

PROPOSED CALLTAKER/DISPATCHER TRAINING REIMBURSEMENT

Staff recommends that the dispatcher training program be continued, but that the application and verification process be greatly simplified.

- **Allotment of Funds to Each ECD:** It is recommended that each ECD's funding allocation be based on the number of dispatch positions in each affiliated PSAP -- as opposed to the number of dispatchers, which was a concept challenging to assure was applied equally in each ECD. Number of positions will be determined from the recently conducted PSAP survey.
 - The number of positions would be determined by the number of consoles established to take and/or dispatch a 911 communication. On-site, back-up consoles for equipment malfunctions or high workload events would count as a position, but a remote back-up facility that is unused, except when relocating the entire operation would not be allowable. Mobile PSAPs would not be allowable either.
 - It is recommended that between approximately \$4,000 and \$5,000 be designated to each position to determine the allotment, depending upon available funds.
 - Upon request, the TECB Director of Technical Services would review any increases or decreases in positions or contested determinations. His decision could be contested before the TECB.
- **Documentation of Expenditures:** It is recommended that reimbursements for dispatcher training be based on expenditures documented in each emergency communications district's annual audit report. The Comptroller's Office is willing to add additional codes to the Chart of Accounts to document the dispatcher training expenditures.
 - This will avoid having to send in any documentation of classes attended. Only costs related to eligible training activities accumulated in designated accounts established by the ECD chart of accounts for Training Overtime, Training Subsidies to Other Local Governments, and Training Expenses would be eligible for reimbursement. Costs that are not identified in these account codes would not be reimbursed.
 - Chart of Accounts codes would be established to collect expenditures for:
 - Overtime costs related to eligible training (benefits costs would not be reimbursed)
 - Training Subsidies to Other Local Governments for support of eligible training costs for non-ECD employees (appropriate interlocal

agreements would have to be on file in TECB, if this account code is used)

- Training Expenses (account code 4418 already exists, but it would be redefined to require that calltaker/dispatcher training associated costs of travel, registration fees, supplies, etc., are training costs and should be charged to the Training Expenses account code, instead of travel, supplies, etc.)

- The TECB would annually establish a maximum reimbursement limitation based on available funds.

▪ **Procedure:**

- Each ECD would submit a request for reimbursement to the TECB after its audit was completed and the actual expenditure amounts are known for the identified account codes. The total amount requested would be the sum of the applicable codes, subject to the amount allotted to each ECD.
- When the TECB receives the ECDs' audit report, the costs identified in the applicable codes would be verified against the request for reimbursement and appropriate payment would be made.

Implementation in 2010

- Because the new training account codes do not exist for FY2009, the program would be implemented by having the ECDs revise their 2010 budgets and request funding based on budgeted amounts for the identified codes, rather than on the audited amounts that will be used after 2010. Any over/under payment resulting from payment in advance based on budgets would be adjusted when actual amounts are known from the 2010 audit reports.

▪ **Advantages of this process would be:**

- The ECD would not have to submit any documentation to TECB except a request for reimbursement attached to a copy of the audited Statement of Revenues, Expenses, and Changes in Net Assets. (except in FY2010 a budget amendment would be required)
- The ECD would not have to generate, copy, or maintain any documentation not already required by GAAP/GAS standards for their normal audit, other than the request for reimbursement.
- The verification of appropriate costs and the appropriate classification of costs would be placed in hands of independent auditors and depend on materiality and normal sampling procedures.
- TECB payments would be on a reimbursement basis of actual cost, except in the implementation year. (Actual cost payments in the second

year may be adjusted to correct over/under payments made in the first year based on budgets.)

- The TECB reimbursement process would begin after an approved audit report is received, sometime early in the calendar year. Therefore, all ECD payments would not be “bunched-up” at any particular due date.
- TECB would need no documentation other than a request for reimbursement with an attached copy of the expenditure page from the audit as supporting documentation.
- Reducing the effort required to request and obtain funds may increase participation in the program.
- The payments would be made much earlier in the fiscal year.

- **Differences in this proposal compared to the pilot program are:**

- The maximum limitation to ECDs will be based on dispatch positions and not employees, which may change some ECDs’ allotments of funds.
- Supporting documentation submitted to TECB and reviewed for appropriateness will be greatly reduced and readily available.
- All documentation and payments would not have to be processed within a one month period before the close of the fiscal year.
- Back-fill and substitute pay will be charged to regular salary accounts and not included in reimbursement amounts.