

**COUNTY AUDITORS'
2011 FALL CONFERENCE**

**EXCISE TAX
ACCOUNTING
&
DISTRIBUTION**

2011 COUNTY AUDITORS' FALL CONFERENCE AUDITOR OF STATE PRESENTATION

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BUREAU OF MOTOR VEHICLES

- **Bureau of Motor Vehicles (BMV)**
 - Collects for counties
 - Motor Vehicle License Excise Tax
 - Motor Vehicle Excise Surtax and Wheel Tax
 - If adopted by county
 - Watercraft (Boat) Excise Tax
 - Education Plate Fees

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Department of Revenue

- **Department of Revenue (DOR)**
 - Collects for counties
 - Through the Motor Carrier Division
 - Wheel Tax
 - Under IC 6-6-6.5
 - Aircraft Excise Tax
 - Under IC 6-6-9
 - Auto Rental Excise Tax

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BMV

- **Deposits Daily To:**
 - **County Treasurer BMV Bank Account**
 - Motor Vehicle License Excise Tax
 - Motor Vehicle Excise Surtax and Wheel Tax
 - If adopted by county
 - **State Treasurer Bank Account**
 - Watercraft (Boat) Excise Tax
 - Education Plate Fees

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DOR

- **Deposits Daily To:**
 - **State Treasurer Bank Account**
 - Wheel Tax
 - Aircraft Excise Tax
 - Auto Rental Excise Tax

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BMV

- **Creates Daily and Places on FTP Site:**
 - **Vehicle Registration Text File**
 - **Vehicle Registration Report - Auditor Copy**
 - **Vehicle Registration Report - Assessor Copy**
 - **Deposit Report**

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Vehicle Registration Text File

- Vehicle registration and excise tax information in a computer readable format
- Text files enable county auditors to use software or computer spreadsheets to determine taxing district allocations of motor vehicle excise tax and lottery credit

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Vehicle Registration Report - Auditor Copy

- Vehicle registration and motor vehicle excise tax information by taxing district in a report format
- Motor vehicle excise tax is reported by registration and taxing district total
- Lottery credit is reported by taxing district total

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Vehicle Registration Report - Assessor Copy

- If a county has excise surtax and wheel tax, then the report contains excise surtax tax and wheel tax information
- For all counties the report contains the registrations exempt from motor vehicle excise tax
- Excise surtax and wheel tax is reported by registration and taxing district total

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***Vehicle Registration Report -
Assessor Copy (continued)***

- This report was once used to help assessors identify vehicles that may be subject to personal property tax because the report included registrations of vehicles excluded from motor vehicle excise tax
 - Motor vehicles excluded from motor vehicle excise tax were subject to personal property tax unless the vehicle was owned by a tax exempt entity
- This report may have little value now because if a vehicle is exempt from motor vehicle excise tax it is most likely exempt from property tax
- The reporting of excise surtax and wheel tax by registration and taxing district has never had any value because the taxing district location of a vehicle has never had any bearing on the distribution of surtax and wheel tax
 - Calculation of excise surtax and wheel tax distribution is presented later in this power point presentation

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Deposit Report

- A single page report with the amounts deposited for the day to the county treasurer's BMV bank account for
 - Excise tax
 - Wheel tax
 - Surtax
 - Total

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Auditor of State

- Monthly the BMV places in the Auditor of State (AOS) location on the BMV FTP site
 - Lottery credit (excise tax cut) summary report for the month
 - County Education Plate Fee reports for the month
 - County Watercraft Registration reports and text files for the month

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AOS

- Monthly the AOS copies to county locations on the BMV FTP site
 - Monthly Watercraft
 - Text files and
 - Reports
 - Monthly Education Plate Fee reports
- Monthly the AOS uses Watercraft and the Education Plate Fee reports as the basis for the monthly distributions to counties

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AOS

- Monthly the AOS copies the BMV Monthly Lottery Credit summary information to the AOS Excise Tax Cut Replacement Distribution Calculation Worksheet
- The Excise Tax Cut Replacement Distribution is presented later in this power point presentation

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BMV FTP Site Recap

- The site contains
 - Daily motor vehicle registration text file
 - Daily registration report - auditor copy
 - Daily registration report - assessor copy
 - Daily deposit report
 - Monthly watercraft registration text file
 - Monthly watercraft registration report
 - Monthly education plate fee report

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Flow of BMV Collections to County Treasurer's Records

- BMV deposits daily to county's BMV bank account the excise tax and, if applicable, surtax and wheel tax collected 14 days earlier
- At least monthly the county treasurer enters to the Cash Book the BMV collections
 - Total collections entered to the Bank Deposits Section of the Cashbook
 - Excise tax entered to the Excise Tax Account in the Other Sources Section of the Cash book
 - If applicable, surtax and wheel tax is quietus to the county auditor's Wheel Tax / Surtax Fund and is entered in the Funds Ledger Section of the county treasurer's Cash Book

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Flow of DOR Collections to County Treasurer's Records

- DOR distributes to counties
 - Aircraft excise quarterly
 - January, April, July and October
 - Auto rental excise tax semi-annually
 - May and November
 - Wheel tax monthly
- County treasurer receipts aircraft and auto rental excise to excise accounts in the Other Sources Section of Cash Book
- Wheel tax is quietus to the county auditor's Wheel Tax / Surtax Fund and is entered in the Funds Ledger Section of the county treasurer's Cash Book

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Flow of AOS Distributions to County Treasurer's Records

- AOS distributes monthly to counties
 - Watercraft (Boat) Excise Tax
 - Education Plate Fee
 - Excise Tax Cut Replacement
- And distributes annually
 - Final Excise Tax Cut Replacement
- County treasurer receipts watercraft excise, monthly excise tax cut replacement distributions and final excise tax cut replacement distribution to excise accounts in the Other Sources Section of Cash Book
- Education plate fee is quietus to the county auditor's Education Plate Fee Fund and is entered in the Funds Ledger Section of the county treasurer's Cash Book

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Recording of Excise Data in County Auditor's Records

- The county auditor should have an excise tax ledger to record
 - Motor vehicle excise
 - Watercraft (Boat) excise
 - Aircraft excise
 - Auto rental excise
 - Lottery credit
 - Excise tax cut replacement distributions

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County Auditor's Excise Tax Ledger

- The structure or organization of the ledger should be:
 - A separate ledger or subsidiary ledger for each taxing district
 - A control or summary ledger containing the sum of all of the separate taxing district ledgers

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County Auditor's Excise Tax Ledger

- Each separate ledger or subsidiary ledger should have a separate column or structured in a manner that enables the separate posting of each of the following
 - Motor vehicle excise
 - Watercraft (Boat) excise
 - Aircraft excise
 - Auto rental excise
 - Lottery credit
 - Excise tax cut replacement distributions

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BMV Reports on FTP Site

- The BMV reports on the FTP site can and should be copied to the county's network or a county auditor's computer
- **BUT THE REPORTS MUST NEVER BE MOVED TO THE COUNTY'S NETWORK OR A COUNTY AUDITOR'S COMPUTER**

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County Auditor's Excise Tax Ledger

- When received the county auditor must post to the taxing district ledgers in the county auditor's excise tax ledger
 - The AOS monthly Excise Tax Cut Replacement Distribution and the annual Final Excise Tax Cut Replacement Distribution
 - The basis of the amounts posted are the AOS distribution, AOS instructions and the BMV motor vehicle registration data
 - The BMV motor vehicle registration data is used to allocate the lottery credit to taxing districts
 - The registration data can be either the BMV text files or the BMV reports
 - The text files can be used with computer software to allocate to taxing districts the entire month of lottery credit data and create a report of the allocations to use to post to the excise ledger
 - If the BMV reports are used to allocate the lottery credit data to taxing districts, then most likely the excise ledger will have to be posted daily because there is not a monthly report
 - The mechanics of the excise tax cut replacement posting is covered later in this power point presentation

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County Auditor's Excise Tax Ledger

- When received the county auditor must post to the taxing district ledgers in the county auditor's excise tax ledger
 - The AOS monthly Watercraft (Boat) Excise Tax Distribution
 - The basis of the amounts posted are the AOS distribution and the BMV watercraft registration data
 - The BMV watercraft registration data is used to allocate the watercraft excise tax to taxing districts
 - The watercraft registration data can be either the BMV text files or the BMV reports
 - The text files can be used with computer software to allocate to taxing districts the watercraft excise tax data and create a report of the allocations to use to post to the excise ledger
 - The BMV reports can also be used to allocate the watercraft excise tax data to taxing districts

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County Auditor's Excise Tax Ledger

- When received the county auditor must post to the taxing district ledgers in the county auditor's excise tax ledger
 - The DOR distributions of
 - Aircraft Excise Tax
 - Auto Rental Excise Tax
 - The basis of the amounts posted to the taxing district ledgers in the county auditor's excise tax ledger are the DOR distribution amounts and the DOR registration data
 - The DOR registration data is used to allocate the distribution amount to taxing districts

Excise Tax Cut Replacement Distributions

- The mechanics of the excise tax cut replacement distribution are:
 - BMV includes lottery credit information in registration data provided to county auditors on the FTP site in the text files and the reports
 - County auditors use registration data to allocate lottery credit amounts to taxing districts and post the monthly credit amounts to the taxing district's ledger in the county auditor's excise tax ledger
 - BMV provides monthly lottery credit data to AOS and AOS uses the data to calculate the excise tax cut replacement percentage (%)
 - AOS determines the amount to distribute to the county by applying the % to county's total lottery credit for the month
 - County auditors determine the excise tax cut replacement distribution amount allocated to each taxing district by applying the % to the taxing district lottery credit amount posted to the taxing district's ledger in the county auditor's excise tax ledger for the month
 - The excise tax cut replacement distribution allocated to the taxing district is posted to the taxing district's ledger in the county auditor's excise tax ledger

Excise Tax Cut Replacement Percentage

- The monthly excise tax cut replacement percentage is calculated as follows:
 - The monthly excise tax cut replacement percentage will always equal the lesser of 100% or the state excise tax cut replacement monthly appropriation divided by the statewide total lottery credit amount for the month
 - The monthly state appropriation amount is the combination of the state general fund amount appropriated under IC 6-6-5-9.5(f) which is \$16,974 and the Build Indiana Fund amount appropriated under IC 4-30-17-3.5(a) which is \$19,684,370
 - The total monthly appropriation amount is \$19,701,344 (\$16,974 plus \$19,684,370)
 - What all this means is that the maximum amount that can be distributed as excise tax cut replacement in any month is \$19,701,344.
 - And that is why the excise tax cut replacement percentage will equal the lesser of 100% or the statewide total lottery credit for the month divided by \$19,701,344
 - If in any month the statewide total lottery credit amount is less than \$19,701,344, then the amount distributed is the statewide total lottery credit amount and the undistributed portion of the \$19,701,344 is set aside to be distributed as the final excise tax cut replacement distribution for the calendar year

Final Excise Tax Cut Replacement Distribution for the Calendar Year

- The mechanics of the final excise tax cut replacement distribution for the calendar year are:
 - After the excise tax cut replacement distribution for December is made, then the January through December distributions are examined to determine if in any month there was less than \$19,701,344 distributed
 - If less than \$19,701,344 was distributed in one or more months, then there will be a final excise tax cut replacement distribution for the calendar year and the amount distributed will be the sum of the amounts less than \$19,701,344
 - The first step is to calculate the excise tax cut replacement percentage for the calendar year by dividing the excise tax cut replacement appropriation for the calendar year by the total statewide lottery credit for the calendar year
 - The calendar year excise tax cut replacement appropriation is equal to the monthly appropriation times 12 or \$19,701,344 times 12 which equals 236,416,128
 - The calendar year total statewide lottery credit equals the sum of January through December statewide lottery credits as reported by the BMV

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Final Excise Tax Cut Replacement Distribution for the Calendar Year

- Final excise tax cut replacement distribution for the calendar year mechanics (continued):
 - The second step is to multiply the excise tax cut replacement percentage for the calendar year calculated in step one times each county's total lottery credit for the calendar year
 - The result of the second step is the total lottery credit to be replaced for the calendar year for each county
 - The third step is to determine and sum for each county the total excise tax cut replacement distributions for the calendar year and subtract the sum from the county's total lottery credit to be replaced for the calendar year determined in the second step
 - The result of the third step is the amount to be distributed to the county as the final excise tax cut replacement distribution for the calendar year
 - Due to variances that occur from month to month with the excise tax cut replacement distributions that are smoothed out with the final excise tax cut replacement for the calendar year calculation some counties actually end the calendar year owing excise tax cut replacement money back to the state

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Final Excise Tax Cut Replacement Distribution for the Calendar Year

- Final excise tax cut replacement distribution for the calendar year mechanics (continued):
 - When received by the county auditor the final excise tax cut replacement distribution for the calendar year must be entered to the taxing district ledgers of the county auditor's excise tax ledger
 - The county auditor's first step in determining the amount to be entered in each taxing district ledger is to multiply the excise tax cut replacement percentage for the calendar year that was calculated by AOS in AOS's step one times each taxing district's total lottery credit for the calendar year
 - The result of the first step is the total lottery credit to be replaced for the calendar year for each taxing district
 - The county auditor's second step is to determine and sum for each taxing district the total excise tax cut replacement amounts for the calendar year and subtract the sum from the taxing district's total lottery credit to be replaced for the calendar year determined in the first step

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Final Excise Tax Cut Replacement Distribution for the Calendar Year

- Final excise tax cut replacement distribution for the calendar year mechanics (continued);

- The result of the second step is the amount to be entered to the taxing district ledger as the final excise tax cut replacement allocation for the calendar year
- Due to variances that occur from month to month with the excise tax cut replacement allocations that are smoothed out with the final excise tax cut replacement for the calendar year allocation, some taxing districts may actually end the calendar year with a negative amount as the final excise tax cut replacement allocation
- If the final excise tax cut replacement allocation is a negative amount, then enter the negative amount to the taxing district ledger

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Final Excise Tax Cut Replacement Distribution for the Calendar Year

- Final excise tax cut replacement distribution for the calendar year mechanics (continued);

- Counties who owe excise tax cut replacement money back to the state will follow the previous steps, except they will be determining the amount to deduct from each taxing district ledger in the county auditor's excise tax ledger
- The sum of the amounts deducted will be quietus to the Final Excise Tax Cut Replacement Due State Fund and a check to the AOS will be written from the fund
- The county treasurer will post the quietus as a transfer by quietus to the excise tax account in the Other Sources Section of Cash Book
- And will also post the quietus and the check to the Funds Ledger Section of the Cash Book

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Excise Tax Settlement

- Excise tax to be included in settlement
 - Motor vehicle excise tax
 - Monthly excise tax cut replacement distributions
 - Final excise tax cut replacement distribution for the calendar year
 - Watercraft (Boat) excise
 - Aircraft excise
 - Auto rental excise

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Excise Tax Settlement

- The amount of excise to include in the settlement is the excise tax posted to the county auditor's excise tax ledger as of the excise tax cutoff date
- The cutoff date should be as of the end of a month
- For most counties the cutoff dates have been April 30 for June Settlement and October 31 for the December Settlement
- With the recent BMV change to a 14 day lag time between the transaction date and the deposit and report date, counties may want to consider backing those dates up to March 31 and September 30

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Auditor & Treasurer Reconciliation

- Use AOS reconciliation worksheet to determine the difference between the excise the auditor is including in the settlement and the excise the treasurer certified on the 49TC
- The auditor should be including in the settlement the excise tax posted to the excise tax ledger as of the cutoff date
- The treasurer should be certifying on the 49TC the excise posted to the cash book as of the date the 49TC is completed

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Auditor & Treasurer Reconciliation

- The reconciliation is a matter of the auditor knowing what's in the excise tax to be included in settlement and the treasurer knowing what's in the amount certified
- The difference between the auditor and treasurer amount is a matter of what is in one amount and not in the other amount
- As long as the difference is one of the items on the reconciliation worksheet and the auditor and treasurer difference is reconciled to zero, the excise tax settlement can move on

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Excise Tax Allocations

- Once the auditor and treasurer excise tax is reconciled, excise tax allocations can be calculated
- Use AOS worksheet to calculate welfare and school excise tax allocations
- Deduct allocations from the excise to be included in the settlement
- The excise tax after the deduction of the excise tax allocations is the excise tax to be distributed to taxing units

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Excise Tax Distribution

- The excise tax to be distributed to taxing units is the excise tax
 - Entered by the county auditor to the 49TC and
 - Entered by county auditor as the excise tax apportionment amount to the county's tax settlement system

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Excise Tax Distribution

- The excise tax included in settlement for each taxing district is deducted from the taxing district ledger in the county auditor's excise tax ledger
- The total amount deducted is quietus to the Settlement Fund
- The county treasurer will post the quietus as a transfer by quietus to the excise tax account or accounts in the Other Sources Section of Cash Book
- And will also post the quietus to the Funds Ledger Section of the Cash Book

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Excise Surtax & Wheel Tax

- County Council has the authority to impose Excise Surtax and Wheel Tax
- Excise Surtax and Wheel Tax must be imposed concurrently (can't have one without the other)
- Must adopt ordinance to impose taxes before July 1
 - For the taxes to be in effect the next calendar year
- Copy of ordinance must be sent to BMV commissioner

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EXCISE SURTAX

- Indiana Code 6-3.5-4
- Excise Surtax imposed on
 - Passenger vehicles
 - Motorcycles
 - Trucks with declared gross weight of 11,000 pounds or less

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EXCISE SURTAX RATES

- Either a fixed amount or a percent of excise tax
- Fixed amount range
 - \$7.50 minimum
 - \$25.00 maximum
- Percent range
 - 2% minimum with a \$7.50 minimum
 - 10% maximum

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WHEEL TAX

- **Indiana Code 6-3.5-5**
- **When adopted wheel tax is imposed on the following classes of vehicles**
 - Buses
 - Recreational Vehicles
 - Semitrailers
 - Tractors
 - Trailers
 - Trucks
 - Commercial Vehicles

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WHEEL TAX RATES

- **County Council may impose a different rate on each class of vehicle**
- **And may impose a different rate within each class**
- **Minimum rate \$5**
- **Maximum rate \$40**

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Excise Surtax & Wheel Tax Fund

- **Quietus BMV excise surtax and wheel tax deposits and DOR wheel tax distributions either into separate excise surtax and wheel tax funds, or into one combined fund**
- **County auditor monthly distributes from the separate funds or the combined fund excise surtax and wheel tax to the county highway fund and to the cities and towns within the county**

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***Excise Surtax & Wheel Tax
Distributions***

- The county auditor uses the local road and street distribution formula to calculate the excise surtax and wheel tax distributions
 - The local road and street distribution formula allocates money between the county and the cities and towns within the county using a combination of road and street miles and populations
 - The total population of the county determines the percentage of dollars allocated by population and percentage of dollars allocated by road and street mileage

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***Excise Surtax & Wheel Tax
Distribution Calculation***

- The excise surtax and wheel tax distribution is calculated as follows in counties with a total population of 50,000 or less;
 - 20% of the distribution is allocated between the county, cities and towns by population
 - 80% of the distribution is allocated between the county, cities and towns by road and street mileage

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***Excise Surtax & Wheel Tax
Distribution Calculation***

- The excise surtax and wheel tax distribution is calculated as follows in counties with a total population greater than 50,000;
 - 60% of the distribution is allocated between the county, cities and towns by population
 - 40% of the distribution is allocated between the county, cities and towns by road and street mileage

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***Excise Surtax & Wheel Tax
Distribution Calculation***

- AOS provides population and mileage counts to county auditors
- AOS has a worksheet county auditors can use to calculate distributions

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***Excise Tax Accounting &
Distribution Conclusion***

- Examples
 - There are handouts with examples of processes covered in this presentaion
- Flowchart
 - There is a handout with an excise tax accounting & distribution flowchart
- Questions?

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