


# Newly Elected ▶ Officials Training


Kim Diller  
Director of Accounting & Reporting and Local Government Division  
Auditor of State Tera Klutz



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## Our Local Government Team

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## Auditor of State Duties

Chief Financial Officer for the State of Indiana

- Accounting & Reporting
  - Responsible for maintaining the state's accounting system
  - Reports state's financial position
    - Annual Comprehensive Annual Financial Report (CAFR)
    - Schedule of Expenditures of Federal Award (SEFA)
- Accounts Payable
  - Approves all payments and manages vendor administration for the State of Indiana
  - Researches and issues replacements of lost or missing state warrants



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## Auditor of State Duties, cont.

- Internal Control
  - Mitigates risk by ensuring policies & procedures are documented, maintained & carried out successfully
- Payroll
  - Responsible for paying approximately 30,000 employees
- Local Government
  - Reviews semi-annual settlement & abstract forms submitted to state
  - Oversees the collection & distribution of revenue for local units



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## Local Government Division

### Semi-Annual Settlement Review

- Prescribe forms for settlement
- Review & provide approval for all submitted documents

### Deadline for remittance of settlement funds:

- June 30 & December 31

### Abstract Review

- Counties must submit an abstract of taxes to AOS
- Due by March 15
- Submitted through Gateway (<https://gateway.ifionline.org>)
  - Partnership between DLGF & AOS



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## Local Government Division, cont.

### Receipt of Revenue

- Court Fees
- Fines and Forfeitures
- Settlement Funds
- Judge's Supplemental Payments
- Other miscellaneous



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## Local Government Division, cont.

Distributions (<https://www.in.gov/auditor/1254.htm>)

- Motor Vehicle Highway (MVH) & Local Road and Street (LRS)
- Cigarette Tax
- ABC Gallonage
- Innkeeper's Tax
- Food & Beverage Tax (includes Stadium Tax for specific counties)
- Supplemental Wagering
- Wagering Tax
- Financial Institutions Tax
- Commercial Vehicle Excise Tax
- County Engineer
- Covered Bridge
- Local Income Tax
- Excise Tax Replacement Credit
- National Forest Receipts & Timber Sales



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## Contact Information

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