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COUNTY AUDIT

**MEIGS COUNTY E-911 EMERGENCY
COMMUNICATIONS DISTRICT
JUNE 30, 2008**

**TAMARA L. BECKMAN
CERTIFIED PUBLIC ACCOUNTANT**

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
JUNE 30, 2008**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Meigs County E-911 Emergency Communications District
Ocoee, Tennessee

I have audited the accompanying financial statements of the Meigs County E-911 Emergency Communications District, a component unit of Meigs County, as of and for the year ended June 30, 2008, as listed in the table of contents. These financial statements are the responsibility of the Meigs County E-911 Emergency Communications District's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Meigs County E-911 Emergency Communications District, as of June 30, 2008, and the respective changes in financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards* I have also issued my report dated February 24, 2009, on my consideration of the Meigs County E-911 Emergency Communications District's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of the audit performed in accordance with

Government Auditing Standards and should be considered in assessing the results of my audit.

GASB Statement No. 34 provides guidance on Management's Discussion and Analysis, which is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board; however, management has chosen to exclude this information.

My audit was conducted for the purpose of forming an opinion on the financial statements of Meigs County E-911 Emergency Communications District, taken as a whole. The accompanying supplementary financial information is presented for the purposes of additional analysis and is not a required part of the financial statement of Meigs County E-911 Emergency Communications District. Such information has been subjected to the auditing procedures applied in the examination of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

February 24, 2009
Cookeville, Tennessee

Jamara H. Beckman, CPA

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2008**

ASSETS

Current Assets

Cash and Cash Equivalents	\$ 182,180.93	
CD	69,157.46	
Accounts Receivable	7,094.19	
Due from State Emer. Comm. Board	4,180.35	
Interest Receivable	326.39	
Prepaid Expenses	<u>6,224.51</u>	
<u>Total Current Assets</u>		\$ 269,163.83

Non-Current Assets

Communications Equipment	272,935.07	
Less: Accumulated Depreciation	(152,036.05)	
Office Equipment	18,326.83	
Less: Accumulated Depreciation	(12,240.77)	
Furniture & Fixtures	1,471.01	
Less: Accumulated Depreciation	(574.21)	
Vehicles	2,500.00	
Less: Accumulated Depreciation	(2,500.00)	
Leasehold Improvements	16,118.39	
Less: Accumulated Depreciation	<u>(7,177.21)</u>	
<u>Total Non-Current Assets</u>		<u>136,823.06</u>

Total Assets

405,986.89

LIABILITIES AND NET ASSETS

Liabilities

Accounts Payable		<u>303.56</u>
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Net Assets

Invested in Capital Assets	136,823.06	
Unrestricted Net Assets	<u>268,860.27</u>	
<u>Total Net Assets</u>		<u>\$ 405,683.33</u>

The accompanying notes are in integral part of the financial statements

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2008**

Operating Revenues

Emergency Telephone Service Charges	\$ 92,568.74	
State – Wireless Charges	25,082.08	
State – Operational Funding Program	<u>72,214.74</u>	
Total Operating Revenue		\$ 189,865.56

Operating Expense

Contracted Services

Audit Services	\$ 1,500.00	
Accounting Services	1,500.00	
Contracts with Government Agencies	75,090.00	
Fees Paid to Service Providers	16,994.01	
Legal Services	4,800.00	
Maintenance Agreements	10,738.93	
M&R-Communications Equipment	3,401.98	
M&R-Building	655.00	
Non-Employee Bonuses	<u>1,000.00</u>	
Total Contracted Services		115,679.92

Supplies & Materials

Office Supplies	1,429.73	
Custodial Supplies	71.00	
Postage	67.50	
Small Equipment Purchases	998.99	
Uniforms	498.59	
Utilities-General Telephone	<u>844.51</u>	
Total Supplies & Materials		3,910.32

Other Charges

Board Meetings	1,085.34	
Dues & Memberships	188.00	

The Accompanying notes are in integral part of the financial statements

MEIGS COUNTY E-911
 EMERGENCY COMMUNICATIONS DISTRICT
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS CONT'D
 FOR THE YEAR ENDED JUNE 30, 2008

Legal Notices	195.00	
Premium on Surety Bonds	776.44	
Public Educations	1,055.69	
Training Expenses	185.00	
Travel Expenses	<u>938.73</u>	
Total Other Charges		4,424.20
Depreciation		<u>39,613.62</u>
Total Operating Expenses		<u>163,628.06</u>
Net Operating Income		26,237.50
<u>Non-Operating Revenue and (Expense)</u>		
Interest Income	2,349.13	
State – Grants & Reimbursements	<u>32,785.45</u>	
Total Non-Operating Revenue & Expense		<u>35,134.58</u>
Increase in Net Assets		61,372.08
Total Net Assets, July 1, 2007		<u>344,311.25</u>
Total Net Assets, June 30, 2008		<u>\$ 405,683.33</u>

The Accompanying notes are in integral part of the financial statements

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
STATEMENT OF CASH FLOW
FOR THE YEAR ENDED JUNE 30, 2008**

<u>Cash Flows From Operating Activities</u>		
Cash Received from Operations	\$ 211,917.86	
Cash Payments for Goods and Services	<u>(126,218.28)</u>	
Net Cash Provided by Operating Activities		\$ 85,699.58
 <u>Cash Flows from Capital & Related Financing Activities</u>		
Acquisition of New Assets		(72,309.85)
 <u>Cash Flows from Non-Capital Financing Activities</u>		
State ECB Grants & Reimbursements Received		32,785.45
 <u>Cash Flows from Investing Activities</u>		
Transferred to CD	(2,533.18)	
Interest Received	<u>2,692.78</u>	
Net cash provided by Investing Activities		<u>159.60</u>
Net Increase in Cash and Cash Equivalents		46,334.78
Cash and Cash Equivalent at 6-30-07		<u>135,846.15</u>
Cash and Cash Equivalent at 6-30-08		<u>\$ 182,180.93</u>
 <u>Reconciliation of Operating Income to Net Cash</u>		
<u>Provided by Operating Activities</u>		
Net Operating Income	\$ 26,237.50	
Depreciation	39,613.62	
Decrease in Accounts Receivable	1,042.11	
Decrease in Due from State ECB	21,010.19	
Increase in Prepaid Expense	(679.63)	
Decrease in Accounts Payable	<u>(1,524.21)</u>	
Net Cash Provided by Operating Activities		<u>\$ 85,699.58</u>

The Accompanying notes are in integral part of the financial statements

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2008**

Note 1 – Summary of Significant Accounting Policies

The Meigs County E-911 Emergency Communication District was established for the purpose of providing an enhanced level of 911 services to the Meigs County citizens by acquiring certain types of equipment that enable emergency service providers to respond more rapidly and more effectively due to increased speed in the transmittal of critical information and improved reliability of address and information. It is a component unit of Metro Meigs County. The Meigs County E-911 Emergency Communications District is run by a board of directors, which is appointed by Metro Meigs County. The District must file a budget with Metro Meigs County each year. Any bond issued by the district is subject to approval by Metro Meigs County.

The District follows the reporting model prescribed in Governmental Accounting Standards Board (GASB) Number 34 and uses the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board. As allowed in Section P80 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, the Board has elected not to apply to its proprietary activities Financial Accounting Standards Board Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee of Accounting Procedures issued after November 30, 1989.

Depreciation – Depreciation is computed at rates designed to amortize the cost of the individual assets over their useful lives. Depreciation begins when the fixed assets are placed in service. Depreciation is summarized as follows:

	<u>Method</u>	<u>Estimated Useful Life</u>	<u>2008 Depreciation</u>
Leasehold Improvements	S/L	5-7 Years	\$ 2,031.71
Communications Equipment	S/L	5-10 Years	34,639.10
Office Equipment	S/L	5-10 Years	2,317.74
Furniture & Fixtures	S/L	5-7 Years	166.74
Vehicles	S/L	5 Years	458.33
			<u>\$39,613.62</u>

Major Source of Revenue

The major source of operating revenue is emergency telephone and wireless surcharges. Non-operating revenue consists of grants given by the State Emergency Communications Board to help the district employ dispatchers and interest income.

Occupancy In-Kind

Meigs County provides space for the District operations and provides for some utilities. No provision has been made to recognize these items in the financial statements.

Note 2 – Cash and cash investments

The Tennessee Government Code requires Tennessee banks and savings and loan associations to secure a governmental entity's deposits by pledging government securities as collateral. The market value of pledged securities must equal 105% of the entity's deposits. The entity may waive collateral requirements for deposits that are fully insured up to \$100,000 by the Federal Deposit Insurance Corporation (FDIC) or Savings Association Insurance Fund (SAIF).

The following is a schedule of bank accounts at June 30, 2008:

Checking – Southeast Bank & Trust	\$182,180.93
Certificate of Deposit – Southeast Bank & Trust	<u>69,157.46</u>
Total	<u>\$251,338.39</u>

At June 30, 2008, the carrying amount of the Meigs County E – 911 Emergency Communications District's cash deposits was \$251,338.39. The District's deposit accounts are covered up to \$100,000 by the Federal Deposit Insurance Corporation. Any amounts over \$100,000 are covered by the government collateralization pool of which Southeast Bank & Trust is a member. The District is authorized to deposit and invest funds according to the provisions of Section 5-8-301 of the Tennessee Code Annotated. [Acts 1992, ch. 891, section 10].

Note 3 – Bonding

Meigs County E-911 Emergency Communications District has a bond covering certain members of the board at June 30, 2008. The District has other potential risks including theft, property damage and public liability. The District is covered under Meigs County's insurance coverage. There have been no losses or settlements that exceeded coverage during the past three years.

Note 4 – Fixed Assets

The following is a schedule of equipment at June 30, 2008:

<u>Assets</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Net</u>
Comm. Equipment	\$272,935.07	\$152,036.05	\$120,899.02
Furniture & Fixtures	1,471.01	574.21	896.80
Leasehold Improvements	16,118.39	7,177.21	8,941.18
Office Equipment	18,326.83	12,240.77	6,086.06
Vehicles	<u>2,500.00</u>	<u>2,500.00</u>	<u>--</u>
	<u>\$311,351.30</u>	<u>\$174,528.24</u>	<u>\$136,823.06</u>

Note 4-Fixed Assets CONT'D

<u>Assets</u>	<u>Balance</u> <u>6-30-07</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>6-30-08</u>
Comm. Equipment	\$210,134.66	\$ 62,800.41	\$ --	\$272,935.07
Furniture & Fixtures	549.96	921.05	--	1,471.01
Leasehold Improvements	7,530.00	8,588.39	--	16,118.39
Office Equipment	18,326.83	--	--	18,326.83
Vehicles	<u>2,500.00</u>	<u>--</u>	<u>--</u>	<u>2,500.00</u>
	<u>\$239,041.45</u>	<u>\$ 72,309.85</u>	<u>\$ --</u>	<u>\$311,351.30</u>

Note 5 – Cash and cash equivalents

Cash and cash equivalents consist of demand deposits with original maturities of three months or less with local financial institutions.

Note 6 – Accounts Receivable/Due from State Emergency Communications Board

The amounts due to the District from the subscriber services and wireless charges include the following.

Bell South	\$ 6,795.85
Various Small Telephone Companies	<u>298.34</u>
Subtotal	7,094.19
State Emergency Comm. Board	<u>4,180.35</u>
Total	<u>\$ 11,274.54</u>

Note 7 – Compensated Absences

The District has a contract with the Meigs County to use county employees as dispatchers; therefore there are no compensated absences for June 30, 2008.

Note 8 – Calculation of Invested in Capital Assets

Net Book Value	\$136,823.06
Current and Non-Current Debt	<u>-</u>
Invested in Capital Assets	<u>\$136,823.06</u>

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2008**

	Original Budget	Amended Budget	Actual	Variance
<u>Revenue</u>				
Emergency Telephone Service Charges	\$ 85,000.00	\$ 85,000.00	\$ 92,568.74	\$ (7,568.74)
State – Wireless Charges	72,000.00	72,000.00	25,082.08	46,917.92
State – Operational Funding Program	-	-	72,214.74	(72,214.74)
Other Operating Revenue	7,000.00	7,000.00	-	-
Interest Income	-	-	2,349.13	(2,349.13)
State-Grants & Reimbursements	-	99,078.00	32,785.45	66,292.55
<u>Total Revenue</u>	<u>164,000.00</u>	<u>263,078.00</u>	<u>225,000.14</u>	<u>31,077.86</u>
<u>Expenditures</u>				
Salaries & Wages-Dispatchers	30,000.00	-	-	-
Contracted Services	10,000.00	-	-	-
Addressing & Mapping	1,600.00	1,600.00	-	1,600.00
Audit Services	1,500.00	1,500.00	1,500.00	-
Accounting Services	1,500.00	1,500.00	1,500.00	-
Contracts with Government Agencies	45,000.00	75,100.00	75,090.00	10.00
Fees Paid to Service Providers	20,000.00	20,000.00	16,994.01	3,005.99
Legal Services	5,800.00	5,300.00	4,800.00	500.00
NCIC/TBI/TIES Expenses	2,000.00	-	-	-
Maintenance Agreements	-	12,000.00	10,738.93	1,261.07
M/R-Communications Equipment	10,000.00	9,000.00	3,401.98	5,598.02
M/R-Building	-	1,000.00	655.00	345.00
Non-Employee Bonuses	-	1,000.00	1,000.00	-
Supplies & Materials	5,000.00	-	-	-
Office Supplies	750.00	3,090.00	1,429.73	1,660.27
Custodial Supplies	-	500.00	71.00	429.00
Postage	100.00	100.00	67.50	32.50
Small Equipment Purchases	-	1,500.00	998.99	501.01
Uniforms	500.00	500.00	498.59	1.41
Utilities-General Telephone	2,000.00	2,000.00	844.51	1,155.49
Board Meetings	2,000.00	2,000.00	1,085.34	914.66
Dues & Memberships	350.00	350.00	188.00	162.00
Legal Notices	150.00	210.00	195.00	15.00
Premium on Surety Bonds	400.00	500.00	776.44	(276.44)
Public Education	500.00	500.00	1,055.69	(555.69)
Training Expenses	3,000.00	2,900.00	185.00	2,715.00
Travel Expenses	2,500.00	2,500.00	938.73	1,561.27
<u>Total Expenditures</u>	<u>144,650.00</u>	<u>144,650.00</u>	<u>124,014.44</u>	<u>20,635.56</u>
<u>Net Income (Loss)</u>	<u>\$ 19,350.00</u>	<u>\$ 118,428.00</u>	<u>\$ 100,985.70</u>	<u>\$ 10,442.30</u>
<u>Budget Reconciliation</u>				
Net Income per Budget & Actual		\$ 100,985.70		
Less Depreciation		(39,613.62)		
Increase in Net Assets per Financial Statements		<u>\$ 61,372.08</u>		

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATION DISTRICT**

**SCHEDULE OF INFORMATION REQUIRED BY THE TENNESSEE
EMERGENCY COMMUNICATION BOARD
JUNE 30, 2008**

Number of public
safety answering points: 1

Address: 410 River Rd.
Decatur, TN 37322

Type of System/Equipment: Positron 911/Motorola Radio

Type of Database: Scc/Bell South

Director: Kelly Bredwell
PO Box 352
Decatur, TN 37322
Phone: (423) 334-4950
Fax: (423) 334-3372

Chairman: Hugh Bryan
11164 State Hwy 58S
Decatur, TN 37322
Phone: (423) 334-4146
Fax: (423) 334-3372

**MEIGS COUNTY E – 911
EMERGENCY COMMUNICATIONS DISTRICT
911 BOARD MEMBERS
JUNE 30, 2008**

Hugh Bryan, Chairman
11164 State Hwy 58S
Decatur, TN 37322
(423) 334-4146

Kelly Bredwell, Director
PO Box 352
Decatur, TN 37322
(423) 334-2434

Mark Vance, Vice Chairman
2199 Pleasant Hill Rd.
Ten Mile, TN 37880
(423) 334-9221

Jeff Thompson-Treasurer
4732 N. Hunter Bend Rd.
Decatur, TN 37322
(423) 334-

Eddie Lawson, Board Member
120 Queens Lane
Decatur, TN 37322
(423) 334-5888

Danny Smith, Board Member
1519 Eastview Circle
Georgetown, TN 37336
(931) 339-2731

George Billingsley, Board Member
1605 Lamontville Rd.
Decatur, TN 37322
(423) 334-5356

Wayne Jarvis, Board Member
243 Crestwood Circle
Decatur, TN 37322
(423) 334-2828

Michael Mahn, Legal Advisor
PO Box 80833
Chattanooga, TN 37414
(423) 280-3005

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of the
Meigs County E-911 Emergency Communications District
Manchester, Tennessee

I have audited the financial statements of Meigs County Emergency Communications District as of and for the year ended June 30, 2008, and have issued my report thereon dated February 24, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Meigs County Emergency Communications District's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing my opinion on the effectiveness of Meigs County Emergency Communications District's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of Meigs County Emergency Communications District's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Meigs County Emergency Communications District's ability to initiate, authorize, record, process or

report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Meigs County Emergency Communications District's financial statements that is more than inconsequential will not be prevented or detected by Meigs County Emergency Communications District's internal control. I consider the deficiencies described in the accompanying schedule of findings and recommendations as items 08-1 and 08-2 to be significant deficiencies in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Meigs County Emergency Communications District's internal control.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not be necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe that none of the significant deficiencies described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Meigs County Emergency Communications District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and recommendations as item 08-1.

Meigs County Emergency Communications District's response to the findings identified in our audit is described in the accompanying schedule of findings and recommendations. I did not audit the District's response and, accordingly, I express no opinion on it.

This report is intended for the information of the management and federal awarding agencies and pass-through entities and the State of Tennessee Comptroller of the Treasury and is not intended to be and should not be used by anyone other than these specified parties. However, this restriction is not intended to limit the distribution of this report which is a matter of public record.

February 24, 2009
Cookeville, Tennessee

Jamara L. Beckman, CPA

**MEIGS COUNTY E-911
EMERGENCY COMMUNICATIONS DISTRICT
AUDIT FINDINGS AND RECOMMENDATIONS
JUNE 30, 2008**

Finding 08-1

A few expense items exceeded the adopted budget amounts. The District's board failed to adopt a budget that addresses all expenses of the District. The continued inaction of the District to correct this deficiency not only indicates a significant deficiency in internal control and compliance, but could reflect on the integrity of management. This is in violation of the Tennessee Code Annotated, Title 7, Section 86, Chapter 120.

Recommendation

The board should adopt a budget that covers all expenses of the District and should amend the budget items as needed. Findings should be addressed and corrected in a timely manner.

Management comment

We had a single item that exceeded the budget amount. It was a director bond fee that came in at the end of the year and was overlooked. We have made considerable progress with this continuing finding and will continue to adjust the process so that this will not reoccur.

The above finding has been brought to management's attention in several years' audit reports.

Finding 08-2

A "Christmas Bonus" in the amount of \$500 was given to the District's legal counsel. In addition, a \$500 bonus was given to the District's Director. These expenses can be construed as gifts. This is in violation of the Tennessee Emergency Communications Board revenue standards.

Recommendation

Per page 36 of the *Accounting and Financial Reporting Manual for Tennessee Emergency Communications Districts*, written by the State of Tennessee Comptroller of the Treasury Division of County Audit and the Tennessee Emergency Communications Board, gifts, flowers and entertainment expenses are prohibited uses of E-911 revenue.

Management comment

The payment to legal counsel was in response to his continued work in trying to increase the District's wireless income. It was not requested by legal counsel, but we should have requested a billing statement from him to have properly made this payment. The payment to the Director was in response to the work she did in finding an IT person including learning much about the system that she was previously not responsible for. The correct procedure to have followed since she is a county employee would have been to make the payment to the county and have the payment made to her by the county.