

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY EMERGENCY 911

LAWRENCE COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED

09/08/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency Telephone Coordinator	Valerie Luchauer	01-01-05 to 12-31-06
President of the County Council	James Edwards Joe Ross	01-01-05 to 12-31-05 01-01-06 to 12-31-06
President of the Board of County Commissioners	Janie Craig Chenault	01-01-05 to 12-31-06



STATE OF INDIANA
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TO: THE OFFICIALS OF LAWRENCE COUNTY

We have audited the records of the County Emergency 911 for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Lawrence County for the year 2005.

STATE BOARD OF ACCOUNTS

July 5, 2006

COUNTY EMERGENCY 911
LAWRENCE COUNTY
AUDIT RESULTS AND COMMENTS

MILEAGE REIMBURSEMENT

On twelve occasions contracted employees were allowed to purchase gas for their personal vehicles when a County vehicle was not available for use. The accounts payable documentation included the invoice for the purchase of gas. There was no detailed documentation including the dates the vehicle was driven, the number of miles driven or the purpose of the trip.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

INTERNAL CONTROLS

Controls for receipts generated by the Emergency Response Services (locally referred to as Enhanced Access) and Sheriff's Wireless 911 funds are insufficient. Seven instances were found in which expenditures that should have been paid from other funds were paid from the Sheriff's Wireless 911 Fund in error. The total amount paid from the wrong funds was \$851.61.

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

EXPENDITURES

Expenditures from the Emergency Response Services (locally referred to as Enhanced Access) and Sheriff's Wireless 911 were reviewed in detail during the audit.

Smoke detectors were purchased and installed in the entire jail for a cost of \$5,970.60. The full amount was paid from the Sheriff's Wireless 911 fund.

Promotional items costing \$3,595.90 were purchased from both Emergency Response Services and Sheriff's Wireless 911. These items included lollipops, pencils, tattoos and mints.

Indiana Code 36-8-16.5-41 states:

"(a) A PSAP shall use its distribution made under section 39 of this chapter for the lease, purchase, or maintenance of wireless enhanced emergency telephone equipment, including:

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;

COUNTY EMERGENCY 911
LAWRENCE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (3) the provision of wireless enhanced emergency service; or
 - (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service.
- (b) If:
- (1) the board receives a written complaint alleging that a PSAP has used money received under this chapter in a manner that is inconsistent with this chapter; and
 - (2) a majority of the board votes to conduct an audit of the PSAP; the board may contract with a third party auditor to audit the PSAP to determine whether the PSAP has used money received under this chapter in a manner consistent with this chapter."

Indiana Code 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) the lease, purchase, or maintenance of enhanced emergency telephone equipment, including necessary computer hardware, software, and data base provisioning;
- (2) the rates associated with the service suppliers' enhanced emergency telephone system network services;
- (3) the personnel expenses of the emergency telephone system; and
- (4) the lease, purchase, construction, or maintenance of voice and data communications equipment, communications infrastructure, or other information technology necessary to provide emergency response services under authority of the unit imposing the fee.

The legislative body of the unit may appropriate money in the fund only for such an expenditure."

COUNTY EMERGENCY 911
LAWRENCE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2006, with Valerie Luchauer, Emergency Telephone Coordinator.