

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

AUDIT REPORT
OF
OFFICE OF EMERGENCY COMMUNICATIONS
CLARK COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
09/13/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jerry W. Hall	01-01-11 to 12-31-12
President of the County Council	Kevin Vissing Barbara Hollis	01-01-11 to 12-31-11 01-01-12 to 12-31-12
President of the Board of County Commissioners	M. Edward Meyer Les Young	01-01-10 to 12-31-11 01-01-12 to 12-31-12



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CLARK COUNTY

We have audited the records of the Office of Emergency Communications 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 Clark County for the year 2011.

STATE BOARD OF ACCOUNTS

August 13, 2012

OFFICE OF EMERGENCY COMMUNICATIONS
CLARK COUNTY
AUDIT RESULT AND COMMENT

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 funds we found expenditures to be in noncompliance in the amount of \$9,291 from the Enhanced 911 Fund and \$34,893 from the Wireless Emergency Telephone Fund for such things as utilities, water purification, office supplies, copier lease, and building maintenance.

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 36-8-16.5-41(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)

OFFICE OF EMERGENCY COMMUNICATIONS
CLARK COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 13, 2012, with Jerry W. Hall, Director; and on August 14, 2012, with M. Edward Meyer, Vice-President of the Board of County Commissioners, and Brian Lenfert, Vice-President of the County Council.