

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT
OF
COUNTY RECORDER
LAKE COUNTY, INDIANA
January 1, 2010 to December 31, 2010



FILED
11/18/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Recorder	Michelle R. Fajman	01-01-10 to 12-31-12
President of the County Council	Thomas O'Donnell Ted Bilski	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the Board of County Commissioners	Frances DuPey Roosevelt Allen, Jr.	01-01-10 to 12-31-10 01-01-11 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF LAKE COUNTY

We have audited the records of the County Recorder for the period from January 1, 2010 to December 31, 2010, 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 Results and Comments. The financial transactions of this office are reflected in the Annual Report of Lake County for the year 2010.

STATE BOARD OF ACCOUNTS

August 11, 2011

COUNTY RECORDER
LAKE COUNTY
AUDIT RESULTS AND COMMENTS

FEE AND CASH BOOK - PRESCRIBED FORM

The County Recorder's office improved their Fee and Cash Book by adding the required cumulative monthly receipt balances. However, "Total Disbursements for Month to Date" and "Balance Carried Forward" columns were not included in the updated form, as required in the prescribed form. In addition, the Recorder's electronic version of the Fee and Cash Book has not been approved.

The Fee and Cash Book should be totaled and footed at the close of each day and the receipts verified with the cash drawer. The amount of such receipts should also agree with the deposit to be made on the following business day. At the close of each calendar month the receipts should be accumulated and monthly totals entered at the foot of each column. The monthly totals should agree with the depository balance at the close of the month, considering the deposit of any fees received on the last day of the month, and will represent the amount to be paid into the county treasury. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 7)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

ACCOUNTS RECEIVABLE CONTROL

The Recorder's office allows regular customers to set up a charge account for services provided and remit payment at a later date. Controls have improved and customers are to remit payments within a few days. The Recorder maintains a manual and a computerized ledger sheet for each customer (detail accounts receivable ledger). However, a control ledger (control accounts receivable ledger) or computer generated report listing the total of all customer charge account balances at December 31, 2010, was not provided for audit. Therefore, we could not determine if the accounts receivable detail agrees to the control or that all accounts receivable accounts were provided for audit.

At all times, the manual and/or computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for County Recorders of Indiana, Chapter 9)

COUNTY RECORDER
LAKE COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 11, 2011, with Michelle R. Fajman, Recorder; Michael Troxell, Deputy Recorder; Darren Washington, Chief Deputy Recorder; Sherry Serences, Supervisor; and Carolyn Pollard, Administrative Assistant.