

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

AUDIT REPORT
OF
EMERGENCY TELEPHONE SYSTEM
LAPORTE COUNTY, INDIANA
January 1, 2009 to December 31, 2009



FILED
01/04/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Brent Soller	01-01-09 to 12-31-10
President of the County Council	Mark Yagelski	01-01-09 to 12-31-10
President of the Board of County Commissioners	Barbara Huston	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAPORTE COUNTY

We have audited the records of the Emergency Telephone System for the period from January 1, 2009 to December 31, 2009, 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 LaPorte County for the year 2009.

STATE BOARD OF ACCOUNTS

August 11, 2010

EMERGENCY TELEPHONE SYSTEM
LAPORTE COUNTY
AUDIT RESULT AND COMMENT

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENTS

IC 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of E-911 fees. During our audit of these fees we found expenditures to be in noncompliance as follows:

Wire Services and Equipment	\$ 26,665
Indiana Office of Technology	2,033
Water Service, Water Heaters, Humidifiers	6,870
Supplies	1,996
Software, Internet	1,600

IC 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 service;
- (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 Indiana Code 36-8-21.

The legislative body of the unit may appropriate money in the fund only for such expenditures."

EMERGENCY TELEPHONE SYSTEM
LAPORTE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2010, with Brent Soller, Director.

The contents of this report were also discussed on August 17, 2010, with Barbara Huston, President of the Board of County Commissioners; Kenneth Layton, Commissioner; and Richard Mrozinski, Jr., Vice-President of the County Council.