

**AGENDA ITEM
REQUEST/JUSTIFICATION FORM**
(To be completed by requesting Department)
Forward all requests to Sharon Bourke, LC2 Civic Center
**DEADLINE SUBMITTAL IS 3:00 P.M. WEDNESDAY
BEFORE THE TUESDAY MEETING**

VII
A2

Agenda item: Finance Committee

(i.e. Consent/Recognition-Proclamation/Presentation/Public Hearing/Committee, etc.)

Date to be on agenda: 6/17/2014

Exact wording to be used for the agenda: Resolution authorizing Seim Johnson to continue to provide auditing and consulting services for Douglas County Health Center for three additional years beginning June 30, 2014.

Action requested: Approval of resolution. Cost of three year proposal for Seim Johnson is \$177,000.

Amount requested: \$177,000 Object Code: N/A

Is item in current year's budget? Yes _____ No X

Does this item commit funds in future years? Yes X No _____

If yes, explain: Three year agreement beginning June 30, 2014.

If an agreement or contract, has the County Attorney reviewed and approved? Yes X No _____

Previous action taken on this item, if any: _____

Recommendations and rationale or action: This is the recommendation of the Audit Committee to extend Seim Johnson for three additional years.

Will anyone speak on behalf of this item, if so who? _____

If this is a rush agenda item, please explain why: _____

Submitted by (Name & Dept.): DeDe Will Ext. 7314

Date submitted: 06/11/2014

List Attachments: Resolution, Professional Fees Quote

(Attach resolution and all pertinent documentation; i.e. contract, agreement, memorandums, etc.)

Certified resolutions can be obtained at the County Clerk's website:
<http://www.douglascountyclerk.org/county-board-records/search-for-resolutions>

DeDe Will, Director of Finance
Douglas County Health Center
4102 Woolworth Avenue
Omaha, NE 68105-1899

Completed by receiving office

Received in Administrative Office:	Date	6/11/14	Time
------------------------------------	------	---------	------

BOARD OF COUNTY COMMISSIONERS
DOUGLAS COUNTY, NEBRASKA

Resolved,

WHEREAS, Douglas County, Nebraska is the owner and operator of the Douglas County Health Center and,

WHEREAS, Douglas County Health Center was in need of obtaining audit and consulting services for future fiscal years; and,

WHEREAS, it is the recommendation of the Douglas County Audit Committee to utilize Seim Johnson as the external auditor and consultant for Douglas County Health Center for three additional years.

NOW THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS, DOUGLAS COUNTY, NEBRASKA THAT Seim Johnson be awarded the business for auditing and consulting services for Douglas County Health Center for the three year period beginning June 30, 2014, under the terms of the agreement attached hereto.

DATED this 17th day of June, 2014



February 4, 2014

Ms. DeDe Will, Director of Finance
Douglas County Health Center
4102 Woolworth Avenue
Omaha NE 68105

Dear Ms. Will:

Pursuant to your request, attached is a copy of our professional fees quote for auditing and consulting services for Douglas County Health Center for the years ending June 30, 2014 through 2016.

If you have any questions, please do not hesitate to contact us.

Sincerely,

SEIM JOHNSON, LLP

A handwritten signature in black ink that reads "Roger E. Thompson". The signature is written in a cursive style with a long, sweeping underline.

Roger E. Thompson

RET:kd
Enclosure



Professional Fees

We will provide services for Douglas County Health Center for the fiscal years ending June 30, 2014 through 2016, as detailed in the following table. Our fees are based on hourly rates, determined by each professional's level of experience. The following is an estimate of fees for the audit and reimbursement services. Fees related to additional accounting related services you may request would be based on time required at our normal per diem rates, plus out of pocket expenses.

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Audit of the financial statements - Health Center and Patient Fund (includes drafting of the financial statements)	\$ 44,500	45,800	47,100
Preparation of Medicare cost report	7,000	7,100	7,200
Preparation of Medicaid Long-Term Care cost report	6,000	6,100	6,200
	<u>\$ 57,500</u>	<u>59,000</u>	<u>60,500</u>

The following are all included in the audit fee:

- Preparation of year-end financial statements
- Prospective presentation of new accounting pronouncements
- Preparation of management letter or business advice letter, comments and recommendations

The estimates are based on work we would expect to conduct on an engagement that required only one or two audit journal entries. We anticipate all workpapers to be completed by your staff and reconciled to recorded amounts. If additional work is required to assist you to prepare for the audit or reconcile accounts, we would discuss this with you immediately.

Our general practice for our healthcare clients is not to bill for consultation that can be provided over the phone in five to ten minutes. We believe this policy is beneficial to both you and us in that it encourages you to call us during the year. By keeping abreast of issues as they occur, we will not only be able to deliver a more efficient audit, but the advice we provide you with will be more meaningful.

If we have the opportunity to provide other consulting or accounting assistance services, we would be happy to give you an estimate of fees for that service. We will work with you to determine the scope of the service and the best team (your people and ours) to provide that service.

Fees related to additional services you may request would be based on time required at our normal per diem rates, plus out of pocket expense. Our rates, based on the level of experience, are as follows:

Partner	\$260 - \$315
Senior Manager	\$145 - \$235
Manager.....	\$110 - \$135
Senior	\$ 90 - \$170
Experienced Staff	\$ 70 - \$ 90