

### Duties of Auditor's Office:

The Constitution of Indiana imposes no duties upon the auditor. It only provides that he/she **shall** “perform such duties as may be directed by law.”

The auditor **shall**, therefore, perform such duties as may be directed by law.

### Legal References

Throughout the auditor job legal references are furnished, to facilitate locating statutes, opinions of the Attorney General and court decisions touching on the subject discussed. These references are only for the purpose of assisting in resolving questions which might arise and should not be construed as legal opinions of the State Board of Accounts. If legal issue arises that is why we consult the attorney representing our county.

### General Duties of County Auditor

- Post and balances all ledgers
- Prepare monthly financial statements – file annual report with SBOA
- Receive claims against the county; audit and check to contracts or statutory authority; verify approval or allowance by proper officer or board, where required as a condition of payment.
- Publish claims to be considered by Board of Commissioners – issue warrants for claims – verify that funds are available before issuing warrants.
- Issuing Transient Merchant License
- County Payroll
- Make remittances of federal and state withholding taxes and other payroll deductions to appropriate agencies.
- Attend all Commissioner and Council Meetings – record the proceedings.
- Receive bids for supplies, materials and equipment on behalf the Board of Commissioners.
- Transfer and enter for taxation all deeds, plats and other documents affecting ownership and descriptions of real estate; also, make necessary transfers of ownership and description changes in plat books.
- Prepare tax duplicate, ditch duplicate and conservancy duplicate – also enter all necessary additions and corrections to such records – Complete tax duplicate and prepare Abstract of Valuations and Taxes levied to be filed with the Auditor of State.
- First installment of taxes due by May 10<sup>th</sup> – November 10<sup>th</sup> - Immediately after the County Treasurer has entered all payments – verify collections with Treasurer and make settlement and distribution to schools, townships, towns and county funds.
- Receive license excise tax reports from State Bureau of Motor Vehicles and verify amounts so reported and paid to County Treasurer and allocate tax to proper taxing districts.
- Receive petitions, appeals and other documents required to be filed in the office of County Auditor.

County Budgets – the county budget provides a map for the County Council and taxpayers that identifies the operating costs considered essential to the successful operation of the county for a given period.

## THE PURPOSES OF BUDGETING

When attempting to explain the county budget process, it is important to have an understanding of the word “budget.” The American Heritage Dictionary defines the word budget as, “an itemized summary of probable expenditures and income for a given period.”

The budget cycle for the County Auditor is year-round in nature because budget development and implementation occur throughout the year.

The Auditor must constantly monitor receipts and expenditures and compare those to actual figures. The County Auditor must insure that budget items are classified, expended, and estimated properly to maintain taxpayer trust.

In an indirect way, every budget provides some statement of community goals.

As a practical matter, there will probably be several statements of goals. Each department head or other responsible official should develop a fairly firm and complete idea of what his or her department or board intends to accomplish. These individual objectives are the integrated and reconciled by the County Commissioners and County Council into a single, cohesive policy. The result is a comprehensive statement of governmental goals, indicating not only what the executive branch of the local government intends to do, but also reflecting executive decisions as to priority and practicality.

This budgetary statement or plan will then be presented to the fiscal body, along with supporting financial data. The legislative body, of course, is responsible for ratifying or modifying the executive’s plans, and authorizing the official local budget to implement these policies and programs.

The budget is a means of establishing policy, and it is the financial method by which policy decisions are implemented. The budget is perhaps the most important managerial tool available to local government.

As the County Auditor is compiling departmental budgets, she reviews the activities within the county. The department’s present budget tells her how many people are on the payroll and how much it costs to maintain each county department. The budget also gives her an idea of the services performed by the county during the past year.

To understand the county budget realistically, however, the County Auditor needs additional information: how large is the county that is, how many square miles must sheriff deputies cover and what other services are being provided to taxpayers. The County Council might also want to know the different types of services provided to taxpayers and the number and percentage of taxpayers returning for assistance.

This type of information allows the County Council to evaluate the present budget against actual performance. To prepare next year’s budget adequately, an Auditor needs to know what the county did in the past and what it is doing now. The Auditor then compares those activities and costs to the services she expects the county to perform next year.

In general, the County Auditor is responsible for developing the local budget insofar as the elected executive determines what the function of the County is and how will officials attempt to accomplish goals in the coming year.

The County Auditor is typically responsible for preparing the formal budget documents, performing both administrative and financial duties. This involves not only the mathematics of collecting and verifying expense estimates, but also the analysis and forecasting of local revenues and intergovernmental transfers, and the actual preparation of budget documents.

Finally, in every instance, the County Council is charged with formally adopting the annual budget. But, the Department of Local government Finance makes final determinations of budgets, rates, and levies.

The information provided in this document only briefly mentions the general powers and duties associated with the office. There are other duties imposed upon the office of a minor or special nature but these duties, as well as the duties discussed herein are more fully covered by visiting your county auditor's office.

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