

## Law Enforcement Advisory Board Meeting JULY 10, 2019

x denotes presence

X Paul Soptick  
Patrick Dunn  
X Scott Mackey  
X Reed Partridge  
Lee Brown  
Lt Col Bob Gunja  
Dixie Kaster  
X Don Jolley  
X Tony Carter  
Maria Cecilia Ysaac  
Terry Zeigler  
Tyrone Garner  
X Irene Caudillo  
Don Ash  
Mary Hopkins  
Kelli Bailiff  
Joan DeMoss  
Carol Diehl  
Dan Soptic  
Jeffry Fewell  
Michael York  
Terry Brockman  
Curtis Nicholson  
X Kevin Steele  
David Thaxton  
Lynn Melton  
X JONAS CRUZ  
Cherish Cho  
Larry Roland  
  
Pam Waldeck

Tony Carter opened the meeting at 4:01pm

Reed Partridge reviewed the Wyandotte County 911 Fund Audit Police Department.

## **BACKGROUND**

The purpose of this audit was to review and report on the effectiveness of internal controls over Kansas City, Kansas Police Department (KCKPD) expenditures from the Wyandotte County 911 Fund (911 Fund). The audit also reports on KCKPD's compliance with statutes that make up the related Kansas 911 Act (Act).

### **Kansas 911 Act**

Kansas statutes K.S.A. 12-5362 through 12-5381 make up the Kansas 911 Act. The Act relates to 911 emergency services in Kansas. The Act provides for statewide monitoring and planning of 911 systems. The Act also sets the framework for the collection and distribution of fees used to support 911 communication systems across Kansas.

### **911 Coordinating Council**

K.S.A. 12-5364 established the 911 Coordinating Council (Council). The Council has several responsibilities aimed at fulfilling the intent of the Act. Those responsibilities include monitoring the delivery of 911 services and developing statewide strategies for improvements to 911 communication systems. The implementation of Next Generation 911 (NG911) services is an example of the Council's strategy for improvement. Additionally, the Act charges the Council with the administrative responsibilities of collecting and distributing 911 fees. Further, the Council has authority to monitor the expenditure of 911 fees by cities and counties to ensure expenditures align with the intent of the Act.

### **911 Fees**

K.S.A. 12-5369 and 12-5371 imposed fees on telecommunication subscriber accounts and prepaid wireless transactions respectively. Subscriber accounts consist of traditional land lines, wireless, VoIP and other telecommunication systems capable of contacting 911 services. Initially the Act set fees at \$0.53 per subscriber account per month. Beginning July 2019, the fee increases to \$0.90 per month.

Prepaid wireless fees are calculated by retail transaction. The fee applies to the purchase of cell phones preloaded with a set amount of minutes, the purchase of additional minutes and prepaid calling cards. Beginning July 2019 the rate will increase to 2.06% of the transaction. Table 1 presents 911 fee rates for subscriber accounts and prepaid wireless services.

**Table 1  
Kansas 911 Fee Rates**

Effective Date	Fee per Month for Subscriber Accounts	Pct. Increase	Rate per Retail Transaction for Prepaid Wireless	Pct. Increase
Jan 2012	\$ 0.53	-	1.06%	-
Oct 2015	\$ 0.60	13%	1.20%	13%
Jul 2019	\$ 0.90	50%	2.06%	72%

Source: K.S.A. 12-5639 & 911 Coordinating Council

**Distribution of Subscriber Account 911 Fees**

K.S.A. 12-5374 outlines the distribution of fees collected based on population and fees generated by the county. For counties with a population over 80,000, such as Wyandotte, the Council distributes 82% of the fees collected within the county to the public safety answering point (PSAP) for the county. The Unified Government (UG) is the PSAP for Wyandotte County.

The 50% increase in subscriber account rate shown in Table 1 may not result in a corresponding increase in distributions to the county PSAP. July 2019 amendments to the Act include withholding \$0.23 of the subscriber account fee for deployment and maintenance of the statewide NG911 System. Another \$0.01 is to be withheld until the 911 State Grant Fund balance exceeds \$2 million. Therefore, the PSAP may only see its distribution based on \$0.66 of the \$0.90 subscriber account fee. See Table 2 on the following page.

# EXECUTIVE SUMMARY

## WYANDOTTE COUNTY 911 FUND AUDIT - KANSAS CITY, KS POLICE DEPARTMENT (KCKPD)

### Audit Objectives – Determine If:

- ✓ Transactions were adequately supported and contained supervisory review and approval.
- ✓ Disbursements were for approved uses.
- ✓ Reports were properly prepared and issued as required by statute.

See page 8

### Audit Results

This audit reviewed the effectiveness of internal controls over transactions related to the 911 Fund as well as compliance with applicable statutes.

In the areas tested we found the internal controls in place were effective and the program complied with applicable statutes.

See page 7

### Management Response

The Police Department reviewed the report and agreed with the conclusions presented.

### 911 Fund Revenue & Balance

**2018**

911 Fund Revenue	\$ 842,448
------------------	------------

**2018**

911 Fund Balance	\$ 194,275
------------------	------------

See page 9

### 2018 911 Fund Costs

Interlocal Agreement*	565,474
Maintenance Agreements	39,639
Workstations*	272,773
Generator Inspection	252
<b>Total</b>	<b>\$ 878,137</b>

See pages 5-6 and 9

Source: UG Financial System – General Ledger

\*Includes outstanding encumbrances

Differences Due to Rounding



## **AUDIT RESULTS**

This audit reviewed the effectiveness of internal controls over transactions related to the 911 Fund as well as compliance with applicable statutes. The audit consisted of testing of transactions and required reporting during the audit period for the following:

- Disbursements contained adequate supporting documentation, supervisory review and approval and were aligned with the intent of the authorizing statutes
- Fund revenues allocated by the state were received by the UG
- KCKPD fulfilled the statutory reporting requirements

In the areas tested we found no material instances of non-compliance related to attributes listed above.

## **MANAGEMENT RESPONSE**

The Police Department reviewed the report and agreed with the conclusions presented.

Chief Zeigler came into the meeting about 4:20 and announced his resignation. He said the department is in a good position at this time and he feel this is a good time for him to move to another chapter in his life. He has a business model and cannot reach out to his clients until he separates from the police force. He will separate on Sept 11 and his official date will be October 1. He hopes to do fundraising for the PAL program and stay connected to the community.

Chief Zeigler told the board about the shooting and subsequent standoff at 91 n mill street. The bad guy has shot at police officers and the snipers are ready to take him out if the opportunity presents itself. No officers were hurt so far but its believed that one female has been shot.

Reed finished his presentation on the county 911

The Law Enforcement Advisory Board decided to have its next meeting on Aug 28 with time and where to be decided later.

Adjourned 4:35pm

Submitted 08-28-2019