

## Breakout Duties for Auditor and Treasurer

**Dictionary Definition - Auditor** – 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 administrative tasks for County Commission
- Prepare and monitor County budget
- Calculate mill levies needed to cover the budget and advise 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 delinquent tax collection and foreclosure process for the County
- Responsible for legislative administration for County-related legislation

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

- Has fiduciary liability for County funds
- Responsible for cash management (collecting revenue, processing expenditures) process for the County
- Administer accounts payable system for County expenditures
- Responsible for remitting required financial settlement reports to County Auditor on required timeframes
- Process apportionment and disburse tax income as directed by 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 Appointed Auditor/Treasurer (other ND Counties)**

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