

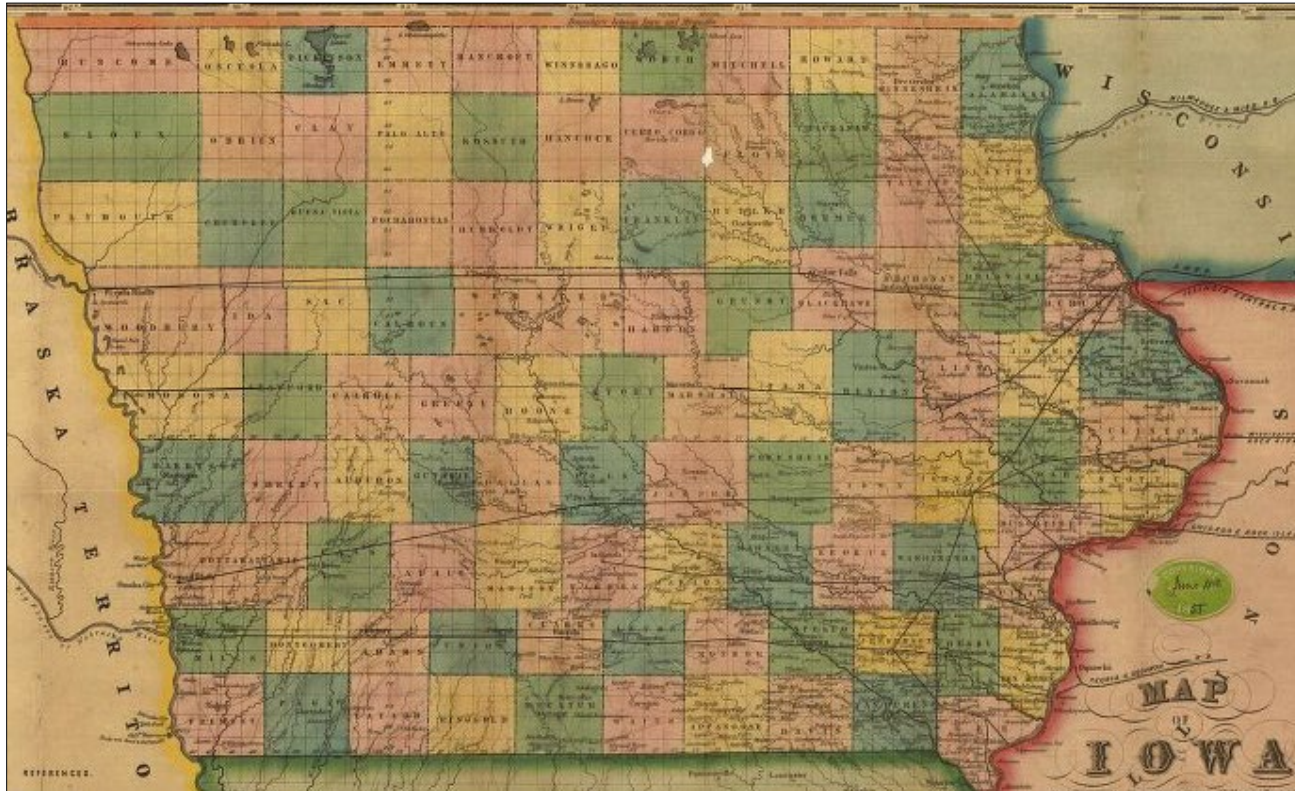
Overview of the County Auditor's Office



Becky Bissell
Adams County Auditor

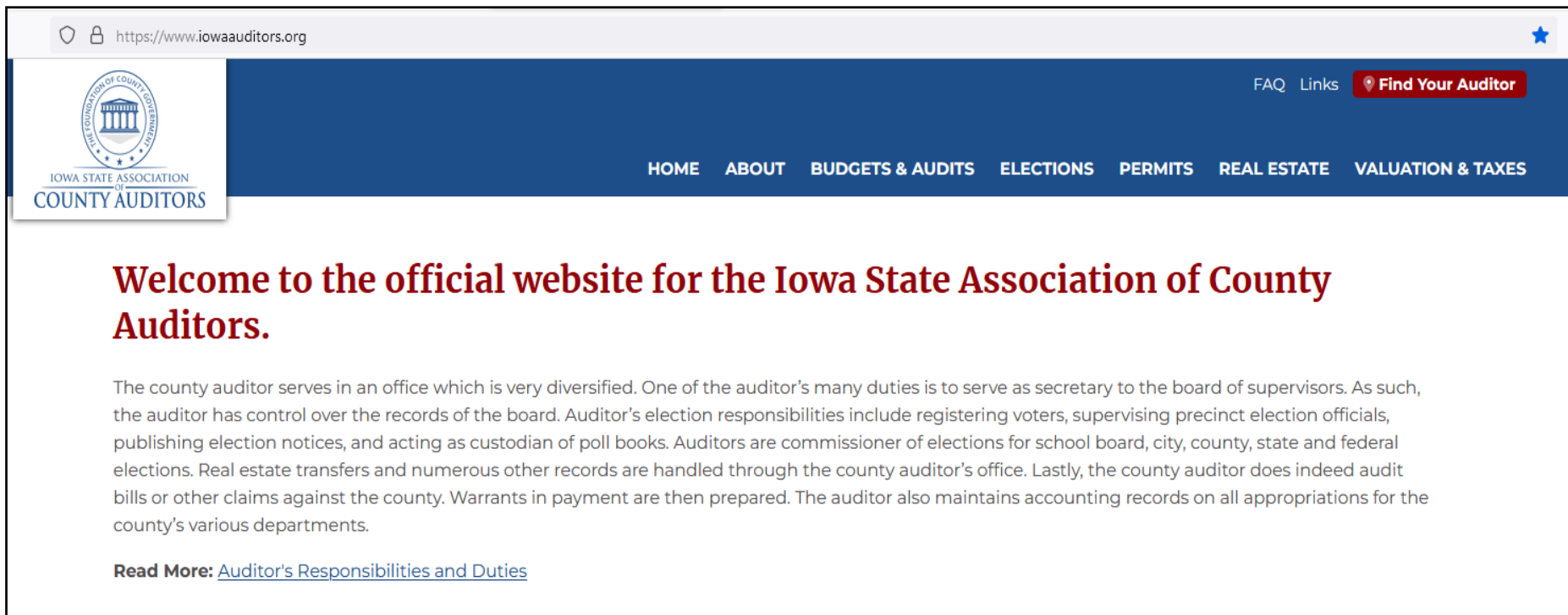
HISTORY

- ▶ Duties first performed by County Judge in 1851
- ▶ Duties then moved to Clerk of Court in 1861
- ▶ Office of the County Auditor created in 1870
- ▶ Commissioner of Elections added in 1972



DUTIES

- ▶ Iowa Code §331.502 outlines statutory duties
- ▶ Additional duties are found throughout Code of Iowa
- ▶ Most Auditors assume many additional responsibilities
- ▶ <https://www.iowaauditors.org> ↓



https://www.iowaauditors.org

FAQ Links [Find Your Auditor](#)

HOME ABOUT BUDGETS & AUDITS ELECTIONS PERMITS REAL ESTATE VALUATION & TAXES

Welcome to the official website for the Iowa State Association of County Auditors.

The county auditor serves in an office which is very diversified. One of the auditor's many duties is to serve as secretary to the board of supervisors. As such, the auditor has control over the records of the board. Auditor's election responsibilities include registering voters, supervising precinct election officials, publishing election notices, and acting as custodian of poll books. Auditors are commissioner of elections for school board, city, county, state and federal elections. Real estate transfers and numerous other records are handled through the county auditor's office. Lastly, the county auditor does indeed audit bills or other claims against the county. Warrants in payment are then prepared. The auditor also maintains accounting records on all appropriations for the county's various departments.

Read More: [Auditor's Responsibilities and Duties](#)

ADDITIONAL TITLES

By Code, the County Auditor has the following titles:

- ▶ Clerk to the Board (Auditor may consent to another person named)
- ▶ Custodian of the Courthouse (at the direction of the Board)
- ▶ County Budget/Finance Director (unless another has been appointed)
- ▶ HR Director
- ▶ County Commissioner of Elections
- ▶ County Registrar of Voters



BUDGET CENTRAL

Auditor reviews and certifies the budgets for all taxing authorities within in the County each year

- ▶ Ag Extension
- ▶ County Assessor
- ▶ County Hospital
- ▶ EMA
- ▶ Townships
- ▶ Lighting Districts
- ▶ Sanitary Sewer District
- ▶ Cities
- ▶ City Assessor
- ▶ E911
- ▶ Schools
- ▶ Community Colleges
- ▶ Benefited Fire Districts
- ▶ Your own County's budget

CLERK TO THE BOARD

- ▶ Accept petitions
- ▶ Act on routine business in the absence of the Board
- ▶ Initiate bid notices; solicit and receive contracts
- ▶ Prepare meeting agendas and notify media
- ▶ Attend all meetings; record minutes
- ▶ Publish minutes in official county newspapers
- ▶ Maintain a variety of Board books and records
- ▶ Prepare, publish, and codify Ordinances



COMMISSIONER OF ELECTIONS

Conduct all elections- federal, state, county, city, school, and special elections

- ▶ Receive candidate nomination paperwork
- ▶ Design, prepare, and print ballots
- ▶ Employ and train precinct election officials
- ▶ Register voters and maintain voter rolls
- ▶ Certify election results and issue certificates of election
- ▶ Ensure all election laws are followed



COUNTY FINANCIAL OFFICER

- ▶ Prepare County Financial Report
- ▶ Compile, calculate, and monitor county's operating budget
- ▶ Provide monthly financial reports to departments
- ▶ Ensure budgets do not exceed approved appropriation
- ▶ Prepare and submit Cash and GAAP reports
- ▶ Process all claims for all county departments
- ▶ Administer grant programs
- ▶ Track and report capital assets
- ▶ Complete Annual Audits



COUNTY TAX ACCOUNTANT

1. Tabulate valuations for all parcels as valued by Assessor
2. Apply exemptions, credits, rollback, & other adjustments
3. Calculate TIF increment; prepare and submit TIF reports
4. Certify the taxable valuation to the State
5. Calculate ag land, family farm, and misc. credits
6. Apply tax rates by class
7. Prepare tax list which details each parcels share
8. Certify the tax list to the Treasurer for collection
9. Calculate and submit replacement claims to the State

PAYROLL

- ▶ Administer payroll for all county employees
 - ▶ PT & FT time employees, EO, PEOs, Township Officers, etc.
- ▶ Calculate all taxes and deductions including:
 - ▶ State and federal tax withholdings
 - ▶ IPERS withholding and employee match
 - ▶ Health, dental, vision, life, disability, and others
 - ▶ Deferred compensation
 - ▶ Garnishments
 - ▶ Child support deductions
 - ▶ Voluntary payroll deductions
- ▶ Prepare and file all tax reports



REAL ESTATE AND PLATS

1. Real estate transfer document is first recorded
2. Researched for chain of title and proofed for accuracy
3. Entered into the transfer book
4. Plat map updated
5. All parcels of land are mapped

Doc. #: 2021-2934
Type: DWDJ Pages: 1 04/16/2021 01:45 PM
R: \$5.00 - Tf: \$5.00 - M: \$1.00 - Tc: \$1 - N: \$0
Pymt: Check

AnnMarie Legler, Cerro Gordo County Recorder

ENTERED IN THE
APR 19 2021
TRANSFER BOOKS

Prepared by & Return to: Adam Wedmore, 3 Walnut Court, Rockwell, IA 50469; 641-430-5229
Send Tax Statements to: Adam & Kristen Wedmore, 3 Walnut Court, Rockwell, IA 50469

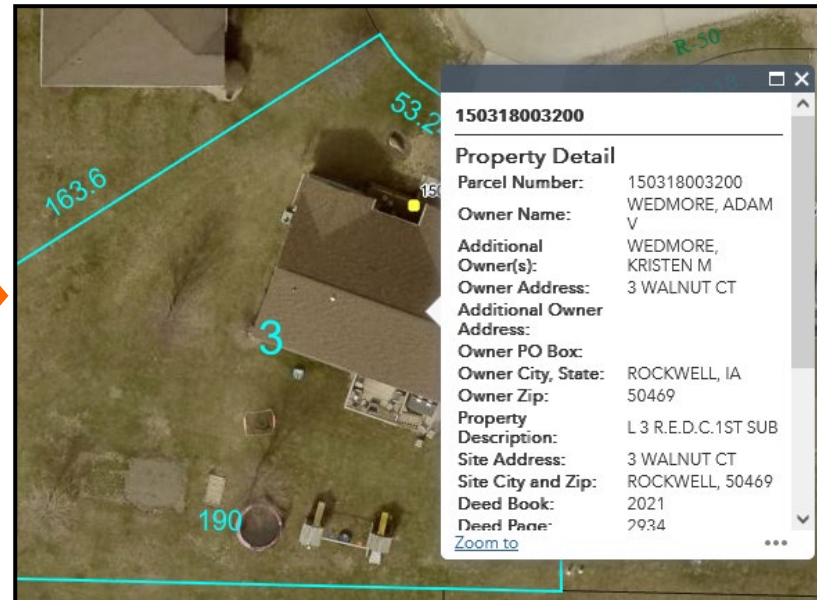
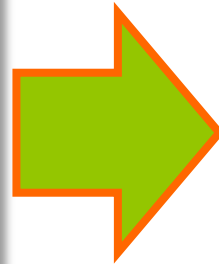
WARRANTY DEED

For the consideration of One (\$1.00) Dollar(s) and other valuable consideration,

Adam V. Wedmore do hereby Convey to
Adam V. Wedmore and Kristen M. Wedmore, husband and wife,

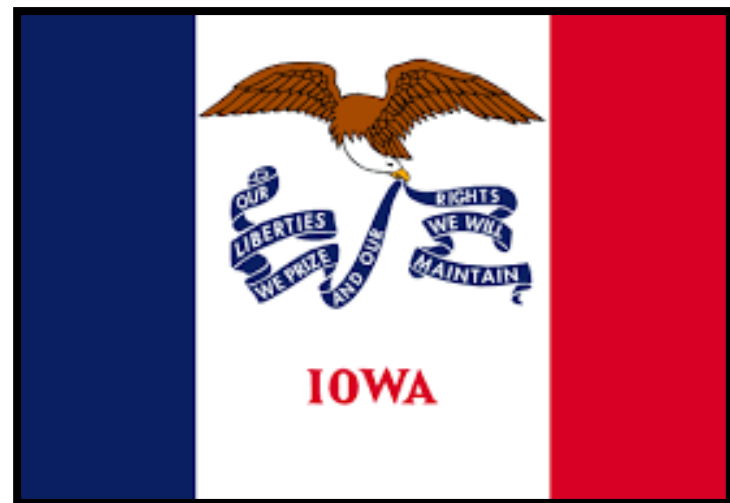
As Joint Tenants with Full Rights of Survivorship and not as Tenants in Common, the following described real estate in Cerro Gordo County, Iowa:

Lot three (3) in R.E.D.C. First Subdivision, Rockwell, Iowa.
(Locally described as 3 Walnut Court, Rockwell, Iowa 50469;
Parcel No. 15-03-180-032-00)



MISCELLANEOUS DUTIES

- ▶ Serve as the Treasurer or Recorder in vacancy situations
 - ▶ Serve as Assessor if there is no Deputy Assessor
- ▶ Serve on committee to fill a Board of Supervisor vacancy
- ▶ Serve as liaison for township officers, city clerks, school board secretaries, and the public
- ▶ Is often the first place the public goes to with questions

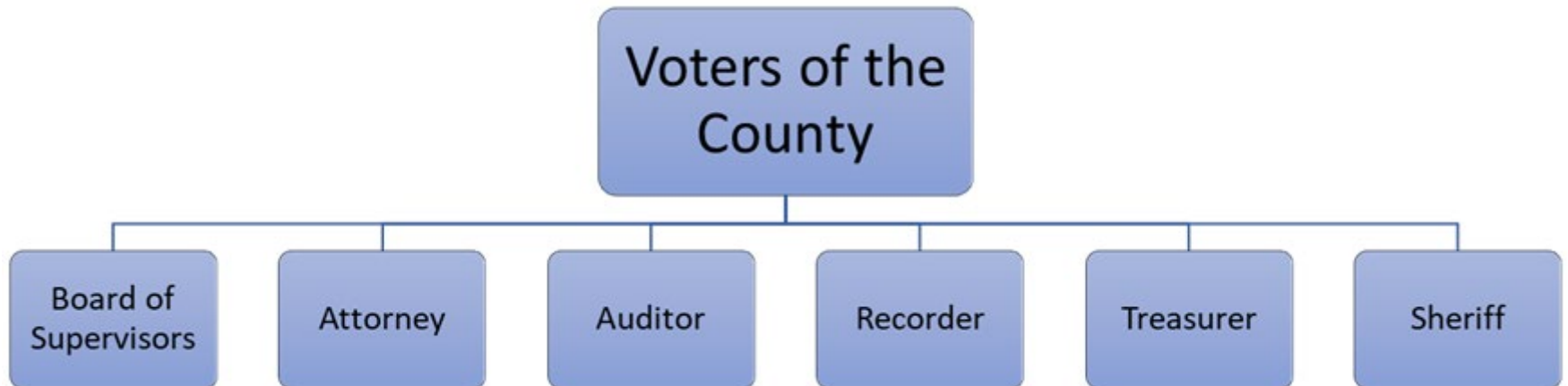


AUDITOR MAY ALSO...

- ▶ Serve as fiscal agent for MH region, Early Childhood, Decat
- ▶ Conduct passport application processing
- ▶ Manage drainage district repairs and improvements
- ▶ Function as Title VI Coordinator
- ▶ Serve as HIPAA compliance officer
- ▶ Administer self-funded health plans
- ▶ Assist with labor negotiations
- ▶ Prepare policies and handbooks
- ▶ Other duties specific to your county

RELATIONSHIPS ARE ESSENTIAL

- ▶ Auditor interacts with all departments, all elected officials, and the public on a regular basis
- ▶ You and your Auditor were both elected by the citizens of your county to perform the duties of each office
 - ▶ Can be your greatest asset or cause you the most headaches



Questions?

auditor@adamscounty.iowa.gov
641-322-3340