PROPOSED PLAN FOR CONSOLIDATION AND COMBINATION OF OFFICES OF GRIGGS COUNTY AUDITOR AND GRIGGS COUNTY TREASURER

As part of the obligation of the Board of County Commissioners of Griggs County to oversee the operations of Griggs County and to maximize the resources and minimize the expenses of the operation of Griggs County, the Board of County Commissioners for Griggs County have analyzed the functions of the Treasurer's Office and examined the benefits and detriments of consolidating and combining the Treasurer's Office for Griggs County with the Griggs County Auditor's Office.

This consolidation/combination is authorized by NDCC Chapter 11.10.2.

ANALYSIS OF TREASURER'S OFFICE

The duties ascribed to the Treasurer's Office are contained in the North Dakota Century

Code generally, in NDCC Chapter 11-14, and specifically in NDCC §11-14-08. Essentially, the

Treasurer is responsible for keeping accurate accounts of all receipts and expenditures for tax monies and other revenues that come into the Treasurer's hands. The Treasurer prepares daily statements of all receipts and disbursements and files a copy with the Auditor's Office together with copies of all receipts written. The Treasurer also invests the county funds and pays all just and proper county obligations. The Treasurer maintains adequate accounting records of all investments. The Treasurer apportions the funds collected on behalf of political subdivisions within the county for remittance to the appropriate districts. The Treasurer works with the

Auditor's Office and the Recorder's Office on the transfer of real estate and the maintenance of real estate records.

EXISTING ORGANIZATION

The existing organization of the County Treasurer's Office includes the Treasurer and one-half Deputy Treasurer. The Treasurer has overall responsibility for the operation of the office, supervision of the employees of the office and fulfillment of all statutory duties. The Treasurer is assisted by the Deputy Treasurer in clerical and accounting functions including the day-to-day handling of money, preparing, balancing and making daily bank deposits, and reconciling periodic statements of the County's bank statements. Clerical duties include the receipt of property taxes, posting payments in the computer, issuing both property tax receipts and miscellaneous collection receipts and making entries on the tax roll.

FUNCTION

The County Treasurer has the primary functions of collection of taxes, issuing receipts, apportioning collections, acting as the custodian of funds and monitoring county investments. The Treasurer maintains a filing system for all taxpayers in Griggs County. Secondary functions include counter service to the public and providing tax related information to banking institutions, realtors, attorneys, and others involved in real property activities.

PROCEDURES

In order to meet the required governmental services in the Treasurer's Office, the Treasurer and staff undertake daily monitoring of investments and receipts by office personnel, use of telephone, computers, calculators, copy machines, file cabinets and other essential office equipment. The Treasurer and staff also answer questions from the public and government agencies or staff. The procedures followed by the Treasurer's Office have been established from the collective experience of previous Treasurers and employees enhanced by training and education provided by the Association of Counties and others in a continuing effort to improve efficiency when possible.

ANALYSIS OF AUDITOR'S OFFICE

The duties of the County Auditor are contained in the North Dakota Century Code generally, in NDCC Chapter 11-13, and specifically in NDCC §11-13-02. The County Auditor is the chief financial officer of the county, responsible for keeping complete and detailed records of all financial transactions of the county, including preparation of the County Budget, monthly business transactions including management of claims against the county and preparation of financial statements. The Auditor calculates mill levies for all taxing districts, prepares the tax lists, maintains outstanding tax lists, administers tax title actions and conducts tax sales. The Auditor is the Secretary of the Board of County Commissioners and related county boards and committees and serves as the Election Administrator with responsibility for all phases of federal, state and local elections.

EXISTING ORGANIZATION

The existing organization of the Auditor's Office consists of the County Auditor and one Deputy Auditor. The Auditor has the principal responsibility for the operation of the offices, supervision of employees and fulfillment of all statutory duties. The Auditor maintains the property tax assessment rolls and certifies the property tax status for real estate transactions. The Auditor also serves as the Risk Manager, IT Director and fulfills all Human Resource duties. The Deputy Auditors perform detailed technical work in fulfilling several annual functions including foreclosing tax delinquent properties and the preparation and execution of payroll. Together, the Auditor and Deputy Auditor perform a wide range of complex accounting functions, with responsibility for revenue accounts and distribution of political subdivision and district taxes to respective treasurers. The office maintains the accounts payable and payroll records. The Auditor and Deputy Auditor maintain voter records, conduct the election training as provided by statute, and assist with all elections.

FUNCTIONS

The County Auditor has several primary functions performed by no other agency or department, including property tax levy calculations, county-wide elections, preparation of the county budget, financial management and record keeping. The secondary functions of the office

include serving as Secretary to the Board of County Commissioners as well as other boards and commissions. The office also serves as a central management department, manages permits and service contracts with other entities. The Auditor carries out the directives of the Board of County Commissioners.

PROCEDURES

The procedures established for providing the governmental service are carried about daily by the Auditor and Deputy Auditors using an assortment of procedures established over the years. Routine office procedures are accomplished with the use of telephones, computers, calculators, copy machine, file cabinets and other essential office equipment as provided by the County. Training and education are provided through the Association of Counties and other entities to improve efficiency whenever possible.

THE PLAN

The Board of County Commissioners for Griggs County propose to combine and consolidate the offices of the Griggs County Treasurer and Griggs County Auditor into one office called the Griggs County Auditor/Treasurer, effective at the end of the current term of office, unless any officials affected by the combination or consolidation agree to an earlier combination. The plan would involve the following changes:

1. All the statutory duties of a County Treasurer will be assigned to the County Auditor.
2. The position formerly held by the Treasurer will be replaced by a full-time Deputy Treasurer.
3. Overall management and supervisory responsibility of the employees working to fulfill the duties of the Treasurer and Auditor will be assigned to the County Auditor.
4. The term of "Treasurer" shall be changed to coincide with that of the Auditor.
5. The position of County Auditor shall remain an elected position.
6. The citizens of Griggs County have the right of referral of this plan as described in NDCC §11-10.2-02.

PROPOSED OFFICE ORGANIZATION

The consolidation and combination of the County Auditor's and County Treasurer's offices are intended to increase efficiency and reduce costs for providing services required of both offices, without reducing the quality of service either. The physical offices are adjacent, which provides easy access between the two offices. The staff in the two offices have worked together in the past during peak times in the offices (Tax Season) as well as in the preparation of tax rolls. With the resignation of the County Auditor, it appears to be an opportune time to combine the offices so that future employees can be further trained in the duties common to both offices' requirements. The Auditor will be assigned all statutory duties of the Treasurer, to be performed in addition to the duties of the Auditor. The Commissioners will continue to provide necessary staff, office space and equipment necessary to perform the functions of both offices.

EFFECTIVENESS AND EFFICIENCY

The effectiveness of the consolidated and combined offices will be improved through centralized management. The duties assigned to both offices will be carried out in a manner consistent with law and without duplication between two independently elected officials. The efficiency will be improved by:

1. Centralized management that will ensure consistent policies and procedures among the two major financial offices in Griggs County
2. Cross training of personnel to provide improved service to the public. Cross training would also provide the necessary 'checks and balances that is an integral part of the system.

With the increased automation of county government, it is the belief of the Board of

County Commissioners for Griggs County that now is an opportunity to combine the offices with improving efficiency and reducing duplication.

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