

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

AUDIT REPORT
OF
OFFICE OF EMERGENCY COMMUNICATION
CLARK COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED

01/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jerry Hall	01-01-09 to 12-31-10
President of the County Council	David Abbott Jack Coffman	01-01-09 to 12-31-09 01-01-10 to 12-31-10
President of the Board of County Commissioners	M. Edward Meyer	01-01-09 to 12-31-10



STATE OF INDIANA
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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the Office of Emergency Communication 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Clark County for the year 2009.

STATE BOARD OF ACCOUNTS

August 20, 2010

OFFICE OF EMERGENCY COMMUNICATION
CLARK COUNTY
AUDIT RESULTS AND COMMENTS

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENTS

The Clark County Office of Emergency Communication (OEC) is a Public Safety Answering Point (PSAP). The OEC is responsible for administrating expenditure of E-911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of E-911 fees. During our audit of these funds, we identified expenditures in the amount of \$23,601 for items such as utilities, water purification, office supplies, late fees, janitorial supplies, copier lease, and insurance that were not in compliance with statute.

IC 36-8-16-14(a) states:

"The emergency telephone system fees shall be used only to pay for:

- (1) except as provided in subsection (c), 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."

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:

OFFICE OF EMERGENCY COMMUNICATION
CLARK COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

- (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."

Sources and uses of funds should be limited to those authorized by the enabling statute, ordinance, resolution, or grant agreement. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

LATE PAYMENT FEES

AT & T invoices the County quarterly for emergency telephone network and equipment services. The County paid late payment fees in the amount of \$6,660 during the year 2009.

Officials and employees have the duty to pay claims and remit taxes in a timely fashion. Failure to pay claims or remit taxes in a timely manner could be an indicator of serious financial problems which should be investigated by the governmental unit.

Additionally, officials and employees have a responsibility to perform duties in a manner which would not result in any unreasonable fees being assessed against the governmental unit.

Any penalties, interest or other charges paid by the governmental unit may be the personal obligation of the responsible official or employee.

(Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OFFICE OF EMERGENCY COMMUNICATION
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2010, with Jerry Hall, Director.

The contents of this report were also discussed on September 30, 2010, with M. Edward Meyer, President of the Board of County Commissioners, and Jack Coffman, President of the County Council.