



HARDIN COUNTY
Board of Supervisors

Wednesday, January 27, 2021

NOTICE: Public attendance at public meetings is restricted due to COVID-19 concerns. To access and participate in meetings remotely, please call 641-939-8108 for meeting information.

1. 9:00 A.M. Call To Order
Courthouse Large Conference Room
2. Pledge Of Allegiance
3. Approval Of Agenda
4. Approval Of Minutes

Documents:

[01-13-2021 MINUTES.PDF](#)
[01-13-2021 CHAT LOG.PDF](#)
[01-20-2021 MINUTES.PDF](#)
[01-20-2021 CHAT LOG.PDF](#)

5. Approval Of Claims For Payment

Documents:

[VENDOR PUBLICATION REPORT 1-27-21.PDF](#)

6. Emergency Management Update
7. Public Health Update
8. Utility Permits & Secondary Roads Department
9. Public Comments
10. Construction Evaluation Resolution

Documents:

[CONSTRUCTION EVALUATION RESOLUTION 2021.PDF](#)

11. Motion To Amend Appointment To Condemnation Board
12. Set Time And Date To Receive Audit Proposals & Award Contract

Documents:

[REQUEST FOR PROPOSALS.PDF](#)

13. Approval Of Payment For Vaccination Clinic From Employee Health Plan Account

14. Other Business
15. Adjournment/Recess
16. 9:30 A.M. Drainage
Courthouse Large Conference Room
17. 11:00 A.M. Drainage District 55-3 Lateral 9 Meeting
Courthouse Large Conference Room
18. 12:30 P.M. Closed Session Under Iowa Code Section 21.5(1)(G) And (H)
Courthouse Large Conference Room
19. 1:00 P.M. Discuss Ellsworth Neighborhood Investment Group Assessment
Courthouse Large Conference Room
20. Closed Session Under Iowa Code Section 21.5(1)(C)
21. Possible Action Following Closed Session Deliberation

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – JANUARY 13, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also in attendance were Supervisors Reneé McClellan and Lance Granzow; and Pauline Lloyd, Mick Zoske, Dave McDaniel, Curt Groen, Justin Ites, Julie Duhn, John Zimmerman, Rocky Reents, Adam Seward, Machel Eichmeier, Lori Kadner, Abby Flatness, Mark Buschkamp, Jolene Teske, Laura Cunningham, Greg Barnett, Carey Callaway, Michael Pearce, Jolene Pieters, Taylor Roll, Darrell Meyer, Marc Anderson, and Angela Silvey.

The Pledge of Allegiance was recited.

McClellan moved, Granzow seconded to approve the agenda as posted. Motion carried.

Granzow moved, McClellan seconded to approve the minutes of January 4, 2021 and January 6, 2021. Motion carried.

McClellan moved, Granzow seconded to approve the January 13, 2021 claims for payment. Motion carried.

Emergency Management Update: No report.

Public Health Update:

Rocky Reents, Public Health Coordinator, reported on COVID-19 case numbers and vaccine administration.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll issued a reminder that the bridge on S27 between Hubbard and Radcliffe was closed. In addition, Roll reported the road crew was out cutting brush.

Public Comments:

Curt Groen inquired if the County's absentee ballot reader had been returned for repair.

Julie Duhn requested assurance Hoffman would not participate in any actions at the state Capitol prior to the inauguration.

Mick Zoske inquired about legal action against animal rights activist group DxE.

Pauline Lloyd asked about COVID-19 vaccine availability for those 65 and older.

Marc Anderson presented to the Board a proposal to allow for blanket fireworks permits for persons engaged in fireworks displays. County Attorney Darrell Meyer will examine the County's fireworks permitting process and bring back a revised policy at a later date.

Granzow moved, McClellan seconded that the following Resolution No. 2021-06, Resolution Between Grundy County and Hardin County on HMA Resurfacing 3 Miles of County Highway S75, be adopted. Roll Call Vote: "Ayes" Granzow, McClellan, and Hoffman. "Nays" None. Resolution No. 2021-06 is hereby adopted as follows:

GRUNDY RESOLUTION NO. _____
HARDIN RESOLUTION NO. 2021-06
BETWEEN GRUNDY COUNTY AND HARDIN COUNTY ON
HMA RESURFACING 3 MILES OF COUNTY HIGHWAY S75

WHEREAS, THIS AGREEMENT made and entered into this ____ day of _____, 2021, by and between Grundy County, Iowa, (hereinafter "Grundy"), and Hardin County, Iowa, (hereinafter "Hardin"), WITNESSETH:

WHEREAS, the Parties hereto are separate governmental units within the State of Iowa as defined by Section 28E.2, Code of Iowa; and

WHEREAS, Section 28E.3, Code of Iowa, provides that any power or powers, privileges or authority exercised or capable of exercise by a public agency of the State of Iowa may be exercised and enjoyed jointly by a public agency of the State of Iowa having such power or powers, and

WHEREAS, both Parties are responsible for maintaining the public streets and highways within their respective jurisdictions; and

WHEREAS, the Parties hereto are in agreement authorizing Hardin to administer and submit for letting of contract documents for the asphalt resurfacing of County Highway S75 (hereinafter "Project") through Hardin's Farm to Market Account on behalf of both Parties.

NOW, THEREFORE, IT IS HEREBY MUTUALLY AGREED by and between the parties hereto as follows:

1. Hardin will administer said project and will be the contracting authority per Iowa Dept. of Transportation, on behalf of Grundy and Hardin. Said project is anticipated for construction in 2022.
2. Project is located on County Highway S75 from 340th Street north to 310th Street.
3. Grundy's Farm-to-Market account shall reimburse Hardin's Farm-to-Market account for 50% of construction project costs, incurred by Hardin associated with said project within 5 years of final completion of said project, either as a lump sum or in annual installments. Final completion is defined as the date in which the final payment voucher is paid.
4. Hardin shall be responsible for performing all planning, survey, engineering, contracting administration, and inspection of the project without reimbursement.
5. Hardin has prepared an engineer's estimate of \$1,000,000 for construction costs for S75 work consisting of Hot Mix Asphalt (HMA) Overlay.
6. Hardin and Grundy agree to save and indemnify and keep harmless, each other against all liabilities, judgements, costs, and expenses which may in any way come against either County or which in any way result from carelessness, neglect, omissions, or any acts of either party or its agents, employees, or workmen in any respect whatsoever.
7. Each party to this Agreement warrants that the execution of the Agreement, in two original copies, has been authorized by the Board of Supervisors of Grundy and Hardin.

- GRUNDY COUNTY -

- HARDIN COUNTY -

Heidi Nederhoff, Chairperson
Grundy County Board of Supervisors

/s/ BJ Hoffman
BJ Hoffman, Chairperson
Hardin County Board of Supervisors

ATTEST:

ATTEST:

Grundy County Auditor

/s/ Jolene Pieters
Hardin County Auditor

Date

1/13/2021
Date

Hoffman reviewed Compensation Board recommendations for FY 2021/2022, and the following action was taken: McClellan moved, Granzow seconded that Resolution No. 2021-07, Compensation Increase Resolution, be adopted. Roll Call Vote: "Ayes" McClellan, Granzow, and Hoffman. "Nays" None. Resolution No. 2021-07 is hereby adopted as follows:

RESOLUTION 2021-07

WHEREAS, the Hardin County Compensation Board meets annually to recommend a compensation schedule for elected officials for the fiscal year immediately following, in accordance with Iowa Code Chapters 331.905 and 331.907, and

WHEREAS, the Hardin County Compensation Board met on December 15, 2020, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2021:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$65450	2%	\$66759
County Attorney	\$100581	2%	\$102593
Recorder	\$63069	2%	\$64330
Sheriff	\$91504	3%	\$94249
Supervisors	\$37596	2.5%	\$38536
Treasurer	\$65059	2%	\$66360

OPTION 1:

THEREFORE, BE IT RESOLVED that the Hardin County Board of Supervisors adopts the salary recommendations for elected officials for the fiscal year beginning July 1, 2021 as recommended by the Hardin County Compensation Board.

OR

OPTION 2: (if different than compensation board recommendation)

THEREFORE, BE IT RESOLVED that the Hardin County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2021:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$ _____	_____%
County Attorney	\$ _____	_____%
Recorder	\$ _____	_____%
Sheriff	\$ _____	_____%
Supervisors	\$ _____	_____%
Treasurer	\$ _____	_____%

Approved this 13th day of January, 2021.

ATTEST:

/s/ BJ Hoffman
 BJ Hoffman, Chairperson
 Hardin County Board of Supervisors

/s/ Jolene Pieters
 Jolene Pieters
 Auditor

AYE:

NAY:

/s/ BJ Hoffman
 BJ Hoffman, Supervisor

 Name, Supervisor

/s/ Reneé McClellan
 Reneé McClellan, Supervisor

 Name, Supervisor

/s/ Lance Granzow
 Lance Granzow, Supervisor

 Name, Supervisor

Prompted by the Chair, once again McClellan moved, Granzow seconded that the above Resolution No. 2021-07, Compensation Increase Resolution, be adopted. Roll Call Vote: “Ayes” McClellan, Granzow, and Hoffman. “Nays” None. Motion carried.

Discussion was held on the Board/Commission Appointment Policy, after which McClellan moved, Granzow seconded to repeal the Hardin County Board/Commission Appointment Policy. Roll Call Vote: “Ayes” McClellan, Granzow, and Hoffman. “Nays” None. Motion carried.

McClellan moved, Granzow seconded to approve the Wellness Committee’s recommendation to continue the wellness program with ISAC for 2021. Roll Call Vote: “Ayes” McClellan and Hoffman. “Nays” Granzow. Motion carried.

Granzow moved, McClellan seconded to approve the Auditor’s Monthly Report for December 2020. Motion carried.

McClellan moved, Granzow seconded to approve the Recorder’s Monthly Report for December 2020. Motion carried.

McClellan moved, Granzow seconded to approve the Hardin County School Choice Week Proclamation. Motion carried.

Other Business: None.

McClellan moved, Granzow seconded to adjourn. Motion carried.

At 11:00 a.m., the Board met for work session regarding Hansen Family Hospital bond refinancing. The meeting was held electronically due to COVID-19 public health risks. Present: Supervisors Hoffman, McClellan, and Granzow; and Kristin Cooper, Ahlers & Cooney, PC; Scott Crist, UMB Bank; Doug Morse and George Von Mock, Hansen Family Hospital; Tim Oswald, Piper Sandler Companies; Angela De La Riva; Michael Pearce; Jolene Pieters; and Angela Silvey.

Discussion was held on whether or not the County’s bonding capacity was needed for the bond refinancing. Angela De La Riva, County Economic Development Director, noted a lot of County’s bonding capacity is wrapped up with the hospital bond, and removing the County’s bond potential would allow the County more flexibility to offer incentives for business recruitment. Kristin Cooper advised that the County could issue the refunding bonds on an annual appropriation basis; however, those bonds would come at a higher interest rate and eat into savings.

Granzow stated he assumed HFH had built up enough equity to refinance the bonds on its own. Scott Crist replied that the hospital, due to size, is on a non-rated basis, and the interest on a non-rated hospital revenue bond is significantly higher than on an A1-rated general obligation bond. Further, Crist added, one reason the initial financing structure was put into place with the City and County was to keep the borrowing cost at a level at which the hospital could operate effectively.

It was acknowledged that an estimated \$1 million of savings could result from refinancing: \$250,000 from hospital revenue bond refunding and \$750,000 from County GO bond refunding.

Tim Oswald and Cooper laid out the procedure moving forward, the first step of which is the Board signing an engagement letter.

Doug Morse reminded the Board that the bond capacity being used supports 300 employees, payroll of \$11 million, and \$300,000 in sales tax rotating from all corners of the county.

At 11:32 a.m. Granzow moved, McClellan seconded to adjourn. Motion carried.

At 1:06 p.m. the meeting was reconvened for a FY 2021/2022 budget work session. The meeting was held electronically due to COVID-19 public health risks. Present: Supervisors Hoffman, McClellan, and Granzow; and Jolene Pieters, Thomas Craighton, and Angela Silvey.

Thomas Craighton, Emergency Management Coordinator, addressed the Board about lack of snow/ice guards on the EOC building’s roof and a change of plans regarding demolition of the house south of the EOC building.

The Board reviewed the Supervisors’ budget numbers and amounts requested from entities.

McClellan noted the FY 2020/2021 budget will need to be amended before the County can make its HVAC loan payment. Discussion ensued on paying off the loan entirely in FY 2021/2022.

At 1:46 p.m. Taylor Roll joined the meeting and LOST funds for Roads were discussed. Roll exited the meeting at 1:51 p.m.

Also discussed were solid waste/recycling costs incurred by Rural Services and holding a meeting among parties to reevaluate amount charged.

At 2:27 p.m. Granzow moved, McClellan seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor

Chat Log from 1/13/2021

09:01:33 From Dave McDaniel to Everyone : He's tied up on a call
09:08:58 From Dave McDaniel to Everyone : I can comment if you'd like
09:12:52 From Julie Duhn to Everyone : hard to hear him
09:26:01 From Julie Duhn to Everyone : State employees are set to get NO raise.
09:38:47 From Jolene Teske (she, her, hers) to Everyone : I am here to oppose
this proclamation. The essence of School Choice Week is to undermine the public
education system, which is vital to our democracy.
09:38:55 From Julie Duhn to Everyone : We want money to go to PUBLIC schools.
Support PUBLIC schools.
09:39:21 From Jolene Teske (she, her, hers) to Everyone : Iowa has choice with
open enrollment,
09:39:39 From Julie Duhn to Everyone : Cannot hear Lance.

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – JANUARY 20, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. The meeting was held electronically due to COVID-19 public health risks. Also in attendance were Supervisors Reneé McClellan and Lance Granzow; and Carey Callaway, Connie Mesch, Curt Groen, Tifani Eisentrager, Pauline Lloyd, JD Holmes, Dave McDaniel, Justin Ites, Julie Duhn, Megan Harrell, Rocky Reents, Cheryl Lawrence, Elaine Loring, Machel Eichmeier, Shane Glinski, Wes Wiese, Abby Flatness, Laura Cunningham, Allison Scott, Michael Pearce, Taylor Roll, Jolene Pieters, Thomas Craighton, Jacob Bolson, Darrell Meyer, Jessica Sheridan, Taylor Nederhoff, and Angela Silvey.

The Pledge of Allegiance was recited.

McClellan moved, Granzow seconded to approve the agenda as posted. Motion carried.

Granzow moved, McClellan seconded to approve the January 20, 2021 claims for payment. Motion carried.

Emergency Management Update:

Thomas Craighton, Emergency Management Coordinator, advised he is gathering bids on the removal of the house at 1309 11th Street, and contractors are coming to see about installing ice/snow guards on the EOC building roof. Also, the Emergency Management Commission approved its budget, and public hearing was set for 02/16/2021.

Public Health Update:

Rocky Reents, Public Health Coordinator, reported on COVID-19 case numbers and vaccine administration.

Utility Permits: None.

Secondary Roads:

County Engineer Taylor Roll commended a bridge contractor's efficiency.

Public Comments:

Jacob Bolson commented on County funding and taxpayer accountability of the IFADC.

Questions were received from Pauline Lloyd.

Julie Duhn asked if the Construction Evaluation Resolution will appear on the Board's agenda.

Taylor Nederhoff presented a request from the Ellsworth Neighborhood Investment Group for a credit against future property taxes, after it was discovered a commercial building razed in 2015 was not removed from the tax rolls. A work session will be scheduled at a later date.

Nederhoff also addressed the Board concerning a property owned by Allen Jaspers which abuts Conservation land. Jaspers planned to build a house on the property and had concerns about a dilapidated fence, trespassing, and hunters discharging firearms near the residence. Nederhoff agreed to attend the February 9, 2021 Conservation Board meeting to discuss the matter further.

McClellan moved, Granzow seconded to table the Financial Services Agreement with Piper Sandler & Co. The agreement is in connection with the Hansen Family Hospital bond refinancing. Roll Call Vote: "Ayes" McClellan, Granzow, and Hoffman. "Nays" None. Motion carried.

Granzow moved, McClellan seconded to approve the appointment of Troy McDonald, businessman, to the Board of Condemnation for an unexpired term ending December 31, 2021. Motion carried.

Granzow moved, McClellan seconded to accept the resignation of Jean Muller, businesswoman, from the Board of Condemnation. Motion carried.

McClellan moved, Granzow seconded to approve the Sheriff's Monthly Report for December 2020. Motion carried.

Granzow moved, McClellan seconded to approve the promotion of Jonah Pankow, full-time Dispatcher, at a rate of \$17.26/hour, effective 02/07/2021. Motion carried.

Other Business: None.

McClellan moved, Granzow seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor

Chat Log from 1/20/2021

09:21:48 From Carey Callaway to Everyone : Is there any way we can see the images being discussed?

09:23:36 From Carey Callaway to Everyone : Thanks!



Hardin County

Vendor Publication Report

Payment Date Range: 01/27/2021 - 01/27/2021

Vendor Name	Vendor Number	Total Payments
Ackley Publishing Co. Inc	1387V	326.00
Ahlers & Cooney-P.C.	61244V	1,108.50
Alec Jensen	100799	90.00
Alliant Energy	4253V	3,992.72
Black Hawk County Treasurer	61719V	105.00
Black Hills Energy	4450V	224.80
C.J. Cooper & Assoc Inc.	62770V	315.00
Central Iowa Distr Inc	3043V	338.30
CenturyLink	1462V	12.10
CenturyLink	4569V	482.41
Cintas Corporation	1545V	286.57
City of Iowa Falls	509V	31.43
Craig Babcock	100640	824.74
Cristine A Birks	2919V	435.00
Dale Howard	855V	1,130.51
Des Moines Stamp Mfg Co	892V	38.40
Devere Company Inc	2570V	149.00
Greenbelt Home Care	61807V	8,471.57
Hardin County Office Supplies	119V	69.99
Hubbard Co-op Telephone Assn	61486V	482.00
Hy-Vee	589V	17.82
Intoximeters Inc.	63607V	76.00
Iowa Communities Assur. Pool	62901V	2,633.00
Iowa Department of Transportation	1007V	50.00
Iowa One Call	359V	12.60
Iowa Workforce Development	4632V	375.00
ISSDA	62103V	50.00
Jeff Roll	2834V	40.00
Jennifer Crosser	100796	160.49
Jody L Mesch	58E	40.00
John Deere Financial	1394V	399.49
King Const. & Overhead Door Inc	5980V	150.00
Mail Services LLC	63827V	512.40
Marcia M. Clark	100706	161.00
Marti Brooks	100705	50.00
Matthews Repair LLC	100762	15.00
Maxwell Chapman	100798	130.29
Mid-America Publishing Corp	62056V	291.15
Midland Power Cooperative	5999V	228.62
Morgan Henrichs	100797	250.00
Murphy Tractor & Equipment Co., Inc	2286V	4,140.43
NAPA Auto Parts	617V	23.94
NE IA Area Agency on Aging	2632V	6,000.00
O'Halloran International	1708V	6,852.92
Scot's Supply	1493V	1,293.95
Snap-On-Tools	62194V	140.75
Storey Kenworthy	61798V	173.77
Summit Food Service LLC	2332V	9,880.68
Times Citizen	538V	1,408.18
Vanguard Appraisals, Inc	5433V	62.50
Walmart Community	62446V	235.81
Wesley Wiese	522E	40.00
Ziegler Incorporated	1463V	138.14
Grand Total:	54,947.97	

Where upon Board Member _____ moved that the following resolution be adopted:

RESOLUTION #2021-_____

CONSTRUCTION EVALUATION RESOLUTION

WHEREAS, Iowa Code section 459.304(3) sets out the procedure if a board of supervisors wishes to adopt or re-adopt a “construction evaluation resolution” relating to the construction of a confinement feeding operation structure; and

WHEREAS, only counties that have adopted or re-adopted a construction evaluation resolution can submit to the Department of Natural Resources (DNR) an adopted recommendation to approve or disapprove a construction permit application regarding a proposed confinement feeding operation structure; and

WHEREAS, only counties that have adopted or re-adopted a construction evaluation resolution and submitted an adopted recommendation may contest the DNR’s decision regarding a specific application; and

WHEREAS, by adopting or re-adopting a construction evaluation resolution the board of supervisors agrees to evaluate every construction permit application for a proposed confinement feeding operation structure received by the board of supervisors between February 1, 2021 and January 31, 2022 and submit an adopted recommendation regarding that application to the DNR; and

WHEREAS, the board of supervisors must conduct an evaluation of every construction permit application using the master matrix created in Iowa Code section 459.305, but the board’s recommendation to the DNR may be based on the final score on the master matrix or may be based on reasons other than the final score on the master matrix as provided by law;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF HARDIN COUNTY that the Board of Supervisors hereby adopts this construction evaluation resolution pursuant to Iowa Code section 459.304(3). The Hardin County Auditor shall before January 31, 2021, provide a copy of this resolution to the Iowa Department of Natural Resources, Wallace State Office Bldg, 502 East 9th Street, 4th Floor, Des Moines, Iowa 50319-0034.

Chair, Board of Supervisors
Date: _____

ATTEST:

County Auditor
Date: _____

Date: January 27, 2021

**REQUEST FOR PROPOSALS (RFP)
RFP NUMBER 1**

Hardin County will receive proposals for audit services relating to the audit for the three year(s) ending June 30, 2023. Attached is information relating to minimum specifications of services, data to be included in the proposal, evaluation criteria, and selected information relating to the entity to be audited.

Sealed proposals (three copies) will be accepted until 4:30 p.m., March 2, 2021, at the office of the Hardin County Auditor in Eldora, Iowa. If mailed, the proposals should be mailed to:

Hardin County Auditor
Courthouse, 1215 Edgington Ave., Ste. 1
Eldora, IA 50627

Those submitting sealed proposals should indicate on the outside of the envelope in the lower left-hand corner that it is a sealed proposal for the RFP number indicated above and the name of the firm submitting the proposal.

The contract for services will be awarded March 3, 2021.

Further information may be obtained from the Hardin County Auditor at (641) 939-8108.

I. SPECIFIC REQUIREMENTS

1. Hardin County reserves the right to reject any and all proposals received.
2. Only proposals received at the location described and in the time frame given will be considered.
3. The original and one copy of the enclosed contract should be completed and manually signed by a partner of the firm submitting the proposal.
4. The audit shall be performed in accordance with the following:
 - U.S. generally accepted auditing standards.
 - The standards for financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.
 - The Single Audit Act Amendments of 1996 and Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), when applicable.
5. The fees quoted in your proposal and included in the contract will be the maximum paid per hour and in total, unless an amendment to the contract is completed by both parties.
6. The audit report should conform to:
 - Reporting formats specified by the Auditor of State's (AOS) office.
 - AICPA Audit Guides.
 - Governmental Accounting Standards Board reporting requirements.
 - The requirements of the Single Audit Act Amendments of 1996 Title 2 Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), when applicable.
7. The audit report should include a management letter, if appropriate, which includes recommendations related to the financial statements, internal control, accounting systems, and compliance issues.
8. Bound copies of the report, including the management letter, in a quantity sufficient to meet the needs of the County are required to be provided by the firm awarded the contract. In addition, arrangements to make the report available in electronic format would be appreciated.
9. Three bound copies of the report, including the management letter, a detailed per diem audit bill, and a copy of the news release shall be provided to the Auditor of State upon release of the reports to the entity.

II. DATA TO BE INCLUDED IN PROPOSAL

In order to simplify the review process and to obtain the maximum degree of comparability, the proposal should include the following items and be organized in the manner specified below.

A. Letter of Transmittal

A letter of transmittal briefly outlining the proposer's understanding of the work and general information regarding the firm and individuals to be involved is permitted, but not required, if it is limited to not more than two pages. If a transmittal letter is presented, it should clearly set forth the local address of the office of the firm which will perform the work, the telephone number and the name of the contact person.

B. Table of Contents

Include a table of contents which identifies the material by section, page number and a reference to the following information to be contained in the proposal. If a transmittal letter is not submitted, please include in the table of contents the local address of the office which will perform the work, the telephone number and the name of the contact person.

C. Profile of Firm Proposing

1. State whether the firm is a local, national or international firm and a brief description of the size of the firm.
2. State whether the firm is in compliance with the registration requirements to engage in the practice of public accounting within Iowa.
3. State whether the firm is independent of the entity to be audited in accordance with Government Auditing Standards.
4. Describe the local office from which the work is to be performed.
 - a. Location of the office.
 - b. Current size of the office.
 - c. Size of professional staff by level, such as partner, manager, supervisor, senior, and other professional staff.
 - d. Number of CPA's in the office.
5. Submit any other information required to describe the office which will be performing the work.

D. Qualifications

1. Describe the recent local office auditing experience in similar types of audits to which the proposal relates. If appropriate, include regional experience in auditing similar types of entities. If desired, it is permissible to include your five largest clients which are not governmental clients.

II. DATA TO BE INCLUDED IN PROPOSAL

(Continued)

D. Qualifications (continued)

2. Include resumes of all key professional members who will be assigned to the audit. Resumes should be included for all members of the audit team from the audit partner through at least the on-site in-charge accountant. The resumes should include:
 - a. The amount of experience the individual has had in the auditing profession.
 - b. A summary of similar audits on which the individual has worked.
 - c. A summary of the continuing professional education the individual has had in governmental accounting and auditing during the last two years.
 - d. A statement as to whether the individual is independent of the entity, as defined by Government Auditing Standards.
3. Describe the firm's policy on notification of changes in key personnel.
4. Provide a listing of or the number of professionals in the office who are experienced in governmental auditing.
5. Describe the availability of individuals within the firm who are primarily involved in governmental auditing and reporting and with whom the audit team may consult.
6. Describe briefly the firm's system of quality control to ensure the audit is adequately performed.

E. **Scope of Services and Proposed Schedule**

Briefly describe your understanding of the scope of services to be provided. Indicate a proposed time schedule for completing the work, assuming the contract will be issued on the date given in the cover letter. Include the approximate dates you would perform fieldwork, office review, and report preparation and the latest delivery date of the final report.

F. **Fees and Compensation**

Provide the following information:

1. Estimated total hours.
2. Estimated out-of-pocket expenses.
3. Hourly rate by staff classification.
4. All-inclusive maximum fee and out-of-pocket expenses, which will not be exceeded.
5. Frequency and timing of your billing process.

III. EVALUATION CRITERIA

The proposal will be evaluated based upon the following two areas. Therefore, it is important the proposal is responsive to the data requested.

1. Cost

Overall cost, including out-of-pocket expenses, for performance of the audit.

2. Qualifications

- a. Organizational structure and size of the firm.
- b. Organizational structure and size of the office which will perform the audit.
- c. Recent experience in similar audits.
- d. Qualifications of the audit team.
- e. Individuals with whom the audit team can consult.
- f. Understanding of work and timetable to complete the audit.

IV. ENTITY PROFILE

Suggested information to include:

(1) Administrative Information:

- Background information on the entity;
- Period to be audited;
- Term of contract engagement;
- Schedule of government funds by project or grant to be audited;
- Description and magnitude of the entity's accounting records;
- Description of the entity's computer system(s), if applicable;
- Name and telephone number of a contact person at the federal cognizant or oversight agency; and
- Availability of prior audit reports and working papers.

(2) Work and Reporting Requirements:

- Auditing standards to be followed;
- Extent to which the entity would be required to assist the firm;
- Specific scope of audit work to be performed;
- Number and types of reports required;
- List of restrictions, such as copy services or work space;
- Exit conference requirements;
- Specific audit guides or programs to be followed; and
- Minimum audit requirements under applicable laws, such as Uniform Guidance, including the amendments thereto.

(3) Time Requirements:

- Date of contract award;
- Date records would be ready for audit;
- Dates for completing interim phases, such as fieldwork completion and draft report preparation;
- Date final report is due;
- Working paper retention requirements; and
- Working paper availability requirements for cognizant or oversight agency, when applicable.

AGREEMENT BETWEEN
HARDIN COUNTY
AND

THIS AGREEMENT made and entered into this ____ day of _____, 2021, by and between HARDIN COUNTY, hereinafter called "COUNTY" and _____, hereinafter called "CPA."

WHEREAS, the COUNTY wishes to obtain the services of the CPA to perform an audit in accordance with Section 11.6 of the Code of Iowa for the three year(s) ending June 30, 2023; and

WHEREAS, the CPA is equipped and staffed to perform the above audit; and

WHEREAS, this agreement is in the public interest in fulfilling the requirements of Chapter 11 of the Code of Iowa.

NOW, THEREFORE, BE IT UNDERSTOOD AND AGREED:

1. The CPA will:
 - A. Provide auditors of various classifications and for the estimated hours as detailed in 2.A of this agreement.
 - B. Begin work on the audit as specifically agreed upon with the COUNTY.
 - C. Perform all work in accordance with U.S. generally accepted auditing standards, Government Auditing Standards, and applicable federal requirements.
 - D. Immediately inform the COUNTY, the Auditor of State, and the County Attorney if the audit discloses any significant irregularity in the collection or disbursement of public funds.
 - E. Provide access to the working papers to any appropriate federal agencies for the period of time specified in relevant agreements entered into by the COUNTY.
 - F. Provide access to the working papers to the Auditor of State in accordance with Chapter 11 of the Code of Iowa.

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2. Conditions of Payment:

A. It is understood the fees for the services set forth above shall be reimbursed at the following hourly rates:

Classification	Estimated Hours	Hourly Rate
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

B. The CPA shall present an invoice for services in the following manner: _____

C. Payment shall be made within ____ days of receipt of invoice.

D. The total reimbursement shall not be for more than \$_____, except as specifically agreed by the COUNTY and the CPA.

3. Termination of Agreement:

A. COUNTY may terminate this contract without notice if the CPA fails to perform the covenants or agreements contained herein.

B. The CPA shall be paid for all work satisfactorily performed to the date of termination.

IT WITNESS THEREOF, HARDIN COUNTY and CPA have executed this AGREEMENT as of the date indicated below:

CPA

HARDIN COUNTY

By _____

By _____

Title _____

Title _____

Date _____

Date _____

**EVALUATION CRITERIA AND TECHNIQUES
FOR RESPONSES TO REQUESTS FOR PROPOSALS**

Evaluation of responses to a request for proposal is based upon a 100-point rating system. A maximum of 25 points is assigned to the cost of the bid proposal, and a maximum of 75 points is assigned to the qualifications of the bidding firm or individual. The techniques used to evaluate these two components are described below.

Criteria: **COST**
Evaluation Value: 25 points
Evaluation Technique: For each firm evaluated

$$\text{Cost Score} = \left[\frac{\text{Lowest cost of all bids received}}{\text{Bid cost for this firm}} \right] \times 25$$

Criteria: **QUALIFICATIONS**
Evaluation Value: 75 points
Evaluation Technique: Subjective scoring for the following factors:

<u>Qualification Factor</u>	<u>Possible Points</u>
1. Organizational structure and size of the entire firm (resources available - personnel and research, existence of areas of specialization, commitment to governmental auditing, etc.)	0-5
2. Organizational structure and size of the office which will perform the audit (resources available - personnel and research, existence of area of specialization, commitment to governmental auditing, etc.)	0-5
3. Recent experience in similar audits (involvement in local governmental audits - extensiveness, variety, length of time performing audits, etc.)	0-15
4. Qualifications of the audit team (level of experience as accountants, auditors, governmental auditors, variety of experience, % of time devoted to governmental audits, number of CPAs involved, training, etc.)	0-25
5. Individuals with whom the audit team can consult (level and variety of experience, number of CPAs, training, etc.)	0-5
6. Understanding of work and timetable to complete audit (number of hours, projected timetable, commentary showing understanding of the entity and general knowledge of what is required, etc.)	0-20
Total points - Qualifications	0-75

Each firm's total evaluation score is the sum of its cost score plus its qualification score. The maximum score is 100 points.