

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

AUDIT REPORT

OF

E-911 DEPARTMENT

PUTNAM COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

09/21/2010



TABLE OF CONTENTS

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

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Stephanie Campbell	01-01-09 to 12-31-12
Director of E-911	Dave Costin	01-01-09 to 12-31-10
President of the County Council	Mitchell Proctor Darrel L. Thomas	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	Gene Beck	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 PUTNAM COUNTY

We have audited the records of the E-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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Putnam County for the year 2009.

STATE BOARD OF ACCOUNTS

August 12, 2010

E-911 DEPARTMENT  
PUTNAM COUNTY  
AUDIT RESULT AND COMMENT

E-911 FEES

As stated in prior Report B35529, County wireless emergency telephone system funds were receipted to the same fund as landline fees.

IC 36-8-16.5-43 states:

"The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this section."

E-911 DEPARTMENT  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 12, 2010, with Dave Costin, Director of E-911; Stephanie Campbell, Auditor; Kristina Warren, member of the Board of County Commissioners; and Darrel L. Thomas, President of the County Council. The officials concurred with our audit finding.