



Date: 5/28/15

Scope: The County Auditor examined County Issued Cell phone usage and invoices for the period of 2/1/13-1/31/15.

Objectives: The objective of this audit was to review cell phone usage and invoices during our Scope. This audit addressed the following related questions:

- Were calling plans sufficient to cover usage on the phone?
- Were unnecessary charges paid for by the County?

Report:

This audit was initiated at the request of the Information Technology who is the account manager for county issued cellphones.

All county issued cellphones are on the Verizon Wireless Network and serviced under their government contract terms and pricing. For the purpose of this report a phone line is defined as a phone number on the Verizon Wireless invoice, it could be for a cellphone or an air card, as Verizon assigns a phone number to both. Also, the County receives two invoices for phone lines from Verizon Wireless, one for Sheriff's Office phone lines and one that covers all of the other county employee's. For purposes of this report and our analysis we reviewed usage and invoices in these two classifications separately.

The County has approximately 875 FTE's in its total workforce and 212 phone lines with Verizon Wireless (169 Other County Employees and 43 Sheriff's Office). During our Audit period (March and June 2014) most plans were updated to newer plans that reduced cost and generally fit needs of the users.

We started our audit by surveying departments to find out who in the department had cellphones or air cards. Departments were also asked to provide the phone number assigned to that employee. We found only minor variance due to recent hires or separations from employment. We did note that one department did request a listing from Information Technology of who was assigned a cellphone in the department.

No Usage/Limited Usage Phone Lines

During our review we noted 30 phone lines that had little to no usage (4 Sheriff's Office and 26 Other County Employee's). We found that some of these phones are required to

comply with various regulations or collective bargaining agreements but, we believe that some phone lines could be done away with.

Text Messaging

Our analysis indicated that sending and receiving text messages in excess of monthly allowances accounted for a majority of the overage charges incurred by the County during our audit period (discussed in detail in the overage section below). Text messaging has become a very popular way of communicating; depending on an employee’s job function text messaging may be very acceptable. With the lack of a policy or president we cannot express an opinion on what would be reasonable or necessary text messaging on a per line basis. On the same note Employee’s should be made aware of the number of text messages covered on their phone to avoid excessive usage.

Overage and Extra Cost

During our audit period we found a total \$4,450.41 in overage and extra charges, this is the equivalent to approximately two month’s Verizon Wireless base charges for all County issued cellphones and air cards. The following chart represents the type and amount of overage and extra charges incurred during our audit period:

Type	Other County Employees \$ Amount	Sheriff’s Office \$ Amount	Total Cost
Premium Messaging	\$129.87	\$0.00	\$129.87
Games/Ringtones/Apps	\$165.82	\$108.84	\$274.66
Roaming	\$584.53	\$303.69	\$888.22
Text message Overage	\$2,150.95	\$721.83	\$2,872.78
Other (411,minutes,etc)	\$253.63	\$31.25	\$284.88
Total Cost	\$3,284.80	\$1,165.61	\$4,450.41

We determined that a primary reason for this amount of overages occurred due a lack of oversight by many departments. The Sheriff reviews all of the Sheriff Office lines prior to payment and notes questionable items. The Information Technology Department processes Verizon Wireless invoices in regards to the Other County issued phone lines for payment and allocates the phone line charges to the department that the line is assigned to. There does not appear to be a process in place where all departments are reviewing the detail of their Verizon Wireless Charges.

Auditor’s Note: After reviewing preliminary findings with Information Technology they informed us that many of the lines that were receiving overages for text messages where changed to new plans in February and March of 2015.

Recommendations

- 1) At least annually departments should review who has a county issued cellphone or air card to ensure county records are accurate and that the line is necessary. Departments should also keep a master record that is up to date at all times of who is issued a county cellphone or air card and the number assigned to the employee.

- 2) Phone lines with limited or no usage should be reviewed to determine if they are still necessary or cancel them if they are no longer needed.
- 3) Department heads should review text messaging usage to determine if the level of usage is acceptable for the job function. Also, adjusting plans to ensure that the County is not paying for allowance overages if texting is acceptable for the job function.
- 4) All departments should be reviewing the details of the cost of cellphones for their department on a monthly basis, in order to effectively manage their cost. It is not Information Technologies responsibility to oversee appropriate cellphone use.

Management Response:

Auditors Note:

Per a 6/26/15 email from Sheriff Virts the overages for roaming for calls made outside of New York State are cheaper than upgrading plans to include nationwide calling. Also, the Sheriff's Department has been working with Verizon to correct plan issues that caused the texting overages.

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7/7/15