

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

AUDIT REPORT

OF

COUNTY RECORDER

JOHNSON COUNTY, INDIANA

January 1, 2004 to December 31, 2004



FILED
11/30/2006

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Sue Anne Misiniec	01-01-03 to 12-31-06
President of the County Council	Brent Waltz Ron West	01-01-04 to 11-03-04 11-04-04 to 12-31-06
President of the Board of County Commissioners	James Rhoades R.J. McConnell	01-01-04 to 12-31-04 01-01-05 to 12-31-06



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF JOHNSON COUNTY

We have audited the records of the County Recorder for the period from January 1, 2004 to December 31, 2004, 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 Audit Result and Comment. The financial transactions of this office are reflected in the Annual Report of Johnson County for the year 2004.

STATE BOARD OF ACCOUNTS

April 6, 2006

COUNTY RECORDER
JOHNSON COUNTY
AUDIT RESULT AND COMMENT

COLLECTION OF AMOUNTS DUE

We noted that \$6,085.44 was due from various individuals and companies as of December 31, 2004. The Recorder has allowed certain individuals and companies to charge copy fees assessed for services provided by the County Recorder's office. All of these copy fees, except for the purchase of CDs of images, are recorded by the individual or company representative on their individual ledger sheet. At month end, the Recorder or her staff will calculate the total amount owed and send out statements. If no payment is received, a second statement is sent out. In those cases where collection has been a problem, charge privileges have been revoked. There was a similar Audit Result and Comment in the prior Report B25374.

Governmental units have a responsibility to collect amounts owed to the governmental unit pursuant to procedures authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for County Recorder's of Indiana, Chapter 9)

COUNTY RECORDER
JOHNSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 30, 2006, with Sue Anne Misiniec, Recorder.