

# SNOHOMISH COUNTY JOB DESCRIPTION

## COUNTY AUDITOR

Spec No. 0002

### BASIC FUNCTION

Per RCW 36.22.010 Duties of auditor. The county auditor:

### STATEMENT OF ESSENTIAL JOB DUTIES

1. Shall be recorder of deeds and other instruments in writing which by law are to be filed and recorded in and for the county for which he/she is elected;
2. Shall examine and settle the accounts of all persons indebted to the county or who hold money payable into the county treasury, certify the amount to the treasurer, and give to the person paying, a discharge upon presentation and filing of the treasurer's receipt therefore, charging the treasurer with the amount;
3. Shall keep an account current with the county treasurer, charge him/her with all money received as shown by his/her receipts issued an credit him/her with all disbursements paid out according to the record of settlement of the treasurer with the board of county commissioners;
4. Shall make out and transmit to the state auditor a complete statement of the state fund account with the county for the past fiscal year certified by his/her certificate and seal, immediately after the completion of the annual settlement of the county treasurer with the board of county commissioners.

This statement shall show:

- The total amount of tax levy for the current year as returned on the original assessment roll;
  - The amount of the supplemental taxes levied by the treasurer;
  - The amount collected from delinquent tax rolls of previous years, since the last report;
  - The amount of errors, double assessments, and rebates allowed on settlement of the treasurer with the board of county commissioners;
  - The amount paid to the state treasurer since the last annual statement and all such other credits as the county may be entitled to receive in abatement of state taxes;
  - The balance of the delinquent tax account for the current year.
5. Shall make complete exhibit of the finances of the county immediately after the July settlement between the county treasurer and the county commissioners. He/She shall cause the exhibit to be published in some newspaper printed within the county; if there is none, he/she shall post the exhibit in a conspicuous place in his/her office.
    - The amount of taxes assessed in the county for the preceding year for state, county, road, bridge, school, and other purposes;

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### STATEMENT OF ESSENTIAL JOB DUTIES (Continued)

- The amount of taxes collected on such assessments; the amount of money received from other sources;
  - The amount received into the treasury;
  - The amounts still due and not collected;
  - The number of warrants issued, the several purposes for which they were issued, the amount for each purpose, and the total amount;
  - The total amount of warrants redeemed; the amount of outstanding warrants;
  - The present condition of the treasury; Remarks.
6. Shall make out a register of all warrants legally authorized and directed to be issued by any superior court cost bill, not earlier than ten days after receipt thereof, or by the board of county commissioners at any regular, adjourned, or special meeting thereof, not earlier than ten days after adjournment. He/she shall also make out a certified copy of the register of warrants under his/her treasurer who shall record it in a book kept for that purpose. The auditor shall file and carefully preserve the original in his/her office for future reference. The register of warrants shall be part of the records of the county.
7. Shall examine the books of the treasurer between the first and tenth of each month and see that they have been correctly kept.
8. As clerk of the board of county commissioners, shall:
- Record all proceedings of the board;
  - Make full entries of all of their resolutions and decisions on all questions concerning the raising of money for and the allowance of accounts against the county;
  - Record the vote of each member on any question upon which there is a division or at the request of any member present;
  - Sign all orders made and warrants issued by order of the board for the payment of money;
  - Record the reports of the county treasurer of the receipts and disbursements of the county;
  - Preserve and file all accounts acted upon by the board;
  - Preserve and file all petitions and applications for franchises and record the action of the board thereon;
  - Record all orders levying taxes; perform all other duties required by any rule or order of the board.

Snohomish County is an Equal Employment Opportunity (EEO) employer. Accommodations for individuals with disabilities are provided upon request.

[EEO policy and ADA notice](#)

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Spec No. 0002

Previous Spec No. 100003

EEO Category: 1 – Officials and Administrators

Pay Grade: 002 – Elected Officials

Workers Comp: 5306 Non-Hazardous