

CHAPTER 5

OFFICIAL RECORDS AND FORMS

The State Board of Accounts is charged by law with the responsibility of prescribing and installing a system of accounting and reporting which shall be uniform for every public office and every public account of the same class and contain written standards that an entity that is subject to audit must observe. The system must exhibit true accounts and detailed statements of funds collected, received, obligated and expended for or on account of the public for any and every purpose. It must show the receipt, use and disposition of all public property and the income, if any, derived from the property. It must show all sources of public income and the amounts due and received from each source. Finally it must show all receipts, vouchers, contracts, obligations, and other documents kept, or that may be required to be kept, to prove the validity of every transaction. [IC 5-11-1-2]

The system of accounting prescribed is made up of the uniform compliance guidelines and the prescribed forms. A prescribed form is one which is put into general use for all offices of the same class.

Computer hardware, software and application systems can now produce exact replicas of the forms prescribed by the State Board of Accounts. An exact replica of a prescribed form is a computerized form that incorporates all of the same information as the manual prescribed form. Prescribed form replication is the preferred approach from the State Board of Accounts' position. These exact replicas are the equivalent of the prescribed form and require no further action for the county to install the form within their accounting system.

Governments are required by law to use the forms prescribed by this department. However, if it is desirable to use a form other than the prescribed manual form, that is not an exact replica; the new form must be approved by State Board of Accounts.

All forms previously approved by sending copies to State Board of Accounts and receiving a form approval letter are approved with the conditions contained with the letter. All forms previously approved by the adoption of a resolution as allowed by County Bulletin article on Approval of Accounting Forms and Systems, published in Volume 354, pages 13-16 are also considered approved.

After April 1, 2014, if a government implements, consistent with the provisions of Indiana Code and Uniform Compliance Guidelines, an automated accounting system that is to be considered for approval, the responsible official is not required to maintain the prescribed forms replaced by the automated system while awaiting the approval. New forms must be in place during at least one (1) State Board of Accounts audit and must not be an element of an audit finding or audit result and comment that is responsible or partially responsible for an exception found during an audit to be considered approved. The government is responsible for placing on new forms the year of installation in the upper right corner. This reference should be similar to "Installed in _____ County, (Year)." The county must maintain and present for audit a log of forms installed after April 1, 2014 with the year installed for all forms that replace forms prescribed by State Board of Accounts.

FORM APPROVAL CONDITIONS

The government agrees to comply with the following conditions, if applicable, for any new forms installed.

1. The forms and system installed are subject to review and/or recommendations during audits of the government to ensure compliance with current statutes and uniform compliance guidelines.
2. The government shall continue to maintain all prescribed forms not otherwise covered by an approval.

3. All transactions that occur in the accounting system must be recorded and accessible upon proper request. Transactions can be maintained electronically, with proper backups, microfilmed, or printed on hardcopy. These transactions include, but are not limited to, all input transactions, transactions that generate receipts, transactions that generate checks, master file updates, and all transactions that affect the ledgers in any way. The system must be designed so that changes to a transaction file cannot occur without being processed through an application.
4. The ability must not exist to change data after it is posted. If an error is discovered after the entry has been posted, then a separate correcting entry must be made. Both the correcting entry and the original entry must be maintained.
5. If the unit owns the source code, sufficient controls must exist to prevent unauthorized modification. If the unit does not own the source code, the vendor shall provide representatives of the State Board of Accounts with access to all computer source codes for the system upon request for audit purposes. In addition, the vendor shall provide representatives of the State Board of Accounts with a document describing the operating system used, the language that the source code is written in, the name of the compiler used, and the structure of the data files including data file names, data file descriptions, field names, and field descriptions for the system.
6. Any receipts, checks, purchase orders, or other forms that require numbering shall be either pre-numbered by an outside printing supplier or numbered by the units computer system with sufficient controls installed in the system to prevent unauthorized generation of the form or duplication of numbers.
7. All receipts must be either in duplicate or recorded in a prescribed or approved register of receipts.
8. All checks must be either in duplicate or recorded in a register of checks generated by the computer.
9. Recap sheets for each deposit for deposit advices, if applicable, will be maintained indicating direct deposits. Individual wage assignment agreements will be kept on file to support direct deposit.
10. "Installed by _____ County, (Year)" shall be printed, in the upper right corner, on each approved form furnished by a printing supplier and, when practical, on those printed from accounting systems at the unit. Upon the installation of a new form the form will be entered on a log for this purpose with the date of installation; and the name and number of the prescribed form replaced. The log must be available for audit.
11. The government officials are responsible to ensure that forms and accounting systems installed comply with the uniform compliance guidelines for information technology services published in the County Bulletin and accounting manuals. This includes ensuring that customization of the system done by the vendor for implementation at the government is done in such a manner that the system remains compliant.
12. In the event a change is required due to the passage of a State or Federal law, the government agrees to implement the change in a timely manner.

Samples of all prescribed forms and records have been furnished each printer who holds the contract for the county. Insist that your vendor furnish only those that are prescribed and which conform to the legal requirements of the law. If there is some uncertainty as to the proper form of a record or other printed matters, consult the State Board of Accounts for information as to the form needed. Please refer to the form specimens in the appendix of this manual.

If it is discovered that obsolete forms have been used or are being used, the proper prescribed records and forms must be procured and used as soon as replacements are necessary.

The most important records to be discussed and those used more frequently by the clerk are:

27A	(Rev. 1989)	- Clerk's Cash Book of Receipts and Disbursements
27CC	(Rev. 1989)	- County Court Cash Book of Receipts
40	(Rev. 1998)	- Change of Venue Record
40A	(Rev. 1998)	- Change of Venue claim
41	(Rev. 1990)	- Clerk's Fee Book
42	(Rev. 1923)	- Estate Entry, Claim and Allowance Docket, and Fee Book
43	(1913)	- Guardianship Docket and Fee Book
44	(Rev. 1939)	- Register of Fees and Funds Held in Trust
45	(1913)	- Support Docket
45A	(Rev. 1960)	- Combination Receipt and Check for Support
45L	(1955)	- Support Docket - Loose Leaf
46	(Rev. 1993)	- Clerk's Cash Book and Daily Balance Record
46CR	(Rev. 1987)	- Monthly Report
46SG	(1991)	- Clerk's Support/Garnishment Returned Item Report
74	(Rev. 1971)	- Judgment Docket
124CC	(Rev. 1987)	- County Court/Traffic Violations Bureau Daily Transmittal Report
126	(Rev. 1997)	- Official Receipt
138	(1957)	- Record of Instruments Copied or Proofed
139	(Rev. 1960)	- Check
362	(1989)	- Report of Collections
For All Courts		- Chronological Case Summary and Record of Judgments and Orders

CRIMINAL AND JUVENILE ENTRY DOCKET

This department has not prescribed a uniform entry docket for criminal and juvenile matters. However, the clerk is not resolved from keeping some kind of a record for entering actions in matters of this kind.

The entry docket to be used in juvenile court is subject to the approval of the judge having jurisdiction in these matters. The record should be a volume arranged to meet all requirements necessary for juvenile matters.

OTHER DOCKETS AND RECORDS

Execution dockets, bond and inventory records, lis pendens records, sheriff's return on decrees and orders of sale, inheritance tax and other similar records in which papers or filings are required to be copied, are usually designed to comply with the printed legal forms of the papers so filed.

FEE BOOK (Form No. 41)

This record is commonly referred to by the clerks as the "entry docket" or "fee book." Its purpose is exactly what the official title implies. It is the docket wherein civil actions or like matters are entered when filed with the clerk. The issues and proceedings in the action are to be entered briefly in the section provided for that purpose. The fees for court costs, sheriff, witness, docket and any other fees or costs that are to be taxed in the cause, are to be entered in the proper columns designated for that purpose.

ESTATE ENTRY DOCKET - FEE BOOK - CLAIM AND ALLOWANCE
DOCKET, GUARDIAN DOCKET AND FEE BOOK (Form No. 42)

The use of these records is the same as the civil entry docket. They may be called "probate entry docket" and "guardian entry docket." All proceedings pertaining to estates, guardianship or trusts are probate matters but are entered in separate records.

The opening of estates, the application and issuance of letters of administration or letters testamentary, the probating of a will, the filing of claims against an estate, are to be entered in the probate entry docket.

All costs required to be taxed in probate matters and any other fee incidental to the expense should be made to the page and number of the order book, or other record, where such proceedings are recorded.

In matters pertaining to guardianships the same procedure is to be followed as in estate matters. All such proceedings shall be entered in the guardian entry docket in the proper places and in the same manner.

JUDGMENT DOCKET (Form No. 74)

The judgment docket is one of most importance and value. It is the record wherein all money judgments rendered by the court or jury are recorded. All judgments for fines and costs assessed against any person and not paid at the time must be entered in the judgment docket. All judgments and recognizance are to be entered within fifteen (15) days after its rendition. The Clerk shall cause a release of judgment to be entered on the judgment docket not more than fifteen (15) days after satisfaction of the judgment. [IC 33-32-3-2] [IC 33-32-3-4]

COURT ORDER BOOK
CHRONOLOGICAL CASE SUMMARY AND RECORD OF JUDGMENTS AND ORDERS

The Chronological Case Summary and Record of Judgments and Orders, as well as procedures for a case index and the procedures for creating court case files is governed by the Supreme Court of Indiana's Trial Rule 77, found in the *Indiana Rules of Court*. Further explanation of record creation, maintenance and disposal is covered in the *Trial Court Administrative Manual*, published by the Division of State Court Administration, Supreme Court of Indiana. For further information, questions, and explanation of procedures, contact the Division directly.

CLERK'S OFFICIAL RECEIPT, CLERK'S OFFICIAL CASH BOOK OF RECEIPTS AND
DISBURSEMENTS, DAILY BALANCE AND MONTHLY REPORT (Form Nos. 126, 139, 27A, 46 and
46CR)

These are records to be used for accounting purposes and must be kept in compliance with the requirements of the State Board of Accounts. The official receipt must be given to persons paying money to the clerk and the cash book of receipts and disbursements and the daily balance are to be used to record each day's transactions in which cash is received or disbursed.

Prescribed Receipts, No. 126, shall be prenumbered and issued in duplicate. The duplicate is to be retained by the clerk and used as a posting media for receipts to the cash book.

Prescribed Check, No. 139, shall be prenumbered and issued in duplicate. The duplicate check is to be retained by the clerk and used as a posting media for disbursements to the cash book.

Prescribed Form No. 27A, Clerk's Cash Book of Receipts and Disbursements has to be used to record receipts and checks issued. The receipts and disbursements should be totaled daily and recorded in the Clerk's Cash Book and Daily Balance Record, Form No. 46.

The Clerk's Cash Book and Daily Balance Record, Form No. 46, is a summary of the cash book of receipts and disbursements. It should be kept daily and is posted from the cash book of receipts and disbursements. It is a record that should reveal a cumulative total of all funds received and disbursed, the depository balance at the end of each day and the amount of cash in the office at the close of each day. It is a very valuable guide in bookkeeping procedures. Clerks who do not properly use this record usually experience difficulty in making a cash reconciliation and balancing the records at the end of the month.

MONTHLY REPORT (Form No. 46CR)

The clerk is required to prepare in quadruplicate a monthly financial report. The report is prepared after the books are closed as of the last day of each month and in accordance with the requirements of IC 33-32-3-6. Form No. 46CR is to be used.

The report is made from the Clerk's Cash Book and Daily Balance Record, Form No. 46, and bank statements furnished by the designated depositories showing balances as of the last day of each month. If Monthly Report, Form No. 46CR is maintained electronically at the county, the form may be submitted via email.

REPORT OF COLLECTIONS (Form No. 362)

The clerk is required to report to the county auditor and pay into the county treasury as of the last day of each month all fees due the county, fines, forfeitures, and any other money required by law or ordered by the court to be reported and paid into the county treasury.

Form No. 362 has been prescribed for reporting costs and fees collected to the county auditor. The form should be prepared from the monthly totals in the Cash Book of Receipts and Disbursements (Form 27A) and is the source document which enables the county auditor to make proper distribution of costs and fees collected. Remittance of collections must be made by the 10th day after each month end.

RECORD OF INSTRUMENTS COPIED OR PROOFED (Form No. 138)

Form No. 138 is designated to provide a permanent record for preparing or proofing any submitted copy of any transcript of any record or copy of any record or instrument either in typewritten, longhand or photostatic form.

REGISTER OF FEES AND FUNDS HELD IN TRUST (Form No. 44)

This record is commonly referred to as the "trust fund register." It is a register wherein money received for the benefit of all persons or parties, except support, is entered in detail. The posting to this record is made from the clerk's duplicate receipts and checks and from the trust column of the cash book. Items entered in other columns of the cash book must not be posted in the trust fund register. The total of all unpaid items as shown by the trust fund register must agree with the balance in trust as shown by the cash book.

CHANGE OF VENUE RECORD (Form No. 40)

This is a record wherein all causes received from another county must be entered. They must be entered in the entry docket first, as other causes are entered, and in addition are to be entered in the

change of venue record. It is a record of great importance and must be kept as an official record by each clerk in every county. The use of this record will be explained in another section of this manual.

CHANGE OF VENUE CLAIM OF EXPENSE

This form is to be prepared by the clerk, in duplicate, and filed with the county auditor. The claim form complies with the requirements of IC 34-35-5-2.

The claim is to include a brief reference to the proceedings had in the trial court and an itemized statement of the expense of the proceedings or trial.

It is to be audited and allowed by the trial court and certified by the clerk. It is forwarded by the auditor of the trial county to the auditor of the county of origin for payment.

CLERK'S RECORD PERPETUATION FUND

The clerk shall have a Clerk's Record Perpetuation Fund in which revenue received for the transmitting of documents by facsimile machine and revenue collected from document storage fees are deposited.

The clerk may use any money in the fund for the preservation of records or the improvement of record keeping systems and equipment, after appropriation by the county council.