

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

EXAMINATION REPORT

OF

COUNTY RECORDER

CRAWFORD COUNTY, INDIANA

January 1, 2006 to December 31, 2006



FILED

12/20/2007

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Charla D. Wright	05-25-04 to 12-31-10
President of the County Council	Jerry Brewer	01-01-06 to 12-31-07
President of the Board of County Commissioners	Randy Gilmore	01-01-06 to 12-31-07



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF CRAWFORD COUNTY

We have examined the records of the County Recorder for the period from January 1, 2006 to December 31, 2006, 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 Results and Comments. The financial transactions of this office are reflected in the Examination Report of Crawford County for the year 2006.

STATE BOARD OF ACCOUNTS

August 30, 2007

COUNTY RECORDER
CRAWFORD COUNTY
EXAMINATION RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the Recorder's Cash and Fee Book balance to the bank account balances presented for examination were incorrect. The errors were the result of amounts in accounts receivable and escrow that were not properly accounted for on the monthly reconcilements.

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

RECEIPT ISSUANCE

A review of collections and deposits for the examination period indicated several instances in which receipts were not issued.

Receipts shall be issued and recorded at the time of the transaction; for example, when cash or a check is received, a receipt is to be immediately prepared and given to the person making payment. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

REPORT OF COLLECTIONS

The Recorder remitted collections after the close of each calendar month; however, the amounts reported on the Report of Collections and remitted to the Auditor were not always the same amounts that were recorded in the Cash and Fee Book and deposited into the depository.

It is the duty of the county recorder to keep an accurate account of all fees charged and collected and to deposit such collections daily in the depository or depositories duly designated by the county board of finance. It is also the duty of the recorder to pay over all of such collections to the county treasurer immediately after the close of each calendar month. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 3)

ACCOUNTS RECEIVABLE - RECORDING AND COPYING FEES

The Recorder has an unwritten policy allowing companies and individuals to charge their fees for recordings, filings, copies, and other services rendered. The policy is to bill each month the accounts that owe monies; however, there were no schedules of accounts receivable presented for examination. The reconcilements presented for examination did not include an amount for accounts receivable.

Each governmental unit is responsible for complying with the ordinances, resolutions, and policies it adopts. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

COUNTY RECORDER
CRAWFORD COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 30, 2007, with Charla D. Wright, Recorder. The official concurred with our examination findings.

The contents of this report were also discussed on October 18, 2007, with Randy Gilmore, President of the Board of County Commissioners; and Jerry Brewer, President of the County Council.