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
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

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."
HOW DO PREPAIDS FIT?

- Prepaids 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

AUDIT EXPECTATIONS

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

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

AUDIT EXPECTATIONS: MONTHLY UPLOAD

• Bank Reconciliation
• Bank Statements
• Outstanding Check list
• Cash Balance Report – Form 3 Recorder's Fee and Cash Book
AUDIT EXPECTATIONS – ON SITE

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

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
APPROPRIATIONS

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

Documentation on Claims

• Complete description or detailed invoice
• If the purpose is not easily identified, document the purpose on the claim
AUDIT EXPECTATIONS ON CLAIMS

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

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
QUESTIONS

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