

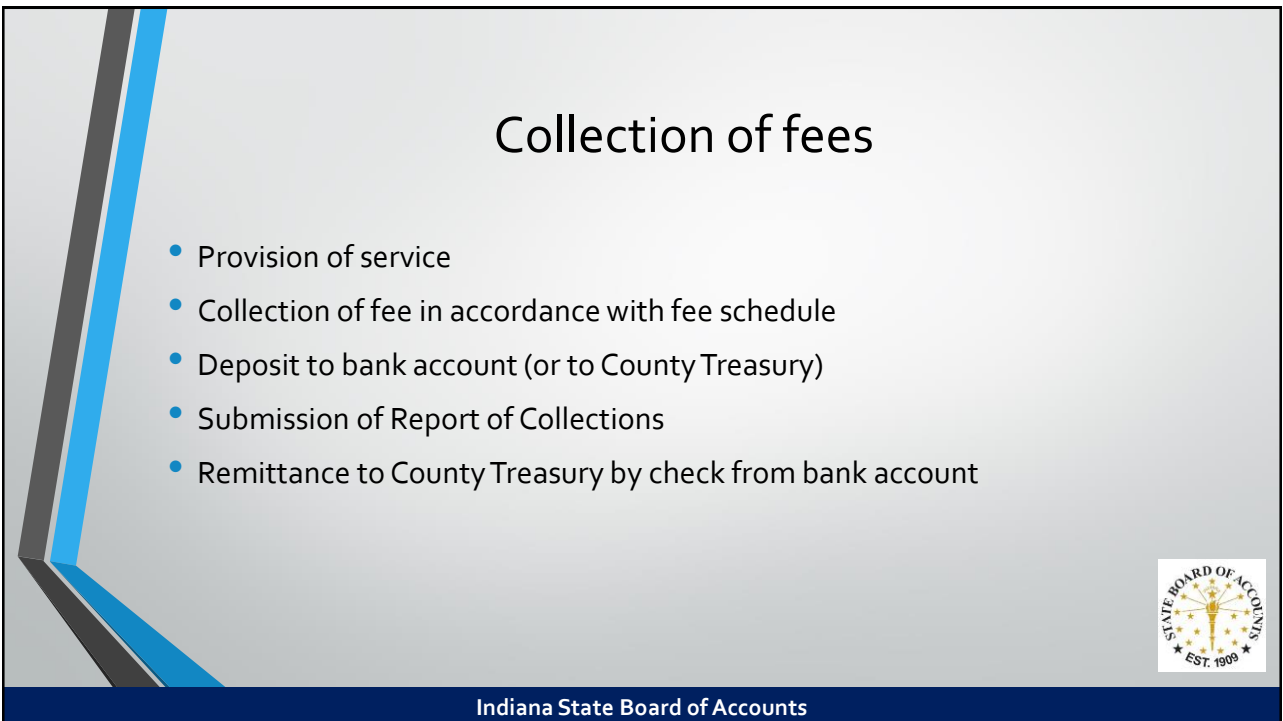


FORMS AND AUDIT EXPECTATIONS

RECORDER'S ANNUAL CONFERENCE

APRIL 2022

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Collection of fees

- Provision of service
- Collection of fee in accordance with fee schedule
- Deposit to bank account (or to County Treasury)
- Submission of Report of Collections
- Remittance to County Treasury by check from bank account



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Documentation of Collections

- Issue Receipt
- Post Receipt to Cash and Fee Book
- Duplicate Deposit
- Complete Report of Collections
- Duplicate check
- Post Check to Cash and Fee Book



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IC 5-13-5-1 CASHBOOK

- *"Every public officer who receives or distributes public funds shall: (1) keep a cashbook into which the public officer shall enter daily, by item, all receipts of public funds; and (2) balance the cashbook daily to show funds on hand at the close of each day."*



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Form Prescribed by State Board of Accounts

County (Book) Form No. 3
(Revised 1985)

RECORDER'S FEE AND CASH BOOK

Date Received Yr 20 Mo Day	Instrument Number	NAME	RECEIPTS							RECEIPTS		DISBURSEMENTS			
			Deeds and Other Conveyances	Surveyor's Corner Perpetuation	Mortgages and Other Liens	Releases And Assignments	Uniform Commercial Code	Copies of Instruments	Other Fees	Total	Date 20 Mo Day	Check No.	Amount		
1		Brought Forward	279.00	39.00	315.00	92.00	113.50	31.50			159.00	1,028.00			
2	11 30 1234	John Doe	5.50	1.00								6.50			
3	11 30 1235	1st National Bank			7.00							7.00			
4	11 30	Mary Smith						9.00			1.00	10.00			
5	11 30 1236	1st National Bank				5.00						5.00			
6	11 30	John Jones						1.50			1.00	2.50			
7															
8	11 30	UCC					21.50					21.50			
9															
10		Total Today	5.50	1.00	7.00	5.00	21.50	10.50			2.00	52.50			
11													11 30	152	1,080.50
12															
13															
14															



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DISBURSEMENTS			
Date 2020		Check No	Amount
Mo	Day		
April	10	423	61,261.00



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HOW DO PREPAIDS FIT?

- Prepays are a custodial account
- Fees have not been 'earned' yet
- Funds not used for the payment of fees would have to be refunded
- All payments must be accounted for properly
- Separate accounting from Cash and Fee Book



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AUDIT EXPECTATIONS

- Recorder's office as a collection point for county revenues
- Funds ledger as basis of financial statement
 - Accuracy
 - Completeness



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FUNDS AFFECTED BY RECORDER COLLECTIONS

- General fund
- Surveyor Corner Perpetuation fund
- Recorder Record Perpetuation fund
- Identity Security Protection
- Elected Officers Training
- Enhanced Access Fund



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Fund	Cash and Investments 01-01-18	Receipts	Disbursements	Cash and Investments 12-31-18
General	\$ 457,499	\$ 4,412,246	\$ 4,010,167	\$ 859,578
Accident Report	7,317	1,427	-	8,744
CEDIT County Share	195,039	495,838	529,273	161,604
City and Town Court Costs	97,845	5,690	-	103,535
Clerk's Records Perpetuation	39,422	12,050	886	50,586
Sales Disclosure - County Share	13,982	3,035	-	17,017
Cumulative Bridge	997,739	639,767	992,002	645,504
Cumulative Capital Development	479,884	295,893	216,459	559,318
Cumulative Courthouse	5,523	-	5,523	-
Drug Free Community	34,192	41,485	64,000	11,677
Emergency Planning/Right to Know	17,809	-	-	17,809
Enhanced Access Fund	1,258	4,762	5,363	657
Firearms Training	21,403	7,838	14,288	14,953
Health	23,924	103,695	110,726	16,893
Identification Security Protection	15,002	3,276	13,236	5,042
Levy Excess	99	-	99	-
Local Health Maintenance	14,938	39,423	46,249	8,112
Local Road and Street	118,124	307,250	130,752	294,622
LOIT Public Safety - County Share	-	940,012	751,374	188,638
Misdemeanant	20,773	12,985	8,954	24,804
Motor Vehicle Highway	806,036	2,921,235	2,726,375	1,000,896
Park Nonreverting Operating	25,705	5,065	8,854	21,916
Plat Book	9,952	9,100	4,770	14,282
Rainy Day	786	-	-	786
Reassessment - 2015	353,951	266,349	268,259	352,041
Recorder's Records Perpetuation	28,426	48,084	5,230	71,280
Riverboat	1,120,654	1,604,237	821,512	1,903,379



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REPORT OF COLLECTIONS

- Used to transfer your collections to the county treasury
- Aggregates collections by fund and totals for month
- Quietus should match Report of Collections
- Support for Report of Collections is the Fee and Cash Book



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AUDIT EXPECTATIONS: MONTHLY UPLOAD

- Bank Reconciliation
- Bank Statements
- Outstanding Check list
- Cash Balance Report –Form 3 Recorder's Fee and Cash Book



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AUDIT EXPECTATIONS – ON SITE

- INTERNAL CONTROLS
- Duplicate receipts
- Duplicate checks
- Prepaid ledgers
- Cash Change funds



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CLAIMS

- Claim must be itemized and supported
- Prices charged are in accordance with contracts awarded, where applicable
- Quantity and unit price agree to total on invoice
- Claim must be approved by officer receiving the goods or service
- Sufficient funds and appropriations are available from appropriate fund
- Claim has not been paid previously



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APPROPRIATIONS

- All disbursements require appropriation unless statute states otherwise
 - General fund
 - Recorder Perpetuation Fund
 - Identity Security Protection fund
 - County Elected Official Training fund



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Documentation on Claims

- Complete description or detailed invoice
- If the purpose is not easily identified, document the purpose on the claim



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AUDIT EXPECTATIONS ON CLAIMS

- Disbursement is properly supported and approved
- Disbursed from appropriate fund and posted properly



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Audit Expectations

- If there are noncompliance findings, you will be notified of those findings
- If they are included in a management letter or audit report, you will have an official exit conference
- All findings need to be corrected



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QUESTIONS

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