



Jolly, Becky &lt;becky.jolly@dnr.iowa.gov&gt;

## Re: FW: Audit Notification; Sac County delinquencies

1 message

Blum, Bill &lt;bill.blum@dnr.iowa.gov&gt;

Mon, Mar 13, 2023 at 4:04 PM

To: "Stobbe, Chad" &lt;chad.stobbe@dnr.iowa.gov&gt;

Cc: "Sullivan, Mike" &lt;michael.sullivan@dnr.iowa.gov&gt;, "Jolly, Becky" &lt;becky.jolly@dnr.iowa.gov&gt;

after talking with Ernie, he sent along the attached, which he said met their request for a 'plan' for dealing with delinquent audits.

p.s. to Becky: please enter this into Doc.DNA for Sac County SLF #81-SDP-01-75

**Bill Blum •program planner**

Land Quality Bureau/Financial &amp; Business Assistance

**Iowa Department of Natural Resources**

ph. 515-240-6048

502 E 9th St, Des Moines, IA 50319



On Mon, Mar 13, 2023 at 12:16 PM Blum, Bill <bill.blum@dnr.iowa.gov> wrote:

Attached is the e-mail string from Mar.1, which started with Sac County's Jim Wissler reporting on the Sac Co. SWA Board meeting where their 'plan' appears to be that they've hired Williams & Company to get started on their audits after April 15th, along with some other details on how they are going to proceed.

Because I was unsure whether this was 'the plan' the State Auditor's office was expecting, I emailed Ernie Ruben with the substance of the Wissler note & asked him if that was 'the plan' that they'd required to be submitted to them. He referred to 'the plan they (Sac County SWA) have submitted', but he did not explicitly affirm that the Wissler note was 'the plan.' I have a message in to him &/or Dana Davis to get that clarification.

In the meantime, what do you-all think of proposing the use of bank statements from July 2019, July 2020 and July 2021 [also July 2022 for the soon-to-be-due 2023 Report]?

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On Mon, Mar 13, 2023 at 11:18 AM Stobbe, Chad <chad.stobbe@dnr.iowa.gov> wrote:

Bill - Did we get a copy of their March 1st response to the Auditor's Office?

**CHAD STOBBE** | Environmental Specialist Sr.

Solid Waste and Contaminated Sites Section

**Iowa Department of Natural Resources**

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On Mon, Feb 27, 2023 at 12:00 PM Sullivan, Mike <michael.sullivan@dnr.iowa.gov> wrote:

Bill,

Let's wait until we have their March 1 response to the Auditor's Office, then set up a meeting with them to discuss the issues. I think we can wait to send them an email summarizing their options until after we meet with them.

Mike



[iowadnr.gov](http://iowadnr.gov)

**MIKE SULLIVAN, CPM | Section Supervisor**  
Solid Waste and Contaminated Sites Section  
**Iowa Department of Natural Resources**  
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502 E. 9th Street, Des Moines, IA 50319



On Fri, Feb 24, 2023 at 6:07 PM Blum, Bill <[bill.blum@dnr.iowa.gov](mailto:bill.blum@dnr.iowa.gov)> wrote:

Mr. Wissler was able to call me [says he's feeling better]. Apologized & apologized, had no idea things had gotten so far out of hand. The Board is meeting this Tuesday evening. They look to approve the selection of the new accounting firm to get them caught up on their audits & decide on the plan they are to present to the State Auditor's Office on March 1.

I asked that they include their response to our Jan.24 NOV letter & he said, sure. But it also sounded like he thought getting the 3, soon to be 4, delinquent audits done had to happen before they could do the delinquent FA-Reports, maybe by the end of the year..

Based on our internal discussions here, I told Mr. Wissler about alternatives for them to consider to get a single FA-Report done in a shorter term. This is proposed text of an e-mail I'd send to him in time for the Board's Tuesday evening meeting [you-all's feedback, please]:

---

Thank you for your call on Friday, Mr. Wissler. As we discussed, we look forward to receiving the landfill's back-audits. Under the administrative Rules, we require those audits as part of the proof that financial assurance (FA) accounts are building toward fully funding the landfill's postclosure cost estimates. However, in order to get the Sac County Solid Waste Agency's FA situation corrected even before past audits are completed, please consider:

---Assembling the Statements from the financial institutions that hold the Sac County Solid Waste Agency's Postclosure Restricted Accounts. You thought there may be as many as 3 different institutions. We'd need the Statements that show the Restricted Accounts balances as of July 31, 2022. These Statements need to have the name and signature of a person affiliated with each institution in case we have questions.

---Getting your Iowa-licensed Professional Engineer to update & certify the landfill's postclosure cost estimates.

---Completing the "Municipal Solid Waste Sanitary Landfill Financial Assurance Report Form" (blank copy attached) and submitting it, preferably by the regular April 1st due-date; this would include--

~the certified updated cost estimates.

~the portion of the cost estimates that the Sac County 'Local Government Guarantee' is covering (the form for that is also attached). This requires information from the Sac County FY'22 audit, which last year Hunzelman, Putzier & Co., PLC signed on Feb.22.

~the total value of the balances in the Sac County Solid Waste Agency's Postclosure Restricted Accounts. In Section 7 of the Report Form, where it asks for 'Beginning Balance', enter the \$664,980 that was the 'Ending Balance' from the 2019 FA-Report. The total of the Restricted Funds balances as of July 31, 2022 is the Ending Balance.

~In the 'Formula for Projected Deposits' part of Section 7, & using the  $(CE - CB) \div Y$  equation, CE = the updated cost estimates, CB = the Ending Balance, and, as of 2023, Y = 5

Again, in order to meet the requirements of the Administrative Rules, we will need each of the Sac County Solid Waste Audits for FY'19, FY'20, FY'21 and FY22 as soon as they are done. But if you can submit a single completed FA-Report with current updated cost estimates, the substantiated total 7/31/22 balance from your FA financial institutions, and a completed Sac County 'Local Government Guarantee' all hopefully by April 1, then the FA situation for the Sac County landfill should be back on track.

---

SO, With you-all's feedback I'd get this off to Mr. Wissler in time for his 2/28 Board meeting; many thanks.



**Bill Blum •program planner**  
Land Quality Bureau/Financial & Business Assistance  
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**On Thu, Feb 23, 2023 at 11:57 AM Blum, Bill <bill.blum@dnr.iowa.gov> wrote:**

A call to the 712-662-7401 number was answered by 'Jalonna', a deputy auditor in the county Auditor's Office. She said that as a County Commissioner, Mr. Wissler is only in on Tuesdays. He recently has had surgery [Jalonna was uncertain what it was], and so was not in this past Tuesday; she thinks he may be in next Tuesday.

She said she would text Mr. Wissler my phone number & that I wanted to visit with him about our Jan.24 NOV regarding delinquent FAs, & especially as they are related to the delinquent audits. Jalonna said that yes, Everybody is frustrated with those situations.



**Bill Blum •program planner**  
Land Quality Bureau/Financial & Business Assistance  
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**On Thu, Feb 23, 2023 at 8:41 AM Sullivan, Mike <michael.sullivan@dnr.iowa.gov> wrote:**

I think waiting until the March 1 plan is submitted to the Auditor's Office and then setting up a timely meeting (I think either in person or video-conference is fine) is a good approach.

Bill,

Can you give Mr. Wissler a call to let him know of our planned approach and that he understands their obligations under our NOV that was issued? If he knows that the March 1 plan is going to be submitted on time, you could set up a meeting with him now for the beginning of March if that will work for everyone.

Thanks,  
Mike



**MIKE SULLIVAN, CPM | Section Supervisor**  
Solid Waste and Contaminated Sites Section  
**Iowa Department of Natural Resources**  
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**On Tue, Feb 21, 2023 at 9:34 AM Stobbe, Chad <chad.stobbe@dnr.iowa.gov> wrote:**

Just a point of clarification, the 1-24-23 NOV stated, "*The DNR recommends that a meeting be scheduled between Agency staff and the DNR to address these noncompliance issues, and to ensure future financial assurance submissions are complete and on time.*" There was no date specified within this compliance letter, so we can wait until the March 1st plan is submitted to the Auditor's Office to then hold a meeting with them (in person or via GoogleMeet) to address the FA issues. Either way, I think a phone should be made to Mr. Wissler to address this NOV and their delinquent FAs.



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**CHAD STOBBE** | Environmental Specialist Sr.  
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On Thu, Feb 16, 2023 at 5:22 PM Blum, Bill <[bill.blum@dnr.iowa.gov](mailto:bill.blum@dnr.iowa.gov)> wrote:

It may be good to contact Mr. Wissler [e-mail - [jwissler@sacountyiowa.gov](mailto:jwissler@sacountyiowa.gov) --phone call - 712/662-7401 (this is the Sac County Board of Supervisors, of which Mr. Wissler is one, as well as the Chair of the "Sac County Landfill Board")] to let him know we were copied on his correspondence with the State Auditor's Office; that we need their response to the January 24 NOV letter, especially what their position is on coming in for a meeting to discuss:

- the NOV, including any actions needed to ensure compliance with state law and regulations,
- any relevant or related measures they plan to take or have taken,
- and a schedule, as needed, for further activities;

Generally, to address noncompliance issues, and to ensure future financial assurance submissions are complete and on time.

Or, after telling him we've been copied on his Feb.15 & 16 e-mails to the State Auditor, ask him to copy us on the March 1 plan they are laying out to the State Auditor's Office on how they are moving forward. We could tell Mr. Wissler that the plan needs to address our concerns as we presented in our NOV.

---I could make this contact if you like, Mike, with any additional directions---



[www.iowadnr.gov](http://www.iowadnr.gov)

**Bill Blum •program planner**  
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On Thu, Feb 16, 2023 at 12:53 PM Sullivan, Mike <[michael.sullivan@dnr.iowa.gov](mailto:michael.sullivan@dnr.iowa.gov)> wrote:

I guess one point I forgot to bring up (we covered a lot). What does this email string and the letter from the Auditor's Office mean for Sac County? We had initially discussed giving them until mid-February to set up a meeting with us. If they have not done so, we were going to set the meeting and see whether they participate. If they did not show, we were going to refer to Legal for further enforcement. At least, I think this is what we discussed, if memory serves me right.

What should our approach be for Sac County going forward?

Mike



[iowadnr.gov](http://iowadnr.gov)

**MIKE SULLIVAN, CPM** | Section Supervisor  
Solid Waste and Contaminated Sites Section  
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On Thu, Feb 16, 2023 at 9:26 AM Blum, Bill <[bill.blum@dnr.iowa.gov](mailto:bill.blum@dnr.iowa.gov)> wrote:

It looks like my failure was not insisting on dealing directly with Mr. Wissler. Scroll down to his message from yesterday afternoon.

---see you-all @10:00



**Bill Blum •program planner**  
Land Quality Bureau/Financial & Business Assistance  
**Iowa Department of Natural Resources**  
ph. 515-240-6048  
502 E 9th St, Des Moines, IA 50319



----- Forwarded message -----

From: **Ernest Ruben** <[Ernest.Ruben@aos.iowa.gov](mailto:Ernest.Ruben@aos.iowa.gov)>  
Date: Thu, Feb 16, 2023 at 8:46 AM  
Subject: FW: Audit Notification  
To: Blum, Bill [DNR] <[bill.blum@dnr.iowa.gov](mailto:bill.blum@dnr.iowa.gov)>

Bill,

I am passing along correspondence we received from the landfill after our letter was sent.

Ernie

---

**From:** Dana Davis <[Dana.Davis@AOS.IOWA.GOV](mailto:Dana.Davis@AOS.IOWA.GOV)>  
**Sent:** Thursday, February 16, 2023 8:33 AM  
**To:** Ernest Ruben <[Ernest.Ruben@AOS.IOWA.GOV](mailto:Ernest.Ruben@AOS.IOWA.GOV)>  
**Subject:** FW: Audit Notification

---

**From:** Jim Wissler <[jwissler@saccountyiowa.gov](mailto:jwissler@saccountyiowa.gov)>  
**Sent:** Thursday, February 16, 2023 8:24 AM  
**To:** Dana Davis <[Dana.Davis@AOS.IOWA.GOV](mailto:Dana.Davis@AOS.IOWA.GOV)>  
**Subject:** Re: Audit Notification

CAUTION: This email originated from outside of AOS. Do not click links or open attachments unless you recognize the sender and know the content is safe.

This is very frustrating to the board and I. We thought we had things going in the right direction starting last June!! Then to find on January 30 that they weren't was to say the least a total shock!! I know it sounds like an excuse but we will be very attentive from here on out and hopefully get this problem resolved as soon as possible after April 15!

Thanks for your patience! Jim

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**From:** Dana Davis <[Dana.Davis@AOS.IOWA.GOV](mailto:Dana.Davis@AOS.IOWA.GOV)>  
**Sent:** Thursday, February 16, 2023 8:20:11 AM  
**To:** Jim Wissler <[jwissler@saccountyiowa.gov](mailto:jwissler@saccountyiowa.gov)>  
**Subject:** RE: Audit Notification

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**CAUTION:** WARNING! This email originated from outside of Sac County. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good Morning Jim,



Thank you for the reply and I've passed along the information.



*Dana Davis*

Executive Assistant  
Office of Auditor of State  
Lucas State Office Building  
321 E 12th St  
Des Moines, IA 50319  
(515)281-5834

Dana

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**From:** Jim Wissler <[jwissler@sacountyiowa.gov](mailto:jwissler@sacountyiowa.gov)>  
**Sent:** Wednesday, February 15, 2023 3:12 PM  
**To:** Dana Davis <[Dana.Davis@AOS.IOWA.GOV](mailto:Dana.Davis@AOS.IOWA.GOV)>  
**Subject:** Re: Audit Notification

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Since we got our notice from the auditing firm in Atlantic on January 30th 2023 . We the Sac county solid waste board, have discovered several issues with the lady that we were relying on and paying to handle these! We are in the process of finding a person to work with this person to get us caught up. This person I think we have found. We have a verbal agreement with an auditing firm in Spencer to get us caught up after April 15! They are in the middle of tax season like all auditing firms are at this time of the year. But they have told us they would get on this after April 15th. We will meet as a Solid Waste board February 28 to approve the contract with the Williams agency in Spencer! We will also by 1 March lay out a plan to the state auditors office on how we are moving forward!

Thanks, Jim Wissler

Solid waste chairman

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**From:** Dana Davis <[Dana.Davis@AOS.IOWA.GOV](mailto:Dana.Davis@AOS.IOWA.GOV)>  
**Sent:** Wednesday, February 15, 2023 1:17:01 PM  
**To:** Jim Wissler <[jwissler@sacountyiowa.gov](mailto:jwissler@sacountyiowa.gov)>  
**Subject:** FW: Audit Notification

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**From:** Dana Davis  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** [jwissler@sacountyiowa.gov](mailto:jwissler@sacountyiowa.gov)  
**Cc:** Blum, Bill [DNR] <[bill.blum@dnr.iowa.gov](mailto:bill.blum@dnr.iowa.gov)>  
**Subject:** Audit Notification

Good Morning Mr. Wissler,

Please find attached a letter from our Deputy Auditor, Ernie Ruben.

Thank you,



*Dana Davis*

Executive Assistant  
Office of Auditor of State  
Lucas State Office Building  
321 E 12th St  
Des Moines, IA 50319  
(515)281-5834

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**Sac County Landfill Response to State Auditor, 2-27-23.pdf**  
23K

Office of the Auditor of State  
Attn: Ernest H. Ruben  
State Capitol Building  
Des Moines, IA 50319-0004

Mr. Ruben

The Sac County Solid Waste Agency understands that we are required to file annual reports for the fiscal years ended June 30, 2019, June 30, 2020, June 30, 2021 and June 30, 2022 and we have failed to do so. The board requests an extension to complete these audits.

Our former service discontinued working for the SCSWA and did not deliver our 2018 audit until 2021; no other firm would consider us until 2018 was completed. The SCSWA has been in contact with Williams and Co from Spencer and they indicated that they would be willing to perform the necessary audits, however, they are not be able to begin the process until after April 15. We are confident that they will be able to bring us into compliance.

The timeline for completion is totally in the hands of the auditor, but we feel confident that an extension to the end of 2023 would be enough time to bring everything up to date. If you have any questions, feel free to contact me. Thank you for your consideration.

A handwritten signature in black ink, appearing to read "J. L. Wissler". The signature is fluid and cursive, with a large initial "J" and "L".

Jim Wissler, chair  
Sac County Solid Waste Board

[jwissler@saccountyiowa.gov](mailto:jwissler@saccountyiowa.gov)