

Preparing to Leave Office



2024 Recorders Annual Conference

1

Transition

- Remember back when you first took office and think about the information that would have made your first few months easier.
- If possible, work with your successor during your last few months to ease the transition. Encourage them to attend the Newly Elected Training
- Leave the office, as you have served, providing the best service you can to the citizens of your county.



Records and Office

- You will be turning over the Recorder's office and records to your successor.
- As part of the transition, you will need to coordinate that transfer:
 - · Keys to the office
 - Keys to any secured storage such as a safe or locked cabinet.



3

Cash Funds

- IC 36-1-8-2(c) Cash Change Fund reimbursement
 - "The fiscal body shall require the entire cash change fund to be returned to the appropriate fund whenever there is a change in the custodian of the fund or if the fund is no longer required."
- If you choose to transfer custody of the cash change fund to the new Recorder, get an acknowledgement of the amount of the cash fund and keep a copy.





Capital Assets and Equipment

- Make sure you have an updated inventory of any equipment or assets in your office.
 - Servers
 - · Desktops or laptops
 - Scanners
- Get an acknowledgement of the transfer of the assets to the new Recorder.



5



Bank Accounts

- Transition from your signature to the new Recorder's signature
- · Provide information on all bank accounts
- Make sure the bank are reconciled through December if possible, but at least through November.
- Provide location of all bank reconcilements and supporting documents.
- · Contract information for credit card payments
- · Location of checks



User ID's and Passwords

- Contact information for IT Department
- · County Website access and information
- Provide a list of contacts for getting user id's and passwords established for:
 - Emails
 - · Financial software
 - · Records software/Enhanced access
 - Gateway for Uploads

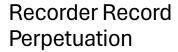


7

Internal Controls

- If you have written internal controls, and we hope you do, provide those to your successor
- If you are working on a Corrective Action Plan, provide that information and the status on that plan.
- Job descriptions for employees in the office
- Your successor may make changes, but this is a starting point.





- Leave copy of your plan for the Perpetuation fund
- Include list of costs that are to be paid such as license fees or software maintenance
 - Include the statute of any projects in progress
- Copy of sworn statement for the next year's budget, if applicable



9

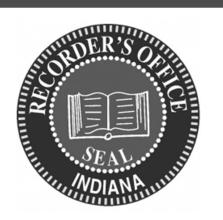
Resources – Indiana Recorders Association



- Directory
- Website

https://indianarecorders.org/

- Recording Manual and Desktop Reference
- · Getting Started Guide



Resources – Association of Indiana Counties (AIC)



• Website

https://www.indianacounties.org/

Contact information
 Jacque Clements
 jclements@indianacounties.org



11

Resources – State Board of Accounts (SBOA)

· Website

https://www.in.gov/sboa/politicalsubdivisions/counties/recorder/

- Accounting and Uniform Compliance Manual and Bulletins
- Contact information counties@sboa.in.gov



Resources – Indiana Gateway for Government Units



- Website
 - https://gateway.ifionline.org/default.a spx
- Help Desk Email: gateway@sboa.in.gov



13



Contact Us

Government Technical Assistance & Compliance (GTAC) Directors

Ricci Hofherr, CPA Staci Byrns, CFE

Phone (317)232-2512

Email: counties@sboa.in.gov