

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

GRANT COUNTY, INDIANA

January 1, 2008 to December 31, 2008



FILED

11/06/2009

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Mark E. Bardsley	01-01-08 to 12-31-09
President of the County Council	Michael J. Scott James E. McWhirt	01-01-08 to 12-31-08 01-01-09 to 12-31-09



STATE OF INDIANA
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TO: THE OFFICIALS OF GRANT COUNTY

We have audited the records of the County Commissioners for the period from January 1, 2008 to December 31, 2008, 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 Grant County for the year 2008.

STATE BOARD OF ACCOUNTS

October 7, 2009

COUNTY COMMISSIONERS
GRANT COUNTY
AUDIT RESULTS AND COMMENTS

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. IC 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees, we found questionable expenditures as summarized in the following categories.

Indiana Office of Technology	\$ 8,131
Late Fees	<u>1,310</u>
Total	<u>\$ 9,441</u>

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit. Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

IC 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;
- (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; and
- (5) an emergency telephone notification system under IC 36-8-21.

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

IC 36-8-16.5-41(a) states:

"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:

COUNTY COMMISSIONERS
GRANT COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (1) necessary computer hardware, software, and data base equipment;
- (2) personnel expense and training;
- (3) the provision of wireless enhanced emergency service; or
- (4) educating consumers about the operations, limitations, role, and responsible use of enhanced 911 service."

PUBLIC RECORDS RETENTION

During 2008, the County borrowed \$133,000 for General Drain Improvement Fund purposes. The loan document and amortization schedule were not presented for audit.

IC 5-15-6-3(f) concerning destruction of public records, states in part: "Original records may be disposed of only with the approval of the commission according to guidelines established by the commission."

Supporting documentation such as receipts, canceled checks, 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)

ORDINANCES AND RESOLUTIONS

On October 29, 2008, the County Commissioners passed resolution 7-2008, a policy on cell phone usage. Item 5 of this resolution states: "Any overage in usage due to personal minutes shall be the responsibility of the employee who was issued the cell phone." Item 7 of this resolution states: "Each department that issues cell phones shall be responsible for keeping a monthly log which includes telephone number, name of individual using the phone corresponding to the number, cost for that phone and any overages and their associated costs."

There were no records presented for audit to indicate that the requirements contained in items 5 and 7 of this resolution were being completed.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMISSIONERS
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 7, 2009, with Mark E. Bardsley, President of the Board of County Commissioners; and James E. McWhirt, President of the County Council.