



HARDIN COUNTY
Board of Supervisors

Wednesday, June 23, 2021

Per Courthouse reopening guidelines adopted 06/02/2021, public meetings may be attended by the public if a person requests to be part of the published agenda. Meeting room occupancy will be limited so that 15 square feet per occupant can be maintained. To access and participate in meetings remotely, please call 641-939-8109 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:

[06-16-2021 MINUTES.PDF](#)
[06-16-2021 CHAT LOG.PDF](#)
[06-21-2021 MINUTES.PDF](#)

5. Approval Of Claims For Payment

Documents:

[VENDOR PUBLICATION REPORT 6.23.21.PDF](#)

6. Emergency Management Update
7. Utility Permits & Secondary Roads Department
8. Public Comments
9. Discussion On Return Of In-Person Public Attendance At Meetings
10. Application For Fireworks Permit – Gehrke's Lake And Campground

Documents:

[APPLICATION FOR FIREWORKS PERMIT - GEHRKE.PDF](#)

11. Application For Liquor License – Timbers Edge Wedding & Event Center

Documents:

[APPLICATION FOR LIQUOR LICENSE.PDF](#)

12. Approval Of Heartland Insurance Risk Pool Renewal

Documents:

[HEARTLAND RISK POOL RENEWAL.PDF](#)

13. Community Services Updated Mode Of Operations Plan

Documents:

[COMMUNITY SERVICES EMOP FY 22.PDF](#)

14. Engagement Letter With Bowman & Miller, P.C.

Documents:

[BOWMAN AND MILLER LETTER.PDF](#)

15. Discussion On FY 2021/2022 Appropriations

16. Changes Of Status – Attorney's Office

Documents:

[CHANGES OF STATUS - ATTORNEYS OFFICE.PDF](#)

17. Change Of Status - IRVM

Documents:

[CHANGE OF STATUS - IRVM.PDF](#)

18. Changes Of Status – Sheriff's Office

Documents:

[CHANGES OF STATUS - SHERIFFS OFFICE.PDF](#)

19. Other Business

20. Adjournment/Recess

21. 9:30 A.M. Drainage

[VIEW REGULAR DRAINAGE MEETING AGENDA](#)

Courthouse Large Conference Room

22. 10:30 A.M. Closed Session Meeting Pursuant To Iowa Code Section 21.5(1)(J) To Discuss Real Estate Matters

Courthouse Large Conference Room

23. 1:00 P.M. Drainage District 48 Landowners' Meeting

[VIEW DD 48 LANDOWNER MEETING AGENDA](#)

Emergency Operations Center

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – JUNE 16, 2021
WEDNESDAY - 9:00 A.M.
COURTHOUSE LARGE CONFERENCE ROOM

Chair BJ Hoffman called the meeting to order. Also present were Supervisors Reneé McClellan and Lance Granzow; and Michael Pearce, Jolene Pieters, Taylor Roll, Angela De La Riva, Mark Buschkamp, Lori Kadner, Thomas Craighton, Darrell Meyer, and Angela Silvey. Attending via Zoom: Pauline Lloyd, Carey Callaway, Wes Wiese, Dave McDaniel, Matt Rezab, Julie Duhn, Donna Juber, Elaine Loring, Lisa Lawler, Linn Adams, Cheryl Lawrence, and Shane Glinski.

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 June 2, 2021. Motion carried.

McClellan moved, Granzow seconded to approve the June 16, 2021 claims for payment. Motion carried.

Utility Permits:

McClellan moved, Granzow seconded to approve Utility Permit No. UT-21-010, submitted by Iowa Regional Utilities Association. Motion carried.

Secondary Roads:

County Engineer Taylor Roll reported on bridge and asphalt projects.

Emergency Management Update:

Emergency Management Coordinator Thomas Craighton advised all communities are set up on the new alert system and every Hardin County resident will receive a postcard about signing up. Further, Craighton issued clarification and caution on use of fireworks during a burn ban.

Economic Development Update:

County Economic Development Director Angela De La Riva reported on projects, status of a brownfields grant application, and ATV/UTV ordinance feedback.

IFADC Update:

IFADC Executive Director Mark Buschkamp reported on leads, projects, a class for budding entrepreneurs, childcare expansion, and planning for RAGBRAI.

Public Comments:

Julie Duhn requested that discussion on return of in-person public attendance at Board meetings be put on the agenda.

Questions and comments were received from Pauline Lloyd.

McClellan moved, Granzow seconded to approve the application for fireworks permit submitted by Jensen Family 4th of July Celebration, for July 5, 2021, with rain date of July 6, 2021, at 13929 OO Avenue, Iowa Falls. Hoffman noted that if the county is under a burn ban on the date of the fireworks display, the permit is void. Motion carried.

Granzow moved, McClellan seconded to approve the Application for Use of Courthouse Grounds submitted by the Hardin County Historical Society for a 4th of July exhibit in the Courthouse rotunda, planned for June 28 to July 9, 2021. Motion carried.

McClellan moved, Granzow seconded to appoint Bryan Meints to fill the vacancy on the Conservation Board created by Patricia Hammer's resignation. Meints's term ends 12/31/2024. Motion carried.

McClellan moved, Granzow seconded to approve the Recorder's Monthly Report for May 2021. Motion carried.

Granzow moved, McClellan seconded to approve the Sheriff's Monthly Report for May 2021. Motion carried.

McClellan moved, Granzow seconded to approve the hiring of Tate Miller, Conservation Summer Intern, at a rate of \$10/hour, effective 06/09/2021. Motion carried.

McClellan moved, Granzow seconded to approve the hiring of Scott Bright, part-time Correctional Officer, at a rate of \$18.35/hour, effective 06/13/2021. Motion carried.

McClellan moved, Granzow seconded to approve the Change of Status of Michael Chapman, from full- to part-time Correctional Officer, at a rate of \$18.35/hour. The change is effective 07/03/2021. Motion carried.

Granzow moved, McClellan seconded to approve the Hardin County FY 2022 salaries as presented, with the addition of CICS employees, who will receive a 2% increase from FY 2021. Roll Call Vote: "Ayes" Granzow, McClellan, and Hoffman. "Nays" None. Motion carried.

Other Business: None.

McClellan moved, Granzow seconded to adjourn. Motion carried.

At 10:34 a.m. a meeting was held with Judy Funk, Heartland Risk, regarding 2021/2022 insurance renewal. Also present: Supervisors Hoffman and Granzow; and Nathan Berry, Jamie Geisler, Michael Pearce, and Angela Silvey. Attendees via Zoom: None. Supervisor McClellan was absent.

Judy Funk reviewed projected 2021/2022 premiums as compared to 2020/2021 premiums, along with property schedules. The Board decided to make the following changes to the County's insurance policy:

- Increase liability limit from \$7 million to \$10 million per occurrence
- Increase Courthouse building value from \$5.75 million to \$10 million
- Increase Courthouse contents value to \$500,000
- Increase Engineer's Office building value from \$469,942 to \$600,000
- Decrease Round Barn total value from \$110,016 to \$20,000
- Increase Law Enforcement Center building value from \$6 million to \$8 million
- Remove Friendship Club contents valued at \$25,000
- Add Courthouse statue, with value to be determined

Discussion ensued on educating department heads on insurance costs incurred by department. Funk then reviewed workers compensation renewal information as well as cyber liability coverage.

Funk will send paperwork with the above-mentioned changes, and approval of insurance renewal will be on next week's agenda.

Nathan Berry, Gallagher Risk Consultant, introduced himself and requested ideas on topics for staff trainings.

County Engineer Taylor Roll joined the meeting.

Hoffman recommended ALICE training and directed that Michael Pearce, Safety Coordinator, look into safety measures and/or trainings and bring his recommendations back to Board and Courthouse safety committee.

At 11:30 a.m. Granzow moved, Hoffman seconded to adjourn. Motion carried.

At 11:33 a.m. Chair Hoffman reconvened the meeting. The purpose of the meeting was to discuss matters presently in litigation or where litigation is imminent. Also present were Supervisor Granzow; and Taylor Roll, Joe Donald, Judy Funk, Darrell Meyer, and Angela Silvey. Attendees via Zoom: None. Supervisor McClellan was absent.

Granzow moved, Hoffman seconded to go into closed session pursuant to Iowa Code Section 21.5(1)(c). Roll Call Vote: “Ayes” Granzow and Hoffman. “Nays” None. The Board entered closed session at 11:33 a.m.

Following discussion, Granzow moved, Hoffman seconded to return to open session. Roll Call Vote: “Ayes” Granzow and Hoffman. “Nays” None. Motion carried. Closed session ended at 12:02 p.m.

Granzow moved, Hoffman seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor

Chat Log from 6/16/2021

09:22:15 From Lisa Lawler to Everyone : Great update, Mark!

09:24:38 From Donna Juber to Everyone : It doesn't appear that everyone that is there now is maintaining social distancing.

09:26:02 From Donna Juber to Everyone : See above note.

HARDIN COUNTY BOARD OF SUPERVISORS
MINUTES – JUNE 21, 2021
WEDNESDAY - 11:00 A.M.
COURTHOUSE SMALL CONFERENCE ROOM

Chair BJ Hoffman called the meeting with Mike Galloway, Ahlers & Cooney P.C., to order. The purpose of the meeting was to discuss the procedure for appointing a county assessor. Also present: Supervisor Lance Granzow; and Michael Pearce, Darrell Meyer, Taylor Roll, Connie Mesch, and Angela Silvey. Attending via Zoom: Becca Junker, Justin Ites, Lori Kadner, Cheryl Lawrence, and Elaine Loring. Supervisor René McClellan was absent.

Galloway reviewed a letter he sent in March 2021 explaining the process in detail. While an examining board was appointed by the Conference Board, a new examining board will need to be appointed, as members cannot be Conference Board members. Hoffman found three people willing to serve.

According to Hoffman, the tentative plan is for the Conference Board to appoint the examining board June 30, 2021; the examining board to send letters to all individuals eligible for appointment as assessor, as certified by the director of revenue; the examining board to reconvene and give a recommendation; and the Conference Board to act on the recommendation July 21, 2021.

Interim Assessor Connie Mesch will send out a letter to Conference Board members with the timeline for appointment.

At 11:12 a.m. Granzow moved, Hoffman seconded to adjourn. Motion carried.

BJ Hoffman, Chair
Board of Supervisors

Jolene Pieters
Hardin County Auditor



Hardin County

Vendor Publication Report

Date Range: 06/23/2021 - 06/23/2021

Vendor Name	Payable Description	Total Payments
Ackley Publishing Co. Inc	Envelopes	\$ 936.69
AgVantage FS	Hardin Co. Diesel 7514.100 GL	\$ 41,500.87
Airgas North Central	shop welding gas	\$ 411.05
Alliant Energy	Utilities	\$ 8,614.07
Angela De La Riva	Meetings-State Board/MIGP	\$ 243.00
Barco Municipal Products	Street Markers	\$ 52.46
Black Hills Energy	Garden City utilities	\$ 86.31
Builders FirstSource	12 padlocks	\$ 155.88
Campbell Supply Co	flange nut	\$ 120.64
Carroll County Sheriff's Office	State VS. Smires SRRC312671	\$ 50.68
Central Iowa Detention Center	Detention	\$ 2,040.00
Chester Cemetary Assn	Cemetery Care FY 20/21	\$ 68.00
Cintas	Eldora Shop uniforms and towels	\$ 194.62
City of Eldora	Water Bill Assistance	\$ 78.06
City of Iowa Falls	Utilities	\$ 31.43
Clapsaddle-Garber Assoc	DD-6749 Drainage District #1	\$ 617.30
Coban Technologies, Inc	Equipment	\$ 5,055.50
Contech Engineered Solutions	culverts	\$ 14,040.00
Darrell Freese	FY 20/21 Meetings	\$ 30.00
Devere Company Inc	Building Repair and Maint	\$ 149.00
Dwight A Schuneman	FY 20/21 Meetings Landscaping	\$ 30.00
Eldora Hardware	Supplies	\$ 21.99
Eric Eugenio	MI	\$ 286.30
Franklin Rural Elec Co-Op	Intersection light S41 & C73	\$ 14.61
GECRB/AMAZON	2 Laptops- Jail	\$ 1,954.79
Green Belt Bank & Trust	24577	\$ 125,208.00
Hardin County Engineer	fuel	\$ 4,093.60
Hardin County Office Supplies	Office Supplies	\$ 57.79
Hardin County Sheriff	Postage and Mailing	\$ 53.20
Iowa County Attorneys Assoc	ICAA-2021-Holmes	\$ 70.00
Iowa Division of Labor- Elevator Safety	April Reinspection	\$ 300.00
ISAC	2021 Annual Conference- M Eichmeier	\$ 420.00
ISACA	2021 ISAC Annual Conference Taylor Roll	\$ 210.00
ISSDA	Training	\$ 125.00
Jeffrey A Pabst	structure easement	\$ 7,068.00
Katie Reifschneider	May 20 Meeting	\$ 15.00
Keltek Inc	light bar for truck	\$ 1,487.12
KLMJ, KQCR, Radio on the Go	Ads	\$ 576.00
LiftOff LLC	Maintenance Agreements	\$ 28,752.00
Linn Co Sheriff	State VS. Eddie Ayers III FECR311936	\$ 39.46
Martin Marietta Aggregate	Granular Class A	\$ 4,350.06
Medical Priority Consultants, Inc	Training/Certification Hardin County	\$ 2,520.00
Mid American Energy	Ackley utilities	\$ 33.07
Midland Power Cooperative	security light S55 & 175	\$ 232.72
NAPA Auto Parts Eldora	stock filters	\$ 1,337.65
Orkin, 538-Waterloo	Building Repair and Maint	\$ 60.00
Patrick Hallett	mailbox replacement	\$ 26.74
Polk County Treasurer	ME 21-01323	\$ 184.77
Quaker Security LLC	Courthouse Security	\$ 2,295.00
R Comm LLC	Radcliffe Fire pagers	\$ 4,662.00
Randall E Kramer	FY 20/21 Meetings	\$ 30.00
Sadler Power Train Inc	#45 parts	\$ 669.88
Scott Nederhoff	FY 20/21 Meetings	\$ 30.00
Scott's Sales Co	Maintenance	\$ 90.00
Storey Kenworthy	Office Supplies	\$ 73.64
Summit Food Service LLC	Food Service	\$ 4,586.03
Times Citizen	Vendor Report- May	\$ 401.28
Titan Machinery Inc.	#66 V-belt	\$ 80.00

Truck Center Companies East LLC	#78 fender kit	\$	797.75
US Bank Equipment Finance	Acct 1420900-June	\$	1,409.70
Verizon Connect Nwf, Inc	Phone Acct HARD014	\$	18.19
Verlyn Mensing	VA Driver- Appt 6.14.21-R Ball	\$	220.00
Weidemann Incorporated	Box Culvert X Ave over Pine Creek	\$	141,109.89
Windstream	Account 91032137-Communications	\$	327.50
Z & Z Glass	Building Repair and Maint	\$	1,016.50
Ziegler Incorporated	annual subscription	\$	1,000.00
	Grand Total:	\$	412,820.79



Form Center

Fireworks Permit Application

Applicant Name*

ROBERT GEHRKE

Address*

19747 205 STREET

City

IOWA FALLS

State

IA

Zip Code

50126

Phone Number*

641-750-8907

Email Address*

pagehrke@gmail.com

Name of organization applying for permit to explode fireworks:*

Gehrke's Lake and Campground

Name of person or organization that shall be the operator or operators of exploding the fireworks:*

Lance Below

List previous experience of the operator or operators in exploding the fireworks:*

Lance has coordinated our fireworks for many years now.

Has the operator or operators had any training in exploding fireworks?*

Yes

No

If so, what has this consisted of?

Date(s) on which the fireworks display shall take place:*

July 3, 2021

Location at which the fireworks shall be exploded:*

19747 205 Street on the west side of the lake away from spectators.

City

Iowa Falls

State

Iowa

Zip Code

50126

Will any emergency medical treatment be available at the location of where the fireworks will be displayed?*

Yes

No

If so, what will this consist of?

Nurses that camp here will be available.

Will any fire protection be available at the location of the fireworks display?*

Yes

No

If so, what will this consist of?

We have a water truck that holds 4,000 gallons of water. We also have a 2000 gallon high pressure sprayer with a 5000 gallon supply tank.

Will you notify your local fire department regarding the date, time, and location of the fireworks display?*

Yes

No

Will any search be conducted after the fireworks display for unexploded fireworks?*

Yes

No

Will people be restricted from the area until the search is completed?*

Yes

No

Will the location where the fireworks display is conducted be wetted down after the fireworks display?*

Yes

No

Will the operator and the permittee be covered by insurance for their fireworks display?*

Yes

No

Iowa Code Section

Iowa Code Section 331.304(9) and Section 727.2, allow fireworks permits but (1) only upon an application made in writing; (2) only to municipalities, fair associations, amusement parks, and other organizations or groups of individuals approved by the County Board of Supervisors; (3) and only when the fireworks display will be handled by a competent operator.

These two statutes do not allow a County Board of Supervisors to issue a permit to an individual person.

If your area is under burn ban on the planned date of your fireworks display, this permit is void.

Applicant Signature*

Date*

Robert Gehrke

06/21/2021

Submit Completed Application

Submit applications by United States Postal Service to:
Hardin County Board of Supervisors
1215 Edgington Avenue, Suite 1
Eldora, IA 50627

Submit completed application by fax to:
Fax: 641-939-8223

Submit completed application by email to:
Angela Silvey, asilvey@hardincountyia.gov

Services <https://directory.iowa.gov/service/Index?_ga=1.101492737.1604613096.1488473035&ia_slv=1623791876447>

Agencies <https://directory.iowa.gov/?ia_slv=1623791876447>

Social <https://directory.iowa.gov/social/Index?ia_slv=1623791876447>

<https://www.iowa.gov/search/google?ia_slv=1623791876447>

License Application (LC0046410)

FILED

JUN 16 2021

HARDIN COUNTY AUDITOR

Applicant

Name of Legal Entity : Timbers Edge Wedding and Event Centre LLC

Name of Business(DBA) : Timbers Edge

Address of Premises : 19493 County Highway S-56

City : Steamboat Rock

County : Hardin

Zip : 50672

Business : (515) 290-2158

Mailing Address: 19138 County Highway S-56

City : Steamboat Rock

State : Iowa

Zip : 50672

Contact Person

Name : Korey DeBerg

Phone : (515) 290-2158

Email : kdeberg@grandjivante.com

License Information

License Number : LC0046410

License/Permit Type : Class C Liquor License

Term : 12 Month

Effective Date : 2021-06-20

Expiration Date : 2022-06-19

Sub-Permits/Privileges :

Status of Business

Business Type : Limited Liability Company

Ownership

Korey DeBerg

City : Steamboat Rock

State : Iowa

Zip : 50672

Position : Owner

% of ownership : 50

U.S. Citizen : Yes

Kollin DeBerg

City : Ackley

State : Iowa

Zip : 50601

Position : Owner

% of ownership : 50

U.S. Citizen : Yes

Insurance Company Information

APPLICANT

I hereby declare that all information contained in the E-license Application is true and correct. I understand that misrepresentation of material fact in the Application is a serious misdemeanor crime and grounds for denial of the license or permit under Iowa law.

Kary Akers Applicant's Signature 6/16/2021 Date

NOTARY

State of Iowa

County of Franklin

Signed and sworn to before me on 6/16/21 Date

By Korey Deberg Print Name of Applicant

Stephanie Akers Signature of Notary



6/16/21 Date

Please return this SIGNED form to Judy
Funk at jfunk@rms-iowa.com before
July 1, 2021. Thank you!

Heartland Insurance Risk Pool

May 6, 2021

Client Confirmation of Schedules and Exposures

And

Client Authorization to Bind Coverage

After careful review of the 2021/2022 Heartland Coverage and Premium Summary, **Hardin County** agrees with the schedules and exposures. Any updates or changes if applicable are noted or attached.

It is understood this insurance summary provides only a brief description of the coverage details; the policies will contain the actual coverage.

We confirm the values, schedules, and other data contained in the coverage/premium summary are from our records and acknowledge it is our responsibility to see that they are maintained accurately.

Please provide us with a binder(s) and invoice(s) for the coverages agreed upon at your earliest convenience.

** Please increase liability
and to \$10mm eff. 7/1/21.*

Agent Signature

Client Signature

Dated

Dated

HARDIN COUNTY

Risk Analysis, Data Disaster Recovery and Emergency Mode Operations

DATA SERVICES: *Community Services*

LOCATION: *Community Services Office*

I. LIST OF ALL Electronic Protected Health INFORMATION (EPHI)

Repository Inventory and Risk and Criticality Assessment	1	2
Repository Name	MHIS	Client Data - Server
Custodian Name	Adams	Jones
Custodian Contact Information Phone	641-939-8168	641-373-6445
Custodian Contact Information Address	1201 14th Avenue	1215 Edgington Ave
System Name	Clients	SERVERS
System Location	Annex	Law Enforcement Center
System Manager Contact Information Phone	641-939-8168	641-939-8125
Number of Users that access the repository	8	8
Number of Records	0	Thousands
Risk Level (Low<users<records; High>users>records OR Critical; else Medium)	Low	Low
IF "Medium" or "High" is a Data backup Plan in place?	Yes	Yes
Dates to test backups	As Needed	Daily
Criticality Level (High or Low)	Low	Low
IF "High" is a Disaster Recovery Plan in place?	No	Yes
Dates to test recovery		Daily
IF "High" is an Emergency Mode Operations Plan in place?	Yes	Yes
Dates to test emergency mode	9/30/2019	9/30/2020
Dates to re-review inventory and assessment	6/30/2020	6/30/2021
FIREWALL used that meets guidelines?	Yes	Yes

In addition, all staff have access to the Community Services Network (CSN) which is a web-based consumer data system. A copy of the emergency data recovery plan for CSN is kept on sight in the Community services office.

Equipment Insured by: Heartland Risk Insurance Pool 515-727-9344

Insurance documents are stored: Printed copy in Auditor's office.

II. RISK ANALYSIS See above

III. BUSINESS IMPACT ANALYSIS

Costs of Loss of EPHI: The cost of recreating the EPHI is minimized by the availability of nightly full backups completed on the SERVER. In the event of loss of any of the servers, we can reload the information from the backups. In the worst case, if the destruction occurred at the end of the day, we would have to re-key just that day's transactions. During the busiest time of the year, that would require two person-days of effort. If EPHI is lost, the exposure would be in terms of damage to the reputation of the county and possible failure to provide services. In addition, there is the possibility of costs associated with legal actions.

Risks: The risk of physical loss of information, both critical and sensitive, is associated with the reliability of the equipment, the power protection afforded the equipment, the security of the premises, and the age of the equipment. We have tried to minimize these risks by the following:

1. Adequate Uninterruptible Power Supplies, and associated power protection is provided for each machine;
2. The quality of the equipment is reasonable, within budget constraints;
3. The premises are protected with high-quality locks with copy-protected keys, fire protection, and fire detection systems. All servers are located in a secure environment.
4. Any Electronic Protected Health Information that is removed from the office is backed up on the server before being removed from the office.

IV. SECURITY SAFEGUARDS

All personnel are made familiar with the requirements for security and confidentiality through training.

A. Backups:

Full backups Monday thru Friday after normal business hours. They are stored in an encrypted network attached storage device in the Hardin County Law Enforcement Center. This information is backed up multiple times per day off site to a server in Des Moines.

B. Paper forms used for data input, and reports associated with confidential information are kept in files which are locked when we are away from our offices. The building is kept locked after normal work hours, on weekends and holidays, and during periods when staff are absent from the office area. All computers in the office are password-protected and have inactive-lock time-out software installed.

C. Access to EPHI is limited to the appropriate personnel. A list of data access privileges for each job description is as follows:

Director: Access to all files.

General Assistance: Access to all files.

Service Coordinators: Access to CSN and Service Coordinator information.

Master passwords are only known by the IT Director, Network Engineer, and the Director, and all passwords are changed on a 90 day cycle or more frequently if a breach of security is suspected, or the employee or their supervisor or the Department Head leaves county employment.

D. The disaster recovery plan, security safeguards, access rights, and staff responsibilities are covered in our HIPAA Compliance Plan. This Plan is reviewed yearly and updated as required. Employees in this department are cross trained and are given access to all data, however employees will not access data unless it is necessary for them to conduct their duties. All persons will be required to use a Unique ID and password meeting the minimum standards in order to access systems containing EPHI. The network is configured to force the expiration and changing of all passwords at least every ninety (90) days.

E. Employee security:

- No employee is to bring to work any unauthorized data storage device such as USB memory keys, external plug-in storage media such as hard disk drives, 'Zip' drives, or CD burners. Breaches of this rule will result in sanctions outlined in the HIPAA Compliance Plan up to and possibly including immediate dismissal.
- All electronic communications that contain sensitive data must be password protected or encrypted.
- As soon as an employee is dismissed or resigns, the employee's access to data is terminated.
- No employee may give their passwords to any other employee (apart from hard coded passwords to the Administrator), or use any other employee's passwords to gain access to data for which they should not have access rights.

F. Equipment Auditing:

The Auditor will maintain and manage an active inventory of all equipment and software located in the Department. Copies are located on the server. All incoming equipment and software will be labeled and tracked for identification purposes when it enters the company.

G. Data Auditing:

Internal audit procedures have been implemented to regularly review records of information system activity, including audit logs, access reports, and security incident tracking reports.

- 1) An internal audit procedure has been established and implemented by this Department to regularly review records of system activity. The internal audit procedure utilizes audit logs, activity reports, and other mechanisms to document and manage system activity.
- 2) Audit logs, activity reports, and other mechanisms to document and manage system activity are reviewed at intervals commensurate with the associated risk of the information system or the EPHI repositories contained on said information system.
- 3) The Audit Control and Review Plan includes the following procedures:
 - a) Systems and Applications to be logged: COMIS and Client Data Files.
 - b) Information to be logged for each system: Each system's audit log includes; User ID, Login Date/Time, and Activity Time. Audit logs will include semi-annual review of employee's current data access for twenty minutes, i.e. employees will be contacted every six months to log access and modifications to any EPHI Files for the next twenty minutes.
 - c) The following procedures to review all audit logs and activity reports will be followed: Semi-annual audit reports will be reviewed and stored for six years by the Department. The interval of the system activity review does not exceed, but may be less than, one hundred eighty (180) days.
- 4) Security incidents such as activity exceptions and unauthorized access attempts if they occur are detected, logged and reported immediately to the Assistant Director and the HIPAA Security Officer.

V. PLAN ACCURACY: This plan is tested and reviewed yearly and updated as required. All backup procedures are tested annually. Backup equipment is tested and serviced annually.

VI. Contact Data of Key Personnel The following employees' data is kept on file by the Department Head, and copies kept at home by each of the other key personnel.

Name: Linn Adams, AGENCY DIRECTOR
Cell Phone: 641-373-3341
E-mail: linn.adams@cicsmhds.org

Name: Matt Jones, IT DIRECTOR
Cell Phone: 641-373-6445
E-mail: mjones@hardincountyia.gov

Name: Mike Pearce, IT Technician
Cell Phone: 712-292-8483
E-mail: mpearce@hardincountyia.gov

Name: Michelle Lauchner, OFFICE MANAGER
E-mail: michelle.lauchner@cicsmhds.org

Name: Jodi Hamilton, SERVICE COORDINATOR
E-mail: Jodi.hamilton@cicsmhds.org

Name: Mary Swartz, MENTAL HEALTH ADVOCATE
E-mail: mary.swartz@cicsmhds.org

In the event of change to key personnel (death, disappearance, dismissal, serious injury):

Department Head: The MH Advocate will be in charge until the Board of Supervisors appoints a temporary and/or permanent replacement. System passwords may be changed by the appropriate IT personnel.

In the event of change to other key personnel, the Department Head will take appropriate action to assure duties are completed.

VII. ESSENTIAL SYSTEM INFORMATION

Backup drive type: HP Lefthand iSCSI

Backup software needed for data recovery: Veeam

Server configuration: Windows Server 2012 Standard Edition.

Workstation software: Basic configuration: Windows 7 Professional, MS Office 365 (at least 1 copy of Access).

VIII. EMERGENCY PROCEDURES:

A copy of these procedures is included with the employee manual. These procedures are described in the training of all new staff, and reinforced periodically to existing staff.

In the case of Natural Disaster or Fire:

- The **Director** should, as far as conditions allow:

- 1) Activate fire or tornado alarms manually, if they have not already been activated if applicable.
- 2) Notify the fire department (Phone 911). If the agency telephone system has been disrupted by the fire, etc, utilize a staff member's personal cell phone.
- 3) Shut down the file servers and eject the removable hard disk drives. All removable hard drives should be packed in the provided case and taken from the building. etc.

- **Department Head** should, as far as conditions allow:

Check all work areas and evacuate all staff. etc.

- **Other Employees** should, as far as conditions allow:

In the case of a fire, all employees should immediately leave their offices, closing their doors behind them, exiting the building at the labeled exits and meeting across the street on the South side of the Courthouse. If inclement weather staff should meet in the entryway of the Hardin County Sheriff's Office.

In the case of a tornado all employees will leave their office and go to the basement until an all clear is announced.

In the case of server failure:

Hardin County IT Director or his/her designee will:

- 1) Attempt all appropriate quick measures to bring the server back online.
- 2) Contact the supplier of the server to arrange an emergency replacement machine.
- 3) Acquire the most recent backup from the Department Head.

- 4) Restore backed-up data, as far as possible, to the server.
- 5) Organize the re-entry of data entered between the last backup and the installation of the new server.
- 6) Bring the new server online.
- 7) Have the failed server repaired or replaced.

IX. Emergency Mode Operations.

If Community Services becomes inoperable for a period of time, staff will be relocated according to the Hardin County Emergency Operations Plan. The IT Director or his/her designee will coordinate the replacing of IT equipment and restoring or accessing servers from the backup locations until services can be restored here.

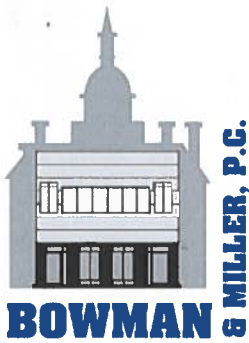
Document last updated: *6/18/2021*

Passed and approved this 23th day of June, 2021.

BJ Hoffman, Chairman
Hardin County Board of Supervisors

ATTEST:

Jolene Pieters, Auditor



C E R T I F I E D ♦ P U B L I C ♦ A C C O U N T A N T S

24 EAST MAIN STREET · MARSHALLTOWN, IOWA 50158 · 641-753-9337 · FAX 641-753-6366
418 2ND STREET · GLADBROOK, IOWA 50635 · 641-473-2717 · FAX 641-753-6366

Elizabeth A. Miller, CPA · beth@bowmanandmillerpc.com
Nathan P. Minkel, CPA · nathan@bowmanandmillerpc.com
Taylor G. Johnson, CPA · taylor@bowmanandmillerpc.com

June 2, 2021

Hardin County Board of Supervisors
1215 Edgington Avenue
Eldora, IA 50627

We are pleased to confirm our understanding of the services we are to provide Hardin County for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Hardin County as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Hardin County's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Hardin County's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances – Budget and Actual (Cash Basis) – All Governmental Funds
- 3) Budget to GAAP Reconciliation
- 4) Notes to Required Supplementary Information – Budgetary Reporting
- 5) Schedule of the County's Proportionate Share of the Net Pension Liability
- 6) Schedule of County Contributions
- 7) Notes to Required Supplementary Information – Pension Liability
- 8) Schedule of Changes in the County's Total OPEB Liability, Related Ratios and Notes

We have also been engaged to report on supplementary information other than RSI that accompanies Hardin County's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, [in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards.

- 2) Combining Balance Sheet – Nonmajor Governmental Funds
- 3) Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds
- 4) Combining Schedule of Fiduciary Net Position – Custodial Funds
- 5) Combining Schedule of Changes in Fiduciary Net Position – Custodial Funds
- 6) Schedule of Revenues by Source and Expenditures by Function – All Governmental Funds

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; 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 the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Board of Supervisors of Hardin County. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Hardin County's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Hardin County's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Hardin County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, related notes and maintenance of property and equipment schedule of Hardin County in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes and maintenance of property and equipment schedule previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings and promptly follow up and take corrective action on reported audit findings;

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to [include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR make the audited financial statements readily available to intended users of the schedule of

expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Hardin County; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Bowman and Miller, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to Iowa Auditor of State or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Bowman and Miller, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

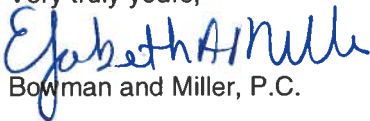
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Iowa Auditor of State. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately June 9, 2021 and to issue our reports no later than December 31, 2021. Elizabeth A. Miller, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be \$26,450.00. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Hardin County and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


Elizabeth A. Miller
Bowman and Miller, P.C.

RESPONSE:

This letter correctly sets forth the understanding of Hardin County

Governance signature: _____

Title: _____

Date: _____



HARDIN COUNTY

Courthouse

HARDIN COUNTY COURTHOUSE
1215 EDGINGTON AVE.
ELDORA, IA 50627

HARDIN COUNTY Employee Change of Status Report

Please enter the following change(s) as of 7-1-21
Date

Name: Cliff Cory

Department: 04

Address: _____

Position: Paralegal

Eldora, IA 50627

Salary/Hourly Rate: 46.148

Fund: 0001-04-1100-000-10056

Weekly Scheduled Hours: 37.5

This position is: Exempt Non-Exempt

Status: Full-time Permanent Part-time Temporary/Seasonal Part-time

Reason of Change:

- Hired
- Promotion
- Demotion
- Pay Increase
- Leave of Absence _____
Dates
- Resignation
- Retirement
- Layoff
- Discharge

Other: This is an increase of \$1.00/hr., (5.4 \$/hr above 2% raise)
Increased caseload with COVID backlog + inflation.

Dates of Employment: _____ to _____
From To

Last Day of Work _____
(if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): _____ to _____
From To

Authorized by: [Signature]
Elected Official or Department Head

6-14-21
Date

Authorized by: _____
Board of Supervisors

_____ Date



HARDIN COUNTY

Courthouse

HARDIN COUNTY COURTHOUSE
1215 EDGINGTON AVE.
ELDORA, IA 50627

HARDIN COUNTY Employee Change of Status Report

Please enter the following change(s) as of 7-1-21
Date

Name: Carol Fletcher

Department: 04

Address: _____

Position: Office Mgr.

Eldora, IA 50627

Salary/Hourly Rate: 42,000.00

Fund: 0001-04-1100-000-10003

Weekly Scheduled Hours: 37.5

This position is: Exempt Non-Exempt

Status: Full-time Permanent Part-time Temporary/Seasonal Part-time

Reason of Change:

- Hired
- Promotion
- Demotion
- Pay Increase
- Leave of Absence _____
Dates
- Resignation
- Retirement
- Layoff
- Discharge

Other: This is an increase of \$1.00/hr. (59¢/hr. above 2% raise)
Increased caseload with COVID backlog + inflation.

Dates of Employment: _____ to _____
From To

Last Day of Work _____
(if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): _____ to _____
From To

Authorized by: [Signature]
Elected Official or Department Head

6-14-21
Date

Authorized by: _____
Board of Supervisors

Date



HARDIN COUNTY

Courthouse

HARDIN COUNTY COURTHOUSE
1215 EDGINGTON AVE.
ELDORA, IA 50627

HARDIN COUNTY Employee Change of Status Report

Please enter the following change(s) as of 7-1-21
Date

Name: Christopher Klein

Department: 04

Address: _____

Position: Asst. Co. Attorney

Iowa Falls, IA

Salary/Hourly Rate: \$ 74,000

Fund: _____

Weekly Scheduled Hours: 37.5

This position is: Exempt Non-Exempt

Status: Full-time Permanent Part-time Temporary/Seasonal Part-time

Reason of Change:

- Hired
- Promotion
- Demotion
- Pay Increase
- Leave of Absence
- Resignation
- Retirement
- Layoff
- Discharge

Dates

Other: This is an increase of \$1.33/hr. (60¢/hr. above 2% raise)
Increased caseload with COVID backlog + inflation.

Dates of Employment: _____ to _____
From To

Last Day of Work _____
(if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): _____ to _____
From To

Authorized by: [Signature]
Elected Official or Department Head

6-14-21
Date

Authorized by: _____
Board of Supervisors

Date



HARDIN COUNTY

Courthouse

HARDIN COUNTY COURTHOUSE
1215 EDGINGTON AVE.
ELDORA, IA 50627

HARDIN COUNTY Employee Change of Status Report

Please enter the following change(s) as of 7-1-21
Date

Name: Renee Springston

Department: 04

Address: _____

Position: PT Office Staff

Fund: 0001-04-1100-000-10108

Salary/Hourly Rate: \$15.50 / hr.

Weekly Scheduled Hours: 22.0

This position is: Exempt Non-Exempt

Status: Full-time Permanent Part-time Temporary/Seasonal Part-time

Reason of Change:

- Hired
- Promotion
- Demotion
- Pay Increase
- Leave of Absence _____
Dates
- Resignation
- Retirement
- Layoff
- Discharge

Other: Skills and tasks increased.

Dates of Employment: _____ to _____
From To

Last Day of Work _____
(if applicable)

Beyond the last day of work, the following vacation time was (or will be paid): _____ to _____
From To

Authorized by: [Signature]
Elected Official or Department Head

6-14-21
Date

Authorized by: _____
Board of Supervisors

Date

HARDIN COUNTY
Employee Change of Status Report

Please enter the following change(s) as of: **June 15, 2021**

Name: **Fults, Jason**

Address: **Iowa Falls, IA**

Department: **Sheriff's Office**

Position: **Correctional Officer**

Fund _____

Gross _____

Salary or Hourly Rate: **\$20.52/hr**

STATUS Full-time Permanent Part-time Temporary/Seasonal
Part-time

Reason for change:

- | | |
|---|--------------------------------------|
| <input type="checkbox"/> Hired | <input type="checkbox"/> Resignation |
| <input type="checkbox"/> Promotion | <input type="checkbox"/> Retirement |
| <input checked="" type="checkbox"/> Demotion | <input type="checkbox"/> Layoff |
| <input type="checkbox"/> Pay Increase | <input type="checkbox"/> Discharge |
| <input type="checkbox"/> Leave of absence to: _____ | |

(date)

Other: **Jail Sergeant to Full Time Correctional Officer- Employee Requested**

Dates of Employment: From: _____ To _____

Last day of work will be: _____

Beyond the last day of work, the employee was (or will be) paid for:

Vacation: _____

Comp: _____

Authorized by:  Date: 6-15-2021

Elected Official or Department Head

Approved by: _____ Date: _____

Appropriate Board (If Applicable)

HARDIN COUNTY
Employee Change of Status Report

Please enter the following change(s) as of: June 21, 2021

Name: Bright, Scott

Address: Cedar Falls, IA

Department: Sheriff's Office

Position: Correctional Officer

Fund _____

Gross _____

Salary or Hourly Rate: \$18.35/hr

STATUS () Full-time () Permanent Part-time () Temporary/Seasonal
Part-time

Reason for change:

- | | |
|--------------------------------|---|
| () Hired | (<input checked="" type="checkbox"/>) Resignation |
| () Promotion | () Retirement |
| () Demotion | () Layoff |
| () Pay Increase | () Discharge |
| () Leave of absence to: _____ | |
| (date) | |

() Other:


Dates of Employment: From: 06-13-2021 To 06-21-2021

Last day of work will be: June 20, 2021

Beyond the last day of work, the employee was (or will be) paid for: None

Vacation:

Comp:

Authorized by:  Date: 6-21-2021
Elected Official or Department Head

Approved by: _____ Date: _____
Appropriate Board (If Applicable)