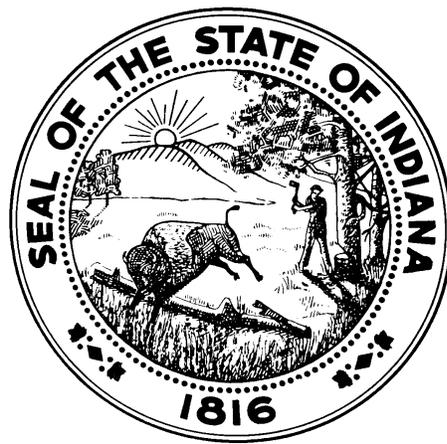


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

AUDIT REPORT  
OF  
EMERGENCY MANAGEMENT  
FOUNTAIN COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**  
09/09/2008



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency Management Director	Joe W. Whitaker	01-01-07 to 12-31-08
President of the Board of County Commissioners	Lowell M. Osborn Terry Ellingwood	01-01-07 to 09-16-07 09-17-07 to 12-31-08
President of the County Council	Ron Howard	01-01-07 to 12-31-08



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STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
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Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF FOUNTAIN COUNTY

We have audited the records of the Emergency Management for the period from January 1, 2007 to December 31, 2007, 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 Result and Comment. The financial transactions of this office are reflected in the Annual Report of Fountain County for the year 2007.

STATE BOARD OF ACCOUNTS

June 9, 2008

EMERGENCY MANAGEMENT  
FOUNTAIN COUNTY  
AUDIT RESULT AND COMMENT

DISPOSITION OF ASSETS - EMERGENCY MANAGEMENT

On February 5, 2007, the Fountain County Emergency Management Office transferred possession of one Cannon 950 Color Copier to Phaniel Lutheran Church located in Wallace, Indiana. The photocopier was purchased for \$10,500.00 on July 21, 2003. The approximate value of the photocopier at the date of disposal was \$1,000.00. The photocopier was not offered for sale publically or privately. There were no records available for audit to show the copier was disposed of properly. There was no Board of Commissioner meeting minutes indicating the disposal of the photocopier.

The County has procedures in place for the disposition of property. A letter is to be submitted to the Fountain County Commissioners requesting permission to dispose of the property. The Commissioners vote and direct the disposition of the property in a public meeting. Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Auditors, Chapter 14)

EMERGENCY MANAGEMENT  
FOUNTAIN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 9, 2008, with Joe W. Whitaker, Emergency Management Director.