

## **DUTIES OF THE AUDITOR'S OFFICE**

The County Auditor's office is seen as the "hub" of county government. Most county offices communicate with the Auditor at least weekly for items such as budgets, payroll or benefits, or accounts payable.

The following is a brief overview of duties performed in the Auditor's Office, either required by Iowa Code or by the nature of the position of County Auditor.

If you have any questions or concerns for the Auditor or staff, please call 563-568-3522.

**Clerk to Board of Supervisors** — The Auditor prepares weekly, and as-needed, meeting agendas for County Board of Supervisors, provides public notice of all meetings, and maintains all official records of meeting minutes, Board voting records, resolutions, contracts, and correspondence. The Auditor publishes the minutes/proceedings and any other required legal notices. Supervisors meet in the Boardroom Mondays at 9:30 A.M. and other times as necessary. (This day and time is subject to change the first meeting each January when the Supervisors set their meeting day/time for the year.)

**County Commissioner of Elections** - The auditor, as Commissioner of Elections, administers all federal, state, and local elections that take place in the county. Responsibilities include voter registrations, absentee voting, recruitment and training of precinct election officials, accurate printing of ballots, daily reconciliation of all ballots/styles, receiving nomination papers from local candidates and notifying voters of elections. The Auditor ensures that all polling places are ADA compliant and equipped with necessary supplies, forms, etc. Following an election, the Auditor prepares the necessary reports for the Supervisors to canvass the election and certifies the election results to the State and/or political subdivision for which the election was held. There is also a required Post-Election audit which requires a hand-count of a race on the ballot, to prove the election equipment worked properly on election day – to uphold the integrity of elections in Iowa. Certificates of Election are issued to the winning local candidates, by the Auditor and Board of Supervisors.

**Budget** — The Auditor assists the Board of Supervisors with the County budget, receives and compiles budget information from the various county departments, assists Supervisors in setting levies based on budgeted carryovers in levied funds and monitors the budget throughout the fiscal year. If the Auditor determines a budget amendment is needed, a request is made to the Supervisors to set a public hearing date for a budget amendment, and the Auditor prepares and publishes a budget amendment for approval by the Supervisors at the Public Hearing. Budgets of other governmental entities are filed with the Auditor such as: Schools, Cities, Townships, Agricultural Extension, Emergency Management, County Assessor, E911 Service Board, County Hospital, etc. The Auditor must certify that each of the budgets was published according to required timelines and no budget was approved at higher than what was published in the entities Notice of Public Hearing, and certifies each budget with the Department of Management.

**Financial Officer** — The Auditor's financial role for the county is similar to a CFO or COO of a corporation. Beginning with the budget process described above, the auditor monitors budgets on a monthly basis, or more often if deemed necessary. At the end of every fiscal year-end the Auditor completes a "State of the County" Financial Report, which is reported on a state website for public viewing. Other financial duties in the Auditor's office include: All county payroll is processed in the Auditor's office, benefits, and quarterly tax reporting and IPERS reporting. All Accounts Payable are processed through the Auditor's office for all services and materials rendered and charged to the various county departments. The Supervisors give final approval on all accounts payable. The County Auditor also works in depth with the CPA firm who audits the county's financial records once a year, to ensure a

complete and clean audit of the county's financial records.

**Taxable Valuations** — The Auditor's office uses the Assessor's Abstract for assessed values, along with rollbacks (assessment limitations) set by the State of Iowa, and credits and exemptions, to calculate the taxable valuation for each property owner in the county. Using the total taxable valuation for the county – for Rural and Urban – the Auditor assists the Board of Supervisors during the budget process to set levy rates for General Basic, General Supplemental and Rural Basic levies that will be used to prepare each taxpayer's tax statement in July each year.

**Overseer of the County Plats** — The Auditor's office enters and maintains records of all real estate transfers in the county, including credits and exemptions as applicable – such as Agland, Family Farm, Disabled Veterans, Military and Homestead. The Auditor keeps the plat maps and transfer books current so the public can examine them and determine property ownership.

**Permits** — The Auditor processes beer & liquor permits for businesses in unincorporated areas once approved by the Board of Supervisors.

**Custodian of Courthouse** — The Auditor, under the direction of the Board of Supervisors, is responsible for the general maintenance and repair of the courthouse and handles issues involving office space and records storage.

**Passport application acceptance** – Auditor's office staff are certified Passport Acceptance Agents who work with applicants to provide proof of identity and citizenship with their application, and submit applications to the National Passport Agency for processing.

Auditor's office – 563-568-3522