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magazine

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December 2020
Iowa County Auditors

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Iowa State Association of Counties

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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Feature - Iowa County Auditors

Incoming ISAC President's Message

As the incoming 2021 ISAC President, I would love to have an uplifting and inspiring introductory statement to give to the ISAC membership. However, due to the events of 2020 and its lasting effects on all who serve in county government, I feel we cannot move forward into 2021 without first reflecting on where we have been.

With the COVID-19 pandemic impacting our lives in so many ways and on so many levels, it is important that we take time to reflect on what we have gone through, relish on what we have accomplished, and (most importantly) move forward into 2021 with our eyes wide open. At the encouragement of a close friend of mine, I read an article regarding just that. Instead of having readers wish this year into the history books, the article focused on how people can take what they have learned from living through the pandemic and apply it moving forward. The article asked its readers to reflect on the following ten areas:

1. How has your life changed in the past year? How has it stayed the same?
2. What accomplishment were you most proud of in 2020? The work you have performed? The people you helped along the way?
3. What stressed you out the most? Knowing what stressed you out will also guide you to what can help you deal with this stress in the coming year.
4. List five words that actually describe 2020...then list five words that you hope will describe 2021. Just take a few moments to reflect on the past year as well as on how you want the next year to go.
5. What negative habits do you want to break moving forward into 2021?
6. Reflect on any missed opportunities in 2020, and how you can prevent another missed opportunity from happening in 2021.
7. Were there any projects you started in 2020 but did not finish?
8. Reflect on the things that brought you joy and happiness in 2020.
9. What are you most grateful for in your life?
10. What is the one thing that you would like others to remember about you when you are no longer here? We find ourselves focusing so much on what is happening around us that we forget to think about how people will remember us.

The events of this past year have pushed us all to our limits, both personally and professionally. As 2020 draws to an end, I encourage all of you to surround yourself with friends and family and focus on the positives in your life. Even though you will most likely be dealing with issues related to the COVID-19 pandemic into the next year, try not to focus on the past, but rather look forward with hope and determination. Together, we will get through this.



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Feature - Iowa County Auditors

County Auditor Duties, Especially Elections

County auditor duties are so wide and varied that they often differ from county to county. Most auditors prepare and administer the county budget, but some counties have budget or finance directors. Most auditors handle personnel and employee benefits in their counties, but separate human resources departments are not uncommon.

Other duties are rarely if ever farmed out, like accounts payable and receivable, mapping and valuation of property for taxation purposes, certification of city, school, assessor, and township budgets, clerking board of supervisors meetings, and elections. Especially elections: county auditors are designated by Iowa law as county commissioners of elections. But this has not been ever so.

When Iowa became a state in 1846, there were no county auditors in it. County commissioners governed counties until 1851, when county judges were created. The judge and the county clerk of court were tasked with some minimal election duties that are now performed by auditors. (The judge supplied a ballot box to each township; the clerk supplied poll books.) The county judge was enormously powerful, so much so that the legislature deemed it prudent to confine that officer to probate duties after 1861, when boards of township supervisors were brought into being as the counties' governing bodies.

Then a law was passed in 1868 creating county auditors, and making the county judge the ex officio county auditor beginning January of 1869 until an auditor was elected. After that, the county judges passed into oblivion. Township supervisors similarly disappeared in 1871, as less-cumbersome three-member boards of supervisors were established, with a local option to increase to five or seven.

The 1873 Code of Iowa makes clear the auditor's lead role in elections by that point. The auditor is instructed to prepare and furnish two poll-books to each precinct, "and also all books, blanks, and materials necessary to carry out the provisions of the chapter on registration of voters." Election returns were to be delivered to the county auditor within three days; after that, the auditor was to "send messengers to obtain them from those precincts whose returns are wanting." The board of supervisors would meet at noon on the Monday after the general election to canvass and certify the results of the election, after which they would deliver the original returns to the auditor's office for filing. The supervisors, meantime, had inherited the county judge's responsibility of supplying ballot boxes to precincts.

County auditors were for many years spared the task of engaging precinct election officials. Precinct election boards historically had three judges and two clerks, and the law provided that they would be township officials or city council members. And by the way, cities and school districts held their own elections.

Auditors didn't have to print ballots until 1892. So who printed them before? Anyone who wanted to. Party workers handed single-party ballots to voters on their way to vote and watched them deposit same in the ballot box. The law just said that the ballots needed to include both the candidates' names and the offices they were running for. The bribery and intimidation one might expect from such a system was common.

Australian states started passing secret ballot laws in the 1850s, so when American states came around to it around 1890, secret ballots were known as Australian ballots. The term survives in current law. Since 1892, auditors have been instructed to employ the Australian ballot system in Iowa and to print ballots with all parties and all candidates on them. This further centralized election duties in the auditor's office.



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Feature - County Auditor Duties Continued

By the way, before Australian ballots were required, partisan newspapers would usually print ballots, including only the names of the candidates of the party the newspaper supported. In the 19th Century it was common for newspapers to be openly affiliated with either the Democratic or the Republican Party. Thus, when election reform occurred and auditors were instructed to print ballots with all candidates, the law also required that the auditors have ballot information published in two newspapers, representing, if possible, both major political parties. Such blatant partisanship in newspapers is uncommon today (at least in print media), but auditors are still required to publish ballot information in two newspapers (if available) for primary and general elections.

The law requiring a specific format in ballots including all candidates paved the way for a major innovation: voting machines. The 1919 Code of Iowa makes reference to use of voting machines, but most of the instructions for voting still related to the printing and marking of paper ballots. By 1924, voting machines had their own chapter in the Code. Auditors who have served on the Voting Equipment Board of Examiners will be interested to know that in 1924, the board members, who examined and reported on voting machines proposed for use in the state, received \$150 and expenses for each examination and report. (They still do.)

Let us make special note, in this centennial year of the Women's Suffrage Amendment, that Section 451 of the 1919 Code made provision for voting by women. The (all male) voters of Iowa defeated a women's suffrage amendment to the Iowa constitution in 1916, but when Congress sent the 19th Amendment to the US Constitution to the states for ratification in 1919, the Iowa legislature quickly ratified it. Code Section 451, apparently anticipating the full ratification of the amendment in 1920, required that women's ballots be kept separate from men's, except in elections for president. Furthermore, it stated, "The right of any citizen to vote at any city, town, or school election, on the question of issuing any bonds for municipal or school purposes, and for the purpose of borrowing money, or on the question of increasing the tax levy, shall not be denied or abridged on account of sex." So even though the amendment to the Iowa Constitution had failed, and the amendment to the US Constitution wasn't yet official, for some reason Iowa law allowed women to vote in 1919, within somewhat bizarre strictures. Do YOU know why? Please let us know if you do.

Voter registration is an important part of auditors' duties today, but for a long time this was a function of city government, and limited just to cities larger than a given size, which increased over the years. For instance in the 1897 Code, cities with a population of 3,500 or more, "not including the inmates of any state institution," were to appoint a board of registers in each election precinct, consisting of a Democrat and a Republican. These registers would set up a couple of weeks before the election at the precinct polling place and register voters for that specific election. Evolution to the current system began in 1928, when permanent registration was required for cities over 125,000. (There was only one.)

By 1971, permanent registration was required in all cities above 10,000 population, but to this was added the specification that counties above 50,000 population needed to register everyone living outside of their 10,000+ cities in the county. City clerks were commissioners of registration in those cities, and county auditors were commissioners of registration in such counties. Cities above 4,000 could require non-permanent voter registration if they cared to.

So by this point, voters in lightly populated cities and counties still didn't have to register to vote. If they were challenged at the polls as being unqualified, they could sign an affidavit stating they had lived in Iowa for six months, in the county for 60 days, and in the precinct for ten days; that they were 21, and hadn't yet voted in that election. Then they could vote. Unless further challenged.

Then, in 1972, the legislature decided to simplify and centralize things. It made the county auditor the county commissioner of elections, and said, "All election and registration duties prior to the effective date of this Act imposed upon other public officials within the county are transferred to the county commissioner of elections." Cities no longer held their own elections and processed their own voter registration. They no longer bore the responsibility to provide suitable polling places, "and see that the same are warmed, lighted, and furnished with proper supplies and conveniences." School districts, which theretofore had their own separate Code chapter on elections, would no longer hold elections for school board members annually on the second Monday in November. It would all be up to the county auditor.

Feature - County Auditor Duties Continued

The three-tiered voter registration system, which had jurisdictions where no one was registered, jurisdictions where people registered a week-and-a-half before the election, and jurisdictions requiring permanent registration, disappeared in 1975, when permanent registration under the management of the county auditor prevailed over all. If the old stories are true, there were seasoned voters who had never registered to vote in their lives who were grievously offended when told they couldn't vote because they hadn't registered ten days before the election, even though they were on a first-name basis with the precinct election officials. County auditors, who had just enjoyed an enhancement to their prestige, would also see an increase in vexatious issues such as this.

Still, county auditors only had to administer one election at a time back in those days. A very small number of people voted absentee back then, maybe because you had to sign a notarized affidavit stating that you expected to be absent on election day, or prevented from going to the polls by illness or physical disability. In the 1980s, gradual changes in the law made voting absentee a more painless process, and it became popular to the point where the absentee voting operation takes up at least as much time as the election day voting operation, so that in essence, auditors must administer two elections at once. A story for another time.

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Feature - Iowa County Auditors

COVID-19 and Elections

It seems ages ago that we were at the ISAC Spring Conference in mid-March wondering where “this Coronavirus situation” was headed as the NCAA basketball and wrestling championships were cancelled. During the Secretary of State’s session with the county auditors, we were discussing potential impacts on the June primary election. Election preparation begins months to two years in advance, and the candidate filing period still was open.

Throughout 2020, time may have seemed to move slowly for some, but in the election realm, days didn’t seem to last long enough. The primary election was scheduled for June 2, and changing that date was not an option. By the time we all understood the importance of social distancing, only 11 weeks remained for the state and county commissioners of elections to pivot quickly and address various concerns including protecting precinct election officials (PEOs) and voters and making ballots safely accessible for residents in locked-down health care facilities (HCFs). County auditors stepped up to the plate to face the challenges head-on.

In line with Governor Reynolds encouraging Iowans to stay safe, practice social distancing, and help slow the spread of COVID-19, Secretary of State Paul Pate mailed an absentee ballot request form to 2 million active, registered voters. This mailing helped voters safely access a ballot and allowed auditors to manage fewer polling places due to lower in-person turnout. That was especially important as PEOs began declining to work the polling places this year. At the same time, many building owners were backing out of hosting polling places. Thus, when auditors normally could focus on ballot and absentee voting preparation and PEO training, they also had to recruit new PEOs who had no election day experience and locate bigger facilities that could accommodate social distancing.

Every auditor has a pool of PEOs on whom they usually can rely to work the primary and general elections. The majority of PEOs in Iowa and across the United States are age 65 or older which means they are in a high-risk population for developing more serious complications from COVID-19. Since a minimum of three PEOs is required to stand up a polling place, auditors essentially calculated backwards—the number of PEOs who committed to working determined the number of polling places that could be supported. In mid-April, the Secretary of State’s office developed a new micro-site, pollworker.iowa.gov (check it out, sign up!), to educate Iowans of the responsibilities and rewards of serving as a PEO. Interested persons can complete the online form, which is submitted directly to their county auditor, and, to date, more than 13,000 Iowans have done just that! However, a majority of those submissions came in July and later. Due to the low number of PEOs available for the primary election, nearly every auditor temporarily combined precincts which resulted in two-thirds fewer polling places and many voters traveling to a new—and possibly bigger—polling location. Fewer precincts, though, did make for easier management and distribution of personal protective equipment (PPE).

Iowa Homeland Security and Emergency Management Department (HSEMD) reached out to the Secretary of State’s office in April to offer hand sanitizer, gloves, and masks for election administration, and we were extremely grateful because PPE had become increasingly difficult to secure. County auditors quickly calculated their needs, and with very quick turnaround, the Iowa National Guard delivered 1,832 gallons of sanitizer, 130,000 gloves, and 68,000 masks to 18 distribution sites throughout Iowa. Those sites were a mix of county-owned and DOT garages, and numerous county EMA coordinators and DOT supervisors organized the deliveries by county and housed them until county auditors could pick them up. Some EMA coordinators even delivered the PPE directly to the counties. Due to the low viscosity of the sanitizer and the powerful hand-pumps that came with it, the Secretary of State provided spray bottles and funnels for easier application at the polling places. In addition to 15,000 social distancing floor decals for use in absentee and election-day voting locations, the Secretary of State made available \$1 million in federal CARES Act money as sub-grants for county auditors to use for a variety of election-related purposes including, but not limited to, plexiglass shields, cleaning supplies, and PEO hazard pay.



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Feature - COVID-19 and Elections

Upon consideration of feedback from the county auditors, Secretary Pate issued three Emergency Election Directives through March, April, and May, all for the June primary. They allowed for, among other things, additional time to process absentee-by-mail requests, mailing absentee ballots to residents of HCFs who requested a ballot, acceptable forms of identification with a 2020 expiration date to be considered current and valid, the waiver of party balanced PEOs, electronic return of ballots from all voters who qualify under the Uniformed and Overseas Citizens Absentee Voting Act (UOCAVA), the programming of tabulators to accept all ballot styles, and the counting of absentee ballots to begin the day before the election. Yes, that's getting into the weeds a bit for those of you unfamiliar with all that goes into election administration, but it takes wading through a lot of weeds to reach election day.

County auditors pulled off an incredibly successful and record-breaking primary election. The previous turnout record from 1994 was smashed with 531,131 ballots cast, 490,047 absentee ballots requested, and 420,389 absentee ballots returned. But there was no time to rest!

As they were proceeding with post-election administration, county auditors were headed into fiscal year-end, cash balancing, and property tax calculation. Of course, they also had to start gearing up for the November general election. There is a reason your auditor is a good multi-tasker.

The primary election gave us a playbook for the general election. Secretary Pate again sent an absentee ballot request form to Iowa's 2 million active registered voters and issued two Emergency Election Directives. All UOCAVA voters were allowed to return their absentee ballots electronically; absentee ballots could be mailed to HCF residents who requested them, and acceptable forms of identification with a 2020 expiration date were considered current and valid. Additionally, county auditors were given an extra day to prepare absentee ballots for counting.

HSEMD provided further PPE support and had the DOT deliver 1,429 gallons of sanitizer, 145,700 gloves, and 194,444 masks to 10 sites across Iowa. Once again, our very reliable county EMA coordinators and DOT supervisors sorted the supplies by county and ensured that they were in auditors' hands in plenty of time. We will be eternally grateful for this tremendous support from county EMAs, Iowa DOT, and the HSEMD. This relief allowed county auditors to remain focused on lining up PEOs and polling places as well as absentee voting and numerous other aspects of election administration.

In addition to developing pollworker.iowa.gov, the Secretary of State's office targeted Facebook ads for auditors who requested the service to specific age groups considered less vulnerable to severe consequences from COVID-19. We also reached out to county central committee chairpersons, city mayors, high school government and social studies teachers, and FFA members to encourage civic-minded persons to step-up and serve as PEOs. The influx of interest was outstanding, and, as a result, county auditors were able to stand up double the number of polling places from the primary election. Many counties still had to temporarily combine some precincts, but ultimately every county had at least 65% of their regular polling places open.

This time around the Secretary of State was able to offer \$2 million in CARES Act money as sub-grants to county auditors for election-related purposes similar to the primary election. Many auditors were able to supply plexiglass shields in all polling places and offer hazard pay to PEOs. We also replenished their supply of social distancing floor decals and provided additional spray bottles and funnels.

Steps taken by the Secretary of State and county auditors resulted in safe access to a ballot for every voter in Iowa. The previous turnout record of 1,589,951 set in 2012 was shattered by 1,699,286 voters participating in the 2020 general election. In the face of a global pandemic, once again our county auditors demonstrated Iowa's national leadership in election administration.

Feature - Iowa County Auditors

SEAT is a Major Part of Iowa's Great Electoral System

You would be surprised at how much of the Code of Iowa is made up of laws that regulate elections in Iowa. There are several sections in the Code of Iowa that reference elections run by county commissioners of elections, besides the several chapters that are obviously dedicated to election administration. And, lately, those laws seem to change after every legislative session.

The State Election Administration Training (SEAT) program is designed to assist county auditor's and their staff to learn how to run an election in accordance with the rules of the Code of Iowa (and the Iowa Administrative Rules). But, while doing so, SEAT also provides practical, best practices and practical advice on how to administer an election in Iowa.

The SEAT program is administered by a board of directors which includes county auditors. The Board oversees the program. That oversight includes the program budget, setting up venues for the training sessions, approving program agendas, etc.

In support of the SEAT Board of Directors is the SEAT Curriculum Committee. The Curriculum Committee is made up of county auditors, county auditors' staff (often times election deputies), and can include members from the Iowa Secretary of State's staff. This committee creates the agendas for the programs by identifying training topics as well as scheduling trainers for said topics. Those trainers typically include county auditors, county auditor election deputies, Iowa Secretary of State staff, and sometimes outside speakers.



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County auditors and staff may become SEAT certified at three different levels. They include:

- SEAT I: Introduction to Elections in the State of Iowa – This is geared toward any county auditor staff who may assist during an election. Courses at this level include “Election Basics,” “Voter Registration I,” and “Absentee Voting Basics.”
- SEAT II: Election Administration in the state of Iowa – This level is formatted for county auditors and those staff dedicated to elections work. Courses at this level include “Voter Registration II & III,” “School and City Elections,” and “Preparing Test Decks.”
- SEAT III: State of Iowa Elections Practicum – This higher level is focused on duties that are typically only administered by county auditors and election deputies. Courses at this level include “Recounts and Contests,” “Relationships with the Media,” and “Election Ethics.”

Each certification includes a certain amount of hours of training. SEAT II and SEAT III require prerequisites of previous SEAT-certified level trainings as well as having worked elections for a certain period of time, which also includes one county-wide election. Continuing education is required to maintain SEAT II and SEAT III certification.

SEAT training is offered through various formats. SEAT I recently became an online training that can be completed at any time. SEAT II and SEAT III are in-person trainings that take place during two- to three-day conferences. SEAT has recognized that a strength of the Iowa election system is the networking among election administrators. Therefore SEAT is committed to conducting SEAT II and SEAT III in an in-person format. SEAT II and SEAT III trainings are traditionally scheduled during odd-numbered years. SEAT also provides continuing education opportunities for election administrators. SEAT traditionally offers two, one-day continuing education opportunities during odd-numbered years and one during even-numbered years. Each session is offered twice – once at a location on the western-side of the state and another at a location on the east-side of the state.

SEAT will also accept a limited amount of continuing education hours from outside sources. A typical outside source for continuing education hours is from the CERA (Certified Elections Registration Administrator) program which is a national curriculum sponsored by the Election Center.

The SEAT program is funded by an annual fee from each county and also through registration fees for each event.

SEAT is dedicated to providing training to county auditors and their staff in order to present fair and well-run elections to the voters in the state of Iowa.

Feature - Iowa County Auditors

Cybersecurity and Elections

You might be asking yourself “Why is an auditor writing about IT and cybersecurity?,” and that’s a good question. The answer is that prior to joining the auditor’s office, I was an IT technician for the county for over seven years. Basically, I know enough to be dangerous.

For the past few years, you may recall reading about cybersecurity in the October editions of *The Iowa County magazine*. The writers of those articles are some of the best people we have in the state at protecting our computers, devices, networks, and information. In this article, however, I am going to focus on cybersecurity as it relates to elections.

The definition of cybersecurity is “the state of being protected against criminal or unauthorized use of electronic data, or the measures taken to achieve this.” When I think about cybersecurity as it relates to elections, it is identical to how any IT security professional would want to protect their systems and information. Areas of focus in any cybersecurity plan include: physical security, network security, device security, and end-user training. There are multiple ways to protect your information, but the goal is to make it as difficult as possible for the bad guys to get in. No computer security system is 100% effective, so you also need to be able to discover and respond to malicious activity as it happens.



Ryan Dokter
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In terms of physical security, counties have their election equipment behind locked doors with limited access to the equipment, meaning only the people who need to access the room have a key for it. Some counties may be utilizing security cameras and alarm systems in their facilities to protect their equipment as well. When the equipment is at the polling locations, it also is housed in locked rooms or in secured cages, prior to use.

For network security, there are many devices that help protect the systems including, but not limited to firewalls, antivirus software, network monitoring, event log monitoring, and spam filtering. A multifaceted approach is always recommended when trying to protect information and systems. We have been very fortunate in Iowa to have partnerships between ICIT, the Secretary of State, OCIO, MS-ISAC/EI-ISAC, and the Department of Homeland Security. These agencies have made available enterprise level security software and hardware, at no cost to the counties, to further protect our valuable assets and information, not only for elections, but for all of the county technology infrastructure.

Device security borrows principles from both physical and network security but goes a step further. This means keeping operating systems updated and patched with the latest security protection. It can also mean protecting devices by implementing multifactor authentication. Multifactor authentication allows access to use the device by entering something you know, such as a password; and something you have, such as a special USB security device. The device is protected by more than just a username and password, which means that even if a bad guy has your password, they will still be unable to access your device. Data encryption is another important security measure. Using encrypted flash drives when transferring information from one system to another, and encrypting hard drives inside of the computer, help to prevent data access if the drive was lost or stolen. Without the decryption key, bad actors cannot access the data. Lastly, disabling access or limiting which networks a computer can use adds another layer of protection. For example, disabling the WiFi on electronic poll books ensures that they will not connect to a wireless network which could potentially be malicious.

A few of the ways device security can be achieved in elections are by incorporating all of the following protocols:

- Enabling hard drive encryption on the electronic poll books used at the precincts.
- Using encrypted flash drives to transfer the data from the IVOTERS system (voter database) to poll books. This ensures that the data is not accessed and compromised in the transfer.
- Enabling multifactor authentication on poll books as well as the access to the IVOTERS system. This ensures only people that should have access to the systems actually do.
- Keeping ballot tabulators off networks or the internet, so votes cannot be changed, and only connecting them to the network after physical copies of the results are printed from the tabulator.

Continues on page 14.

Feature - Iowa County Auditors

Varied Functions of the County Auditors's Office

Greetings from Ringgold County! My name is Amanda Waske. I have served as county auditor since 2013. My favorite part of the job is the variety of areas we serve. From payroll to claims to real estate to elections...I truly enjoy what I do. Another function of the auditor's office is clerk to the board of supervisors. In Ringgold County, I serve in that role. Most county auditors in the state do, but by law this may be another employee within the auditors office, or, with the auditor's consent, a direct employee of the board of supervisors.

In my county, we meet every Monday from 9:00 am – 12:00 pm, usually. There are times we meet more frequently or longer, depending on agenda items. During budget workshop in January, for example, the Board will meet every day for a couple of weeks, or until the budget is prepared and ready to be presented.

Some counties may meet every other week or just for an hour or two once a week. So, what do they talk about every week? Our county engineer has a standing time slot from 9:00 am – 10:00 am every Monday. Occasionally his session runs past 10:00 am....you know how supervisors like to talk. :-) Outside of this, they are open to meet with members of the public if needed. They also meet with various department heads. The treasurer, for example, presents a monthly financial report for their review and approval. Occasionally, the Board will partake in a secondary roads project tour with the engineer. As clerk to the board, I attend this. If they "deliberate" on anything, I am there to take minutes and document the conversation. This complies with the Open Meetings Law and provides for transparency.

We also host quarterly question and answer sessions at various locations around the county. These are held in the evening to allow for more of the public to attend. We personally provide cookies and refreshments, too. The Board answers a variety of questions and provides an update on the happenings around the county.

Iowa Code §331.504 sets out the duties as clerk to the board. Here are those duties as written in the Code, along with a brief translation. The auditor shall:

1. Record the proceedings of the board. The minutes of the board shall include a record of all actions taken and the complete text of the motions, resolutions, amendments, and ordinances adopted by the board. Upon the request of a supervisor present at a meeting, the minutes shall include a record of the vote of each supervisor on any question before the board. (Take board meeting minutes.)
2. Maintain the books and records required to be kept by the board under Iowa Code §331.303. (A minute book, a "checkbook," and a claims register; records of cigarette and liquor licenses.)
3. Sign all orders issued by the board for the payment of money. (Pay the bills.)
4. Record the reports of the treasurer of the receipts and disbursements of the county. (Record the reports of the treasurer of the receipts and disbursements of the county.)
5. Maintain a file of all accounts acted upon by the board with the board's action on each account. If the board allows an expenditure from an account, the auditor shall indicate the amount of expenditure and the bill or claim for which the expenditure is allowed. (Keep the county's accounts.)
6. Furnish a copy of the proceedings of the board required to be published as provided in Iowa Code §349.18. (Publish the board minutes in the newspaper.)
7. Number each claim consecutively in the order of filing and enter the claim in the claim register alphabetically by the name of the claimant and including the date of filing, the number of the claim and its general nature, the action of the board, and if allowed, the fund from which the claim is paid. A record of the claims allowed at each session of the board shall be included in the minute book by reference to the numbers of the claims as entered in the claim register. (More accounting.)
8. File for presentation to the board all unliquidated claims against the county and all claims for fees or compensation, except salaries fixed by state law. The claims, before being audited or paid, shall be itemized to clearly show the basis of the claim and whether for property sold or furnished for services rendered or for another purpose. An action shall not be brought against the county relating to a claim until the claim is filed as provided in this subsection and the payment refused or neglected. (Present claims for payment to the board of supervisors.)

As you can see, the auditor discharges many duties. Even "clerk to the board" is a deceptively simple-sounding title. But, like I said, I enjoy it. And I think most of my colleagues across the state do too.



Amanda Waske
Ringgold County Auditor and
Commissioner of Elections
awaske@ringgoldcounty.us

Feature - Iowa County Auditors

Budgeting

"It's the most wonderful time of the year.
The Board is complaining
Department heads 'splaining
To make numbers clear
Yes, it's the most wonderful time of the year."

I think I was asked to do this article on the budget process because I sat as a Supervisor for 16 years until I became Auditor four years ago. I now see what actually happens on the "other side." I always enjoyed budget study sessions as a supervisor. All the department heads and elected officials came to the board and presented their hopes and dreams for the upcoming fiscal year. We got to question and discuss with them and decide which asks were doable and which we didn't think were. Maybe put an ask off for a year or two. We needed to see what our taxable value would be. What would our fund balance look like if we set our levy at a certain rate. We had all kinds of questions. Luckily we had a good auditor and budget director to answer all of these questions for us. I'm sure all 99 county auditors and their budgeting staff are very good at what they do. Years ago I asked a supervisor from another county how they were doing on their budgeting process. He said that he didn't know. The auditor takes care of all that. Every county runs a bit differently than the rest. Some have a budget/finance director that works directly for the board. In others, the auditor does it all and may not work on the budget until 4:30 pm when everyone else has left the building. From what I understand, the code does not specifically state that the auditor handles the budgeting process. The auditor's task is to certify the budgets of all taxing entities within the county. Cities, schools, townships, community colleges, EMA, assessor, etc. That is not an easy process either. All of those entity's budgets are submitted to the Auditor's Office. They are checked to make sure they are within statutory levy limits. If not? Then maybe there was a public referendum passed to surpass those limits. Then we have to check with elections to see if that was the case. We then check to see if their budget was published within the allowed time and then check to see if what was published matches what was sent to the Iowa Department of Management (DOM). If there is any discrepancy then we work with the taxing entity and the DOM to resolve it.

That is what we do on the back end. First, we need to do the county's budget. I'm lucky. I have two very good Finance staff that does all the detail work. After the departments have met with the board we check their current budgets for re-estimates. Then refigure what our ending fund balance will be so we will know how much we have to start with for the next fiscal year. We start out by leaving the levy rates the same for the General, General Supplemental and Rural levies. Then we need to see what the mental health and disability services region is asking for, plus all the other requests for funding from COGs, economic development groups, etc. What will insurance rates do? Not to mention negotiated salary increases. All this is put in spread sheets so the board of supervisors can see where we stand. Bring some departments back in to reassess their asking. After getting some sort of confirmation from them on these questions, the numbers are put into the state system and our own financial system. Then we hope they don't change their mind before we publish the first time for the first public hearing on the budget. That has to be done early enough so we can publish timely enough for the final budget hearing. Somewhere in the midst of all this we are also going through the certification process.

So, it is a complicated process. Many questions are asked, numbers juggled back and forth, and it can get a bit frustrating at times. But, it can be fulfilling too when things finally come together, and we can call it done. Some auditors are paid an additional salary to do the budget. Not only are all counties different, but all supervisors think differently. Their perspectives and priorities vary and the auditor or budget director has to delicately navigate those sometimes turbulent waters. Some want to support conservation, some may have a special interest in community services or public safety. I have yet to come across a supervisor who wants to give extra funding to the auditor's office!



Melvyn Houser
Pottawattamie County Auditor
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FEATURE - Cybersecurity Continued

The last area of focus is end-user training. One of the easiest ways a county's cybersecurity can be compromised is through the end-user. There are many ways bad actors try to entice people to take their bait; from an email that has a fake link to a funny cat video, to a Facebook friend request that looks like it's from grandma. Employees need to be trained to spot suspicious looking emails and website links so that they can become your first line of defense.

County auditors, their staff, and IT staff have signed up with Election Infrastructure-Information Sharing and Analysis Center (EI-ISAC) and receive timely emails about the latest threats and vulnerabilities. This information allows us to stay current on the types of attacks that are happening at other government agencies around the country. Additional training takes place through the Secretary of State, the SEAT program, and multiple conferences that include presentations and peer networking.

Cybersecurity is an ongoing and ever-changing challenge, but please be assured that everyone involved with running elections in Iowa counties takes their job very seriously. Our goal is to maintain the integrity of the vote and a robust cybersecurity program is a vital part of the election process.



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Winter Walking Challenges: A Study to Reduce Workplace Injuries



Q What is the Study?

In the fall of 2019, the 12 members of Northwest Iowa based SHIELD safety consortium, which consists of four counties, seven cities, and one public utility, decided to undertake a new study to reduce workplace slips and falls during the upcoming winter season.

Q Why Focus on This Issue?

The consortium's members have routinely incurred serious employee injuries due to winter weather-related conditions. Over the previous five years, SHIELD members encountered several severe injuries. These resulted in lost time, pain, and suffering. The claims also incurred high costs relating to employee medical care, lost productivity due to lost work time, and other costs.

Q What were the Project's Goals?

- Find the right type of traction aid for each department.
- Get employee buy-in.
- Train employees to use traction aids.
- Promote the use of traction aids.
- Monitor and address employee feedback.

SHIELD was successful in receiving the Iowa Municipalities Workers' Compensation (IMWCA) 2019 Safety Innovation Grant. The grant provided over \$9,000 towards purchasing an additional type of traction aid for its members that belong to IMWCA. Non-IMWCA members became the control group for the study.

Q What was involved in setting up the project?

SHIELD staff traveled to each entity to train employees on how to fit and use traction aids. Staff also worked with the entities to require traction aids as part of their personal protective equipment program for employees and explained the requirement to the employees.

Q What were the Project Results?

There were no lost-time injuries! Employees were very positive, providing lots of valuable feedback on what worked and the type of traction aid used regarding various applications. The project saved money through avoided injuries and lost workdays. Employee confidence increased while working on slippery surfaces.

SHIELD members gained valuable knowledge on what type of traction aids worked best for different departments since each department does not have the same needs. Some employees, such as street and sewer, were provided with the spike type of traction aid to get better traction in and around dirt, mud, etc.

The study found it is imperative to revise employer policies and SOPs to require employees to wear the purchased traction aids. The traction aids won't help if they stay in the desk, locker, or glove box.

Q What happened with the Control Group?

The control group of non-participating project members experienced their typical number of serious injuries due to winter weather-related slips and falls.

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2020 calendar and Future Dates

December 2020

- 4 ICEA Ethics Training
(Virtual)
YTBD ISSDA Winter School
(Postponed Until 2021)

January 2021

- 13-14 New County Officer's School
(Virtual)
15 ISAC Board of Directors Meeting
(Virtual)
27 ISAC Executive Committee
(Virtual)
28 Statewide Supervisors Meeting
(Embassy Suites Des Moines Downtown)

February 2021

- 10 ISAC Board of Directors Meeting
(Virtual)

March 2021

- 11-12 ISAC Spring Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)

April 2021

- 5-9 Iowa Governor's Conference on Public Health
(Virtual)
11-14 ISSDA Civil School
(Holiday Inn Airport, Des Moines)
28 ISAC Board of Directors Meeting
(YTBD)

May 2021

- 11-14 Treasurers May School
(Doubletree Hilton Conference Center, Cedar Rapids)

June 2021

- 23 ISAC Scholarship Golf Fundraiser
(Toad Valley, Pleasant Hill)

July 2021

- 7 ISAC Board of Directors Meeting
(YTBD)

August 2021

- 25-27 ISAC Annual Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)
26 ISAC Casino Night Fundraiser
(Hilton Des Moines Downtown)

September 2021

- 12-15 ISSDA Fall Jail School
(Airport Holiday Inn, Des Moines)
15-17 ISAC Board of Directors Retreat
(Delaware County)

November 2021

- 17 ISAC Board of Directors Meeting
(YTBD)

December 2021

- 1-3 ICEA Conference
(Veterans Memorial Community Choice Credit
Union Convention Center, Des Moines)
5-8 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.

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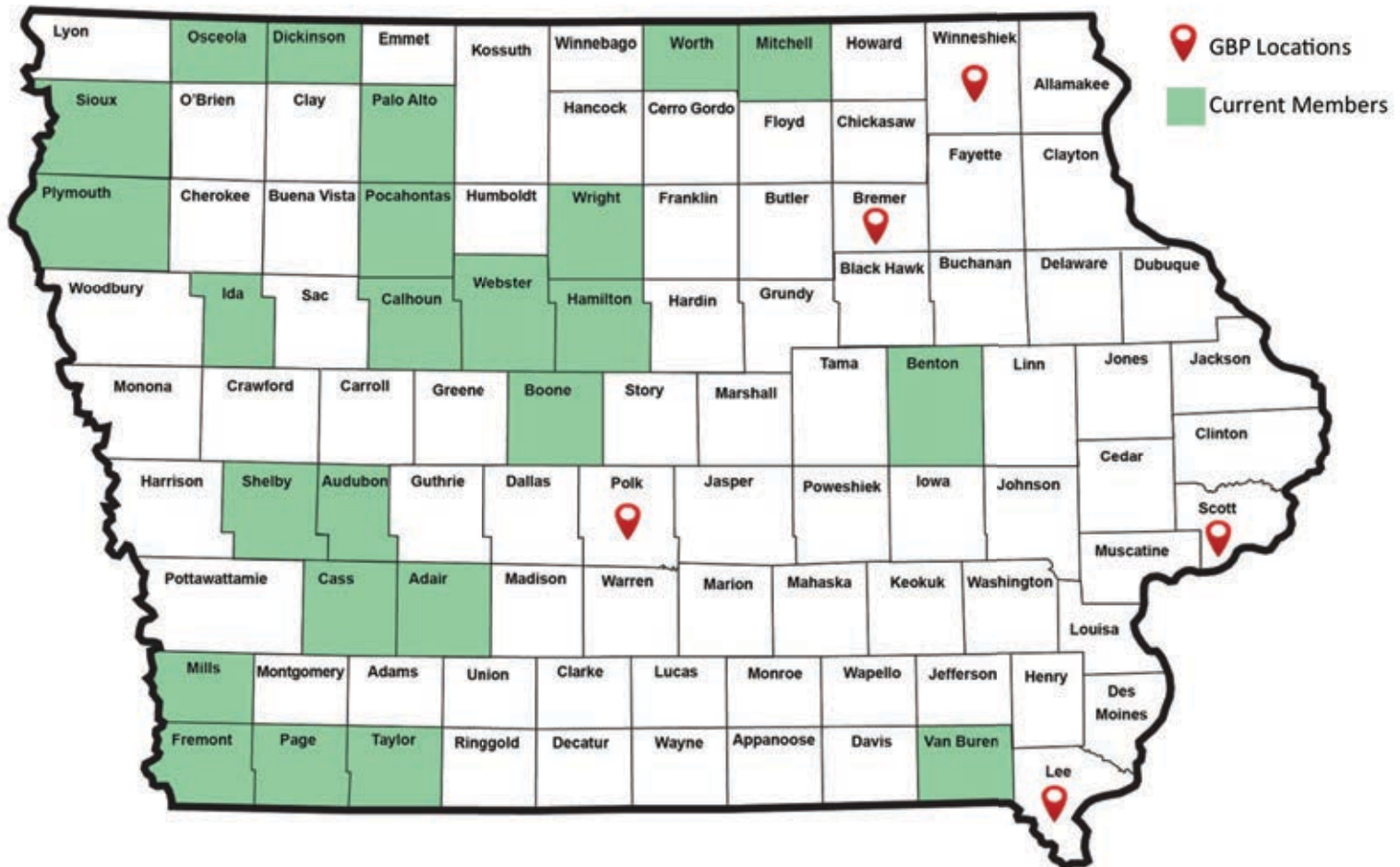


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