

**CAROLINE COUNTY, MARYLAND**  
**MARYLAND 9-1-1 EMERGENCY NUMBER**  
**SYSTEMS PROGRAM**  
**SCHEDULE OF PROGRAM FUNDS AND PROGRAM COSTS**  
**YEAR ENDED JUNE 30, 2020**

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## 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, 2020.

### **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, 2020, 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  
January 22, 2021

CAROLINE COUNTY, MARYLAND

MARYLAND 9-1-1 EMERGENCY NUMBER SYSTEMS PROGRAM  
SCHEDULE OF PROGRAM FUNDS AND PROGRAM COSTS  
Year Ended June 30, 2020

**REVENUES: (excluding 9-1-1 Trust Fund)**

|                  |            |
|------------------|------------|
| County fee total | \$ 274,439 |
| Interest         | 1,312      |
| <hr/>            |            |
| Total revenues   | \$ 275,751 |

**OPERATING EXPENSES:**

|   |              |
|---|--------------|
| Personnel costs paid from 9-1-1 fees            | \$ 275,751   |
| (Note: represents 25% of total personnel costs) |              |
| Personnel costs paid from County funds          | 834,343      |
| Telephone                                       | 13,270       |
| Repairs and maintenance                         | 19,909       |
| Equipment replacement                           | 30,126       |
| Utility costs                                   | 5,737        |
| Miscellaneous (training, supplies, etc.)        | 14,963       |
| <hr/>   |              |
| Total operating expenses                        | \$ 1,194,099 |

**EXPENSE SUMMARY:**

|   |              |
|---|--------------|
| Total operating expenses                  | \$ 1,194,099 |
| Total revenues                            | 275,751      |
| <hr/>                                     |              |
| Operating expenses paid from County funds | \$ 918,348   |

*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, 2020

- 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, 2020

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.