

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

REPORT
ON THE
EXPENDITURE OF E911 FEES
January 1, 2014 to December 31, 2014



FILED
02/24/2015

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include information received
after initial report was filed.*



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE MEMBERS OF THE INDIANA STATEWIDE 911 BOARD

This report provides the results of our analysis of E911 fee expenditures at the public safety answering points (PSAPs) for the year ending December 31, 2014, as required by Indiana Code 36-8-16.7-38(d).

The E911 fee expenditures of all ninety-two Indiana counties and E911 fee expenditures of PSAPs that were not part of a county's government were requested to be analyzed for compliance with Indiana Code 36-8-16.7-38(a) and (b). The *Guidance Policy on Expenditures of Distributions* provided to us by the Executive Director for the Statewide E911 Board (Board) and illustrated in Appendix D, as well as the Director's opinion, were considered for guidance when determining the compliance and eligibility of these expenditures. We also determined if the financial activity for E911 fees was accounted for within the proper fund.

In summary, ninety-two counties and twelve city or town PSAPs provided the financial activity and supporting documentation requested. Eighteen counties were identified as having ineligible expenditures totaling \$134,537.73. These ineligible expenditures are summarized by category within the report and detailed by governmental entity and category in Appendix A.

Our findings of ineligible expenditures were presented to each respective county auditor or, in the case of a PSAP that was not part of a county's government, city controller/clerk-treasurer for review. Any written responses from these officials are included in this report in Appendix E.

We have provided abstracts of revenue and expenditure activity of each local unit for the convenience of the reader located in Appendices B and C. These appendices are not reflective of audited revenues or expenditures, but rather a compilation of unaudited amounts and, therefore, should be reviewed as such. Our procedures were designed solely to satisfy the audit requirements of Indiana Code 36-8-16.7-38(d). Because our procedures were not designed to opine on financial statements, we did not follow auditing standards generally accepted in the United States of America.

The Indiana State Board of Accounts is committed to providing the Board and other interested parties with accurate and reliable information. We have many dedicated men and women who take very seriously their role in providing quality information to be used for the benefit of Indiana's taxpayers. We hope the information provided in this report will be useful in your decision making process.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

March 4, 2015

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REPORT
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THE EXPENDITURE OF E911 FEES
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E911 FEES

E911 fees refer to the fees and charges required to be collected under Indiana Code 36-8-16.6 and Indiana Code 36-8-16.7. Specifically, Indiana Code 36-8-16.6 requires the Board to impose an enhanced prepaid wireless charge of \$0.50 starting July 1, 2012. Indiana Code 36-8-16.7 requires the Board to also impose a fee on standard users of communication services who pay for their service retroactively. Starting July 1, 2012, this fee is \$0.90. These fees and charges may be increased by the Board.

The E911 fees are deposited into the Statewide 911 Fund, which is administered by the Board; the Board in turn disburses these fees to the counties. There is no statutory requirement for counties to disburse the E911 fees to other PSAPs operated within the county by cities and towns. We found that some counties retain the fees for PSAPs operated by the county while other counties do distribute to other local PSAPs. The one exception to this distribution process is for Marion County, where the state distribution comes to the City of Indianapolis. Marion County handles the budgets for both City and County and proposes any allocation to the Council.

PROCEDURES PERFORMED

In order to capture the population to review, which would be all expenditures of E911 fees in calendar year 2014, we had to determine into what fund each of the 92 counties receipted these fees. Indiana Code 36-8-16.7-38(f) requires that the county treasurer deposit the E911 fees in a separate fund, which under the standardized chart of accounts is Fund 1222.

For counties, we requested a report detailing E911 program revenues and expenditures for the year ending December 31, 2014. Beginning balances for the purposes of this report were not requested. The detail of revenues and expenditures were compiled and summarized by unit type, unit name and expenditure categories for noncompliance, and number of funds used to account for E911 fees.

A county may distribute E911 fees to a local city or town PSAP. However, there is no statutory requirement that E911 fees received by a city or town be maintained in a separate fund. We found that often these fees are commingled into the city or town's General Fund. Due to this difference in accounting for E911 fees at some cities and towns, we followed a different review protocol which is detailed below.

For cities and towns with E911 fees commingled into the General Fund, we requested a General Fund report detailing revenues and expenditures. However, we could not always determine if the E911 fees were expended for eligible purposes. If the city/town PSAP received more E911 fees from the county than they expended on the 911 program, we were able to review the expenditures and determine eligibility. But, if the city/town PSAP expended more on the 911 program than the E911 fees received, we were unable to tie a specific 911 program expenditure to the funding source. In the cases where we could not determine eligibility, we requested and received written certifications that E911 fees expended were eligible and in compliance with Indiana Code 36-8-16.7-38. Those requests were made of and received from the cities of Elkhart, Evansville, Fort Wayne, Greensburg, and the Town of Plainfield. No exceptions were noted for these PSAPs.

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(Continued)

The reports provided by the PSAPs illustrated expenditures detailed by category. Some category types of expenditures were immediately recognized as ineligible. We listed these amounts as exceptions, regardless of the amount, and did not perform additional reviews. Other categories in the detail provided were not clear as to whether the expenditures would be eligible or ineligible. For these, we performed additional reviews of material expenditures through inquiry and review of supporting documentation. Materiality was calculated based on five percent of the annual E911 revenue for each unit and applied to expenditures that were deemed questionable as to eligibility.

Revenue was simply compiled and used solely for determining materiality. Appendix A is a summary of noncompliance by unit. Appendix B is the fund revenue activity by unit. Appendix C is the combined abstract of the E911 Fund expenditure activity for each unit of government for the year ending December 31, 2014.

FINDINGS

Ineligible Expenditures From E911 Fee Funds

The following table is a summary by purpose of ineligible expenditures:

	2014
Office Furniture & Fixture	\$ 44,931.94
Advertising for employment	349.00
Architect Fees	17,981.40
Drug Test Program	756.50
Emergency Notification System	27,945.22
Recorder Maintenance	2,636.70
Legal Services	320.94
Liability/Casualty Insurance	1,246.00
Office Equipment	1,689.95
Office Space Rental	10,566.00
Office Supplies	8,760.00
Postage	19.63
Supplies	331.56
Printing & Advertising	568.90
Printing Services	502.44
Public Education	995.01
Unappropriated Money	7,189.07
Uniform Allowance	3,000.00
Uniforms	4,747.47
Total	\$ 134,537.73

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(Continued)

The statute for expenditure compliance of Statewide 911 and Enhanced Prepaid wireless fees is Indiana Code 36-8-16.7-38 which states in part: "(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 Indiana Code 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) 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 (9) as a result of the narrow banding requirements specified by the Federal Communications Commission. (9) Up to 50 percent 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."

On April 25, 2014, the Board adopted Resolution 2014-1 approving amendments to the *Guidance Policy on Expenditures of Distributions*, a copy of which is included in Appendix D. This policy gives additional guidance on eligible and ineligible expenditures and was to be distributed to all PSAPs in Indiana.

Status of Prior Reports

The exceptions noted in our prior Report B43261 for the period January 1, 2013 to December 31, 2013, were followed up on by the Statewide 911 Board (Board) through their Executive Director. Requests to reimburse the local E911 fund for instances of ineligible expenditures were made to each PSAP where noncompliance was noted. Thirteen counties did not comply with the Board's requests to reimburse a total of \$19,541.20 to their respective local E911 fund.

Nonuse of Proper Fund

Prior to July 1, 2012, all counties used two funds to account for E911 fees; a wireless emergency telephone system fund and an emergency telephone system fund. Monies remaining in these funds on July 1, 2012, were to be transferred by the county treasurer to a single, separate fund. The newly created fund, referred to as Fund 1222 under the current standardized chart of accounts, was authorized by Indiana Code 36-8-16.7-38(f). No exceptions were noted.

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APPENDIX A

APPENDIX A
SUMMARY OF NONCOMPLIANCE BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2014

Unit Name	Amount of Expenditure	Purpose of Expenditure	Description of Expenditure
Blackford County	\$ 331.56	Supplies	Supplies
Cass County	10,566.00	Office Space Rental	Office Space Rental
Cass County	415.50	Drug Test Program	Drug Testing
Clay County	3,059.15	Office Supplies	Office Supplies
Dearborn County	6,500.00	Communication	Emergency Notification System
DeKalb County	780.41	Office Supplies	Office Supplies
DeKalb County	186.11	Uniforms	Uniforms
DeKalb County	15.00	Postage	Office Supplies
DeKalb County	502.44	Printing Services	Printing
Delaware County	349.00	Advertising for Employment	Advertisement
Elkhart County	885.40	Office Furn & Fixture	Office Furniture
Fayette County	21,445.22	Emergency Notification System	Emergency Notification System
Fayette County	4,920.44	Office Supplies	Office Supplies
Fayette County	995.01	Public Education	Public Education
Fayette County	975.86	Uniforms	Uniforms
Fayette County	320.94	Legal Services	Legal
Fayette County	1,246.00	Liability/Casualty Insurance	Insurance
Fayette County	2,636.70	Recorder Maintenance	Records Management
Fayette County	4.63	Postage	Office Supplies
Fountain County	465.39	Office Max - desk/cabinet	Office Furniture
Fountain County	286.62	Quill - desk	Office Furniture
Lake County	17,981.40	Architect Fees	Wold Architect
LaPorte County	2,700.00	Uniforms	Uniforms
Morgan County	3,000.00	Uniform Allowance	Uniform Allowance
Orange County	125.00	Furniture & Fixtures	Furniture
Pulaski County	116.00	Uniforms	Uniforms
Pulaski County	769.50	Uniforms	Uniforms
Pulaski County	944.35	Furniture & Fixtures	Office Furniture
Pulaski County	7,189.07	Unappropriated Money	Unappropriated Money
Scott County	568.90	Printing & Advertising	Printing
Scott County	341.00	Pre-Employment Testing	Drug Testing
Shelby County	995.93	Equipment & Furniture	Office Furniture
St. Joseph County	41,229.25	Furniture & Fixtures	Office Furniture
Switzerland County	1,689.95	Office Equipment	Office Equipment
Total	\$ 134,537.73		

APPENDIX B

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2014

Unit Name	Receipts
City of Columbia City	\$ 11,045.36
City of Elkhart	79,431.50
City of Evansville	240,171.50
City of Greensburg	28,387.75
City of Fort Wayne	2,529,355.33
City of Kendallville	36,500.00
City of Mishawaka	125,000.00
City of Mitchell	9,014.52
City of New Haven	48,400.00
City of Shelbyville	141,849.00
City of South Bend	215,000.00
Town of Speedway	5,269.00
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City/Town Subtotal	\$ 3,469,423.96
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Adams County	\$ 442,330.86
Allen County (See City of Fort Wayne)	2,543,476.78
Bartholomew County	989,326.66
Benton County	80,715.98
Blackford County	198,654.96
Boone County	674,207.75
Brown County	273,824.95
Carroll County	275,526.52
Cass County	794,806.76
Clark County	1,108,836.49
Clay County	422,501.21
Clinton County	456,838.86
Crawford County	156,967.97
Daviess County	357,494.87
Dearborn County	1,122,049.35
Decatur County	546,342.00
DeKalb County	542,244.61
Delaware County	961,689.17
Dubois County	585,291.75
Elkhart County	1,165,850.65
Fayette County	412,353.05
Floyd County	594,412.66
Fountain County	239,464.17
Franklin County	271,703.19
Fulton County	277,240.21
Gibson County	331,146.86
Grant County	447,713.69
Greene County	369,633.86
Hamilton County	3,700,747.71
Hancock County	1,143,897.69
Harrison County	278,523.83
Hendricks County	1,729,333.10
Henry County	481,805.43
Howard County	757,784.62
Huntington County	368,335.08
Jackson County	568,481.00
Jasper County	452,322.86
Jay County	272,873.21
Jefferson County	300,738.87
Jennings County	390,633.51
Johnson County	1,679,224.45
Knox County	441,864.84
Kosciusko County	962,614.02

APPENDIX B
SUMMARY OF REVENUE ACTIVITY BY UNIT
FOR THE YEAR ENDED DECEMBER 31, 2014
(Continued)

Unit Name	Receipts
LaGrange County	425,004.84
Lake County	2,076,115.65
LaPorte County	1,612,190.49
Lawrence County	493,869.42
Madison County	723,167.39
Marion County	5,731,739.27
Marshall County	517,413.79
Martin County	159,958.97
Miami County	469,108.84
Monroe County	731,229.36
Montgomery County	447,602.84
Morgan County	591,667.69
Newton County	218,399.95
Noble County	531,521.08
Ohio County	101,000.99
Orange County	315,766.00
Owen County	285,630.00
Parke County	206,298.94
Perry County	289,454.73
Pike County	151,511.96
Porter County	1,803,300.24
Posey County	377,744.64
Pulaski County	202,026.96
Putnam County	588,794.88
Randolph County	346,430.96
Ripley County	370,875.88
Rush County	308,445.94
Scott County	368,509.00
Shelby County	583,981.81
Spencer County	324,040.92
St. Joseph County	1,802,141.75
Starke County	380,510.91
Steuben County	578,570.86
Sullivan County	637,406.42
Switzerland County	157,166.97
Tippecanoe County	1,511,627.80
Tipton County	245,227.63
Union County	139,364.96
Vanderburgh County	1,552,483.16
Vermillion County	206,896.00
Vigo County	714,528.01
Wabash County	285,895.86
Warren County	122,350.71
Warrick County	759,551.74
Washington County	302,162.88
Wayne County	674,912.69
Wells County	362,781.89
White County	417,579.00
Whitley County	378,147.86
County Subtotal	<u>62,753,936.59</u>
Total City/Town and County	<u>\$ 66,223,360.55</u>

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APPENDIX C

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2014

Unit Name	Personnel	911 Network & 911 Equipment	Computer Aided Dispatch Hardware/Software	GIS Mapping	Training and Continuing Education	Operational Costs	Call Logging Equipment
City of Columbia City	\$ 23,143.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
City of Elkhart	-	115,051.33	-	-	-	-	-
City of Evansville	240,171.50	-	-	-	-	-	-
City of Greensburg	36,607.57	-	-	-	-	-	-
City of Mitchell	9,014.52	-	-	-	-	-	-
City of Shelbyville	141,849.00	-	-	-	-	-	-
City of South Bend	181,329.26	-	-	-	-	-	-
City of Mishawaka	125,000.00	-	-	-	-	-	-
Town of New Haven	463,624.00	-	-	-	-	-	-
City/Town Total	1,220,738.97	115,051.33	-	-	-	-	-
Adams County	357,430.95	102,317.71	34,675.05	-	1,842.42	-	-
Allen County	-	-	-	-	-	-	-
Bartholomew County	1,330,911.29	-	-	-	-	-	-
Benton County	-	-	-	-	-	43,181.49	-
Blackford County	154,761.93	6,484.45	-	-	-	-	-
Boone County	-	584,859.59	98,837.90	24,502.08	-	8,314.22	-
Brown County	202,225.46	374.64	-	-	927.00	39.00	-
Carroll County	420,161.99	19,776.00	-	-	1,000.00	33,735.52	-
Cass County	681,299.38	76,966.79	-	-	5,046.36	-	-
Clark County	991,788.59	-	-	-	-	-	-
Clay County	440,066.42	53,634.38	-	4,416.00	1,828.00	54,667.34	-
Clinton County	216,650.43	110,805.59	-	-	3,805.18	35,236.06	-
Crawford County	84,246.98	28,093.57	-	-	1,561.12	14,655.38	-
Daviess County	70,000.00	128,348.69	-	-	-	-	-
Dearborn County	512,466.34	82,508.57	55,668.49	-	5,989.89	2,427.85	-
Decatur County	64,018.19	91,307.26	-	-	4,394.80	-	-
DeKalb County	918,591.12	121,534.51	28,800.00	-	7,119.48	34,163.75	-
Delaware County	479,687.54	238,348.35	13,947.83	-	-	-	-
Dubois County	438,689.34	111,897.91	-	-	-	-	-
Elkhart County	362,067.52	14,029.49	399,155.43	-	-	-	-
Fayette County	363,031.46	46,852.78	-	4,025.00	7,733.58	422.00	-
Floyd County	1,728.47	417,364.76	2,605.00	-	1,980.00	1,800.75	-
Fountain County	224,092.41	119,031.74	-	-	3,825.03	55,189.85	-
Franklin County	251,867.32	91,017.49	21,276.77	-	2,089.00	302.50	-
Fulton County	165,083.88	24,954.81	-	-	3,018.44	30,561.82	-
Gibson County	125,124.54	188,793.65	2,000.00	-	78.00	4,275.94	-
Grant County	-	330,880.09	8,299.00	-	-	-	-
Greene County	259,256.86	77,947.60	-	-	2,089.66	-	-
Hamilton County	4,810,221.51	-	-	-	-	-	-
Hancock County	1,017,266.73	-	5,000.00	-	-	-	-
Harrison County	212,469.74	55,020.26	-	4,025.00	-	18,939.37	-
Hendricks County	-	1,170,513.28	-	-	-	-	-
Henry County	425,560.00	114,852.93	6,635.22	-	-	950.00	-
Howard County	-	403,438.78	-	-	6,127.97	-	-
Huntington County	304,615.20	128,939.17	-	-	-	-	-
Jackson County	158,581.18	-	-	-	4,138.20	197,225.18	-
Jasper County	316,836.69	116,309.54	-	-	-	-	-
Jay County	161,838.81	106,862.28	-	-	3,063.59	13,942.60	-
Jefferson County	86,999.23	15.51	23,879.58	-	10,589.64	1,263.49	-
Jennings County	329,563.77	20,490.00	-	-	4,185.00	-	-
Johnson County	1,839,349.39	109,168.30	-	40,000.00	-	-	-

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Continued)

Unit Name	Personnel	911 Network & 911 Equipment	Computer Aided Dispatch Hardware/Software	GIS Mapping	Training and Continuing Education	Operational Costs	Call Logging Equipment
Knox County	133,692.31	154,101.27	-	-	-	17,595.74	-
Kosciusko County	652,016.16	27,831.15	-	-	5,520.90	-	-
LaGrange County	442,492.93	-	-	-	-	-	-
Lake County	2,090,740.38	349,927.87	-	-	-	11,057.21	-
LaPorte County	1,100,237.69	558,644.50	-	-	3,010.53	86,947.57	-
Lawrence County	210,798.19	159,901.91	-	6,800.00	3,047.94	48,762.19	-
Madison County	2,887.17	435,447.75	-	-	-	487,859.95	-
Marion County	5,824,100.50	-	-	-	-	-	-
Marshall County	512,391.52	75,468.83	493.33	-	4,506.67	12,000.00	-
Martin County	83,188.06	25,397.40	496.28	3,850.00	6,378.00	-	-
Miami County	305,115.82	139,718.68	-	-	-	-	-
Monroe County	234,545.10	314,399.91	-	-	1,782.12	12,090.66	-
Montgomery County	624,066.54	-	87,797.00	-	-	-	-
Morgan County	548,956.51	232,429.66	18,713.83	-	1,692.00	4,599.50	-
Newton County	278,871.38	35,210.52	-	-	7,068.09	11,949.28	-
Noble County	359,481.46	116,039.80	-	-	3,262.63	36,821.78	-
Ohio County	152,877.17	32,258.23	-	-	3,252.84	26,868.01	-
Orange County	254,243.97	-	-	4,025.00	-	49,236.08	-
Owen County	156,281.50	118,419.76	-	-	-	-	-
Parke County	89,179.88	13,986.05	-	-	-	84,563.62	-
Perry County	147,993.58	791,797.44	-	6,864.00	-	4,473.25	-
Pike County	58,243.81	127,980.89	6,340.00	-	1,170.35	10,919.32	-
Porter County	1,808,514.64	-	-	-	22,094.10	-	-
Posey County	319,375.79	10,859.52	-	-	6,830.12	-	-
Pulaski County	5,045.04	23,167.85	10,854.85	-	6,114.31	114,183.49	-
Putnam County	390,079.36	132,107.51	-	-	290.00	-	-
Randolph County	220,939.73	197,313.91	-	-	2,750.04	-	-
Ripley County	226,701.27	99,870.61	-	-	1,624.00	6,383.22	-
Rush County	124,125.46	81,801.47	-	-	658.00	6,447.08	-
Scott County	515,270.27	58,436.50	-	-	5,858.68	10,769.41	-
Shelby County	332,288.82	846,219.69	-	-	190.46	-	-
Spencer County	259,702.26	-	11,069.98	-	-	39,295.62	-
St Joseph County	-	-	-	-	2,875.25	-	-
Starke County	320,568.81	45,142.89	-	-	-	32,351.26	-
Steuben County	340,366.52	105,585.17	211.03	-	608.25	10,912.16	-
Sullivan County	132,055.43	143.44	-	-	2,145.44	78,987.42	-
Switzerland County	90,654.09	22,454.76	26,523.05	18,021.09	4,686.19	9,193.16	-
Tippecanoe County	78,041.28	2,268,068.40	-	-	10,864.53	276,765.79	-
Tipton County	190,510.16	-	-	-	-	60,984.83	-
Union County	82,505.75	-	-	4,025.00	2,415.63	971.53	-
Vanderburgh	1,552,483.16	-	-	-	-	-	-
Vermillion County	11,357.04	1,200.00	-	-	-	22,394.08	-
Vigo County	298,906.48	478,482.13	-	-	14,211.57	9,075.00	-
Wabash County	157,916.34	254,592.58	-	4,945.00	1,555.15	24,334.95	-
Warren County	16,676.96	102,269.92	-	5,760.57	-	-	-
Warrick County	350,000.00	235,408.11	-	-	-	-	-
Washington County	264,203.06	44,969.87	-	2,255.00	85.00	-	99.95
Wayne County	419,499.85	151,057.22	-	-	3,417.31	64,455.47	-
Wells County	17,014.00	84,750.00	-	-	4,903.00	-	-
White County	353,657.73	-	-	-	-	-	-
Whitley County	209,444.91	68,446.33	3,996.84	-	3,037.04	44,782.75	-
County Total	<u>42,128,856.50</u>	<u>14,315,049.97</u>	<u>867,276.46</u>	<u>133,513.74</u>	<u>220,338.50</u>	<u>2,269,325.49</u>	<u>99.95</u>
Grand Total	<u>\$ 43,349,595.47</u>	<u>\$ 14,430,101.30</u>	<u>\$ 867,276.46</u>	<u>\$ 133,513.74</u>	<u>\$ 220,338.50</u>	<u>\$ 2,269,325.49</u>	<u>\$ 99.95</u>

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Continued)

Unit Name	Emergency Notification System	IDACS	Radio Equipment in PSAP	Mobile Radio Equipment of First Responders	Radio Replacement to Achieve Narrow Banding	Other	Total
City of Columbia City	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,143.12
City of Elkhart	-	-	3,452.52	-	-	-	118,503.85
City of Evansville	-	-	-	-	-	-	240,171.50
City of Greensburg	-	-	-	-	-	-	36,607.57
City of Mitchell	-	-	-	-	-	-	9,014.52
City of Shelbyville	-	-	-	-	-	-	141,849.00
City of South Bend	-	-	-	-	-	-	181,329.26
City of Mishawaka	-	-	-	-	-	-	125,000.00
Town of New Haven	-	-	-	-	-	-	463,624.00
City/Town Total	-	-	3,452.52	-	-	-	1,339,242.82
Adams County	-	-	-	-	-	-	496,266.13
Allen County	-	-	-	-	-	-	-
Bartholomew County	-	-	-	-	-	-	1,330,911.29
Benton County	-	-	-	-	-	-	43,181.49
Blackford County	-	-	-	-	-	331.56	161,577.94
Boone County	-	-	-	-	-	11,540.31	728,054.10
Brown County	-	-	-	-	-	-	203,566.10
Carroll County	-	-	-	-	-	-	474,673.51
Cass County	-	-	-	-	-	10,981.50	774,294.03
Clark County	-	300.00	-	-	-	-	992,088.59
Clay County	-	-	-	-	-	3,421.47	558,033.61
Clinton County	-	-	-	-	2,150.00	-	368,647.26
Crawford County	-	-	-	-	-	1,500.00	130,057.05
Daviess County	42,942.00	-	-	99,382.04	-	-	340,672.73
Dearborn County	6,500.00	-	-	-	-	-	665,561.14
Decatur County	-	-	-	-	-	-	159,720.25
DeKalb County	-	-	8,520.00	-	-	1,483.96	1,120,212.82
Delaware County	-	-	-	-	-	5,349.00	737,332.72
Dubois County	-	-	-	-	-	-	550,587.25
Elkhart County	-	-	-	-	-	73,797.62	849,050.06
Fayette County	21,445.22	3,245.62	-	-	-	11,099.58	457,855.24
Floyd County	-	-	-	-	-	-	425,478.98
Fountain County	-	-	-	-	-	752.01	402,891.04
Franklin County	-	-	-	-	-	2,355.00	368,908.08
Fulton County	-	-	-	-	-	-	223,618.95
Gibson County	-	-	-	-	-	-	320,272.13
Grant County	-	7,361.00	-	-	-	-	346,540.09
Greene County	-	-	-	5,000.00	-	23,948.54	368,242.66
Hamilton County	-	-	-	-	-	-	4,810,221.51
Hancock County	-	-	-	-	-	-	1,022,266.73
Harrison County	-	-	-	-	-	572.71	291,027.08
Hendricks County	-	-	-	-	-	-	1,170,513.28
Henry County	-	-	3,866.26	-	-	-	551,864.41
Howard County	-	-	-	-	-	14,000.00	423,566.75
Huntington County	-	-	-	-	-	-	433,554.37
Jackson County	-	-	524,652.98	-	-	-	884,597.54
Jasper County	-	-	-	-	-	-	433,146.23
Jay County	-	-	-	-	-	-	285,707.28
Jefferson County	-	-	101,464.26	-	-	-	224,211.71
Jennings County	-	-	44,901.25	-	-	-	399,140.02
Johnson County	-	-	-	-	-	-	1,988,517.69

APPENDIX C
 ABSTRACT OF E911 EXPENDITURE ACTIVITY BY UNIT
 FOR THE YEAR ENDED DECEMBER 31, 2014
 (Continued)

Unit Name	Emergency Notification System	IDACS	Radio Equipment in PSAP	Mobile Radio Equipment of First Responders	Radio Replacement to Achieve Narrow Banding	Other	Total
Knox County	-	-	-	14,459.47	-	-	319,848.79
Kosciusko County	-	-	-	-	-	-	685,368.21
LaGrange County	-	-	-	-	-	-	442,492.93
Lake County	-	-	-	-	-	-	2,451,725.46
LaPorte County	-	-	-	-	-	2,700	1,751,540.29
Lawrence County	-	-	-	645.28	-	109.90	430,065.41
Madison County	-	-	3,194.45	-	-	-	929,389.32
Marion County	-	-	-	-	-	-	5,824,100.50
Marshall County	-	-	-	-	-	26.25	604,886.60
Martin County	-	-	-	-	-	-	119,309.74
Miami County	-	-	-	-	-	-	444,834.50
Monroe County	-	-	-	-	-	223.46	563,041.25
Montgomery County	-	-	-	-	-	-	711,863.54
Morgan County	-	-	225,532.47	-	-	5,124.00	1,037,047.97
Newton County	-	-	-	-	-	229.00	333,328.27
Noble County	-	-	122,018.74	-	-	36,500.00	674,124.41
Ohio County	-	-	11,413.49	-	-	1,454.66	228,124.40
Orange County	-	-	-	-	-	125	307,630.05
Owen County	-	-	-	-	-	-	274,701.26
Parke County	-	-	-	-	-	591.81	188,321.36
Perry County	18,300.00	-	-	-	-	-	969,428.27
Pike County	-	-	-	-	-	560.00	205,214.37
Porter County	-	-	-	-	-	-	1,830,608.74
Posey County	-	-	42,925.82	-	-	-	379,991.25
Pulaski County	-	-	-	-	-	9,184.50	168,550.04
Putnam County	-	-	-	-	-	-	522,476.87
Randolph County	-	-	-	-	-	424.96	421,428.64
Ripley County	-	-	-	-	-	-	334,579.10
Rush County	1,170.47	-	-	-	-	-	214,202.48
Scott County	-	-	-	-	-	1,124.90	591,459.76
Shelby County	-	2,117.49	-	-	-	995.93	1,181,812.39
Spencer County	-	-	-	-	-	-	310,067.86
St Joseph County	-	-	-	-	-	41,299.25	44,174.50
Starke County	-	-	-	-	-	717.82	398,780.78
Steuben County	-	-	-	-	-	-	457,683.13
Sullivan County	-	-	-	-	-	-	213,331.73
Switzerland County	-	-	-	-	-	1,689.95	173,222.29
Tippecanoe County	-	-	-	-	-	-	2,633,740.00
Tipton County	-	-	-	-	-	-	251,494.99
Union County	4,602.20	3,321.58	1,285.00	20,000.00	-	1,439.28	120,565.97
Vanderburgh	-	-	-	-	-	-	1,552,483.16
Vermillion County	-	-	-	-	-	-	34,951.12
Vigo County	-	-	-	-	-	1,957.26	802,632.44
Wabash County	-	430.20	-	-	-	-	443,774.22
Warren County	-	-	-	-	-	69,906.74	194,614.19
Warrick County	-	-	45,312.80	-	-	-	630,720.91
Washington County	-	-	-	-	-	-	311,612.88
Wayne County	-	-	-	-	-	-	638,429.85
Wells County	-	-	-	-	-	252,047.73	358,714.73
White County	-	-	-	-	-	-	353,657.73
Whitley County	-	-	-	-	-	11,045.36	340,753.23
County Total	<u>94,959.89</u>	<u>16,775.89</u>	<u>1,135,087.52</u>	<u>139,486.79</u>	<u>2,150.00</u>	<u>600,611.02</u>	<u>61,923,531.72</u>
Grand Total	<u>\$ 94,959.89</u>	<u>\$ 16,775.89</u>	<u>\$ 1,138,540.04</u>	<u>\$ 139,486.79</u>	<u>\$ 2,150.00</u>	<u>\$ 600,611.02</u>	<u>\$ 63,262,774.54</u>

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APPENDIX D

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditure of Distributions

Statements in bold are directly from the statute IC 36-8-16.7-38.

Permitted uses of distribution by PSAPs; annual reports to board by PSAPs; state board of accounts annual audit of PSAP expenditures; review by board; reports to budget committee; county 911 funds

Sec. 38. (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.

Definition of "communications service equipment."

IC 36-8-16.7-7

"Communications service"

Sec. 7. (a) As used in this chapter, "communications service" means any service that:

- (1) uses telephone numbers or IP addresses or their functional equivalents or successors;
- (2) allows access to, or a connection or interface with, a 911 system through the activation or enabling of a device, transmission medium, or technology that is used by a customer to dial, initialize, or otherwise activate the 911 system, regardless of the particular device, transmission medium, or technology employed;
- (3) provides or enables real time or interactive communications, other than machine to machine communications; and
- (4) is available to a prepaid user or a standard user.

(b) The term includes the following:

- (1) Internet protocol enabled services and applications that are provided through wireline, cable, wireless, or satellite facilities, or any other facility or platform that is capable of connecting a 911 communication to a PSAP.
- (2) A multiline telephone system.
- (3) CMRS.
- (4) Interconnected VOIP service and voice over power lines.
- (5) Integrated telecommunications service (as defined in 47 CFR 400.2).

As added by P.L.132-2012, SEC.20.

Distribution guidelines that will be used:

The definition of communications service equipment restricts expenditures under this section to the equipment required to allow a PSAP to receive 9-1-1 calls from any technology.

Examples:

1. Customer Premise Equipment – either on-site or a hosted solution.
2. Transmission medium (Fiber, T1, broadband, cablemodem, wireless, etc.) initial purchase or reoccurring costs only for devices that are directly connected to the 9-1-1 network.

(2) Necessary system hardware and software and data base equipment.

Distribution guidelines that will be used:

Necessary is defined as *essential*, meaning hardware, software and database equipment that is directly connected to the 9-1-1 network and used by a PSAP to receive and process a 9-1-1 call.

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditure of Distributions

Examples

1. GIS Mapping
2. Computer Aided Dispatch hardware and software. This is limited to the CAD that the PSAP itself (the fixed location facility) uses for call detail entry and data storage. This does not include Records Management (RMS); Mobile Client; Jail or any other software beyond that required to provide the function of dispatch and call history within the PSAP itself.
3. Radio Equipment – This is limited to the radio necessary (essential) radio equipment that a PSAP uses to dispatch the emergency to the first responders.
4. Remote radio transmission hardware/software, antennas; items used to provide dispatch radio communication beyond the range of radio equipment located at the PSAP itself.
5. Technology used to connect the PSAP radio to the remote transmitter (T1, broadband, microwave, wireless).
6. Emergency Medical Dispatch (EMD) software.
7. Addressing directly to support the function of 9-1-1.
8. Database management.
9. Internet connectivity.
10. Computers, servers, switches, cabling used in the PSAP.
11. Maintenance contracts on hardware and software.

(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 wire line enhanced emergency telephone system funded under IC 36-8-16 (before its repeal on July 1, 2012).

Distribution guidelines that will be used:

- a. Counties should ensure that the personnel expenses paid from the fund is for employees whose primary job responsibilities are receiving, processing and dispatching 9-1-1 calls and the management or coordination of those services.
- b. The training and continuing education is limited to those courses that directly relate to 9-1-1 services and are offered as professional development. This would include training offered by nationally recognized professional organizations such as NENA or APCO. Travel, lodging, meals for training courses are allowable.

Examples

1. 9-1-1 call takers, dispatchers or telecommunications specialists, PSAP management, GIS personnel, etc.
2. Emergency Medical Dispatching (EMD).
3. Telecommunicators Courses.
4. Emergency Fire Dispatching (EFD).
5. Department of Homeland Security Courses.
6. Courses offered by vendors for their product (that is an eligible expense itself) that is used in a PSAP.

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditure of Distributions

(4) Operational costs, including costs associated with:

(A) utilities;

Examples: water, sewer, electricity, phone, broadband for operating a PSAP.

(B) maintenance;

Examples: Repairs that do not add significant value to the property or extend its life. They are reasonable in amount and are necessary to keep the property in habitable condition. Repairs are generally considered restoring an item to its previous good condition. Examples of repairs include the following:

- a) refinishing a wood floor;
- b) repainting a room;
- c) repairing a roof;
- d) repairing existing plumbing;
- e) repairing existing appliances;
- f) replacing a doorknob;
- g) replacing a window;
- h) replacing a broken smoke detector;
- i) replacing rotted floorboards; or
- j) replacing cracked floor tiles.

Renovation, on the other hand, is generally defined as follows:

An improvement is any type of renovation that will extend the useful life of the property. Improvements are generally considered adding something that was not previously there, upgrading something that was existing or adapting the asset to a new use. Improvements are usually more intensive than repairs and usually involve greater cost. Examples of improvements include the following:

- a) adding an addition or remodeling an existing facility;
- b) adding central air conditioning;
- c) installing a security system;
- d) installing brand new carpet;
- e) replacing an entire roof;
- f) replacing all existing plumbing;
- g) replacing all existing electric; or
- h) replacing all windows.

General office supplies shall include all normal, routinely consumable materials of a non-personal nature that are considered current assets and are necessary to perform the duties of a PSAP such as paper, pens, pencils, ink, paperclips, staples, etc. This list of current assets is not all inclusive, but provided as examples.

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditure of Distributions

(C) equipment designed to provide backup power or system redundancy, including generators; and

Examples: generators, UPS system for emergency power which includes system fuel/power source.

(D) call logging equipment

Examples equipment used to record audio/video communications between a 9-1-1 caller, PSAP and first responders.

(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.

Examples: Charges imposed by a communication service provider for an enhanced service provided to a PSAP.

(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. –

Distribution guidelines that will be used:

- a. Mobile and portable are interchangeable terms used by the industry to describe hardware used by first responders for radio communications. The advancements in technology allows first responders to use either a mobile or a portable radio in the same environment and not necessarily be equipped with both.
- b. Radio equipment purchased using revenue from the 9-1-1 fund shall remain the property of county government.

Examples

1. Mobile/portable radio used by first responders to communicate with the PSAP.

(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.

Distribution guidelines that will be used:

(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.**

APPENDIX D
Statewide 911 Board Guidance Policy on Expenditure of Distributions

Distribution guidelines that will be used:

While there are only 2 items specifically stated in IC 36-8-16.7 that are prohibited expenditures from the fund, items 1 through 9 had the legislative intent of placing limits the eligible expenses.

Examples of ineligible expenses

(This list is offered as an example of ineligible expenses and is not considered all inclusive.)

~~General office supplies (paper, pens, pencils, ink cartridges, paperclips, postage, etc.)~~

1. Office equipment (chairs, furniture, consoles, copier, facsimile, filing cabinets)
2. Kitchen appliances, televisions, and break room equipment.
3. Software such as RMS, mobile client, jail software, etc.
4. Automatic Vehicle Locator (AVL) software and operational expense for first responders.
5. Air cards for first responders.
6. Laptops in first responder vehicles.
7. Public Education.
8. Cell phones.
9. Legal advertisements, sponsorships.

Provided, however, that the prohibition on the use of 911 fees for construction, purchase, renovation, furnishing, or leasing of real property shall not apply to the extent it would result in the impairment of any existing contract.

If you have a question regarding an expense that is not included in this document, you are encouraged to contact the Statewide 9-1-1 office at (317) 234-8362 or by email at statewideboard@In911.net

APPENDIX E

BLACKFORD COUNTY AUDITOR

110 West Washington Street

Hartford City, Indiana 47348

Telephone (765) 348-1620

Fax (765) 348-7213

Fax Effective 1-1-03, (765) 348-7222



State Board of Accounts
Attn: OFFICIAL RESPONSE
302 W Washington St Room E418
Indianapolis, IN 46204-2765

February 12, 2015

Attn: SBOA

This letter is in follow-up to the email we received regarding E911 expenditures for year ending December 31, 2014.

After speaking with Sheriff Jeff Sones about the noncompliance summary we received due to supplies expenditures in the amount of \$331.56, I was informed it was for three (3) ink cartridges. It is our county's policy that *all 911 calls* are to be printed out and therefore, we feel this expenditure is justified and necessary in relationship to the 911 call logging process and documentation requirements.

Please consider this letter our formal response to the noncompliance finding and we ask that you reconsider your summary; we also ask that our response be included in the final public report.

Regards,

Judy A. Confer
Blackford County Auditor

*Cass County Auditor
Vaneen M. Ide
Cass County Government Building
200 Court Park Room 105
Logansport, IN 46947
574-753-7722
van.ide@co.cass.in.us*

February 12, 2015

Finding for Office Space Rental

In response to the finding of the Office Space Rental expenditure:

Cass County budgeted this item in error out of E-911 Fund 1222 and will reimburse the E-911 Fund 1222 for the full amount of \$10,566.00.

Vaneen M. Ide

Cass County Auditor

*Cass County Auditor
Vaneen M. Ide
Cass County Government Building
200 Court Park Room 105
Logansport, IN 46947
574-753-7722
van.ide@co.cass.in.us*

February 12, 2015

Finding for Drug Test Program

In response to the finding of the Drug Test Program expenditure:

Cass County has always conducted drug screening for its personnel. This is a part of the hiring process and also done randomly to personnel attached to public safety related jobs. If it was processed out of the wrong account series and should be expended from Personnel Services or Contractual Services this can be corrected. There was no explanation as to really why it was a finding. In my personal opinion, this is a part of personnel expenses including wages, benefits, training, and continuing education, only to the reasonable and necessary operation for the provision and maintenance of E-911. This is the second time we have been cited for this expenditure. Once again if State Board of Accounts feels that it is not necessary to drug test E-911 employees for the safety and accountability of the service, then I'm not sure I want them answering my E- 911 call.

*Vaneen M. Ide
Cass County Auditor*

DEKALB COUNTY AUDITOR'S OFFICE

Jan Bauman, Auditor

100 South Main Street
Auburn, IN 46706
260-925-2362

February 18, 2015

CORRECTIVE ACTION PLAN

FINDING - E911 INELIGIBLE EXPENDITURES for UNIFORMS, POSTAGE, PRINTING, AND OFFICE SUPPLIES

Contact Person Responsible for Corrective Action: Jan Bauman
Contact Phone Number: 260-925-2362

Description of Corrective Action Plan for Uniforms and Postage:

In 2014, our E-911 Director, Paul Brewer, realized he had ineligible expenses for Uniforms in the amount of \$186.11 and Postage in the amount of \$15.00. He requested an additional out of County General Fund in the amount of \$201.11, which was advertised and approved by the DeKalb County Council on December 8, 2014. On December 31, 2014, a check was written out of County General Miscellaneous Expenditures and was deposited into Statewide 911 Fund 1222 for reimbursement.

The Uniform and Postage accounts are no longer within the Statewide 911 Fund 1222 budget as of December 31, 2014.

Completed Date: 12/31/14

Description of Corrective Action Plan for Printing Services:

Our E-911 Director has submitted a request for an additional out of County General in the amount of \$502.44 to be advertised and go before the DeKalb County Council on April 6, 2015, for approval. A check will be written out of County General Miscellaneous Expenditures and deposited into the Statewide 911 Fund 1222 for reimbursement.

The Printing Services account is no longer within the Statewide 911 Fund 1222 budget as of December 31, 2014. It is within the County General Fund budget for 2015.

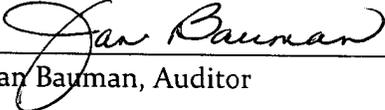
Anticipated Completion Date: 04/30/15

Description of Corrective Action Plan for Office Supplies:

I have attached a letter dated May 7, 2014, from Barry C Ritter, Executive Director of the Statewide 9-1-1- Board. His letter was directed to the DeKalb County Auditor and the DeKalb County 911 Director, and it was regarding FY2013 Audit Findings. The \$730.39 in office supply expenses for 2013 were not considered ineligible. He wrote "At the ... [April 25, 2014] meeting, the board amended their Guidance Document of Eligible Expenses to include office supplies as an eligible expense. Subject to IRS guidelines, office supplies are considered 'current' assets or consumable assets and as such are operational expenses under IC 36-8-16.7-38."

I have also included the Eligible Expense Guidance Policy IC 36-8-16.7-38- as amended April 25, 2014 to which Mr. Ritter refers in his May 7, 2014, letter. The portion on page 4 that states the inclusion of office supplies as an eligible expense is underlined. It reads: "General office supplies shall include all normal, routinely consumable materials of a non-personal nature that are considered current assets and are necessary to perform the duties of a PSAP such as paper, pens, pencils, ink, paperclips, staples, etc. This list of current assets is not all inclusive, but provided as examples."

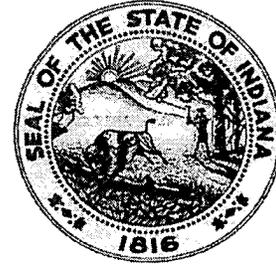
Due to the documents supplied by the 9-1-1 Statewide Board Executive Director which clearly state that office supplies are an eligible expense, and in addition specifically state that FY 2013's office supply expenditures in the amount of \$730.39 were deemed eligible, , I respectfully object to the finding regarding "ineligible" office supply expenditures in the amount of \$780.41 for FY 2014. Therefore, corrective action is not being taken at this time.



Jan Bauman, Auditor



Barry C. Ritter, ENP
 Executive Director
 Statewide 9-1-1 Board
 10 West Market St. Suite 2950
 Indianapolis, IN 46204



May 7, 2014

To: DeKalb County Auditor
 DeKalb County 911 Director

Re: FY2013 Audit Findings

Pursuant to IC 36-8-16.7-38(d) the Statewide 911 Board has concluded their review of audit findings by State Board of Accounts for your county. The board took action at their April 25, 2014 meeting to accept the recommendations of staff in determining further action in this matter.

SBOA identified \$ 4,536.07 in potential ineligible expenses in FY13 from Fund #1222 for pest control, lawn care, laundry/janitorial and office supplies.

The board determined that DeKalb County shall reimburse their fund #1222 in the amount of \$ 3,805.68 for items found to be ineligible. Ineligible expenditures were identified as:

Pest Control and lawn care	\$ 2,885.00
Laundry/Janitorial	\$ 920.68
Total	\$ 3,805.68

The balance of \$ 730.39 was identified as an eligible expense. At the same meeting, the board amended their Guidance Document of Eligible Expenses to include office supplies as an eligible expense. Subject to IRS guidelines, office supplies are considered "current" assets or consumable assets and as such are operational expenses under IC 36-8-16.7-38.

The county shall provide proof of compliance with this finding by submitting to the Executive Director of the board, all such documentation authorized by State Board of Accounts for fund transfers and/or appropriated expenditures in the county. Included in this notice is the amended Guidance Document for Eligible Expenses from fund #1222.

If you have any questions please feel free to contact our office.

Respectfully,

Barry C. Ritter, ENP

www.IN.gov/tos/e911

britter@IN911.net

(317) 234-2507



General office supplies shall include all normal, routinely consumable materials of a non-personal nature that are considered current assets and are necessary to perform the duties of a PSAP such as paper, pens, pencils, ink, paperclips, staples, etc. This list of current assets is not all inclusive, but provided as examples.

(C) equipment designed to provide backup power or system redundancy, including generators; and

Examples: generators, UPS system for emergency power which includes system fuel/power source.

(D) call logging equipment

Examples equipment used to record audio/video communications between a 9-1-1 caller, PSAP and first responders.

(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.

Examples: Charges imposed by a communication service provider for an enhanced service provided to a PSAP.

(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. –

Distribution guidelines that will be used:

- a. Mobile and portable are interchangeable terms used by the industry to describe hardware used by first responders for radio communications. The advancements in technology allows first responders to use either a mobile or a portable radio in the same environment and not necessarily be equipped with both.
- b. Radio equipment purchased using revenue from the 9-1-1 fund shall remain the property of county government.

Examples

1. Mobile/portable radio used by first responders to communicate with the PSAP.

(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.



Dan Bastin
Morgan County Auditor
180 S Main St, Suite 104
Martinsville, IN 46151
dbastin@morgancounty.in.gov

State Board of Accounts
Attn: Official Response
302 W Washington ST, Room E418
Indianapolis IN 46204

Re: Official Response to Indiana State Board of Accounts (SBOA) Report on Morgan County 2014 public safety answering point (PSAP) expenditures

Dear State Examiner Joyce,

On February 10, 2015 I received SBOA's report on Morgan County's 2014 PSAP expenditures. The report included a finding of an ineligible expenditure for uniform allowance of \$3,000.

I contend that this expenditure should be considered an eligible employee benefit expenditure because the expenditure was made directly to the dispatchers to assist the dispatchers in the acquisition of required uniforms.

On February 12, 2015 I sent the following email to the E911 Data Analysis Group;

"Before I submit my official response I am submitting to you clarification of the uniform allowance expenditure that your report labeled as an ineligible expense. Even though the expense was paid under account 4271 the expense was a personnel expense paid directly to the 911 dispatchers. This expense was a taxable benefit paid to the 911 dispatchers.

I am asking that you reconsider identifying the uniform allowance expense as an ineligible expense."

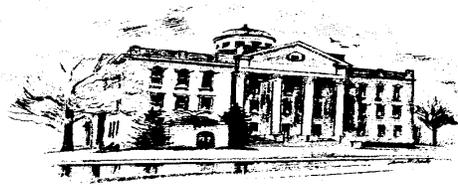
On February 17, 2015 I received a response to my question indicating that the comment will remain in the report.

My official response to the report is that in my opinion the payment of a uniform allowance to the dispatchers to offset part of the expense incurred by the dispatcher for the cost of a uniform required by the county meets the definition of an employee benefit and therefore should be an eligible expenditure of 911 funds. My action will be to restore the balance of the county's Statewide 911 Fund by \$3,000 and make a \$3,000 positive adjustment to the county's Statewide 911 Fund.

Sincerely,

A handwritten signature in black ink that reads "Dan Bastin".

Dan Bastin, CPA
Morgan County Auditor



Jennifer M Flater
Clay County Auditor
609 E. National Ave. ~ Room 105
Brazil, Indiana 47834
Phone: 812-448-9097

To Whom It May Concern:

I would like to state that I am the newly elected Auditor. I received an email that stated we had an ineligible expense in 2014, out of Statewide 911 monies. I have spoken with the newly elected Sheriff and have attached his response. There was only one item in question, a replacement document shredder, which was a necessity for the department as they have numerous sensitive materials that has to be destroyed. I appreciate your consideration in this matter.

Thank you,

Jennifer M Flater,
Clay County Auditor



CLAY COUNTY SHERIFF'S OFFICE

611 East Jackson Street, Brazil, Indiana 47834

PAUL B. HARDEN
SHERIFF

Office: 812-446-2535
Fax: 812-446-0941

Date: February 13, 2015

This letter is in response to the items that were refused from the 911 Budget Purchases. The question of the purchase of the document shredder I do not understand. The 911 Dispatch Center is constantly receiving secure information for investigation purposes and is prohibited from letting that information loose as it could possible become in the normal trash. Therefore, a shredder would seem to be a required piece of equipment for the Dispatch Center.

A handwritten signature in black ink, appearing to read "Paul B. Harden".

Paul B. Harden

Sheriff



**LAKE COUNTY BOARD OF COMMISSIONERS
INSURANCE DEPARTMENT**

Diane Young, Insurance Coordinator

LAKE COUNTY GOVERNMENT CENTER
2293 NORTH MAIN STREET
CROWN POINT, IN 46307
PH. 219/755-3211 • FAX 219/755-3897
219/755-3212



March 4, 2015

STATE BOARD of ACCOUNTS

ATTN. OFFICIAL RESPONSE

302 W. WASHINGTON ST. RM. E. 48

INDIANAPOLIS, IN. 46204-2765

The Office of the Lake County Board of Commissioners have been notified by the Lake County Auditor that an E911 Ineligible Expenditure was made to WOLD Architect in 2014 for \$17,981.40 from Commissioner's Department 2900 911 Fee Fund 399.

The expenditure from the 911 Fund was an oversight on our part; the Invoice should have been paid from Fund 499 Commissioner's Department 2900 Other Professional Services, the same as seven other WOLD Invoices.

Commissioner's will work with the Auditor to remedy the error and reassign the cost (WOLD \$17,981.40) from the 911 Fund to Fund 499.

If you have any questions feel free to E-mail or call my Cell @ 219-789-0509

Sincerely,



Larry Blanchard

Lake County Board of Commissioners