

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

AUDIT REPORT  
OF  
COUNTY RECORDER  
LAWRENCE COUNTY, INDIANA  
January 1, 2007 to December 31, 2007



**FILED**

07/17/2008



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COUNTY OFFICIALS

| <u>Office</u>                                     | <u>Official</u>                  | <u>Term</u>                                  |
|---|----------------------------------|--|
| Recorder  | Myron D. Rainey<br>Jessica Allen | 01-01-05 to 12-31-07<br>01-01-08 to 12-31-08 |
| President of the<br>County Council                | Ross Jean<br>Mike Branham        | 01-01-07 to 12-31-07<br>01-01-08 to 12-31-08 |
| President of the Board of<br>County Commissioners | William Spreen<br>David A. Flinn | 01-01-07 to 12-31-07<br>01-01-08 to 12-31-08 |



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAWRENCE COUNTY

We have audited the records of the County Recorder for the period from January 1, 2007 to December 31, 2007, 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 Lawrence County for the year 2007.

STATE BOARD OF ACCOUNTS

June 10, 2008

COUNTY RECORDER  
LAWRENCE COUNTY  
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS

Depository reconciliations of the fund balances to the bank account balances were not complete. Each time the Recorder was charged a bank fee, he should have submitted a claim to the County Auditor to reimburse the Recorder's bank account. These items should have been included in monthly bank reconciliations until they were reimbursed. During the audit, the current Recorder, Jessica Allen, was instructed to submit a claim for reimbursement totaling \$96.91.

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."

REMITTING MONTHLY RECORDER FEES

The Recorder wrote a \$390.24 check to the Marriott Hotel from the Recorder's fees bank account. The check was dated April 26, 2007, and was for hotel expense at the Annual Recorder's Conference that ended April 26, 2007. The Recorder was reimbursed for the hotel expenses from the Recorder's Perpetuation Fund on May 7, 2007. A cash deposit of \$390.24 was made to the Recorder's fees bank account on May 30, 2007.

Indiana Code 36-2-7-10 states in part: "Sec. 10. (a) The county recorder shall tax and collect the fees prescribed by this section for recording, filing, copying, and other services the recorder renders, and shall pay them into the county treasury at the end of each calendar month . . ."

COUNTY RECORDER  
LAWRENCE COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on May 14, 2008, with Jessica Allen, current Recorder.

The contents of this report were discussed on May 15, 2008, with Myron D. Rainey, former County Recorder. The official concurred with our audit findings.

The contents of this report were also discussed on June 10, 2008, with David A. Flinn, President of the Board of County Commissioners.