

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

EXAMINATION REPORT
OF
E-911 DEPARTMENT
RIPLEY COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED

12/07/2011

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-------------------|----------------------|
| Director | Judy Schebler | 01-01-10 to 12-31-11 |
| President of the County Council | Dephane Smith | 01-01-10 to 12-31-11 |
| President of the Board of County Commissioners | Robert C. Reiners | 01-01-10 to 12-31-11 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF RIPLEY COUNTY

We have audited the records of the E-911 Department 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Ripley County for the year 2010.

STATE BOARD OF ACCOUNTS

October 24, 2011

E-911 DEPARTMENT
RIPLEY COUNTY
EXAMINATION RESULT AND COMMENT

QUESTIONABLE E-911 EXPENDITURES

The Ripley County E-911 Department is a Public Safety Answering Point (PSAP) and is responsible for administrating the 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 examination of these funds, we identified expenditures in the amount of \$10,110 for items such as office supplies, postage, utilities, uniforms, printing, and training from the Emergency Telephone System Fund and Wireless Emergency Telephone System Fund.

Emergency Telephone System Fund Expenditures

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."

Wireless Emergency Telephone System Fund Expenditures

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."

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)

E-911 DEPARTMENT
RIPLEY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 24, 2011, with Judy Schebler, Director; Dephane Smith, President of the County Council; Robert C. Reiners, President of the Board of County Commissioners; and William L. Wagner, County Auditor. The officials concurred with our finding.