

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

HENRY COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

08/17/2011

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COUNTY OFFICIALS

| <u>Office</u> | <u>Official</u> | <u>Term</u> |
|---|-----------------|----------------------|
| President of the County Council | Nate LaMar | 01-01-10 to 12-31-11 |
| President of the Board of County Commissioners | Kim L. Cronk | 01-01-10 to 12-31-11 |



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF HENRY COUNTY, INDIANA

We have audited the records of the County Commissioners for the period from January 1, 2010 to December 31, 2010, 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(s) and Comment(s). The financial transactions of this office are reflected in the Annual Report of Henry County for the year 2010.

STATE BOARD OF ACCOUNTS

May 17, 2011

COUNTY COMMISSIONERS
HENRY COUNTY
AUDIT RESULT(S) AND COMMENT(S)

E-911 EXPENDITURE EXCEPTION TO COMPLIANCE WITH STATUTORY REQUIREMENT

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

Payments were made from the Emergency Telephone System for supplies, uniforms, education and training, copiers, postage and the Indiana Office of Technology.

Indiana Code 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 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."

COUNTY COMMISSIONERS
HENRY COUNTY
EXIT CONFERENCE

The contents of this report were discussed on May 17, 2011, with Nate LaMar, President of the County Council, and Kim L. Cronk, President of the Board of County Commissioners. The official response has been made a part of this report and may be found on page 6.



**HENRY COUNTY
COMMISSIONERS**
HENRY COUNTY COURTHOUSE
101 SOUTH MAIN STREET
NEW CASTLE, INDIANA 47362
PHONE 765-529-4705 FAX 765-521-7037

Kim L. Cronk
President
kcronk@henryco.org
William D. Cronk
Vice-President
bcronk@henryco.net
Sam Beckenbaugh
sbeckenbaugh@henryco.net

June 1, 2011

Indiana State Board of Accounts
c/o Bill Vinson
101 South Main Street
New Castle, In. 47362

Re: Response to Audit Findings

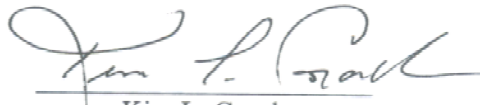
Dear Mr. Vinson:

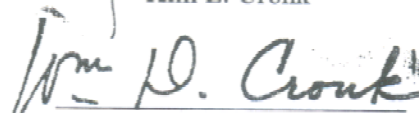
The Henry County Commissioners have reviewed the audit findings indicating Henry County 911 has been paying 911 bills out of a non-approved account. The 911 Center is supervised by Co-directors Scott Pinkerton and Ron Burns who report to Sheriff Butch Baker, who reports to the Henry County Commissioners, concerning the every day operation of the center. Sheriff Butch Baker and Co-Directors Scott Pinkerton and Ron Burns, have been provided information concerning this finding and advised they would make special efforts to prevent this problem from occurring again.

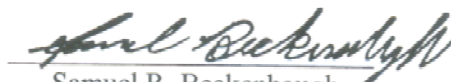
If you have any questions, do not hesitate to contact us at the Commissioners' Office. Thank you for your continued cooperation.

Sincerely,

Henry County Commissioners


Kim L. Cronk


William D. Cronk


Samuel R. Beckenbaugh