

Scott County Board of Supervisors  
December 8, 2020 8:00 a.m.

The Board of Supervisors met as a committee of the whole and pursuant to adjournment with Beck, Knobbe, Croken, Kinzer and Maxwell present. Due to social distancing concerns relating to COVID19, Supervisors and staff participated electronically.

Angela Kersten, County Engineer, reviewed the third and final reading of an ordinance to amend Chapter 10 of the Scott County Code relative to the placement of no parking signs. She said she has not received any comments from the public since the last meeting.

Kersten also reviewed notice she received regarding a Build Grant. She said in September she reached out to the Board with a resolution to submit a bridge replacement project as a candidate for a 2021 Build Grant application and is pleased to announce that the Iowa County Engineers Build Grant committee has selected our Scott County and Clinton County project to be included in the application. Kersten said our project is estimated to cost around \$2.75 million dollars and we will be seeking anywhere from 50 percent to 75 percent federal funding for construction of that project and then the remaining cost of the project will be split equally between Scott and Clinton Counties out of our Highway Bridge Programming Fund.

Chairman Knobbe asked Kersten to explain where the bridge is located.

Kersten said it is presently programmed for FY23 and is on Y68/old Highway 61 and on the county line between Scott and Clinton Counties.

Knobbe asked what the current age of the bridge is.

Kersten said she thinks it was built in 1920 and widened by the DOT about 50 years ago.

Supervisor Kinzer asked, since a portion of the project will have federal funding, will that portion fall under Davis-Bacon wages.

Kersten said yes, if the project is awarded federal funding and said she expects the committee to get their questions answered in the next 3 to 4 weeks and will keep the Board posted along the way, with typical annual Build Grant releases in the February timeframe.

Tim Huey, Planning and Development Director, reviewed the annual re-adoption of the Master Matrix. He said 18 years ago the Board first adopted the Master Matrix for State permits to allow the County to review the permits. He said the County Board also holds a public hearing on the application and the Planning and Development and Health Departments review the application, which have all come from family farms.

Supervisor Croken said his first experience was the Ralf's application and found it frustrating. He asked, since it is a State decision, does the State review the applicant's State regulations and does the State hold a public hearing.

Huey said the State does not hold a public hearing and yes, the State inspector reviews the application, which is when the County Departments meet onsite.

He said he will approve this, but that was an uncomfortable process of having that many people in the Board room wishing we would do something that we are not empowered to do and said he thinks we need to sharpen our communication when we have public hearings in the future of what is and what is not the possible outcome.

Huey said he totally agrees and said when he makes his presentation he always stresses that this is a State permit and State requirements. He also said the hearing is held one week and voting on the resolution is on the next Board cycle for consideration.

Croken asked if the County has the data on how many confinement operations there are.

Huey said the State has that information and the DNR website has an interactive map of the facilities and a significant amount of CAFOs are under the threshold of needing a State permit.

Supervisor Maxwell said the Master Matrix and Manure Management Plans are reviewed annually and are watched over closely by the DNR.

Huey reviewed the procedure for keeping the records for the Plans.

Supervisor Kinzer said 18 years ago the Board had the vision to set down some standards that this gives some accountability and he supports this.

Knobbe said Kinzer summarized his comments and we have a long history of this process working very well in Scott County and the producers not only comply but want to comply.

Tammy Speidel, FSS Director, reviewed the County Attorney Office expansion project. She said the Board recently approved the contract with Wold Architects and Engineering for the expansion of the County Attorney space that was available to the east, a vacant space that was available due to the Clerk's Office project a couple of years ago. She said they met with County Attorney Mike Walton, First Assistant Attorney Amy Devine and Office Administrator Kathy Walsh who have the important role of being the Department liaisons for this project. She said Walton outlined his vision for this project, which had changed a lot from the time that we had originally discussed it and we worked through that with Wold, Devine and Walsh. She said, giving a little background, over the last several years when the County Attorney had a need for more space we would go to what was the end of the hallway, knock out a door width opening

and create two more offices, which makes their office not flow terribly well. Speidel said the scope of the project was originally budgeted for \$450,000 and we believe, with what they want to do, we could be looking for an additional \$450,000.

County Attorney Mike Walton said the spaces that have been created in the office are not an efficient use of space, they have a lot of wasted space because of hallways and walls and they are out of room to expand. He said he thinks they need a more open space for supervision and communication and the thought was that this is the time to remodel part of the existing space to connect in with the new space and have more open and flexible use and room for the future.

Kinzer asked if they were looking for an additional \$450,000.

Speidel said correct and said Walton indicated he does have some funds from his Forfeiture Fund that would be available to offset some of the additional design costs related to this. She said, as they always do, will look at how we do this most effectively spending the least amount of taxpayer dollars. She said what Walton and Devine have outlined makes a lot of sense to get the office into an area where everyone can communicate, supervise and see what's going on.

Kinzer said he supports the project and asked when the plans and specs will be going out.

Speidel said they have not done any of the design work yet because this was a substantial change. She said they are looking at a fairly quick turnaround, Walton is planning on hiring people at the first part of the year and said we are going to be trying to accomplish what he needs space wise by the end of June or beginning of July.

Kirsta Ehmke from Wold said they are looking to issue in mid-February.

Croken said he will be supporting the additional funding required for this expansion and asked will the expanded space keep in mind the long term staff expansion in the County Attorney's team. He also asked if they will be redoing the ventilation of the space in order to limit the spread of viruses.

Speidel said the space to the east likely had room for 4 to 5 future offices and, as they move people from private offices to cubicles, they gain some additional space there. She said, regarding air quality and air exchange over there, we just had this conversation yesterday on our department head meeting and our equipment actually meets or exceeds the air exchange rates that are required now.

Beck asked if this is all or nothing now or will it be a built out in phases process.

Speidel said Walton had asked if this could be done in phases. She said it doesn't make sense to cut out walls to create new space and then have to disrupt the space again a second time. She also said if it is done all at once you would have less mobilization

costs from the various contractors and be able to plan out the spaces better.

Mary Thee, HR Director, reviewed a flex savings plan modification. She said in October we recommended insurance renewals and automatic renewal of the flex savings plan with Wage Works but we found out that the company that had bought out Wage Works was changing the terms of our agreement. She said we asked Holmes Murphy, who is our insurance consultants, to do an RFP. Thee said they got six providers to respond to the RFP, we interviewed what we viewed as the top three and we have selected iSolved Benefit Services as the provider. She said it is actually going to result in about a \$6,000 savings annually and said they are willing to guarantee the rate for three years but we only have to enter into a one-year contract. She said we believe that this will be great improvement for employees as their debit card and mobile app is much more robust than the system we are currently on. She said anytime you move from one vendor to another you will find some challenges, but hopefully move onto much better service than we currently have.

Croken asked if ISAC or the State of Iowa or any other municipal collection of entities provide this service in a way that would result in even more savings or greater efficiency.

Thee said no and, since it's based on federal law, there is certain software out there that exists on different platforms and there's really only two debit card providers out there.

Knobbe asked how many team members we have that are participating in either the medical or dependent care expense flex accounts.

Thee said we have about 275 that utilize one or the other and only about a dozen or twenty that use both programs, we have many more people utilize the medical said rather than the dependent care and she thinks some of that is due to the difficulty in getting back reimbursements.

Kinzer asked if they currently have a debit card with the program.

Thee said yes, employees do.

Mahesh Sharma, County Administrator, reviewed a tax suspension request in the amount of \$1,949.

Sam Samara, IT Infrastructure Manager, reviewed network monitoring software maintenance and support. He said the renewal is software license maintenance for SolarWind, the software that does all of the network management, monitoring and different aspects of our network environment. He said they got four different responses with Zones having the low bid of \$26,573.33 for one year.

Knobbe asked if we have experience with Zones.

Samara said Zones was the winning bid last year at \$24,294.63 and said they have used them for other software maintenance used in IT.

Croken asked if Zones was a local company and asked if there are any local companies that provide this service.

Samara said they are not local, are located in California and said the majority of the providers are not in the State of Iowa that he is aware of.

David Farmer, Budget and Administrative Services Director, said we have reached the end of the fiscal year, June 30, 2020, we have conducted our obligation to ask for an external auditor to come in and audit the financial statements and they are here today to give us a report. He said the financial statements are in draft status because we are waiting on the Federal government to release the supplement over the federal funds.

Paul Frantz, CPA, Baker Tilly Partner, reviewed Scott County FY20 Audit results and draft documents of the CAFR, which includes information on the single audit, and an unmodified opinion on the financial statements.

He also reviewed the high level results of the General Fund and noted the net change in the Fund was \$1,354,290 and reviewed the unassigned Fund balance as well as what was available in the specific Funds.

Frantz said, in regards to Compliance results, the single audit, they do not expect any exceptions or any specific findings tied to any of the federal programs.

Frantz also reviewed the section dealing with required communications they need to have with the Board. He said there were no material weaknesses that were identified during the course of the audit and said they identified one significant deficiency. He said as they evaluate the County as a whole they look at significant transaction cycles of how do you pay bills, how do you pay payroll, how do you collect money and they look for areas of ultimate risk and/or weaknesses to build the audit procedures around. He said during that process we identified a class of election workers that were paid an hourly rate above what was authorized by the Board. He said they reviewed to see the extent of that and was able to confirm that it was one class of individuals and have provided a recommendation to the County to make sure that the Board is approving any rate changes before the use of rate changes.

County Auditor Roxanna Moritz said she has spoken with Frantz, Chairman Knobbe and County Attorney Walton. She said this is a deficiency on her part, while we were going through the pandemic, looking at going from 63 to 28 precincts, not being able to hire the individuals we needed to hire for the pollworkers, she said she thought it was within her prevue as an elected official to do that within her budget. She said she did make two phone calls to make sure that she was not over budget, that she was not and said it was for \$9,400. Moritz said, realizing that she had to have the authority, there's

no reason she would assume that the Board would not have approved that if it had gone to the Board. She said it was a mistake on her part to not take it to the Board, was just busy during the primary election and said the recommendation from Baker Tilly is to ensure that safeguards are in place and have a resolution before the Board when any of those changes happen.

Kinzer asked Moritz to explain, if he is to understand, on this deficiency that came up what was a case of you paid the pollworkers in excess of what was agreed and paid them the rate that was set at the September 15th meeting. He asked if that was correct.

Moritz said yes.

Kinzer said that clearly, under Iowa Code 331.905, the Board shall determine the compensation of extra help and said in the future that is what we need to do and said he understands the pandemic and understands that 2020 has been a tumultuous year but we still have to stay within the law so we have a clean bill of health from Baker Tilly.

Moritz said she apologizes, all Auditors were in unchartered territories and they were ensuring that the primary election was going to happen since they were losing pollworkers and facilities.

Croken said this is why we do an audit annually and said we've discovered a process failing for which responsibility has been accepted.

Knobbe asked Moritz if she can describe how the election workers information is captured and how the records were modified or changed to effect this pay increase.

Moritz said a typical person working for the County uses Novatime or some type of time card, in elections we use a working document because we have training times on there, mileage on there and the actual time they work. She said she thinks that document and processes will change in the future. She said some people sign up for training and don't go and we have to change the document to accurately reflect that or if spouses both put down mileage, that needs to be changed. She said, for the document in question, \$10 and \$12 was crossed off and changed to \$15 per hour for every person in the primary just to work. Moritz said the pollworkers accrue the training time and mileage and put it on one worksheet for the election cycle with payroll.

Knobbe asked when was the decision made to pay them the \$15 an hour.

Moritz said it was probably the first of May when we started realizing we weren't getting people wanting to work because of COVID.

Knobbe asked when was that communicated with them that they would be making \$15 an hour.

Moritz said when she called them to work and said she has to call every single one of

them every time to see if they will work. She said she may have talked to some people and not told them before but then after, just paid everyone at that rate.

Knobbe asked if this was the first time that such an occurrence has happened where a decision was made to pay any worker, full-time employee or an election worker such as this.

Moritz said there are times when she gets a chairperson call in the night before the election and can't work and we will ask someone to go somewhere they normally don't go and maybe pay them more money to go.

Knobbe said he was struggling with Moritz's explanation that she didn't think it was necessary to come to us for Board approval.

Moritz said she didn't know it was her obligation to get the authority for pollworkers from the Board of Supervisors and only in that time. She said our life was miserable during that time, we were trying to find locations, we were trying to find workers, we could no longer train our pollworkers the way we usually train them and said she thought if it was in her budget, can we just do this and move on. She said that was just her perspective and that she didn't mean necessary.

Knobbe said our job as Supervisors, our primary role, is to worry about the budget and financials, that we're responsible taxation spending, that we're ensuring that there is accurate reporting of the financials and that there is accurate controls. He said this does not look and feel to him like adequate controls and there is policies in place that require what's been asked of you. Knobbe said he thinks it's our job today to ask the management team, Moritz included, to review all of the procedures to ensure that this does not happen again and said this is disappointing to say the least.

Moritz said she is disappointed too and doesn't want this stain of what has happened on this audit either.

Maxwell said he understands it didn't happen after they worked, it happened before they worked and asked if that was correct.

Moritz said yes, she told them she would pay them \$15 to work.

Maxwell said he can see the trickiness in it, where you get people to go to other locations and you have to pay them more, you're in the heat of the moment, you have to get it done and said he understands that. He said you get on a slippery slope if you start all of a sudden saying you have to pay more.

Moritz said looking at other counties and how they document and what type of method for controls they use will be a good place to start.

Beck said he can understand how we got to where we did but also shares the

disappointment on finding out in this fashion, to have to find out through the audit. He said, on a positive note, we have found a way to clean up how we're doing things and make it better and get this cleared up by the next election.

Moritz said it sounds like to her that the Supervisors want to be a part of the process. She said she would check with other counties on how they put their processes in place and she would share that with the Board and move forward with what is the best for the County.

Kinzer said they want to be helpful to the Auditor's Office and said Moritz said this would not happen again, we need to move forward, there are elections coming up next year and communication is a big thing. Kinzer asked Frantz what we do from here.

Frantz said the internal conversations are what he as an auditor like to hear, starting a road map with the right responses for preventing this from happening again and laying out an action plan. He said they will circle back to this in an appropriate amount of time and test the processes to make sure they don't have any concerns.

Croken said this is the purpose of the audit and we have identified the deficiency and the steps to move forward.

Knobbe said audits that find nothing are our goal and we must make sure that the auditors we employ are top-notch and follow best practices as far as rotating staff so we don't get comfortable with routine. He said this hopefully is the exception.

Frantz reviewed the final required communications and informational points and said they received nothing but cooperation during this audit process.

Farmer thanked Baker Tilly for their approach as this is our first off-site audit to this degree and they had the appropriate resources, said we kept to our schedule and said that goes back towards the support from all the County, especially the Treasurer's Office and Auditor's Office. He said Joan Betz was a new audit Manager this year to us and with that new manager you get a different set of eyes. Farmer said we will be looking for information from the County Auditor's Office to what controls they want to review and evaluate and document that and we will pull that all together, provide a draft to Baker Tilly and will eventually report back to the Board. He said this will be a point of focus with the two-way communication for the FY21 audit.

Kinzer asked about the deficiency in a bank account for the Sheriff's Office and asked, since it has been out there for a while, how did we not see that as well.

Farmer said we knew about the account, we listed the account on our confirmation list for the audit process and we thought it was on the master list the Treasurer puts together but it wasn't. He said that is a compliance issue and the Board must approve all the bank accounts, including for the elected officials and non-elected officials as well and is different than a deficiency issue with an internal control.

David Farmer reviewed the quarterly reports on the budgeting for outcomes. He said in the Administration, Financial Management area the fund balance was at 34.5 percent as of September 30th due to the collection of property taxes in the month of September. He said in the County Auditor, Taxation area regarding property transfers has kept up during COVID. He said in Conservation, Golf Operations was at 76 percent for the period but in the Historic Preservation and Integration area, there weren't any tours for the quarter due to COVID. He said for the Health, Communicable Disease area they met their yearly goal of initiating 2,627 investigations. He said in the HR, Employee Development area training opportunities were down because of restrictions due to COVID. He said for the IT Infrastructure, User Services area they were able to accommodate 75 percent of users with remote work capability. He said for the County Recorder, Passports area they projected 1,400 passports to be processed this year and did not process any in the first quarter. He said in the County Sheriff, Civil area papers served was at 83 percent. He said in the County General Store area for both collection rates and business are down for the quarter. He said the numbers for Center for Alcohol and Drug Services (CADS) were down due to social distancing restrictions from COVID.

Knobbe asked about the outcome and rates and staffing for the Juvenile Detention, Detainment of Youth area.

Farmer said, due to COVID, they have been in the 8 to 12 client range, and driving the dollar number higher.

Beck asked if the dollar amount of \$428 was correct or a typo.

Farmer said he would look into the number.

Farmer reviewed the quarterly financial summary report of revenues and expenditures. He said actual expenditures for the operating budget were 24.8% compared to 23.2% in FY20 and the total budget including non-operating costs was 22.9% compared to 24.6% in FY20. He said total actual revenues came in at 42.2% compared to 49.6% in FY20.

Farmer said, in the Attorney's Office, expenditures were meeting expectations with Risk Management being higher due to the purchasing of insurance in the first part of the fiscal year.

Farmer said, in the Auditor's Office, we expect most of their expenditures relating to elections to occur in the second fiscal quarter and they were already at 33.3% of budget but will be requesting a budget amendment in February to reflect grant money they are receiving.

He said, in Conservation, camping fees are up and they are hitting their marks on the expenditures side.

Farmer said, in Facility and Support Services, the purchase services and expenses

were 33.2% higher than usual because of postage for the entire County including election expenditures.

He said in Information Technology 70% of computer software maintenance was incurred through September 30.

In the JDC he said in regards to the State reimbursements, we budgeted \$325,000 and this year we received \$372,884 and we continue to try to maximize our State funding.

He said the Non-Departmental 513.3% revenue level is reflective of the COVID grants and reimbursements.

Farmer said salaries in the Sheriff's Department were a little higher for patrol and bailiffs due to organizational changes.

He said the Gross Property Tax was at 46.9% collected as of September 30 and in FY20 we were at 47.5% collected.

He said the Golf Course Operations are at 30.7% expenditures for the quarter, 52.4% revenue and rounds were at 13,778, a 7.6% increase from FY20.

Farmer said the Self Insurance Fund is up to a 6.4 month reserve for insurance, we are still seeing some delay in processing claims and we are monitoring this.

Beck asked about the FSS being over budget due to the mailing of elections and asked if the money, \$48,000, coming from the Auditor's Office going to FSS for postage would cover those additional expenses.

Farmer said not dollar for dollar and he supported the Auditor's Office in filing their expenditures summary for the \$48,000. He said the State set a formula that looked at the 2016 election plus five percent and said anything above that is what we could claim for that \$48,000 and the remainder of that \$48,000 goes towards general supplies and envelopes. He noted that we can't take all of that money into Facilities for postage but we will take a portion of that money in there.

Moritz said she understands Beck's question, but knowing how the money flows, Auditor's staff is working with Farmer and she applied for more grants besides the CARES Act grant for additional pollworkers, mileage, deep cleaning, satellite voting locations, equipment moving expenses and PPE equipment. She said all of that came up to \$339,352 with all of that coming from CTCL Grant money to pay for it.

Farmer said they still have the CTCL grant to fund a number of expenditures.

Farmer reviewed the filing of first quarter reports from various County offices. He said the four offices have a revenue budget of \$3,104,620, have collected \$863,501, 28 percent. He noted that we have developed a process to continue to collect those permit

fees through an online process and said the processing fee will be paid by the applicant not by the County. He said the Veteran Affairs report shows the Relief Payments at 8 percent and the Veteran Affairs Director continues to help individuals and help point them towards a number of external programs.

David Farmer also reviewed a press release going out for the GFOA Distinguished Budget Presentation Award for Scott County's FY21 Budget. He said Scott County has received this award for the last 26 consecutive years.

Farmer reviewed a request to abate taxes by the City of Davenport.

Farmer also reviewed an amendment to a recently approved request to abate taxes by the City of Bettendorf.

Sharma reviewed a proclamation recognizing pollworkers.

Moved by Kinzer, seconded by Croken at 10:18 a.m. a motion to adjourn. All Ayes.

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Tony Knobbe, Chair of the Board  
Scott County Board of Supervisors

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ATTEST: Roxanna Moritz  
Scott County Auditor