



October 6, 2017

Cass County Board of Commissioners
211 9th Street South
Fargo, ND 58103

RECEIVED
CASS COUNTY COMMISSION
OCT 6 2017

County Administrator

Robert Wilson
701-241-5770

wilsonro@casscountynd.gov

Commissioners:

On Monday, October 16, 2017 the Commission will consider a 2nd Reading of Ordinance #2017-2. If approved, this will combine the Offices of Cass County Auditor and Cass County Treasurer. A public hearing and 1st Reading of the ordinance occurred on September 18th. At the conclusion of that hearing the Commission voted 4-1 in favor of the ordinance.

As the ordinance was drafted and reviewed, the primary focus of Commissioners and staff has been to fully inform the public of the changes being considered and encourage input and participation in the decision-making process. That effort included press releases, public hearings and speaking with local media about the proposal.

During the 1st Reading on September 18th Commissioners requested additional information about how the Auditor and Treasurer Offices would be combined. Questions were raised about maintaining internal controls, impacts on department employees, the extent of integration of duties between the two offices once combined, and impacts on staffing. Auditor Mike Montplaisir has surveyed 13 North Dakota counties that have combined Auditor and Treasurer Offices. He received 7 responses which are included for your review.

Auditor Montplaisir and Treasurer Charlotte Sandvik have begun discussing how the offices would be combined. There is ample time for that effort to continue in an orderly and detailed fashion. The offices cannot be combined until the end of the terms of the current office holders:

<u>Individual:</u>	<u>Position:</u>	<u>End of Current Term:</u>
Mike Montplaisir	Auditor	March 31, 2019
Charlotte Sandvik	Treasurer	April 30, 2019

Consideration of this ordinance is appropriate now because the Commission is also considering conversion of the positions of Auditor, Treasurer and Recorder from elected to appointed. If Ordinance #2017-2 is approved, it will be most efficient to combine the offices of Auditor and Treasurer at approximately the same time as the positions are converted from elected to appointed.

Respectfully Submitted,

Robert W. Wilson
County Administrator

SUGGESTED MOTION:

Move to approve the second reading of Ordinance #2017-2, Combine Auditor and Treasurer Offices; and to have the state's attorney publish this ordinance with all other county ordinances into a handbook for Cass County law enforcement officials.

Box 2806
211 Ninth Street South
Fargo, North Dakota 58103

www.casscountynd.gov

Wilson, Robert

From: Montplaisir, Michael
Sent: Monday, October 9, 2017 9:44 AM
To: Wilson, Robert
Subject: Fwd: Combination of Auditor and Treasurer Offices

FYI

Michael Montplaisir

Begin forwarded message:

From: Kevin Glatt <kglatt@nd.gov>
Date: October 9, 2017 at 9:42:42 AM CDT
To: "Montplaisir, Michael" <MontplaisirM@casscountynynd.gov>
Subject: RE: Combination of Auditor and Treasurer Offices
Reply-To: <kglatt@nd.gov>

See below –

KG

From: Montplaisir, Michael [<mailto:MontplaisirM@casscountynynd.gov>]
Sent: Monday, October 2, 2017 3:24 PM
To: Adams County (Carroll, Patricia "Pat") (<pcarroll@state.nd.us> <pcarroll@state.nd.us>); Kevin J. Glatt (<kglatt@nd.gov> <kglatt@nd.gov>); Bonnie Erickson (<bserickson@nd.gov> <bserickson@nd.gov>); Marcia Lamb-Billings (<mdlamb@nd.gov> <mdlamb@nd.gov>); tracey.dolezal@dunncountynynd.org; Debbie Nelson (<debbie.nelson@gfcounty.org> <debbie.nelson@gfcounty.org>); Lynn Mutschelknaus (<lmutschelknaus@nd.gov> <lmutschelknaus@nd.gov>); Jeri Schmidt (<jerschmidt@nd.gov> <jerschmidt@nd.gov>); Erica Johnsrud (<ejohnsrud@co.mckenzie.nd.us> <ejohnsrud@co.mckenzie.nd.us>); Korgel, Leslie D. (<lkorgel@nd.gov> <lkorgel@nd.gov>); lschlitt@nd.gov; lpollman@nd.gov; khagg@starkcountynynd.gov; Joni Morlock (<jmmorlock@nd.gov> <jmmorlock@nd.gov>); Devra Smestad (<devra.smestad@wardnd.com> <devra.smestad@wardnd.com>)
Cc: Sandvik, Charlotte <SandvikC@casscountynynd.gov>
Subject: Combination of Auditor and Treasurer Offices

CAUTION: This email originated from an outside source. Do not click links or open attachments unless you know they are safe.

As part of our transition planning the county has approved the first reading of two ordinances, one to make the auditor, treasurer, and recorder positions appointive as our terms end, and a second one to combine the auditor and treasurer offices. I am hoping I have caught all the combination auditor / treasurer offices in the state for this survey. Our commission wants some feedback on how the combining of the two offices works or doesn't work.

I think some of the things they may be interested in are as follows:

Were you able to maintain internal accounting control? [Yes – not an issue](#)

How did the combination affect the employees in the two departments? [It has led to a more cohesive team](#)

Did you truly combine the offices or do you simply operate them separately under one department head? Combined offices

Did the combination enhance the operation efficiency of the two offices? Absolutely - each office has different "busy" seasons and the combination helped staff the busy times...

Were you able to reduce staffing? Yes – less staff that what we had 10 yrs ago If so, do you have to supplement staffing with part-time help during peak periods. Elections only.

INCLUDE THE RECORDER IN THE COMBO!

Basically any advice you could give us would be appreciated.

Thanks

Charlotte, anything to add?

Michael Montplaisir, CPA
Cass County Auditor
Montplaisirm@casscountynynd.gov
701-241-5600

Mike,

Please see my answers below.

Devra Smestad
Ward County Auditor/Treasurer
PO Box 5005
Minot ND 58702
701-857-6420

Were you able to maintain internal accounting control? Internal control is done in several ways: the individuals who make payments do not reconcile the checkbook, receipts are processed through the people at our front counter, but they do not do daily balancing or check writing, etc.

How did the combination affect the employees in the two departments? They continued to do their day-to-day activities and slowly learned the other side's responsibilities. For a while, there was a deputy auditor and a deputy treasurer, but after a few years, we went with one combined deputy.

Did you truly combine the offices or do you simply operate them separately under one department head? The offices are definitely combined with everyone working in one area and cross trained to handle taxes, elections, permitting, AP/AR, etc.

Did the combination enhance the operation efficiency of the two offices? In my opinion, I believe the combination enhanced efficiency. Throughout the year, we have more people to work on the task at hand - we have additional people to take tax payments during tax season and additional people to help with elections & foreclosures, for instance. Everyone has a better understanding of why they do things the way they do, which enhances customer service as well.

Were you able to reduce staffing? If so, do you have to supplement staffing with part-time help during peak periods. When the offices were combined (1998), there were 12 staff between the two offices. As people retired or found employment elsewhere, that individual's duties were absorbed into other positions until we had 7 employees in the A/T office (approx. 2002). Three years ago, we added another administrative assistant position so we now have 8 employees. We only hired a part-time person to help process tax payments one time and that was the year before hiring the administrative assistant.

Hi Mike,

Please see my responses below. Let me know if you'd like to see our combination plan, segregation of duties, or anything else.

Regards,
Erica

Erica Johnsrud

McKenzie County Auditor/Treasurer

201 5th St NW Suite 543

Watford City, ND 58854

(701) 444-3616 Ext. 3 – Telephone

(701) 444-4113 – Fax

www.mckenziecounty.net

Were you able to maintain internal accounting control? Yes, we believe we have. We are currently being audited by Eide Bailly for the first full year of our combined offices and hope to have that audit completed by the end of the year. We have maintained segregation of many duties and the folks that take in the money don't also pay it out.

How did the combination affect the employees in the two departments? Most employees' duties remained unchanged.

Did you truly combine the offices or do you simply operate them separately under one department head? Up to this point we have operated basically two separate offices under one department head. That is changing a bit now and we are working towards making sure employees have backups in case of emergencies or vacations. There have always been two employees in the Treasurer's office that did that work. I think we are going to be moving that to 1.5 employees (the 0.5 employee will be shared with the Recorder Office in 2018 for a variety of reasons.). That being said there is one "auditor" side employee who assists in helping receipt tax payments and one "treasurer" side employee who will be learning elections in 2018. All employees pitch in to help with stuffing statements at tax time or other special projects that we may have to undertake.

Did the combination enhance the operation efficiency of the two offices? Yes, I believe so. Prior to our combination it was very difficult to have a good handle on what one side was doing prior to the other. Our office also communicate back and forth several times a day and it is certainly easier to do with everyone within one office. It has also helped when one side of the office has been short handed as there are some things that the other side is able to assist with.

Were you able to reduce staffing? If so, do you have to supplement staffing with part-time help during peak periods. As I mentioned previously, I think we will be reducing staff by 0.5 employees. We just don't have enough to do year round to keep 2 full-time employees busy within the "Treasurer" side of the office. That employee will be available to us during peak periods and when the other employee is scheduled to be out due to sick, vacation, or emergency situations.

From: Debbie Nelson <debbie.nelson@gfcounty.org>
Date: October 3, 2017 at 5:40:24 AM PDT
To: "Montplaisir, Michael" <MontplaisirM@casscountynd.gov>
Subject: RE: Combination of Auditor and Treasurer Offices

[See below.](#)

As part of our transition planning the county has approved the first reading of two ordinances, one to make the auditor, treasurer, and recorder positions appointive as our terms end, and a second one to combine the auditor and treasurer offices. I am hoping I have caught all the combination auditor / treasurer offices in the state for this survey. Our commission wants some feedback on how the combining of the two offices works or doesn't work.

I think some of the things they may be interested in are as follows:

Were you able to maintain internal accounting control? [Yes, we have enough staff to maintain internal control.](#)

How did the combination affect the employees in the two departments? [Fine, it was done when elected officials retired.](#)

Did you truly combine the offices or do you simply operate them separately under one department head? [We are combined.](#)

Did the combination enhance the operation efficiency of the two offices? [I think it did.](#)

Were you able to reduce staffing? If so, do you have to supplement staffing with part-time help during peak periods. [We reduced two positions and we do not hire temporary staff.](#)

From: "Morlock, Joni M." <jmmorlock@nd.gov> (Towner County Auditor/Treasurer)

Date: October 3, 2017 at 6:20:25 AM PDT

To: "Montplaisir, Michael M." <montplaisirm@casscountynd.gov>

Subject: RE: Combination of Auditor and Treasurer Offices

See below.

As part of our transition planning the county has approved the first reading of two ordinances, one to make the auditor, treasurer, and recorder positions appointive as our terms end, and a second one to combine the auditor and treasurer offices. I am hoping I have caught all the combination auditor / treasurer offices in the state for this survey. Our commission wants some feedback on how the combining of the two offices works or doesn't work.

I think some of the things they may be interested in are as follows:

Were you able to maintain internal accounting control? **No**

How did the combination affect the employees in the two departments? **I don't know, it happened before my time.**

Did you truly combine the offices or do you simply operate them separately under one department head? **Have 2 separate offices under 1 department head**

Did the combination enhance the operation efficiency of the two offices? **Yes**

Were you able to reduce staffing? If so, do you have to supplement staffing with part-time help during peak periods. **Yes. Reduction staff with no supplement staffing.**

Basically any advice you could give us would be appreciated. **I think the appointed position is a very good idea as during an election you are reliant on who the public likes and they are not always informed of qualifications. The combination of offices definitely adds an internal control issue. There was previously embezzling happening in Towner County with the Deputy Auditor and Deputy Treasurer getting together and the Auditor/Treasurer (then elected) did not have a clue. I would guess in Cass County, with more employees, that would be less of an issue.**

From: LeAnn Pollman <lpollman@nd.gov>
Date: October 3, 2017 at 7:13:27 AM PDT
To: "Montplaisir, Michael" <MontplaisirM@casscountynd.gov>
Subject: RE: Combination of Auditor and Treasurer Offices

Renville County combined the Auditor/Treasurer/Tax Director offices in 2003. It has worked great. We had six full time employees in 2003 and by 2005 had three full time employees. My position is Auditor/Treasurer and I oversee the Tax Director. Mine is an elected position, we tried to also have it an appointed position in 2003 but that did not pass. We reduced the staff thru two retirements and one person moved away and we just adjusted our duties as that happened.

I have two deputies who are Deputy Auditor/Treasurer and then one is the Tax Director and the other is also her assistant. Both of my deputies are certified tax Directors. It has been great to have that. We do not get extra help during "tax season" , we just work a little harder!

As for our duties, we are all cross trained in the various required duties. Generally the person who has worked the Treasurer's counter during the day is not the one that does the daily balance the following day. I do all the bank reconciliations monthly and I don't work the counter that much. Only as needed. So that gets all three of us involved in all aspects of the offices.

I feel we are very efficient. I have my hand on everything that goes on in all three offices, so I know where we are during all seasons.

It has worked great for us. I realize we are much smaller than Cass County, but it does work great.

LeAnn M. Pollman
Renville County Auditor
701.756.6301

From: Bonnie Erickson <bserickson@nd.gov>
Date: October 3, 2017 at 11:34:20 AM PDT
To: "Montplaisir, Michael" <MontplaisirM@casscountynd.gov>
Subject: RE: Combination of Auditor and Treasurer Offices

Yes we were able to maintain internal control
There was not a reduction in employees, the former Treasurer resigned
We operate under one department head
I was not the auditor/treasurer when the action was taken to combine the offices
We did not reduce staffing.

Bonnie Erickson
Benson County Auditor/Treasurer
PO Box 206
Minnewaukan, ND 53851
Telephone: 701-473-5340
Fax: 701-473-5571

From: "Korgel, Leslie D." <lkorgel@nd.gov>

Date: October 4, 2017 at 6:13:53 AM PDT

To: "Montplaisir, Michael M." <montplaisirm@casscountynnd.gov>

Subject: RE: Combination of Auditor and Treasurer Offices

Hi Mike:

We combined the auditor's and treasurer's offices back in 2005. It has worked very well although the two offices worked together very well before they were combined. The employees worked together during each offices busy season. The auditor's office helped with getting tax statements ready, the treasurer's office helped during elections and with game & fish licenses etc. To maintain internal accounting we had the treasurer's staff handle the revenue side and the auditor's staff handle the expense side but we did do cross training. Since I sign the vouchers, I do not do anything on the expense side. I do the bank reconcilements even though I am the backup for the revenue side. Only so many people to go around. In the old building we had two separate offices although the staffs did work together. In our new building everything is in one office. I think we gained a lot of efficiency because we cross trained people. That allows us to shift people to where they are needed to cover vacations, sick days etc. This also gives us more people to answer questions on phone calls. If the questions are complicated then the staff can forward the people to the right staff people. We were able to eliminate one position in 2005 and it was a higher paid position. When we did the changeover I appointed a chief deputy and two deputy auditors. The chief deputy handles HR, payroll and elections, one deputy handled game & fish and expenditures and the other deputy handled revenue and property taxes. By the way we gave a pay increase for the extra responsibilities. We do not hire part time help to supplement during peak periods. We work closely with the tax director and recorder's office which are on our same floor. They help stuff tax statements and help at the polling locations manning the electronic pollbooks during elections.

All in all I think it has work pretty well. We try to keep everybody busy although there can be days when we don't get mail service that can be slow.

Les Korgel

McLean County Auditor

SUBJECT: ORDINANCE #2017-2 (COMBINE AUDITOR AND TREASURER OFFICES)

ADOPTED DATE:

PAGE 1 OF 2

AN ORDINANCE COMBINING THE COUNTY AUDITOR AND COUNTY TREASURER OFFICES

WHEREAS, the voters of Cass County enacted a Home Rule Charter (HRC) in 1994 pursuant to North Dakota Century Code Chapter 11-09.1; and

WHEREAS, within HRC Art.7 the voters gave the Cass County Board of Commissioners the authority, through an ordinance, to establish county departments, offices, agencies, boards or commissions in addition to those offices filled by election and may prescribe their function and membership; and

WHEREAS, inherent in the powers voters gave to the Cass County Board of Commissioners to establish county departments is the power to modify county department structures; and

WHEREAS, combining County Auditor and County Treasurer offices is authorized in North Dakota Century Code Chapter 11-10.2-01;

NOW, THEREFORE, be it ordained by the Cass County Board of Commissioners that the offices of County Auditor and County Treasurer be combined and operate as a single office under the direction of the County Auditor, effective at the end of the current Treasurer term or upon the office holder's retirement, whichever comes first.

SUBJECT: ORDINANCE #2017-2 (ELECTED TO APPOINTED POSITIONS)

ADOPTED DATE:

PAGE 2 OF 2

APPROVED:

Chad M. Peterson, Chairman
Cass County Board of Commissioners

ATTEST:

Michael Montplaisir
County Auditor

(SEAL)

First Reading: September 18, 2017
Second Reading: October 16, 2017
Final Passage:
Publication: September 25, 2017

HISTORICAL REFERENCE DATE:

Client:

CASS COUNTY AUDITOR

Account # 10508 Ad # 2543514

Phone: (701) 241-5609

Fax:

Address: 211 9TH ST S #D

PO BOX 2806

FARGO, ND 58108-2806

Sales Rep.:

0135 Forum Legal AdTaker

Phone: (701) 241-5504

Fax: (701) 241-5540

Email: legals@forumcomm.com

Class.: 9950 NORTH DAKOTA LEGALS

Requested By:

Start Date: 09/25/2017

End Date: 10/01/2017

Nb. of Inserts: 8

Dimensions: 1 col. x 14.00 6.5 PT LINES

Publications: inforum.com

The Forum-Fargo

Total Price: \$10.53

Paid Amount: \$0.00

Balance: \$10.53

Page 1 of 1

**NOTICE OF PROPOSED
CASS COUNTY ORDINANCE**

The Cass County Board of Commissioners is considering adoption of an ordinance that combines the county auditor and county treasurer offices. First reading of the ordinance was held September 18, 2017. Second reading and adoption is scheduled for October 16, 2017, at a meeting of the Cass County Board of Commissioners beginning at 3:30 PM in the Commission Room, Cass County Courthouse in Fargo, North Dakota.
(September 25, 2017) 2543514

NOTICE OF PROPOSED
CASS COUNTY ORDINANCE

The Cass County Board of Commissioners is considering adoption of an ordinance that combines the county auditor and county treasurer offices. First reading of the ordinance was held September 18, 2017. Second reading and adoption is scheduled for October 16, 2017, at a meeting of the Cass County Board of Commissioners beginning at 3:30 PM in the Commission Room, Cass County Courthouse in Fargo, North Dakota.

PUBLISH IN LEGAL ADVERTISING: September 25, 2017

P:\COMMISSION MINUTES\MINUTES\COMM2017\ORDINANCE-COMBINE AUDITOR AND TREASURER ADV 9-25-17.DOCX