

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

AUDIT REPORT

OF

EMERGENCY 911 DEPARTMENT

JEFFERSON COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED
07/15/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Randy Warner	01-01-09 to 12-31-10
President of the County Council	Dale Armstrong	01-01-09 to 12-31-10
President of the Board of County Commissioners	Julie Berry Tom Pietrykowski	01-01-09 to 12-31-09 01-01-10 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JEFFERSON COUNTY

We have examined the records of the Emergency 911 Department 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 Examination Result and Comment. The financial transactions of this office are reflected in the Examination Report of Jefferson County for the year 2009.

STATE BOARD OF ACCOUNTS

May 26, 2010

EMERGENCY 911 DEPARTMENT
JEFFERSON COUNTY
EXAMINATION RESULT AND COMMENT

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENTS

IC 36-8-16 and IC 36-8-16.5 establish guidelines for the expenditure of E-911 fees. We identified the following expenditures made from the Emergency Telephone Fund and the Wireless Emergency Telephone Fund:

<u>Fund/Budget Account</u>	
Emergency Telephone System Fund:	
Phone/Internet	\$ 360
Equipment	895
Credit	<u>144</u>
Total Emergency Telephone System Fund	<u>1,399</u>
Wireless Emergency Telephone Fund:	
Office Supplies	1,410
Postage	86
Membership	<u>212</u>
Total Wireless Emergency Telephone Fund	<u>1,708</u>
Total	<u>\$ 3,107</u>

Emergency Telephone System Fund Expenditures

Examples of costs included in the above schedule that were included in the "Phone/Internet" account were reimbursements to the E911 Coordinator for his cell phone service; included in the "Equipment" account were the purchase of an office desk, printer and copier paper; and included in the "Credit" account were finance charges on the 911 credit card.

IC 36-8-16-14(a) states: "The emergency telephone system fees shall be used only to pay for:

- (1) except as provided in subsection (c), 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.

EMERGENCY 911 DEPARTMENT
JEFFERSON COUNTY
EXAMINATION RESULT AND COMMENT
(Continued)

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

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

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, Chapter 1)

Wireless Emergency Telephone System Fund

The "Office Supplies" account in the above schedule included print toner cartridges, printer paper, and rechargeable batteries.

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:

- (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."

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

EMERGENCY 911 DEPARTMENT
JEFFERSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 26, 2010, with Randy Warner, Director; and Sandra J. Shelton, Auditor. The contents of this report were also discussed in a separate conference with Tom Pietrykowski, President of the Board of County Commissioners.