

RECEIPTING PROCESS

Statutes Require Separation of Duties

- IC 36-2-10-10 – Treasurer’s Responsibilities
- IC 36-2-9-12 – Auditor’s Responsibilities

Responsibilities of Treasurer and Auditor

- Money payable to the county must be received and deposited by the Treasurer. (IC 36-2-10-10)
- The Auditor must maintain current records with the Treasurer. (IC 36-2-9-12)

Step #1 - Auditor

- Prepares a document that shows the date, funds credited, amount, person paying and source of payment.

Step #2 - Treasurer

- Take the document obtained from the Auditor to the Treasurer
 - Payee taking a copy of the document prepared by the Auditor
 - Electronic transfer of the information between the 2 offices
- Money is counted and the Treasurer issues a receipt to the person paying.

Step 3 - Auditor

- A copy of the Treasurer's receipt is returned to the Auditor by:
 - Taking Treasurer's receipt to the Auditor
 - Electronic transfer of the receipt information between the 2 offices
- A quietus is issued by the Auditor to the person paying.

Results of the Process

- The auditor has information to post the funds ledger and proof that the money is in the custody of the Treasurer.
- The Treasurer has the information needed to post their copy of the funds ledger based on the amount of the quietus.
- The person paying has information on the amount posted to the funds ledger and a receipt to show the transfer of the funds to the Treasurer.

Statute for Treasurer's Responsibility

- IC 36-2-10-10 states, "The treasurer shall issue a receipt to each person from whom the treasurer receives money."

Statute for Auditor's Responsibility

- IC 36-2-9-12 states, "**The auditor shall keep an accurate account current with the county treasurer. Whenever a receipt given by the treasurer for money paid into the county treasury is deposited with the auditor,** the auditor shall:
 - (1) file the treasurer's receipt;
 - (2) charge the treasurer with the amount of the treasurer's receipt; and
 - (3) **issue the auditor's own receipt** to the person presenting the treasurer's receipt."