

AGREEMENT

THIS AGREEMENT is made and entered into by and between the County of Lancaster, on behalf of the Lancaster County Sheriff's Office, hereinafter referred to as "County," and HBE LLP, hereinafter referred to as "Contractor". Collectively the County and the Contractor may be referred to as "Parties," and individually each may be referred to as a "Party."

WHEREAS, the County wishes to obtain interim accounting and financial management services to assist the Administrative Services Officer position in the Lancaster County Sheriff's Office;

WHEREAS, the Contractor is willing to provide interim accounting and financial management services to temporarily assist such position in the Lancaster County Sheriff's Office.

NOW, THEREFORE, in consideration of the mutual covenants contained herein it is agreed as follows by the Parties hereto:

1. This Agreement shall be effective upon execution by both parties and shall continue through the earlier of either (a) October 31, 2019, or (b) the date in which the Contractor has provided Three Hundred and Twenty (320) hours of services for the County, unless terminated pursuant to Paragraph 8.

2. Contractor agrees to perform the interim accounting and financial management services as outlined in Attachment A, Scope of Services, attached hereto and incorporated by this reference. Contractor shall employ an adequate staff of employees to provide the services outlined in Attachment A.

3. In consideration of the performance of Contractor's services outlined in Attachment A, the County shall pay Contractor \$120 per hour, not to exceed \$38,400 for the term of this Agreement. The services provided by Contractor shall not exceed forty (40) hours per week unless previously agreed to by the Parties. The Contractor shall submit itemized invoices and timecards to the County at least every thirty (30) days. Payment for such services shall be made no later than thirty (30) days following receipt of the invoice and time cards.

4. The County and Contractor shall maintain direct contact, so Contractor may stay informed on all work-related issues which include, but are not limited to attendance, punctuality, performance, essential or critical tasks, and key financial reports. All issues should be communicated immediately.

5. It is the express intent of the Parties that this Agreement shall not create an employer-employee relationship. Employees of the Contractor and any staff provided to the County under this Agreement shall not be deemed to be employees of the County and employees

of the County shall not be deemed to be employees of the Contractor. Contractor and the County shall be responsible to their respective employees for all salary and benefits. Neither Contractor's employees nor the County's employees shall be entitled to any salary or wages from the other Party or to any benefits made to their employees, including, but not limited to, overtime, vacation, retirement benefits, workers' compensation, sick leave, or injury leave. Contractor shall also be responsible for maintaining workers' compensation insurance, unemployment insurance for its employees, and for payment of all federal, state, local, and any other payroll taxes with respect to its employees' compensation.

6. To the fullest extent permitted by law, each Party shall indemnify, defend and hold harmless every other Party, its officers, agents and employees from and against claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of or resulting from performance of this Agreement, that results in any claim for damage whatsoever, including without limitation, any bodily injury, sickness, disease, death, or any injury to or destruction of tangible or intangible property, including any loss of use resulting therefrom that is caused in whole or in part by the intentional or negligent act or omission of the Party, or anyone for whose acts any of them may be liable. Further, each Party shall maintain a policy or policies of insurance (or a self-insurance program), sufficient in coverage and amount to pay any judgments or related expenses from or in conjunction with any such claims. Nothing in this Agreement shall require either Party to indemnify or hold harmless the other Party from liability for the negligent or wrongful acts or omissions of said other Party or its principals, officers, or employees. Nothing herein shall be construed to be a waiver of sovereign immunity by the County. This section survives any termination of this Agreement.

7. The Contractor shall, prior to beginning work, provide proof of insurance coverage in a form satisfactory to the County, which shall not withhold approval unreasonably. The coverages and minimum levels required by this Agreement are set forth below and shall be in effect for all times that work is being done pursuant to this Agreement. No work on the Project or pursuant to this Agreement shall begin until all insurance obligations herein are met to the satisfaction of the County, which shall not unreasonably withhold approval. Self-insurance shall not be permitted unless consent is given by the County prior to execution of the Agreement and may require submission of financial information for analysis. Deductible levels shall be provided in writing from the Contractor's insurer and will be no more than \$25,000.00 per occurrence. Said insurance shall be written on an OCCURRENCE basis, and shall be PRIMARY, with any insurance coverage maintained by the County being secondary or excess.

- A. **Workers' Compensation.** The Contractor shall provide proof of workers' compensation insurance of not less than minimum statutory requirements under the laws of the State of Nebraska and any other applicable State. Employers' Liability coverage with limits of not less than \$500,000.00 each accident or injury shall be included. The Contractor shall provide the County with an endorsement

for waiver of subrogation or other proof of such waiver as may be acceptable to the County. The Contractor shall also be responsible for ensuring that all subcontractors have workers' compensation insurance for their employees before and during the time any work is done pursuant to this Agreement.

- B. **Commercial General Liability.** The Contractor shall provide proof of Commercial General Liability Insurance with a minimum limit of not less than \$1,000,000.00 each occurrence and \$2,000,000.00 aggregate. These minimum limits can be met by primary and umbrella liability policies. Coverage shall include: Premises-Operations, Products/Completed Operations, Contractual, Broad Form Property Damage, and Personal Injury. Such coverage shall be endorsed for the general aggregate to be on a PER PROJECT basis, and the Contractor shall provide an additional insured endorsement acceptable to the County. The required insurance must include coverage for all projects and operations of Contractor or similar language that meets the approval of the County, which approval shall not be unreasonably withheld.
- (C) **Professional Liability.** Errors and Omissions or Professional Liability insurance, as may be required, covering damages arising out of negligent acts, errors, or omissions committed by Contractor in the performance of this Agreement, with a liability limit of not less than \$1,000,000 each occurrence. Contractor shall maintain this policy for a minimum of two (2) years after completion of the work or shall arrange for a two-year extended discovery (tail) provision if the policy is not renewed.
- (D) **Cyber Liability.** The Contractor shall have, maintain, and provide proof of network risk and cyber liability coverage (including coverage for unauthorized access, failure of security, breach of privacy perils, as well as notification costs and regulatory defense) in an amount of not less than \$1,000,000. Such insurance shall be maintained in force at all times during the term of the Agreement and for a period of two years thereafter for services completed during the term of the Agreement.
- (E) **Additional Insured.** An Additional Insured endorsement shall be provided to County naming County as additional insureds using ISO additional insured endorsement, under the commercial general liability policy. Said insurance shall be written on an OCCURRENCE basis.
- (F) **Certificates.** The Contractor shall provide certificates of insurance and endorsements evidencing compliance with these requirements. The Contractor's insurance shall include an endorsement to provide for at least thirty (30) days'

firm written notice in the event of cancellation. Intent to notify is not acceptable. During the term of the Agreement and during the period of any required continuing coverages, the Contractor shall provide, prior to expiration of the policies, certificates and endorsements evidencing renewal insurance coverages. The Parties agree that the failure of County to object to the form of a certificate and/or additional insured endorsement provided shall not constitute a waiver of this requirement.

- (G) **Reservation of Rights.** The County reserves the right to require a higher limit of insurance or additional coverages when the County determines that a higher limit or additional coverage is required to protect the County or the interests of the public. Such changes in limits or coverages shall be eligible for a change order or amendment to the Agreement.
- (H) **Sovereign Immunity.** Nothing contained in this Section or other Sections of this Agreement shall be construed to waive the Sovereign Immunity of the County.

8. This Agreement may be terminated at any time without penalty by either party by giving thirty (30) days written notice. This Agreement may be terminated by the County immediately upon written notice to Contractor in the event of any breach of obligations of this Agreement by Contractor. This Agreement also may be terminated by the County in whole or in part when funding is not lawfully available for expenditure or when sources of funding are terminated, suspended, reduced, or otherwise not forthcoming through no fault of the party. In the event of unavailability of funds to pay any amounts due under the Agreement, the County shall immediately notify the Contractor, and the Agreement shall terminate without penalty or expense to the County. Upon termination of this Agreement, the County shall pay the Contractor for any approved and documented services or products completed up to the date of termination, but not to exceed the maximum amount allowed by this Agreement.

9. Contractor has been informed and understands that in the performance of services under this Agreement Contractor and its staff may have access to files, records, and data that included confidential information. Contractor shall maintain all records generated in conjunction with the services to be performed pursuant to this Agreement. All records, including inventory reports, financial accounts and transactions, purchase orders, payroll information, statements, and any other information that may be furnished to Contractor under this Agreement shall be considered confidential and shall not be divulged, in whole or in part, to any person other than to duly authorized representatives of the County. In the event of termination of this Agreement, Contractor shall deliver to the County, upon written request, any files, records and documents pertaining to the services. Contractor further agrees that it will abide by all County policies that relate to the services to be performed pursuant to this Agreement.

10. The Contractor agrees that in providing services pursuant to this Agreement it will not discriminate against any employee, applicant for employment, or any other person on the basis of race, color, religion, sex, disability, national origin, age, marital status, or any other basis prohibited by applicable state or federal law.

11. This Agreement constitutes the entire agreement and understanding between the Parties with respect to the subject matter hereof and supersedes all prior and contemporaneous verbal and written communications, agreements, assurances and understandings between the Parties with respect thereto. No amendments, additions or deletions to the Agreement shall be binding unless approved by both parties in writing.

12. In accordance with Neb. Rev. Stat. §§ 4-108 through 4-114, The Contractor agrees to register with and use a federal immigration verification system, to determine the work eligibility status of new employees performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program of the Illegal Immigration Reform and Immigrant Responsibility Act of 1996, 8 U.S.C. § 1324a, otherwise known as the E-Verify Program, or an equivalent federal program designated by the United State Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee pursuant to the Immigration Reform and Control Act of 1986. The Contractor shall not discriminate against any employee or applicant for employment to be employed in the performance of this section pursuant to the requirements of state law and 8 U.S.C. § 1324b. The Contractor shall require any subcontractor to comply with the provisions of this section.

13. Except as provided herein, Contractor shall not assign its duties and responsibilities under this Agreement without the express written permission of the County. Any assignment without the express written permission of the County shall be absolutely void.

14. This Agreement shall be construed in accordance with and governed by the laws of the State of Nebraska without respect to its conflict of laws principles.

Executed by the Contractor this 1 ____ day of _May_____, 2019.

By: Patrick A. Meyer

Name: Patrick A. Meyer, CPA, CFE

Title: Partner

Executed by the County this ____ day of _____, 2019.

LANCASTER COUNTY BOARD OF
COMMISSIONERS, LANCASTER
COUNTY, NEBRASKA

APPROVED as to form
this ____ day of _____, 2019.

Deputy County Attorney
for PAT CONDON
Lancaster County Attorney

Office of the Sheriff Lancaster County

Terry T. Wagner

Todd Duncan

575 S. 10th Street, Lincoln, Nebraska 68508-2869

Phone (402) 441-6500 Fax (402) 441-8320



'Attachment A' – Scope of Services required from HBE, LLP

1. Maintain knowledge of Lancaster County Sheriff's Office budgeting process and associated software applications.
2. Research past budgets and current financial activity to analyze trends and develop projected needs.
3. Develop accurate annual operating budget and capital improvement budget.
4. Collect, analyze, and document information necessary to support County Board budget requests. Participate in the presentation of the budget to County Board as requested.
5. Monitor the Office's budget and regularly provide timely, accurate budget briefings to Sheriff and Chief Deputy.
6. Monitor, maintain, and reconcile all financial accounts and transactions while maintaining thorough, accurate documentation. Report any irregularities, errors, or suspicious activity to LSO Command Staff.
7. Prepare and disseminate monthly finance reports including ad hoc reports, County Board reports, audit reports, etc. (Specific reports to be communicated and agreed upon in advance with Contractor).
8. Manage revenue budget, collect all revenues, analyze trends, and develop projected cost estimates for services provided.
9. Manage and audit all contract, grant, and equitable sharing funds to ensure compliance with state, federal, and local requirements.
10. Process purchase orders and other expenditures to ensure they are verified, approved, and paid in a timely manner.
11. Monitor, maintain, and audit the flow of all cash funds.
12. Prepare for and participate in any/all audits of Sheriff's Office accounts.
13. Provide services in conformance with Sheriff's Office Standard Operating Procedures, County Personnel Rules & Regulations, County Purchasing Act, County finance rules & regulations, and General/Government Accepted Accounting Principles (GAAP).



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/03/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


PRODUCER UNICO Group, Inc. 1128 Lincoln Mall Suite 200 Lincoln NE 68508		CONTACT NAME: Jennifer Wiederspan PHONE (A/C, No, Ext): (402)434-7200 FAX (A/C, No): (402)434-7272 E-MAIL ADDRESS: jwiederspan@unicogroup.com	
INSURED Hbe, Llp Po Box 23110 Lincoln NE 68542		INSURER(S) AFFORDING COVERAGE INSURER A: Travelers Indemnity of America INSURER B: Travelers Indemnity Company INSURER C: Phoenix Insurance Co INSURER D: Great Divide Insurance Co INSURER E: INSURER F:	
		NAIC #	
		25666	
		25658	
		25623	

COVERAGES **CERTIFICATE NUMBER:** 19/20 All Lines **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	680-1L427796-18-42	08/08/2018	08/01/2019	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000 \$	
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY <input type="checkbox"/> AUTOS ONLY	N				COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$	
B	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ 10,000		CUP-1L429034-18-42	08/08/2018	08/01/2019	EACH OCCURRENCE \$ 4,000,000 AGGREGATE \$ 4,000,000 \$	
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/>	N/A	UB-1L42850A-18-42	08/08/2018	08/01/2019	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
D	Accountants Professional & Cyber		NEB201862-02	08/01/2018	08/01/2019	Per Claim 3,000,000 Aggregate 3,000,000 Deductible 15,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Lancaster County Office of the Sheriff is listed as an additional insured on general liability policy. A 30 Day Notice of Cancellation is granted to the additional insured.

CERTIFICATE HOLDER		CANCELLATION	
Lancaster County Office of the Sheriff 575 S 10th Street Lincoln NE 68508-2869		SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 	

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