

**STAFF MEETING MINUTES  
LANCASTER COUNTY BOARD OF COMMISSIONERS  
THURSDAY, OCTOBER 24, 2019  
COUNTY-CITY BUILDING  
ROOM 113 - BILL LUXFORD STUDIO  
8:30 A.M.**

Commissioners Present: Roma Amundson, Chair; Deb Schorr, Rick Vest and Christa Yoakum

Commissioners Absent: Sean Flowerday, Vice Chair

Others Present: Kerry Eagan, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Dan Nolte, County Clerk; and Leslie Brestel, County Clerk's Office

*Advance public notice of the Board of Commissioners Staff Meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska web site and provided to the media on October 23, 2019.*

The Chair noted the location of the Open Meetings Act and opened the meeting at 8:34 a.m.

**AGENDA ITEM**

**1) APPROVAL OF STAFF MEETING MINUTES FOR OCTOBER 17, 2019**

**MOTION:** Yoakum moved and Schorr seconded approval of the October 17, 2019 Staff Meeting minutes. Schorr, Amundson, Vest and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**2) POTENTIAL LITIGATION AND LEGAL ADVICE –** Jen Holloway, Deputy County Attorney; Pam Dingman, Lancaster County Engineer; Jim Shotkoski, Right-of-Way Division Head; Larry Legg, Assistant County Engineer; Alex Olsen, County Engineering; and David Derbin, Deputy County Attorney

**MOTION:** Schorr moved and Yoakum seconded to enter Executive Session at 8:34 a.m. for the purposes of potential litigation, legal advice, and to protect the public interest.

The Chair said it has been moved and seconded that the Board enter Executive Session.

**ROLL CALL:** Schorr, Amundson, Vest and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

The Chair restated the purpose for the Board entering Executive Session.

**MOTION:** Schorr moved and Vest seconded to exit Executive Session at 8:59 a.m. Schorr, Amundson, Vest and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**3) FISCAL YEAR JUNE 30, 2019 AUDITS** – Kevin Smith, Partner with RSM; Dennis Meyer, Budget & Fiscal Officer

Emily Bowhay, RSM Supervisor, was also present for discussion.

Meyer and Smith reviewed the 2019 financial audit process (Exhibit A). Smith added the Mental Health Crisis Center (MHCC) audit report should be issued by the end of the month.

Bowhay and Smith said RSM was founded in 1926 as McGladrey and Pullen and is an international company. RSM governmental clients are served regionally and they have offices in both Omaha and Lincoln. At this time, no other Nebraska counties are served by RSM.

**4) CHIEF ADMINISTRATIVE OFFICER REPORT**

**A.** County Board Initiatives Update

Regarding the facility study, Ames stated the first working group meeting will be on Friday.

**B.** Letter to Sean Sullivan regarding address of 4909 W. Raymond Rd.

Eagan reviewed the zoning jurisdictions of the Village of Raymond and the County, and the letter to Sean Sullivan (see agenda packet).

**MOTION:** Schorr moved and Yoakum seconded to authorize the Board Chair to sign the letter. Schorr, Amundson, Vest and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.

**NOTE:** A copy of the signed letter was given to the Clerk's Office after the meeting (Exhibit D).

**C.** Hickman Maintenance Building

Eagan reviewed an email regarding the status of the Hickman maintenance building (see agenda packet). Pam Dingman, County Engineer, added the building has been cleaned out and an appraisal has been completed. She also indicated there are multiple parties interested in the property.

It was the consensus of the Board for Eagan to initiate the process under LB 525 (Change provisions relating to the sale of county land in fee simple) with the City of Hickman.

**DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED**

**A.** Southeast District NACO Meeting – Schorr

Schorr reported there were discussions regarding the State requirements on road ditch sizes and that the Nebraska Association of County Officials (NACO) will negotiate the issue with the State. Dingman added she feels there should be protocol that the State paves the roads back to county rights-of-way.

## **CHIEF ADMINISTRATIVE OFFICER REPORT (CONTINUED)**

### **D. Director Annual Reviews**

Eagan reviewed the memo regarding director annual reviews (Exhibit B). It was the consensus of the Board to request the directors report on what trainings have been provided to the departments and what are the future training needs and facility needs. Additionally, director presentations should be limited to 30 minutes.

### **E. County Board Calendars**

Schorr and Amundson discussed having a written calendar for outside organization invitations. The Commissioners will share their individual electronic calendars with Danielle Buck, Administrative Secretary to the County Board.

### **F. Committee and Task Force Operating Policies and Procedures**

Eagan stated there needs to be directions to committees and task forces for expectations and policies as to how they are to operate, especially regarding the Open Meetings Act. Schorr added the relationship between the committees and task forces and any applicable County or City department should be defined.

It was the consensus of the Board for Eagan to draft procedures to be brought to the Board.

### **G. County 101 Date**

Eagan reviewed a listing of possible County 101 dates (Exhibit C). The following dates will be proposed to Joe Kohout, Kissel, Kohout, ES Associates LLC: November 18, 19, December 2, and 3.

### **H. NACO Conference Rooms and Registration**

Ames confirmed the Commissioners attending the NACO conference have been reserved.

### **I. Meetings with Joint City-County Directors**

Amundson proposed the Board have a monthly meeting with the Planning and Information Services (IS) Departments for updates.

## **5) DISCUSSION OF BOARD MEMBER MEETINGS ATTENDED**

### **A. Southeast District NACO Meeting – Schorr**

Item moved forward on agenda.

### **B. Mutual Aid Meeting – Schorr**

Schorr said there was a presentation on a Rescue Task Force, which is specialized training on how to

provide medical training in an active shooter setting, and a discussion on new radios.

She also felt it would be helpful for a Commissioner to regularly attend the Mutual Aid meetings.

**C. LB 37 Working Group – Schorr**

Eagan and Schorr reported the group is meeting with Senator Geist and is looking at who is being helped and who has access to the information (law enforcement, including Community Corrections) as it pertains to LR183 (Interim study to examine whether continuity of care and safety for individuals and the public can be enhanced by allowing mental health providers to coordinate with law enforcement). Senator Geist will meet with other senators to discuss the language before any public hearings.

**OTHER BUSINESS**

**Metropolitan Planning Organization - Amundson**

Amundson said there were discussions on changes to parts of Rosa Parks Trail, Star Tran's new electric buses, Lincoln Transportation Utilities System projects, and the updating of the Long-Range Transportation Plan. Additionally, Alan Zaft is the new Transportation Planner.

**Chair/Vice Chair Meeting with the Mayor - Amundson**

Amundson reported interlocal issues and the changes of IS management were discussed. Also, Mayor Gaylor Barid wants ongoing open communications and relationships with the County.

**Lancaster Event Center - Amundson**

Amundson stated there was a report from the Ad Hoc Committee on Phase III of the updates to the Lancaster Event Center (LEC), and a discussion on the 2020 County fair.

**LIBA Meeting – Vest and Amundson**

Vest reported there was a presentation recommending a gasoline tax as opposed to a County-wide wheel tax, and he and Amundson discussed the proposed wheel tax.

**Tri-County Meeting**

Eagan said he would discuss the proposed agenda with the Douglas County Administrator.

**Village Meeting**

It was the consensus of the Board to schedule this meeting on November 14 or December 5.

**Holiday Recess**

The Board of Commissioners will recess after the December 19 staff meeting and resume on

Tuesday, January 7, 2020.

**6) SCHEDULE OF BOARD MEMBER MEETINGS**

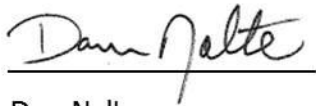
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**7) EMERGENCY ITEMS**

There were no emergency items.

**8) ADJOURNMENT**

**MOTION:** Schorr moved and Vest seconded to adjourn at 10:30 a.m. Schorr, Amundson, Vest and Yoakum voted yes. Flowerday was absent. Motion carried 4-0.



Dan Nolte  
Lancaster County Clerk





**RSM**

October 24, 2019

Board of Commissioners  
Lancaster County, Nebraska  
Lincoln, Nebraska

**RSM US LLP**

1221 N Street, Suite 221  
Lincoln, NE 68508

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[www.rsmus.com](http://www.rsmus.com)

Attention: Roma Amundson, Chairperson

This letter is intended to communicate certain matters related to the planned scope and timing of our audit of Lancaster County Nebraska (the County) financial statements and compliance as of and for the year ended June 30, 2019 and the separate audits of the financial statements of Mental Health Crisis Center of Lancaster County and Lancaster County Correctional Facility Joint Public Agency as of and for the year ended June 30, 2019.

#### **Communication**

Effective two-way communication between our Firm and the Board of Commissioners is important to understanding matters related to the audit and developing a constructive working relationship.

Your insights may assist us in understanding the County and its environment, identifying appropriate sources of audit evidence and providing information about specific transactions or events. We will discuss with you your oversight of the effectiveness of internal control and any areas where you request additional procedures to be undertaken. We expect that you will timely communicate to us any matters you consider relevant to the audit. Such matters might include strategic decisions that may significantly affect the nature, timing and extent of audit procedures, your suspicion or detection of fraud or abuse, or any concerns you may have about the integrity or competence of senior management.

We will timely communicate to you any fraud involving senior management and other known or likely fraud, noncompliance with provision of laws, regulations, contracts or grant agreements or abuse that are likely to have a material effect on the financial statements. We will also communicate illegal acts, illegal acts, instances of noncompliance, fraud or abuse that come to our attention (unless they are clearly inconsequential), and disagreements with management and other serious difficulties encountered in performing the audit. We also will communicate to you and to management any significant deficiencies or material weaknesses in internal control that become known to us during the course of the audit. Other matters arising from the audit that are, in our professional judgment, significant and relevant to you in your oversight of the financial reporting process will be communicated to you in writing after the audit.

#### **Independence**

Our independence policies and procedures are designed to provide reasonable assurance that our firm and its personnel comply with applicable professional independence standards. Our policies address financial interests, business and family relationships, and non-audit services that may be thought to bear on independence. For example, without our permission no partner or professional employee of RSM US LLP is permitted to have any direct financial interest or a material indirect financial interest in a client or any affiliate of a client. Also, if an immediate family member or close relative of a partner or professional employee is employed by a client in a key position, the incident must be reported and resolved in accordance with firm policy. In addition, our policies restrict certain non-audit services that may be provided by RSM US LLP and require audit clients to accept certain responsibilities in connection with the provision of permitted non-attest services.

**THE POWER OF BEING UNDERSTOOD**  
**AUDIT | TAX | CONSULTING**

### **The Audit Planning Process**

Our audit approach places a strong emphasis on obtaining an understanding of how your County functions. This enables us to identify key audit components and tailor our procedures to the unique aspects of your operations. The development of a specific audit plan will begin by meeting with you and with management to obtain an understanding of business objectives, strategies, risks and performance.

As part of obtaining an understanding of your organization and its environment, we will obtain an understanding of internal control. We will use this understanding to identify risks of material misstatement and noncompliance, which will provide us with a basis for designing and implementing responses to the assessed risks of material misstatement and noncompliance. We will also obtain an understanding of the users of the financial statements in order to establish an overall materiality level for audit purposes. We will conduct formal discussions among engagement team members to consider how and where your financial statements might be susceptible to material misstatement due to fraud or error or to instances of noncompliance, including abuse.

### **The Concept of Materiality in Planning and Executing the Audit**

We apply the concept of materiality in both planning and performing the audit, evaluating the effect of identified misstatements or noncompliance on the audit and the effect of uncorrected misstatements, if any, on the financial statements, forming the opinion in our report on the financial statements, and determining or reporting in accordance with *Government Auditing Standards* and other compliance reporting requirements. Our determination of materiality is a matter of professional judgment and is affected by our perception of the financial information needs of users of the financial statements. We establish performance materiality at an amount less than materiality for the financial statements as a whole to allow for the risk of misstatements that may not be detected by the audit. We use performance materiality for purposes of assessing the risks of material misstatement and determining the nature, timing and extent of further audit procedures. Our assessment of materiality throughout the audit will be based on both quantitative and qualitative considerations. Because of the interaction of quantitative and qualitative considerations, misstatements of a relatively small amount could have a material effect on the current financial statements as well as financial statements of future periods. We will accumulate misstatements identified during the audit, other than those that are clearly trivial. At the end of the audit, we will inform you of all individual uncorrected misstatements aggregated by us in connection with our evaluation of our audit test results.

### **Our Approach to Internal Control and Compliance Relevant to the Audit**

Our audit of the financial statements, including compliance, will include obtaining an understanding of internal control sufficient to plan the audit and determine the nature, timing and extent of audit procedures to be performed. An audit is not designed to provide assurance on internal control or identify significant deficiencies or material weaknesses. Our review and understanding of the County's internal control is not undertaken for the purpose of expressing an opinion on the effectiveness of internal control.

We will issue reports on internal control related to the financial statements and major programs. These reports describe the scope of testing of internal control and the results of our tests of internal control. Our reports on internal control will include any significant deficiencies and material weaknesses in the system of which we become aware as a result of obtaining an understanding of internal control and performing tests of internal control consistent with the requirements of *Government Auditing Standards* issued by the Comptroller General of the United States, the Single Audit Act, and *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* at 2 CFR 200 (Uniform Guidance).

We will issue reports on compliance with laws, regulations, and the provisions of contracts or grant agreements. We will report on any noncompliance that could have a material effect on the financial statements and any noncompliance that could have a direct and material effect on each major program. Our reports on compliance will address material errors, fraud, abuse, violations of compliance requirements, and other responsibilities imposed by state and federal statutes and regulations and assumed contracts; and any state or federal grant, entitlement or loan program questioned costs of which we become aware, consistent with the requirements of the standards identified above.

**Timing of the Audit**

The timing of our audit has been communicated and outlined in our proposal dated May 15, 2019. Management's adherence to its closing schedule and timely completion of information used by us in performance of the audit is essential to timely completion of the audit.

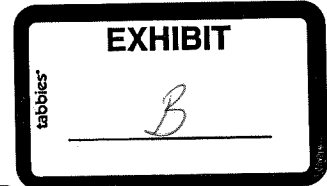
**Closing**

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to Lancaster County, Nebraska.

This communication is intended solely for the information and use of the Board of Commissioners and is not intended to be, and should not be, used by anyone other than this specified party.

*RSM US LLP*





DRAFT



## MEMO

To: Lancaster County Directors  
Doug McDaniel, Human Resources Director

From: Kerry P. Eagan  
Chief Administrative Officer

Re: 2019 Director Annual Reports

Date: October 24, 2019

The Lancaster County Board of Commissioners will receive annual director reports starting \_\_\_\_\_, 2019. Reports will be scheduled as part of the Board's Thursday Staff Meeting. Each director will be asked to give a comprehensive report providing the County Board with information on how your department has operated during 2019.

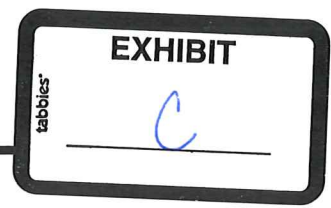
Your report should be prepared in the following format:

1. The report should focus on the main services your agency provides, as identified in the services-based budget adopted for your department;
2. List your important accomplishments for the previous year;
3. Set forth your goals for the upcoming year;
4. Identify the major challenges faced by your department in the upcoming years; and
5. Harassment training provided in 2019 and plans for on-going harassment training.

Presentations, including any questions from the Board about your presentation, will be scheduled for up to \_\_\_\_\_ minutes.

I will be contacting you in the next several weeks to schedule your evaluation. Please do not hesitate to contact me if you have any questions.

cc: County Board



**Leslie E. Brestel**

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**From:** Ann E. Ames  
**Sent:** Thursday, October 24, 2019 2:55 PM  
**To:** Leslie E. Brestel  
**Subject:** FW: Lancaster County 101

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**From:** Ann E. Ames  
**Sent:** Thursday, October 24, 2019 9:57 AM  
**To:** Deb E. Schorr <DSchorr@lancaster.ne.gov>; Roma B. Amundson <RAMundson@lancaster.ne.gov>; Rick Vest <rvest@lancaster.ne.gov>; Sean Flowerday <sflowerday@lancaster.ne.gov>; Christa Yoakum <cyoakum@lancaster.ne.gov>  
**Subject:** FW: Lancaster County 101

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**From:** Kerry P. Eagan  
**Sent:** Tuesday, October 22, 2019 11:53 AM  
**To:** Joe Kohout <jkohout@kisselkohoutes.com>; Sean H. Flowerday <SFlowerday@lancaster.ne.gov>  
**Cc:** [bmiller@kisselkohoutes.com](mailto:bmiller@kisselkohoutes.com); Ann E. Ames <AAmes@lancaster.ne.gov>  
**Subject:** RE: Lancaster County 101

Thanks, Joe. I'll confirm a date with the County Board at this Thursday's Staff Meeting. Ann, please include this email with the item under my report. Thanks.  
-kpke

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**From:** Joe Kohout <jkohout@kisselkohoutes.com>  
**Sent:** Tuesday, October 22, 2019 9:44 AM  
**To:** Kerry P. Eagan <KEagan@lancaster.ne.gov>; Sean H. Flowerday <SFlowerday@lancaster.ne.gov>  
**Cc:** [bmiller@kisselkohoutes.com](mailto:bmiller@kisselkohoutes.com)  
**Subject:** Lancaster County 101

Good morning Kerry,

I would like to propose the following as potential dates for Lancaster County 101. Ideally, we would meet from 330pm – 5pm and a reception from 5pm – 6pm

November 18, 19, 20, 21  
December 2, 3, 4, 5, 9, 10, 11, 12

Thanks!

Best,

Joe

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Joseph D. Kohout  
Kissel, Kohout, ES Associates LLC

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## LANCASTER COUNTY BOARD OF COMMISSIONERS

Roma Amundson      Sean Flowerday      Deb Schorr      Rick Vest      Christa Yoakum

Kerry P. Eagan, *Chief Administrative Officer*

Ann E. Ames, *Deputy Chief Administrative Officer*

Shaun Sullivan  
4909 W. Raymond Rd.  
Raymond, NE 68428

October 24, 2019

Dear Shaun,

Pursuant to an agreement with the Village of Raymond, the Lancaster County Board of Commissioners has exclusive authority to assign and regulate property addresses within the one-mile extra-territorial zoning jurisdiction of Raymond. Since your property at 4909 W. Raymond Road lies within this area, only the Lancaster County Board has the authority to assign or change your address. Lancaster County's addressing authority is administered by Terry Kathe in the Building & Safety Department of the City of Lincoln.

Several weeks ago Lancaster County received a request to change your address to a higher number because it is out of sequence with the property immediately east of your property. That property lies within the village limits of Raymond and is subject to Raymond's addressing authority. It was recently assigned the address of 5005 W. Raymond Road. In response to that request, the Lancaster County Board sent a letter to the Village of Raymond indicating that your address meets the addressing standards of Lancaster County, and the best solution was for Raymond to reduce the address of 5005 to a number in the 4800 range. A copy of that correspondence is included with this letter.

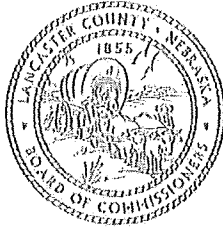
Please be advised that your property address will remain as 4909 W. Raymond Road. You may disregard any request from another governmental entity to change your address. Terry Kathe has personally spoken with the Waverly Post Master, who has jurisdiction over your area, and has been assured the post office will continue to deliver your mail to 4909.

We apologize for any inconvenience you may have experienced as a result of this misunderstanding. Please do not hesitate to contact our office if you have any questions.

Sincerely,

Roma Amundson, Chair

cc: Terry Kathe, Building & Safety Zoning Coordinator  
Kathleen Rulla, Waverly Post Master  
Village of Raymond



## LANCASTER COUNTY BOARD OF COMMISSIONERS

Roma Amundson      Sean Flowerday      Deb Schorr      Rick Vest      Christa Yoakum  
Kerry P. Eagan, *Chief Administrative Officer*      Ann E. Ames, *Deputy Chief Administrative Officer*

Village of Raymond  
c/o Nancy Niemann, Village Clerk  
P.O. Box 248  
Raymond, NE 68428

August 30, 2019

Re: Request to Change Address of Property located at 5005 W. Raymond Road

Dear Nancy:

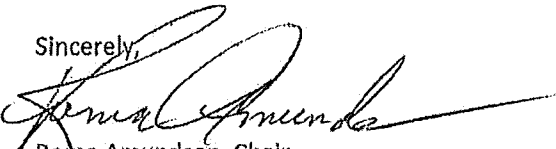
The Lancaster County Board of Commissioners has been made aware of an address issue involving the property located at 5005 W. Raymond Road. This property is under the Village of Raymond's addressing authority. Pursuant to an Interlocal agreement with Raymond, the area immediately to the west of this property is under the addressing authority of Lancaster County. The address of 5005 is out of sequence with the County's addressing standards. The problem is clearly shown in the aerial photo of the property which is included with this letter.

A request has been made to the County to fix this problem by assigning a new address to the property now addressed as 4909 Raymond Road to a number higher than 5005, and then reducing the number of blocks going west to the 5200 block. The County Board is opposed to this proposal, and believes the best solution is for Raymond to change the address of 5005 to a number in the 4800 block.

There are numerous public safety reasons for assigning an accurate and logical address to all properties, especially for emergency response. Our updated 911 system links telephone numbers to a physical address that can be easily located in the event of an emergency. An out of sequence address can result in confusion and delays for emergency responders.

Please do not hesitate to contact our office if you have any questions regarding the Board's request. Hopefully this matter can be settled amicably and expeditiously.

Sincerely,



Roma Amundson, Chair  
Lancaster County Board

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