



1

IC 36-2-7-10(f)

The county treasurer shall establish a county recorder's records perpetuation fund. The fund consists of all fees collected under this section for deposit in the fund and amounts transferred to the fund from the county identification security protection fund under IC 36-2-7.5-11, and the county elected officials training fund under section 19(e)(4) of this chapter. Except as provided in section 10.2 of this chapter, the county recorder may use any money in this fund **without appropriation** for:

- (1) the preservation of records; and
- (2) the improvement of record keeping systems and equipment;

within the control of the county recorder. Money from the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of a fiscal year.



Indiana State Board of Accounts



2

IC 36-2-7-10.2(b)

A county recorder may pay all or a portion of the expenses of the county recorder's office for the following calendar year from the fund only if:

- (1) the county recorder submits to the county fiscal body a sworn statement that:
 - (A) the current revenue to the fund is sufficient to fulfill the statutory purpose of the fund;
 - (B) the technology of the county recorder's office is presently updated and at a level to sufficiently meet the statutory purposes of the fund and the county recorder's office;
 - (C) the fund has a sufficient reserve, consistent with the recorder's plan, to capitalize the next technology or other records management upgrade necessary to fulfill the statutory purpose of the fund and the county recorder's office; and
 - (D) the county recorder specifically requests that all or a specific, identifiable portion of the fund be used to pay the expenses of the county recorder's office for the following calendar year; and
- (2) the county fiscal body adopts an ordinance approving the recorder's request under subsection (c).



Indiana State Board of Accounts

3

IC 36-2-7-10.2(c) and (d)

(c) Upon receiving the county recorder's sworn statement, the county fiscal body **may adopt an ordinance approving the county recorder's request.** If the ordinance is adopted, the county fiscal body **shall**, if specifically requested by the recorder for the following calendar year, **approve sufficient money from the fund.** The county fiscal body **may not approve any more money from the fund for any purpose in excess of that requested** by the county recorder.

(d) A county recorder's request and the county fiscal body's approval are **valid for only the following calendar year.** The requirements of this section must be met for each calendar year.



Indiana State Board of Accounts

4

IC 36-2-7-10.2

RECORDER'S PLAN:

- What is the useful life of your current technology?
- What contingency plan is in place if your technology is no longer supported by the vendor?
- What is the cost of new technology or technology upgrades?
- How will you finance the next upgrade or the next purchase of new technology?
 - ❖ Do you have sufficient reserves in place?
 - ❖ Will you be building up your reserves over time (define how much per year and number of years)?
 - ❖ How much do you need in reserve for your contingency plan?
 - ❖ What is the history of revenues to this fund over the past few years?



Indiana State Board of Accounts

5

AUDIT EXPECTATIONS

- First expectation is that the record perpetuation fund has been used for expenditures related to preservation of records and improvement of record keeping system.
- If not, we will be looking for the sworn statement and ordinance approving the requested amount and audit for compliance with the statement and ordinance.
- If the county is not compliant with the statute, there could be a finding and there could be a request to restore funds to the record perpetuation fund.



Indiana State Board of Accounts



6

ELECTED OFFICER TRAINING

IC 36-2-7-19 (e)(4):

Upon determination by a county fiscal body that money in the fund exceeds the amount necessary to fund the expenses specified under subdivisions (1) and (2), the county auditor may, not later than December 31, 2023, transfer the excess money to the county recorder's records perpetuation fund established under section 10(f) of this chapter. This subdivision expires January 1, 2024.



Indiana State Board of Accounts

7

Contact Us

Government Technical Assistance
& Compliance Directors for
Counties

Ricci Hofherr, CPA
Staci Byrns, CFE

Counties@sboa.in.gov
(317)232-2512



8