

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

EXAMINATION REPORT
OF
TIPTON COUNTY E-911
TIPTON COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
12/07/2010

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Suzanne C. Alexander	01-01-07 to 12-31-10
E-911 Executive Board President	Phillip B. Nichols	01-01-09 to 12-31-10
President of the County Council	Phillip B. Nichols	01-01-09 to 12-31-10
President of the Board of County Commissioners	Ken Ziegler	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TIPTON COUNTY

We have audited the records of the Tipton County E-911 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 Annual Report of Tipton County for the year ending December 31, 2009.

STATE BOARD OF ACCOUNTS

August 31, 2010

TIPTON COUNTY E-911
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EXAMINATION RESULT AND COMMENT

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENT

IC 36-8-16 and 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 noncompliance as follows:

	2009
Building maintenance	\$ 6,512.51
Pest control	275.00
Janitorial service	794.39
Public safety information	143.10
Flowers	284.75
Bank charges	179.48
Internet	899.50
Supplies - office	1,975.49
Postage	34.40
Reimburse cell phone	766.12
Equipment - non E911	1,147.65
Invoice paid twice	614.77
Total	\$ 13,627.16

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;

TIPTON COUNTY E-911
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EXAMINATION RESULT AND COMMENT
(Continued)

- (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."

Governmental units should collect any overpayments made. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

TIPTON COUNTY E-911
TIPTON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on September 1, 2010, with Phillip B Nichols, E-911 Executive Board President.

The contents of this report were discussed on September 21, 2010, with Ken Ziegler, President of the Board of County Commissioners; Mike Cline, County Commissioner; Phillip B. Nichols, President of County Council; and Jane Harper, County Commissioner.