

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

AUDIT REPORT

OF

EMERGENCY 911 DEPARTMENT

SWITZERLAND COUNTY, INDIANA

January 1, 2009 to December 31, 2009



**FILED**

11/15/2010



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Emergency 911 Director	Kevin Hayes	01-01-09 to 12-31-10
President of the County Council	Michael L. Jones	01-01-09 to 12-31-10
President of the Board of County Commissioners	Kenton C. Banta Brian L. Morton	01-01-09 to 12-31-09 01-01-10 to 12-31-10



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF SWITZERLAND 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 Switzerland County for the year 2009.

STATE BOARD OF ACCOUNTS

August 24, 2010

EMERGENCY 911 DEPARTMENT  
SWITZERLAND 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. During our examination of these fees we found expenditures to be in non-compliance as follows:

<u>Emergency Telephone System</u>	
<u>Fund/Budget Account</u>	
Office Supplies	\$ 5,265
Telephone	1,560
Vehicle	<u>1,326</u>
 Total	 <u>\$ 8,151</u>

Examples of the questionable costs that were included in Office Supplies account included printer toner, printer labels and rechargeable batteries. The telephone account included a telephone line in the Coordinator's office, long distance calls and other phone accessories. The vehicle account included fuel purchased, upkeep and maintenance of a County owned vehicle that the E-911 Director uses.

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.

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

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

EMERGENCY 911 DEPARTMENT  
SWITZERLAND COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 24, 2010, with Kevin Hayes, Emergency 911 Director; and Rachel A. Schuler, Auditor. The officials concurred with our examination findings.