

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

AUDIT REPORT

OF

E-911

JASPER COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

07/15/2010

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: E-911 Expenditure Exception	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
E-911 Director	Captain Harold Williams	01-01-09 to 12-31-10
President of the County Council	James Adamson Ronald Sipkema	01-01-09 to 05-31-09 06-01-09 to 12-31-10
President of the Board of County Commissioners	Kendell Culp	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the E-911 for the period from January 1, 2009 to December 31, 2009, 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 Jasper County for the year 2009.

STATE BOARD OF ACCOUNTS

May 26, 2010

E-911
JASPER COUNTY
AUDIT RESULT AND COMMENT

E-911 EXPENDITURE EXCEPTION

IC 36-8-16 and IC 36-8-16.5 establish guidelines for the expenditure of E-911 fees. During our audit of these fees we found expenditures to be in noncompliance as follows:

The E-911 Surcharge Ground Line Fund disbursements included unallowable items such as cleaning supplies, paper products, trash bags, tools, two camcorders, rope, a rainsuit, and a \$27,148 Live Scan Booking System used for indentifying inmates upon booking.

IC 36-8-16-14(a) states in part:

"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 36-8-16-15 states:

"(a) A unit may contract with a service supplier over any term negotiated between the unit and the service supplier and may make payments from the emergency telephone system fund to provide any payments required by the contract.

(b) A unit may negotiate and enter into a lease, contract, or other obligation with a person for the purpose of procuring funds to make the payments required by a contract with a service supplier.

(c) A unit may use money in the emergency telephone system fund to make payments of debt service on any bonds or other obligations issued to purchase, to pay any lease rentals for the lease of, an enhanced emergency telephone system or to make payments required under a lease, contract, or other obligation entered into under subsection (b).

(d) A unit may pledge money in the emergency telephone system fund to make payments permitted by subsection (a), (b), or (c) in the manner set forth in IC 5-1-14. A unit may limit payments permitted by subsection (a), (b), or (c) to money in the emergency telephone system fund. The obligations of the unit to make the payments from that fund do not constitute a debt of the unit. The contract, bond, obligation, or lease must contain a statement to that effect if payments are so limited."

E-911
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 26, 2010, with Captain Harold Williams, E-911 Director; Cindy Shepherd, Administrative Assistant; and Kendell Culp, President of the Board of County Commissioners. The officials concurred with our audit finding.