

**BOARD OF DIRECTORS MEETING – MINUTES**  
**NORTH IOWA AREA COUNCIL OF GOVERNMENTS**  
**Bennigan's/ZOOM Meeting**  
**2023 7<sup>th</sup> Ave. N, Clear Lake, Iowa**  
**January 30, 2023, 7:00 P.M.**

1. Call to Order/Determination of Quorum: The meeting was called to order at 7:02 p.m. by Chairman Sis Greiman. Vice-Chair Stone took the roll call as follows, then announced that a quorum (more than 10 members) was present.
  - Present (15 members + 2 staff): Casey Callanan, Mike Jensen, David Vikturek, Mark Kuhn, Sharon Enabnit, J.R. Ackley, Chris Vanness (alternate for Gary McVicker), Mark Johansen, Roy Ahrends, Sis Greiman, Damon Quandt, Gary Gelner, Jim Wherry, Tracy Scharper, AJ Stone, Merlin Bartz, Executive Director Myrtle Nelson, Jessy Willadsen, and Larry Pump.
  - Absent: Roger Tjarks, Harley Kohlhaas, Maureen Elbert, Susan Smith, Marcia Tweeten, Cassie Johnson
    - a. Welcome Matt Rector of Senator Grassley's Office – Mr. Rector was not present.
    - b. Welcome New NIACOG Board Members – The new members were welcomed to the board including: Mark Kuhn, Sharon Enabnit, Chris Vanness (as alternate for Gary McVicker), and Damon Quandt.
2. Approval of Agenda & Minutes:
  - a. Agenda: Bartz made a motion to approve the agenda. Ahrends seconded the motion, and it carried unanimously.
  - b. Minutes: Ahrends made a motion to approve the November 14, 2022 minutes. Jensen seconded the motion, and it carried unanimously.
3. Treasurer's Report for October & November, 2022: Treasurer Vikturek reviewed the 'Statement of Net Assets' and the 'Statement of Revenue and Expense' for October and November of 2022. A motion was then made by Stone to approve the financial reports as presented. Wherry seconded the motion, and it carried unanimously.
4. FY 2022 Audit Report – Larry Pump, CPA: Pump explained that an audit is required for NIACOG because it was formed under Chapter 28E of the Iowa Code and has expenses that exceed \$100,000. He reviewed key parts of the audit. He noted that page two of the audit reports that the financial statements accurately reflect the accounts and financial position of NIACOG meaning that no fraudulent activities were found. He said that the audit shows that the agency is well managed and has a good financial position. He noted three deficiencies, however, that he regarded as minor. He explained that the segregation of duties deficiency is common to almost all government agencies nationwide and to remove that deficiency would likely require hiring multiple employees dedicated to financial procedures, which would not be a good use of limited agency

funds. He also noted that two time sheets were not signed and that two checks were post-dated (cashed before the check date). He commented that these were easily avoided in the future and that none of these items reflected a fraudulent practice. He then repeated that this audit is regarded as a clean audit and that the board and staff were to be commended for having a 'well run' agency. Kuhn made a motion to approve the audit. Wherry seconded the motion, and it carried unanimously.

5. Communications and Reports

- a. Housing Rehabilitation Grants: Nelson noted that housing rehabilitation grants were received from the State Housing Trust Fund (\$466,000) and the USDA (\$104,000).

6. New Business:

- a. Election of Officers – Report from the Nominating Committee: Nelson read the attached Nominating Committee Report. The report detailed the proceedings and included the committee's recommendation of the following slate of executive committee members and officers: Sis Greiman as Chair, AJ Stone as Vice Chair, Jim Wherry as Secretary, David Vikturek as Treasurer, and Mark Johansen as at-large member. Then, Greiman asked for nominations from the floor; however, no nominations were made from the floor. Ackley made a motion that nominations cease and that a unanimous ballot be cast. Ahrends seconded the motion, and it carried unanimously.
- b. NIACOG Membership Dues & Transit Assessment for FY 2024: Nelson noted that the board-approved method for calculating the annual rate changes for the NIACOG dues and transit assessment involves comparing the month-by-month consumer price index for January through November to the previous year, averaging the figures, and then rounding up to the nearest whole percentage. She explained that she sent out estimated dues/assessments to the counties in December for the NIACOG dues, transit assessments, and NCRERC (hazmat) assessments; however, a change was required for both NIACOG dues and for NCRERC assessments. No change was needed for the transit assessments. The NIACOG dues figures that were sent out were inaccurate because the unincorporated population figures used were based upon 2020 Census estimates, not the 2020 decennial Census figures. Additionally, the NCRERC (hazmat) board chose not to make the proposed budget increase in their dues to cover the FY 2024 budget. She noted that a loss is expected for the year, but that the NCRERC savings account would be sufficient to cover the expected loss. Nelson said that she would distribute updated letters for the dues/assessments to the auditors the next day.
- c. NIACOG's 50<sup>th</sup> Anniversary Event: Nelson noted that 2023 is NIACOG's 50<sup>th</sup> anniversary, and that an event is being planned to celebrate it. Nelson indicated that the likely date would be either July 13 or July 20<sup>th</sup> (alternate). She also asked for any pictures or memorabilia related to NIACOG that anyone had to share.

- d. Regional Housing Conference: Nelson explained that support for holding a regional housing conference for the NIACOG region was supported by cities in a survey completed just prior to the COVID pandemic in 2020. Since that time, in 2022, holding a housing conference was adopted as an action item in the Comprehensive Economic Development Strategy for the NIACOG region. The conference is now being planned for Fall of 2023 with the support of the county economic development organizations and the North Central Iowa Alliance.
7. Old Business
  - a. None
8. Next Meeting Date and Location: Greiman noted that the next NIACOG Board meeting is scheduled for March 13, 2023 at 7 p.m. at Bennigan's with a Zoom option available. Nelson also noted that a meeting is coming up at NIACOG that will discuss funding related to energy efficiency strategies and that the meeting would be discussed in the newsletter.
9. Adjournment: Ackley made a motion to adjourn the meeting at 7:48 p.m. Stone seconded the motion, and it carried unanimously.

Respectfully submitted,

Myrtle Nelson, AICP  
Recording Secretary