



Burleigh County

North Dakota

Auditor/Treasurer Job Analysis and History

OFFICE CONSOLIDATION PLAN RECOMMENDED
BY COMMISSIONER KERMIT LIDSTROM AT
THE BURLEIGH COUNTY COMMISSION MEETING
ON JULY 6, 2000

1. MAKE NO CHANGE IN THE REPORTING STATUS OR ORGANIZATIONAL STRUCTURE OF:
 - a. The County Extension Office
 - b. The Veteran's Service Office
 - c. The Finance Director's Office
2. TRANSFER PAYROLL FROM THE AUDITOR'S OFFICE TO THE HUMAN RESOURCES OFFICE
- ~~3.~~ CONTINUE TO HAVE THE HUMAN RESOURCES DIRECTOR REPORT DIRECTLY TO THE BOARD OF COUNTY COMMISSIONERS

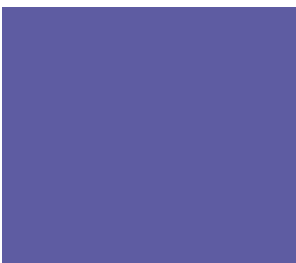


Notes on the July 6, 2000, Consolidation Plan Memo

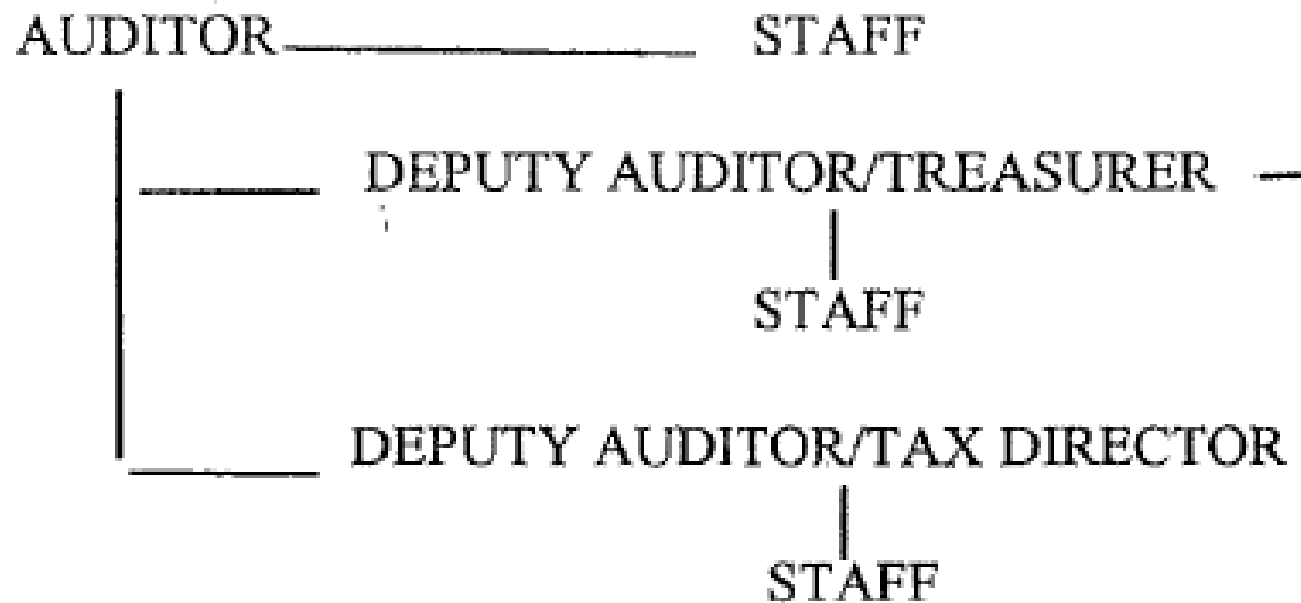
This slide is the first part of the Office Consolidation Plan Recommended By Commissioner Kermit Lindstrom on July 6, 2000.

This summarizes the departments that could be consolidated and other departments that could not be consolidated. This is based on a legal opinion obtained from Richard Riha who was the Burleigh County States Attorney at the time.

This is when the payroll function was transferred to the Human Resources department. As the Human Resources Department stayed under the Burleigh County Commission directly. This provided a form of checks and balances.



4. REORGANIZE THE BURLEIGH COUNTY AUDITOR'S OFFICE AS INDICATED IN THE FOLLOWING DIAGRAM ON OR BEFORE MAY 5, 2003.





Notes on the July 6, 2000, Consolidation Plan Memo

This slide shows how the hierarchy of the Auditor/Treasurer's department was after the Consolidation.


I am sure a selling point to the public was that combining these offices saved Burleigh County money on salaries for Auditor/Treasurer staff.

There were two (2) divisions created under the Auditor. One division was the Treasurer Division, and the other was the Tax Equalization Division.

You can see that the Auditor is over both areas (Auditor & Treasurer) The Auditor also oversees the Tax Equalization Department. However, the Tax Equalization Director is appointed by the Burleigh County Commission and not the Auditor.

The consolidation plan was implemented over twenty (20) years ago. A lot has changed in that time especially for the Treasurer position.

The North Dakota Century Code NDCC provided for a checks and balances system where it was the Auditor's job to audit the work of the Treasurer. When the two positions were combined the natural checks and balances were lost.



RATIONALE AND BENEFITS OF THE BURLEIGH COUNTY AUDITOR - TREASURER - TAX DEPARTMENT CONSOLIDATION PLAN.

- 1. THE PLAN HONORS THE MANDATE EXPRESSED BY THE VOTERS ON NOVEMBER 3, 1998.**
- 2. THE PLAN WILL ALLOW THE AUDITOR TO ACCOMPLISH A RATIONAL ORGANIZATIONAL STRUCTURE THAT WILL PROVIDE COST SAVINGS, IMPROVED CLIENT SERVICE AND FLEXIBLE STAFFING.**
- 3. A MAJOR BENEFIT IS CAPTURED UNDER THE RUBRIC OF: "HIGH SEASON RESPONSE"**
The Treasurer's office experiences "High Season" from December until early spring.
The Auditor's office (in its present form) has variable work flow with a surge of high tempo activity at election time.
The Tax Department also experiences periods of high and moderate work load.

BLENDING THESE THREE AUTONOMOUS DEPARTMENTS INTO A SINGLE DEPARTMENT WITH ONE SUPERVISOR WILL ALLOW FOR CROSS-TRAINING AND WORK LOAD SHARING, ALONG WITH OTHER SYNERGIES THAT WILL "LEVEL OUT" THE WORK FLOW.

- 4. THE PLAN DOES NOT ELIMINATE ANY CURRENT EMPLOYEES.**
- 5. THE PLAN MINIMIZES THE POSSIBLE IMPACT OF EMPLOYEE RECLASSIFICATION.**



Notes on the July 6, 2000, Consolidation Plan Memo

The Sarbanes-Oxley (SOX) Act of 2002 “Enron” has been implemented and enforced since this consolidation. The SOX Act institutes requirements for internal controls within any accounting and finance function of any organization.


There are Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) rules and regulations that specify internal controls for accounting processes.

One very important point worth noting is that under NDCC 11-14-18 through NDCC 11-14-21 the law states how the Auditor has recourse if the Treasurer fails to perform their duties correctly. This is in place as an internal control.

Since the Auditor/Treasurer jobs have been combined into one elected position, the internal controls that were built into the North Dakota Century Code are no longer enforceable. There are not a lot of people who would acknowledge that they have embezzled or misappropriated funds in their position and would file suit against themselves.

Because the Auditor/Treasurer duties are held by one person, the Finance Director now becomes the internal auditor so to speak, for the purpose of internal controls. This significantly changes the role of the Auditor from reviewing and monitoring to actively processing financial transactions.

After researching the appointed Auditor/Treasurer position(s) in other North Dakota counties, I see that the Finance Director takes on the role as the Treasurer. The Auditor is more of that internal auditor that also handles all elections and works on the tax collection activities for the County. Internal controls are in place. Some of the Auditor duties are added to the County Administrator position in counties that have appointed Auditors.





Burleigh County Auditor Job Duties

NDCC 11-13 with Essential Job Duties

North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-02. Duties of county auditor

The county auditor shall:

1. Act as clerk of the board of county commissioners and keep an accurate record of the official proceedings of the board.
2. Prepare a financial statement of the county annually unless ordered otherwise by the board of county commissioners.
3. Upon receipt of any document, bond, or other paper required to be filed in the auditor's office, number and index the same and make the proper entries in the reception book.
4. Carefully preserve all documents, books, records, maps, and other papers required to be deposited or kept in the auditor's office.
5. Have recorded in the office of the recorder all bonds not issued by the state bonding fund that are required to be deposited in the auditor's office.
6. Perform and transact all county business without extra compensation.
7. Keep all books required to be kept by the board of county commissioners.
8. **File and preserve** in the auditor's office all accounts, vouchers, and other papers pertaining to the settlement of any and all accounts to which the county is a party, and copies of such papers certified under the hand and seal of the auditor shall be admitted as evidence in all courts in this state.

Auditor Essential Job Duties: - Clerk to the County Commission

1. Official clerk to the County Commission
 - a. Attend and participate in County Commissioners meetings; direct preparation of the commission meeting agendas; and provide staff support and research to the Commission.
 - b. Inform the Commission of pertinent items on the agenda which require their particular attention and concern; provide background data on important matters coming before the Commission.
 - c. Responsible to prepare the Commission meeting minutes and attest to the Commission chairman's signature on minutes and legal documents.
 - d. Distribute required notices of meetings per open meetings laws
 - e. Carefully preserve all county records and documents which includes vouchers, and other papers pertaining to the settlement of all accounts to which the county is a party.
 - f. Keep all books required to be kept by the county commissioners.
 - g. Respond to Open Records requests for information related to the Auditor's office records and/or the County Commission's records.
 - h. Present unclaimed warrants to County Commission for cancellation; submit yearly reports.
 - i. Provide clerical support for other County auxiliary governing boards such as Planning and Zoning Board, Park Board, and Special assessments.




North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-02. Duties of county auditor - continued

The county auditor shall:

9. Perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing the votes cast at an election, issuing certificates of election, and forwarding the abstract of votes cast to the secretary of state.
10. On or before August first of each odd-numbered year, report to the insurance commissioner the sound depreciated value of each county building or risk, and the contents therein.
11. On going out of office, deliver to the successor in office all moneys, books, records, documents, maps, papers, vouchers, and other property in the auditor's hands belonging to the county, and in case of the death of auditor, the auditor's personal representatives shall deliver the same to the auditor's successor.
12. Do and perform all acts not enumerated in this section which the auditor is required to do by law.

Auditor Essential Job Duties: - Legislative Administration

1. Responsible for studying and recommending legislation and monitoring the legislative process.
 2. Responsible to review, prepare and/or present testimony at both interim and regular committee meetings of the legislature.
 3. Take part in County legislative meetings during legislative sessions.
 4. Frequently required to work on special projects both within county government and with other governmental agencies such as cities, school districts, and the North Dakota Legislature.
- 



North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-02.1 Duties of county official in rendering services to private individuals, firms, or corporations – Fees to be charged- Disposition of fees-Records to be official may compile kept.

A county official is not required to compile statistical information for private individuals, firms, or corporations, other than that required of the county auditor by section 11-13-15. A county official may complete statistical information for private individuals, firms, or corporations upon payment of a suitable charge which must be commensurate with costs to the county of providing the services. If the service takes more than an hour to provide, the board of county commissioners shall determine the fee, which may not exceed the sum of twenty-five (\$25) per hour, excluding the initial hour, for time consumed in compiling the statistical information. The county official shall remit the fees each month to the county treasurer for credit to the county general fund. The county official shall keep a complete record of fees collected under this section.

Auditor Essential Job Duties: Administration for Commission

1. License and Permit Application remittal
 - a. Accept Beer and liquor, etc. license applications and ensure all the documents that are needed have been submitted for County Commission approval. Collect permit fee.
 - b. Accept permit applications for Games of chance from non-profit organizations in the county to be approved by the County Commission.
 - c. Process open records requests for records that have been requested from the Auditor's office or the County Commission. If a fee is required calculate the fee and collect the fee per NDCC Section 11-13-02.1.
 - d. Refer any employee or former employee related open record requests to the Human Resources department for processing.
 - e. Maintain fixed asset records and maintain liability and property insurance claims and records.
 - f. Maintain and annually update insurance policies for automobile, liability, inland marine, boiler, and machinery as well as buildings and contents.




North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-04. Auditor is chief financial officer of county – To keep account with treasurer.

The county auditor shall be chief financial officer of the county and shall keep complete and detailed records of all financial transactions of the county, charging the treasurer with the amount of all property taxes assessed and levied by the state and by any taxing subdivision, together with all interests, penalties, and other costs turned over to the auditor by the auditor's predecessor. In determining the treasurer's responsibility for collections, the county auditor shall credit the treasurer with all tax payments, cash discounts allowed, abatements, the amount of uncollected taxes delivered to the treasurer's successor in office, or other credits as provided by law. The county auditor shall charge the treasurer with all moneys collected by the treasurer or received by the treasurer in the treasurer's official capacity and shall credit the treasurer with all payments by warrant or as otherwise provided by law and with all moneys delivered to the treasurer's successor in office.

Auditor Essential Job Duties: - County Budget

1. Prepare and review the final County Budget and contracts, prior to submission to the County Commission for their approval. Administer, monitor, and ensure fiscal responsibility in adhering to the County's approved annual budget and state budget laws and regulations.
 2. Prepare, coordinate, develop, and monitor the county's annual budget. Make recommendations and adjustments. Develop financial reports when required or requested.
 3. Coordinate the annual budget committee process; and prepare the preliminary budget to enable the County Commission to allocate financial resources to best serve the needs of the citizens of the County and to meet all statutory requirements for budget approval and citizen participation; recommend tax levies.
 4. Assist other local units of government to meet their responsibilities for filing budgets on a timely basis; review budgets from various taxing districts in the County and compute the final mill levies for each taxing district.
 5. Serve as Chief Financial Officer for the County; responsible for preserving complete and detailed records of all financial transactions; prepare, coordinate and develop annual budget; and prepare monthly financial reports, or as requested.
- 

North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-06. Auditor to issue warrants to taxing districts.

Upon application of the treasurer of any local taxing district, the county auditor shall give the treasurer an order on the county treasurer for the amount due such local taxing district, and shall charge the treasurer with the amount of such order, and at the same time shall notify the clerk of each local taxing district of the issuance of such order, but the county auditor shall not issue an order as in this section provided until the bond of the person applying for such order shall have been filed as required by law.

11-13-07. County auditor to keep tax deed record.

The county auditor shall keep a record to be known as the tax deed record in which the auditor shall enter a description of the land foreclosed for unsatisfied tax lien, the date when the notice of foreclosure of tax lien was issued, the date and description of the return of service of such notice, and the date when the tax deed is issued.

11-13-08. Certified copy of tax deed record prima facie evidence.

A certified copy of the auditor's tax deed record, or of any part thereof, given under the hand and seal of the county auditor shall be prima facie evidence in the courts of this state of the matters and things therein contained.

Auditor Essential Job Duties: Tax Disbursement

1. Responsible to keep the property tax database up-to-date so taxes are accurately computed, billed, collected and disbursed to ensure compliance with all local and state laws.
2. Maintain the special assessment system to track special assessments for the County, Water Resource District, and Cities.
3. Supervise and manage tax season including mailing tax statements, courtesy notices, and delinquent tax notices.




North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-11. Auditor to prepare plats of school districts – Record.

The county auditor shall prepare a record or plat showing the boundaries and the names or numbers of the various school districts in the county. Such record shall remain on file in the auditor's office. When the boundaries of a school district are changed or when a new school district is organized, the county auditor shall make a record of the same.

Auditor Essential Job Duties: - School Administration

1. Produce periodic reports for sales tax and yearly school reports.
 2. Maintain, and review contract for Superintendent of Schools. Present any changes in this contract to the County Commission for approval. Secure the County Commission Chairman's signature on the contract.
- 

North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-12. Auditor's certificate of taxes and special assessments on deeds, contracts for deed, plats, replats, and patents

1. Whenever a deed, contract for deed, or patent is presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office and in the office of the county treasurer whether there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, or whether the land has been sold for taxes.
 - a. If there are delinquent taxes, special assessments, or an unsatisfied lien created under section 57-02-08.3 against lands described in the instrument, the auditor shall certify the same. When the receipt of the county treasurer is produced for the delinquent and current taxes or special assessments, the auditor shall enter "Taxes and special assessments paid, and transfer accepted."
 - b. If the land described has been sold for taxes to a purchaser other than the county, the auditor shall enter "Taxes paid by sale of the land described within and transfer accepted".
 - c. If the instrument presented is entitled to record without regard to taxes, the auditor shall enter "Transfer accepted".
 - d. Acceptances required under this subsection must be accompanied by the auditor's signature.

Auditor Essential Job Duties: Recording Tax Status on Mortgages

1. Prepare and maintain bank and mortgage company escrow account listings for tax payments.

North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-12. Auditor's certificate of taxes and special assessments on deeds, contracts for deed, plats, replats, and patents - Continued

2. Whenever a deed, contract for deed, or patent presented to the county auditor for transfer, the auditor shall ascertain from the books and records in the auditor's office whether there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument. If there are current taxes, current special assessments, or an unsatisfied lien created under section 57-02-08.3 against the land described in the instrument, the auditor shall place a statement on the instrument showing the amount of any current taxes, current special assessments, or unsatisfied lien created under section 57-02-08.3. When the receipt of the county treasurer is produced showing payment of delinquent and current taxes and special assessments, and satisfaction of all liens created under section 57-02-08.3, if any, the auditor shall enter "Taxes and special assessments paid, all liens created under section 57-02-08.3 satisfied, if any, and transfer accepted". For purposes of this subsection:
 - a. "Current special assessments" means special assessments that have been certified to the county auditor for collection but are not yet delinquent and have become due on the first day of January under section 57-20-1.
 - b. "Current taxes" means real estate taxes, as shown on the most recent tax list prepared by the county auditor, which are not yet delinquent and have become due on the first day of January under section 57-20-01.

Auditor Essential Job Duties: - Calculating the Taxes Needed

1. Work with the County Commissioners to establish a mill levy that complies with State law and the Burleigh County Home Rule Charter.
2. Calculate tax levies, update computer program annually to produce the maximum mill levy worksheet. Calculate the utility tax. Generate a proof report to compare to the mill levies entered into the computer, when they balance, run the tax statements.
3. Responsible for mailing the real estate and mobile home tax statements within the timeline set by the North Dakota Century Code.
4. Assist, inform, and provide technical advice to county employees and the public regarding the budget, valuation and mill levies.
5. Process property records as needed.
6. Research current and back tax information for customers.
7. Maintain contracts, Joint Power Agreements and Memorandum of Understandings between Burleigh County and other entities.




North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-14. Auditor's certificate on conveyances to the state of North Dakota – Recording conveyance

Whenever any sheriff's deed or other conveyance of real property acquired by the state of North Dakota doing business as the Bank of North Dakota or any state agency for which the Bank of North Dakota acts as agent is offered for recording, the county auditor shall enter such transfer, and the recorder shall record the same without regard to the payment of any taxes due thereon. Section 11-13-12 is not applicable thereto. In such case, the county auditor shall enter on the sheriff's deed or other conveyance, over the county auditor's official signature, the words "Transfer accepted", and the recorder shall receive and record the same.

Auditor Essential Job Duties: - Collection and Foreclosure

1. Compile information of delinquent lease site taxes and prepare required reports for collection of delinquent taxes.
 2. Assist in sending out delinquent notices three (3) times per year.
 3. Enforce collection of taxes through a foreclosure and sale process in compliance with all laws regarding notice to property owners.
 4. Responsible for the annual delinquent tax sale on the third Tuesday of November.
- 




North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-15. County auditor to furnish tax information to mortgagee of lands in county.

Whenever a mortgagee or assignee of a mortgage, holding or owning one or more mortgages upon real estate in any county in this state, shall furnish to the county auditor of such county a description of the lands covered by such mortgage or mortgages, on a sheet of paper provided therefore by such mortgagee or assignee, and shall request such county auditor to search the records of the auditor's office, and to indicate on such sheet, in the appropriate space provided therefore, the amount of the unpaid general taxes, if any, standing against the lands therein described, for each given year, as shown by such records, and to indicate that such general taxes are paid for any given year or years, if such is the fact, the county auditor shall make such search of the auditor's records and shall set down on such sheet of paper, in the appropriate space thereon provided, the amount of the unpaid general taxes for each given year, exclusive of interest or penalty, standing against the lands therein described. If the general taxes for any given year are paid, the auditor shall write on such sheet, in the appropriate space provided thereon, the word "paid". The county auditor shall not be required to make any certificate as respects the information so furnished and shall receive no fee for furnishing such information or rendering such service.

Auditor Essential Job Duties: - Tax Research

1. Assist county employees and the public, in person and over the telephone, resolve complaints and answer questions relating to the office of Auditor.
 2. Research property tax records as needed.
- 

North Dakota Century Code - The Chapter 11-13 – County Auditor

11-13-16. When county auditor may call special election

Whenever the board of county commissioners fails or refuses to call a special election required by any law of this state, the county auditor may provide for and call such election upon the petition of a majority of the qualified electors of the county as determined by the poll list of the last preceding general election.

11-13-18. Reporting name of blind person for which exemption is claimed.

The county auditor of each county shall report to the director of the department of transportation the names of all blind persons for which a property exemption is claimed. Such reports as required are for the information of the department of transportation in determining the eligibility of any person to operate a motor vehicle on the highways of this state and must be kept confidential and not divulged to any person or used as evidence in any trial except that the reports may be admitted in proceedings under section 39-06-33.

Auditor Essential Job Duties: - Elections Administration

1. As Chief Election Officer for the County, perform all acts required of the auditor relative to the making out and delivering of notices of general and special elections, making abstracts of and canvassing votes cast at election, issues certificates of election and forwards the abstracts of votes cast to the Secretary of State.
2. Maintain a listing of military and overseas voters.
3. Provide a listing to the NDDOT of blind persons that have claimed a property tax exemption in the County.
4. Elections
 - a. Responsible for the proper administration of state laws, rules, and regulations regarding election procedures per NDCC 1Section 16.1-01.
 - b. Responsible for conducting Federal, State, County and City elections for Burleigh County which requires considerable interaction with local officials, candidates, news media, legislative bodies, and the public.
 - c. Responsible for establishing precincts and polling locations, receiving candidates filing papers, preparing election ballots, and testing election equipment, and administration of absentee and UOCAVA ballots as well as election night duties.
 - d. Responsible for public outreach to candidates and the public to share deadlines and requirements for running for office and voting.
 - e. Responsible for purchasing and maintaining election equipment to ensure it is secure, meets the needs for the voting public, and provides accurate and timely reporting of election results.
 - f. Responsible to recruit, train, and supervise election workers to ensure they are able to perform their duties; this includes monitoring activities on election day and when absentee votes are counted as well as anticipating and responding appropriately to issues that arise during the election.



Treasurer Duties

NDCC 11-14 with Essential Job Duties

North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-03. Additional bond may be required of treasurer

Whenever the county treasurer has furnished a bond by personal sureties or by a surety company, the board of county commissioners may require the treasurer to give an additional bond, or additional sureties if, in the opinion of a majority of the commissioners, the existing security shall have become insufficient. The board may demand and receive from the county treasurer an additional bond, with good and sufficient security. In such sum as it may direct, whenever, in its opinion, more money shall have passed or is about to pass into the hands of treasurer than is covered by the penalty in the previous bond. The giving of an additional bond or of additional sureties on an existing bond shall not invalidate any previous bond or bonds, nor discharge the sureties from any liability thereon.

11-14-04. Failure to give additional bond.

If a county treasurer fails or refuses to give an additional bond or additional sureties for ten days from and after the day on which the board of county commissioners requires the treasurer so to do, the treasurer's office shall become vacant, and another treasurer shall be appointed according to law.

Treasurer Essential Job Duties: - Fiduciary Liability

1. Plan, organize and direct work of employees assigned to Treasurer's Office.
2. Manage internal controls around banking operations via segregation of duties and layers of approval for cash transactions and movement of funds.
3. Invest County funds in accordance with North Dakota Century Code and County Investment Policy.
4. Monitor cash flow to ensure sufficient funds are available and maintain record of pledged collateral.
5. Holds signing authority on checks for the County.
6. Treasurer must furnish a bond by personal sureties or by a surety company as required by the County Commission. Failure to do so by ten (10) days after the County Commission request, requires the treasurer to vacate the office of Treasurer.

North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-06. County treasurer to receive and pay out county money.

The county treasurer shall receive all moneys belonging to the county, from whatever source they may be derived, and all other moneys which by law are directed to be paid to the treasurer. The treasurer shall pay out moneys which by law are directed to be paid to the treasurer. The treasurer shall pay out moneys belonging to the county only on a properly drawn county warrant or in any other manner provided by law.

11-14-07. Treasurer to keep record of cash.

The county treasurer shall keep an accurate and detailed record of all moneys which shall come into the treasurer's hands by virtue of the treasurer's office.

Treasurer Essential Job Duties: - Cash Management

1. Accept and process tax payments, miscellaneous revenues collections and returned deposit items.
2. Receive money from various county offices, taxpayers, wire transfers, and ACH credits, issue and sign Treasurer's checks.
3. Receipt and balance all cash, ACH, wire transfer and credit card payments on a daily basis.
4. Process NSF and dishonored checks, NDCC Section 57-20-16 & 17.
5. Collect mobile home and possessory interest taxes; prepare listing of unpaid taxes for the Auditor to start collection procedures.
6. Complete daily bank deposits and fund transfers and reconcile monthly bank statements and collections. Electronically audit various banking accounts.
7. Supervise and manage escrow data, contact companies, update records, provide listing and statements.
8. Manage the merchant credit card payment system.
9. Process tax adjustments and adjust accounting entries in the general ledger system.
10. Do not provide refunds under \$5.00 NDCC Section 11-10-29.
11. Present warrants and treasurer's checks to be cancelled by commissioners after one year. NDCC Section 11-25-05. Remit funds to Unclaimed Property Division, State Land Department.
12. Unlocatable Mineral Owner Trustee, NDCC Section 34-13.1.




North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-08. Duties of the county treasurer – Annual settlement.

The county treasurer shall keep a just and true account of the receipts and expenditures of all tax moneys which shall come into the treasurer's hands by virtue of the treasurer's office, in books or records to be kept by the treasurer for that purpose. Such books or records shall be open at all times for inspection by the board of county commissioners or any member thereof, by all county and state officers, and by any taxpayer or a taxpayer's legal representative. On the tenth day of November of each year, the county treasurer shall make an annual settlement or accounting for the collection of current taxes and for that purpose the treasurer shall exhibit to the auditor the treasurer's books, moneys, accounts, and all vouchers relating to the same to be audited or verified. The county treasurer shall be charged with the amount of the original tax list, the additional taxes assessed, and penalties and interest collected to date of settlement, and shall be credited with the amount of cash collected, abatements, erroneous assessments, canceled taxes, discounts, and a total of the delinquent taxes outstanding. The county treasurer, at the time of the settlement, shall furnish the county auditor with a list of delinquent real estate taxes outstanding and a list of delinquent personal property taxes outstanding in sufficient detail to permit the auditor to complete the auditor's records.

Treasurer's Essential Job Duties: - Financial Reporting

1. Plan, organize, and direct work of employees assigned to the Treasurer's office.
 2. Responsible for keeping a just and true account of receipts and expenditures.
 3. Check and balance tax list with receipts and computer.
 4. On the tenth (10) day of November, provide an annual settlement report to the Auditor.
 5. Treasurer to provide a list of delinquent real estate taxes outstanding and a list of delinquent personal property taxes outstanding to the Auditor. This list should have sufficient detail to permit the Auditor to complete the Auditor's tax records.
- 



North Dakota Century Code - The Chapter 11-14 – County Treasurer


11-14-09. Treasurer's receipts for money received – Copy deposited with auditor.

Whenever the county treasurer receives money, the treasurer shall make out triplicate receipts and shall deliver one copy thereof to the person paying, and deposit one copy thereof with the county auditor at the close of business day and retain one copy thereof which shall be filed numerically in the treasurer's office. The county auditor shall charge the county treasurer with the amount of the receipts, and the county treasurer shall enter the amount of the receipts in the treasurer's cash book.

11-14-10. Daily report to auditor – Distribution of funds.

The county treasurer shall prepare a daily statement of all receipts and disbursements and shall transmit a copy of the same to the county auditor together with all warrants and other vouchers paid and duplicate copies of all receipts. The treasurer shall make a distribution on or before the tenth (1) working day of each calendar month to the several county funds and taxing subdivisions of all taxes received and of all other funds that are required by law to be distributed.

Treasurer's Essential Job Duties: Financial Reporting – Continued

1. Responsible for furnishing a daily statement of all receipts and disbursements to the County Auditor.
 2. Manage the accounts payable system for the County including processing all payments.
 3. Make all required general ledger transfers to ensure receipts and expenditures are accurately recorded.
 4. Prepare local, state, and federal reports; calculate and apportion funds received.
 5. Run real estate tax estimates.
- 

North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-12. Statement to township clerk of amount paid to township treasurer.

Whenever the county treasurer pays or remits any township funds to a township treasurer, the treasurer shall mail to the township clerk on the day of such remittance a statement of the amount so paid or remitted, separately stating the amount belonging to each fund.

11-14-13. Treasurer's accounts with school districts – Disbursements.

1. The county treasurer shall keep a regular account with each school district in the county. The treasurer shall credit and transfer to such account the amount collected on taxes levied by the governing body of the school district, all sums apportioned to the district by the county superintendent of schools or other authority, and all sums received from the district. The treasurer shall credit the county with all payments made to the business manager of the district and shall distinguish between items paid by apportionment, from county taxes, and from other sources; all payment for redemption of or endorsement upon school district warrants in the collection of taxes; and all items of legal fees for collection and other duties performed.
2. Whenever a school district is authorized by law to be the custodian of its own funds and exercises such authorization, the county treasurer shall remit to such school district the funds for which the school district is custodian on or before the tenth (10) day of each calendar month.

Treasurer Essential Job Duties: Apportion and Disburse Tax Income

1. By the tenth (10) working day of each month, make a distribution to taxing subdivisions and send the state tax collected.
2. Compute individual share of taxes for requested splits.
3. Monitor all compliance with state and federal laws for all County financial and accounting activities.
4. Maintain knowledge of new and existing laws, policies and procedures.
5. Study efficiency of receipt recording and depositing and implement solutions.



North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-14. Reports of disbursements of funds to school districts.


Annually on the first day of July, the county treasurer shall:

1. File with the county superintendent of schools an itemized statement of all funds remitted by the treasurer during the preceding school year to the business manager of each school district in the county.
2. Send to the business manager of each school district in the county an itemized statement of all payments made by the county treasurer to such school district business manager during the preceding school year.

Such statement shall be made in substantial conformity with the forms prepared by the superintendent of public instruction for the annual report of school district business managers.

11-14-15. Receipts and warrants to be delivered to school district business manager.

The county treasurer shall deliver to the business manager of the school district, at the time of making other regular payments to the business manager, a duplicate tax receipt for all amounts credited as an endorsement upon, or in payment of, any school district warrant, and the treasurer shall deliver to such district business manager all warrants which have been redeemed.






North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-16. When treasurer shall pay over the funds collected.

The county treasurer shall pay over to the treasurer of the state, and to any municipal corporation or organized township, or to any body politic, on the order of the county auditor, all moneys received by the treasurer arising from taxes levied and collected, belonging to the state, or to such municipal corporation or organized township or school district on or before the tenth (10) working day or each calendar month, provided, however, that foundation program allocations shall be made within seven (7) days of receipt, excluding weekends and holidays. If any treasurer willfully and negligently shall fail to settle with the state treasurer at the times and in the manner prescribed by law, the county treasurer shall forfeit to the use of the state the sum of five hundred dollars (\$500), such sum to be recovered from the treasurer or the treasurer's sureties on suit brought by the state treasurer in the name of the state. If the state treasurer fails to bring such suit, then any citizen of the state may bring the same.

11-14-17. Treasurer not credited with interest paid unless warrant endorsed.

The county treasurer, on any settlement with the board of county commissioners, shall not be credited with any sum paid for interest on any warrant or order unless, as the time of receiving the same, the treasurer shall have noted on the warrant or order the amount of interest due thereon.





North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-18. Failure of treasurer to make settlement – Auditor to start suit.

If the county treasurer fails to make return and settlement or fails to pay over all money with which the treasurer stands charged, at the time and in the manner prescribed by law, the county auditor on receiving instructions for that purpose from the board of county commissioners of the treasurer's county, shall cause suit to be instituted against the treasurer and the treasurer's sureties, or any of them.

11-14-19. Treasurer not to speculate in county warrants - Penalty.

A county treasurer shall not either directly or indirectly contract for or purchase any warrant or other evidence of indebtedness issued by the county of which the person is treasurer at any discount upon the sum due thereon. If the county treasurer shall contract for or purchase any such warrant or other evidence of indebtedness contrary to the provisions of this section, the treasurer shall forfeit the whole amount due thereon. The forfeiture shall be recovered for the benefit of the county by civil action brought by the state of North Dakota.

North Dakota Century Code - The Chapter 11-14 – County Treasurer

11-14-20. Loaning county funds – Penalty.

If any county treasurer shall loan any money belonging to the treasurer's county, with or without interest, or shall use the same for the treasurer's own purposes, the treasurer shall forfeit and pay, for such offense, not more than five hundred dollars (\$500) nor less than one hundred dollars (\$100). The forfeiture shall be recovered for the benefit of the county in an action brought by the state of North Dakota.

11-14-21. County treasurer's final settlement.

When the county treasurer goes out of office, the treasurer shall make a full and complete settlement with the board of county commissioners, and shall deliver up all books, papers, moneys, and all other property pertaining to the office to the treasurer's successor, taking a receipt therefor. The board shall see that the books of the county treasurer are correctly balanced before passing into the possession and control of the treasurer elect. It shall witness and attest the actual transfer and delivery of accounts, books, vouchers, and funds by any outgoing treasurer to the successor in office, whether the successor treasurer is the same person or another and shall cause to be entered of record its full compliance with the requirements of this section.

Treasurer Essential Job Duties: Banking & Investment Operations

1. Maintain an accounting system and records to safeguard County assets and allow for preparation of financial statements on a monthly and annual basis in accordance with Generally Accepted Accounting Principles (GAAP).
2. Under the direction of the Finance Director make investments, transfer funds from investments to checking or from checking to investments as needed.
3. Ensure all banking assets are properly secured by insurance or pledges of securities as required by state law and complete all related mandated reporting requirements for state and local jurisdictions.
4. Monitor cash flow to ensure sufficient funds are available and maintain record of pledged collateral.
5. Apportion monthly accumulated interest from investments to distribute to appropriate county funds.
6. Manage the County's debt program to ensure all debt covenants are in full compliance on a monthly and annual basis.
7. Responsible for investing funds and maximizing income while preserving capital.
8. Issue certificates of indebtedness, NDCC Section 21-02-01 through 21-02-13.

Breakout Duties for both the Auditor and Treasurer

Auditor Essential Duties Summary

Dictionary - Auditor

Definition – A person appointed (elected) who is authorized to examine and verify accounts and other documents and produce financial and data reports for a society, company, local authority or other body.


- Act as Clerk to the County Commission
- Responsible for the administrative tasks for the County Commission.
- Prepare and monitor County Budget
- Calculate mill levies needed to cover the budget and advise the County Commission on budget funding.
- Administer all general and special elections for the County.
- School District Administration
- Responsible for recording tax status on mortgages
- Responsible for the delinquent tax collection and foreclosure process for the County.
- Responsible for legislative administration for County related legislation.

Dictionary - Treasurer

Definition – A person appointed (elected) to administer or manage the financial assets and liabilities of a society, company, local authority, or other body.

Treasurer Essential Duties Summary

- Has fiduciary liability for the County funds.
- Responsible for the cash management (collecting revenue, processing expenditures) process for the County.
- Administer the accounts payable system for county expenditures.
- Responsible for remitting required financial settlement reports to the County Auditor on required timeframes.
- Process the apportionment and disburse tax income as directed by the County Auditor
- Responsible for the Banking operations for the County keeping and reconciling bank accounts.
- Responsible for Investment operations for the County to ensure the maximization of county funds while preserving capital.



Education and Experience Requirements for an Appointed Auditor/Treasurer

- Bachelor Degree in Accounting, Public Administration or Business Administration. (*Stutsman Co., Towner Co., Grand Forks Co., Ward Co., Cass Co.*)
 - Certified Public Accountant (CPA) preferred. (*Towner Co., Cass Co.*)
 - Five (5) years of accounting experience required (*Stutsman Co., Ward Co.*)
 - Two (2) years experience to in a County Auditor and/or Treasurer office, preferred. (*Ward County, Grand Forks Co., Ward Co.*)
 - Knowledge of accounting, budgeting, forecasting, auditing and financial principles and practices. (*Cass Co., Stutsman Co., Towner Co.*)
 - Knowledge of governmental accounting standards and state statutes pertaining to County organizations. (*Cass Co., Towner Co.*)
 - Ability to prepare and analyze financial statements and reports. (*Cass Co., Towner Co.*)
 - Ability to manage financial data in relation to taxation, receipt or revenues, and payment of expenditures. (*Cass Co., Towner Co.*)
 - Ability to make well-considered decisions and take appropriate actions. (*Cass Co., Towner Co.*)
 - Ability to establish and maintain effective working relationships with coworkers, County Commissioners, other agencies and the public. (*Cass Co., Towner Co., Ward Co., Grand Forks Co.*)
 - Ability to plan and direct the work of others. (*Cass Co., Towner Co.*)
- 