

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

AUDIT REPORT

OF

DEARBORN COUNTY E-911 COMMUNICATIONS

DEARBORN COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

08/13/2010



TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Charles Ashley	01-01-09 to 12-31-10
President of the County Council	Dennis Kraus, Sr.	01-01-09 to 12-31-10
President of the Board of County Commissioners	Ralph Thompson	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](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DEARBORN COUNTY

We have audited the records of the Office of Dearborn County E-911 Communications 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 Dearborn County for the year 2009.

STATE BOARD OF ACCOUNTS

June 30, 2010

DEARBORN COUNTY E-911 COMMUNICATIONS  
AUDIT RESULT AND COMMENT

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENT

During the audit period E911 landline fees and wireless fees were accounted for in one fund rather than two separate funds as required. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. Audit of these fees found expenditures for uniforms for E-911 employees in the amount of \$640 to be in non compliance.

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 an 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: (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."

We recommended that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E-911 program but outside the guidelines for the use of E-911 fees such as uniforms should be made from the General Fund or other appropriate funds.

OFFICE OF DEARBORN COUNTY E-911 COMMUNICATIONS  
DEARBORN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2010, with Ralph Thompson, President of the Board of County Commissioners; and Dennis Kraus, Sr., President of the County Council.