

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

AUDIT REPORT

OF

COUNTY SHERIFF

BOONE COUNTY, INDIANA

January 1, 2012 to December 31, 2012



FILED
10/08/2013

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Sheriff	Ken Campbell	01-01-11 to 12-31-14
President of the County Council	Steve Jacob	01-01-12 to 12-31-13
President of the Board of County Commissioners	Marc Applegate Jeff Wolfe	01-01-12 to 12-31-12 01-01-13 to 12-31-13



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF BOONE COUNTY

We have audited the records of the County Sheriff 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Boone County for the year 2012.

STATE BOARD OF ACCOUNTS

August 27, 2013

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS - COMMISSARY

Depository reconciliations of the fund balances to the bank account balances were conducted; however, bank account reconciliations identified a cash long in the amount of \$84.30.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

FEES FOR STATEWIDE 911 SERVICES

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>
Office chairs	<u>\$ 4,221.76</u>

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

- (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).

COUNTY SHERIFF
BOONE COUNTY
AUDIT RESULTS AND COMMENTS
(Continued)

4. Operational costs, including costs associated with:
 - (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 SHERIFF
BOONE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2013, with Deanna Willhoite, County Auditor; Steve Jacob, President of the County Council; and Marcia Wilhoite, County Council member.

The contents of this report were discussed on September 16, 2013, with Ken Campbell, County Sheriff; Brittany Hicks, Executive Secretary; and Shari Campbell, Jail Matron. The Official Response has been made a part of this report and may be found on pages 7 and 8.



SHERIFF KEN P. CAMPBELL
BOONE COUNTY SHERIFF'S OFFICE

1905 INDIANAPOLIS AVENUE LEBANON, INDIANA 46052
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Monday, September 16, 2013

Indiana State Board of Accounts
301 West Washington Street
Room E 418
Indianapolis, IN 46204-2765
Re: OFFICIAL RESPONSE

Dear Sirs:

Attached please find the Boone County Indiana Audit Results and Comments for 2012. Please accept this document and the attached documents as documentation of correcting the error noted in the Fees for Statewide 911 Services and as our Official Response to the results and comments.

Once this Office was notified of the error, we took immediate steps to rectify the error by moving funds from an appropriate account to the Statewide 911 Fund. The letter attached is for the Additional Appropriation Request to the Boone County Council.

Thank you for bringing this matter to our attention.

Respectfully,

K. P. Campbell

Ken P. Campbell
Sheriff



Boone County Sheriff's Office

Ken P. Campbell, Sheriff

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September 9, 2013

Per the 2012 State Board of Accounts audit it was brought to our attention that a claim paid on 12/28/12 out of fund 1222-320-3000.52 Statewide 911 for new chairs for our dispatch center for \$4221.76 was done incorrectly. The Statewide 911 fund cannot be used for this type of purchase. To correct this error we are going to take the money from these chairs from the County Corrections line 0526-061-4000.20 and do an additional of that money back into the 1222-320-3000.52.

COPY

Ken P. Campbell

Ken Campbell
Sheriff

RECEIVED

Ken P. Campbell