

DUTIES OF THE GRUNDY COUNTY AUDITOR

Real Estate:

- All real estate transfers are entered and maintained as official ownership records for the county.
- Assessment rolls and abstracts of assessment are received from the County Assessor. Valuation reports for every taxing district are prepared in December of each year. Valuation reports are sent to all cities, schools, Ag. Extension, etc. for use in the preparation of budgets. The maintenance work for TIF parcels within each project continues throughout the life of the TIF project which can be anywhere from 10 to 20 years, or indefinitely.
- Approved Family Farm Tax Credit applications are applied to the individual property tax rolls annually. Homestead Credits and Military Exemptions are also applied to the individual property tax rolls annually.
- Property tax rates for each taxing body are computed and tax bills prepared for collection by the County Treasurer. Taxes are levied for the various taxing bodies having levying authority in Grundy County, including schools, cities, county, Ag. Extension Service, rural townships, Assessor, Dike Benefited Fire District, Tax Incremental Financing (T.I.F.) Districts, Merged Area VI Schools, and Merged Area VII Schools.
- Work with attorneys and taxpayers to make sure recorded real estate documents contain the correct legal descriptions, grantors, etc.

Budget:

- The Auditor's Office prepares the budget request for the Auditor's Office functions, election administration, county general services, and county non-departmental services. Work closely with the Board of Supervisors to compile all departmental budgets into one "county" budget.
- All school, city, and various county budgets must be approved and certified by the Auditor. The State certifies tax rates back to the County Auditor for all the various local budgets. These tax rates are used to compute individual real estate property tax bills that are prepared by the County Auditor's Office and forwarded to the County Treasurer for collection.

Financial:

- Serves as the Chief Financial Officer of the County:
 - Compilation, calculation, and monitoring of the County's operating budget expenditures.
 - Organization and monitoring of the County's revenues.
 - Monthly financial reports to the Board of Supervisors and Department Heads.
 - Year-end financial statements of the County, prepared on both a cash basis and GAAP basis.

- General ledger, in cooperation with the Treasurer's Office, for all county funds.
- Accounts payable for all County departments.
- Payroll and payroll tax reports for approximately County employees
- Capital asset tracking and reporting.
- Employee benefits administration for all County employees. This includes the partial self-funded health insurance plan, the Section 125 cafeteria plan, and the Section 457 deferred compensation plan.
- 1099s are prepared and reported as required for accounts payable vendors.
- Oversee the County's annual audit, including preparation of various reports used in the annual audit.
- County liaison for township officials, city clerks, and school business managers.
- Creation of the County's Management Discussion & Analysis report to be included with the annual audit of county funds.

Elections:

- In 1972, the County Auditor was given an additional title by the legislature - "Commissioner of Elections". In addition to federal, state, and county elections, the Commissioner then assumed the duties of all city, school, and special elections. All elections must comply with state and federal election regulations. Elections statutorily require evening and weekend hours.
- The Commissioner of Elections prepares and supervises the printing of ballots, setup and testing of voting machines, as well as ordering all election supplies. The Help America Vote Act (HAVA) requires extensive testing of our voting equipment, both the Ballot Marking Machines used for handicapped compliance under HAVA and the machines that tally the ballots. The Commissioner conducts election worker training sessions for up to 50 precinct election officials and is responsible for their employment on Election Day. We provide public education on voter registration and voting by absentee ballot.
- As custodian of the election returns and records, the Commissioner certifies the results to the state and to the subdivision involved, and issues certificates of election to the proper persons.
- The Election Commissioner prepares and monitors the processing of all absentee ballots for voters who will not be at the polls on election day.
- Other duties of the Election Commissioner are:
 - Clerk of the County Board of Election Canvassers and Special Precinct Board.
 - Acts as receiving clerk for nomination papers and public measures to be placed on the ballot.
- In 1975, the Auditor became the County Registrar of Voters with the implementation of the state-wide voter registration law. This requires the maintenance of current records of residents desiring to vote and preparing lists of qualified voters for each election.

Clerk to Board of Supervisors:

- As clerk to the Board of Supervisors, the County Auditor provides daily administrative services for the Board, technical assistance for Board projects, and acts on routine business in the absence of the Board. The County Auditor prepares the agenda, notifies the media, attends all board meetings, keeps and records minutes, and publishes the proceedings in the official county newspapers. The Auditor initiates bid notices, solicits proposals for county contracts for materials and services, and receives contract/bid proposals. The Supervisor's minutes are a permanent County record that is maintained by the County Auditor.

Other:

- Township and other county officer reports are submitted and filed in the Auditor's office. Reports required by the Bureau of Census, Labor, OSHA, Job Service of Iowa, and various other general reports are prepared. The annual Financial Report is published containing various schedules of the county's financial condition and other taxpayer information. There are serious consequences if the County fails to meet the filing deadline for the annual financial report.
- Insurance policies and surety bonds are filed and maintained in the Auditor's Office. The Auditor's Office administers workers' compensation, property, and liability insurances for the County.
- Licenses and permits relating to the sale of cigarettes, beer, and liquor, as well as fireworks permits, are processed by the Auditor.
- With the advent of Home Rule authority of county government, the Auditor plays an important role in ensuring the proper publication, maintaining the current edition, and the proper recording of all county ordinances.
- Our office offers administrative assistance to our Township Officers if they choose to have help with budget preparation, contracts for fire protection and emergency services, as well as other financial projects and reports.