

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

AUDIT REPORT

OF

E-911 DEPARTMENT

PUTNAM COUNTY, INDIANA

January 1, 2010 to December 31, 2010



**FILED**

09/08/2011



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Stephanie Campbell	01-01-09 to 12-31-12
Director of E-911	Dave Costin	01-01-10 to 12-31-11
President of the County Council	Darrel L. Thomas	01-01-10 to 12-31-11
President of the Board of County Commissioners	Gene Beck	01-01-10 to 12-31-11



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF PUTNAM COUNTY

We have audited the records of the E-911 Department 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Putnam County for the year 2010.

STATE BOARD OF ACCOUNTS

June 30, 2011

E-911 DEPARTMENT  
PUTNAM COUNTY  
AUDIT RESULTS AND COMMENTS

***E-911 FEES COMMINGLED***

The County receipted landline and wireless fees received for emergency 911 services into the same fund. A similar comment was included in the prior two reports.

Indiana Code 36-8-16-13 states:

"A county treasurer or municipal fiscal officer to whom enhanced emergency telephone system fees are remitted under section 12 of this chapter shall deposit the fees in a separate fund. The fund shall be known as the \_\_\_\_\_ (insert name of county or municipality) emergency telephone system fund. The county treasurer or municipal fiscal officer may invest money in the fund in the same manner that other money of the county or municipality may be invested. The county treasurer or municipal fiscal officer shall deposit any income earned from such an investment in the fund."

Indiana Code 36-8-16.5-43 states:

"The distribution of wireless emergency enhanced 911 funds by the board for cost recovery by PSAPs under section 39 of this chapter must be deposited by the county treasurer in a separate fund set aside for the purposes allowed by section 41 of this chapter. The fund must be known as the \_\_\_\_\_ (insert name of county) wireless emergency telephone system fund. The county treasurer may invest money in the fund in the same manner that other money of the county may be invested, but income earned from the investment must be deposited in the fund set aside under this section."

***OVERDRAWN FUND BALANCE***

At December 31, 2010, the E-911 Fund was overdrawn \$109,527.

The balance of any fund may not be reduced below zero. Routinely overdrawn funds could be an indicator of serious financial problems which should be investigated by the governmental unit. (Accounting and Uniform Compliance Guidelines Manual for Auditors of Indiana, Chapter 14)

E-911 DEPARTMENT  
PUTNAM COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on June 30, 2011, with Dave Costin, Director of E-911; Stephanie Campbell, County Auditor; Kristina Warren, member of the Board of County Commissioners; and Darrel L. Thomas, President of the County Council. The officials concurred with our audit findings.