

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

DELAWARE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



**FILED**  
09/18/2013



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: Disbursement From 911 Funds .....	4-5
Exit Conference.....	6

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	James King	01-01-12 to 12-31-12
	Kevin Nemyer	01-01-13 to 12-31-13
President of the Board of County Commissioners	Todd Donati	01-01-12 to 12-31-12
	Larry Bledsoe	01-01-13 to 12-31-13



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF DELAWARE COUNTY, INDIANA

We have audited the records of the County Commissioners for the period from January 1, 2012 to December 31, 2012, 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 Delaware County for the year 2012.

STATE BOARD OF ACCOUNTS

August 19, 2013

COUNTY COMMISSIONERS  
DELAWARE COUNTY  
AUDIT RESULT AND COMMENT

**DISBURSEMENTS FROM 911 FUNDS**

We found that the following disbursements using the distributed 911 fees found under Indiana Code 36-8-16.7 were unallowable:

<u>Type of Disbursement</u>	<u>Amount</u>
Employee cell phones	\$ 684
Building maintenance	114
Late fees	930

Indiana Code 36-8-16.7-38 (a) and (b) states:

"(a) A PSAP may use a distribution from a county under this chapter only for the following:

1. The lease, purchase, or maintenance of communications service equipment.
2. Necessary system hardware and software and data base equipment.
3. Personnel expenses, including wages, benefits, training, and continuing education, only to the extent reasonable and necessary for the provision and maintenance of:
  - (A) the statewide 911 system; or
  - (B) a wireline enhanced emergency telephone system funded under IC 36-8-16 (before its repeal on July 1, 2012).
4. Operational costs, including costs associated with:

COUNTY COMMISSIONERS  
DELAWARE COUNTY  
AUDIT RESULT AND COMMENT  
(Continued)

- (A) utilities;
  - (B) maintenance;
  - (C) equipment designed to provide backup power or system redundancy, including generators; and
  - (D) call logging equipment.
5. An emergency notification system that is approved by the board under section 40 of this chapter.
  6. Connectivity to the Indiana data and communications system (IDACS).
  7. Rates associated with communications service providers' enhanced emergency communications system network services
  8. Mobile radio equipment used by first responders, other than radio equipment purchased under subdivision as a result of the narrow banding requirements specified by the Federal Communications Commission.
  9. Up to fifty percent (50%) of the costs associated with the narrow banding or replacement of radios or other equipment as a result of the narrow banding requirements specified by the Federal Communications Commission.
- (b) A PSAP may not use a distribution from a county under this chapter for the following:
1. The construction, purchase, renovation, or furnishing of PSAP buildings.
  2. Vehicles."

COUNTY COMMISSIONERS  
DELAWARE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 19, 2013, with Larry Bledsoe, President of the Board of County Commissioners; Judy Rust, Auditor; and Patty Lackey, Executive Assistant.