

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

AUDIT REPORT

OF

COUNTY COMMISSIONERS

GRANT COUNTY, INDIANA

January 1, 2011 to December 31, 2011



FILED
08/22/2012

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
President of the County Council	James E. McWhirt	01-01-11 to 12-31-12
President of the Board of County Commissioners	Mark E. Bardsley	01-01-11 to 12-31-12



STATE OF INDIANA
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TO: THE OFFICIALS OF GRANT COUNTY

We have audited the records of the County Commissioners for the period from January 1, 2011 to December 31, 2011, 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 Grant County for the year 2011.

STATE BOARD OF ACCOUNTS

July 25, 2012

COUNTY COMMISSIONERS
GRANT COUNTY
AUDIT RESULT AND COMMENT

QUESTIONABLE DISBURSEMENTS FROM THE E911 FEE FUND

The County has established a separate fund to account for the financial activity of E911 fees. Indiana Code 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our audit of these fees, we found questionable expenditures as summarized in the following category:

Indiana Office of Technology, \$7,102

A similar comment appeared in prior Report B38941.

Indiana Code 36-8-16-14(a) states 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 an expenditure."

Indiana Code 36-8-16.5-41(a) states:

"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."

COUNTY COMMISSIONERS
GRANT COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 25, 2012, with Mark E. Bardsley, President of the Board of County Commissioners, and James E. McWhirt, President of the County Council. The officials concurred with our audit finding.