

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

AUDIT REPORT

OF

E-911

WHITE COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

06/30/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
E-911 Director	Terri Conwell	01-01-10 to 12-31-11
President of the County Council	Richard Horton Dennis Carter	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	John Heimlich	01-01-10 to 12-31-11



**STATE OF INDIANA**  
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TO: THE OFFICIALS OF WHITE COUNTY

We have audited the records of the E-911 for the period from January 1 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of White County for the year 2010.

STATE BOARD OF ACCOUNTS

June 6, 2011

E-911  
WHITE COUNTY  
AUDIT RESULT(S) AND COMMENT(S)

***E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENTS***

Indiana Codes 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:

Training, mileage, and printing were paid from E-911 fees collected for the Landline Fund.

Indiana Code 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."

E-911  
WHITE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 6, 2011, with Terri Conwell, E-911 Director, and John Heimlich, President of the Board of County Commissioners. The officials concurred with our audit finding.