

BOARD OF COMMISSIONERS
SARPY COUNTY, NEBRASKA
RESOLUTION AWARDING BID FOR AUDIT SERVICES

WHEREAS, pursuant to Neb. Rev. Stat. §23-104(6)(Reissue 1997), the County has the power to do all acts in relation to the concerns of the County necessary to the exercise of its corporate powers; and,

WHEREAS, pursuant to Neb. Rev. Stat. §23-103 (Reissue 1997), the powers of the County as a body are exercised by the County Board; and,

WHEREAS, bids for this matter have been solicited, made, opened and reviewed pursuant to applicable Nebraska State Statutes; and,

WHEREAS, based on those proceedings, and after a public hearing, this Board has duly deliberated and considered the bids received; and,

WHEREAS, this Board desires to proceed forthwith in order to expedite and facilitate service to the citizens of Sarpy County.

NOW, THEREFORE, BE IT RESOLVED BY THIS BOARD OF COUNTY COMMISSIONERS THAT:

- (1) The bid of BKD CPA's and Advisors for Audit Services is accepted, ratified, and confirmed.
- (2) This Board's Chairman, Clerk, and Attorney are hereby authorized and directed to execute such ancillary documents as may be required to evidence the contract and take any and all steps necessary or required in order to carry out the terms of such contract after said documents have been reviewed by the Attorney, Fiscal Administrator, and County Administrator.

Dated this 19th day of April, 2011.

Moved by Rusty Hike, and seconded by Jim Nekusa, that the above Resolution be adopted. Carried.

YEAS:

NAYS:

ABSENT:

[Signature]
[Signature]
[Signature]
[Signature]

none

none

ABSTAIN:

none



SEAL

Attest:

[Signature]
 Sarpy County Clerk

Audit Services For Sarpy County
Bid Tabulation

Open Date:
2:00 p.m.
March 31, 2011

FY	Orizon CPAs LLC			Seim Johnson			BKD CPA's & Advisors			Dana F Cole & Company LLP			McGladry & Pullen, LLP		
	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates
	Partner	60	\$240/\$125-172	Partner	40	\$240	Partner	36	\$190-\$350	Partner	20	\$210	Partner	35	\$195
	Supervisor	175	\$100-\$115	Sr. Manager	100	\$170	Manager	100	\$175	Manager	140	\$140	Manager	70	\$115
	Associate	210	\$90-\$98	Manager	50	\$155	Seniors/Staff	264	\$115-\$150	Supervisor	160	\$95	Supervisor	185	\$85
				Associate	450	\$70-\$100				Staff	160	75	Staff	360	70
2011			\$50,500			\$55,000			\$45,000			\$49,925			\$55,800
2012			\$51,250			\$56,700			\$46,350			\$49,925			\$57,474
2013			\$52,000			\$58,400			\$47,750			\$49,925			\$59,198
	Subtotal for Base Bid:		\$153,750	\$ 60,200.00		\$170,100	Subtotal for Base Bid:		\$139,100	Subtotal for Base Bid:		\$149,775	Subtotal for Base Bid:		\$172,472
2014			\$53,500			\$60,200			\$49,180			\$52,000			\$60,974
2015			\$54,250			\$62,000			\$50,650			\$54,000			\$62,803
	Subtotal for Option Yrs:		\$107,750	Subtotal for Option Yrs:		\$122,200	Subtotal for Option Yrs:		\$99,830	Subtotal for Option Yrs:		\$106,000	Subtotal for Option Yrs:		\$123,777
	Grand Total:		\$261,500	Grand Total:		\$292,300	Grand Total:		\$238,930	Grand Total:		\$255,775	Grand Total:		\$296,249

Audit Services For Sarpy County
Bid Tabulation

Open Date:
2:00 p.m.
March 31, 2011

FY	Hayes & Associates, LLC			Bland & Associates, P.C.			Deloitte - No Bid			Schulz & Assc. - No Bid			Morrow, Davies & Toelle, P.C. - No Bid		
	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates	Classification	Hours	Hourly Rates
	Partner	25	\$195	Shareholder	25	\$275									
	Quality	12	\$195	Manager	60	\$150-\$210									
	Manager	90	\$155	Senior	80	\$120-\$150									
	Senior Auditor	160	\$105	Associate	220	\$90-\$120									
	Staff Auditor	163	\$80	Administrative	10	\$50									
2011			\$46,500			\$47,975									
2012			\$49,000			\$47,975									
2013			\$51,500			\$51,825									
	Subtotal for Base Bid:		\$147,000	Subtotal for Base Bid:		\$147,775	Subtotal for Base Bid:		\$0	Subtotal for Base Bid:		\$0	Subtotal for Base Bid:		\$0
2014			\$54,100			\$55,675			\$0			\$0			\$0
2015			\$56,800			\$55,675			\$0			\$0			\$0
	Subtotal for Option Yrs:		\$110,900	Subtotal for Option Yrs:		\$111,350	Subtotal for Option Yrs:		\$0	Subtotal for Option Yrs:		\$0	Subtotal for Option Yrs:		\$0
	Grand Total:		\$257,900	Grand Total:		\$259,125	Grand Total:		\$0	Grand Total:		\$0	Grand Total:		\$0

Sarpy County Purchasing Department

SARPY COUNTY COURTHOUSE
1210 GOLDEN GATE DRIVE
PAPILLION, NE 68046



Brian Hanson, Purchasing Agent
(402) 593-2349
Debby Peoples, Asst. Purchasing Agent
(402) 593-4164
Beth Cunard, Senior Buyer/Contract Administrator
(402) 593-4476
Lois Spethman, Supply Clerk/Purchaser
(402) 593-2102

MEMO

To: Sarpy County Board of Commissioners

From: Beth Cunard

Re: Award of Audit Bid

On March 31, 2011, seven (7) bids were opened for the performance of the County's annual financial audit. A bid tabulation is attached. Special attention was paid to the qualifications of the audit team being assigned to our audit including their years of experience, their experience doing governmental audits and their experience doing GASB34 audits. In addition, we looked at the ability of the firms to provide adequate supervision, their ability to deliver the completed audit in a timely manner, the size and structure of the firms and the number of hours committed to the audit.

After a thorough review of each proposal, it is recommended that the bid be awarded to the low bidder, BKD CPA's and Advisors in the amounts of \$45,000 for 2011 FY, \$46,350 for 2012 FY, and \$47,750 for 2013 FY with option years for \$49,180 for 2014 FY and \$50,650 for 2015 FY. The fee we are currently paying for our financial audit is \$51,000.

While BKD does not currently have any County clients, their team has significant government and GASB34 experience including the audits of City of LaVista, City of Bellevue, and the City of Lincoln.

If you have any questions, please feel free to contact me at (402) 593-4476.

April 13, 2011


Beth Cunard

cc: Deb Houghtaling
Brian Hanson
Scott Bovick
Mark Wayne
Rich James

AGREEMENT

This Agreement is entered into by and between the County of Sarpy, in the State of Nebraska, a body politic and corporate, and hereinafter "County", and BKD, LLP, hereinafter "Vendor".

WHEREAS, County is desirous of contracting for Audit Services for Sarpy County; and,

WHEREAS, the Vendor has been awarded this Agreement as a result of the bid made by Vendor in response to the Specifications and Request for Proposals prepared by County;

NOW, THEREFORE, for and in consideration of the declarations and mutual promises and covenants contained herein, the County and Vendor agree as follows:

I. DUTIES OF VENDOR:

- A. Services to be rendered by Vendor under this Agreement shall be all those services necessary and proper for the installation and materials for Audit Services in conformity with each and every term, condition, specification, and requirement of the Bid Specifications and the Bid submitted by the Vendor.
- B. All provisions of each document and item referred to in Paragraph A above shall be strictly complied with the same as if rewritten herein, and in the event of conflict among the provisions of said documents, the provisions most favorable to the County shall govern.
- C. Prior to the commencement of any work, Vendor will place on file with the Sarpy County Clerk, the required certificates of insurance, if applicable.
- D. The Vendor agrees to comply with the residency verification requirements of Neb. Rev. Stat. §4-108 through §4-114. The Vendor is required and hereby agrees to use a federal immigration verification system to determine the work eligibility status of new employees physically performing services within the State of Nebraska. A federal immigration verification system means the electronic verification of the work authorization program authorized by the Illegal Immigration Reform and immigrant Responsibility Act of 1996, 8 U.S.C. 1324a, known as the E-Verify Program, or an equivalent federal program designated by the United States Department of Homeland Security or other federal agency authorized to verify the work eligibility status of a newly hired employee.

If the Vendor is an individual or sole proprietorship, the following applies:

- 1. The Vendor must complete the United States Citizenship Attestation Form, available on the Department of Administrative Services website at www.das.state.ne.us.

2. If the Vendor indicates on such attestation form that he or she is a qualified alien, the Vendor agrees to provide the U.S. Citizenship and Immigration Services documentation required to verify the Vendor's lawful presence in the United States using the Systematic Alien Verification for Entitlements (SAVE) Program.
 3. The Vendor understands and agrees that lawful presence in the United States is required and the Vendor may be disqualified or the contract terminated if such lawful presence cannot be verified as required by Neb. Rev. Stat. Sect. 4-108.
- E. Vendor will submit an invoice to County for work completed based on the amounts specified in Vendor's bid. Such invoices shall be submitted to:

Brian Hanson
Sarpy County Fiscal Administration
1210 Golden Gate Drive
Papillion, NE 68046

- F. The County and Vendor hereto specifically acknowledge, stipulate and agree that each and every term of the Bid Specifications and the Vendor's bid constitutes an essential term of this Agreement, and that, therefore, any violation of any term, condition, provision, or requirement constitutes a material breach hereunder, for which County shall have every right under the law to terminate this Agreement, and obtain any and all relief necessary.

II. DUTIES OF COUNTY:

In return for full, faithful and diligent rendering of services set forth above, County agrees to pay to Vendor the amount specified in Vendor's bid upon submission of the required invoice and satisfactory completion of all required work.

III. BREACH:

Should Vendor breach, violate, or abrogate any term, condition, clause or provision of this agreement, the County shall notify Vendor in writing that such an action has occurred. If satisfactory provision does not occur within ten (10) days from such written notice, the County may, at its option, terminate this agreement and obtain an alternate provider to provide all required materials. This provision shall not preclude the pursuit of other remedies for breach of contract as allowed by law.

SAVINGS CLAUSE:

This Agreement shall be interpreted, construed and enforced under the laws of the State of Nebraska. It is understood and agreed by the County and Vendor hereto that if any

part, term, condition, or provision of this Agreement is held to be illegal or in conflict with any law of the State of Nebraska or of the United States, the validity of the remaining parts, terms, conditions, or provisions shall not be affected, and the rights and obligations of the County and Vendor shall be construed and enforced as if the Agreement did not contain the particular part, term, condition, or provision held to be invalid.

SCOPE OF AGREEMENT

This Agreement, along with the Bid Specifications, and Bid by Vendor contains the entire Agreement between the County and Vendor, and there are no other written or oral promises, contracts or warrants which may affect it. This Agreement cannot be amended except by written agreement of both the County and Vendor. Notice to the County and Vendor shall be given in writing to the agents for each party named below:

*the Engagement Letter dated May 5, 2011.
RD*

County: Debra Houghtaling
Clerk of Sarpy County
1210 Golden Gate Drive
Papillion, NE 68046

Vendor: Robyn A Devore
BKD, LLP
1120 S. 101st Street, Ste. 410
Omaha, NE 68124-1088

IN WITNESS WHEREOF, we the contracting parties, by our respective and duly authorized agents, hereto affix our signatures and seals in duplicate this 6 day of September, 2011.

(Seal)



ATTEST:

Debra L. Houghtaling
Sarpy County Clerk

COUNTY OF SARPY, NEBRASKA,
A body Politic and Corporate

Tom Kichall 4/19/2011
Chairperson
Sarpy County Board of Commissioners

Approved as to form and content:

Deputy County Attorney

Vendor: BKD, LLC

By: Robyn Adams

Title: Partner

Attest:

Regina Wotton
Witness

May 5, 2011

Final

Mr. Brian Hanson, Fiscal Administrator
Sarpy County, Nebraska
1210 Golden Gate Drive, Suite 1129
Papillion, Nebraska 68046-2845

COPY

We are pleased to confirm the arrangements of our engagement and the nature of the services we will provide to Sarpy County, Nebraska.

ENGAGEMENT OBJECTIVES

We will audit the basic financial statements of Sarpy County, Nebraska as of and for the year ended June 30, 2011 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 U.S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Nonprofit Organizations*.

The objectives of our audit are:

- ✓ Expression of an opinion on the conformity of your financial statements, in all material respects, with accounting principles generally accepted in the United States of America.
- ✓ Issuance of a report on your compliance based on the audit of your financial statements and presentation to the County Board of Commissioners.
- ✓ Issuance of a report on your internal control over financial reporting based on the audit of your financial statements and presentation to the County Board of Commissioners.
- ✓ Expression of an opinion on your compliance, in all material respects, with the types of compliance requirements described in the *U. S. Office of Management and Budget Circular A-133 Compliance Supplement* that are applicable to each of your major federal award programs.
- ✓ Issuance of a report on your internal control over compliance based on the audit of your compliance with the types of compliance requirements that are applicable to each of your major federal award programs.
- ✓ Issuance of a report on your schedule of expenditures of federal awards.

OUR RESPONSIBILITIES

Auditing standards generally accepted in the United States of America, *Government Auditing Standards* and OMB Circular A-133 require that we plan and perform:

- ✓ The audit of the financial statements to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud.
- ✓ The audit of compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement applicable to each major federal award program to obtain reasonable rather than absolute assurance about whether noncompliance having a direct and material effect on a major federal award program occurred.

Accordingly, a material misstatement or noncompliance having a direct and material effect may remain undetected.

If any of our opinions are other than unqualified, we will discuss this fact with you prior to the issuance of any final reports. We will ensure that those charged with governance are aware of any significant deficiencies that come to our attention.

Our audit of the financial statements is designed to detect misstatements and noncompliance that, in our judgment, could have a material effect on the financial statements taken as a whole. Consequently, our audit will not necessarily detect errors or fraud resulting in an immaterial misstatement of the financial statements.

Likewise, our audit of compliance with the types of compliance requirements applicable to each major federal award program is designed to detect noncompliance having a direct and material effect on a major program. Consequently, our audit will not necessarily detect noncompliance having an indirect and material or an immaterial effect on any program.

An audit also includes obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures to be performed. An audit is not designed to provide assurance on internal control over financial reporting or on internal control over compliance or to identify material weaknesses or significant deficiencies. However, we will communicate to you any matter that comes to our attention that we consider a material weakness or significant deficiency. Because of the limits of internal control; errors, fraud, illegal acts or instances of noncompliance may occur and not be detected. Also, in the future, procedures could become inadequate because of changes in conditions or deterioration in design or operation. Two or more people may also circumvent controls, or management may override the system. We are available to perform additional procedures with regard to fraud detection and prevention at your request, subject to completion of our normal engagement acceptance procedures. The actual terms and fees of such an engagement would be documented in a separate letter to be signed by you and BKD.

Robyn Devore is responsible for supervising the engagement and authorizing the signing of the report or reports.

If, for any reason, we are unable to complete our audit of the financial statements or our audit of compliance with the types of compliance requirements applicable to each major federal award program or are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of this engagement. If we discover conditions that may prohibit us from issuing a standard report, we will notify you as well. In such circumstances, further arrangements may be necessary to continue our engagement.

YOUR RESPONSIBILITIES

To facilitate our audit, management is responsible for making all financial records documentation and other financial and compliance related information available to us. At the conclusion of our engagement, management will provide to us a letter acknowledging certain responsibilities outlined in this engagement letter and confirming:

- The availability of this information
- Certain representations made during the audits for all periods presented
- The effects of any uncorrected misstatements, if any, resulting from errors or fraud aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole

Management is responsible for the fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, for adjusting the financial statements to correct material misstatements and for identifying and ensuring compliance with the laws, regulations, contracts and grants applicable to your activities including your federal award programs. Management is also responsible for establishing and maintaining effective internal control over financial reporting and compliance and setting the proper tone; creating and maintaining a culture of honesty and high ethical standards; and establishing appropriate controls to prevent, deter and detect fraud, illegal acts and instances of noncompliance.

Because of the statutory makeup of counties within the State of Nebraska, we understand management consists of both elected officials and appointed department heads who are responsible for various components of the County's financial system.

The results of our tests of compliance and internal control over financial reporting performed in connection with our audit of the financial statements may not fully meet the reasonable needs of report users. Management is responsible for obtaining audits, examinations, agreed-upon procedures or other engagements that satisfy relevant legal, regulatory or contractual requirements or fully meet other reasonable user needs.

OTHER SERVICES

We will provide you with the following nonattest services:

- Preparing a draft of the financial statements and related notes
- Preparing and submitting the Data Collection Form for Reporting on Audits of States, Local Governments and Non-Profit Organizations (Form SF-SAC)

The audit report prepared by us will include the following additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements, but will have certain limited procedures applied to them:

- Managements discussion and analysis
- Budgetary comparison schedules
- Statements of accountability

We may advise you about appropriate accounting principles and their application and may assist you in the preparation of your financial statements however the responsibility for the financial statements remains with you.

In addition, we may perform other services for you not covered by this engagement letter. You agree to assume full responsibility for the substantive outcomes of the services described above and for any other services that we may provide, including any findings that may result. You also acknowledge that those services are adequate for your purposes and that you will establish and monitor the performance of those services to ensure that they meet management's objectives. Any and all decisions involving management functions related to those services will be made by you, and you accept full responsibility for such decisions. We understand that you will designate a management-level individual to be responsible and accountable for overseeing the performance of those services, and that you will have determined this individual is qualified to conduct such oversight.

ENGAGEMENT FEES

Our fees will be based on time expended. We have estimated our time for this engagement and agree to a maximum fee of \$45,000, as outlined in our proposal, which includes an administrative fee of 3% to cover items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.

Our fees are based upon the understanding that your personnel will be available to assist us. Assistance from your personnel is expected to include:

- preparing audit schedules to support all significant balance sheet and certain other accounts,
- responding to auditor inquiries,
- preparing confirmation and other letters,
- pulling selected invoices and other documents from files, and
- helping to resolve any differences or exceptions noted.

We will provide you with a detailed list of assistance needed before the audit begins.

Our timely completion of the audit depends on your timely and accurate schedule and analyses preparation and on the availability of your personnel to provide other assistance. If there are inaccuracies or delays in preparing this material, or if we experience other assistance difficulties that add a significant amount of time to our work, our fees will increase. If these circumstances occur, we will promptly notify you to discuss alternative solutions and the impact on our fees.

Our pricing for this engagement and our fee structure is based upon the expectation that our invoices will be paid promptly. We will issue progress billings during the course of our engagement, and payment of our invoices is due upon receipt. Interest will be charged on any unpaid balance after 30 days at the rate of 10% per annum.

The following new accounting standard is effective for your fiscal year ending June 30, 2011. The impact of this standard on your financial statements will depend on your facts and circumstances. You should evaluate the effect of this standard well in advance of your fiscal year to obtain any additional information necessary and effectively implement it. The new standard effective beginning for your June 30, 2011 year-end is:

- GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*

Our fees above include only general consultation time related to the implementation of this standard. Should you require us to complete the majority of the work implementing GASB 54, we will bill you at our standard rates. If you make a reasonable effort to complete the requirements of this standard, no additional fees will be charged.

Our engagement fee does not include any time for post-engagement consultation with your personnel or third parties, consent letters and related procedures for the use of our reports in offering documents, inquiries from regulators or testimony or deposition regarding any subpoena. Charges for such services will be billed separately.

Our fees may also increase if our duties or responsibilities are increased by rulemaking of any regulatory body or any additional new accounting or auditing standards. We will consult with you in the event any other regulations or standards are issued that may impact our fees.

If our invoices for this or any other engagement you may have with BKD are not paid within 30 days, we may suspend or terminate our services for this or any other engagement. In the event our work is suspended or terminated as a result of nonpayment, you agree we will not be responsible for any consequences to you.

OTHER ENGAGEMENT MATTERS AND LIMITATIONS

Our workpapers and documentation retained in any form of media for this engagement are the property of BKD. We can be compelled to provide information under legal process. In addition, we may be requested by regulatory or enforcement bodies to make certain workpapers available to them pursuant to authority granted by law or regulation. You agree that we have no legal responsibility to you in the event we provide such documents or information.

You agree that any dispute regarding this engagement will, prior to resorting to litigation, be submitted to mediation upon written request by either party. Both parties agree to try in good faith to settle the dispute in mediation. The American Arbitration Association will administer any such mediation in accordance with its Commercial Mediation Rules. The results of the mediation proceeding shall be binding only if each of us agrees to be bound. We will share any costs of mediation proceedings equally.

Either of us may terminate these services at any time. Both of us must agree, in writing, to any future modifications or extensions. If services are terminated, you agree to pay us for time expended to date. In addition, you will be billed an administrative fee of 3% to cover items such as copies, postage and other delivery charges, supplies, technology-related costs such as computer processing, software licensing, research and library databases and similar expense items.

If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected and all other provisions remain in full force and effect.

This engagement letter, our audit services proposal dated March 31, 2011, and the audit services agreement dated April 19, 2011 between BKD and Sarpy County represent the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations or agreements, written or oral, regarding these services. It shall be binding on heirs, successors and assigns of you and BKD.

We may from time to time utilize third-party service providers, *e.g.*, domestic software processors or legal counsel, or disclose confidential information about you to third-party service providers in serving your account. We remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information. In the event we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider.

We will, at our discretion or upon your request, deliver financial or other confidential information to you electronically via email or other mechanism. You recognize and accept the risk involved, particularly in email delivery as the Internet is not necessarily a secure medium of communication as messages can be intercepted and read by those determined to do so.

You agree you will not modify these documents for internal use or for distribution to third parties. You also understand that we may on occasion send you documents marked as draft and understand that those are for your review purpose only, should not be distributed in any way and should be destroyed as soon as possible.

If you intend to include these financial statements and our report in an offering document at some future date, you agree to inform us of your decision to do so. You agree to provide reasonable notice to allow sufficient time for us to perform certain additional procedures. Any time you intend to publish or otherwise reproduce these financial statements and our report and

make reference to our firm name in any manner in connection therewith, you agree to provide us with printers' proofs or masters for our review and approval before printing or other reproduction. You will also provide us with a copy of the final reproduced material for our approval before it is distributed. Any fees charged for such services will be discussed and agreed upon with you, before we proceed.

You agree to notify us if you desire to place these financial statements or our report thereon on an electronic site. You recognize that we have no responsibility as auditors to review information contained in electronic sites.

Any time you intend to reference our firm name in any manner in any published materials, including on an electronic site, you agree to provide us with draft materials for our review and approval before publishing or posting such information.

BKD is a registered limited liability partnership under Missouri law. Under applicable professional standards, partners of **BKD, LLP** have the same responsibilities as do partners in a general accounting and consulting partnership with respect to conformance by themselves and other professionals in BKD with their professional and ethical obligations. However, unlike the partners in a general partnership, the partners in a registered limited liability partnership do not have individual civil liability, directly or indirectly, including by way of indemnification, contribution, assessment or otherwise, for any debts, obligations or liabilities of or chargeable to the registered limited liability partnership or each other, whether arising in tort, contract or otherwise.

If the above arrangements are acceptable to you, please sign the enclosed copy of this letter and return it to us. If the signed copy you return to us is in electronic form, you agree that such copy shall be legally treated as a "duplicate original" of this agreement.

BKD, LLP

RAD/NRH/ijjs

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

SARPY COUNTY, NEBRASKA

BY Brian Hanson
Brian Hanson, Fiscal Administrator

DATE 9-7-11

March 31, 2011

Ms. Deb Houghtaling
County Clerk
Sarpy County, Nebraska
1210 Golden Gate Drive
Papillion, NE 68046

Dear Ms. Houghtaling:

Sarpy County, Nebraska (Sarpy County) has demonstrated a commitment to your communities by providing prompt and personal attention and services to your citizens. With limited staff, operating under constant public scrutiny and heavy regulations is a lot to manage especially while trying to provide accessible and cost-effective services. You need a CPA and advisory firm who is responsive year-round to help with audit, compliance and other matters related to your operations.

As a top 10 CPA and advisory firm, **BKD, LLP** can provide Sarpy County the resources of a national firm and the personal client service one would expect from a local firm. Our client service approach is tailored to address Sarpy County's specific needs. You can count on us to provide governmental advice through proactive planning and communication, not only during the engagement, but also throughout the year.

We are well versed in the issues facing governmental entities as evidenced by our service to more than 350 government clients, including more than 125 cities, counties and municipalities. Our commitment to governmental entities includes being a leader in national and state associations, as well as in the development of governmental accounting and auditing standards. We are experienced in areas of importance to you and routinely monitor the complex requirements of the Governmental Accounting Standards Board (GASB) so that we are proficient with new standards. BKD can perform your financial statement audit and OMB Circular A-133 audits to help Sarpy County's management and board satisfy your fiduciary responsibilities.

We are excited about the opportunity to provide Sarpy County with quality audit services in an efficient and objective manner. I will call you soon to answer questions you may have about this proposal, or you may reach me at 402.392.1040 or by email at rdevore@bkd.com.

Sincerely,



Robyn A. Devore, CPA
Partner

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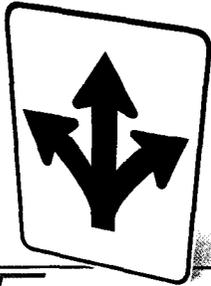
Our acceptance of this engagement is subject to completion of our normal client acceptance procedures. Upon acceptance, the actual terms of our engagement will be documented in a separate letter to be signed by you and us. All information contained within this proposal is proprietary and confidential.

© 2011



Executive Summary

Sarpy County, Nebraska (Sarpy County) is committed to providing quality services and wisely managing resources for your citizens. Governmental entities have a fiduciary duty to be financially accountable to the public and their constituents. You need financial statements that clearly demonstrate your effectiveness at providing services to the public. To remain accountable, you need a CPA and advisory firm that is as committed to providing quality services just as you are. We believe **BKD, LLP** is that firm.



125+

Experience guidance with a top 10 firm that works with more than 125 cities and municipalities.

Our Understanding of Issues Sarpy County Faces

Our work with more than 350 governmental clients nationwide, including more than 125 cities, counties and municipalities, can provide Sarpy County insight into issues similar entities face.

We understand Sarpy County does not want to work with a CPA and advisory firm that lacks experience serving other governmental organizations. In addition, Sarpy County wants to avoid:

- ▲ Increasing costs from monitoring and implementing new standards and regulations
- ▲ Falling out of compliance with grant and bond requirements due to ever-changing regulations
- ▲ Infrequent communication with your advisors

Failure to address these issues can be costly and time consuming for a county government that must remain transparent and constantly monitor and comply with new rules and regulations. Potential noncompliance with new grant requirements could lead to sanctions or mandated remittances of federal monies received. Furthermore, receiving audit services from a CPA and advisory firm not committed to delivering a timely audit could result in missed deadlines. These issues could negatively affect your bottom line and put a strain on your limited resources.

Sarpy County's Desired Outcomes

Sarpy County desires to receive audit services from a respected CPA and advisory firm knowledgeable about the specific challenges and opportunities affecting county governments. You want a trusted and knowledgeable advisor that can offer Sarpy County accurate and efficient audit compliance, as well as timely and proactive communication throughout the year. Providing the proper disclosures required by GASB will help Sarpy County avoid unnecessary delays or inaccurate reporting.

BKD can help Sarpy County **experience guidance** with an engagement team who will be able to provide best practices and knowledge learned from working with other governmental organizations. This will allow Sarpy County to focus on what matters most—remaining accountable to its citizens.

Solutions for Sarpy County

Sarpy County has requested information and a fee quote for the following professional services for the years ending June 30, 2011, 2012 and 2013, with the option to extend for 2014 and 2015:

- ▲ Financial Statement Audit
- ▲ Audit in Accordance with *Government Auditing Standards & OMB Circular A-133*

Audit services may look alike on paper, but the reality is, the quality of the audit process, timeliness of services, relevant experience of your engagement team and suggestions to improve operational efficiency can vary among providers. We believe open communication is crucial to a strong working relationship with Sarpy County. It is important to engage a CPA and advisory firm that understands your unique needs, listens to your concerns and is receptive to an open dialogue about issues you face.

Please see the Service Descriptions section of this proposal for a detailed explanation of our audit service approach.

BKD Is the Right Choice

We believe BKD is the right choice to provide Sarpy County with audit services because, in addition to quality services, we can provide:

- ▲ National government expertise
- ▲ A local governmental practice in Nebraska
- ▲ Staff continuity
- ▲ Proactive planning and communication
- ▲ Timely delivery of audit services to improve confidence and reliability in financial statements
- ▲ A fresh look from an experienced team
- ▲ Unmatched client service
- ▲ Additional service suggestions

After reviewing our proposal, we are confident you will find BKD is well qualified to provide professional services to Sarpy County. Beyond providing these services, we believe you also will find BKD is the trusted advisor you can depend on to provide value for years to come.

Why Choose BKD

BKD Delivers Value

It is more important than ever to monitor expenditures and get exceptional value for your investments. However, informed consumers understand value is about more than just price. Value from a professional CPA and advisory firm is about the quality of the work and the merit of the advice. Expect BKD's work to be accurate and insightful. We stand behind it. Our Public Company Accounting Oversight Board (PCAOB) and peer reviews demonstrate the firm's record of excellence.

See the Appendix for a copy of our most recent peer review report.

As one of the 10 largest CPA firms in the country, we offer a network of national support and resources. BKD is large enough to help Sarpy County meet your goals. At the same time, we pride ourselves on hard work and low overhead, which keeps our fees competitive. With our reputation, size, service and experience, you can consider us a good value.

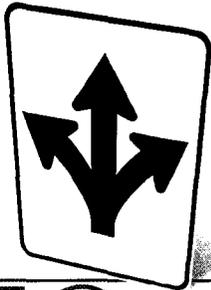
National Government Expertise

Because of our work with more than 350 city, county and state governments nationwide, BKD is well suited to meet your needs. These clients include the City and County of Denver, Colorado; Pulaski County of Arkansas; Sebastian County of Arkansas; City of La Vista, Nebraska; City of Bellevue, Nebraska and the City of Lincoln, Nebraska to name a few. This experience has enabled us to establish connections with the Governmental Accounting Standards Board, Office of Management and Budget, U.S. Government Accountability Office, Governmental Audit Quality Center and many other federal and state agencies.

A list of other governmental organizations that depend on BKD for their audit, tax and consulting needs is included in section D. Qualifications of this proposal.

A Local Governmental Practice in Nebraska

Our Nebraska presence includes offices in both Omaha and Lincoln. BKD's Nebraska offices have more than 90 audit and tax professionals, including 15 professionals who focus exclusively on not-for-profit and government clients. The majority of our partners and staff in our Nebraska offices have spent a substantial amount of their careers in Nebraska and are heavily invested in the future of our state.



350+

Experience guidance *with a top*
10 firm that works with more than
350 government entities.

Staff Continuity

Whenever possible, we keep a consistent client service team working for you. This reduces the learning curve and saves you the time, frustration and disruption of dealing with new advisors unfamiliar with your organization. Past experience on an engagement is the primary determinant for assigning professionals to your engagement, and we assign individuals who are experienced in working with governmental organizations. Though it is impossible for any firm to know the future career paths of its professionals, many BKD clients have been served by the same underlying BKD engagement team for years.

Proactive Planning & Communication

One of the first things you will notice about BKD is that our industry professionals are in communication with you or in your offices frequently. We pay careful attention to the challenges you face to offer timely, proactive advice resulting in a better client relationship. This knowledge sharing between your team and ours can be beneficial in determining effective and proactive solutions. In addition, to keep you informed about emerging issues in the accounting industry, we frequently provide special webinars, alerts, updates, seminars and articles. Recent governmental topics include:

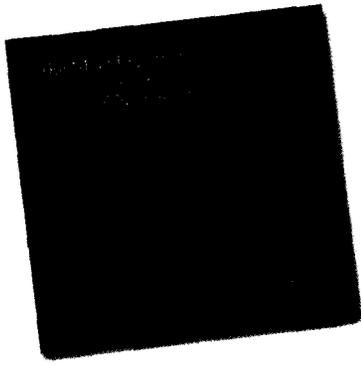
- ▲ Build America Bonds Create Savings for Borrowers
- ▲ Will Indirect Arbitrage Have an Impact on Tax-Exempt Bonds?
- ▲ GASB Amends Reporting Entity Guidance for Government Financial Statements
- ▲ Certain Governments Face New Fund Reporting Standards

Timely Delivery of Audit Services to Improve Confidence & Reliability in Financial Statements

Performing your audit according to your timeline and providing timely drafts and audit reports are essential to your operations and among the expectations you have of your auditor. When these key items are delivered, confidence is established in the technical ability and professionalism of your service team. Responsive reliability is one of our client service standards and meeting your timeline is something you can expect from BKD.

A Fresh Look from an Experienced Team

Our engagement team will work with you to identify areas you believe may warrant a fresh look. The key to a successful transition is proper planning and communication during the information-gathering process. We will get to know your financial players as soon as possible with minimal disruption to your operations. As a result, potential issues are identified and resolved before they become critical business issues.



"Since 2003, BKD has audited the City of Lincoln, our various enterprises, and a permanent endowment. BKD is under contract through 2011 with an option to extend for an additional four years. Our Council selected BKD based on their expertise, resources and knowledge in the governmental industry. We value our relationship with them and have been impressed with their commitment to complete the audit process on time."

Don Herz
Finance Director
City of Lincoln, Nebraska
Lincoln, Nebraska

Unmatched Client Service

You want trusted advisors who will deliver exceptional client service, focus on your needs and take the time to address your unique challenges. BKD understands. We take our commitment so seriously we have penned our five standards of unmatched client service and supporting guidelines in **The BKD Experience: Unmatched Client Service**, a book that sets the firm's expectations for serving clients. Below is a summary of those five standards.

Integrity First

We work hard to do what is right for you. You can rely on us to tell you what you need to hear.

True Expertise

From BKD, you can expect trained, capable staff and a high level of supervision by partners and experienced personnel.

Professional Demeanor

You can depend on prepared and attentive advisors to help meet your needs and provide new ideas.

Responsive Reliability

Accurate and thorough work, combined with timely delivery, is what you require, and at BKD, we would not want it any other way.

Principled Innovation

We want you to succeed. For Sarpy County, that means looking for new ideas to streamline a process, to better document work, to train your own staff and to improve your effectiveness.

Additional Service Suggestions

In addition to the services you have requested, we have included a handpicked sample of value-added service ideas for your consideration. These services could help you to improve your compliance, efficiency and bottom line. Examples of such services include:

- ▲ Risk Assessment & Internal Control Review
- ▲ Fraud Prevention
- ▲ Data Mining - Accounts Payable & Payroll

A short description of each service can be found in the Appendix.

Response to Request for Proposal

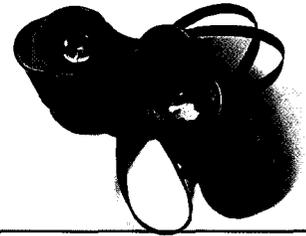
For your convenience, we have structured our proposal according to the questions in your Request for Proposal. We believe our proposal will demonstrate our qualifications to serve Sarpy County.

C. Profile of Firm Proposing

1. State whether the firm is a local, national or international firm and a brief description of the size of the firm.

BKD, LLP is the 10th largest national CPA and advisory firm in the U.S. Our more than 2,000 CPAs, advisors and dedicated staff offer solutions to clients in all 50 states and internationally. BKD and its subsidiaries offer clients a variety of services in accounting, audit and assurance, tax, risk management, technology, corporate finance, forensic and valuation services and wealth management. We combine the insight and ideas of multiple disciplines to provide solutions to a wide range of industries, including not-for-profit and government, financial services, manufacturing, distribution, health care, construction and real estate.

Our firm is also the largest U.S. member of Praxity, AISBL, a global alliance of independent firms. We offer multinational clients a gateway to the global marketplace with services delivered by firms committed to the highest standards required in international business.



top

With a top 10 U.S. CPA and advisory firm, you'll gain from our broad perspective on the issues you face and experience a clear point of view.

2. Describe the local office from which the work is to be performed.

Your audit engagement will be served from BKD's Omaha and Lincoln, Nebraska offices. Our audit teams are regularly comprised of individuals from both offices in order to match the right personnel with our client's needs. Our Nebraska offices have more than 90 professionals, including 15 professionals who are members of BKD National Not-for-Profit & Government Group and provide audit and tax services to more than 100 not-for-profit and governmental organizations throughout the Midwest, including counties, cities and municipalities.

a. Location of office.

Office Locations

BKD, LLP
1120 S. 101st Street, Suite 410
Omaha, NE 68124-1088

BKD, LLP
1248 "O" Street, Suite 1040
Lincoln, NE 68508-1461

b. Current size of the office.

BKD's Omaha and Lincoln offices have approximately 24 and 68 professionals, respectively. See a breakdown of professionals by staff level in response to the following question.

c. The size of professional staff by level, such as partner, manager and supervisor, senior and other professional staff.

BKD's Omaha Office Professionals by Staff Level	
Partners & Directors	2
Senior Managers & Managers	2
Staff, Seniors, Supervisors	17
Other	3
Total	24

BKD's Lincoln Office Professionals by Staff Level	
Partners & Directors	8
Senior Managers & Managers	7
Staff, Seniors, Supervisors	38
Other	15
Total	68

d. State the number of live permit holders in the office.

BKD is properly licensed to practice public accounting in the State of Nebraska. All key professional staff that would be assigned to your engagement are also properly registered/licensed to practice in the State of Nebraska and their licenses are active. No staff assigned to this engagement will claim the designation of CPA unless they are properly licensed in the State of Nebraska. Approximately, 50 professionals in the Nebraska offices have CPA or other professional certification.

3. Any other information required to describe the office which will be performing the work.

Members of BKD's National Not-for-Profit and Government Group located in our Nebraska offices will serve Sarpy County. These offices provide a complementary blend of proximity, expertise and experience. Our staff is accessible to you when you might need us. Our team members choose to work in this industry and are committed to continuing to grow our practice and client services.

4. Describe the firm's experience with GASB Statement No. 34 including staffs education and training.

Experience & Knowledge of Governmental Accounting Standards

All of our governmental clients follow *Governmental Accounting Standards* and BKD has developed specific training to assist our clients in adopting new standards and compliance including GASB Statement 34. BKD National Not-for-Profit & Government Group is composed of professionals who are active in the governmental industry, so they are able to provide Sarpy County with timely and proactive communication regarding new pronouncements or reforms, through regularly scheduled webinars, e-newsletters and alerts, specific to governmental organizations.

Andy Richards, CPA, who will serve as an additional national resource on Sarpy County's engagement, is a member of the AICPA State & Local Government Expert Panel, which assists state and local government in complying with standards. Andy was also a Fellow with GASB for over two years. BKD's government professionals have developed strong relationships with the individuals at GASB, Government Finance Officers Association (GFOA), state regulatory authorities and various federal funding sources and agencies.

Over the years, BKD partners have additionally served on the Emerging Issues Task Force (EITF), the Accounting Standards Executive Committee (AcSEC) and the Governmental Technical Standards Committee of the Professional Ethics Division of the American Institute of Certified Public Accountants (AICPA).

BKD National Not-for-Profit & Government Group advisors also actively serve as participants, exhibitors, speakers and sponsors in regional and national associations for government and not-for-profit organizations, including:

- ▲ Association of Government Accountants (AGA)
- ▲ Government Finance Officers Association (GFOA)
- ▲ National League of Cities (NLC)
- ▲ American Public Power Association (APPA)
- ▲ American Society of Association Executives (ASAE)
- ▲ Rural Electrification Administration (NREA)

Training Programs for BKD National Not-for-Profit & Government Group

Our audit staff members are required to receive at least 120 hours of continuing education every three years, and for auditors that are part of BKD National Not-for-Profit & Government Group, at least 80 of these hours every two years must comply with Government Auditing Standards **Yellow Book** guidance. In addition, BKD conducts an annual two-day internal not-for-profit and government seminar. This seminar includes regulatory changes, industry and market trends and accounting changes specific to governmental entities. BKD National Not-for-Profit & Government Group professionals also receive considerable training from external sources.

D. Qualifications

1. Describe the recent local office auditing experience in similar types of audits to which the proposal relates. If appropriate, include regional experience in auditing similar types of entities. If desired, it is permissible to include your five largest clients, which are not governmental clients.

Locally, BKD provides audit, tax and consulting services to more than 100 not-for-profit and governmental organizations. Cities, counties and other municipalities is the second largest niche within the BKD National Not-for-Profit and Government Group.

References

Our clients are our best ambassadors, and we encourage you to contact them about their satisfaction with our services. The following clients have consented to discussing BKD's services and service delivery with you at your convenience.

City & County of Denver, Colorado

Ms. Beth Machann
Controller
720.913.5515
Denver, CO

City of La Vista, Nebraska

Ms. Sheila Lindberg
Finance Director
402.331.4343
La Vista, NE

City of Lincoln, Nebraska

Mr. Don Herz
Finance Director
402.441.7411
Lincoln, NE

City of Bellevue, Nebraska

Mr. Rich Severson
Finance Director
402.293.3088
Bellevue, NE

Representative List of Clients

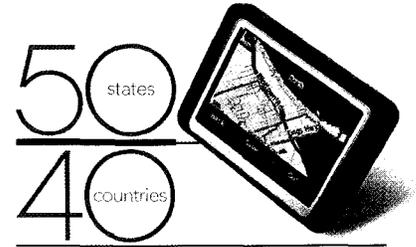
BKD is proud to perform audit, tax and consulting service for other municipalities and government entities, including:

Nebraska Offices Representative Clients

Airport Authority of the City of the Lincoln
City of Bellevue
City of Brookings
City of Nebraska City
City of Ralston
City of Seward
Eastern Nebraska Human Services Agency
Heartland Consumers Power District
Northwest Missouri State University
Nebraska State Fair Board
NMPP Energy Companies
Public Power Generation Agency
Transit Authority of the City of Omaha

Sample of Firmwide Representative Clients

Arkansas Department of Work Force Services
City and County of Denver
City of El Paso
City of Kansas City
City of Little Rock
City of Lubbock
City of Oklahoma City
City of Shreveport
Colorado Office of the State Auditor
Indianapolis Airport Authority
Missouri Department of Transportation
Oklahoma State and Education Employees Group Insurance Board



Experience reach *from a top-tier firm serving clients in all 50 states and more than 40 countries.*

2. *Include resumes of all key professional members who will be assigned to the audit. Resumes should be included for all members of the audit team from the audit partner through at least the on-site in-charge accountant. The resumes should include the amount of experience the individual has had in the auditing profession and should include a summary of similar projects on which the individual has worked and the professional education in governmental accounting and auditing including seminars and courses afforded within the past three years.*

Your BKD Engagement Team

The most critical factor in providing you high-quality service is choosing your engagement team. We take team selection seriously and have the appropriate team of advisors to meet your needs.

Engagement Team Chart



Engagement Team Experience



Robyn A. Devore, CPA

Partner

Robyn is a member of BKD National Not-for-Profit & Government Group. She has more than 17 years of experience providing audit and consulting services for not-for-profit and governmental organizations, colleges, universities and charitable organizations.

She is a presenter at the annual BKD National Not-for-Profit & Government Group conference and regularly attends in excess of 60 hours of continuing professional education in not-for-profit, state and local governmental accounting and auditing. She has attended and instructed training specific to student financial aid and OMB Circular A-133.

Robyn serves as the engagement partner for several governmental entities including City of Bellevue, Transit Authority of the City of Omaha, Eastern Nebraska Human Services Agency and Airport Authority of the City of Lincoln. She also provides concurring reviews for several of the Nebraska cities served by BKD as well as multiple other governmental entities.

Robyn is a member of the American Institute of Certified Public Accountants, Nebraska Society of Certified Public Accountants and Missouri Society of Certified Public Accountants. She also is a member of the BKD Foundation Committee, which provides financial support to charitable organizations throughout the community and is a board member of Together, Inc. of Metropolitan Omaha and Camp Fire USA – Midlands Council.

She is a 1993 *summa cum laude* graduate of Drury University, Springfield, Missouri, with a B.A. degree in accounting and business administration.

Robyn has received at least 120 hours of continuing education over the past three years. At least 80 of these hours every two years comply with Government Auditing Standards' **Yellow Book** guidance.



Jamie L. Johnson, CPA

Manager

A member of BKD National Not-for-Profit & Government Group, Jamie has more than 11 years of experience in public accounting, assisting not-for-profit and governmental organizations with their audit and consulting needs.

She is a member of the American Institute of Certified Public Accountants and Nebraska Society of Certified Public Accountants (NSCPA) and serves on the NSCPA Not-for-Profit Committee. In 2010, she began a three-year term on the Nebraska Society of Certified Public Accountants Board of Directors. Jamie also is active in Junior Achievement of Lincoln and a member of the Lincoln Chapter of the Association of Government Accountants. In addition,

Jamie is a member of the BKD Foundation Committee, which provides financial support to charitable organizations throughout the community.

She serves a number of governmental clients including City of Lincoln, City of Seward, Nebraska Educational Telecommunications and NMPP Energy Companies.

Jamie is a 1999 graduate of University of Nebraska-Lincoln, with a B.S. degree in business administration with an accounting emphasis.

She has received at least 120 hours of continuing education over the past three years. At least 80 of these hours every two years comply with Government Auditing Standards' **Yellow Book** guidance.



Chris J. Lindner, CPA
Supervisor

Chris, a member of BKD National Not-for-Profit & Government Group, is an audit supervisor. He has more than five years of experience in public accounting, specializing in providing consulting and audit services to governmental entities.

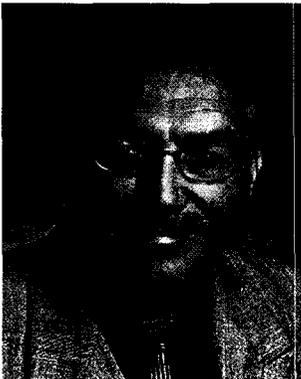
He is a member of the American Institute of Certified Public Accountants and Nebraska Society of Certified Public Accountants. He annually attends in excess of 60 hours of continuing professional education, including qualifying governmental accounting and audit of continuing education. In addition, Chris currently serves as Vice Chairman of the Nebraska Society's State and

Local Governmental Accounting and Auditing Committee.

He has served as the audit in-charge and supervisor on a number of governmental and utility engagements, including City of Lincoln, City of Kansas City, Heartland Consumers Power District, City of Nebraska City and City of Brookings.

Chris is a graduate of Peru State College, Peru, Nebraska, with a B.S. degree in business administration.

He has received at least 120 hours of continuing education over the past three years. At least 80 of these hours every two years comply with Government Auditing Standards' **Yellow Book** guidance.



Roger J. Watton, CPA
Partner

Roger is regional industry leader for BKD National Not-for-Profit & Government Group. He has more than 35 years of experience in accounting, audit and consulting for not-for-profit and governmental entities.

He has served as the engagement partner on a variety of engagements, *e.g.*, City of Lincoln, City of La Vista, City of Bellevue and NMPP Energy Companies and currently spends more than 50 percent of his time working in the not-for-profit and government industries. Roger regularly provides concurring review services for other BKD offices particularly for governmental entities. He has been a presenter and speaker on a variety of

not-for-profit and government-related topics and attends several government seminars and conventions annually.

Roger is a member of the American Institute of Certified Public Accountants and Nebraska Society of Certified Public Accountants. He is involved with the League of Nebraska Municipalities, Government Finance Officers Association and National League of Cities.

He is a graduate of University of Nebraska-Lincoln, with a B.S. degree in business administration.

Roger has received at least 120 hours of continuing education over the past three years. At least 80 of these hours every two years comply with Government Auditing Standards' **Yellow Book** guidance.

Additional Resources



Michael G. Wolfe, CPA

Partner

Mike provides technical support to BKD auditors, implements new professional standards, develops technology resources, reviews engagements, assists with professional education, resolves independence issues and helps with the internal office inspection process.

Mike joined BKD's National Office in 2002 after working in the Springfield, Missouri office, where he provided audit and consulting services for not-for-profit and government organizations and real estate companies. He currently serves as the national accounting and auditing director for the not-for-profit and government industries.

He is a member of the American Institute of Certified Public Accountants and Missouri Society of Certified Public Accountants.

Mike is a 1996 *summa cum laude* graduate of Missouri State University, Springfield, with a B.S. degree in accounting and a minor in computer information systems.



Andrew M. Richards, CPA

Senior Manager

Andy is a member of BKD National Not-for-Profit & Government Group. With more than 13 years of experience at BKD, he provides audit and advisory services to not-for-profit and governmental entities. He also assists the BKD National Office in providing technical support to BKD auditors, developing firm guidance on governmental accounting standards, reviewing governmental audit engagements, developing professional education on government-related topics and performing internal office inspections.

From December 2007 through January 2010, Andy participated in the governmental accounting standards-setting process as a practice Fellow with the Governmental Accounting Standards Board (GASB) in Norwalk, Connecticut. During that time, he acted as a GASB project manager working on the Codification of Pre-November 30, 1989, Financial Accounting Standards Board Pronouncements Project, GASB Statement No. 14, *The Financial Reporting Entity* Reexamination Project, as well as the GASB Comprehensive Implementation Guide update. He also assisted the GASB technical research staff in responding to technical inquiries submitted by their constituency and performed several speaking engagements on behalf of GASB.

He is a member of the American Institute of Certified Public Accountants and Arkansas Society of Certified Public Accountants. He has served as a local board member of the BKD Foundation.

Andy is a 1996 graduate of University of Arkansas, Fayetteville, with a B.S. degree in business administration and accounting.



Dennis W. Yockey, CPA
Partner

Dennis has more than 30 years of experience in public accounting and is the leader of BKD's Colorado not-for-profit and government team. He has extensive experience with governmental audits, not-for-profit, casino and other for-profit organizations, and his specialty areas include airports, utilities, parking systems, wastewater systems and other enterprises. He also consults with clients on derivatives, bond refundings and complex revenue recognition transactions.

He has written articles published in **Business Planning and Management Accounting** and was awarded the Certificate of Merit by the Institute of Management Accountants (IMA) for his manuscript on forensic accounting. He has conducted a variety of seminars for firm and industry audiences.

Dennis serves on the board and is treasurer of the Colorado Springs Area Chamber of Commerce and is a member of the American Institute of Certified Public Accountants, Colorado Society of Certified Public Accountants (CSCPA) and IMA. He has served on the CSCPA Governmental Accounting Committee.

He is a graduate of The University of Kansas, Lawrence, with a B.S. degree in business and accounting.

3. A list of or the number of professionals in the office who are experienced in governmental auditing and GASB Statement 34.

As part of BKD's network of approximately 115 not-for-profit and government auditors, BKD's Nebraska offices have more than 15 professionals experienced in governmental audits and GASB Statement 34. Sarpy County can experience peace of mind knowing that your team is well-trained to provide the experience and insight you desire.

4. Availability of individuals within the firm, who are heavily involved in governmental auditing and reporting, with which the audit team may consult.

As shown in the additional resources section of item two above, we have several firm-wide resources that our local team may call upon, if needed. Because we organize ourselves in industry groups and attend training as a group, our Nebraska team is very familiar with members of BKD's Not-for-Profit and Government Group around the firm. We frequently network with other members of the team to share ideas, discuss industry issues and consult on client issues. The additional resources listed above are a few of the key individuals within our government practice and can be available to our team when necessary.

E. Scope of Services

Briefly describe your understanding of the scope of services to be provided indicating any specific information or procedures which will address the following:

Please see the Service Descriptions section regarding our approach to audit services.

1. Ability to identify and address critical areas of exposure and nonconforming activities.

As previously mentioned, BKD National Not-for-Profit & Government Group includes more than 180 CPAs and advisors with the training, knowledge and experience to meet Sarpy County's desires to identify and address critical areas of exposure. Through our participation with associations focused on improving the overall quality of financial management of not-for-profit and government organizations, BKD professionals make numerous presentations annually. We do our part to help keep our clients informed about the latest trends and topics that are important to them. For a complete list of training available through BKD, visit our events calendar at bkd.com.

2. Increases in audit efficiencies based on previous experience.

Audit Efficiencies

An efficient audit begins far in advance of final fieldwork. To limit false starts and incomplete requests during our final audit procedures, we will ask to meet with your team to complete detailed discussions of your operations, financial structure and the applicability of accounting standards to your financial statements. Based on these discussions, we will work with you to determine your readiness for the audit based on current policies and procedures and identify issues that must be resolved before we begin. This may include any required third-party reports or key historical transactions that need to be analyzed and reflected in the financial statements.

Based on these discussions and other planning procedures, and before we begin our audit fieldwork, we will provide you a detailed client request list. Sarpy County's complete, accurate and timely completion of the items requested on this listing will be a key driver in the efficiency of your audit.

BKD's Approach to Containing the Costs of Financial Statement Audits

Containing the costs of the professional services we provide to Sarpy County is important and we are committed to doing so. BKD employs a variety of mechanisms and strategies to keep our costs low. These include, first and foremost, an emphasis on quality that has rewarded us with an unparalleled litigation history and has reduced professional liability insurance costs. This focus on quality extends beyond BKD's internal operations to everything we do to help provide efficient delivery services to our clients. Your BKD engagement team is trained to make every effort to identify and incorporate efficiencies into its audit approach. Some of the ways this is done include:

- ▲ Using a completely paperless audit approach
- ▲ Increasing the use of technology, including certain data extraction tools like ACL
- ▲ Conducting engagement team brainstorming sessions to identify potential efficiencies
- ▲ Delegating work appropriately among engagement team members
- ▲ Requesting an Engagement Efficiency Review by another partner or manager not associated with the engagement to identify efficiencies to implement
- ▲ Tailoring our audit approach to specific audit risks each year
- ▲ Improving client assistance with audit workpaper and financial statement preparation
- ▲ Using special industry-specific tools that include client-specific audit programs, model financial statements and footnotes and internal control questionnaires

3. Improvements in understanding and assessments of risk.

As a component of developing our audit approach, we will spend considerable time documenting and testing the internal control structure used by Sarpy County and its related entities. This will include a multi-phased approach as follows:

- ▲ We will ask Sarpy County's staff to update various industry-specific questionnaires designed to summarize your control structure. Then we will scrutinize the changes in your current structure and determine what key controls you have developed for each material control objective. During this process, we will look for gaps in your control structure and summarize recommendations for management and the Board of Commissioner's consideration.
- ▲ Once all key controls have been identified, we will perform walkthroughs of those controls as required by the Risk Assessment Suite of Audit Standards. We will search for gaps in the operation of these controls and offer suggestions for improvement that we identify.

- ▲ We help you update and complete detailed duties grids specifically designed for government entities and challenge your assignment of various duties for potential segregation conflicts. We will perform additional walk-through procedures for areas where conflicts may exist but compensating controls have been developed. For conflicts that have not been mitigated, we will summarize the conflict and resulting risk, report our findings to management and the board and help you design control changes that would remove the conflict in a cost-beneficial manner.
- ▲ As part of our audit, we will conduct a review of Sarpy County's information technology (IT) controls and security assessment to consider what controls you have implemented to protect the confidentiality, integrity and availability of your critical information assets and if those are operating as intended. This includes reviewing the design of your IT system security controls, as well as determining the effectiveness of these controls and security measures.

F. Exceptions

Conditional or qualified proposals are subject to rejection in whole or in part.

1. All exceptions to the requirements, conditions, specifications, or other provisions of this RFP must be in writing and attached as an exhibit to the proposal clearly labeled "Exceptions & Clarifications of the Requirements" at the time of submission by the Proposer.

a. Exceptions and clarifications made in any other manner or form whether by omission or by inclusion in any other manner other than as specifically described herein shall not be made a part of the resulting contract.

b. Exceptions and clarifications made by the Proposer which are determined to be acceptable to the County shall be made a part of the resulting contract by inclusion as a provision of a mutually executed Amendment to the Contract.

c. Exceptions and clarifications which are not made a part of said Amendment shall not be included in the contract nor be binding upon the County and the requirements, conditions, specifications, and provisions of the RFP shall prevail.

We do not have any exceptions to the requirements, conditions, specifications or other provisions stated in this RFP.

G. Proposed Project Schedule

Indicate a proposed time schedule for completing the work, assuming the contracts will be issued on or about April 12, 2011. This schedule should include tentative fieldwork dates and the latest delivery date of the final auditing reports. Fieldwork relating to individual offices may begin around July 15. Fieldwork relating to the County's financial statements may begin around November 1 and the final report will be delivered no later than January 15.

Audit & OMB Circular A-133 Project Milestones	Completion Date
Contract Issued	April 12 2011
Planning & Risk Assessment	July 2011 – August 2011
Fieldwork, Testing & Further Audit Procedures	November 2011
Report & Communications Delivery	December 2011
Presentation	January 2012

H. Fees & Compensation

Provide the following information by year for each of the five years:

1. Estimate total hours (use actual estimated hours).

BKD knows our clients do not like fee surprises. Neither do we. Our goal is to be candid and timely, and we want to answer your questions about fees upfront. We determine our fees by evaluating a number of variables: the complexity of the work, the project's scope, the time we will spend and the level of professional staff needed.

Sarpy County, Nebraska	Estimated Hours				
	2011	2012	2013	2014	2015
Year Ending June 30					
Financial Statement & OMB Circular A-133 Audit	500	400	400	400	400

In addition, the above estimated hours have been included in the Audit Services Bid Form found in the Appendix. Our hours in 2011 anticipate additional hours to become acquainted with Sarpy County, develop documentation, gather information and prepare an audit plan. We view this time as an investment in our working relationship with Sarpy County. You will not be charged for this additional time.

2. The hourly rate of staff classification.

Hourly Rates

Any work outside the scope of this engagement will be priced according to our standard hourly rates.

Staff Levels	Hourly Rates
Partner	\$275 to \$350
Manager	\$190 to \$250
Staff, Seniors, Supervisors	\$115 to \$175

3. The all-inclusive maximum fee and out-of-pocket expenses which will not be exceeded.

Travel costs and an administrative fee to cover out-of-pocket expenses such as copies, postage and other delivery charges, supplies, technology-related costs, such as computer processing, software licensing, research and library databases and similar expense items have been built into the all-inclusive fee below. Our fees assume a maximum of two major federal programs each year. If additional programs are required to be audited, our fees will increase.

If audit preparation materials are not received from you on a timely basis or if our process is delayed by you due to inadequate and/or inaccurate information, we will bill you separately for any additional time incurred as a result of delays. This additional billing will be accompanied by a detail of the additional hours incurred by personnel and area or issue. We agree to inform you in advance if such circumstances arise so there is an opportunity for you to address such issues without incurring additional costs or to negotiate the amount of assistance you would like us to provide.

Proposed Fees

Sarpy County, Nebraska					
Year Ending June 30	2011	2012	2013	2014	2015
Financial Statement & OMB Circular A-133 Audit	\$45,000	\$46,350	\$47,750	\$49,180	\$50,650

4. Extenuating circumstances may exist throughout the contract period which may require mutually agreed upon adjustments to the contract prices. Such charges, which are mutually agreed upon, shall be incorporated in written amendments to the contract.

During the course of our audit, we may also encounter unforeseen issues relating to accounting or reporting matters that significantly affect the audit. If such matters arise, and we believe that they will result in additional charges, we agree to inform you in advance and provide an estimate of the additional hours we expect to incur. However, we will not proceed without first confirming the matter(s) at hand and obtaining your approval. Our fees may increase if our duties or responsibilities change because of new rules, regulations and accounting or auditing standards. We will consult with you should this happen.

Service Descriptions

Audit under OMB Circular A-133 & Government Auditing Standards

BKD performs hundreds of Single Audits annually focusing on two objectives: first, an audit of your financial statements and reporting on the Schedule of Expenditures of Federal Awards (SEFA) in accordance with *Government Auditing Standards* (GAS), and second, an audit of compliance for federal awards expended during the fiscal year.

At least one-third of our not-for-profit and government clients receive federal funding. Our extensive experience with compliance testing in accordance with OMB Circular A-133 can help provide Sarpy County with a Single Audit performed properly and submitted timely.

Our A-133 Audit Approach

During our audit procedures of federal award programs, we do not simply look for findings to report. We look for opportunities to advise you of more efficient ways to comply with federal regulations to reduce the risks of sanctions or reduced funding. BKD has developed contacts at federal agencies and has been able to work cooperatively with these agencies to resolve or avoid issues for our clients.

Entities subject to OMB Circular A-133 and *Government Auditing Standards* will benefit from BKD's specially designed audit programs, checklists and database of federal audit programs.

Identification and testing of your federal programs will be performed primarily during interim fieldwork, if possible. We have found this to be the most efficient manner in which to conduct our audit services when the additional A-133 requirements are present.

Training Requirements for A-133 Auditors

Sarpy County can have confidence knowing BKD auditors are experienced in testing A-133 funding and reporting compliance. Our audit staff members are required to receive at least 120 hours of continuing education every three years, and for auditors that are part of BKD National Not-for-Profit & Government Group, at least 80 of these hours every two years must comply with *Government Auditing Standards' Yellow Book* guidance. Staff members attend a series of core audit and accounting courses over the first four years of their careers. Staff subsequently receives additional training on accounting and audit for the not-for-profit and government environment.

Financial Statement Audit

BKD's audit approach focuses on areas of higher risk—the unique characteristics of Sarpy County's operating environment, the design effectiveness of your internal controls and your financial statement amounts and disclosures. The objectives: to express an opinion on the conformity of your financial statements, in all material respects, with U.S. generally accepted accounting principles (GAAP) and determine within a reasonable degree of certainty whether error or fraud has caused the financial statements to be materially misstated.

Below is our five-phase approach to your financial statement audit. We will work with you to develop an audit plan tailored to your specific circumstances and risks.

Phase 1: Planning

BKD will work closely with your management and Board of Commissioners early during the audit, as required by auditing standards, giving the group an overview of the scope and timing. We ask that your Board let us know about any risk issues, any areas they would like us to perform additional procedures or anything else material to the audit.

Timing & Your BKD Team

Overall, we plan to spend two to three weeks in your offices working. Your BKD team will include an experienced engagement in-charge and two to three staff members. They will perform audit procedures and gather information needed to support our opinion.

Materiality

BKD has a defined methodology for governmental clients that does not simply consider the change in net assets but focuses on total assets and total revenue at the government-wide and fund levels to scope our audit approach, to evaluate actual or potential errors and to develop audit samples. In addition, we will seek the input of your Board of Commissioners to further direct our testing procedures prior to finalizing our scope.

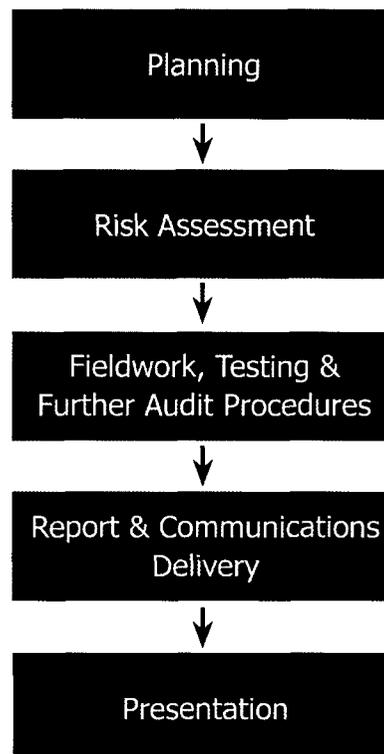
Phase 2: Risk Assessment

BKD will follow standards established by the Auditing Standards Board of the American Institute of Certified Public Accountants (AICPA). These auditing standards affect the amount and type of information BKD will gather to conduct your audit.

We will:

- ▲ Obtain an understanding of your business and business environment, significant risks you face and how you mitigate those risks. This will include examining how you measure and manage financial performance, as well as your internal control over financial reporting.
- ▲ Examine and discuss where your financial statements might be susceptible to material misstatement or fraud.
- ▲ Determine if internal controls have been implemented and assess the general controls around your information technology area or department.

Our Five-Phase Approach to Financial Statement Audits



We will examine your internal controls documentation and ask you to complete various questionnaires for significant operating cycles and financial statement areas. In addition, we will observe transactions or prepare or review narratives describing the steps taken during various phases of your operating cycles.

We expect to interview your personnel and review prior governing board minutes as part of our information-gathering process.

Phase 3: Fieldwork, Testing & Further Audit Procedures

We will perform fieldwork testing of audit balances to design audit tests to take advantage of strengths in your internal control system.

During fieldwork, we will:

- ▲ Assess risks of material misstatement for the most significant financial statement amounts and disclosures
- ▲ Ask management to further explore and clarify any potential misstatements the auditor has identified
- ▲ Evaluate the materiality of those misstatements
- ▲ Perform substantive tests on material account balances
- ▲ Evaluate significant unusual transactions
- ▲ Conclude all identified risks of material misstatement have been addressed
- ▲ Hold a formal exit conference with management to share findings and preliminary deliverables

BKD also will perform some tests from the following alternatives:

- ▲ Test key items – Some items within an account may be large enough by themselves to involve significant risk of material misstatement. These key items can be audited individually.
- ▲ Sampling – A detailed audit of representative individual items (a sample) selected from a population.
- ▲ Analytical procedures – Taking a closer look at a grouping of information by examining it as it relates to other accounts, historical trends or other measures.

Phase 4: Report & Communications Delivery

Our commitment to a smooth engagement also includes the timely delivery of our completed report. Soon after completing our fieldwork, we deliver our audit report and other communications. To make sure you get the results you expect, our quality control professionals will review and, if needed, further challenge the work performed.

We know a great deal of audit information often comes from third parties. Sometimes information from those parties is not received on time. To keep your report timely, we will keep you informed and may ask your help getting third-party information.

Phase 5: Presentation to Board of Commissioners

You may want to formally share your audit results with your Board of Commissioners. We can help make a presentation to your board, answer their questions and help them better understand the financial statements.

The Auditing Standards Board's Statement on Auditing Standards No. 114 (SAS 114), *The Auditor's Communication With Those Charged With Governance*, establishes standards and provides guidance on the auditor's communication with those charged with governance. We will discuss its implications with you.

Appendix

Additional Service Suggestions

Risk Assessment & Internal Control Review

Risk assessments and internal controls reviews help organizations follow internal policies and procedures consistently and help to identify potential trouble areas. BKD's approach also can identify operational areas that could be more efficient.

Fraud Prevention

The typical company loses five percent of its annual revenue to fraud, according to a recent study by the Association of Certified Fraud Examiners. BKD's Forensics & Valuation Services (FVS) division can help Sarpy County identify and reduce opportunities for fraud by reviewing your internal audit procedures, recommending antifraud internal controls and conducting procedure reviews.

BKD's FVS team is made up of individuals with diverse backgrounds in accounting, audit, law and computer forensics. FVS team members have certifications, including certified public accountant and Certified Fraud Examiner or are certified in financial forensics by the American Institute of Certified Public Accountants.

Data Mining - Accounts Payable & Payroll

BKD's proprietary forensic data mining service is designed to use cutting-edge data analysis and mathematical algorithms to assist in identifying questionable relationships, *e.g.*, vendor/employee and other patterns indicative of fraud or questionable transactions. Forensic data mining may result in findings requiring additional follow-up or investigation. BKD can provide this service at your request or you can perform it internally. At the conclusion of the forensic data mining engagement, the findings are presented either orally or through a written report.

Peer Review Report



System Review Report

To the Partners of BKD, LLP
and the Center for Public Company
Audit Firms Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of BKD, LLP (the firm) applicable to non-SEC issuers in effect for the year ended May 31, 2008. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under the *Government Auditing Standards*; audits of employee benefit plans, and an audit performed under FDICIA.

In our opinion, the system of quality control for the accounting and auditing practice applicable to non-SEC issuers of BKD, LLP in effect for the year May 31, 2008 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. BKD, LLP has received a peer review rating of *pass*.

Clifton Gunderson LLP

July 31, 2008

Offices in 17 states and Washington, DC



Audit Services Bid Form

COMPANY NAME: BKD, LLP

**Sarpy County, Nebraska
Audit Services
Bid Form**

<u>Classification</u>	<u>Estimated Hours</u>	<u>Hourly Rates</u>
Partner/Manager	36	\$190 to \$350
Supervisor	100	\$175
Seniors/Staff	264	\$115 to \$150

The total reimbursement, unless specifically agreed by the County and the Vendor, shall not be for more than:

FY 2011 Audit	\$45,000
FY 2012 Audit	\$46,350
FY 2013 Audit	\$47,750
FY 2014 Audit	\$49,180
FY 2015 Audit	\$50,650

*Prices are to be F.O.B. - 1210 Golden Gate Drive, Papillion, NE 68046

References:

Company Name: City & County of Denver, Colorado
 Address: 201 W Colfax Avenue, Denver, CO 80202
 Contact Name: Ms. Beth Machann Phone Number: 720.913.5515
 Fax Number: 720.913.5599 Date of Purchase: 2006
 Email: beth.machann@ci.denver.co.us

Company Name: City of Lincoln, Nebraska
 Address: 555 S 10th Street, Lincoln, NE 68508
 Contact Name: Mr. Don Herz Phone Number: 402.441.7411
 Fax Number: 402.441.8325 Date of Purchase: 2003
 Email: dherz@lincoln.ne.gov

Company Name: City of Bellevue, Nebraska
Address: 210 W Mission Ave, Bellevue, NE 68005
Contact Name: Mr. Rich Severson Phone Number: 402.293.3088
Fax Number: 402.293.3081 Date of Purchase: 2006
Email: richard.severson@bellevue.net

I certify that this bid is submitted in accordance with the specifications issued by Sarpy County.

I acknowledge receipt of the following addenda (if applicable):

Addendum #1 RAO
Addendum #2 -

BKD, LLP
Company Name

Robyn A Devore
Authorized Signature

1120 S. 101st Street, Suite 410
Address

Omaha, NE 68124-1088
City, State & Zip

Robyn A. Devore, CPA
Company Representative (Please print)

402.392.1040
Telephone Number

402.392.1772
Fax Number

rdevore@bkd.com
E-Mail Address

***NOTE: Sarpy County is tax exempt and will provide the proper form upon request.**

BKD at a Glance

experience **BKD**^{LLP}

CPAs & Advisors

Clients – Private and publicly traded companies, governmental entities, not-for-profit organizations and individuals

Total Personnel – Approximately 2,000

Partners & Principals – Approximately 250

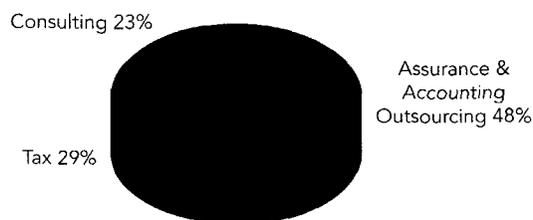
Net Revenues – Approximately \$404 million

Fiscal Year End – May 31

Founded – 1923

Locations – 29 offices serving clients in all 50 states and internationally

Service Mix



Client Service – The BKD Experience is a promise of unmatched client service brought to you by approximately 2,000 CPAs, advisors and dedicated staff who take your business personally.

International Solutions – The firm is the largest U.S. member of Praxity, AISBL, a global alliance of independent firms. We offer multinational clients a gateway to the global marketplace with services delivered by alliance firms committed to the highest standards required in international business.

Professional Affiliations – BKD is a member of the American Institute of Certified Public Accountants (AICPA) and its three quality centers: Center for Audit Quality, Employee Benefit Plan Audit Quality Center and Governmental Audit Quality Center.

BKD is registered with the Public Company Accounting Oversight Board (PCAOB), which is required to serve as an independent auditor of public companies. BKD audits approximately 90 U.S. Securities and Exchange Commission registrants.

Mission Statement – The mission of BKD is to always strive for excellence in providing services to clients, create rewarding career opportunities and maintain sound professional, business and financial standards.

2000

The BKD Experience is a promise of unmatched client service brought to you by approximately 2,000 CPAs, advisors and dedicated staff who take your business personally.

BKD PRIDE Values



experience **BKD PRIDE**

Our Values

What's important to you? A commitment to excellence? Independence and objectivity? A broad skill set? Exceeding expectations? At BKD, these are all essential. That's why every day you can see our partners and employees "living the PRIDE." These values – passion, respect, integrity, discipline and excellence – are the hallmarks of BKD and guide us as we provide solutions for your business and financial needs. Experience what BKD PRIDE values can mean for you.

PASSION

- Passion for service to others
- Passion for making tomorrow better than today

Experience how our dedication and enthusiasm for making tomorrow better than today can help you make informed decisions to improve business and financial outcomes.

RESPECT

- Respect for the differences that make our team strong
- Respect for our legacy and the benefits of change

Experience how our respect for diversity can provide a variety of skills and talents to meet your needs. Respecting the lessons of our legacy and yours, we can help you capitalize on the opportunities change inevitably offers.

INTEGRITY

- Integrity to do the right thing
- Integrity to be objective and independent

Experience how our integrity and objectivity can help you make smart business decisions. You want an advisor to tell you what you need to know, not just what you want to hear.

DISCIPLINE

- Discipline in process and innovation
- Discipline to balance professional and personal commitments

Experience how our well-established protocols and low-risk approaches can help resolve issues and advance your goals.

EXCELLENCE

- Excellence in skills and competencies
- Excellence in our quest to be the best

Experience how our ambition and knowledge, commitment to lifelong learning and drive to improve technical and analytical skills can work to consistently surpass your expectations.

BID

FOR Audit Services

TO BE RECEIVED UNTIL 2:00 P.M.

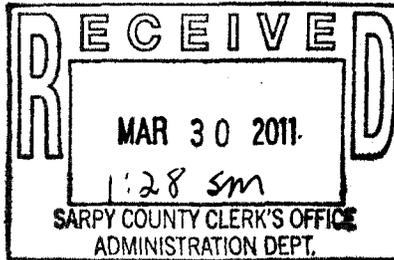
DATE March 31, 2011

FROM

BKD, LLP

1120 S. 101st Street, Suite 410

Omaha, NE 68124



DEBRA HOUGHTALING
SARPY COUNTY CLERK
1210 GOLDEN GATE DRIVE
PAPILLION, NEBRASKA 68046-2895

BKD^{LLP}

CPAs & Advisors

1120 S. 101st Street, Suite 410
Omaha, NE 68124-1088

DEB HOUGHTALING
SARPY COUNTY BOARD BUSINESS OFFICE
1210 GOLDEN GATE DRIVE
PAPILLION NE 68046