

# The Iowa County



May 2020



# MADE FOR THE JOB. YOURS.

The new line of Cat® Wheel Loaders was designed with a new approach that gives you:

- + **MORE MODEL OPTIONS**
- + **MORE STANDARD TECHNOLOGIES**
- + **MORE PRICE POINTS**

For everyday jobs like stockpiling and cleanup, the Cat 950 GC combines high performance with low costs, great fuel efficiency, and easy operation. For tough tasks, the 950M is your versatility champion. Upgraded technology and operator comfort saves you money by boosting accuracy and efficiency. Looking for loaders built to do just what you need? That's what Cat delivers.



## 950 M

|            |                  |                   |
|------------|------------------|-------------------|
| NET POWER: | BUCKET CAPACITY: | OPERATING WEIGHT: |
| 230 hp     | 3.3 – 12.0 yd³   | 42,357 lb         |

## 950 GC

|            |                  |                   |
|------------|------------------|-------------------|
| NET POWER: | BUCKET CAPACITY: | OPERATING WEIGHT: |
| 202 hp     | 3.3 – 5.75 yd³   | 41,174 lb         |

**LEARN MORE:**  
[www.zieglercat.com/next-gen](http://www.zieglercat.com/next-gen)

**ZIEGLER CAT**

# The Iowa County

May 2020 \* Volume 49, Number 5

The Iowa County: The official magazine of the  
Iowa State Association of Counties

5500 Westown Parkway, Suite 190

West Des Moines, IA 50266

515.244.7181 FAX 515.244.6397

www.iowacounties.org

Rachel Bennett, EDITOR

Copyright © 2020 Iowa State Association of Counties

|   |       |
|---|-------|
| <b>I Am Lost!</b><br>Bill Peterson              | 4     |
| <b>Primary Election Primer</b><br>Lucas Beenken | 6-7   |
| <b>Social Engineering</b><br>Nick Ballard       | 8     |
| <b>Legal Briefs</b><br>Kristi Harshbarger       | 9     |
| <b>Legal Briefs</b><br>Ahlers & Cooney, P.C.    | 10-11 |
| <b>Segregation of Duties</b><br>Brad Holtan     | 12-13 |
| <b>ICACMP</b><br>Jessica Trobaugh               | 14-15 |
| <b>IPAC</b><br>Tammy Norman                     | 16    |
| <b>ISAC Casino Night Save the Date</b>          | 17    |
| <b>Calendar of Events</b>                       | 18    |



## 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.

## ISAC OFFICERS

**PRESIDENT** Burlin Matthews - Clay County Supervisor

**1ST VICE PRESIDENT** Carla Becker, Delaware County Auditor

**2ND VICE PRESIDENT** Richard Crouch, Mills County Supervisor

**3RD VICE PRESIDENT** Brian Gardner - Linn County Sheriff

## ISAC DIRECTORS

Jean Keller - Bremer County Assessor

Jennifer Robbins - Wapello County Community Services

Matt Cosgrove - Webster Conservation Director

John Werden - Carroll County County Attorney

AJ Mumm - Polk County Emergency Management

Brad Skinner - Appanoose County Engineer

Shane Walter - Sioux County Environmental Health

Joel Rohne - Worth County IT

Brian McDonogh - Polk County Planning and Zoning

Kevin Grieme - Woodbury County Public Health

Kris Colby - Winnebago County Recorder

Dawn Smith - Cedar County Supervisor

Linda Zuercher - Clayton County Treasurer

Elizabeth Ledvina - Tama County Veterans Affairs

Joan McCalmant - Linn County Recorder (Past President)

Peggy Rice - Humboldt County Auditor (Past President)

Lonny Pulkrabek - Johnson County Sheriff (Past President)

Melvyn Houser - Pottawattamie County Auditor

(NACo Board Representative)

Grant Veeder - Black Hawk County Auditor (NACo Board)

## ISAC STAFF

William R. Peterson - Executive Director

Nick Ballard - Developer I

Lucas Beenken - Public Policy Specialist

Rachel Bennett - Member Relations Manager

Jamie Cashman - Government Relations Manager

Ashley Clark - IT Support Coordinator

Tyler Connelly - Network Administrator

Katie Cook - Office Coordinator

Kristi Harshbarger - General Counsel

Molly Hill - Staff Accountant

Brad Holtan - Finance and Program Services Manager

Brandi Kanselaar - IT Support Coordinator

Beth Manley - Compliance Officer

Tammy Norman - IPAC Program Manager

Brock Ridders - Software Support Specialist

Jacy Ripberger - Marketing Coordinator

Sue Royce - Administrative Assistant

Chris Schwebach - Software Developer II

Kelsey Sebern - Event Coordinator

Molly Steffen - Program Support Coordinator

Jessica Trobaugh - ICACMP Project Manager/Trainer

Dylan Young - Senior Software Developer

**\*\* 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.**

ISAC members are elected and appointed county officials  
from all 99 counties. The Iowa County (ISSN 0892-3795, USPS  
0002-150) is published monthly by the Iowa State Association of  
Counties, 5500 Westown Parkway, Suite 190, West Des Moines,  
IA 50266. Periodicals postage paid at Des Moines, IA 50318.  
POSTMASTER: Send address changes to rbennett@iowacoun-  
ties.org. Subscriptions: \$25 per year.

# ISAC Brief

---

## Should I focus on the past or look to the future – I am lost!

“Life is a series of natural and spontaneous changes. Don’t resist them; that only creates sorrow. Let reality be reality. Let things flow naturally forward in whatever way they like.” —Lao Tzu

“The art of life lies in a constant readjustment to our surroundings.” —Kakuzō Okakura, *The Book of Tea*

I suppose many of you are wondering why the May edition of *The Iowa County magazine* is arriving in your office later than usual. If you are working from home, maybe you found it in your email inbox later than normal. Okay, maybe you aren’t even thinking about *The Iowa County magazine*. You could be focused on everything else that is taking place in the world. And, I bet you are thinking, like many others, how did things change so rapidly and unexpectedly. So, compared to the other events happening in our state, country, and world, the magazine being a few days late may not be that important.



**William R. Peterson**  
Executive Director  
[bpeterson@iowacounties.org](mailto:bpeterson@iowacounties.org)

While most of the magazine has been done for some time, my contribution has been held up by what I am going to call “writer’s block.” For those who have never heard of or experienced “writer’s block,” it is “a condition, primarily associated with writing, in which an author loses the ability to produce new work or experiences a creative slowdown.” I kind of like that “creative slowdown” concept; because I don’t really qualify as a writer, since it is not my primary occupation. It would be nice if I could fall into that category of being in a “creative occupation.” It has a certain flare that makes it attractive. Regardless, if you are looking for someone to blame for the delay in publication, I accept responsibility. I don’t know if my excuse is acceptable, but that is the story, and I am sticking to it.

I have always believed that what I write for this magazine should include a message of value – and this is where the block or slowdown occurred. While I have to admit, there were many times that I stretched the definition of value in my contributions, at the conclusion of those previous endeavors, I had a sense that somewhere out there, at least one person would grasp what I was trying to communicate. This time, I haven’t come up with what that message should be. There is already enough information about COVID-19 and all the tragic details of illness, death, and economic disruption. You don’t need me replaying that information for you, so it had to be something else.

However, no matter how hard I tried, I just couldn’t seem to coax a kernel of thoughtfulness out of my head. So, this is what you get instead. I pulled a few excerpts from a blog I wrote 10 years ago about a motorcycle trip to the 2010 NACo Annual Conference in Reno, Nevada, and the days afterwards. I was cleaning out the hard drive on my computer when I came across it. I was amazed that it happened 10 years ago. The whole blog is too long to publish, so you get a few short snippets. Maybe it will help take you briefly to interesting memories of your own and provide a momentary respite!

I left for Reno...

The 2010 NACo Annual Conference was held at the Reno-Sparks Convention Center in Reno/Washoe County, Nevada from July 16 – 20, 2010. Normally, I would fly to the conference but decided to use an alternative transportation mode - my 2001 Harley Davidson Road King. Often, I would take seven to ten days in September every year, and head to the wide-open western spaces for a ride, but that year another September commitment precluded that tradition.

ISAC President Chuck Rieken (Cass County Supervisor) wanted me to be at the ISAC Scholarship Golf Fundraiser in Des Moines on Wednesday, July 14, so that left only two days to make the trip to Reno. My first conference activities started the morning of Saturday, July 17. While my original plan was to leave right after the ISAC golf outing on Wednesday evening and ride to North

Platte, Nebraska – stifling temperatures and a late afternoon series of severe thunderstorm rolling along I-80 in Nebraska and into Iowa changed those plans. Riding to North Platte would have broken the 1,586-mile trip to Reno into three segments - but I am not sorry I missed riding through the 50 mph winds and hail that hit Omaha and eventually Des Moines. In retrospect, adapting to change and luck, might be key words describing this trip.

Instead, I left at 4:30 am, Thursday morning, July 15. My goal now was to ride to Salt Lake City by that night – 1,068 miles. I hit the Starbucks in North Platte (411m) at 11:00 am; had lunch at Cabela's in Sidney (530m), Nebraska at 1:00 pm (MST); ate dinner in Rock Springs (882m), Wyoming at 6:30 pm; and stopped for gas in Evanston (983m), Wyoming about 8:15 pm. At this point, I was thinking the final 84 miles to Salt Lake City were looking like a piece of cake, and it was for about 40 miles. Just as I came down into a valley near Echo, Utah, where I-80 and I-84 merge, the gear shift lever that connects to the transmission linkage came apart; this meant I couldn't shift gears. I pulled off to the side of I-80. Amazingly, as darkness descended on the valley and with trucks flying around the curve, I was able to make a temporary repair and get back on the road. I made it safely to my hotel into Salt Lake City sometime after 10:00 pm – 17.5 hours in the saddle. I am no mechanic, and putting this mechanism back together with the one tool I had on my bike was at the outside edge of my mechanical abilities. I finished up the repair properly in the parking lot of my hotel the next morning before heading to Reno.

I did make it to Reno on Friday afternoon, July 16. I am going to fast forward to Wednesday, July 21, the day after the conference was over. I rode from Reno into California to visit Yosemite National Park and then back to Reno that day. Thursday, July 22, I rode from Reno to Eureka, California. I will pick up the story on Friday, July 23.

Friday, July 23, I rode up Hwy 101 through Redwood National Park and then on to Grants Pass (191m), Oregon. The ancient redwoods serve as a reminder what a little blip we are in the history of this planet. The redwood forest is amazingly quiet and peaceful. I took I-5 southeast from Grants Pass, caught Hwy 234 north to Hwy 62 in the Umpqua National Forest with the goal of getting to Crater Lake National Park (128m). The ride to the park was wonderful but Crater Lake was an amazingly beautiful place. I wanted to stay longer, but it was after 5:00 pm by the time I headed out the north entrance of the park, with the hope of getting to Corvallis before dark. North of Crater Lake, I caught Hwy 138 (still in the Umpqua National Forest) and headed for Roseburg (128m) where I would pick up I-5. Hwy 138 is a great road for motorcycles; winding, along a rushing river, through mountain valleys. I was behind schedule, and I was pushing it. As I approached a sharp curve in the road, a deer stepped out of the trees to the very edge of the road. She stood at the edge of the road and seemed to look straight into my eyes. My response was to slow way down - I was unsure what she would do. As I braked and approached the curve, she calmly walked back into the woods. When I got to the curve, I could see that it was littered with gravel and small rocks. If I hadn't slowed down, taken that curve at the speed I had taken the previous 1,000 curves - the gravel might easily have thrown me. My first thought – was she warning me to slow down? She seemed to be communicating with me. Do you believe we have spirits watching over us? Is this a strange, random coincidence? Whatever it was, I made it through that corner. Roseburg to Corvallis (115m) was uneventful. As I pulled away from a stoplight two miles from my hotel in Corvallis, I heard a ping in my engine. By the time I rolled into the hotel parking lot about 9:30 pm, I knew I had a serious problem.

The story didn't end in Corvallis, Oregon - but I have exhausted the space my editor allotted me. Just in case you are wondering, it was another seven days before I got back home. Maybe sometime in the future, when I am experiencing another "creative slowdown," I can share the rest of the story. One thing about these motorcycle trips, the destinations were largely unplanned – at day's end, where I ended up resulted almost entirely upon a whimsical decision about which highway looked most interesting, when confronted with a choice. This recalls a quote from the master of malapropisms (and New York Yankees baseball player) Yogi Berra – "if you don't know where you are going, you'll end up someplace else."

Thanks for your forbearance! Be safe!

P.S. If we get 25 or more requests for the remainder of the story we'll make it available online.

# Legislative

---

## Primary Election Primer

On June 2 Democrats and Republicans will vote in the primary election to choose their party's nominee for federal, state, and local elected positions. As we deal with so much change and uncertainty in our world, in the interest of safety and public health we would encourage you to urge your constituents, friends, and family to vote by mail.

At the federal level, 2020 will see one of Iowa's U.S. Senate seats and all four Congressional seats up for election. At the state level, 25 seats in the Iowa Senate and all 100 seats in the Iowa House of Representatives will be on the ballot. The Iowa Senate will have seven open seats due to retirement (seven Republicans, zero Democrats), and the Iowa House will have 10 open seats due to retirement (eight Republicans, two Democrats). Of the incumbents running for re-election in the Senate, 12 are Republicans and six are Democrats. In the House, 44 are Republicans and 45 are Democrats.



**Lucas Beenken**

ISAC Public Policy Specialist

[lbeenken@iowacounties.org](mailto:lbeenken@iowacounties.org)

We won't be previewing every primary election race, but we do like to highlight current and former county officials who are running for federal or state office. This list may not be all-inclusive, so please let us know if we missed someone.

### Federal

- Senator Joni Ernst, a former Montgomery County Auditor, is seeking her second term and running unopposed for the Republican nomination for U.S. Senate.
- State Senator Randy Feenstra, a former Sioux County Treasurer, and former Woodbury County Supervisor Jeremy Taylor are facing Congressman Steve King and two others in the Republican primary for Congressional District Four.

### Iowa Senate

- Among the seven state senators retiring are Randy Feenstra who is running for Congress, former Boone County Supervisor Jerry Behn, and former Crawford County Supervisor Mark Segebart.
- Senator Ken Rozenboom, a former Mahaska County Supervisor, is seeking his third term and running unopposed in the Republican primary.
- Senator Amy Sinclair, a former Wayne County Supervisor, is seeking her third term and running unopposed in the Republican primary.
- Senator Dan Dawson, a former detention officer with the Pottawattamie County Sheriff's Office, is seeking his second term and running unopposed in the Republican primary.
- Mills County Supervisor and ISAC 2<sup>nd</sup> Vice President Richard Crouch is challenging Senator Mark Costello in the Republican primary.
- Boone County Supervisor Chad Behn will face three opponents in the Republican primary as he seeks to replace his father.
- Iowa County Supervisor Bruce Adams will face two opponents in the Republican primary for a seat open due to retirement.

## Iowa House of Representatives

- Representative Michael Bergan, a former Winneshiek County Supervisor, is seeking his third term and running unopposed in the Republican primary.
- Representative Mary Gaskill, a former Wapello County Auditor, is seeking her 10<sup>th</sup> term and running unopposed in the Democratic primary.
- Representative Andy McKean, a former Jones County Supervisor, is seeking his 10<sup>th</sup> non-consecutive term. He also served five terms in the Iowa Senate. He is running as a Democrat for the first time after a career of public service as a Republican and will be unopposed in the Democratic primary.
- Democratic Leader Todd Prichard, a former Floyd County Assistant County Attorney, is seeking his fifth term and running unopposed in the Democratic primary.
- Representative Brian Meyer, a former Polk County Assistant County Attorney, is seeking his fifth term and running unopposed in the Democratic primary.
- Representative Scott Ourth, a former Warren County Public Affairs Director, is seeking his fifth term and running unopposed in the Democratic primary.
- Johnson County Sheriff and past ISAC President Lonny Pulkrabek is running unopposed in the Democratic primary.
- Cherokee County Supervisor Dennis Bush will face two opponents in the Republican primary for an open seat due to retirement.
- Volunteer Linn County Special Deputy Eric Gjerde is running unopposed in the Democratic primary for an open seat due to retirement.
- Former Hancock and Winnebago Counties Public Health Nurse Debra Jensen is running unopposed in the Democratic primary for an open seat due to retirement.

## THE IPAIT DIFFERENCE... Since 1987



Knowledge.

We have long been honored to serve the investment, liquidity, and cash management needs of Iowa's public agencies.

We know how important it is to understand your needs and offer peace of mind through money market and fixed-term investments.

Safety ~ Liquidity ~ Yield



Iowa Public Agency Investment Trust | (800) 872-4024 | [www.ipait.org](http://www.ipait.org)

Call us today to let us know how we can serve you!

Sponsored by ISAC

Investment Advisory Services provided by Miles Capital, Inc.

# ISAC Program Updates

---

## Social Engineering

Social engineering is when an attacker manipulates a person to give them information they would normally not have access to. Instead of exploiting servers and the software that runs on them, these attacks rely on exploiting people. Many companies only focus on securing and protecting their network and devices from attackers, but they often forget that people are easier to hack. Due to the pandemic, the amount of social engineering has increased immensely. Please be sure to be aware and make all county employees aware.

An attacker can utilize many different strategies to successfully conduct a social engineering attack. Here are some examples.

- 1.) **On the phone.** A common attack used involves researching a company's employee list, as most businesses have a public employee list available. If an attacker locates this information, they can call a department in the company and impersonate an employee. They could also call and impersonate an outside figure, such as an auditor, to try and extract information from different departments. The two tactics typically used in these scenarios are authority and urgency. The attacker uses an authority role to get you to comply while using urgency to create the 'act now ask later' mentality.
- 2.) **Phishing attacks.** This involves attackers setting up fake login pages that look like legitimate websites. They will copy the login pages of websites like Facebook, Microsoft, or even your own company's login page. The links to these websites are then, usually, distributed through an email that looks valid. Clicking on these links and using the fake web pages will allow them to steal your information. It's important to be cautious of the links you receive, especially if it directs you to a login screen.
- 3.) **Tailgating.** Unlike the other social engineering methods that happen over the phone or internet, tailgating is a way an attacker can gain physical access to restricted areas in a building. Many buildings have keycard systems in place to keep unauthorized personnel out of certain rooms or floors. An attacker will dress the role of someone, like a delivery man or an IT person, and then follow someone around who has access to the restricted areas. The majority of the time, the victim will open the door, and the attacker will follow them in without raising any suspicion. Once inside, the attacker can steal or tamper with physical hardware, documents, or install malware on the network.

Fortunately, you can protect yourself from falling victim to one of these attacks by following the simple steps below. If you receive an unexpected email from someone providing instructions for you to follow or asking for random/sensitive information, the best thing to do is report it and then delete it. If the unexpected email came from one of your contacts, make sure to verify with that person the email is legitimate. When attackers get access to an email account, they will use the account and impersonate that individual to try and extract more information from people in their contacts.

When logging into a website, make sure to double check the domain name and the spelling. Attackers will host fake login pages that look like the real ones and even redirect you to the legitimate website after you enter your login information, making it seem like nothing ever happened. You wouldn't even know that they sent your login information to their own servers, stealing your username and password. Always make sure the URL is correct and not misspelled. Typically, they will swap one letter in the domain so at a quick glance it looks like you are on the correct website, when instead you're actually on a phishing webpage.

If you are interacting with someone you are not familiar with, whether in-person or over the phone, be careful of the information you give out. For business, do not talk about internal processes or systems with anyone that is not part of the organization. Even talking about something as mundane as the phones used in the office, could give an attacker enough information to help further their attack on your business. For personal life, be conscious of the information you exchange with strangers. An innocent conversation about your pets, family, or childhood can give someone answers to the most used security questions. Your mother's middle or maiden name, your first pet's name, where you went to school, or where you grew up. Social engineers are very talented at extracting information without asking directly for it.

Social engineering in reality is everywhere. Tactics can be done online and offline. Educating yourself and making sure you are aware of the risks is the best defense against falling victim to social engineering.



**Nick Ballard**

ISAC Software Developer

[nballard@iowacounties.org](mailto:nballard@iowacounties.org)

ISAC's Legal Department consists of two attorneys – myself (Kristi Harshbarger) and Beth Manley. I am ISAC's General Counsel. As General Counsel, I handle in-house legal work for ISAC (for example, reviewing any contracts ISAC enters into) and serve as an educational resource for our members. Beth is our Compliance Officer and manages ISAC's HIPAA compliance, runs our ISAC HIPAA Program and serves as a HIPAA and IT security compliance resource for our members.

We are always happy to help, but it is important to understand the difference between our role with a county and your county attorney's role with your county. On our website you can find ISAC's Legal Information Policy, which outlines our charge from ISAC's Board of Directors on these matters. We can all work together to help resolve legal questions efficiently.

The pandemic has certainly been a trying time for everyone, but it has also been a time where ISAC in general and also the Legal Department can serve as a hub of resources for county officials and employees across the state. Laws have been changing substantially and quickly. I often say if one county has a question they come to me with, it's likely there are other counties with the same question/issue. During this time of a public health emergency, we have been working to provide information to everyone on the questions that are popping up, examples of what other counties are doing and best practice ideas. We have provided this information through our website, webinars, email alerts, and taking your individual questions via phone calls and emails.

Some other examples of issues ISAC's Legal Department can help you with include:

- **Affiliate work.** Both organizational and statewide questions. An example of organizational affiliate work is, a few years ago I helped ICIT file organizational documents with the Iowa Secretary State to become an incorporated association. An example of statewide questions is, providing advice to the treasurers on how to handle an entity purchasing properties in a tax sale when the entity was in a dispute with its bank and a receivership had been established.
- **Where do I find it questions.** For example, you might call and ask me what Iowa Code Section contains the oath for county officers. Or you might call and ask what recent Iowa Supreme Court case dealt with steel wheel ordinances. Or perhaps help finding a specific Attorney General or an Iowa Ethics and Campaign Disclosure Board opinion.
- **Questions referred to us by your county attorney.** It's impossible for any attorney – me, your county attorney, or otherwise – to be well-versed in everything counties have to deal with, because you just do so much! Depending on your county attorney's interests and work load, there may be certain types of questions that you ask them about, and they direct you to ISAC. In those circumstances, calling me can be an inexpensive way to have additional guidance. Our services are included in your county's dues to ISAC, unless it's something extremely time-consuming (for example, we update the supervisors' manual but charge the affiliate for that time). In the event there would be additional charges for my work, we'd tell you that ahead of time, and it's extremely rare this happens.
- **Updates and resources of general applicability.** All counties need to have HIPAA Policies in place. We have sample policies available on our website. All counties need to be aware of law changes that might impact them – we provide updates on those changes, such as the new Department of Labor rules on overtime that have been summarized in this issue.

In addition, there is a process for ISAC to become directly involved in a lawsuit if your county is involved. The process begins by making a request through ISAC's litigation committee. The county is still represented by your county attorney (or outside counsel that has been retained by the county), but if the case is something that many counties have interested, there are various ways that ISAC can provide support – through monetary assistance with the county's legal costs, filing a friend of the court brief, etc. You can find ISAC's Litigation Policy on our website.

Beth and I enjoy talking to members and researching the law, so please contact us and let us know how we can assist you!



**Kristi Harshbarger**  
ISAC General Counsel  
[kharsbarger@iowacounties.org](mailto:kharsbarger@iowacounties.org)

# Legal Briefs

---

## **Paid Leave in the Families First Coronavirus Response Act**

President Trump signed the Families First Coronavirus Response Act (FFCRA) on March 18, 2020; it is in effect from April 1, 2020, until December 31, 2020.

The Act has two different parts of paid leave:

1. Emergency Paid Sick Leave applies to any employee even on their first day of employment; and
2. Emergency Family and Medical Leave Expansion applies to employees who have been employed for at least 30 days.

## **Ahlers and Cooney, P.C.**

Ann M. Smisek

[asmisek@ahlerslaw.com](mailto:asmisek@ahlerslaw.com)

Aaron Hilligas

[ahilligas@ahlerslaw.com](mailto:ahilligas@ahlerslaw.com)

---

## **Paid Sick Leave**

Paid sick leave covers two weeks up to 80 hours of paid leave for full-time employees and the normal scheduled hours for part-time employees, one of the six criteria must be met to qualify for the paid sick leave.

Qualifications 1-3 provide emergency paid sick leave section for employees who cannot work or telework, and time is to be paid at 100% up to a maximum of \$511 daily and \$5,110 total.

1. Employee is subject to a Federal, State, or local quarantine or isolation order related to COVID-19, such as a state-wide shelter in place order;
2. Employee has been advised by a health care provider to self-quarantine related to COVID-19; or
3. Employee is experiencing COVID-19 symptoms and is seeking a medical diagnosis;

Employees' personal accrued leave banks should not be deducted for these leaves.

Qualifications 4-6 provide expanded emergency family and medical leave expansion section allowing two weeks of paid leave and time is to be paid at 2/3 up to a maximum of \$200 daily and \$2,000 total.

4. Employee is caring for an individual subject to an order described in (1) or self-quarantine as described in (2);
5. Employee is caring for his or her child whose school or place of care is closed or childcare provider is closed due to COVID-19 related reasons; or
6. Employee is experiencing substantially similar conditions as specified by the U.S. Department of Health and Human Services.

## **Emergency Family and Medical Leave Expansion**

An employee who is caring for his or her child whose school or place of care is closed due to COVID-19 related reasons (#5 above) and cannot telework, may be eligible for up to an additional 10 weeks of paid leave based on 40 hours a week for full-time employees and normal scheduled hours for part-time employees. This leave is paid at 2/3 up to a maximum of \$200 daily and \$2,000 total. Employers can require employees to confirm that there is no alternative suitable care provider and decide whether telework is an option. Employers can also decide whether they want to allow employees to use this leave intermittently and whether they want to allow employees to supplement the 2/3 pay with their accrued leave banks to receive a full paycheck.

After leaves are exhausted under the FFCRA, an employer's standard leave policies apply if the employee cannot return to work.

Employers must post the Department of Labor (DOL) notice of this new Act. It is best to physically post the notice with all your other posted notices and to email the notice out to employees who are telecommuting.

## **Common Questions and Answers Regarding FFCRA Leave**

The following are some common questions and answers related to the new leave requirements of the FFCRA:

Q: Can paid sick leave under the FFCRA count against an employee's accrued sick leave?

A: No, the paid sick leave under the Act is in addition to an employee's accrued sick leave with the employer.

Q: If an employee has already utilized two weeks of COVID-19 sick leave for a qualifying reason under the Act, can the employee later reapply for additional COVID-19 sick leave for another qualifying reason?

A: No, an employee is only entitled up to two weeks of COVID-19 sick leave under the Act.

Q: If an employee has already used FMLA leave during the preceding 12-month period, how much leave would that employee be entitled to for a qualifying reason under the Emergency Family and Medical Leave Expansion Act (EFMLEA)?

A: Employees are only allowed to take a total of 12 weeks of FMLA within the last 12-month period. For example, if an employee already took six weeks of FMLA leave earlier this year, that employee would only be able to use up to six more weeks for qualifying EFMLEA leave.

Q: What documentation should an employee be required to supply for leave under the Act?

A: An employee may be required to provide the following information:

- The employee's name.
- The date(s) for which leave is requested.
- The coronavirus-qualifying reason for leave.
- A statement that the employee can't work or telework because of this reason.
- Name of the government entity that issued the quarantine or isolation order (if the order is the basis of the leave request).
- Name of the health care provider making the quarantine recommendation (if the doctor's recommendation is the basis of the leave request).
- In addition, for the purposes of paid leave under the Act to care for a child whose school or place of care is closed or unavailable due to coronavirus-related reasons, an employee may be required to provide:
  - The name of the child being cared for.
  - The name of the school, place of care, or child care provider that closed or became unavailable due to coronavirus reasons.
  - A statement representing that no other suitable person is available to care for the child during the period of requested leave.

Q: Does paid sick leave under the Act apply to an employee who simply does not want to work due to a fear of exposure to COVID-19 in the workplace?

A: No. However, an employer may allow the employee to take leave and utilize other accrued leave if it chooses to do so.

There are many other aspects of the Act to consider, including but not limited to intermittent leave, supplementing pay, and potential exclusions of first responders and health care providers. Information related to these and other topics are covered by the DOL on their FAQs page.

Below are resources to assist with this new Act, but be sure to work with your attorney as needed as you work through this process.

Department of Labor Poster and FAQs

[https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA\\_Poster\\_WH1422\\_Non-Federal.pdf](https://www.dol.gov/sites/dolgov/files/WHD/posters/FFCRA_Poster_WH1422_Non-Federal.pdf)

<https://www.dol.gov/agencies/whd/pandemic/ffcra-questions>

Internal Revenue Serves FAQs

<https://www.irs.gov/newsroom/covid-19-related-tax-credits-for-required-paid-leave-provided-by-small-and-midsize-businesses-faqs>

OSHA Guidance on COVID-19 Enforcement Plan

<https://www.osha.gov/memos/2020-04-13/interim-enforcement-response-plan-coronavirus-disease-2019-covid-19>

EEOC Technical Assistance Related to COVID-19 Interaction with EEO Laws

[https://www.eeoc.gov/eeoc/newsroom/wysk/wysk\\_ada\\_rehabilitaion\\_act\\_coronavirus.cfm](https://www.eeoc.gov/eeoc/newsroom/wysk/wysk_ada_rehabilitaion_act_coronavirus.cfm)

# Finance and Program Services

---

## Segregation of Duties

In 2014, the city clerk of Casey, Iowa set fire to city hall to cover up six years of fraud. The fire was set the day before the Iowa State Auditor's Office was scheduled to start a special investigation in which they claim the city clerk used city credit cards for personal use and used city checks to pay personal credit cards to the tune of \$300,000. With adequate internal controls, this, potentially, could have been avoided. Specifically, the lack of segregation of duties provided an opportunity for this individual to defraud the city of thousands of dollars.

As a former auditor for the State of Iowa, I had the opportunity to work on many local government audits, primarily at the county level. One thing I realized while working on these audits, is that segregation of duties is very hard at the county government level due to the lack of staff in each office. It's hard, but not impossible. Local governments aren't alone in this issue as most non-profits and small businesses also operate with limited accounting staff.



**Brad Holtan**  
ISAC Finance and Member Services  
Manager  
[bholtan@iowacounties.org](mailto:bholtan@iowacounties.org)

---

Before we get into "How" an individual commits fraud, let's first discuss "Why" an individual would commit fraud. There are three areas to look at when determining the "Why." First, the individual would be under pressure, usually related to external financial concerns, a gambling problem, or just the need/want to have more. Secondly, the individual would have the ability to rationalize the situation; which means the individual is able to justify why it is alright for them to commit fraud. The third and final piece (and most important) is the opportunity. The opportunity usually presents itself when the individual is the only one in the office with very little oversight. The opportunity is the only one of these three that can be controlled by the employer.

The best way to prevent an opportunity for one to commit fraud is to segregate duties. When implementing segregation of duties, you must concentrate on three areas: the custody of assets; the authorization or approval of transactions affecting those assets; and the recording of the transaction. Ideally, we would have at least three individuals in an office: one to monitor the bank account (custody); one to approve a withdrawal or deposit (approval or authorization); and one to record the transaction in the accounting system (recording).

Unfortunately, there are several factors that hinder our ability to segregate duties. One of these factors is budget constraints. Monetary constraints prohibit an entity from hiring enough staff to effectively segregate duties. Another factor is the need for staff to cross-train in order to cover breaks, lunches, and paid-time-off. Whatever factor is hindering your ability to properly segregate duties can be overcome with proper strategizing and oversight. As a former auditor, we knew that segregation of duties wasn't always obtainable, so we relied on a process called "compensating controls." This is defined as a mechanism put in place to satisfy the requirement for a security measure that is deemed too difficult or impractical to implement at the present time.

As an example, let's look at ISAC's receivable process. The financial team consists of two individuals, but our segregation of duties relies on four individuals. When the mail comes into the office, the mail is opened by the administrative assistant, and the checks are logged into an excel spreadsheet. This spreadsheet is password protected and the staff accountant does not have access to it. This helps with the custody of the checks, as we know what has come into the office and what we need to account for.

Once the checks are entered into the spreadsheet, they are provided to the staff accountant for entry into the accounting system. This satisfies the recording aspect. However, the staff accountant also makes the deposit, which allows for the individual to manipulate the accounting system and possibly redirect the deposit into a personal bank account. Because of this, we have implemented a compensating control. The finance manager reconciles the deposit to the initial listing of checks in order to ensure all checks were deposited into the bank account. The final step in this process is that all bank statements and reconciliations are reviewed by ISAC's General Counsel. These steps have helped us avoid a segregation of duties issue during our annual audit.

Based on the previous example, ISAC is not immune to the logistical challenges of segregating duties within a small office.

# Finance and Program Services

The following tips can help create segregation of duties or compensating controls that will help alleviate the opportunity for someone to commit fraud.

- Think like an individual who would commit fraud. If you know how an act of fraud could be committed, you can then implement controls to mitigate those vulnerabilities.
- The Iowa Auditor of State's website has resources available under "Other Resources" to review your internal controls. This is the same checklist they go through when they perform an audit.
- Be open minded. There are a lot of individuals within the county that you can access or utilize as part of your segregation of duties. Individuals who don't have access to a bank account or the accounting system are the best employees to get involved. They can provide valuable oversight by simply reviewing reconciliations or other processes. The more eyes you can have on a process the better.
- Do your part. The finance manager is responsible for reconciling the bank deposit to the initial listing of checks. If this isn't being done or not being done timely, this opens the door to opportunity, and that is what we are trying to avoid.
- Try to keep the three areas (custody, authorization or approval, and recording) separate. If you can't keep them separate, look for ways to implement compensating controls.
- Ensure individuals are taking vacation. Most individuals who are committing fraud won't take vacation because they need to ensure things are covered up properly and that no one else gets involved in their process.

Segregation of duties is not to be taken lightly. Without it, the opportunity for fraud presents itself and could end up costing the county thousands of dollars, if not more. While it is the responsibility of every employee and department head to watch for fraud, it is very important for county supervisors to understand what internal controls are in place in county offices that have responsibility for managing financial resources.

When I was hired by ISAC in 2006, I was excited to be able to help counties, and this is one area that I am passionate about. My experience as an auditor has taught me the value of strong internal controls, and I would love to help. Please reach out to me if I can be of assistance.

THANK  
YOU!



Thank you to our generous sponsors of the ISAC Friends of the Education Foundation program. The ISAC Education Foundation is proud to offer scholarships to the children of county officials and county employees.



US ★ Imaging

Interested in supporting the ISAC Education Foundation?  
Contact Jacy Ripperger at [jripperger@iowacounties.org](mailto:jripperger@iowacounties.org)

# ISAC Programs Update

## New Software Option for ICACMP

Iowa County Attorney's Case Management Project (ICACMP) is excited to announce that we have partnered with Prosecutor by Karpel (PbK) to offer another software option to our members! Adding PbK to our software options will allow county attorney's offices to move forward into the next generation with this cloud-based software that offers automated document generation, email and calendar integration, workflow management, and the ability to work anytime, anywhere.

A little over a year ago our project started searching for a cloud-based software solution that was built specifically for the needs of prosecutors. We also wanted to make sure that the product we chose was willing to build all the data exchanges that we currently offer our project members into their software. After many months of searching and demoing multiple products, we chose to add Prosecutor by Karpel (PbK) to our project's software options. This cloud-based product will allow prosecutors and their staff the availability to work 24/7 from anywhere in the world where they have an internet connection. PbK also offers many features that our current software does not have that will enhance the efficiencies for our county attorney's offices.



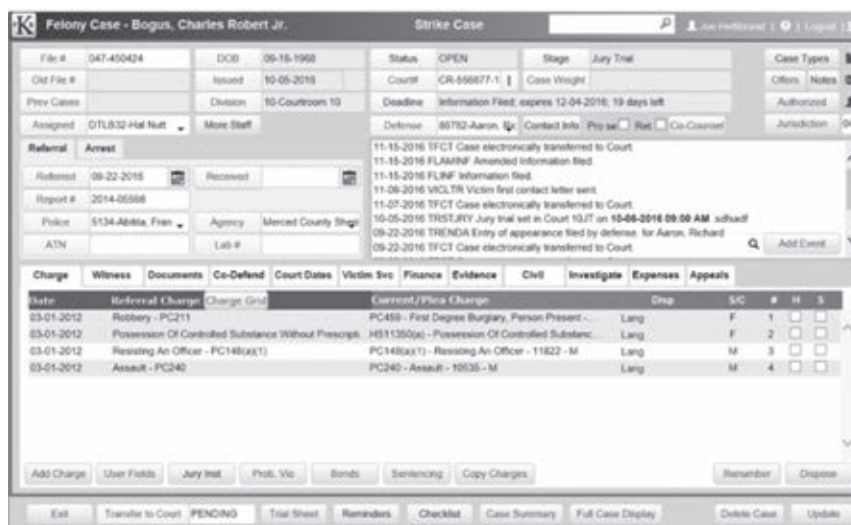
**Jessica Trobaugh**

ISAC ICACMP Program Manager

[jtrobaugh@iowacounties.org](mailto:jtrobaugh@iowacounties.org)

In the case management software that our project members are currently using we have built several data exchanges with our justice partners. These same exchanges will be available when we start moving counties to PbK in the summer of 2020 which include:

- **Complaint Exchange** - Complaint and ticket information flows from law enforcement (TraCS) directly to the county attorney's database creating a new matter that the county attorney staff can review before it is filed with the clerk of court.
- **Court Notice Exchange** - Information flows from law enforcement (TraCS) to the clerk of court where the clerk creates the new court matter which then automatically creates the new matter(s) within the county attorney's database and inputs information such as court case number, defendant's name, address, and biographical information on the Defendant from the complaint/ticket, arresting officer, location, date and time of offense, charge codes of each charge and a copy of the actual complaint(s) and affidavit(s) are added to the case that is opened.
- **Hearing Order Exchange** - All newly docketed hearings by the clerk of court will be added to the county attorney's database and when they are marked done by the clerk of court they will also be marked done in the county attorney's database automatically.
- **Victim Exchange** - Victim information can be sent to DOC from the county attorney's database upon disposition of a case so that DOC has up to date contact information on registered victims so they can contact them if/when a parole hearing is coming up, a defendant is released from custody or a defendant escapes while in custody.



The screenshot displays the PbK software interface for a 'Felony Case - Bogun, Charles Robert Jr.'. The interface includes a top navigation bar with 'File #', 'DOB', 'Status', 'Stage', and 'Case Types'. Below this, there are sections for 'Old File #', 'New Cases', 'Assigned', 'Referral', 'Arrest', 'Report #', 'Police', 'Agency', 'Lab #', and 'ATN'. A central pane shows a timeline of events, including '11-15-2016 TFCT Case electronically transferred to Court', '11-15-2016 FLAMNF Amended Information filed', '11-15-2016 FLAMNF Information filed', '11-08-2016 VICTIM Victim first contact letter sent', '11-07-2016 TFCT Case electronically transferred to Court', '10-05-2016 TRENDARY July trial set in Court 10/JT on 10-05-2016 09:00 AM adjusd', '09-22-2016 TRENDARY Entry of appearance filed by defense for Aaron, Richard', and '09-22-2016 TFCT Case electronically transferred to Court'. At the bottom, there is a table with columns for 'Charge', 'Witness', 'Documents', 'Co-Defend', 'Court Dates', 'Victim Svc', 'Finance', 'Evidence', 'Civil', 'Investigate', 'Expenses', and 'Appeals'. The table lists several charges, including 'Robbery - PC211', 'Possession Of Controlled Substance Without Prescript', 'Resisting An Officer - PC148(a)(1)', and 'Assault - PC240'. The interface also includes buttons for 'Add Charge', 'User Fields', 'Jury Inst', 'Prob. Vic', 'Bonds', 'Sentencing', 'Copy Charges', 'Remember', and 'Dispose'.

- **Charge Code Exchange** - All updates to the charge code are made to the master database and sent out to all project members databases automatically as changes are made. This allows all changes to Iowa laws in July to be done in a very quick and efficient manner to keep county attorneys up to date with all the most current laws.

One of the new options that PbK offers, that county attorneys are most excited about, is the Law Enforcement External Portal. This feature will allow our local law enforcement agencies to upload their reports, videos, audios, photographs, etc. directly into the PbK case file the county attorney is working in. This option will save tremendous time and

# ISAC Program Updates

resources for both law enforcement and county attorneys. Law enforcement will no longer need to: deliver reports to county attorney's offices; have the expense of putting their videos, audios, photographs, or other evidence on DVD's, thumb drives, or external drives; and county attorney's will no longer have to wait for law enforcement to deliver these items to them. This feature will also allow law enforcement agencies to open up and submit investigative files in PbK that they need county attorneys to review and attach any reports and evidence they have to that case file. This feature will allow the county attorney to review the evidence and respond directly to the officer who submitted the request. This feature can also be used for law enforcement to submit requests for county attorney subpoenas and requests to review search warrants.

Along with the Law Enforcement portal another great feature that PbK offers is E-Discovery. The E-Discovery feature allows county attorney's offices to mark everything in their database that needs to be sent as discovery, and the system will put all of those items (videos, audios, reports, criminal histories, booking information, evidence, etc.) into a zip file and email it all directly to defense counsel. Once Defense counsel receives the discovery and opens it, the county attorney will receive confirmation that it has been received by the defense.

An additional benefit of PbK is that it comes with more than 200 predefined reports specifically designed for county attorney's offices. Some of these reports cover items such as court schedules by attorney, pending case summary by attorney, cases by charge codes, evidence tracking and listing, discovery invoicing, collections, victim information, etc.

PbK offers advancements in how county attorney's offices will assist and work with victims. PbK has integrated a victim's portal into the database that will allow victims to be able to sign into the case file in PbK to see court dates and gives them the option to receive text notifications for changes in court dates, reminders for times they need to be at court or attend a meeting or deposition, etc. PbK can also automatically build the VOCA report that needs to be submitted by Iowa County Attorney's offices for grant funding with all of the information offices are now spending days collecting in only a few seconds.

Because PbK is a cloud-based software, it will allow county attorney's offices to eliminate servers and the costs of maintenance and replacement they have had to do in the past when upgrading versions of their software. PbK's hosted services are provided through Microsoft's Azure Government Cloud and are designed to meet the highest level of security and compliance needs of county attorney's offices and is CJIS compliant. The Azure Government Cloud will provide extensive redundancy with nightly full backups with hourly log backups, and the data will be replicated in two different datacenters in different parts of the country.

The way in which our county attorney's offices do business is everchanging, and we are excited to bring this new software option to our project to help them streamline their business process, automate document generation, create reports, and work more efficiently with their justice partners.

If your county would like additional information on Prosecutor by Karpel or joining our project please contact me.

| Defendant    | Witness    | CoDefendant    | Documents  | Subscriptions | Finance                                   | Civil    |        |        |
|--------------|------------|----------------|------------|---------------|---|----------|--------|--------|
| Jurisdiction | Offense    | Report #       | File #     | Court #       | Charge                                    | Severity | Status | Stage  |
| Merced       | 03-01-2012 | MSO 2014-05598 | 047-450424 | CR-556677-1   | PC459 - First Degree Burglary, Person...  | F        | OPEN   | JURYTR |
| Merced       | 03-01-2012 | MSO 2012-05511 | 047-449923 | AP-654654     | PC664/PC217 - PC217 - Attempted As...     | F        | CLOSED | DISP   |
| Merced       | 09-27-2011 | MSO 11-9199999 | 047-428330 | CR-35214      | HS11104(a) - Sale, Transfer And Furnis... | F        | CLOSED | DISP   |

# ISAC Programs Update

## Iowa Precinct Atlas Consortium Program Update

Currently, the the Iowa Precinct Atlas Consortium (IPAC) membership is gearing up for the upcoming primary election which will be held on June 2. Due to the pandemic, there have been changes made to the process; however, at this time, the Primary Election will be held, and there will be in-person voting on June 2. Auditors and state officials are encouraging the public to vote absentee. To aid in this process, the Secretary of State, Paul Pate, signed an Emergency Election Directive on March 23, 2020, that extended the timeline to vote absentee to 40 days before the Primary Election. We are encouraging everyone to persuade their co-workers, friends, family, and the general public to vote absentee. All special elections that were scheduled in March and April will be held on Tuesday, July 7, 2020.

The IPAC team is working on the latest software update and will have it out to the IPAC membership in the very near future. Once the software update has been completed, manuals, tutorials, and PEO training materials will be modified and sent out electronically. We will continue to find ways to share this information to the membership in an ever changing world.

IPAC is planning on a software rewrite that will be released to coordinate with the IVOTERS software rewrite. The IPAC Future's Committee will be gathering information from the membership to assist the IPAC Board in planning the software rewrite. We are very excited about the future of the IPAC Program and will continue to update you on the progress of the software rewrite.

If you have any questions regarding the IPAC Program, please do not hesitate to contact Marge Pitts, the IPAC Board President, or me.



**Tammy Norman**  
ISAC IPAC Program Manager  
[tnorman@iowacounties.org](mailto:tnorman@iowacounties.org)

An advertisement for Ahlers & Cooney Attorneys. The top half features a stylized graphic of the Iowa State Capitol building on the left and a city skyline on the right, with a sunburst effect in the center. The firm's logo, a stylized 'A' inside a circle, is positioned to the left of the firm's name. The bottom half contains text about the firm's 130-year history and a list of services.

**AHLERS COONEY**  
ATTORNEYS

For over 130 years, Ahlers & Cooney has represented Iowa's cities, counties, municipal utilities and other public bodies. Comprehensive services include:

- Public Improvement Contracting
- Economic Development/Urban Renewal
- Public Financing
- Employment Law
- Labor Negotiations
- Litigation
- Legislation and Governance
- Environmental/Real Estate
- Lease Financing Transactions
- Special Assessments

Ahlers & Cooney, P.C.  
100 Court Avenue, Suite 600  
Des Moines, IA 50309  
[www.ahlerslaw.com](http://www.ahlerslaw.com)  
[info@ahlerslaw.com](mailto:info@ahlerslaw.com)  
515-243-7611

# SAVE THE DATE



**AUGUST 27, 2020**  
**HILTON DES MOINES DOWNTOWN**

Join us on Thursday, August 27 at the Hilton Des Moines Downtown for the ISAC Casino Night Fundraiser. This event will be taking place in conjunction with the ISAC Annual Conference on August 26-28. The option to register for this event will be available once ISAC Annual Conference registration opens on July 1.

You wont want to miss this fun and memorable event!

Event questions? Contact Kelsey Sebern, [ksebern@iowacounties.org](mailto:ksebern@iowacounties.org)  
Sponsorship inquiries? Contact Jacy Ripperger, [jripperger@iowacounties.org](mailto:jripperger@iowacounties.org)



# 2020 calendar

## April

- 19-22 POSTPONED! ISSDA Civil School  
(Airport Holiday Inn, Des Moines)  
29 ISAC Board of Directors Meeting  
(Webinar)

## May

- 6-8 CANCELED! Treasurers Conference  
(Cedar Rapids)

## June

- 24 CANCELED! ISAC Scholarship Golf Fundraiser  
(Toad Valley Golf Course, Pleasant Hill)

## July

- 1 ISAC Annual Conference Registration Opens  
8 ISAC Board of Directors Meeting  
(ISAC Office)  
17-20 NACo Annual Conference  
(Orange County, Florida)

## August

- 25 ISAC Legislative Policy Committee Retreat  
(Veterans Memorial Community Choice Credit  
Union Convention Center, Des Moines)  
26-28 ISAC Annual Conference  
(Veterans Memorial Community Choice Credit  
Union Convention Center, Des Moines)

## September

- 13-16 ISSDA Jail School  
(Airport Holiday Inn, Des Moines)  
24 ISAC Legislative Policy Committee  
(ISAC Office)  
30-2 ISAC Board of Directors Retreat  
(Clay County)

## October

- 4-7 ISAA Assessors Fall School  
(Airport Holiday Inn, Des Moines)  
13-15 Records Annual School  
(Hotel Julien, Dubuque)

## November

- 18-19 ISAC Board of Directors Meeting  
(ISAC Office)

## December

- 2-4 Iowa Engineers Conference  
(Veterans Memorial Community Choice Credit  
Union Convention Center, Des Moines)  
6-9 ISSDA Winter School  
(Holiday Inn Des Moines Airport)

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](mailto:ksebern@iowacounties.org).

### 2020 ISAC Preferred Vendors

#### Endorsed Elite Preferred Vendors

County Risk Management Services, Inc.  
representing ICAP and IMWCA  
Group Benefit Partners

#### Elite Preferred Vendor

IP Pathways

#### Endorsed Platinum Preferred Vendor

Iowa Public Agency Investment Trust  
(IPAIT)

#### Platinum Preferred Vendors

Community State Bank  
D.A. Davidson Companies  
Henry M. Adkins and Son  
Hopkins & Huebner, P.C.

MidAmerican Energy  
Northland Securities, Inc.  
Schneider Geospatial  
Sturgis  
Tyler Technologies

#### Gold Preferred Vendor

Ahlers & Cooney, P.C.  
Cost Advisory Services, Inc.  
Cott Systems  
Delta Dental  
Dorsey & Whitney LLP  
EagleView  
Forecast5 Analytics  
InfoTech, Inc.  
ISG  
Neapolitan Labs  
Purple Wave Auction, Inc.  
Speer Financial, Inc.  
TechShare

Wells Fargo  
Ziegler CAT  
Vanguard Appraisals, Inc.  
Wellmark Blue Cross Blue Shield of  
Iowa

#### Silver Preferred Vendors

Houston Engineering Inc.  
Iowa Roadside Management  
ITC Midwest, LLC  
Nyhart  
Thinix, a division of RDI

#### Endorsed Preferred Vendors

National Association of Counties  
(NACo)  
Nationwide Retirement Solutions  
Omnia Partners

infotech

Construction  
administration and  
inspection needs?

There's an Appia®  
for that.

- + Send reports from the field
- + Rapidly generate estimates
- + Implement in days

Learn more at [infotechinc.com/appia](http://infotechinc.com/appia)

purplewave.com

## GOVERNMENT AUCTIONS



purple wave  
auction

- We market your equipment online and in your community.
- We sell your equipment to the highest bidder

866.608.9283 | [www.purplewave.com](http://www.purplewave.com)

AN IOWA COMPANY  
SERVING  
IOWA COUNTIES



**FOR COST ALLOCATION SERVICES AND  
FINANCIAL MANAGEMENT SERVICES**

Contact Jeff Lorenz (515)-238-7989  
or Roger Stirler (515) 250-2687

 **DORSEY**  
always ahead

WE ARE A PROUD SUPPORTER OF ISAC AND IOWA COUNTIES.

Dorsey's attorneys provide specialized legal services to Iowa counties, including financing, economic development, public health, privacy laws and litigation.

Dorsey & Whitney LLP  
801 Grand, Suite #4100  
Des Moines, IA 50309  
(515) 283-1000

[dorsey.com](http://dorsey.com)

CONNECTED COUNTIES  
ARE DATA-DRIVEN COUNTIES



Thriving counties start with informed decisions.  
Learn what's possible at [tylertech.com/erp](http://tylertech.com/erp).

 **tyler**  
technologies

 **neapolitan**labs

Website Development  
for Iowa Counties

Brian McMillin, President  
[brian@neapolitanlabs.com](mailto:brian@neapolitanlabs.com)  
(515) 999-5221

[neapolitanlabs.com](http://neapolitanlabs.com)



INNOVATIVE RECORDS MANAGEMENT FOR OVER 130 YEARS

**cott**  
**systems**

**Donald Beussink, Account Executive**

c) 319.621.3059 | e) [dbeussink@cottsystems.com](mailto:dbeussink@cottsystems.com)

[cottsystems.com](http://cottsystems.com)

## Simplify Your Cash Management & Focus On Managing Your Budget

*Building your trust by effectively managing your entire banking relationship.*

**csb**  
community state bank

**FDIC** [bankcsb.com](http://bankcsb.com)

The Community State Bank Treasury Management Team offers the solutions you need to increase the efficiency of your day-to-day operations and maximize your profitability.

- Liquidity Management
- Receivables Management
- Payables Management
- Risk & Fraud Management
- Information Reporting
- Merchant Processing Solutions
- Business Credit Card Services

*Expertise in:*

- Association Financial Services
- Government & Public Funds



**Crystal Edwards**  
VP Portfolio Management Officer  
515-350-3448  
[cedwards@bankcsb.com](mailto:cedwards@bankcsb.com)



**Mark Rathbun**  
SVP Business Development  
515-249-4236  
[mrathbun@bankcsb.com](mailto:mrathbun@bankcsb.com)

## HOPKINS & HUEBNER, P.C.

ATTORNEYS AT LAW  
Des Moines - Adel - Quad Cities

Experienced legal counsel for Iowa's counties, cities, and other local government entities.

877-ASK-ATTY  
877-275-2889

[www.hhlawpc.com](http://www.hhlawpc.com)

# Government payments just got easier

*Sturgis-PayPal offers a wide variety of solutions to help government agencies securely accept payments at the counter, online or on-the-go.*

## Easily collect:

- Property Taxes
- Business Licenses
- Packs & Rec Fees
- Utilities
- Motor Vehicle Tag Cancellation
- Solid Waste
- Court Fees
- Miscellaneous Permits & Fees



**STURGIS**  
Powered by **PayPal**

For more information, contact:  
[will@sturgiswebservices.com](mailto:will@sturgiswebservices.com)  
866.219.1476



6903 Vista Drive  
West Des Moines, IA 50266  
[www.northlandsecurities.com](http://www.northlandsecurities.com)  
515-657-4675  
Member FINRA and SIPC  
Registered SEC and MSRB

***Helping Iowa counties  
manage debt and plan for  
the future in changing times***

- Competitive Bonds Sales
- Debt Refinancing
- Property Tax Impact Analysis
- Tax Increment Financing
- Financial Management Plans
- Bond Underwriting
- Continuing Disclosure
- Bank Private Placement
- Referendum Assistance
- Capital Improvement Plans

## Northland's IOWA TEAM



**Michael Hart**

[mhart@northlandsecurities.com](mailto:mhart@northlandsecurities.com)  
515-321-0460



**Jeff Heil**

[jheil@northlandsecurities.com](mailto:jheil@northlandsecurities.com)  
641-750-5720



**Heidi Kuhl**

[hkuhl@northlandsecurities.com](mailto:hkuhl@northlandsecurities.com)  
515-822-1485



**Chip Schultz**

[cschultz@northlandsecurities.com](mailto:cschultz@northlandsecurities.com)  
515-657-4688

RC 19-410/ MUNI 19-332

Henry M. Adkins and Son, Inc. (Adkins) was founded in 1939 by Henry Merritt Adkins and has maintained representation in the county government field for over 75 years. In 2011, Adkins became a business partner with Unisyn Voting Solutions, selling and supporting Unisyn voting system products. Our staff has over 100 years of experience in conducting elections and providing quality products and exemplary service to our clients.

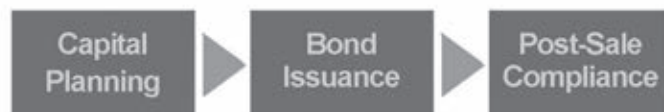


- Full Service Election Provider
- Unisyn Voting Solutions voting equipment
- Tenex Electronic Poll Books
- Tenex Election Night Reporting
- EasyVote Election Management Software

## Financing Solutions for Municipal Infrastructure



### Project Finance: Planning Through Maturity



**Scott Stevenson**, Managing Director  
(515) 471-2721 | [SStevenson@dadco.com](mailto:SStevenson@dadco.com)

**Michael Maloney**, Senior Vice President  
(515) 471-2723 | [MMaloney@dadco.com](mailto:MMaloney@dadco.com)

**Nathan Summers**, Vice President  
(515) 471-2722 | [NSummers@dadco.com](mailto:NSummers@dadco.com)

### Full Service Platform:

- Placement Agent
- Underwriter
- Municipal Advisory



**D | A | DAVIDSON**

FIXED INCOME CAPITAL MARKETS

D.A. Davidson & Co. member SIPC and FINRA

515 East Locust St., Suite 200 | Des Moines, IA | (515) 471-2700 | (800) 642-5082 | [dadavidson.com](http://dadavidson.com)



## SPEER FINANCIAL, INC.

INDEPENDENT PUBLIC FINANCE CONSULTANTS SINCE 1954

**Registered Independent Municipal Advisors**



40+ Years  
Experience  
In Iowa  
Public  
Finance

**Larry Burger, Vice President**

lburger@speerfinancial.com

*We're on Your Side!*



9 Years  
Experience  
In Iowa  
Public  
Finance

**Maggie Burger, Vice President**

mburger@speerfinancial.com

**Iowa Office:**

531 Commercial Street, Suite 608, Waterloo, IA 50701

**Website** speerfinancial.com **Phone** (319) 291-2077

Property, casualty & workers' compensation  
coverage for counties in Iowa.

**Why not put everything under one roof?**

COUNTY RISK  
MANAGEMENT SERVICES, INC.  
*representing*

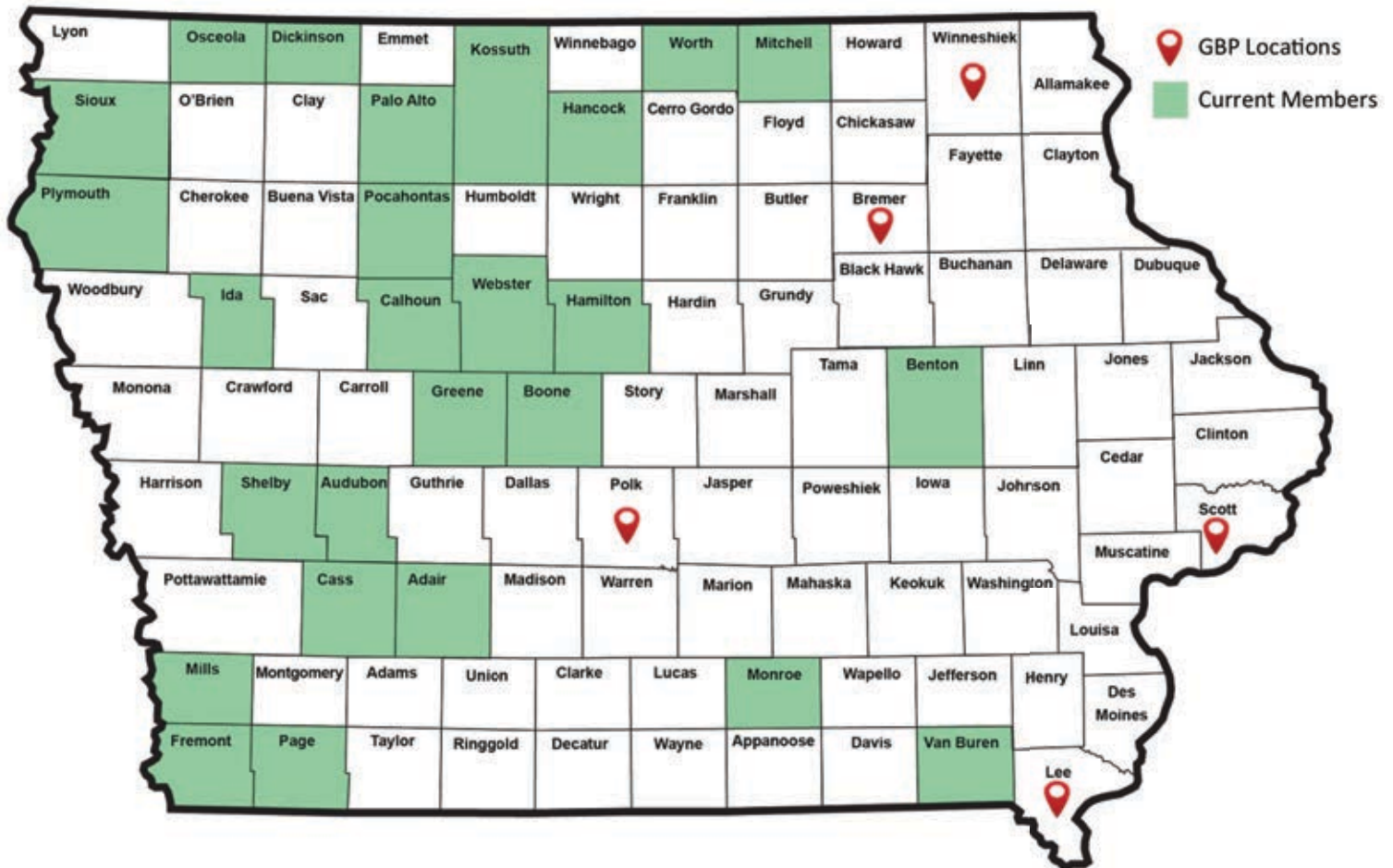


www.icapiowa.com



www.imwca.org

# ISAC Group Benefits Program



## Partnering with Counties across Iowa

- Medical, Dental & Vision Programs
- Online enrollment platform
- Consolidated billing provided
- GBP service & support
- Wellness Program with incentives
- Employee Assistance Program
- HR & Compliance resources
- Third Party Administrator services



## Group Benefit Partners

www.gbp-ins.com | 12337 Stratford Drive, Clive, IA 50325 | 515-493-0802