

**GRAND FORKS COUNTY
POLICY MANUAL**

POLICY NO. 001-02

Eff. 1/3/12

**GENERAL DUTIES OF BOARD OF
COUNTY COMMISSIONERS**

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Pursuant to North Dakota Century Code 11-11-11, "the board of county commissioners:

1. Shall superintend the fiscal affairs of the county.
2. Shall supervise the conduct of the respective county officers.
3. May cause to be audited and verified the accounts of all officers having the custody, management, collection, or disbursement of any moneys belonging to the county of received in their official capacity.
4. Before March fifteenth of each year, shall have the county Director of Finance and Tax prepare general purpose financial statements in accordance with generally accepted accounting principles. Public notice that financial statements have been prepared and are available for inspection must be published in the official newspaper."