

# Clay County, Missouri

[www.claycountymo.gov/auditor/reports](http://www.claycountymo.gov/auditor/reports)

April 2015

## County Recorder of Deeds



# Carol McCaslin

Clay County, Missouri Auditor

OUTGOING OFFICE HOLDER AUDIT OF THE ACCOUNTS

Prepared by Chief Deputy Auditor Benjamin Pedersen, MAc

Administration Building  
1 Courthouse Square  
Liberty, Missouri 64068

Phone (816) 407-3590  
Fax: (816) 407-3591



AUDITOR  
CLAY COUNTY, MISSOURI

Carol McCaslin  
*Clay County Auditor*

cmcaslin@claycountymo.gov

April 13, 2015

Clay County Commission  
and  
Honorable Katee Porter, Recorder of Deeds  
Clay County, Missouri

We have audited the accounts of the Clay County Recorder of Deeds for the year ended December 31, 2014 in accordance with our duties under Section 55.160 RSMo. This letter is to document our conclusions based upon our audit. The objective of our audit was to audit the accounts of the Recorder of Deed's office.

Our methodology included reviewing financial records, and other pertinent documents; analysis of comparative data obtained from external and/or internal sources and testing selected transactions. We also obtained an understanding of legal provisions that are significant within the context of the audit objective, and we assessed the risk that illegal acts, including fraud, and violations of contract or other legal provisions could occur.

We planned and performed our audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides such a basis.

The accompanying Organization and Statistical Information is presented for informational purposes. This information was obtained from the office's management and was not subjected to the procedures applied in our audit of the accounts of the office.

For the areas audited, we identified no significant inaccuracies in the accounts of the office of County Recorder of Deeds.

A handwritten signature in blue ink that reads "Carol McCaslin".

Carol McCaslin  
Clay County Auditor

Prepared by Chief Deputy Auditor  
Benjamin Pedersen, MAC



---

## Office of Recorder of Deeds Organization and Statistical Information

---

### Organization Information

The Office of Clay County Recorder of Deeds is an elected office as provided in the Revised Missouri Statutes (RSMo) 59.010 with a term of four years (RSMo 59.020).

Jay Lawson was Recorder during the audit period until his term ended December 31, 2014. Katee Porter is the current Recorder of Deeds, she was elected in November 2014. Her term began January 1, 2015.

The office performs duties as prescribed by the Missouri Revised Statutes. The Recorder of Deeds office acts as a Fee Agent in performing these duties and collects prescribed fees per the Missouri Revised Statutes. The primary purpose of the Recorder of Deeds office is to record official documents and perform record retention and distribution duties as shown below.

The Clay County Recorder of Deeds office has made many technological advances during the timeframe audited, and continues to make advancements. Clay County is one of the premier Recorder's offices in the State of Missouri. These advances have been accomplished by utilizing the Recorder's Preservation Fund which is statutorily under the sole discretion of the Recorder of Deeds. The fund is for record storage, microfilming, and preservation, including anything necessarily pertaining thereto.

### Duties

Excerpts from RSMo 59.330 specify the duties of the Recorder of Deeds as follows:

- All deeds, mortgages, conveyances, deeds of trust, assignments, bonds, covenants, defeasances, or other instruments of writing, of or concerning any lands and tenements, or goods and chattels, which shall be proved or acknowledged, and authorized to be recorded in their offices;
- All marriage contracts and certificates of marriage;
- All commissions and official bonds required by law to be recorded in their offices;
- All written statements furnished to him for record, showing the sex and date of birth of any child or children, the name, business and residence of the father and maiden name of the mother of such child or children.

The Recorder of Deeds also performs the following duties:

- Issues marriage licenses



---

Office of Recorder of Deeds, Clay County, Missouri  
Organization and Statistical Information

---

- Makes copies of documents for the public & Assessor's Office
- Makes optical scans of records for future use
- Enters data from documents into the computer system
- Files microfiche cards
- Handles discharges from the armed forces of the United States

### **Recording Documents**

The process for recording a document, collecting fees and the preservation of the document begins when a customer requests a document to be recorded. Various personnel in the Recorder of Deeds office perform the following steps to record a document.

- Review document for instrument type, date of document, grantor, grantee, applicable reference, signatures, notary and legal descriptions.
- The Recorder uses iRecord RMS software to auto assign instrument numbers and Book and Pages. The new software also auto calculates the recorded fees. The document number is a control number to be used for reference or research purposes. Pricing is as follows; each use is charged a \$17.25 user fee plus \$6.75 for the first page and \$3 for each additional page.
- Make any copies of transfers to send to the Assessor's office on a daily basis.
- Perform data entry in to the Recorder of Deeds computer system. The data to be entered into the system include:
  - ✓ Grantor/Grantee
  - ✓ Date & Time of Document
  - ✓ Type of Document
  - ✓ Number of pages
  - ✓ Legal Description
  - ✓ Distribution of the document
- Optically scan all documents on a daily basis
- After scanned, documents are compared with data entry and mailed back to user.

### **Marriage Licenses**

The Recorder uses iRecord RMS software to auto assign license numbers. The software also auto calculates and distributes the fees. The license number is a control number for reference or research purposes.



---

Office of Recorder of Deeds, Clay County, Missouri  
Organization and Statistical Information

---

**Accounting for Fees**

For every deed or instrument the Recorder of Deeds charges a fee for the first page, and a fee for additional pages. The first fee of \$24 is broken down into the following fees: \$6.75 Recording fee, \$7 County Employment Retirement Fund (CERF), \$3 Homeless Fund, \$2 State fee, \$2 Statutory County Fund, \$1.25 Recorders Technology Fund and \$2 Recorder's User fee.

For every marriage license the Recorder of Deeds charges a total fee of \$51 broken down as follows: \$15 General Fund, \$10 Domestic Violence \$15 Children's Trust Fund \$7 County Employment Retirement Fund (CERF), \$2 State fee and \$2 Record's User fee.

When the Recorder's office receives monies, a system generated receipt is prepared. The Recorder receives checks and cash from title companies and citizens. During the day, the receipted money is kept in a secured location.

At the end of the day, the money is balanced, with a system generated Daily Deposit Reports and a Daily Cash Report is prepared. The money is locked in a fire proof safe in the Recorder's office.

The Daily Cash Report indicates the money received during the prior business day and the breakdown of where the funds are to be disbursed. The total funds collected and funds disbursement allocation is sent to the county Treasurer the next day.

The Daily Cash Report is sent with the corresponding Payment Abstract and a copy of the Recorded Documents Reports to the Auditor's Office. After completion of the Daily Cash Report, a Daily Summary Ledger is prepared which summarizes daily receipts and total the daily activity to arrive at a monthly total. At the end of the year, an Annual Cash Report is prepared from the monthly data found in the Daily Summary Ledger.

Funds to be disbursed to the State or to be retained for use by Recorder of Deeds are deposited daily into an interest bearing account in Commerce Bank by the Treasurer's Office.

Disbursements include payments to the State of Missouri Homeless Fund. All expenditures are made by check. A check request is prepared and signed by the Recorder of Deeds, then given to the Treasurer's office. A check is then prepared and is sent to the Recorder's office. Any documents that are recorded electronically are paid to the Clay County Treasurer by Mobilis Technology by ACH.



## Statistical Information

### Recorder's Preservation Fund

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues	\$ 401,536	\$ 509,372	\$ 545,501	\$ 429,750
Expenses	<u>348,377</u>	<u>409,648</u>	<u>406,654</u>	<u>365,986</u>
Net Revenue over Expense	<u>\$ 53,158</u>	<u>\$ 99,724</u>	<u>\$ 138,847</u>	<u>\$ 63,764</u>
Unencumbered Cash	<u>\$ 607,829</u>	<u>\$ 554,670</u>	<u>\$ 481,314</u>	<u>\$ 338,888</u>

### Recorder General Fund

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues	\$ 723,479	\$ 934,068	\$ 983,754	\$ 790,666
Expenses	<u>365,309</u>	<u>359,944</u>	<u>354,941</u>	<u>343,711</u>
Net Revenue over Expense	<u>\$ 358,170</u>	<u>\$ 574,123</u>	<u>\$ 628,813</u>	<u>\$ 446,954</u>





# Carol McCaslin

Clay County, Missouri Auditor

1 Courthouse Square,  
Liberty, MO 64068  
Phone: (816) 407-3592  
Fax: (816) 407-3591

[www.claycountymo.gov/auditor/reports](http://www.claycountymo.gov/auditor/reports)