

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

SUPPLEMENTAL REPORT

OF

COUNTY COMMISSIONERS

HENRY COUNTY, INDIANA

January 1, 2009 to December 31, 2009



FILED

09/24/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the Board of County Commissioners	Kim L. Cronk	01-01-09 to 12-31-10
President of the County Council	Nathan S. LaMar	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF HENRY COUNTY

We have audited the records of the Board of County Commissioners 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 Henry County for the year 2009.

STATE BOARD OF ACCOUNTS

August 26, 2010

COUNTY COMMISSIONERS
HENRY COUNTY
AUDIT RESULT AND COMMENT

E-911 EXPENDITURES

IC 36-8-16 and 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:

Payments from the Emergency Telephone System for supplies, uniforms, education and training, copiers, postage and the Indiana Office of Technology.

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."

COUNTY COMMISSIONERS
HENRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 26, 2010, with Kim L. Cronk, President of the Board of County Commissioners, and Linda S. Ratcliff, Auditor. The officials concurred with our audit finding.