

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

GRANT COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

07/26/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	James E. McWhirt	01-01-10 to 12-31-11
President of the Board of County Commissioners	Mark E. Bardsley	01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF GRANT COUNTY

We have audited the records of the County Commissioners 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 Financial Report of Grant County for the year 2010.

STATE BOARD OF ACCOUNTS

June 28, 2011

COUNTY COMMISSIONERS
GRANT COUNTY
AUDIT RESULT(S) AND COMMENT(S)

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Code 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees, we found questionable expenditures as summarized in the following category.

Digital Communications, \$18,000

A similar comment appeared in prior Report B37282.

Indiana Code 36-8-16-14(a) states in part:

"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
GRANT COUNTY
AUDIT RESULT(S) AND COMMENT(S)
(Continued)

Indiana Code 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."

ORDINANCES AND RESOLUTIONS

On October 29, 2008, the County Commissioners passed resolution 7-2008, a policy on cell phone usage. Item 5 of this resolution states: "Any overage in usage due to personal minutes shall be the responsibility of the employee who was issued the cell phone." Item 7 of this resolution states: "Each department that issues cell phones shall be responsible for keeping a monthly log which includes telephone number, name of individual using the phone corresponding to the number, cost for that phone and any overages and their associated costs."

Records presented for audit to document that the requirements contained in items 5 and 7 of this resolution were being fulfilled were incomplete. A similar comment appeared in prior Report B37282.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

COUNTY COMMISSIONERS
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on June 28, 2011, with Mark E. Bardsley, President of the Board of County Commissioners, and James E. McWhirt, President of the County Council.