



# 2022 Newly Elected County Officials

Auditor of State Tera Klutz, CPA  
December 6, 2022

# AUDITOR'S TEAM

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Auditor of State, Tera Klutz, CPA

- Courtney Everett, Deputy Auditor of Accounting & Finance
  - Kim Diller, Accounting & Reporting Director
  - Jane Cope, Local Government Specialist
- Brent Plunkett, Deputy Auditor of Operations
- Emily Boesen, Communications Director & PIO
- Mark Hawkins, Legislative Affairs Director



# FIRST TERM GOALS

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- Learn the job, Indiana law & all the acronyms
- Understand the roles of Auditor of State (AOS), Department of Local Government Finance (DLGF) & State Board of Accounts (SBOA) & how we can help you
- Analyze current processes & results to determine most efficient way to deliver great service at great taxpayer value
- Solicit more county official input for all processes, specifically at the beginning before final decisions are made



# HELPFUL TIPS

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- Embrace the honeymoon period – you don't have to know everything, but you are still responsible for very important things!
  - Utilize existing staff knowledge, if possible
  - Be prepared to work overtime in the beginning
- Dealing with the media
  - Attitude & transparency
  - Understand public records & meeting laws
  - "It's ok" to ask for questions ahead of time



# HELPFUL TIPS, cont.

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- Work together – hold bi-monthly or quarterly meetings for core departments
- Tone at the top
  - Everyone is watching you
  - Be aware of your attitude & actions
  - Ability to admit your mistakes (they will happen) & own the mistakes made by your staff
- Get involved – your association, AIC & SBOA Training



# PROPERTY TAX CYCLE (Example 2022 – 2023)

Assessment  
1/1/2022

- County Assessor assesses property as of 1/1/22
- County Auditor applies deductions/credits to get Net Value

Budgeting  
Fall 2022

- Local Governing bodies adopt budgets/property tax levies
- Dept. Local Gov Finance uses NAVs and levies to calc rates

Collection  
Distribution  
12/31/2023

- County Auditor/Treasurer uses rates to send prop tax bills
- County Auditor distributes taxes collected to all tax units by 12/31/23



# CONTACT INFORMATION

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**Tera Klutz, CPA**

State Auditor

317-233-8600

[teraklutz@auditor.IN.gov](mailto:teraklutz@auditor.IN.gov)

**Kim Diller**

Accounting & Reporting Director

317-232-3309

[kdiller@auditor.IN.gov](mailto:kdiller@auditor.IN.gov)

**Jane Cope**

Local Government Specialist

317-233-1712

[jcope@auditor.IN.gov](mailto:jcope@auditor.IN.gov)

**Emily Boesen**

Communications Director & PIO

317-232-3301

[eboesen@auditor.IN.gov](mailto:eboesen@auditor.IN.gov)

[www.in.gov/Auditor](http://www.in.gov/Auditor)





THANK YOU

PROJECTS:  
 SELINA  
 GRADY  
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