ended June 30, 2021.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of the Schedule in accordance with the financial reporting provisions of the Maryland Department of Public Safety and Correctional Services, pursuant to the law referred to in the first paragraph. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedule that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this Schedule based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedule. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, except for the finding listed on page 7 relating to the co-mingling of program funds and program costs, the Schedule of Program Funds and Program Costs referred to above presents fairly, in all material respects, the program funds and program costs of the Maryland 9-1-1 Emergency Number System Program for Caroline County, Maryland for the year ended June 30, 2021, in accordance with the financial reporting provisions of the Maryland Department of Public Safety and Correctional Services, pursuant to the law referred to in the first paragraph.

Basis of Accounting

The Schedule and related notes are prepared on the basis of the financial reporting provisions of the Maryland Department of Public Safety and Correctional Services, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Maryland Department of Public Safety and Correctional Services. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of the management of Caroline County, Maryland and the Maryland Department of Public Safety and Correctional Services and is not intended to be, and should not be, used by anyone other than these specified parties.

A handwritten signature in black ink that reads "JHM Group LLC". The signature is written in a cursive, flowing style.

Salisbury, Maryland
December 28, 2021

CAROLINE COUNTY, MARYLAND

MARYLAND 9-1-1 EMERGENCY NUMBER SYSTEMS PROGRAM
SCHEDULE OF PROGRAM FUNDS AND PROGRAM COSTS
Year Ended June 30, 2021

REVENUES: (excluding 9-1-1 Trust Fund)	
County fee total	\$ 439,915
Interest	1,629
<hr/>	
Total revenues	\$ 441,544
<hr/>	
OPERATING EXPENSES:	
Personnel costs paid from 9-1-1 fees	\$ 441,544
(Note: represents 38% of total personnel costs)	
Personnel costs paid from County funds	719,033
Telephone	5,103
Repairs and maintenance	3,132
Equipment replacement	3,252
Utility costs	6,511
Miscellaneous (training, supplies, etc.)	14,999
<hr/>	
Total operating expenses	\$ 1,193,574
<hr/>	
EXPENSE SUMMARY:	
Total operating expenses	\$ 1,193,574
Total revenues	441,544
<hr/>	
Operating expenses paid from County funds	\$ 752,030
<hr/>	

The Notes to the Schedule of Program Funds and Program Costs are an integral part of this schedule.

CAROLINE COUNTY, MARYLAND

MARYLAND 9-1-1 EMERGENCY NUMBER SYSTEMS PROGRAM
NOTE TO THE SCHEDULE OF PROGRAM FUNDS AND PROGRAM COSTS
Year Ended June 30, 2021

- Note 1. In accordance with Maryland Public Safety Article 1-304, Caroline County, Maryland (“the County”) has an operational enhanced 9-1-1 system and is subject to the provisions outlined in 1-311 and 1-313 regarding collections of fees and expenditures.

CAROLINE COUNTY, MARYLAND

MARYLAND 9-1-1 EMERGENCY NUMBER SYSTEMS PROGRAM
SCHEDULE OF FINDINGS AND RESPONSES OF AUDITEE
Year Ended June 30, 2021

Finding #1

The 9-1-1 Trust Funds for the County are co-mingled with the County's general funds.

Auditee Response:

While 9-1-1 funding received is co-mingled with other County funds, separate general ledger accounts are maintained.