

**Dickinson County Board of Supervisors
March 5, 2019**

9:00 A.M. Present are Supervisors Kim Wermersen, Steve Clark, Pam Jordan (telephonically), Vice-Chairperson Tim Fairchild, and Chairperson Bill Leupold.

The pledge of allegiance to the flag was recited by those present.

Moved by Wermersen, seconded by Clark, to approve the February 26, 2019 minutes as presented. Roll call vote: Wermersen-aye, Clark-aye, Jordan-aye, Fairchild-aye, and Leupold-aye.

Moved by Fairchild, seconded by Wermersen, to approve the Adoption of Resolution 2019-4 Compensation of Elected Offices. Roll call vote: Fairchild-aye, Wermersen-aye, Clark-aye, Jordan-aye, and Leupold-aye.

RESOLUTION 2019-4 Compensation of Elective Offices

WHEREAS, the Dickinson 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 Dickinson County Compensation Board met on December 3, 2018, and made the following salary recommendations for the following elected officials for the fiscal year beginning July 1, 2019:

<u>Elected Official</u>	<u>Current Salary</u>	<u>Proposed Increase</u>	<u>Recommended Salary</u>
Auditor	\$68,946.00	4.0%	\$71,704.00
County Attorney	\$101,589.00	4.0%	\$105,653.00
Recorder	\$67,890.00	4.0%	\$70,606.00
Sheriff	\$86,406.00	4.0%	\$89,862.00
Supervisors	\$36,240.00	4.0%	\$37,690.00
Supervisor Chair	\$37,240.00	4.0%	\$38,690.00 (Add'1 \$1000)
Treasurer	\$67,890.00	4.0%	\$70,606.00

THEREFORE, BE IT RESOLVED that the Dickinson County Board of Supervisors approves the following salary adjustments for the following elected officials for the fiscal year beginning July 1, 2019:

<u>Elected Official</u>	<u>Approved Salary</u>	<u>Approved Increase</u>
Auditor	\$71,014.00	3%
County Attorney	\$104,637.00	3%
Recorder	\$69,927.00	3%
Sheriff	\$88,998.00	3%
Supervisors	\$37,327.00	3%
Supervisor Chair	\$38,327.00	3% (Add' l \$1000)
Treasurer	\$69,927.00	3%

Approved this 5 day of March 2019.

Moved by Fairchild, seconded by Clark, to approve a contract and bond with Heartland Asphalt from Mason City, Iowa in the amount of \$7,817,267.41 for the nine (9) tied Hot Mix asphalt projects in various locations

throughout Dickinson County. Roll call vote: Fairchild-aye, Clark-aye, Wermersen-aye, Jordan-aye, and Leupold-aye.

Moved by Fairchild, seconded by Wermersen, to approve the full-time status of Justin Jones in the Spirit Lake Shop at the rate of \$19.50 per house. His first day of full-time employment shall be Wednesday, March 6, 2019. Roll call vote: Fairchild-aye, Wermersen-aye, Clark-aye, Jordan-aye, and Leupold-aye.

Moved by Wermersen, seconded by Jordan, to approve the Dickinson County Procurement Policy for the Secondary Road Department. Roll call vote: Wermersen-aye, Jordan-aye, Clark-aye, Fairchild-aye, and Leupold-aye.

Moved by Wermersen, seconded by Clark, to approve the Dickinson County Reporting Policy for the Secondary Roads, Resolution 2019-7. Roll call vote: Wermersen-aye, Clark-aye, Jordan-aye, Fairchild-aye, and Leupold-aye.

Resolution 2019-7 Reporting Policy

PURPOSE

The purpose of this Reporting Policy is to ensure that Dickinson County complies with Codes of Federal Regulations, 2CFR, Section 200.113 that requires reporting of violations of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal grant.

POLICY

Dickinson County departments and/ or employees are required to disclose, in written and in a timely manner, all violations of federal criminal law involving fraud, bribery, and gratuity potentially affecting a federal award. This requirement applies to violations involving Dickinson County, its employees, and any sub-recipients of a federal grant.

If a Dickinson County department or employee learns of a violation of federal criminal law involving fraud, bribery, or gratuity potentially affecting a federal grant, the department or employee must report the violations to the Dickinson County Auditor (designated Dickinson County contact.) Reportable violation include not only those violations concerning Dickinson County or its employees, but also include violations relating to sub-recipients of award monies.

The Dickinson County Auditor is responsible for reporting the violations to the relevant federal agency in writing and in a timely manner.

Passed and Adopted this 5th day of March, 2019.

Moved by Clark, seconded by Jordan, to approve the Dickinson County Segregation of Duty Policy for the Secondary Road Department, Resolution 2019-8. Roll call vote: Clark-aye, Jordan-aye, Wermersen-aye, Fairchild-aye, and Leupold-aye.

RESOLUTION 2019-8

SEGREGATION OF DUTIES Policy

A RESOLUTION of Dickinson County, Iowa Adopting a Segregation of Duties for Officers, Employees, and Agents.

INTRODUCTION

State and federal policies require that accounting transactions be authorized according to sound management practices. One of the most basic, yet most important principles of sound management is that of segregation of duties.

Segregation of duties is critical because it ensures separation of different functions and defines authority and responsibility over transactions. Segregation of duties is critical to effective internal control; it reduces the risk of both erroneous and inappropriate actions.

The fundamental premise of segregated duties is that an individual should not be in a position to initiate, approve, and review the same action. Also, the accounting/reconciling function, and the asset (e.g., money, inventory) custody function should be separated among employees. These are called incompatible duties when performed by the same individual.

POLICY STATEMENT

Responsible administrators must consider the principle of segregation of duties when designing and defining job duties. They must implement processes and control procedures that, to the extent feasible, segregate duties among employees and that include effective oversight of activities and transactions.

Maintaining segregation of duties is especially challenging for units with small numbers of employees. When these functions cannot be separated, more reliance must be placed on administrative oversight. A detailed supervisory review of activities involving finances, inventory, and other assets is required as a compensating control activity.

Passed and adopted this 5th day of March, 2019.

10:00 A.M. Time for the Public Hearing on the Proposed County Budget for Fiscal Year 2020. Chairperson Leupold opened the Public Hearing. Vice Chairperson Fairchild gave an annual Power Point Presentation overviewing the county budgeting process, data regarding revenue and expense, goals of the board, trends and historical data for Dickinson County. Fairchild also explained the protocol with requests for discretionary funding. Proposed county levies are as follows: General Fund-2.45135%, Debt Service-.3562%, Mental Health-.09311%, and Rural 1.84000%. Chairperson Leupold asked for public comments. Phil Petersen, representative from the Taxpayers Association asked several questions of the board. There being no further oral or written comments, Chairperson Leupold closed the public hearing.

Moved by Jordan, seconded by Fairchild, to approve and adopt **RESOLUTION 2019-5, APPROVAL OF FY'20 COUNTY BUDGET. BE IT RESOLVED** by the Dickinson County Board of Supervisors, that the proposed DICKINSON COUNTY BUDGET for FY'20 as published in the county's official newspaper on February 20, 2019, and Official Public Hearing being held March 5, 2019, be approved and adopted as published. The Dickinson County FY'20 Budget will hereby be certified and filed with the Iowa Department of management. Approved by the Dickinson County Board of Supervisors on March 5, 2019. Roll call vote: Jordan-aye, Fairchild-aye, Wermersen-aye, Clark-aye, and Leupold-aye.

Moved by Fairchild, seconded by Wermersen, to approve the amended 28E Agreement without Lyon County being involved anymore. Roll call vote: Fairchild-aye, Wermersen-aye, Clark-aye, Jordan-aye, and Leupold-aye.

The Board gave their board and committee reports and continued into general discussion. There being no further items presented to the board, it was moved by Clark, seconded by Fairchild, to adjourn. All voted aye. The meeting adjourned to the call of the Chairperson at 10:25 a.m.

_____ William Leupold, Chairperson

_____ Lori Pedersen, Auditor