

The Iowa County



December 2016

Preferred Vendor of the Month:
County Risk Management Services, Inc.
representing ICAP and IMWCA

Incoming President Peggy Rice

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Emergency Management Coordinator
www.ladagephotography.com

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The Iowa County

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ISAC's Mission:

To promote effective and responsible county government for the people of Iowa.

ISAC's Vision:

To be the principal, authoritative source of representation, information and services for and about county government in Iowa.

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** The views and opinions expressed in articles authored by anyone other than ISAC staff are those of the authors and do not necessarily reflect the official policy or position of ISAC.

Preferred Vendor of the Month

COUNTY RISK MANAGEMENT SERVICES, INC.

representing



Russ Sporer
CRMS, Inc.
russt@noelins.com

For more on the Iowa Municipalities Workers' Compensation Association (IMWCA), one of the programs CRMS represents, see page 16!

In March 2012, hackers broke in to the Utah Department of Health's Medicaid server, exposing claims records and compromising health data records for nearly 500,000 people. Some of the records compromised included patient names, treatment codes, Social Security numbers, birth dates and addresses, among other things. They included information that is personal in its very nature; information that we, as consumers, typically prefer not be put out in the public domain. And yet, with just one small hack, it was. And, unfortunately, this instance doesn't stand alone.

Organizations around the world – public entities included – are affected by network security and data breaches on a daily basis. In fact, more than 83 million records were exposed in 2014 alone.

No type of entity is immune, and no type of entity should go unprotected. *Especially* not counties.

The amount of personal information stored by county departments can be overwhelming; the amount and nature of such data can actually serve to make counties a target for such crimes. Thus, it is essential that Iowa counties protect themselves.

In August of this year, the state of Iowa announced intentions of moving forward with efforts to combat cybersecurity threats, specifically those that might threaten government or private operations, with Governor Branstad stating, "Cybersecurity is a top priority for Iowa."

In today's society, it's no wonder why. Our daily operations are heavily reliant on technology; we use email and computer messengers for routine interactions. We rely on processing, payment and tracking systems to get the job done. And we regularly store information on computers and networks without thinking twice.

To some, these activities may seem ordinary and mundane; to others, they may seem like the perfect set of circumstances for a lucrative cyber crime. And, indeed – they can be. Our interaction with – and reliance on – technology can make our counties desirable targets for security exposures and data breach. Such a breach can not only comprise the integrity *and* information of its citizens, but also result in exorbitant costs to a county. Not only for their own sake, but also for the sake of their citizens, Iowa counties must take measures to secure coverage for such a loss, and to educate employees and volunteers of steps that can be taken to mitigate such a cyber exposure/data breach risk.

The Iowa Communities Assurance Pool (ICAP) helps its county members do just that. The Pool affords its members coverage for first- and third-party claims related to such losses and, through partnership with NetDiligence, a privately-held cyber risk assessment and data breach services company, provides members access to tools and resources that may help combat a data breach.

In addition, the Pool enlists the help of Amanda Davros, Information Technology Loss Control Specialist, who works directly with ICAP members to provide on-site system evaluations, internal control risk assessments and consultative services for Pool members. The goal of such work is to improve data security for all ICAP members, and to help members establish the framework for stronger, more stable security measures.

This service is of immeasurable value to Iowa counties, as there can often be a disconnect in information and systems between various county departments. The IT Loss Control Specialist will help bridge the gap from some of that disconnect, and will assist members with the following and more:

- Asset management;
- Network security;
- Management of networks;

Incoming President

We Are ISAC!

By the time you read this, the Presidential Election will be over. A new President will forge America's future and help support legislation that will govern us all.

With the nature and sentiments of the recent campaigns, I would like to focus my year as ISAC President on the positive message of, "We Are ISAC!"

I would like to tell the story of who we are, what we are about, and what we do. Let's brag about the education that we receive at conferences, celebrate events in our counties, and communicate the innovative work that we do across counties and offices that make our stretched county budgets balance. We need to be proud of what we accomplish, the excellent customer service that we provide to our citizens, and the immense amount of hard work that we do every day in county government.

We are fortunate in Iowa to have so many caring and dedicated public servants who ask for nothing more than to do the job presented to them every day with the guidelines from our legislature. We are the officials and employees on the forefront enforcing new legislation and helping citizens understand, civic group by civic group, of new changes that will affect them.

We need to be proud of our trustworthy and efficient county government in Iowa. Proud that we go the extra step to make things right for our citizens. Proud to make the phone calls to get citizens the answers and the help they need. Proud to put ourselves out there to discuss the impactful legislation, issues and policies.

I will be working with ISAC staff to continue and to increase their efforts of getting the word out. Please help me by sending materials, photos, ideas, achievements, awards and any stories that tell the amazing story of county government in Iowa to Rachel Bennett at rbennett@iowacounties.org.

I am truly honored to be your ISAC President in 2017, and with ISAC's help, I hope to promote the work we all do. We are ISAC. We love what we do. We are proud of what we do. Now, let's show the state! Are you with me?



Peggy Rice

Incoming ISAC President
Humboldt County Auditor
price@humboldtcountyia.org

Preferred Vendor of the Month

- Business continuity and disaster planning; and
- Training and resource allocation for IT security.

These services and offerings are all customized to the needs of a given county, as are the solutions and recommendations that result from such consultation.

Services are available to all ICAP members. Counties that do not have a third party vendor managing its software/networks, or that have had a data breach or virus attack within the last twelve months, are encouraged to schedule a consultation. Member representatives may do so by contacting Amanda Davros, ICAP's IT Loss Control Specialist, at amanda@icapiowa.com.

"We've really identified a need to provide a resource that helps counties manage their assets and cyber security needs," Ms. Davros said. "Our ultimate goal is to educate and improve security not only for counties, but also for the representatives of all our members."

Legal Briefs

End of the Year/Beginning of the Year FAQ

As 2016 comes to a close, I thought I would recap a few issues that seem to pop up every year around this time along with a few questions that arise at the start of each new year, particularly election years.

When do terms begin?

This question came up the other day and while it wasn't one I had received before, it was a good question. In general, you hear about newly elected officials beginning their terms at the start of the new year. But what does that mean when January 1 is on a non-business day (Sunday for 2017)? It turns out when an elected official's term begins is not so clear cut as the start of the New Year. Iowa Code §63.1 sets forth the pre-qualifications for taking office – “by taking the prescribed oath and by giving, when required, a bond, which qualification shall be perfected, unless otherwise specified, after being certified as elected but *not later than noon of the first day which is not a Sunday or a legal holiday in January of the first year of the term for which the officer was elected.*” (emphasis added) So for this year, most new terms will begin on Monday, January 2. Iowa Code §69.1A allows the previous office holder to continue their term “until a successor is elected and qualified,” so that there isn't a gap in coverage for the office.



Kristi Harshbarger
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A couple of other notes: 1) The oath for officers can be found in Iowa Code §63.10; and 2) information about the bonds for county officials can be found in Iowa Code Chapter 64.

Can we pay for a newly elected official to go to a training prior to their term beginning?

Yes. Iowa Code §331.907(4) states “[t]he board of supervisors may authorize the reimbursement of expenses related to an educational course, seminar, or school which is attended by a county officer after the county officer is elected, but prior to the county officer taking office.” (Editor's note - For instance, the ISAC New County Officers School - see next page.)

What options do the board of supervisors have to change the compensation schedule recommendations of the county compensation board?

Assume hypothetically (and for ease of my math calculations) that the compensation schedule presented by the compensation board recommends a 10% salary increase for the auditor, treasurer, recorder, sheriff and county attorney and a 5% salary increase for the supervisors. Subsection 2 of Iowa Code §331.907 requires that if the supervisors want to reduce these proposed salary increases, they must do so by an equal percentage. Applying that requirement, if the supervisors decided to reduce the salary increase by 50%, then the supervisors would receive a 2.5% increase and the other county officials would receive a 5% salary increase.

If the supervisors chose to use the provisions of subsection 3 of Iowa Code §331.907, this would give the supervisors the additional option of further decreasing their own salary increases, while leaving the decrease to the other county officials' salary increases the same. So the supervisors could choose to reduce the salary increase by 50% for the other county officials (resulting in a 5% salary increase for those county officials) and reduced the salary increase of the supervisors by 100% (resulting in the supervisors receiving the same salary as the previous year). This was not an option prior to the adoption of subsection 3. Prior to the adoption of subsection 3, if the supervisors wanted to reduce their salary increase by 100%, they would also have had to reduce the salary increase of all the county officials by 100% (meaning that both the supervisors and the other county officials would receive the same salary as the previous year).

I receive several compensation board questions each year, and every year it seems a situation comes up that I haven't run into before. Please talk to your county attorney first when questions arise and feel free to reach out to me as well. For a more general introduction into how compensation boards work, take a look at my November 2015 “Legal Briefs” article which is available at www.iowacounties.org under the Member Resources tab.

Continues on page 7.

Meetings



Kelsey Sebern
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New County Officers School

January 18-19, 2017

Holiday Inn Airport, Des Moines

Registration, the full agenda and more is available at www.iowacounties.org! Counties may pay the registration fee for newly-elected officials to attend this training before they have taken office.

All newly-elected county officials and newly-appointed employees are encouraged to attend this two-day training to get a jump start on learning about county government. The NCO School is also an excellent opportunity for incumbent county officials and employees to brush up on important subjects.

The first day of training will consist of general issues that apply to all county officials, such as open meetings law, ethics and budgeting. The second day will be specific to each of the three offices that were up for election in November 2016 – auditors, supervisors and sheriffs.

A sleeping room block is available at the Holiday Inn Airport (611 Fleur Drive, Des Moines) for the evenings of Tuesday, January 17, 2017 and Wednesday, January 18, 2017. The group room rate is listed under the Iowa State Association of Counties (ISAC) and is \$100/night plus applicable taxes. Please call the hotel's reservation line, 515.287.2400, to make your room reservation. All reservations must be made no later than 5:00 pm on December 29, 2016. After this deadline, any rooms left will be released for general sale, and the ISAC group rate will not be available.

County Day at the Capitol

March 8, 2017

Iowa State Capitol

ISAC Legislative Conference

March 9-10, 2017

Des Moines Marriott Downtown

Although our annual spring conference has a new name, the ISAC Legislative Conference will provide the same general education and affiliate time as in the past. Registration and hotel room blocks will open at 8:30 am on Wednesday, January 11, so please make your plans to attend now and find out more at www.iowacounties.org.

Join us for County Day at the Capitol. This event will begin with special presenters on the hot issues of the time at the Iowa Historical Building (note location change). From there, the group will travel to the Capitol. The time at the Statehouse will give county officials the opportunity to participate in the lobbying process by meeting with their legislators.

The Legislative Conference will provide time on Wednesday afternoon and Thursday morning for affiliate committee meetings and will officially begin in the exhibit hall before educational seminars and the ISAC General Session and Awards Ceremony on Thursday morning. The remainder of the programming will be planned by individual affiliates as in the past.

Legal Briefs

Can I accept holiday gifts?

It depends. In general, you can accept gifts with a value of less than \$3. The gift law only applies when the person giving a gift is a restricted donor. For more information on the gift rules, see the December 2014 "Legal Briefs" article and/or the advisory opinions from the Iowa Ethics and Campaign Disclosure Board on the topic, which can be found here: http://www.iowa.gov/ethics/legal/adv_opn/topic-gifts_locaethics/topic-giftslocaethics.htm.

Capitol Comments

Heading into the November 8 General Election Iowa looked to be a toss-up state that could become one of two or three Obama states that Donald Trump could win. Iowa became part of the rule rather than the exception as Trump flipped several Midwest and Rust Belt states as well as Florida. The Democrats gained two seats in the U.S. Senate and eight seats in the U.S. House, but the GOP was able to maintain the majority in both. In Iowa, Republicans had a great election up and down the ballot. Senator Charles Grassley, Representative Rod Blum, Representative David Young, and Representative Steve King were re-elected. Representative Dave Loebsack was re-elected to his sixth term and remains the only Democrat in Iowa's federal delegation.

The fight for the Iowa Senate majority brought the biggest surprises of the election within Iowa. It wasn't that surprising that Republicans took the majority given the number of swing districts the Democrats had to defend, but defeating six incumbents including the Majority Leader himself was well beyond most expectations going into election day. Majority Leader Mike Gronstal was first elected to the Iowa Senate in 1984 after a term in the House, and has been the Democratic Leader (both minority and majority) since 1997. The race was heavily targeted and both parties spent a lot of money in the Council Bluffs district that is nearly even in voter registration, but Gronstal's loss is still shocking to political observers. Another big upset occurred in SD44 where Senator Tom Courtney was seeking his fifth term and Democrats had a 4,000-voter lead in party registration. The other four Democratic incumbents to fall were in swing districts with Republican voter registration advantages. Those senators were former Howard County Supervisor Mary Jo Wilhelm, Marshall County Deputy Sheriff Steve Sadders, Brian Schoenjahn from Fayette County, and Chris Brase from Muscatine County. Democrat Jan Heikes, a former Allamakee and Winneshiek County CPC, and Libertarian Don Brantz, a former Mills County Supervisor, both came up short in their races to unseat GOP incumbents. On the Republican side the following former county officials were re-elected: Former Boone County Supervisor Jerry Behn to his sixth term, former Mahaska County Supervisor Ken Rozenboom to his second term, former Crawford County Supervisor Mark Segebart to his second term, former Wayne County Supervisor Amy Sinclair to her second term, and former Sioux County Treasurer Randy Feenstra to his third term. In total there will be eight new faces in the Iowa Senate next year. In addition to the six successful challengers there will be a new senator in SD16 in Des Moines following the retirement of Senator Dick Dearden and a new senator in SD45 in Scott County to be determined in a special election on December 27 following the passing of Senator Joe Seng. Following the election, the partisan split in the Iowa Senate will be 29 Republicans, 19 Democrats, one independent, and one vacancy.

The Iowa House of Representatives will also look different next session. In our election preview in October it was stated that 13 representatives were retiring – this was a mistake as only 12 (eight Republicans and four Democrats) chose not to seek re-election. All 48 Republicans running for re-election were successful and all eight open seats currently held by retiring Republicans were kept. GOP newcomers also picked up HD57 covering rural Dubuque County previously held by retiring Democrat Nancy Dunkel and HD56 covering Allamakee and Clayton County by defeating incumbent Democrat Patti Ruff. Two former county officials were among the group of Republicans to win open seats – former Winneshiek County Supervisor Michael Bergan and former Jones County Supervisor Andy McKean were successful in swing districts. Carroll County Deputy Sheriff Ken Myers came up short in his bid to unseat an incumbent. All former county officials running for another term in the House are Democrats and all were re-elected former Lee County Supervisor Jerry Kearns to his fifth term, former Wapello County Auditor Mary Gaskill to her eighth, former Assistant Floyd County Attorney Todd Prichard to his third term, and former Warren County Public Affairs Director Scott Ourth to his third term. With 12 retirements, Representative Ruff losing in the General Election, and Representative Dan Kelley losing in the Democratic Primary and in the General Election running as a third-party candidate, we will have 14 new representatives next session as Republicans expand their majority to 59-41.

The 2017 legislative session will mark the first time since 2010 that one party controlled the Governor's Office, House and Senate, and the first time since 1998 that the Republicans have control of the three. Between now and the beginning of the legislative session the ISAC Government Relations Team will continue preparation as we seek to accomplish the top priorities and legislative objectives chosen by you, our members. We'll also be looking at the possibility that with the new Senate majority some of our proposals may have a better chance of achievement, while others may have an even tougher path to success. Similarly, we'll be cognizant of the fact that some legislation that we've successfully blocked over the years was because of the previous Senate majority, and we may no longer have that luxury. At a minimum it will be an interesting and unique legislative session, and we look forward to continuing our work on your behalf.



Lucas Beenken
Public Policy Specialist
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Technology Center

ICACMP Supported by ISAC IT

In July 2016 ISAC began management of the Iowa County Attorney's Case Management Project (ICACMP). Currently 52 counties participate in the project, and on average five new counties are added each year. The mission of the project is to improve the efficiency of the prosecutor's office in Iowa. This is accomplished through a variety of avenues.

Prolaw

Prolaw is a legal case management software that provides customizable document templates, contact management, integration with Microsoft Office and Adobe, and much more! In addition to this functionality, the software has been customized to meet the needs of Iowa's criminal justice processes. One of the most impressive features of this software is shared file access for all users at any time. Allowing all users access to cases is essential when managing the large and varied caseloads that the majority of County Attorneys have as well as collection of court debt. Another important feature is the potential for offices to go completely paperless. Going paperless has some powerful cost savings attached to it, particularly with regard to office and storage space.



Andrea Jansen
IT Program Manager
ajansen@iowacounties.org

Counties that join the project receive discounted pricing for the software and intensive support that includes:

- Administration of all invoicing and payments to the vendor;
- On-site implementation and training ;
- Data exchange assistance for implementation, troubleshooting, training;
- Upgrade maintenance and scheduling;
- Role-based trainings;
- First and second level user support and problem determination;
- IT staff support;
- Template troubleshooting and assistance;
- Sharing of report formats, as well as customization of reporting;
- Use of ProLaw Mobile to access from any tablet, smart phone, etc.;
- Customization request management; and
- Assistance with legacy data conversion, if needed.

Data Exchanges

ICACMP has been instrumental in developing and prioritizing data exchanges with the various criminal justice components across the state. The fees paid by the member counties defray the cost of implementing data exchanges because of the consistency of the database among the member counties and have been crucial to decreasing data entry by county attorney staff. These exchanges also increase efficiency and accuracy as they are in real time in most cases. There are several data exchanges on the horizon, and one of the most exciting is an auto-file feature. This will allow users to directly file from within Prolaw and eliminate the need to go outside of the application to electronically file with the courts.

Charging Table

The project is also responsible for the management of a charging table that contains statutes and wording for all Iowa criminal code statutes. This is a large undertaking as the table is updated each time a statute has been redacted or enacted to ensure that members have the most up-to-date and accurate charging language within Prolaw. In addition, many other criminal justice agencies and data exchanges utilize this table to exchange charge data in a consistent manner across all systems.

Shared Server

The shared server is a cloud based environment hosted at ISAC that allows smaller counties (five users and under) to utilize the Prolaw software. This is ideal for counties that do not have dedicated IT staff and/or do not have server space for the software.

Continues on page 10.

Technology Center

The Project manages all updates and maintenance of the shared server and there are currently seven counties utilizing this option.

Governance

The Project is governed by both the ICACMP Board of Directors and Governing Board. The Governing Board consists of each member county and is responsible for the annual approval of the project's budget. The Board of Directors is responsible for the more specific direction of the Project. Each district is represented on this Board, and there is attorney, administrative staff, and judicial dialog representation so that all viewpoints are taken into consideration.

Staff

Currently, there are three staff members dedicated to the project; IT Program Manager, IT Specialist, and past Project Administrator. The role of the IT Program Manager is to oversee the project and assure that the vision of the Board of Directors is being met. The role of the IT Specialist is to support all technical aspects of the project including user support, server maintenance, and advanced querying/calculations. The past Project Administrator is also currently involved to act as a consultant and continue to transition knowledge to staff. Looking forward, in FY 2018 another staff member will be added to manage training across the state.

We are very excited about this new collaboration and can't wait to see what the future holds. Please contact me with any inquiries about ICACMP. I can be reached at 515.244.7181 or ajansen@iowacounties.org.

ISAC Brief

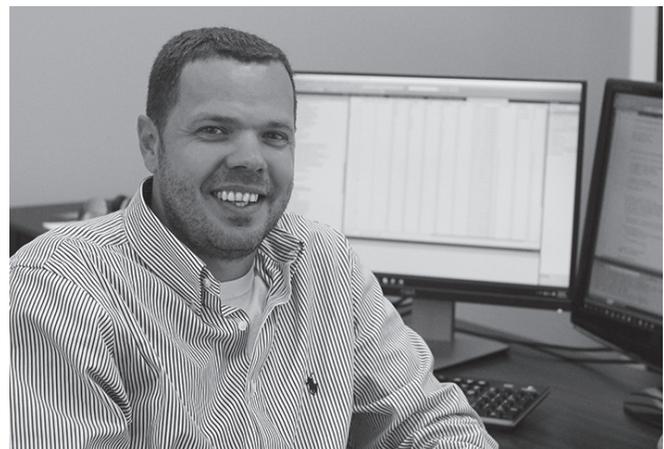
Welcome, J.D.

Hi, my name is J.D. Ricklefs. J.D. is short for Joseph David. I usually go by J.D., but I've been called everything thing from Joey to J, to just D. My wife calls me all sorts of things that I won't mention.

I was born in Pocahontas, but I was raised in the neighboring town of Rolfe. I grew up on a farm doing all sorts of farming things.

In 1998 I attended UNI where I graduated with a Major in Management Information Systems with an emphasis in Business Administration. After school I began working in an automotive advertising agency in the data services department, and I quickly transitioned over to a full-time web developer. I later went on to work for an insurance software company in Cedar Rapids where I worked on everything from the company's customer portal, to writing online compliance software. Basically if it had to do with the inter-web, I was probably involved. I held that position for six years before coming to ISAC.

I spend most of my free time with my wife, Katy, and our two kids, Kennedy and Connor. Otherwise, I can usually be found working on the house, doing yard work, tinkering on my truck, or some sort of software project.



J.D. Ricklefs
Senior Software Developer/Data Analyst
jricklefs@iowacounties.org



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2016 ISAC Excellence in Action Awards

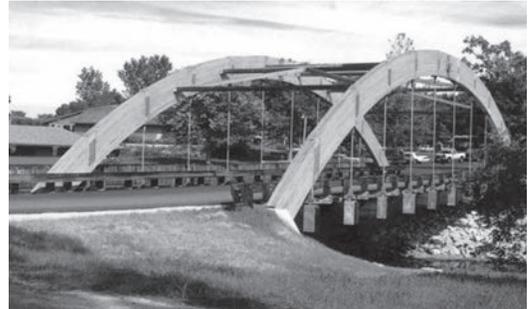
The purpose of the Excellence in Action Award is to recognize those projects or individuals whose actions result in improving county services, communications, and cooperation to citizens, partners and other counties. By nominating projects or programs, counties have an opportunity to share and to learn about activities that could benefit their county.

All nominations that are received are great examples of our counties applying creative problem solving with a desire to improve services, reduce costs, and/or deliver information to their citizens. The nominations are judged by the ISAC County Strategic Technology Advisory Resource (Co-STAR) members. After considering all nominations, two projects stood out in terms of innovation and creativity. All winning project details as well as past and present nominations are available at www.iowacounties.org under the About tab. We encourage everyone to submit a nomination next year.

Buchanan County Bridge Program

Buchanan County is responsible for 259 federally classified bridges on the secondary road system. With limited federal funds, Buchanan County could only replace one bridge a year. Because federal funds do not begin to cover the bridge replacement needs, Buchanan County has developed nontraditional solutions (I.E. rail cars) to replace many of their bridges. Utilizing innovative methods and building partnerships with the keys players has allowed Buchanan County to develop a more economical methods of repairing and replacing bridges.

Buchanan County has built international partnerships that have allowed them to take advantage of technologies that were not previously used in the U.S. market. Using these partnerships has assisted Buchanan County to enlist domestic partners to drive innovation and efficiencies into their bridge repair and replacement program.



Fontana Park Bridge



Catt Bridge

Patrick Harney
US Army
1961-1963

I was born 17 April 1942 and grew up on a farm north of Iowa City. I served in the military January 1961-December 1963 and was stationed at Ft. Riley, Kansas and Ft. Leonard Wood, Missouri.

My brother Francis served in the US Marine Corps 1946-1948 and was stationed in Hawaii. My brother Thomas served in the Army 1955-1958 in Germany, we each have a brick at the Memorial.

I served with Hq Battery 2nd RKT/HOW BN 21st ARTY, Schofield Barracks, Hawaii. After my time in the service I served on the Iowa City Police Department for 33 years. I was elected to the Johnson County Board of Supervisors and took office in January 2000. I have been elected to four terms. My current term ends 2016. I attended Kirkwood Community College and the University of Iowa. My wife, Joan O'Neil and I were married September 1, 1965 and we have a son, Dan, and a daughter, Brenda. We also have three grandchildren, a fourth was born quietly.

Brick Location

Johnson County Armory and Veterans Memorial Kiosk

Working from a promise made at the 2013 Memorial Day dedication of the Johnson County Armory and Veterans Memorial, Veterans Affairs Director Gary Boseneiler began to develop an innovative approach to honor those that have served our nation.

Mr. Boseneiler fused the efforts of the Johnson County Information Technology Department, Physical Plant, and Veterans Affairs, with the support of the Commission of Veterans Affairs and the Johnson County Board of Supervisors. The work resulted in an electronic kiosk that maps the location of memorial paver bricks engraved with the names of Veterans and supporters and an electronic link to the honoree's biography. This allows the visitors to the memorial to learn more about the Johnson County Veterans through their personal story and history.

The Johnson County Armory and Veterans Memorial is located at 925 S Dubuque Street in Iowa City.

ISAC Brief

ISAC Board Meeting Summary – September 22-23

ISAC President Joan McCalmant called the meeting to order and led the Board in the Pledge of Allegiance. The minutes of the July 7 ISAC Board meeting and the August 3 ISAC Executive Committee were approved.

Brad Holtan highlighted of the year-end financial report as of June 30, 2016. He explained changes that were made due to software that is in the process of being created by ISAC staff. The 2016 Scholarship Golf Fundraiser netted around \$24,000 for the ISAC Education Foundation.

Bill Peterson reported that ISAC and the Iowa State Association of County Auditors (ISACA) have been working on an agreement for ISAC to provide additional administrative services to State Election Administrators Training (SEAT). ISACA proposed extending the current agreement by six months in order to allow for time to work out a future plan. This extension was approved.

Bill provided an update on staffing at ISAC, and Joan McCalmant recessed the ISAC Board meeting in order to begin a planning session with Jeff Schott, Director of Public Affairs at the University of Iowa. The Board was reconvened following the session.

Bill Peterson gave a report on ISAC staff's flexible schedule. The Board and staff had an extensive discussion on the results so far. The consensus was one of overall support for the flex schedules continuing indefinitely.

Board Meeting Summary - October 27-28

President McCalmant called the meeting to order and led the Board in the Pledge of Allegiance. The minutes of the September 22-23 ISAC Board meeting were approved.

Representatives from McGowen Hurst Clark and Smith, P.C. presented the audit. An unqualified opinion was given, and the governance letter to the Board was included in the report. Staff was temporarily excused so that the auditors could meet privately with the Board. The report was accepted.

Bill distributed a one-page summation of the full goal setting report that was prepared by Jeff Schott. The Board discussed the on-going commitments and future goals amply and the process moving forward for the creation of action plans. Staff will prioritize and bring needs, budgets and timelines to the Board during its January meeting. The report was accepted and the mission statement, vision statement and organizational values were adopted.

Brad Holtan reviewed and highlighted the September 30, 2016 financial statements and investment report. The reports were accepted.

Kristi Harshbarger gave a summation of the recommended changes to the employee handbook that would allow for flexible work schedules and other updates as needed. The Board discussed and accepted the changes.

Tammy Norman discussed the needs and plan for remodeling portions of the office to make room for flexible work spaces in the IT area. The proposal was accepted.

Alan Kemp, Iowa League of Cities (League) Executive Director, and Robert Palmer, League Government Affairs Manager, distributed and reviewed their legislative priorities. The Board and League representatives had ample discussion about topics of mutual interest to counties and cities.

Jamie Cashman and Lucas Beenken reviewed the 2017 ISAC Legislative Priorities that included four top priorities, including: Distracted Driving; Food Safety; Mental Health and Disability Services; and National Resources and Outdoor Recreation Trust Fund. They reported on new objectives and other changes to the priorities. The Board came to the consensus that it would consider Water Quality Management as a priority. The Board also discussed guidance on the continued minimum wage debate and came to the consensus that ISAC should advocate that counties need to maintain the right to set a local minimum wage.

Kristi Harshbarger gave an update on legal matters, and Beth Manly reported that ISAC will be going through a vulnerability scan of its network soon. The policies and procedures are also being updated.

Continues on page 13.

ISAC Brief

Rachel Bennett reviewed the 2016 ISAC Fall School of Instruction Board Scenario and gave conference updates. She reviewed the 2017 ISAC New County Officer School agenda. Rachel also reviewed the 2017 ISAC Legislative Conference agenda and gave clarification on future conference dates and names. Although the conference names are changing, programming and affiliate time will remain as in the past. County Day at the Capitol will be held on Wednesday, March 8, 2017. The 2017 ISAC Legislative Conference agenda was approved

Tammy reported that the ISAC Scholarship Planning Committee recommended to award \$23,500 in scholarships in 2017, including: six top district scholarships in the amount of \$2,500 each; six district runner-up scholarships in the amount of \$1,000 each; and one past president scholarship in the amount of \$2,500. The recommendation was approved.

Board members Melvyn Houser and Grant Veeder suggested that Water Quality Management be moved to a Top Priority and presented recommended changes to the Water Quality Management legislative objective and the Natural Resources and Outdoor Recreation Trust Fund top priorities. The requested changes were vetted amply, and the Board came to an agreement on and approved the wording of each. The 2017 ISAC Legislative Priorities were adopted as amended, and the order of the top priorities were approve in the following order: Mental Health and Disability Services; Natural Resources and Outdoor Recreation Trust Fund; Food Safety; Water Quality Management; and Distracted Driving.

President McCalmant announced that Lonny Pulkrabek, Eric Stierman, Deb McWhirter and she will sit on the Nominating Committee and bring a recommendation for the 2017 Executive Committee to the November 30 meeting of the ISAC Board.

Staff was excused while the ISAC Board met with Bill.

ISAC Brief

My name is Molly Hill, and I'm ISAC's Staff Accountant. I began working with ISAC on October 17.

I graduated from Simpson College in May of 2014, with a degree in Accounting and Business Management. For the past two years I've worked at Children and Families of Iowa as their Senior Accounting Specialist.

I'm looking forward to working with ISAC and its affiliates.



Molly Hill
Staff Accountant
mhill@iowacounties.org

NACo News

Doing More with Less: State Revenue Limitations and Mandates on County Finances in Iowa

A newly released national study by NACo reveals the extent to which Iowa counties must increasingly do more with less.

Iowa counties provide front line support for the health, safety and prosperity of communities and residents. But state limitations on counties' capacity to raise adequate revenue, combined with unfunded mandates from state and federal governments, are creating a fiscal squeeze.

Jonathan Harris

NACo Research Associate

jharris@naco.org

The primary source of general revenue for Iowa counties is property taxes. But it would be a mistake to conclude that all property taxes levied on a particular parcel are retained by the county. Iowa counties keep only 22.4% of collected property taxes. The largest portion of property taxes collected in Iowa goes to schools (41.4%), with a myriad of other governmental entities utilizing the remainder (see Figure 1).

The state imposes a variety of limits on counties' abilities to raise both property and sales tax revenue. This constricts counties' ability to fund essential services for residents. For instance, the county property tax rate may not exceed \$3.50 per \$1,000 of taxable value in incorporated areas, or \$3.95 per \$1,000 of taxable value in unincorporated, rural areas. Annual growth of taxable property value must not exceed 3% for residential and agricultural property, otherwise a "rollback" of taxable value will ensue. A slew of other state revenue limits apply as well. Both the local option sales tax and the local vehicle tax are limited to 1%. Voters must approve these taxes, and the sales tax applies only in those taxing districts where the majority of voters approved the tax.

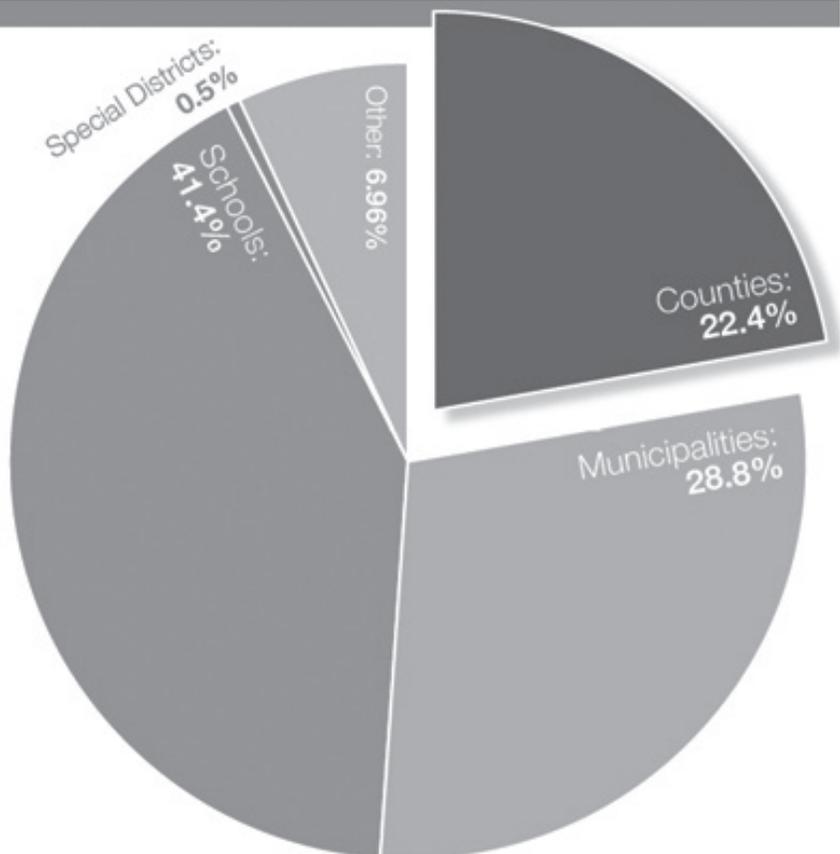
Although Iowa has not saddled counties with any major unfunded mandates in the last decade, the reduction of state funds has created financial stress for Iowa counties. According to the U.S. Census of Governments' most recent data, intergovernmental revenues from the state and federal governments comprised 26.1% of total county revenues in 2012. The state of Iowa, however, has begun sharing less revenue with its counties to address financial shortfalls. For example, a record of insufficient, unpredict-

Continues on page 15.

**FIGURE 1:
PROPERTY TAX
REVENUE
DISBURSEMENT SHARE
OF PROPERTY TAX
COLLECTED STATEWIDE**

Source: : Estimate from Iowa State Association of Counties, 2016

- schools
- counties
- municipalities
- other
- special districts



able and occasionally non-existent state funding to support mandates for delivery of mental health and disability services by counties, coupled with outdated restrictions on counties' property tax levying ability, has forced counties to eliminate beneficial non-mandated services for their most vulnerable citizens. Additionally, the caps on levying authority for mental health services by counties within their mental health regions has resulted in a misalignment of the financial resources to deliver services.

In the face of this plethora of fiscal challenges, Iowa's counties are pursuing various solutions to ensure quality service delivery despite fiscal constraints. Counties are partnering with cities, or sometimes with other counties, to provide services to residents through "28E Agreements," under Iowa Code Chapter 28E. Regional mental health partnerships, shared ambulance services and a public entity in Dubuque County with the purpose of providing library services to cities are all examples of these 28E Agreements. More than 23,000 of these agreements statewide help counties and other local governments reduce the financial and administrative burden of providing services to their residents.

Continued partnership with state and federal governments is essential to counties' ability to effectively and successfully support thriving communities as local conditions and needs change. The state and federal governments need to provide full funding to cover the compliance costs relating to mandates. Likewise, increased county autonomy regarding revenue generation and service provisions is required. After all, local elected officials best understand the county economic conditions and budgetary requirements.

To learn more, visit www.naco.org/statelimits.

2016/2017 Calendar

December 2016

- 4-7 ISSDA Winter School
(Holiday Inn Airport, Des Moines)
- 6-8 ICEA Annual Conference
(Scheman Building, Ames)
- 14 ISAC Board of Directors Meeting
(ISAC Office)

January 2017

- 18-19 New County Officer's School
(Holiday Inn Airport, Des Moines)
- 20 ISAC Board of Directors Meeting
(ISAC Office)

February 2017

- 2 Supervisors Statewide Meeting
(Embassy Suites Des Moines Downtown)
- 9 ISAC Board of Directors Meeting
(ISAC Office)
- 25-1 NACo Legislative Conference
(Washington, D.C.)

March 2017

- 8 County Day at the Capitol
(Iowa State Capitol, Des Moines)
- 9-10 ISAC Legislative Conference
(Des Moines Marriott Downtown)

April 2017

- 7 ISAC Board of Directors Meeting
(ISAC Office)
- 13 ISAC HIPAA Program Training
(Courtyard by Marriott - Ankeny)
- 23-26 ISSDA Civil School
(Holiday Inn Airport, Des Moines)
- 26-27 Smart Connections Conference
(Holiday Inn Airport, Des Moines)

June 2017

- 15 ISAC Board of Directors Meeting
(ISAC Office)

July 2017

- 21-24 NACo Annual Conference
(Columbus, Ohio)

August 2017

- 22 ISAC LPC Retreat
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)
- 23-25 ISAC Annual Conference
(Veterans Memorial Community Choice Credit Union Convention Center, Des Moines)

September 2017

- 14 ISAC LPC Meeting
(ISAC Office)
- 17-20 ISSDA Jail School
(Holiday Inn Airport, Des Moines)
- 27-29 ISAC Board of Directors Retreat
(Humboldt County)

November 2017

- 16-17 ISAC Board of Directors Meeting
(ISAC Office)

December 2017

- 3-6 ISSDA Winter School
(Holiday Inn Airport, Des Moines)

If you have any questions about the meetings listed above or would like to add an affiliate meeting to the ISAC calendar, please contact Kelsey Sebern at ksebern@iowacounties.org.

Affiliate Spotlight

Assessors 2016 Outstanding Member

John Freese, Grundy County Assessor, was nominated and selected to receive the "Outstanding Member" Award at the Iowa State Association of Assessor's Annual Conference and School of Instruction held in Des Moines in October. The recipient of this award is selected based on leadership qualities, professionalism and contributions to the Association.

John started his assessment career in 1989 as an appraiser for Grundy County. In 1991, he was appointed Grundy County Deputy Assessor, and held that position until being appointed Grundy County Assessor in 2010. He is a member of the Iowa State Association of Assessors (ISAA), the International Association of Assessing Officers (IAAO), and the Institute of Iowa Certified Assessors (IICA).

John has earned the Iowa Certified Assessor (ICA) designation and has served as the IICA Secretary/Treasurer since 2009. He has also served the ISAA in several capacities over the years, most recently being appointed as a member of the ISAA Executive Board and the Manual and Forms Committee.

John resides in Grundy Center with his partner in life Susie Simon, and enjoys a variety of interests including tasty creations from his Meat Shack; canning salsa, juices and peppers from the garden; owning homing pigeons to train his two dogs Murphy and Brandy; as well as a love for fishing, bow and muzzleloader hunting and ice fishing.

Special surprise guests attending the award presentation included his sister Sherry and her husband Stan Caldwell; his brother Mike and his wife Cindy Freese; and his office staff, which included Mike Steinmeyer and Deb Gudahl.



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IPERS Investment Board Update

At the September meeting, the IPERS Investment board completed an analysis of the cost effectiveness of our retirement system. We received a cost comparison and performance report that was recently completed by CEM Benchmarking, a company that collects information from a variety of public pension funds.

CEM compares cost and return performance, net return on fund investments, investment costs, differences in implementation style and risk levels. One hundred and forty-nine U.S. pension funds participate as well as 74 Canadian funds and 49 European funds. For our discussion, we tried to compare IPERS performance to 19 U.S. funds with a median size of 27 billion which compares to IPERS 28 Billion.

While this was an in-depth study with lots of detail, there were some key takeaways:

- Our five-year net total return was 7.59%, which is above the U.S. median for our peer group of 7.50%
- The investment cost for IPERS was 43.6 basis points, which is below our own benchmark 46.7 bps. This indicates that IPERS has a slightly lower investment cost than our peers in public pension funds.
- When comparing the asset risk of IPERS investments, Iowa has a risk level measured at 9.2%, which is very close to the U.S. median of 9.1%

IPERS CEO Donna Mueller and CIO Karl Koch continue to keep IPERS among the better managed pension funds in the nation. IPERS ranks favorably both in terms of income realized on our fund balance and the administrative expense we incur.

The Board also reviewed the results of a feasibility study that was commissioned by the IPERS Benefits Advisory Committee regarding the implementation of a cost-of-living adjustment (COLA) for IPERS retirees. IPERS is one of a very few domestic public pension plans that do not include any COLA .

Three different COLA proposals were analyzed with each offering a different rate of COLA. Although both the Benefits Advisory Board and the Investment Board offer some support for this concept, it is currently seen as too expensive to implement. Therefore, no recommendation to implement any COLA will be made at this time. Some key reasons why are:

- All options presented would immediately increase the unfunded actuarial liability substantially;
- Any benefit would require a significant increase in contributions by the employee and/or the employer. Options ranged from and increase of contributions from .98% to 3.61%; and
- Any benefits to current IPERS retirees would have to be paid by those currently working.

The IPERS Board also reviewed the latest information available regarding our funding status. According to our actuary, Cavanaugh Macdonald, IPERS has an accrued liability of \$34.718 billion. Since our current market value of assets is \$28.268 billion, we have an unfunded liability of \$6.451 billion.

We also had an extended and “spirited” discussion regarding our assumed expected earnings rate going forward, which we currently have set at 7.5% annually. The board voted to review our expected earnings and consider lowering this expected discount rate to more accurately reflect what may possibly be a lower rate of return.

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Wayne Walter

Winneshiek County Treasurer
wwalter@co.winneshiek.ia.us

Finally, the IPERS Investment Board elected leadership for the upcoming year. Marlene Sprouse was elected Board Chair, and I was elected Vice Chair. As always, I am honored and humbled to be given the responsibility of representing my fellow public employees to this important organization.

Miscellaneous

Safety Resources

Iowa law requires employers provide workers' compensation benefits to eligible employees. Many counties choose to meet this requirement by purchasing insurance coverage, which includes handling claims when an employee is injured. But there are also many more resources available from most workers' compensation providers. This article will focus on the loss control services that can help lower your cost of coverage as well as improve productivity and employee morale.



The objective of loss control is to help control losses. The goal at the end of each day should be that every employee goes home safe, to enjoy their family and friends. To do that, employers should take advantage of resources available from your insurance provider that, when put in place, will help you meet that objective. These services start with a visit from the loss control staff who will evaluate your operations and make recommendations to improve safety and control potential exposures to injury. Recommendations may range from implementing a policy or procedure to training for employees on a specific exposure identified during the visit.

Today, websites are the front door to many of these services. Most insurance providers have a website with a robust set of tools to help their members meet their objectives of providing a safe workplace. Look for a model general safety manual that meets the needs of your municipality, and specific model programs such as blood-borne pathogens, confined space, lockout-tagout, and personal protective equipment. In Iowa, the employer has the right to direct care; employers should utilize a designated physician for their work-related injuries. Look for a model policy and healthcare provider request for proposal to facilitate the process.

Training is an important component to keeping employees safe, and in many cases training is required by the Occupational Safety and Health Administration (OSHA). According to OSHA, successful safety and health management systems reduce injury and illness costs 20 to 40 percent. New employees need to know what is expected of them. Even if an employee comes to the position with experience, employers should take the time to refresh the training and set clear expectations. OSHA requires regular refresher training on specific topics like forklifts (every three years) and blood borne pathogens (annually). Safety training is often delivered using videos or more recently through online resources. Many providers have video libraries and also make online training available at no cost or low cost. Some providers also offer tools to document training that may be delivered by other means, so all your training records are in one easy-to-assess place. As an example, if you hold a hands-on class on fire extinguishers, you can enter this information into the online university for each employee present, and also document others who still need to complete the training. An important point about any training; videos and online courses are great ways to introduce concepts; however, it is considered awareness level training. As an employer you are still responsible to train employees on the specific processes, procedures, and safe workplace requirements of their job.

Another service offered by loss control is on-site training. Participation in safety meetings, assisting with establishing a safety committee, and facilitating job safety evaluations are some examples where loss control can help. An experienced loss control representative will ask questions and get to know your operations.

A few words about IMWCA loss control: the professionals providing services have a deep understanding of county operations. Two of IMWCA's three field representatives have prior experience working for counties in Iowa, and their experience ranges from law enforcement to secondary roads and department head responsibilities of budgeting for employees and equipment. Staff are very familiar with government operations and understand the inherent risks of the jobs performed by municipal employees. IMWCA is governed by a nine-member board of trustees comprised of elected and appointed officials chosen from and elected by the membership. All of the services outlined in this article, and more, are available from IMWCA. We take pride in serving our member, and it shows in their loss experience. IMWCA currently provides workers' compensation coverage to 75 of Iowa's 99 counties.



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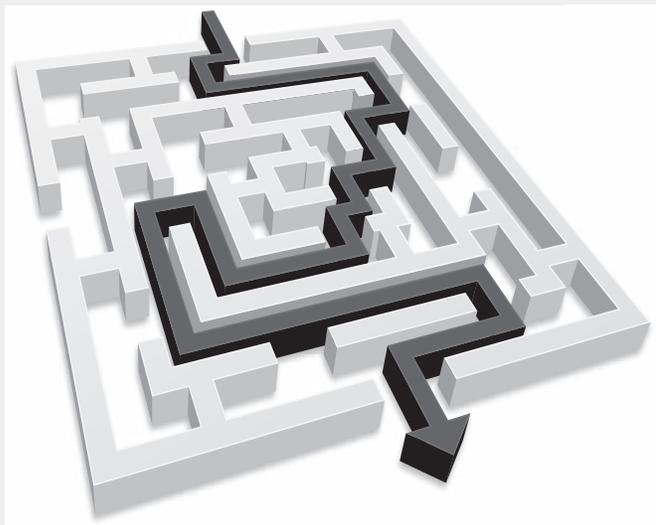
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