

## Audit Updates and Recorders Perpetuation Fund

County Recorders Annual  
Conference  
April 2013

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### Audit Updates

- Financial Statement Report
- Supplemental Report
- Matters for further consideration
- Exit conference
- Response

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### Audit Updates Continued

- Supplemental CAR-1 Report
- Daily Deposit
- Receipts
- Accounts Receivable

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## Audit Updates Continued

- Bank Reconciliation
  - Reconciling bank to books
  - Timing differences
    - Deposits in transit
    - Outstanding checks
    - Fees
  - Other reconciling items
  - Variance

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## Perpetuation Fund

- IC 36-2-7-10(d)
- No appropriation
- Used for
  - Preservation of records
  - Improvement of recordkeeping systems and equipment

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