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**Sen. William H. Amoss Fire, Rescue, & Ambulance
Award (Amoss Fund) Distribution and Assessment**
Fiscal Year 2024
Maryland Department of Emergency Management

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Purpose of Engagement

The Department of Emergency Management has performed an attestation engagement based upon “agreed upon procedures” in accordance with the requirements specified in Title 8 of the Public Safety Article of the Annotated Code of Maryland. This statute defines the purpose, administration and monitoring requirements of the Senator William H. Amoss Fire, Rescue, and Ambulance Award (Amoss Fund). Our engagement was for the period beginning July 1, 2023, and ending June 30, 2024, referred to as “FY24” throughout this report.

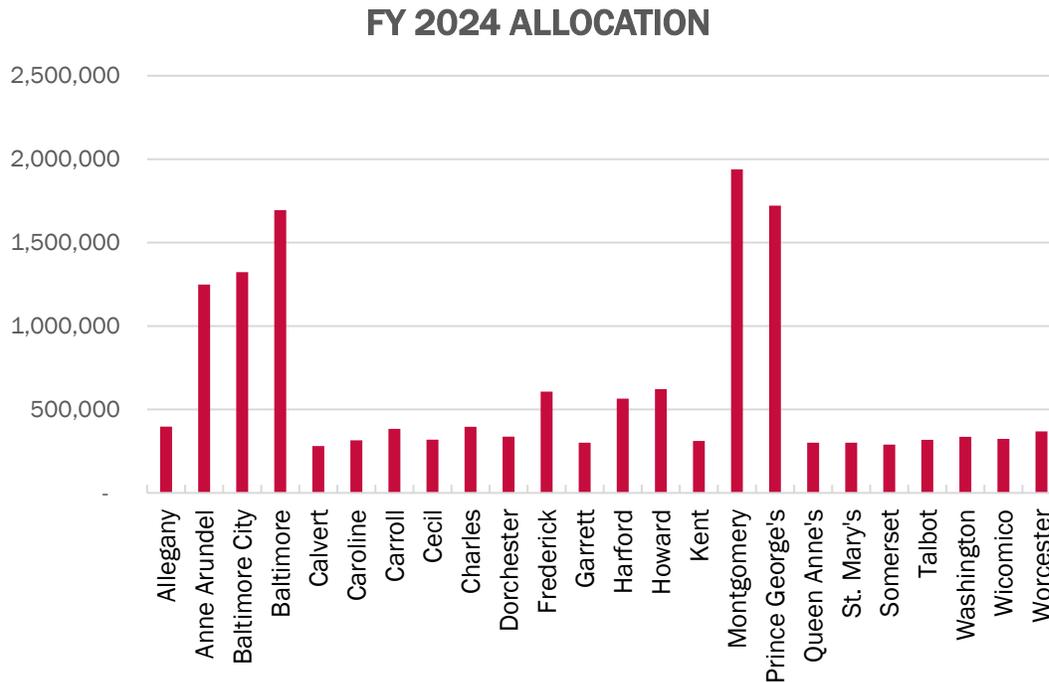
Section 8-105 (b) requires the Secretary of the Maryland Department of Emergency Management (MDEM) “to report to the Governor and General Assembly on the information provided by the counties on the distribution of money provided under this subtitle, including an assessment of the extent to which the purposes of this subtitle are being achieved.” The results of this engagement are found in the section below titled “Findings and Recommendations.”

Background Information

The Amoss Fund was established to promote: (1) the delivery of effective and high-quality fire protection, rescue, and ambulance services to the citizens of this State; (2) increased financial support for volunteer fire, rescue, and ambulance companies (VFRACs) by local governments; and (3) the continued financial viability of VFRACs given the greatly increased costs of apparatus and other types of equipment.

In FY24, the Amoss fund provided grants-in-aid of \$15,000,000 for fire protection, rescue, and ambulance services to all counties. For purposes of this engagement, the term “county” includes Baltimore City. The allocation to each county was determined by the number of property tax accounts within their boundaries. Additional funds were provided to counties with municipalities that had “fire protection” expenditures above a statutory threshold. Figure 1 (p. 3) below reports the Amoss funds allocated to each county in FY24. Figure 2 (p. 3) shows the use of funds in FY24.

Figure 1: FY24 Allocation of Funds to Counties



County	Allocated Funding (FY24)
Allegany	\$397,358
Anne Arundel	\$1,248,294
City of Baltimore	\$1,323,530
Baltimore County	\$1,695,236
Calvert	\$280,860
Caroline	\$315,109
Carroll	\$384,237
Cecil	\$318,836
Charles	\$396,735
Dorchester	\$336,994
Frederick	\$607,216
Garrett	\$300,619
Harford	\$565,274
Howard	\$622,061
Kent	\$311,050
Montgomery	\$1,938,617
Prince George's	\$1,721,275
Queen Anne's	\$300,619
St. Mary's	\$300,619
Somerset	\$289,440
Talbot	\$317,754
Washington	\$336,233
Wicomico	\$323,616
Worcester	\$368,418

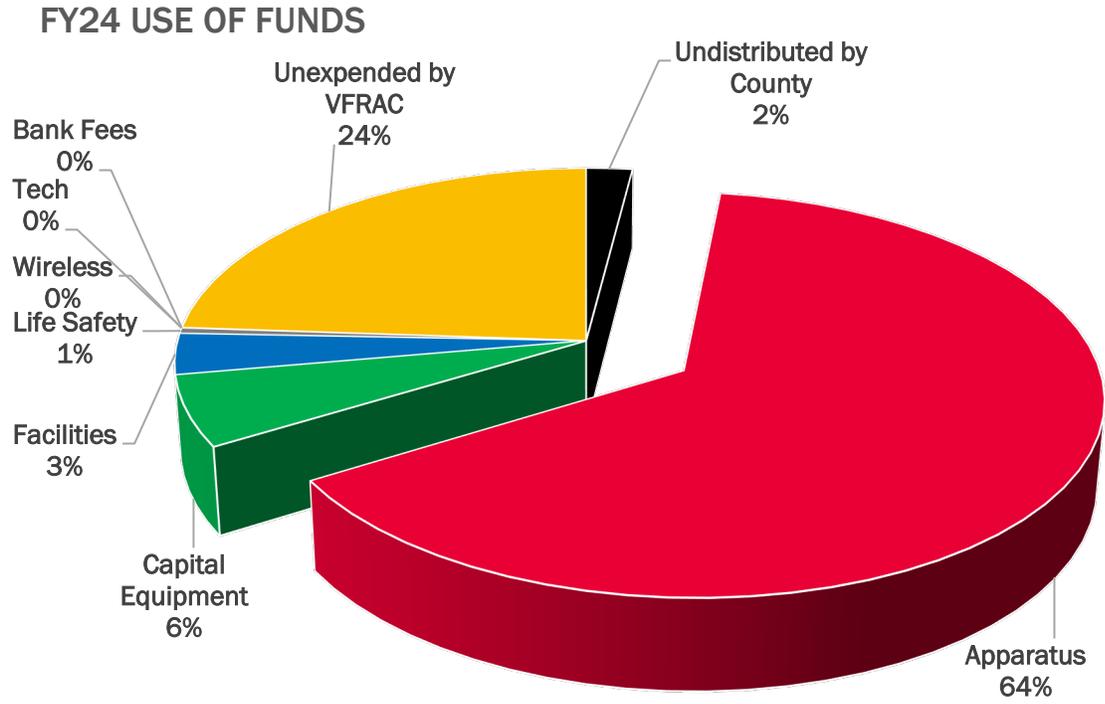


Figure 2: FY24 Use of Funds

Disposition of Funds	Percent Expended
Apparatus	64%
Unexpended by VFRAC	24%
Capital Equipment	6%
Facilities	3%
Undistributed by County	2%
Life Safety	1%
Bank Fees	0%
Technology	0%
Wireless	0%

Findings and Recommendations

Procedure #1

Determine the accuracy of the amount of Fire Protection Expenditures (FPE) reported by each county per §8-105 (a).

Findings and Recommendations:

The Director of Finance of each county certified the amount of FPE incurred in FY24. We compared each county's FPE with supporting documentation such as general ledger reports, line items from annual financial reports, as well as actual costs reported in their annual budgets. The results of our procedures support the reliability of the amounts reported.

Procedure #2

Determine whether counties have met the Maintenance of Effort (MOE) standard per §8-104 (a).

Findings and Recommendations:

The chart below (p. 6) reports on Fire Protection Expenditures (FPE) for each county. Section 8-104 requires the use of a 3-year moving average to ascertain achievement of the MOE standard. Effective July 1, 2014 (FY15), the Maryland General Assembly statutorily changed certain provisions regarding MOE. Specifically, capital expenditures were excluded from the calculation of FPE, and counties may receive a "waiver" of the MOE requirement. In addition, the state is required to assess a penalty if a county does not meet MOE for the two subsequent fiscal years that follow the 3-year period used to determine the average.

To comply with the new statute and to ensure an accurate comparison, FY15 was established as the base year for all future 3-year MOE cycles. FY24 Fire Protection Expenditures were compared to the average expenditures incurred in FY21, FY22, and FY23. Using this analysis, Calvert and Carroll Counties did not meet the MOE standard in FY23 or in FY24. Per statute, their FY26 Amoss allocations will be reduced by the percentage each, respectively, failed to meet the MOE standard. See figure 3 on the following page.

Figure 3: FY24 Net Expenditure vs. 3-Year Average Expenditure (Sec. 8-104 (a) (1) (ii))

County	3-Year Average (FY21/22/23)	FY24 Actual	Met FY24 Standard?	% of Standard	Met FY23 Standard?	Will be Penalized?	% to be Penalized
Allegany	\$2,625,980.90	\$2,930,749	YES	n/a	YES	NO	n/a
Anne Arundel	\$18,448,450.67	\$19,629,710	YES	n/a	YES	NO	n/a
City of Baltimore	\$38,967,327.00	\$43,798,608	YES	n/a	YES	NO	n/a
Baltimore Co	\$14,669,662.48	\$15,779,643	YES	n/a	YES	NO	n/a
Calvert	\$3,756,143.21	\$3,524,919	NO	93.89%	NO	YES	6.11%
Caroline	\$2,141,667.16	\$2,400,592	YES	n/a	YES	NO	n/a
Carroll	\$13,185,865.21	\$8,144,460	NO	61.77%	NO	YES	38.23%
Cecil	\$3,810,934.14	\$4,111,879	YES	n/a	YES	NO	n/a
Charles	\$13,717,116.37	\$14,142,415	YES	n/a	YES	NO	n/a
Dorchester	\$1,986,192.14	\$2,633,107	YES	n/a	YES	NO	n/a
Frederick	\$10,757,343.00	\$11,902,092	YES	n/a	YES	NO	n/a
Garrett	\$2,296,965.33	\$2,779,718	YES	n/a	YES	NO	n/a
Harford	\$14,448,328.67	\$16,186,478	YES	n/a	YES	NO	n/a
Howard	\$24,239,276.80	\$24,697,745	YES	n/a	YES	NO	n/a
Kent	\$1,148,224.05	\$1,488,378	YES	n/a	YES	NO	n/a
Montgomery	\$14,365,122.75	\$16,643,057	YES	n/a	YES	NO	n/a
Prince George's	\$32,114,591.95	\$44,592,353	YES	n/a	YES	NO	n/a
Queen Anne's	\$2,859,470.47	\$3,032,344	YES	n/a	YES	NO	n/a
St. Mary's	\$10,328,673.67	\$15,304,808	YES	n/a	YES	NO	n/a
Somerset	\$852,650.07	\$874,189	YES	n/a	YES	NO	n/a
Talbot	\$2,885,324.01	\$3,221,281	YES	n/a	YES	NO	n/a
Washington	\$10,693,709.00	\$13,154,449	YES	n/a	YES	NO	n/a
Wicomico	\$8,913,412.00	\$21,865,717	YES	n/a	NO	NO	n/a
Worcester	\$11,269,803.47	\$12,180,084	YES	n/a	YES	NO	n/a
Total	n/a	\$289,794,091.20	n/a	n/a	n/a	n/a	n/a

Procedure #3

Determine whether counties have provided adequate matching funds per §8-104 (b).

Findings and Recommendations:

In FY24, 100% of counties made FPE from their own sources that were greater than or equal to the amount of Amoss money received.

Procedure #4

Determine whether counties expended or encumbered the Amoss funds within the period proscribed in §8-104 (e).

Findings and Recommendations:

Section 8-104 (e) requires counties to return unexpended/unencumbered Amoss funds after two fiscal years. Based on the reporting, funds distributed to counties in FY24 and those in prior years were expended or encumbered within the parameters of the statute.

Procedure #5

Determine whether counties participated in the Maryland Fire Incident Reporting System (MFIRS) requirements per §8-103 (c). The Office of the State Fire Marshall administers this web-based system.

Findings and Recommendations:

As of the date of this report, all counties were compliant in MFIRS reporting for the year ended June 30, 2024.

Procedure #6

Determine whether counties participated in the Ambulance Information System (AIS) reporting requirements per §8-103 (c). The Maryland Institute for Emergency Medical Services Systems (MIEMSS) administers this program.

Findings and Recommendations:

As of the date of this report, all counties were compliant with AIS reporting requirements for the year ended June 30, 2024.

Procedure #7

Determine whether counties reported the nature and amount of any in-kind contributions provided to VFRACs per §8-105 (a).

Findings and Recommendations:

All the counties reported the nature and amount of any in-kind contributions to VFRACs.

Procedure #8

Determine whether each jurisdiction distributed the minimum amount of funds defined by formula, per §8-103 (b).

Findings and Recommendations:

Based on their reporting, all counties distributed the minimum amount of funds defined by statutory formula.

Procedure #9

Determine whether recipients expended Amoss funds for uses authorized by §8-102 (f).

Findings and Recommendations:

All the VFRACS selected for testing expended their FY24 Amoss funds for uses authorized by §8-102 (f). See *Figure 5 below for testing parameters*.

Procedure #10

Determine whether Amoss money distributed to VFRACs were maintained in a separate account per §8-104 (d).

Findings and Recommendations:

All the VFRACS selected for testing held their Amoss funds, in separate accounts per §8-104 (d). See *Figure 5 below for testing parameters*.

Engagement Scope, Objectives, and Methodology

Procedures #1 through #8 were performed by testing financial data provided by 100% of counties. Procedures #9 and #10 were performed by testing financial source documentation obtained from a representative sample. Financial source documentation included but was not limited to: bank statements, cancelled checks, deposit slips, and paid invoices.

Each year, eight (33%) of the twenty-four Maryland counties are selected. The testing of all counties is completed at the end of each three-year cycle outlined by the schedule (figure 4, next page). The shaded column represents testing of expenditures incurred in the year ended June 30, 2024, and is the third year of the three-year cycle that began in FY22. Upon the conclusion of each year's examination, a review is made of the findings, and a report is prepared for the Governor and the General Assembly.

Figure 4: 3-Year Jurisdictional Testing Schedule

Jurisdiction	Tested State FY22	Tested State FY23	Tested State FY24
Allegany	X		
Anne Arundel			X
City of Baltimore	X		
Baltimore County	X		
Calvert			X
Caroline			X
Carroll			X
Cecil			X
Charles		X	
Dorchester		X	
Frederick		X	
Garrett			X
Harford	X		
Howard		X	
Kent	X		
Montgomery			X
Prince George's	X		
Queen Anne's	X		
St. Mary's			X
Somerset		X	
Talbot	X		
Washington		X	
Wicomico		X	
Worcester		X	

The counties listed below comprise the sample tested for Procedures #9 and #10 in FY 2024. These counties represent approximately 33.90% of the total fund Appropriation. The sample also represents approximately 26.79% of the total number of VFRACs in the State.

Figure 5: List of Counties Sampled for Procedures 9 and 10

Jurisdiction	FY24 Allocation	Percent of Total State Appropriation (\$15 million)	Number of VRACS in Jurisdiction	Percent of Total VRACS in State (366)
Anne Arundel	\$1,248,294	8.32%	8	2.19%
Calvert	\$280,860	1.87%	8	2.19%
Caroline	\$315,109	2.10%	8	2.19%
Carroll	\$384,237	2.56%	18	4.92%
Cecil	\$318,836	2.13%	11	3.01%
Garrett	\$300,619	2.00%	13	3.55%
Montgomery	\$1,938,617	12.92%	19	5.19%
St. Mary's	\$300,619	2.00%	13	3.55%
TOTAL	\$5,087,191	33.90%	98	26.79%