November 5, 2025
Board members present for regular session at 9:00 a.m. were: Baier, Christoffersen, Hoadley, Walker and Wedemeyer.
Also present: Mandy Berg and Darlene Partlow. Mandy Billings – KSOM joined via conference call.

All motions were approved unanimously unless noted otherwise.

APPROVAL OF AGENDA: Moved by Walker and seconded by Hoadley to approve the agenda as posted. Approved.

MINUTES: Moved by Walker and seconded by Christoffersen to approve the minutes from October 15th, 2025. Approved.

CLAIMS: Moved by Walker and seconded by Hoadley to approve the following claims:

AUXIANT	ADAIR COUNTY INSURANCE TRUST	$6,474.63
	GRAND TOTAL	**$6,474.63**
8500 - ADAIR COUNTY INSURANCE TRUST		$6,474.63
	GRAND TOTAL	**$6,474.63**

Approved.

TAXABLE MILEAGE: Moved by Walker and seconded by Wedemeyer to approve the taxable mileage for Jodie Hoadley for $268.80. Approved.

AUDITOR: Wage Increase – Moved by Hoadley and seconded by Christoffersen to approve the 2% wage increase for Auditor Clerk Ruthie Smith going from 68% of the Auditor's salary to 70% of the Auditor's salary effective October 16, 2025. Approved. **Funding Request –** Iowa State Association of Counties sent a request to all Iowa Counties asking for funding to help cover the cost of the amicus brief being filed on behalf of the ISAC membership related to the Couser v. Shelby County case. ISAC is seeking further appellate review at the US Supreme Court of an Eighth Circuit panel's decision that invalidated their zoning ordinances regulating a hazardous liquid pipeline, arguing that their local laws are preempted by the federal Pipeline Safety Act. The case centers on whether local setback and other zoning ordinances constitute federally preempted safety standards or if the local zoning ordinances constitute permissible land use controls. As this affects all Counties ISAC would like support to file the amicus brief which has a total cost of $25,000. Supervisor Hoadley stated that there are two reasons for us to support this: the pipeline may be brought in in the future, and this would support current ordinances that we have in place. Darlene Partlow discussed the case and thanked the Board for being proactive on their ordinance which disrupted the original pipeline path and ultimately protected our constituents. Moved by Hoadley and seconded by Walker to pay $500 to ISAC to help cover the cost of the amicus brief. Approved. **ISAC Unemployment Pool Termination –** Auditor Berg explained that the County currently participates in the ISAC unemployment pool, which is going to be terminated starting January 1, 2026. The auditor's office will then need to work directly with the State's unemployment pool, which leaves the County with a couple of options. The County can choose to have a reimbursable account with the state meaning that the State will initially pay all unemployment claims and then the County will be invoiced quarterly for the claims paid. The other option would be a contributory account, meaning that the State will pay all claims out of the state unemployment pool and the County will pay a percentage of taxable wages up to the state taxable wage base, which would start at .1%. The County currently pays .3% on the taxable wage base to the ISAC unemployment pool. Both accounts would have their pros and cons. Supervisor Walker attended the meeting at the ISAC annual conference where it was discussed to set up a fund at the County for unemployment claims using the reimbursement amount from ISAC to start the fund. Auditor Berg stated that she would see if this could be an option for the County and get more information from ISAC and the State Auditors. Move by Hoadley and seconded by Wedemeyer to table the decision until next week after further information is gathered. Approved. **Audit Services RFP –** At the beginning of the year, the Board expressed issuing a Request for Proposal for audit services stating they would like to see how much other CPAs would charge for the County's annual audit. Auditor Berg presented a list of CPAs in Iowa that other Auditors in the state have used and liked working with. This also saves time knowing that they have taken on other Counties in the past – a lot of CPAs are not taking on new clients, especially government clients. Berg is asking for responses to be back by the end of the year and for the Board to choose in January. Berg is asking for a three-year commitment and is sending the RFP to the Auditor of State as well. Moved by Walker and seconded by Wedemeyer to send the Audit Services Request for Proposal to the CPAs provided. Approved.

ADJOURNMENT: Moved by Wedemeyer and seconded by Hoadley to adjourn at 9:27 a.m. Approved.

ADAIR COUNTY BOARD OF SUPERVISORS: ______________________________ Nathan Baier, Chair

ATTEST: ____ Mandy Berg, Auditor