

**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, 2012 to December 31, 2012



**FILED**  
12/12/2013



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Audit Result and Comment: E-911 Expenditure Exception to Compliance With Statutory Requirements .....	4-5
Exit Conference.....	6
Official Response .....	7

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Jerry Hall	01-01-12 to 12-31-13
President of the County Council	Barbara Hollis	01-01-12 to 12-31-13
President of the Board of County Commissioners	Les Young Jack Coffman	01-01-12 to 12-31-12 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 CLARK COUNTY

We have audited the records of the Office of Emergency Communications 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 Clark County for the year 2012.

STATE BOARD OF ACCOUNTS

October 24, 2013

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 established guidelines for the expenditure of E-911 fees. On July 1, 2012, Indiana Code 36-8-16 and Indiana Code 36-8-16.5 in regards to fees and the expenditure of these fees were repealed, and Indiana Code 36-8-16.7 was enacted on this date. During the period of January 1, 2012 through June 30, 2012, we found expenditures to be in noncompliance in the amount of \$130 from the Enhanced 911 Fund and \$16,206 from the Wireless Emergency Telephone Fund for such things as utilities, water purification, cell phones, carpeting, and trash removal. During the period of July 1, 2012 through December 31, 2012, we found expenditures to be in noncompliance in the amount of \$1,656 from the Statewide 911 System Fund for such things as water purification, office supplies, pest control services, and trash removal.

During audit, Indiana Code 36-8-16-14(a) stated in part:

"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."

During audit, Indiana Code 36-8-16.5-41(a) stated:

"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."

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:

OFFICE OF EMERGENCY COMMUNICATIONS  
CLARK COUNTY  
AUDIT RESULT AND COMMENT  
(Continued)

- (1) The lease, purchase, or maintenance of communications service equipment.
  - (2) Necessary system hardware and software and database 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:
    - (A) utilities;
    - (B) maintenance;
    - (C) equipment designed to provide backup power or system redundancy, including generators; and
    - (D) cell 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 (9) 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."

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 October 24, 2013, with Jerry Hall, Director, and on November 4, 2013, with Jack Coffman, President of the Board of County Commissioners, and Barbara Hollis, President of County Council. The Official Response has been made a part of this report and may be found on page 7.



CLARK COUNTY OFFICE OF EMERGENCY  
COMMUNICATIONS

110 NORTH INDIANA AVENUE SELLERSBURG INDIANA 47172

October 24 , 2013

To: State Board of Accounts

Att:: Dave Stainbrook, Field Examiner

Re: OFFICIAL RESPONSE (AUDIT EXIT)

This Office will strive to meet all statutory requirements as stated in (IC 36-8-16-14 (a) and IC 36-8-16.7-38 Permitted uses of Distribution by PSAPS.

In transitioning of income resources completely reliant on 911 fees, to multiple income sources, there have been line item errors. In addition, the permitted uses of distributions by PSAPS have evolved to allow for additional Expenditures(i.e. Utilities).

Prior to this audit, Water Purification, Trash Removal , Office Supplies, Pest Control Services and Cell Phone expenditures have been corrected and charged to non-911 fee based line item categories.

If I can be of any assistance, please feel free to contact my office.

Thanks Again,

A handwritten signature in black ink, appearing to read 'Jerry W. Hall', is written over a horizontal line.

Jerry W. Hall  
Director,  
Clark County 911

(812) 246-7475, opt. 3  
(502) 643-5169 Cell  
(812) 246-7480 Fax

[jhall@clarkcounty911.com](mailto:jhall@clarkcounty911.com)