

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

AUDIT REPORT

OF

COUNTY RECORDER

MADISON COUNTY, INDIANA

January 1, 2010 to December 31, 2010



FILED

09/07/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Lisa Hobbs Angela Shelton	01-01-07 to 12-31-10 01-01-11 to 12-31-14
President of the County Council	Bill Savage Larry Crenshaw	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Paul Wilson John Richwine	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF MADISON COUNTY

We have audited the records of the County Recorder for the period from January 1, 2010 to December 31, 2010, 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 Madison County for the year 2010.

STATE BOARD OF ACCOUNTS

July 21, 2011

COUNTY RECORDER
MADISON COUNTY
AUDIT RESULT AND COMMENT

COPY FEES

Some vendors paid a monthly fee for direct access to the Recorder's electronic records system in lieu of using an approved method of researching and paying the statutory copy fees. The fee was \$500 monthly of which \$250 was deposited into the General Fund and \$250 was deposited into the Cumulative Information Tech Sys Fund. There were no contracts with the vendors and there was no ordinance establishing the amount of the fee, nor documenting the justification for the allocation of the fee. Also, the access granted to these vendors was not limited to public documents but included personal and sensitive information. There is an alternative search system available which allows limited access to only the items which are public documents and through which copy fees are collected when copies are made.

Copy fees are to be deposited into the Recorder's Records Perpetuation Fund. The Recorder's Records Perpetuation Fund was not receiving copy fee revenue from copies printed using the direct access connection. On May 2, 2011, the direct access connection was terminated by the Recorder. Since termination of the direct access connection, the weekly deposit of copy fee revenue into the Recorder's records perpetuation fund has increased by an average of \$381.

Indiana Code 36-2-7-10 (5) sets copy fees at "One dollar (\$1.00) per page not larger than eight and one-half (8 ½) inches by fourteen (14) inches for furnishing copies of records and two dollars (\$2.00) per page that is larger than eight and one-half (8 ½) inches by fourteen (14) inches."

Indiana Code 36-2-7-10 (13) (d) states:

"The county treasurer shall establish a recorder's records perpetuation fund. All revenue received under subsection 5, 8, 9, 10, and part of 11 shall be deposited in this fund. The county recorder may use any money in this fund without appropriation for the preservation of records and the improvement of recordkeeping systems and equipment. Money from the fund may not be deposited or transferred into the county general fund."

No county or township officer in this state shall, under color of the officer's office, charge, tax up or receive, or permit to be taxed up or received, in relation to any service in or about this office, any fee or sum of money except such fee or sum of money as is plainly specified in IC 33-37 and IC 36-2 without resort to implication. [IC 5-7-2-2]. (Accounting and Uniform Compliance Guidelines Manual for County Recorders, Chapter 4)

COUNTY RECORDER
MADISON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on July 21, 2011, with Angela Shelton, Recorder. The official response has been made a part of this report and may be found on pages 6 and 7.



Steve Hoskins
Chief Deputy

Madison County Recorder's Office

Angela Shelton
County Recorder

Official Response

We agree with the State Board of Accounts auditor's findings. We disabled the VPN connection on May 2, 2011. The Recorder's office saw an immediate increase in the revenue to the office as evidenced by the spreadsheet reflecting our online payments received for 2011.

Sincerely,

Angela Shelton

Angela Shelton

Enclosure: Spreadsheet: "Doxpop.com Online Revenue 2011"

Doxpop.com Online Revenue 2011						
Online revenue is collect by an ACH deposit into the Recorder's office PNC Bank account:						
ACH Date:	Amount	Balance	ACH Date:	Amount	Balance	
1/13/2011	\$100.00	\$100.00	5/12/2011	\$661.68	4,833.68	
1/20/2011	\$142.00	\$242.00	5/19/2011	\$496.00	5,329.68	ashelton:
1/27/2011	\$244.00	\$486.00	5/26/2011	\$611.00	5,940.68	VPN Connection was
2/10/2011	\$192.00	\$678.00	6/2/2011	\$359.00	6,299.68	turn off on 5/2/2011,
2/17/2011	\$388.00	\$1,066.00	6/9/2011	\$1,080.68	7,380.36	and the title
2/24/2011	\$129.00	\$1,195.00	6/16/2011	\$379.00	7,759.36	companies changed
3/3/2011	\$222.00	\$1,417.00	6/23/2011	\$728.31	8,487.67	service and signed up
3/10/2011	\$186.00	\$1,603.00	6/29/2011	\$421.00	8,908.67	with doxpop.com
3/17/2011	\$298.00	\$1,901.00	7/7/2011	\$822.31	9,730.98	after 5/5/11
3/24/2011	\$366.00	\$2,267.00	7/21/2011	\$304.00	10,034.98	
3/31/2011	\$295.00	\$2,562.00			10,034.98	
4/7/2011	\$265.00	\$2,827.00			10,034.98	
4/14/2011	\$395.00	\$3,222.00			10,034.98	
4/21/2011	\$287.00	\$3,509.00			10,034.98	
4/28/2011	\$348.00	\$3,857.00			10,034.98	
5/5/2011	\$315.00	\$4,172.00			10,034.98	
Average ACH amount received:	\$260.75			\$686.30		