

The Board of County Commissioners met in regular session on Friday, January 24, 2014, at 1 pm.

Chairman Troy Olson opened the meeting and everyone stood for the Pledge of Allegiance.

Chairman Troy Olson took roll call and present were Commissioners Shawn Steffen, Ron Dahl, Dale Pedersen, John Wakefield-absent and Troy Olson. Also present were State's Attorney Jayme Tenneson, Social Services EWT Janice Johnson, Treasurer Connie Eslinger, Citizens Dennis Halvorson, Sheridan Erickson, Orville Tranby, Todd Edland, Scott Tranby, Red Helm and Marcia Beglau.

Chairman Troy Olson opened the floor for discussion on any changes to the agenda. There was discussion on adding Sheridan Erickson to talk on audits during the agenda item on audits. Motion by Shawn Steffen to approve the agenda as amended with adding Sheridan Erickson to talk on audits during the agenda item on audits, second by Dale Pedersen and called three times for any more discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on January 17, 2014 minutes. Motion by Shawn Steffen to dispense with reading and approve the January 17, 2014 minutes as presented, second by Dale Pedersen and called three times for any more discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on the bills presented. There was discussion on reviewing any bills on the New Courthouse, bills on Construction Engineers and Kraft Architects being paid on behalf of EOC, amount of New Courthouse for EOC, turnaround time on EOC, review the bills, pay next meeting, different breakdown on bills for New Courthouse and not all of bill presented by Construction Engineers certified by Kraft Architects. Motion by Ron Dahl to not pay Construction Engineers and Kraft Architects bills presented at this time, second by Shawn Steffen and called three times for any more discussion and on roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried. Motion by Ron Dahl to approve the following amended bills as presented, second by Shawn Steffen and called three times for any more discussion with roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

17605	Roger Bakken	1,463.59
17606	Cardmember Service	128.00
17607	VOID	
17608	Rick Cushman	460.00
17609	Griggs County	1,485.00
17610	VOID	
17611	Verizon	46.80
17612	Verizon	105.98

There was more discussion on reviewing Construction Engineers bill with there being 15 days to review any bills, having Connie Eslinger giving the bill to Commissioner Ron Dahl to review before Commission meetings, who needs to approve the billing, from now on bills for New Courthouse should go through the Commission first and wages certified as Davis-Bacon compliant.

Chairman Troy Olson opened the floor on agreed upon procedures on doing the county audit and having Sheridan Erickson talking on different kinds of audits. There was discussion on the proposals from Eide Bailly and Brady Martz, agreed upon procedures with talking to state auditors on it and they being too busy and maybe contacting state human resources, used to have state auditors do county audit, the bond needs a one year audit, cost difference between one year audit and three year audit and more guidance from different auditors. Sheridan Erickson explained to the Commission on audits: disclaimer; forensic audit and being certified for a court of law; regular audit not certified for a court of law, different kind of forensic audits, recommends a forensic audit, if you can read an audit then do a regular audit, agreed upon procedures audit you need to know

what you are looking for, cost more for a forensic audit, audit needs to be done by June 30, compliance of audit for New Courthouse and cannot start a regular audit and change to a forensic audit. Commissioner Ron Dahl not to pursue on agreed on procedures and work with Sheridan Erickson to check on what kind of audit to do.

Chairman Troy Olson opened the floor for discussion on existing courthouse. Commissioner Ron Dahl presented to the Commission to have Badlands do more mold assessment testing on existing courthouse. Motion by Ron Dahl to have Badlands retest areas in the existing courthouse for mold assessment at \$825.00 to move forward on what to do with the existing courthouse, second by Shawn Steffen and called three times for discussion with roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

Chairman Troy Olson opened the floor for discussion on rescinding the motion on combining the Auditor and Treasurer's Offices made on January 17, 2014. There was discussion that motion was made because Auditor was talking of retiring and resolution included that which it shouldn't have. Motion by Ron Dahl to rescind the motion made on January 17, 2014 to adopt the preliminary resolution on combining the Auditor & Treasurer's office, publish resolution on January 24 & 31, 2014 and have a public meeting on February 7th, 2014 at 7 pm in the Griggs County Courtroom, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried. Motion by Ron Dahl to adopt the following Preliminary Resolution for Combination of Griggs County Auditor & Treasurer Office, second by Dale Pedersen and called three times for discussion with roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

**PRELIMINARY RESOLUTION FOR
COMBINATION OF GRIGGS COUNTY AUDITOR & TREASURER OFFICES**

WHEREAS, the Board of Griggs County Commissioners sees a need to improve the cost effectiveness and efficiency of both offices involved, and

WHEREAS, the 1993 legislature adopted Chapters 11-10.2-01 through 11-10.2-05 of the NDCC giving counties authority to combine elective offices, and

WHEREAS, the analysis of both office and the plan for consolidation which follow have been carefully reviewed and a determination made by this Board that such a consolidation would improve the effectiveness and efficiency of both offices,

NOW THEREFORE BE IT RESOLVED, that the combined office of Griggs County Auditor and Treasurer be placed on the 2014 primary election ballot and the 2014 November election ballot and effective April 1, 2015, and in accordance with the details of the following plan, the offices of Griggs County Auditor and Griggs County Treasurer be combined, and

BE IT RESOLVED, that a copy of this resolution and accompanying plan be published once each week for two consecutive weeks, with a public hearing thereon scheduled for Friday, February 21, 2014, at Griggs County Courtroom at 7 p.m.

A proposed plan for combining the offices
of Griggs County Auditor and Griggs County Treasurer

The Board of Griggs County Commissioners has seen the need to improve the cost effectiveness and efficiency of combining the offices of County Auditor and of County Treasurer into one elective office to take effect upon the retirement of the current County Auditor or April 1, 2015.

The Board of Griggs County Commissioners has analyzed the functions of both the Auditor's and the Treasurer's Offices and examined the benefits of consolidating the Office of the County Treasurer with the Office of the County Auditor and prepared this proposed plan authorized in Chapter 11-10.2 N.D.C.C. This proposed plan does provide that such combined office be an elective office.

Analysis of the Office of County Auditor

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. The County Auditor also serves as clerk to the Board of County Commissioners and several related boards and committees. The County Auditor is the election administrator and performs additional duties as enumerated in the statutes of the State of North Dakota primarily Chapter 11-13 N.D.C.C.

Existing Organization

The existing organization of the County Auditor's Office includes the following positions and their primary duties:

Auditor: Overall responsibility for operation of the office, supervision of employee(s), and fulfillment of all statutory duties. Other duties include the following: Wide variety of complex accounting functions, responsible for accounts receivable and accounts payable, monthly payroll and reports related to the payroll process, implementing and processing the monthly distribution of tax collections, calculating tax levies, foreclosing on tax delinquent properties, county-wide elections, county budget preparation and monitoring, handle the Game & Fish licenses, and preparing and implementing the fixed asset records for the county.

Deputy Auditor: Performs detailed technical work in fulfilling several monthly and annual functions required of the County Auditor including, but not inclusive to, transferring deeds, responsible for revenue and disbursement accounts, including disbursement of funds to political subdivisions; maintains the property tax assessment rolls, and assists the County Auditor with duties aforementioned as assigned by the County Auditor. In the absence of the Auditor, performs the duties of the County Auditor.

Function

The Office of the County Auditor has several primary functions performed by no other department or agency. They include property tax levy calculations; property assessment roll maintenance, county-wide elections, county budget preparation and monitoring, payroll, financial management, and record keeping.

The secondary functions of the County Auditor's Office include serving as clerk to several boards and commissions, serving as a central management department, managing game & fish licenses, and serving as clerk and keeping the books of the County Commission. The Office of the County Auditor also provides assistance to the organized townships and provides information to the public on a wide variety of county related issues.

Procedures

The procedures established for providing governmental services in the Auditor's Office are as follows: The duties of the Auditor as found in the NDCC and elsewhere are carried out daily by the personnel in the Auditor's Office using an assortment of procedures tried and tested over the years. Telephones, computers, calculators, copy machines, file cabinets and other essential office equipment are provided by the County to improve routine office procedures by the staff. Training is provided as needed and procedures to improve efficiency are implemented whenever possible. Employees are hired based on their qualifications for the job and are trained on internal procedures by the Auditor.

Analysis of the Office of County Treasurer

The County Treasurer is the chief collection officer for county revenue. The Treasurer is responsible for keeping accurate accounts of all receipts and expenditures for tax monies and other revenue which shall come into the County Treasurer's hands. Funds collected on behalf of political subdivisions by the County Treasurer are to be remitted to the appropriate districts in a timely manner. Investments of the county funds, preparation of daily balance sheets and checking account information, related pledge of securities, and payment of county obligations are also duties of the County Treasurer.

Existing Organization

The existing organization of the County Treasurer's Office includes the following positions and primary duties:

Treasurer: Overall responsibility for operation of office, supervision of the Deputy Treasurer, preparation of an annual department budget, and fulfillment of all statutory duties; performs responsible clerical and accounting functions including the money handling functions of the office, preparing, balancing, and making daily bank deposits, and reconciliation of County accounts; receives payment of all property taxes, posts the payments, issues receipts, and makes entries on the tax roll; prepares an annual report of payments to schools in the County. County Treasurer does the annual mailing of new tax statements and mailings of notices of unpaid taxes to delinquent property owners.

Deputy County Treasurer: Performs responsible clerical and accounting functions including the money handling functions of the office, preparing, balancing, and making daily bank deposits, and reconciliation of monthly statement of the County's bank accounts. Performs duties assigned by the County Treasurer such as receiving payments of taxes, posting payments, issuing receipts and making entries on the tax roll. Assists the

County Treasurer with duties aforementioned as assigned by the County Treasurer. In the absence of the Treasurer, performs the duties of the County Treasurer.

Function

The Office of County Treasurer has several primary functions including the collection of taxes, issuing receipts, and monitoring county investments.

Secondary functions include counter service for the public; provide tax related information to bank institutions, realtors and others involved in real property activities; and generate reports to the school districts for funds disbursed.

Procedures

The procedures established for providing governmental services in the County Treasurer's Office include daily monitoring of investments and receipts by office personnel, use of telephone, computers, calculators, copy machines, file cabinets and other essential office equipment in providing necessary service and answering questions.

Procedures tried and tested throughout the years have been passed from employee to employee and are enhanced through training and education in an effort to improve efficiency whenever possible. The Deputy Treasurer is hired based on qualifications for the job and is trained on internal procedures by the Treasurer.

The Plan

The Offices of the Griggs County Treasurer and the Griggs County Auditor will be combined effective upon adoption of a final Resolution passed by the Griggs County Commission and will involve the following changes:

1. The office of County Treasurer and the office of County Auditor shall be combined into one office to be known as "County Auditor & Treasurer". All statutory duties of county treasurer and county auditor shall be assumed by the combined office of County Auditor & Treasurer. The overall management and supervisory responsibility for the consolidated office will be assigned to the current County Treasurer.
2. Current staff positions of the current offices will be assigned duties and responsibilities as directed by the new County Auditor & Treasurer.
3. The term of office for the Treasurer shall be changed to coincide with that of the Auditor (1st day in April next succeeding the Auditor's election).
4. The Office of County Auditor & Treasurer shall be an elective position.
5. The citizens of Griggs County shall retain the right of referral of this plan as outlined in NDCC 11-10.2-02.

Proposed Office Organization

The consolidation of the County Auditor's Office with the County Treasurer's Office is intended to increase the efficiency, effectiveness, and reduce costs for providing services required in the offices, in the same manner as the public has become accustomed. The current County Treasurer will be assigned all statutory duties of the current County Auditor and in addition the duties now assigned to the current County Auditor. The statutory duties relating to the County Auditor and to the County Treasurer will be administered by the County Auditor & Treasurer and staff as appropriate. The new County Auditor & Treasurer will be directly responsible for the management of the consolidated offices. The County Commission will continue to provide the necessary staff, office space and equipment necessary to perform the functions required of the consolidated offices. The cornerstone of this plan is the staff. Staff positions may be assigned additional duties and responsibilities including but not limited to responsibility for day to day office management and supervision of staff. Staff assigned additional duties and responsibilities may be reclassified accordingly. Workloads may be shifted to establish correlation between job parts and job functions. Cooperation and willingness to take different or additional duties will be required of the staff.

Effectiveness and Efficiency

The effectiveness of the consolidated offices will be improved through centralized management. The duties assigned in the offices will be carried out in a manner consistent with law and without duplication or disagreement between two independently elected officials. The new position of County Auditor & Treasurer will be an elective position.

The efficiency of the consolidated offices will be improved by several methods:

1. Centralized management will assure consistent policies and procedures among the two major finance offices in Griggs County government.
2. Cross utilization of staff will allow for peak busy seasons to be shared between a pool of employees.
3. A reduction in cost is expected to be realized.

Conclusion

The 1993 changes in North Dakota State Law in Chapter 11-10.2 along with the fiscally conservative practices of the Board of County Commissioners led to this document. This plan attempts to allow the county to provide cost-effective services. The intent of this plan is to provide for all county auditor and treasurer duties at a level equal to or exceeding present levels at a savings to the taxpayers of Griggs County. It is a goal of this plan to provide the essential financial and administrative services at a savings to the taxpayers of Griggs County.

There was discussion on when to publish the resolution and plan and if the public did not want to add the two offices together, there can be a petition to stop the procedure and if there opposition at the public hearing, it may stop the procedure of adding the two offices together. Motion by Shawn Steffen to publish the Preliminary Resolution for Combination of Griggs County Auditor & Treasurer Office and the proposed plan for the next two weeks and ask the paper to have in the Community calendar, second by Ron Dahl and called three times for discussion with roll call vote: Dale Pedersen-aye, Ron Dahl-aye, Shawn Steffen-aye, Troy Olson-aye and carried.

Motion by Shawn Steffen, to take a ten minute recess, second by Ron Dahl, all ayes, no nays and carried.

Chairman Troy Olson reconvened meeting.

Chairman Troy Olson opened the floor for discussion on Employee Manual update as presented: Griggs County Employees will not be compensated for attending Griggs County Commissioner meetings unless attendance was required by the Griggs County Commissioners. There was discussion on which employees it would affect and it was decided not to add this to Employee Manual at this time.

Chairman Troy Olson opened the floor for discussion on County Commissioner Newspaper Column. There was discussion on the Griggs County Courier offering the Commission a column in the newspaper and cannot lobby in the column.

Chairman Troy Olson opened the floor for discussion on application of a Local Permit for Red Willow Ministries. Motion by Ron Dahl to approve the application of a Local Permit for Red Willow Ministries, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor for discussion on date and time for Griggs County Equalization in June. The Commission decided on June 6th at 3 pm.

Chairman Troy Olson opened the floor for discussion on Zoning Administrator pay and contract pay for sorting the files for zoning. There was discussion on how to handle zoning now that it has been changed. Motion by Ron Dahl to approve paying \$328.38 on zoning work, second by Shawn Steffen and called three times for discussion with roll call vote: Shawn Steffen-aye, Ron Dahl-aye, Dale Pedersen-aye, Troy Olson-aye and carried.

Chairman Troy Olson opened the floor for discussion on payroll policy. There was discussion on having a resolution on a payroll policy, other counties do not do anything as long as it has been budgeted and ask for Attorney General's opinion. Motion by Ron Dahl to table payroll policy until next meeting, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

Chairman Troy Olson opened the floor to State's Attorney Jayme Tenneson on amended State's Attorney Budget. State's Attorney Jayme Tenneson explained that his 2014 budget was amended to a 4/5 Secretary, full

time Secretary was eliminated and his budget went from 95,355.00 to 72,147.00. Motion by Ron Dahl to accept the amended 2014 State's Attorney Budget as presented by State's Attorney Jayme Tenneson, second by Dale Pedersen and called three times for discussion with roll call vote: Shawn Steffen-aye, Ron Dahl-aye, Dale Pedersen-aye, Troy Olson-aye and carried.

Chairman Troy Olson opened the floor for discussion on meeting dates. There was discussion on finding out a solution on payroll policy, days State's Attorney can attend meeting and meeting on the 1st and 3rd of the month. Motion by Ron Dahl to change the Friday, January 31, 2014 meeting to Thursday, January 30, 2014 at 1 pm and to change regular Commission meeting dates to the 1st and 3rd Fridays of the month, second by Shawn Steffen and called three times for discussion with all ayes, no nays and carried.

Motion by Shawn Steffen to adjourn meeting at 3 pm and meet again in regular session on Thursday January 30th, 2014 at 1 pm and Fridays on February 7th and 21st at 1 pm, second by Dale Pedersen and called three times for discussion with all ayes, no nays and carried.

ATTEST: _____
Cynthia M. Anton
Auditor

Troy Olson
Chairman