

ARTICLE 7. AUDITOR OF STATE

IC 4-7-1

Chapter 1. Auditor of State

IC 4-7-1-1

Commencement of term; bond

Sec. 1. (a) The individual elected as auditor of state shall take office on January 1 following the individual's election.

(b) The auditor of state, before entering upon the duties of office shall execute an official bond, for the sum of ten thousand dollars (\$10,000), to be approved by the governor.

(Formerly: Acts 1852, IRS, c.7, s.1.) As amended by P.L.8-1995, SEC.68.

IC 4-7-1-2

Powers and duties

Sec. 2. The auditor of state shall do the following:

(1) Keep and state all accounts between the state of Indiana and the United States, any state or territory, or any individual or public officer of this state indebted to the state or entrusted with the collection, disbursement, or management of any money, funds, or interest arising therefrom, belonging to the state, of every character and description whatsoever, when the money, funds, or interest is derivable from or payable into the state treasury.

(2) Examine and liquidate the accounts of all county treasurers and other collectors and receivers of all state revenues, taxes, tolls, and incomes, levied or collected by any act of the general assembly and payable into the state treasury, and certify the amount or balance to the treasurer of state.

(3) Keep fair, clear, distinct, and separate accounts of all the revenues and incomes of the state and all expenditures, disbursements, and investments of the state, showing the particulars of every expenditure, disbursement, and investment.

(4) Examine, adjust, and settle the accounts of all public debtors for debts due the state treasury and require all public debtors or their legal representatives who may be indebted to the state for money received or otherwise and who have not accounted for a debt to settle their accounts.

(5) Examine and liquidate the claims of all persons against the state in cases where provisions for the payment have not been made by law. When no such provisions or an insufficient one has been made, examine the claim and report the facts, with an opinion, to the general assembly. No allowance shall be made to refund money from the treasury without the statement of the auditor of state either for or against the justice of the claim.

(6) Institute and prosecute, in the name of the state, all proper suits for the recovery of any debts, money, or property of the

state or for the ascertainment of any right or liability concerning the debts, money, or property.

(7) Direct and superintend the collection of all money due to the state and employ counsel to prosecute suits, instituted at the auditor's instance, on behalf of the state.

(8) Draw warrants on the treasurer of state or authorize disbursement through electronic funds transfer in conformity with IC 4-8.1-2-7 for all money directed by law to be paid out of the treasury to public officers or for any other object whatsoever as the warrants become payable. Every warrant or authorization for electronic funds transfer shall be properly numbered.

(9) Furnish to the governor, on requisition, information in writing upon any subject relating to the duties of the office of the auditor of state.

(10) Superintend the fiscal concerns of the state and their management in the manner required by law and furnish the proper forms to assessors, treasurers, collectors, and auditors of counties.

(11) Keep and preserve all public books, records, papers, documents, vouchers, and all conveyances, leases, mortgages, bonds, and all securities for debts, money, or property, and accounts and property, of any description, belonging or appertaining to the office of the auditor of state and also to the state, where no other provision is made by law for the safekeeping of the accounts and property.

(12) Suggest plans for the improvement and management of the public revenues, funds, and incomes.

(13) Report and exhibit to the general assembly, at its meeting in each odd-numbered year, a complete statement of the revenues, taxables, funds, resources, incomes, and property of the state, known to the office of the auditor of state and of the public revenues and expenditures of the two (2) preceding fiscal years, with a detailed estimate of the expenditures to be defrayed from the treasury for the ensuing two (2) years, specifying each object of expenditure and distinguishing between each object of expenditure and between such as are provided for by permanent or temporary appropriations, and such as require to be provided for by law, and showing also the sources and means from which all such expenditures are to be defrayed. The report must be in an electronic format under IC 5-14-6.

(Formerly: Acts 1852, IRS, c.7, s.2.) As amended by P.L.1-1991, SEC.8; P.L.32-1995, SEC.1; P.L.28-2004, SEC.31.

IC 4-7-1-3

Powers and duties; statement of property, money, security, or funds of state

Sec. 3. He shall, from time to time, require all persons receiving moneys or securities, or having the management of any property,

money, securities, or funds of the state, of which an account is kept in his office, to render statements thereof to him; and all such officers or persons shall render such statements, at such time and in such form, as shall be required.

(Formerly: Acts 1852, IRS, c.7, s.3.)

IC 4-7-1-4

Oath; adjustment or settlement of claim

Sec. 4. He shall have power to administer oaths in the adjustment or settlement of all claims for or against the state.

(Formerly: Acts 1852, IRS, c.7, s.4.)

IC 4-7-1-4.1

Approval of forms

Sec. 4.1. All forms and reports that are used by the auditor of state to enter information into the auditor of state's accounting system are subject to the approval of the auditor of state.

(b) The auditor of state shall approve forms and reports used by the auditor of state in a paper form, as a facsimile, or in an electronic form. This section may not be implemented in a manner that interferes with the duties and powers of:

- (1) the state board of accounts under IC 5-11-1-2; or
- (2) the oversight committee on public records or the commission on public records under IC 5-15-5.1-5.

(c) The auditor of state may require that a form or report submitted to the auditor of state for processing must be submitted in paper form, as a facsimile, or electronically if the requirement:

- (1) is approved by the state board of accounts; and
- (2) does not create a hardship for a person that submits the form or report to the auditor of state.

As added by P.L.6-1996, SEC.2. Amended by P.L.19-1997, SEC.1.

IC 4-7-1-5

Duties of auditor upon issuing warrants or authorizing electronic funds transfer

Sec. 5. Whenever any person is entitled to draw money from the state treasury, the auditor may draw a warrant in his favor on the treasurer of state or authorize an electronic funds transfer in conformity with IC 4-8.1-2-7. The auditor of state shall:

- (1) enter in a proper book provided for that purpose every warrant or electronic funds transfer he draws on the treasury:
 - (A) in the order he issues the same;
 - (B) in such manner as to show the date thereof;
 - (C) in whose favor drawn;
 - (D) the nature of the claim upon which it is founded; and
 - (E) with a reference to the law under which it is drawn;
- (2) carry such entries into a book of general accounts, under separate and distinct heads; and
- (3) number and file, in his office, all papers and vouchers upon which he shall issue any warrant or electronic funds transfer for

the payment of money.
(Formerly: Acts 1852, IRS, c.7, s.5.) As amended by P.L.32-1995, SEC.2.

IC 4-7-1-6

Failure to render accounts to auditor; damages; interest

Sec. 6. Whenever any officer or other person has received moneys belonging to the state, or has been entrusted with the collection, management or disbursement of any moneys, funds or interest accruing therefrom, belonging to or held in trust by the state, and shall fail to render an account thereof to, and make settlement with, the auditor, within the time prescribed by law, or where no particular time is prescribed, shall fail to render such account and make settlement, upon being required so to do by the auditor, within ten (10) days after such requisition, the auditor shall state an account against such officer or person, charging ten per cent (10%) damages, and interest at the rate of six per cent (6%) per annum from the time of failing to render an account and settle as aforesaid.

(Formerly: Acts 1852, IRS, c.7, s.6.)

IC 4-7-1-7

Failure to pay accounts; suit for recovery

Sec. 7. Whenever any officer or other person shall render an account to, and make settlement with the auditor, as in this chapter required, and shall fail to pay over to the treasurer of state the amount to be paid by such officer or person into the state treasury, or to such person as shall be entitled by law to receive the same, within the time prescribed by law, or if no time is prescribed by law, then within the time specified by such auditor, the auditor, upon being notified by said treasurer, or otherwise, of such failure, shall institute suit for the recovery of the amount due and unpaid.

(Formerly: Acts 1852, IRS, c.7, s.7.) As amended by P.L.5-1984, SEC.29.

IC 4-7-1-8

Suits to recover on accounts; evidence

Sec. 8. A copy of the account, in such case made out and certified by the auditor, shall be sufficient evidence to support an action for the amount stated therein to be due, without proof of the signature or official character of such auditor, subject, however, to the right of the defendant to plead and give in evidence, as in other actions, all such matters as shall be legal and proper for his defense.

(Formerly: Acts 1852, IRS, c.7, s.8.)

IC 4-7-1-9

Suits to recover on accounts; costs

Sec. 9. The party so sued shall be subject to the costs and charges of suit, except in cases in which he shall have rendered a true account, and shall also have paid the amount to the proper person authorized to receive the same, before the commencement of such

suit, or unless suit is brought against the representative of the original party.

(Formerly: Acts 1852, IRS, c.7, s.9.)

IC 4-7-1-10

Suits to recover on accounts; evidence existing before adjustment and settlement; costs

Sec. 10. If any defendant in any such suit, upon the trial, gives any evidence which existed prior to the time of such adjustment and settlement, and which was not produced to such auditor at the time of said settlement, such defendant shall be subject to the costs and charges of such suit.

(Formerly: Acts 1852, IRS, c.7, s.10.)

IC 4-7-1-11

Suits to recover on accounts; remedies

Sec. 11. Nothing contained in the provisions of this chapter shall be so construed as to affect any legal remedy which might be used if such provisions were not in force for the recovery of any claim in favor of the state.

(Formerly: Acts 1852, IRS, c.7, s.11.) As amended by P.L.5-1984, SEC.30.

IC 4-7-1-12

Repealed

(Repealed by P.L.4-1988, SEC.4.)

IC 4-7-1-13

Repealed

(Repealed by P.L.17-1986, SEC.15.)

IC 4-7-1-14

Repealed

(Repealed by P.L.17-1986, SEC.15.)

IC 4-7-1-15

Inspection of office

Sec. 15. All the books, papers, letters and transactions pertaining to the office of auditor shall be open to the inspection of a committee of the general assembly, or either branch thereof, and also to the inspection of the governor.

(Formerly: Acts 1852, IRS, c.7, s.16.)

IC 4-7-1-16

Repealed

(Repealed by P.L.17-1986, SEC.15.)

IC 4-7-1-17

Repealed

(Repealed by P.L.176-1999, SEC.133 and P.L.202-1999, SEC.27.)