

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

EXAMINATION REPORT  
OF  
COUNTY RECORDER  
WARREN COUNTY, INDIANA  
January 1, 2012 to December 31, 2012



**FILED**  
04/16/2015



TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
County Officials .....	2
Transmittal Letter .....	3
Examination Result and Comment: Condition of Records .....	4
Exit Conference.....	5

COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Recorder	Melissa Drake Monie Cronk	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Thomas A. Hetrick	01-01-12 to 12-31-15
President of the County Council	John D. Comer	01-01-12 to 12-31-15



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS  
302 WEST WASHINGTON STREET  
ROOM E418  
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513  
Fax: (317) 232-4711  
Web Site: [www.in.gov/sboa](http://www.in.gov/sboa)

TO: THE OFFICIALS OF WARREN COUNTY

We have examined the records of the County Recorder for the period from January 1, 2012 to December 31, 2012, 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 Warren County for the year 2012.

*Paul D. Joyce*  
Paul D. Joyce, CPA  
State Examiner

January 29, 2015

COUNTY RECORDER  
WARREN COUNTY  
EXAMINATION RESULT AND COMMENT

**CONDITION OF RECORDS**

County Form No. 3, Recorder's Fee and Cash Book, as prescribed by the Indiana State Board of Accounts was not in use to record financial activity. The County Recorder used an electronic financial record-keeping system which did not show the amount of the fees collected extended into the proper cash column. Therefore, it could not be verified that the fees collected by the County Recorder were posted to the proper County fund.

Indiana Code 36-2-7-15 states:

"The clerk of the circuit court, county auditor, county treasurer, county recorder, and county sheriff shall keep, in proper fee books, an accurate account of all fees and charges required by this statute for services performed by them or their employees. Each of these officers shall also keep a cashbook, in which he shall enter:

- (1) each sum of money received, in the order received;
- (2) the date of receipt;
- (3) the name of the person from whom the sum was received; and
- (4) the reason the sum was received.

He shall keep his fee books and cashbooks open for inspection and deliver them to his successor in office as a part of the records of his office."

Fee and Cash Book: In keeping with the provisions of the above cited statute, the State Board of Accounts has prescribed the Recorder's Fee and Cash Book, County Form No. 3 (Rev. 1985), in which all receipts of the office shall be entered. The record is designed to show the date received, the number of the instrument (if for a recorded instrument), from whom received, and the amount of the fee extended into the proper cash column . . . (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 7)

Report of Fees Collected: Each month, when fees are remitted to the county treasurer, it shall be accompanied by a report prepared on General Form No. 362, Report of Collections, to be filed with the county auditor. The fees to be credited to the county general fund should be subtotaled on the report and the fees to be credited to the Surveyor's Corner Perpetuation Fund, Recorder's Records Perpetuation Fund, Security Identification Protection Fund, State Share of Mortgage Recordings, County Elected Officials Training Fund, and Affordable Housing Fund, should be designated separately before arriving at a grand total of all fees remitted. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

Controls over the receipting, disbursing, recording, and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

COUNTY RECORDER  
WARREN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on January 29, 2015, with Melissa Drake, former County Recorder; Monie Cronk, County Recorder; John D. Comer, President of the County Council; and Tony Briles, County Commissioner.