

Barnes County
Auditor / Interim Auditor Position Description

As defined in the N.D. Century Code 11-13, the auditor is the chief financial officer, the elections officer, and the secretary to the county commission. Auditors are elected to four-year terms and officially assume office the first Monday in April.

Chief Financial Officer: Responsible for the fiscal oversight of the County's finances. Manages and oversees the activities and operations of general ledger accounting, accounts payable, payroll, human resources, purchasing, budgeting, fixed asset accounting, financial reporting, debt management and internal audit functions for the County. Works closely with the Board of County Commissioners on the preparation of the County's annual budget. Informs elected officials and department heads on the budget process and prepares budget publications. Ensures that all County officials and staff comply with state and federal laws governing county finances and maintains an effective financial accounting and reporting system to show all transactions of the County relating to accounts, contracts, assets, indebtedness, receipts and disbursements. Serves as the primary contact to outside auditors during financial audits. Advises Board of County Commissioners regarding budget status, bids, grants, purchasing and other financial matters. Oversees the maintenance of the property tax system, computation of mill levies, preparation of property tax bills, distributing taxes collected to the various subdivisions of the county, and delinquent taxes.

Election Administration: The county auditor is the election administrator for primary, general, and special county, state, and federal elections. Since 1994, city elections have been held in conjunction with primary elections. The auditor trains election workers and prepares, distributes, and tabulates ballots. The auditor is also part of the board which canvasses (examines) election results. The Secretary of State certifies the results.

Commission Secretary: As Secretary to the Board of County Commissioners, the auditor schedules meetings, prepares and posts meeting agendas and minutes publicly, and keeps accurate records of the official proceedings of the board's commission meetings. Board members may ask the auditor to process correspondence or research county records to provide them with accurate information.

Taxes & Budgeting: After the fiscal year begins (January 1), the auditor starts preparing the budget for the following year by compiling revenue, expense, and levy estimates. By summer, a preliminary budget is ready for examination by commissioners, and the final budget is approved by the commission in October. The auditor also computes market and taxable land valuation for taxation purposes and generates tax statements and lists. Other tax-related duties include preparing property tax abstracts, personal property reports and homestead credit reports.

The auditor assists townships with budget preparation. Mill levies are calculated for all taxing districts (such as cities, school districts, townships, fire districts, water resource boards, and park districts). At the appropriate time, as determined by law, the auditor's office disburses tax money collected for these political subdivisions. The auditor maintains records of county-owned property, obtained through tax proceedings and legal land descriptions for taxation purposes.

Delinquent Taxes: If the taxes aren't fully paid by October 15, they are considered delinquent. If they aren't paid for three years, the auditor serves a foreclosure notice and the county becomes owner of the property. The auditor prepares tax deeds on all land foreclosures and conducts a sale of property on the third Tuesday in November.

Other Duties:

- Oversees the operations of the Auditor's Office
- Interviews, hires, trains, and supervises staff of the Auditor's Office
- Evaluates Auditor's Office employees' performance
- Reviews and updates insurance coverage for county property
- Issues beer and liquor licenses
- Issues gaming permits
- Often, the auditor serves as liaison between the commission and county employees.

Requirements: Must meet the requirements of the general statutes of the State of North Dakota to run for elected office. Education (accounting, business administration, etc.) is beneficial, but is not required, in lieu of five years' business experience in accounting or auditing practice/procedures and office management.

Skills & Abilities: Requires competency in the use of computer software (Excel, Word, etc), computer hardware, and other office equipment. Ability to create a positive work atmosphere by communicating and maintaining a professional manner and a team-like environment with County Officials, other employees, and members of the public. Ability to work irregular schedules and in high stress situations. Ability to perform light physical work and carry up to 40 pounds; the ability to stand, walk, sit, bend, twist, kneel, and reach; the possession of hand/eye coordination to operate a work computer and traditional office equipment; the ability to talk and hear in person or by telephone; and the ability to see and read instructions and reports. Ability to travel and be exposed to extremes of weather when going on location to attend meetings or tend to auditor-related duties. Ability to apply appropriate guidelines, either specific or general, to appropriate duty.

Clarification Clause: This job description is not intended and should not be construed to be a complete list of all skills, duties, responsibilities, or working conditions associated with the job. It is intended to be a reasonable outline of those job elements essential for the auditor position. The employee is expected to read and follow the Barnes County Employee Policy Manual. The County reserves the right to modify job descriptions at any time.

Interim Auditor: The Interim Auditor has the same duties and responsibilities as the elected County Auditor. The difference is that the Interim Auditor serves under the supervision of the Barnes County Commission, and the Interim Auditor position is full-time, salaried, and benefitted, accrues vacation and sick time, is expected to work regular office hours, Monday through Friday, 8:00 AM – 5:00 PM.

Barnes County is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the county will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer.