

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

EXAMINATION REPORT  
OF  
OFFICE OF EMERGENCY COMMUNICATIONS  
UNION COUNTY, INDIANA  
January 1, 2011 to December 31, 2011



**FILED**  
01/30/2013



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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Director	Kristi Precht	01-01-11 to 12-31-12
President of the County Council	Alan Alcorn	01-01-11 to 12-31-12
President of the Board of County Commissioners	Paul Wiwi	01-01-11 to 12-31-12



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF UNION COUNTY, INDIANA

We have examined the records of the Office of Emergency Communications 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 Examination Result and Comment. The financial transactions of this office are reflected in the Annual Report of Union County for the year 2011.

STATE BOARD OF ACCOUNTS

September 17, 2012

OFFICE OF EMERGENCY COMMUNICATIONS  
UNION COUNTY  
EXAMINATION RESULT AND COMMENT

**QUESTIONABLE DISBURSEMENTS FROM THE E-911 FEE FUND**

The County has established a separate fund to account for the financial activity of E-911 fees. Indiana Codes 36-8-16 and 36-8-16.5 establish guidelines for the expenditure of these fees. During our examination of these fees we found questionable expenditures as summarized in the following categories.

For the purpose of this finding we have incorporated questioned cost as defined by the Office of Inspector General (OIG) for the U.S. Department of State which is as follows: "A questioned cost is a cost that is questioned by the OIG because of (a) an alleged violation of a provision of a law, regulation, grant, cooperative agreement, or other agreement or document governing the expenditure of funds; (b) a finding that, at the time of the audit, such cost is not supported by adequate documentation; or (c) a finding that the expenditure of funds for the purpose is unnecessary or unreasonable."

Training	\$ 963.75
Publications	59.09
Dues	130.00
Mileage	387.33
Radio Equipment	<u>194.71</u>
Total	<u>\$1,734.88</u>

Training included National Emergency Number conference and personalized ink pens. Publications included EMS badge stickers. Mileage included hotel and travel to NENA conference. Radio equipment included office supplies, printer ribbons, paper clips.

Prior to July 1, 2012, Indiana Code 36-8-16-14(a) stated:

"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."

We recommend that the Director review the statute and expenditures being made from the fee based funds to determine compatibility. Expenditures determined necessary for the functioning of the E-911 program but outside the guidelines should be made from the General Fund or other appropriate funds.

OFFICE OF EMERGENCY COMMUNICATIONS  
UNION COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on September 17, 2012, with Kristi Precht, Director; Gene Sanford, Auditor, Alan Alcorn, President of the County Council; and Paul Wiwi, President of the Board of County Commissioners.