

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

AUDIT REPORT

OF

E-911 DEPARTMENT
JASPER COUNTY, INDIANA

January 1, 2009 to December 31, 2010



FILED
10/27/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
E-911 Coordinator	Harold Williams (Vacant) Michael Cain	01-01-09 to 01-21-11 01-22-11 to 04-24-11 04-25-11 to 12-31-11
President of the County Council	Ronald Sipkema	01-01-09 to 12-31-11
President of the Board of County Commissioners	Kendell Culp	01-01-09 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JASPER COUNTY

We have audited the records of the Jasper County E-911 Department for the period from January 1, 2009 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Jasper County for the year 2010.

STATE BOARD OF ACCOUNTS

April 19, 2011

E-911 DEPARTMENT
JASPER COUNTY
AUDIT RESULTS AND COMMENTS

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENT

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:

The E911 Surcharge Ground Line Fund disbursements included unallowable items such as a camcorder, sweeper, DVD player with case, iPad, iPod Touch with case, 2-IHome docking stations, and numerous Apple gift cards.

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."

Indiana Code 36-8-16-15 states:

"(a) A unit may contract with a service supplier over any term negotiated between the unit and the service supplier and may make payments from the emergency telephone system fund to provide any payments required by the contract.

(b) A unit may negotiate and enter into a lease, contract, or other obligation with a person for the purpose of procuring funds to make the payments required by a contract with a service supplier.

(c) A unit may use money in the emergency telephone system fund to make payments of debt service on any bonds or other obligations issued to purchase, to pay any lease rentals for the lease of, an enhanced emergency telephone system or to make payments required under a lease, contract, or other obligation entered into under subsection (b).

(d) A unit may pledge money in the emergency telephone system fund to make payments permitted by subsection (a), (b), or (c) in the manner set forth in IC 5-1-14. A unit may limit payments permitted by subsection (a), (b), or (c) to money in the emergency telephone

E-911 DEPARTMENT
JASPER COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

system fund. The obligations of the unit to make the payments from that fund do not constitute a debt of the unit. The contract, bond, obligation, or lease must contain a statement to that effect if payments are so limited."

PERSONAL EXPENSES

The E-911 Coordinator, Harold Williams, purchased items from the E-911 budget that were for personal use only. Some of the items were a baseball bat, Ipods, Ipads, ham radios, GPS units, computers, printers, multiple software programs, iTunes cards, etc., totaling \$19,818. Some items could be recovered and are in the possession of the Jasper County Sheriff's Department. The following items have not been recovered:

- Various computer (15) totaling \$7,278.
- Various software (6) totaling \$257.
- Various external drives (8) totaling \$427.
- Various printers (3) totaling \$413.
- Various GPS units (5) totaling \$1,629.
- Various radios (7) totaling \$539.
- An Ipad, Ipad docking station and various speakers totaling \$320.
- Various antennas and headsets totaling \$60.
- Apple and iTunes cards totaling \$475.
- Various miscellaneous items including a ham radio license, windowseat, visor mount, Dymo electronic/date stamper, etc., totaling \$535.

Public funds may not be used to pay for personal items or for expenses which do not relate to the functions and purposes of the governmental unit. Any personal expenses paid by the governmental entity may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Counties, Chapter 1)

This issue was reviewed in conjunction with an investigation by the Jasper County Sheriff's Department. On April 14, 2011, Harold Williams, Jasper County E-911 Director was arrested and charged with one count of theft and one count of official misconduct.

We request that Harold Williams reimburse Jasper County for \$11,933 for personal items that could not be recovered. (See Summary, page 10)

OFFICIAL BOND

The E-911 Director, Harold Williams, did not have an individual official bond but was covered by a blanket policy for the County issued from Liberty Mutual Insurance Company for \$100,000. The blanket policy for the County was not recorded for the audit period.

E-911 DEPARTMENT
JASPER COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 31, 2011, with Harold Williams, former E-911 Director, and Marcel Katz, Attorney-At-Law. The Official Response has been made a part of this report and may be found on pages 7 through 9.



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OFFICIAL RESPONSE

June 8, 2011

Ms. Kristina Girton
State Board of Accounts
302 W. Washington St, Rm E418
Indianapolis IN 46204-2765

Re: Exit Conference - Harold Williams

Dear Ms. Girton:

Harold Williams, through his attorney, Marcel Katz, responds to the preliminary draft of the audit results and comments for Jasper County E-911 as follows:

Referring specifically to the preliminary draft of the Jasper County E-911 three page reference to items not recovered, as well as the audit results and comments, Harold Williams would state that all items listed in those documents were purchased through the E-911 budget specifically for the operation of the 911 emergency office or for the Jasper County Sheriff's Department and Jail.

In twenty-four years on the Jasper County Sheriff's Department, Harold Williams was never informed by any supervisor that he was required to keep an inventory list of equipment purchased or that he was to note or report to anyone when the equipment previously purchased had been disposed of for any reason. All of the equipment was purchased by submission of claim forms which were reviewed and signed by Orville Perry and then reviewed and signed by the Auditor. The claim forms were subsequently reviewed by the County Commissioner's and approved by them for payment. None of these entities ever required Harold Williams to verbally or in writing provide an inventory of the items purchased nor did Orville Perry, direct superior officer to Harold Williams ever instruct him or inform him that any of the purchases that were approved were not allowed for purchase within the E-911 fund or by the Sheriff's Department.

Ms. Kristina Girton, State Board of Accounts

June 8, 2011

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As the attached documents would show, the transaction history listing report for date range December 7- 27, 2010, Harold Williams did not have sole discretionary authority over the E-911 fund as has been alleged. Other persons within the Sheriff's Department spent money out of the funds for items that were not authorized or requested by Harold Williams, such as the expenditures to the St. Anthony Medical Center shown in the attached document.

All of the items listed in the State Board of Accounts were used in the performance of Harold Williams' duties as 911 Coordinator.

Specifically, as to the various computers listed, those were purchased for and used in the performance of the 911 Coordinator duties. If not located, those computers would have been disposed of for various reasons including being damaged or inoperable.

The software, Mr. Williams believes, was purchased for anti-virus or malware for the Sheriff's Radio Room. The software should still exist and be located at the jail. Mr. Williams never bought any video games.

External drives are at the Jasper County Jail and were installed at different locations in the jail. They were given to jail detectives, jail commanders or other personnel at their request for their computers.

Printers were purchased for various individuals at the Jasper County Jail. Although they came out of the 911 budget, they were used throughout the Sheriff's Department. They should still be located within the Department or the Jail.

The GPS units were used for locating and verifying 911 addresses and also used to assist in establishing locations for tornado warning sirens. Those should also still exist at the Sheriff's Department.

The radios referred to in the listing are still at the Jasper County Jail. They may be in secure areas of the jail and some were in filing cabinets in Mr. Williams' former office.

The I-pad was purchased for use by Mr. Williams for use as 911 Coordinator and is still at the jail. It has been listed as one of the items found by the detectives in the criminal case. The other items were also retrieved by the police except for the Ipad touch which had been damaged by water and was replaced by the I-pad keyboard.

The antennas were attached to scanners and should all be in the former office of Mr. Williams. The headset should also be located there.

Ms. Kristina Girton, State Board of Accounts

June 8, 2011

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The Apple and iTunes cards were used for applications for Ipad and Ipad to monitor weather, gain remote access to servers, and to develop and show presentations. The cards were used to the point where they were no longer functional and were disposed of.

As to the miscellaneous items, the laser pointer is still in the former office of Mr. Williams in the filing cabinet in a folder. The ham radio license was a book purchased for 911 emergency radio education. The visor mount was used for Mr. Williams' squad car for his phone or GPS. The TM Light is unknown to Mr. Williams. The folding keyboard broke and the memory cards were installed in jail computers. They would not be located because they were installed inside computers. Mr. Williams is unaware of a MicroClip booklight. The Enr rechargeable flashlight is in the office, as is the Dymo electronic date/time stamper. The RS emergency crank is located at the jail. Mr. Williams is not sure of the windowseat but believes that it was purchased for his squad car.

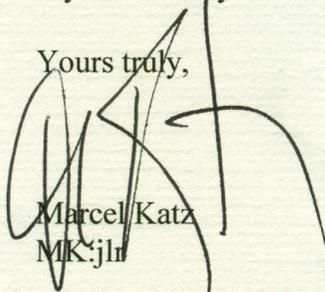
References to a baseball bat are inaccurate. There was a baseball bat kept in Mr. Williams' squad car. It was of equal width from one end to the other and was used after floods in Jasper County as a pry bar or for breaking windows or other such functions. It was never used for sports activities. The Ipad was carried for wi-fi access and to keep contact information. The Ipad replaced computers previously purchased and was used to access and monitor the weather and servers. Ham radios were purchased prior to the time referenced. They were in the Sheriff's Department Office and used for contacting amateur radio operators related to weather emergency response.

As again stated, none of these items were used for personal use, were all related to legitimate functions for the operation of the 911 office, and to perform duties of Mr. Williams including maintaining, installing and supervising the use of computer systems within the Jasper County Sheriff's Department.

For these reasons, Mr. Williams sees no reason to reimburse Jasper County for the expenses itemized.

If you wish any further information or clarification of our response, please advise.

Yours truly,

A handwritten signature in black ink, appearing to read 'Marcel Katz', is written over the typed name. The signature is stylized and somewhat illegible.

Marcel Katz
MK:jl

cc: Harold Williams

E-911 DEPARTMENT
JASPER COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Harold Williams, former E-911 Coordinator: Personal Expenses, page 5	<u>\$ 11,933</u>	<u>\$ -</u>	<u>\$ 11,933</u>

AFFIDAVIT

STATE OF INDIANA)
CASS COUNTY)

I, Kristina Girton, Field Examiner, being duly sworn on my oath, state that the foregoing report based on the official records of the E-911 Department, Jasper County, Indiana, for the period from January 1, 2009 to December 31, 2010, is true and correct to the best of my knowledge and belief.

Kristina Girton
Field Examiner

Subscribed and sworn to before me this 24th day of October, 2011.



CYNTHIA D. HOWARD
Notary Public, State of Indiana
My Commission Expires: October 21, 2017

Cynthia D. Howard
Notary Public

My Commission Expires: _____

County of Residence: CASS