

BOARD OF COUNTY COMMISSIONERS OF DOUGLAS COUNTY, KANSAS

Amended Agenda

WEDNESDAY, NOVEMBER 14, 2018

4:00 p.m.

-Proclamation declaring November 13, 2018 as "Thank You Veteran's Day"

CONSENT AGENDA

- (1) (a) Consider approval of Commission Orders;
- (b) Consent 2017 Single Audit Report (Brooke Sauer); and
- (c) Consider approval of lease agreement renewal and addendum with Hillcrest Wrecker and Garage (Jill Jolicoeur)

REGULAR AGENDA

- (2)(a) Consider approval of Accounts Payable (if necessary)
 - (b) Appointments
 - Board of Zoning Appeals (1) positions 10/17
 - Building Code of Appeals Board (2) positions 12/16
 - Community Corrections Advisory Board (1) position open (edu); (1) 08/31/18
 - Douglas County Emergency Management Board
 - Fire District No. 2 (2) positions
 - JAAA Advisory Council (2) position
 - JAAA Board of Directors (1) position
 - Joint Economic Development Council (2) positions
 - Lawrence-Douglas County Advocacy Council on Aging (2) open positions
 - MPO Bicycle Advisory Committee (1) position
 - Mental Health Board (1) position 04/18
 - Property Crimes Compensation Board (1) position
 - Senior Resource Center (1) position 12/31/18
 - (c) Public Comment
 - (d) Miscellaneous
- (3) Adjourn

THURSDAY, NOVEMBER 15, 2018

-9:00 a.m. – Election Canvass

WEDNESDAY, NOVEMBER 21, 2018 – 4 p.m. only

WEDNESDAY, NOVEMBER 28, 2018

WEDNESDAY, DECEMBER 5, 2018 – 4 p.m. only

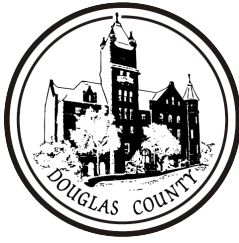
-2019 Natural & Cultural Grant Program

WEDNESDAY, DECEMBER 12, 2018

WEDNESDAY, DECEMBER 19, 2018

WEDNESDAY, DECEMBER 26, 2018

***Note:** The Douglas County Commission meets regularly on Wednesdays at 4:00 P.M. for administrative items and/or 6:00 P.M. for public items at the Douglas County Courthouse. Specific regular meeting dates that are not listed above have not been cancelled unless specifically noted on this schedule.*



Office of the County Commission

PROCLAMATION

THANK YOU VETERANS DAY

November 11, 2018

WHEREAS, 2018 marks the Centennial Celebration to commemorate the Armistice treaty signing of the Great war, the war to end all wars; and

WHEREAS, the men and women who have and currently are serving in the Armed Forces of the United States of America have made major contributions toward the preservation of this nation and her people; and

WHEREAS, honorable service performed in the defense of our nation and her cause in time of war is the highest form of citizenship; and

WHEREAS, the courage, honor, sacrifice, and dedication which veterans of the United States Armed Forces have displayed in the cause of justice, freedom, and democracy are most worthy of recognition; and

WHEREAS, the Nation and the free world are eternally grateful for the contributions of American veterans – men and women – to the advancement of the cause of an honorable world peace; and

WHEREAS, the Congress of the United States of America has designated the eleventh day of November of each year as Veterans Day.

NOW, THEREFORE, the Board of County Commissioners of Douglas County, Kansas, proclaims November 11, 2018 as **Thank You Veterans Day** and urges all citizens to thank our veterans for their sacrifice and service.

ADOPTED this 14th day of November, 2018.

**BOARD OF COUNTY COMMISSIONERS
OF DOUGLAS COUNTY, KANSAS**

Nancy Thellman, Chairman

Michelle Derusseau

Mike Gaughan



DOUGLAS COUNTY ADMINISTRATIVE SERVICES

Douglas County Courthouse
1100 Massachusetts Street, Unit 204
Lawrence, KS 66044-3064
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Sarah Plinsky

Assistant County Administrator

MEMORANDUM

TO: The Board of County Commissioners
Craig Weinaug, County Administrator

FROM: Sarah Plinsky, Asst. County Administrator
Brooke Sauer, Budget Technician

SUBJECT: Consent Agenda Approval of 2017 Single Audit Report

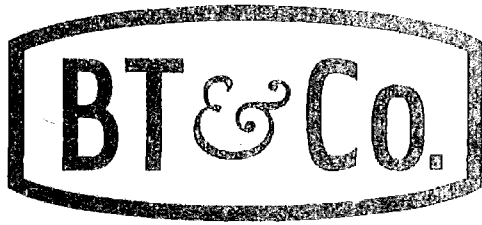
DATE: November 9, 2018

Attached for your review and approval is the 2017 Single Audit Report prepared by Berberich Trahan & Co., P.A. This audit was conducted in accordance with Uniform Guidance requirements (2 CFR Part 200.501). In 2017, Douglas County expenditures were \$579,118 and Lawrence-Douglas County Health Department amounted to \$1,346,296 for a combined total of \$1,925,414 in federal award expenditures. The dollar threshold defined in the Uniform Guidance requirements, in which a single audit is necessary, is \$750,000.

Two major programs were identified and examined during the audit period - *Special Supplemental Nutrition Program for Women, Infants and Children (WIC)* and *Partnerships to Improve Community Health*. The Lawrence-Douglas County Health Department was the recipient of both awards and Douglas County was a sub-recipient of the *Partnerships to Improve Community Health* grant.

An unmodified opinion was expressed in the Schedule of Findings and Questioned Costs, and no material weaknesses or significant deficiencies were identified.

The following motion is recommended to approve these items: "Approve the 2017 Single Audit Report."



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

DOUGLAS COUNTY, KANSAS

SINGLE AUDIT REPORT
YEAR ENDED DECEMBER 31, 2017

DOUGLAS COUNTY, KANSAS

SINGLE AUDIT REPORT

Year Ended December 31, 2017

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BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON THE SCHEDULE
OF EXPENDITURES OF FEDERAL AWARDS**

The County Commissioners
Douglas County, Kansas:

Report on Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of Douglas County, Kansas, and the related municipal entity of Lawrence/Douglas County Health Department (collectively, "the County") for the year ended December 31, 2017, and the relates notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

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An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of the County for the year ended December 31, 2017, in accordance with the regulatory basis of accounting.

Basis of Accounting

We draw attention to Note 2 of the financial statement, which describes the basis of accounting. The financial statements are prepared on the regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Berberich Trahan & Co., P.A.

September 27, 2018
Topeka, Kansas



BERBERICH TRAHAN & CO., P.A.
Certified Public Accountants

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL
CONTROL OVER COMPLIANCE**

The County Commissioners
Douglas County, Kansas:

Report on Compliance for Each Major Federal Program

We have audited Douglas County, Kansas, and the related municipal entity of the Lawrence/Douglas County Health Department's (collectively, "the County") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

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DOUGLAS COUNTY, KANSAS
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Year Ended December 31, 2017

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Grant Number	Expenditures
U.S. Department of Transportation:			
Passed through Kansas Department of Transportation:			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	SP-1300-17	\$ 5,798
Highway Safety Cluster Subtotal			5,798
Passed through Kansas Adjutant General:			
Hazardous Materials Emergency Preparedness	20.703	-	24,320
Total U.S. Department of Transportation			30,118
U.S. Department of Health and Human Services:			
Partnership to Improve Community Health	93.331	6 NU58DP005667-03-02	364,448
Passed through Kansas Department of Health and Environment:			
Public Health Emergency Preparedness	93.069	264678U	43,870
Public Health Emergency Preparedness	93.069	264678W	43,753
Family Planning	93.217	264FP18	193,643
Immunization Action Plan	93.268	264315K30P	6,083
Chronic Disease Risk Reduction	93.305	264435J	25,750
Child Care and Development Fund Cluster:			
Child Care Licensing	93.575	2643450G	71,045
Medicaid Cluster:			
Teen Pregnancy Targeted Case Mgt Grant	93.778	2642043	36,096
Maternal & Child Health - Block Grant	93.994	264230K/264329K/264334K	71,265
Passed through Kansas Department for Children and Families:			
Temporary Assistance for Needy Families	93.558	CSS-2017-FI-03-G	185,900
Passed through the Unified Government of Wyandotte County:			
Public Health Emergency Preparedness	93.069	-	3,577
Total U.S. Department of Health and Human Services			1,045,430
U.S. Department of Homeland Security:			
Passed through Kansas Adjutant General:			
Emergency Management Performance Grants	97.042	EMK-2017-EP-00003	74,830
Total federal awards expenditures			\$ 1,925,414

See accompanying notes to schedule of expenditures of federal awards.

DOUGLAS COUNTY, KANSAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2017

1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Douglas County, Kansas and the Lawrence/Douglas County Health Department (collectively, "the County") under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position of the County.

2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on a regulatory basis of accounting. This basis is designed to meet the requirements of the State of Kansas and follows the provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The expenditures on the Schedule are recognized following, as applicable, the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The County has not elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

DOUGLAS COUNTY, KANSAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended December 31, 2017

Section I - Summary of Independent Auditor's Results

Financial Statement

Type of report issued on whether the financial statement audited was prepared in accordance with GAAP:	Adverse
Type of auditor's report issued on the basis of accounting used by the County and Health Department:	Unmodified – Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	2017-001 and 2017-002
Noncompliance material to the financial statement noted:	None

Federal Awards

Types of auditor's report issued on compliance for major programs:	Unmodified
Internal control over major programs:	
Material weaknesses identified:	None
Significant deficiencies identified that are not considered to be material weaknesses:	None
Any audit findings that are required to be reported in accordance with Section 2 CFR 200.516(a):	None

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section I - Summary of Independent Auditor's Results (Continued)

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children (WIC)
93.331	Partnerships to Improve Community Health

Dollar threshold used to distinguish between
Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee: No

Section II – Financial Statement Findings

Finding 2017-001 – Significant Deficiency

Prior Reference Number – 2016-001

Condition – There is a lack of adequate segregation of duties in the payroll function.

Cause – The payroll clerk has access to add employees, modify master file information, process payroll and post to the general ledger. The clerk also has access to blank checks and the signature stamp software. Additionally, there is no reconciliation currently performed between the data in the payroll system and what is posted to the general ledger.

Effect – A lack of controls and procedures could result in a misstatement to the financial statements.

Recommendation – We recommend that human resources set up and maintain employee master records and implement an authorization or approval process for changes made to the payroll system through review of the audit tables. These types of controls should be available as part of the new payroll/HR module that was implemented during 2016.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings (Continued)

Finding (Continued)

Management's Response/Corrective Action Plan (Unaudited) – Human Resources/Payroll (HRPY) module of our ERP software, ONESolution, went live on April 1, 2016. Now Payroll and the General Ledger are both subsystems/modules of the same ERP system. The Treasurer's office balances the Payroll and GL subsystems after each payroll cycle. In addition, the Treasurer's office continues to do daily balancing of all transactions that impact the General Ledger and bank accounts.

Also, unlike the legacy system, HR employees and Department Heads have access to Payroll in ONESolution. They can see the payroll master records for the employees.

We have separated the HR and Payroll duties in more than one area. First, employee master records are changed by information entered from the departments, approved by HR and then Payroll via a workflow embedded in ONESolution. Second, the County Clerk's office (Payroll) now uses two employees to complete the payroll cycle. They have separate duties to serve as double checks for every payroll run.

In 2018, a new procedure is being developed to audit employee master and employee pay tables for changes made outside of the workflow process. Administrative Services staff will review all changes made within a specified timeframe to ensure those changes relate to an intended change from an electronic PAF form or there is related correspondence. Once this procedure is developed and implemented, all changes retroactive to January 1st, 2018 will be reviewed.

Finding 2017-002 Significant Deficiency

Prior Reference Number: 2016-002

Condition –Purchase orders under \$20,000 can be created and approved by the same person.

Cause – The new ERP system implemented in 2015 allows for the same person to both enter and approve the purchase orders they have entered, primarily in those departments that are small, though all purchase orders over \$20,000 require an additional approval from at least the department making the purchase.

Effect – A lack of controls and procedures could result in a misstatement to the financial statements.

DOUGLAS COUNTY, KANSAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Section II – Financial Statement Findings (Continued)

Finding 2017-002 Significant Deficiency (Continued)

Recommendation – There should be a separation between the entry function and the approval function to ensure that no fraudulent purchase orders are entered. Accounts payable is responsible for reviewing and approving setup of all new vendors in the system.

Management's Response/Corrective Action Plan (Unaudited) – It is important to note that some departments are small enough that the department head does enter and approve the Purchase Orders. However, no vendors can be added without the approval of Accounts Payable. Also, when the invoice is presented for payment Accounts Payable reviews every invoice regardless of the dollar amount.

Section III – Federal Award Findings and Questioned Costs

None.



DOUGLAS COUNTY ADMINISTRATOR

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cweinaug@douglaskountyks.org

G. Craig Weinaug
County Administrator

MEMO TO: Board of County Commissioners

FROM: Jill Jolicoeur, Assistant to the County Administrator

SUBJECT: Lease Agreement Renewal and Addendum with Hillcrest Wrecker and Garage

DATE: November 14, 2018

Attached for your review and approval is a lease agreement renewal and addendum between Douglas County and Hillcrest Wrecker and Garage. The original lease agreement, for use of the County owned property and building at 3700 Franklin Park Circle, was approved on November 30, 2011 for the term of five years. The agreement was renewed for a subsequent five-year term on November 21, 2016.

Earlier this year the longtime owner and operator of Hillcrest Wrecker and Garage, Jerry Taylor, approached Douglas County to indicate that he would be selling the business to new owners, Ryan Klamm and Jason Kent. Mr. Klamm and Mr. Kent, both currently employed by Hillcrest requested a new lease agreement and renewal to reflect the change in ownership, with an addendum that offers an option to extend the agreement for another five-year term upon expiration of the current term on November 15, 2021. The proposed agreement indicates that Hillcrest Wrecker, as the Tenant, will have until April 15, 2021 to notify the County, as the Landlord, that they would like to renew the lease for another five-year term. Douglas County will have until June 15, 2021 to consent to an extension.

No additional modifications are reflected in this lease agreement renewal and addendum.

The following motion is recommended to approve these items: ***“Approve a Lease Agreement Renewal and Addendum with Hillcrest Wrecker and Garage, Inc.”***

LEASE AGREEMENT

ADDENDUM

THIS LEASE AGREEMENT RENEWAL AND ADDENDUM (the "Agreement") is made this 14th day of November, 2018, by and between Douglas County, Kansas, by and through the Board of County Commissioners, as Landlord, and Hillcrest Wrecker and Garage, Inc., a Kansas Corporation, as Tenant, as follows:

WHEREAS, Landlord and Tenant are parties to a Lease Agreement dated November 30, 2011, (the "Lease Agreement"); and

WHEREAS, Landlord and Tenant are parties to a Lease Renewal and Addendum dated November 21, 2016 which extended the lease to November 15, 2021

WHEREAS, the parties intend by this Agreement to provide for a mutual option to extend the Lease Agreement until November 15, 2026 on the terms and conditions originally stated, except as hereinafter expressly modified;

NOW, THEREFORE, it is agreed by and between the parties as follows:

1. Option. Landlord and Tenant shall have a mutual option to renew this lease for a five (5) year term beginning November 15, 2021 upon the terms and conditions of the Lease Agreement with the rental increase to be the Consumer Price Index increase as set forth below. To exercise this Option, Tenant shall notify Landlord on or before April 15, 2021 of their desire to extend the lease. Landlord will have until June 15, 2021 to consent to the extension. If Landlord does not consent to the requested extension, the lease shall terminate on November 15, 2021. If Landlord consents to the requested extension, the lease shall be extended until November 15, 2026 with the rental rate set forth below.

Base Rent for Option Period. During the period of November 15, 2021 December 31, 2021, the annual rent shall be the same as for the proceeding term. Beginning January 1, 2022 and thereafter, the annual rent shall be adjusted on each January 1 by a percentage which is equal to the percentage increase in the Consumer Price Index ("CPI") over the base index. The "base index" is that value published immediately prior to January 1, 2021. The CPI shall be the CPI-U, All Urban Consumers, U.S. City Average, All Items (1982/84=100) as published by the United States Department of Labor, Bureau Of Labor Statistics.

This rent shall be payable in addition to other amounts payable hereunder, without deduction or offset, on the first day of each and every month during the term of this lease. If not sooner paid, such rental shall be delinquent after the tenth day of each month. Rental for any partial months during the term of this Lease shall be prorated in accordance with the number of days in such month. The obligation of Tenant to pay rent is an independent covenant, it being understood that Tenant will pay rent during the term and any extended term without offset or deduction. All rent shall be paid to Douglas

County, Attn: Accounts Receivable, 1100 Massachusetts, Lawrence, KS 66044, or such different address as Landlord may require in writing from time to time. In the event Tenant shall fail to pay rent and other charges before they become delinquent, Landlord may charge Tenant as liquidated damages for such delinquency in an amount equal to 5% of the amount of rent and/or other charges that are delinquent.

2. Ratification. Except as herein expressly provided, the terms and conditions of the original Lease Agreement dated November 30, 2011, and the Lease Renewal and Addendum dated November 21, 2016, between the parties are expressly ratified and reaffirmed and incorporated herein.

IN WITNESS WHEREOF, this Agreement has been made as of the date first above stated.

LANDLORD

Douglas County, Kansas
by and through the Board of County Commissioners

By: _____
Title: _____

Attest: _____

TENANT

Hillcrest Wrecker and Garage, Inc.
a Kansas Corporation

By: Ryan Klamm
Title: President