

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

EXAMINATION REPORT
OF
COUNTY RECORDER
WARREN COUNTY, INDIANA
January 1, 2013 to December 31, 2013



FILED
04/20/2015

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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

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TO: THE OFFICIALS OF WARREN COUNTY

We have examined the records of the County Recorder for the period from January 1, 2013 to December 31, 2013, 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 2013.

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 recordkeeping 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 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, 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, 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, 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, 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.