

What does the County Auditor do?

The Clay County Auditor is elected to a four-year term and officially assumes the office on the first Monday in March following the election. The Auditor is the executive secretary to the Board of County Commissioners, accounting officer, personnel officer, election supervisor, and has often been referred to as “the wearer of many hats.”

As executive secretary for the Board of Commission, the Auditor schedules all meetings, prepares the meeting agendas, takes minutes during the meetings, prepares legal publications, and assists the Commission with correspondence and events.

As accounting officer, the Auditor oversees fiscal accounting, ensuring that funds are used properly. Before the County Commission approves payment of claims against Clay County, the Auditor examines all requests for payment. The Auditor works jointly with the Treasurer regarding revenues and balancing of the bank accounts.

The annual budget for Clay County begins and ends in the Auditor’s office. The Auditor prepares the budget for the following year by compiling revenue, expense, and levy projections. A provisional budget is developed by the Auditor and examined by the County Commission in September with the final budget being approved and published prior to October 1st. The Auditor also prepares the annual financial reports at the end of the year in compliance with the SD Dept. of Legislative Audit requirements.

Mill levies are calculated by the Auditor for all taxing districts. The Auditor generates the property tax statements for Clay County. Upon collection of the property taxes by the Treasurer, the Auditor disburses the funds to the appropriate taxing districts monthly.

Payroll for Clay County is handled by the Auditor’s office. As personnel officer, the Auditor handles personnel files, maintains the Clay County Employee Handbook, administers group health insurance coverage and employee benefit programs, and handles all aspects of payroll administration, including issuing payroll and federal tax forms.

Clay County is audited for each fiscal year’s activity by the SD Dept. of Legislative Audit (DLA). The Auditor is charged with compliance to governmental accounting standards in accordance with DLA’s requirements and must work with DLA’s Auditors to exhibit compliance.

The Auditor is the election administrator for the primary, general, special county, state, and federal elections. Often, municipalities and school districts will contract with the Auditor for combined elections. The Auditor maintains the voter registration list, conducts absentee voting, appoints and trains election workers, prepares legal publications, prepares and issues election worker supplies, and oversees Clay County polling places on Election Day as well as vote tabulation upon closing of the polls. Clay County Auditor Carri Crum also serves on the United States Election Assistance Commission Standards Board as South Dakota’s local election official appointee and previously served a term on the South Dakota Board of Elections.

The Auditor works with the SD Dept. of Revenue for issuance and renewal of all Clay County malt beverage and liquor licenses.

The Auditor maintains Clay County’s fixed asset inventory. This includes reviewing and updating insurance coverage for county-owned property.

The Auditor files and collects on county aid liens for things such as court appointed attorney fees and welfare cases.

Finally, the Auditor performs any other necessary tasks and serves on committees as necessary.