

BOARD OF SARPY COUNTY AND CITIES WASTEWATER AGENCY**RESOLUTION APPROVING
REVISED PROFESSIONAL ACCOUNTING SERVICES AGREEMENT WITH HAYES &
ASSOCIATES, L.L.C.**

WHEREAS, pursuant to the Interlocal Cooperation Act, Neb. Rev. Stat. § 13-801, *et seq.* (the “Act”), Sarpy County and the Cities of Papillion, Bellevue, Springfield, La Vista and Gretna entered into that certain Interlocal Agreement Creating the Sarpy County and Cities Wastewater Agency dated September 19, 2017 (as amended, the “Formation Interlocal”) and formed the interlocal agency called the Sarpy County and Cities Wastewater Agency (the “Agency”) (all capitalized terms not otherwise expressly defined herein shall have the same meanings as provided in the Formation Interlocal). The Formation Interlocal is incorporated herein by this reference;

WHEREAS, the Agency is a separate body corporate and politic under the Act;

WHEREAS, pursuant to the Formation Interlocal, the powers of the Agency as a body are exercised by the Agency Board;

WHEREAS, pursuant to Section V of the Formation Interlocal, the Agency has the authority to contract with and compensate consultants for professional services;

WHEREAS, on February 26, 2020 and pursuant to Agency Resolution No. 2020-002, the Agency Board approved a Professional Accounting Services Agreement (the “Accounting Services Agreement”) with Hayes & Associates, L.L.C. to assist the Agency with, among other things, (a) the preparing of a basic accounting manual documenting Agency policies and procedures and accuracy of opening balances, (b) maintenance of Agency financial records, (c) establishing and implementing internal financing controls, and (d) the preparation of financial statements for the Agency’s year-end audit;

WHEREAS, the Agency Treasurer has determined that the Agency requires additional professional accounting services to process invoices, check processing, submitting reimbursement requests, and other related reporting obligations and services under the Agency’s existing NDEE SRF loan (“Additional Accounting Services”);

WHEREAS, the Agency has received from Hayes & Associates, L.L.C. a proposed change order to expand the scope of the Accounting Services Agreement to include the Additional Accounting Services in the form of the proposal attached hereto as **Exhibit A**;

WHEREAS, the Agency Treasurer, after reviewing such revised proposal, determined that continuing Hayes & Associates L.L.C.’s professional services to the Agency is the in best interest of the Agency and has recommended to the Agency Board that Hayes & Associates, L.L.C.’s proposal for Additional Accounting Services be accepted and added to the scope of the existing Accounting Services Agreement; and

WHEREAS, the Agency Board discussed the proposed Additional Accounting Services and after discussion the Agency Board deemed it appropriate and advisable to approve the proposed Additional Accounting Services.

NOW, THEREFORE, BE IT RESOLVED BY THE AGENCY BOARD that the attached proposed Additional Accounting Services is hereby approved;

NOW, THEREFORE, BE IT FURTHER RESOLVED BY THE AGENCY BOARD that the attached Additional Accounting Services proposal be added to the scope of the Accounting Services Agreement; and

NOW, THEREFORE, IT FURTHER BE RESOLVED BY THE AGENCY BOARD that the Agency Board Chair is hereby authorized to execute, on behalf of the Agency Board, the Additional Accounting Services proposal attached hereto and any and all documents associated with or in furtherance of the Accounting Services Agreement.

The above Resolutions were approved by a vote of the Sarpy County and Cities Wastewater Agency Board at a public meeting duly held in accordance with applicable law on the 24th day of February, 2021.

Attest:

Lisa A. Haine

Sarpy County and Cities Wastewater
Agency Secretary



David R. Kelly

Sarpy County and Cities Wastewater
Agency Board Chairman

Exhibit A

Additional Accounting Services Proposal

[Attached]



February 8, 2021

To Board of
Sarpy County and Cities Wastewater Agency (SCCWA)

At this time, we have received a request for additional services outside the scope of our original engagement to provide financial accounting services as was agreed to and laid out in our engagement letter dated February 6, 2020. These services were requested in order to complete the day-to-day accounting activities for Sarpy County and Cities Wastewater Agency (herein referred to as SCCWA) for the year ended June 30, 2020 with added services to begin ~~February~~ *March* 1, 2021.

Reason for requiring the change order and scope of additional work to be performed:

As discussed, SCCWA had an increase in needs for day-to-day accounting:

1. Check writing performed monthly.
2. Reimbursement requests submitted to the State of Nebraska.
3. Ad hoc reporting.

We will assist in preparing the claim requests and write checks for the monthly meeting. As needed, we will prepare reimbursement requests to be submitted to the State of Nebraska and prepare ad hoc reporting for Board members or agencies within the interlocal agreement.

You agree to assume all management responsibilities for the financial statement preparation services, and any other non-attest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. It is our understanding that you have designated Phil Green, Treasurer, as this individual.

Revision of timetable:

We do not expect this change order to impact the timeline laid out in the engagement letter. This additional work and change order were undertaken in order to allow us to meet your deadlines and stay on schedule as we had not received the appropriate information to accommodate this otherwise.

Estimated cost of change/additional work:

Our costs to provide these additional services will increase the monthly fee to \$850. We would greatly appreciate you to approve of this change order. The terms and conditions of payment will be the same as in our engagement letter.

Approved by firm:

Hayes & Associates, L.L.C.

Hayes & Associates, L.L.C.

Accepted:

We agree to have Hayes & Associates, L.L.C to perform the additional services required. SCCWA agrees to the additional services billed at \$850/month for the additional time required to complete these services. We will designate, Phil Green, Treasurer, as the individual with the necessary skills, knowledge, and experience to review and take responsibility for the services.

Client: *David R Kelly*
Date: February 24, 2021

Rejected:

We do not want Hayes & Associates, L.L.C. to perform the additional services required. We will be responsible for ensuring that our personnel will provide the requested assistance. We realize that this will cause a delay of our financial statements.

Client: _____
Date: _____