

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

AUDIT REPORT

OF

E-911 DEPARTMENT

PUTNAM COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
09/04/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials	2
Transmittal Letter	3
Audit Result and Comment: E-911 Expenditures	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Stephanie Campbell	01-01-09 to 12-31-12
Director of E-911	David G. Costin	01-01-11 to 12-31-12
President of the County Council	Darrel L. Thomas	01-01-11 to 12-31-12
President of the Board of County Commissioners	Gene Beck Kristina Warren	01-01-11 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the E-911 Department for the period from January 1, 2011 to December 31, 2011, 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 and Comment. The financial transactions of this office are reflected in the Annual Report of Putnam County for the year 2011.

STATE BOARD OF ACCOUNTS

August 8, 2012

E-911 DEPARTMENT
PUTNAM COUNTY
AUDIT RESULT AND COMMENT

E-911 EXPENDITURES

During our review of E-911 disbursements, we found questionable expenditures for office supplies in 2011. Expenditures for office supplies totaled \$498.

Indiana Code 36-8-16-14 states:

"Sec. 14. (a) 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 an expenditure."

Indiana Code 36-8-16.5-41 states:

"Sec. 41. (a) 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."

E-911 DEPARTMENT
PUTNAM COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 8, 2012, with David G. Costin, Director of E911; Stephanie Campbell, Auditor; and Nancy Fogle, County Commissioner. The officials concurred with our findings.