#### V. PROPERTY RECORDS

Certificate of Net Assessed Values to All Taxing Units Receives, Maintains and Audits Deductions:

Homestead, Mortgage, Veteran, Age, Age Circuit Breaker, Disability, Geo Thermal, Pesticide

Calculates and Applies Certificate of Errors & Added Assessments

Calculates any Refunds

Maintains Subdivisions, Street Names, Splits, or Combinations in GIS

Certify Signatures for Petitions

Maintains Aerial Plat Books

Urban Enterprise Zones

Certify Property Owners for Zoning and BZA's

## VI. PERSONNEL/PAYROLLS

Sits on Personnel Policy Committee

#### **Employee Files**

- Service Record
- lob Description
- Wage Scale

## **Payroll**

- Prepares
- Advertises
- Payment of Taxes
- Preparation and submission of Quarterly and Annual Federal and State reports
- W-2's
- Unemployment Reports

## **Employee Benefits**

- Health Insurance
- Life Insurance
- Deferred Comp
- PERF
- Section 125 Cafeteria Plan
- Cobra
- Overtime
- Credit Union

The Auditor's Responsibilities require him/her to be flexible and to work variable hours.

## INDIANA COUNTY AUDITORS' ASSOCIATION

#### 2009 OFFICERS

President	Deborah Adams
1st. Vice President	Bill Borne
2nd Vice President	Bridgett Weber
Treasurer	Angie Lawson
Secretary	Gail Doades
Past President	.Denise Chandler

#### **DISTRICT VICE PRESIDENTS**

Northwest	Jill Guingrich
Northeast	Lisa Blosser
West Central	Angie Lawson
East Central	Judy Rust
Southwest	Bill Fluty
Southeast	Pat Wolfe

## **LEGISLATIVE COMMITTEE**

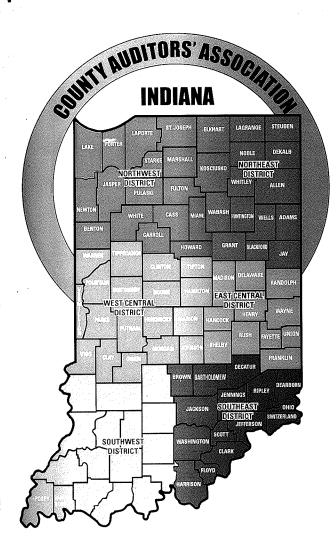
1st Vice Chair	Bill Borne
Co-Chair	Lisa Blosser
Co-Chair	vacant
Northwest	Penny Lukenbill
Northeast	Mike Burton
West Central	Angie Lawson
East Central	Suzanne Alexander
Southwest	Sharon Duke
Southeast	Teresa Vanarsdall
Lobbyist	Gretchen K. Gutman

## **EDUCATION COMMITTEE**

President	
Secretary	Gail Doades
North	Pam Coleman
Central	Kathy Bantz
South	Sharon Duke

## **LEGAL COUNSEL**

# MEET YOUR COUNTY AUDITOR



Presented by the Indiana County Auditors' Association

## **Dear Legislator and Taxpayer:**

The Indiana County Auditors' Association hopes that you have the occasion to meet the several County Auditors who serve the constituents in your district. As County Auditors we must work together as a team with the Assessor and the Treasurer. Our duties are independent of one another, thus allowing us to reconcile against each other. Through the various applied checks and balances we are held to a high degree of accountability. This level of accountability is not only to the state agencies, but first and foremost we are accountable to the taxpayer.

The Auditor, a Constitutional Office, wears many hats. We are here to serve and assist all who walk through our doors, call our office, or visit our county web sites. As a result, the Board of Commissioners and the Council along with other officials turn to the Auditor for insight regarding the fiscal affairs of county government.

The duties of the Auditor are all governed by Indiana State Statute. This requires us to be active in continual education. The furthering of our education have and will continue to allow us to build a solid foundation from which to better serve the taxpayers within our respective counties and the constituents in your district. Solid partnerships have developed with the Department of Local Government Finance, Association of Indiana Counties, State Board of Accounts, and Auditor of State offices.

We encourage you to better understand the many responsibilities facing our offices daily. Some tasks are simple ministerial tasks such as keeping minutes of the various board meetings for which we serve as secretary. Other tasks require highly technical understanding, such as the compiling of the annual financial statement and the preparation of the county abstract. The responsibilities of the County Auditor have evolved dramatically from a bookkeeper and part-time secretary to a financial manager whose responsibilities impact the financial well-being of county government.

We ask that you take a few moments to review the enumerated responsibilities encompassing our offices. Please take time to contact your local County Auditor(s) and remember "We are there when you need us."

Respectfully,

Président

Indiana County Auditors' Association

## **COUNTY AUDITOR'S DUTIES**

## I. SECRETARIAL

## Secretary to:

- County Commissioners
- County Council
- State Tax Adjustment Board
- County Drainage Board
- Board of Review
- Secretary/Chairman to Data Board

Record Changes of Venues
Annual Office Supply Bids
Prepare/Distribute Agendas
Reassessment Notices and Schedules
Receives Project Bids to be opened
Keeps All Official Records (i.e.: contracts, letters of credit, bonds, minutes, bids, and correspondence for both the Commissioners and Council)

## II. ADVERTISEMENT

Notice of all meetings: Council, Commissioners
Bids (Prepares and Distributes)
Budget Rates (Proposed and Certified)
Annual Abatements
County Sale
Payroll Claims
Monthly Vendor Claims
Employee Annual Wages
Financial Report
Proposed Budget
Tax Sale List
Ordinances (Commissioners & Council)

## III. FINANCIAL

Budget Preparation for Council Hearings Drain Records for Payment/Adjustments Application of Special Liens Tax Sale Appeals

Prepare Abstract (Initial Determination of Tax Rates for each County Unit, Calculate Taxes) Preparation of County Annual Financial Report GASB 45 Compliance **Bond Bank** Application Borrowing Additional Appropriations Transfer of Funds Administers All Funds and Grants **Audit Claims Bond Payments** Sells Aerial Plat Books Maintain Fixed Asset Records Manage Employee Health Insurance **IOSHA** Compliance Payroll Preparation Receipt in all County Money Maintaining all financial records and assisting State Board of Accounts during Annual Audits

Issues Annually 1099-I, 1099-Misc, 1099-S

#### IV. TAX

C.O.I.T. or C.A.G.I.T.
F. I. T.
E.D.I.T.
Certified)
C.V.E.T.
E-911 Surcharge
Innkeepers Tax
Audits Treasurer's Books:
Wheel Tax, Sur-Tax, Excise Tax, Lottery
Auto Rentals & Aircraft Tax
Property Tax:
Notification of Tax Board Hearings & R

Notification of Tax Board Hearings & Rate Tax Adjustment Board – Tax Rate Chart for Publication (Proposed & Certified)

**Property Tax Calculations** 

Tax Sale – Publication, Redemption, Records of Sale, Tax Sale Deeds

Tax Abatement

Transmit Budget Orders and Tax Rates for all units in Government in County
Distributes Tax Collections to all Taxing Units.