



MINUTES

Finance and Insurance Committee

December 7, 2015
Jury Assembly Room
Lower Level, Courthouse Annex

MEMBERS PRESENT: Supervisors Melissa Christiansen, Kathy Just, Don Pazynski, Don Phillips, and Vilas Schroeder

MEMBERS EXCUSED:

OTHERS PRESENT: Deputy County Clerk BobbieJean Borkowski, Finance Director Pat Kass, County Administrator Shawn Hennessee, IT Director Kevin Solway, Eagle Herald and Peshtigo Times

1. Call to order

Chair Schroeder called the meeting to order at 9:00 a.m.

2. Agenda

Motion (Phillips/Pazynski) to approve agenda. Motion carried.

3. Public Comment

None

4. Minutes

Motion (Just/Christiansen) to approve minutes of November 9, 2015. Motion carried.

5. IT Report – Exhibit A

6. One Year Extension of Agreement with Modern Business Machines

Motion (Phillips/Just) to recommend County Board approve one year extension of Modern Business Machines agreement for multi-functional devices, subject to Corporation Counsel's approval. Motion carried.

7. Amending the Marinette County Code of Ordinances – Section 2.07 Duties of Officers and Certain Appointees, 2.08 Committees of the County Board, and Section 3.18 "Additional Revenue Policy" – Discussion only

8. Cellcom Agreement

Motion (Christiansen/Pazynski) to recommend County Board approve entering into a two year, with optional one year renewal, agreement with Cellcom for wireless telephone equipment and service at an estimated cost of \$ 1,891.85 per month, pending Corporation Counsel's approval. Motion carried. Exhibit B

9. Removing Taxes

Motion (Just/Phillips) to approve removing tax receivables on Parcel #002-01682.000 (\$1,285.71) and Parcel #034-00146.001 (\$13.01). Motion carried. Exhibit C

10. Agreement with Schenck CPAs to Prepare and File with the Internal Revenue Service Form 1095-C

Motion (Pazynski/Christiansen) to approve entering into a contract with Schenck CPAs to prepare and file with the Internal Revenue Service Form 1095-C and Form 1094-C as required under the Affordable Care Act. Motion carried. Exhibit D

11. Finance Director's Report

October Monthly Investment Report – \$37,749,494.56.

12. Appropriation Entries

Motion (Just/Christiansen) to approve Schedule of Appropriation Entries. Motion carried. Exhibit E

13. Schedule of Paid Invoices

Committee reviewed November Schedule of Paid Invoices.

14. Future Agenda Items

- Amending County Code of Ordinances – Section 2.07 Duties of Officers and Certain Appointees, 2.08 Committees of the County Board, and Section 3.18 “Additional Revenue Policy”

15. Adjournment

Motion (Pazynski/Christiansen) to adjourn at 10:08 a.m. Motion carried.

Next meeting date: Monday January 18, 2016 at 9:00 a.m.

BobbieJean Borkowski
Deputy County Clerk

Date approved/corrected:



MARINETTE COUNTY INFORMATION SERVICES

Information Services Activity Summary December 2015

In addition to the daily operational and support tasks the following activities are notable:

Installed and configured two new virtual domain controllers, currently testing alongside old controllers.

Successfully tested failover from courthouse to LEC and back and developed recovery/failover run book.

Continuing working with/supporting departments as necessary for ongoing implementation of TCM and finance software packages. This included configuration and deployment of web server. No technical issues to report.

Law Enforcement tablets 95% completed – two tablets left to configure, should be done within a week or so.

Sorted, identified and prepared large amount of obsolete items for auction.

Up to date on PC deployments and upgrades.

Completed approximately 20 hours of staff training and completed two staff presentations on email security.

Branch II video screen has again failed. Worked with vendor to get replacement screen ordered - Awaiting installation.

Wireless Phone and Data Services
Request for Proposal 15-054-04

| Description | Cellcom | Sprint |
|-----------------------------------|------------------|------------------|
| Monthly Usage Cost | \$ 1,891.85 | \$ 3,688.97 |
| Annualized Usage Cost | 22,702.20 | 44,267.64 |
| Porting Credit | | (12,650.00) |
| Annualized Average Equipment Cost | 2,272.12 | |
| Total | 24,974.32 | 31,617.64 |

* Sprint provides most phones at no cost, there would be minimal charges for iPhone 6S, holsters, and chargers.

7. IT Report

- New wireless was installed at the Crivitz Highway Shop
- Currently changing power strips at LEC
- New UPS installed in the Courthouse Annex
- Upcoming will be an evaluation with LEC Communications in squad vehicles, looking at moving to more modern communications – cellular based technology
- Updated County Board roll call software, change control is placed on servers
- New UPS arrived in December and was damaged and was sent back for new one
- Courtroom video conferencing has some connectivity issues that are being worked on

8. Three Year Agreement with Unitrends

Motion (Phillips/Just) to recommend County Board approve a three-year agreement with Unitrends for recovery/backup software and maintenance support. Motion carried. Exhibit A

9. Funding for LEC Heated Storage Building Project

Motion (Phillips/Pazynski) to approve request from Building and Property Committee to transfer up to \$10,000 within the 2014 Capital Improvement Fund from the UW lift station replacement project to the Law Enforcement Center heated storage building project for additional costs as result of relocation of utility lines. Motion carried. Exhibit B

10. Designate Revenues over Expenses for Highway Equipment Purchases

Motion (Christiansen/Phillips) to approve designating the revenues over expenses from the performance based projects to be used for equipment purchases. Motion carried. Exhibit C

11. Rescind General Property Tax from Applicable Municipalities

~~Motion (Just/Christiansen) to ask applicable municipalities to rescind general property tax on county owned properties due to palpable errors. Motion carried. Exhibit D~~

12. Finance Director's Report

November Monthly Investment Report – \$34,559,853.06
 December Monthly Investment Report – \$34,120,492.08
 Semi-annual Investment Report – Exhibit E

2014/15 Tax Bill Errors
Finance Committee - January 2015

| <u>Municipality</u> | <u>Parcel No.</u> | <u>County Tax</u> | <u>Total Net Tax</u> |
|---------------------|-------------------|-------------------|----------------------|
| Town of Amberg | 002-01682.00 | \$ 418.81 | \$ 1,285.71 |
| Town of Niagara | 020-00601.012 | 0.42 | 1.42 |
| City of Marinette | 251-04994.000 | 51.62 | 119.40 |
| City of Marinette | 251-04996.000 | 51.62 | 119.40 |
| City of Marinette | 251-04997.000 | 51.62 | 119.40 |
| City of Marinette | 251-04998.000 | 51.62 | 119.40 |
| | | <u>\$ 625.71</u> | <u>\$ 1,764.73</u> |



\$625.71 County tax possible charge back eligible to be recouped through tax levy.
(Eligible above levy limit)

\$1,764.73 Payment by County if taxes not rescinded.

Pat Kass

From: Pat Boshen <patboshen@gmail.com>
Sent: Monday, November 23, 2015 4:26 PM
To: Pat Kass
Subject: Re: FW: 2014 Tax bill Palpable Errors - Amberg

I originally brought the charge back to the boards attention in March of 2015. At that point they took no action. I brought it back to the their attention again at a duly noticed meeting on November 19 and after a brief review and discussion of the issue Supervisor Holmes, with a second by Supervisor Werner, made a motion to refuse the charge back as requested by Marinette County. Chairman Mattison also agreed with the decision making it unanimous. Pat Boshen, clerk

On Thu, Nov 12, 2015 at 2:06 PM, Pat Kass <PKass@marinettecounty.com> wrote:

Pat,

The Town needs to refund the tax if they agree an error was made and do the chargeback. Who made the error is not in dispute. If you need assistance with the chargeback procedure, I will be happy to assist you. If the Town disagrees that there was an error, then there is no further action we can do. Please send me the Town's minutes as to the Board's decision.

Sincerely,

Pat

Patrick Kass, CPA

Marinette County Finance Director

1926 Hall Ave

Marinette, WI 54143

715-732-7422

pkass@marinettecounty.com

From: Pat Boshen [mailto:patboshen@gmail.com]
Sent: Thursday, November 12, 2015 1:38 PM

To: Pat Kass

Subject: Re: FW: 2014 Tax bill Palpable Errors - Amberg

The last decision was that the county made the error so the county is responsible for doing the paperwork on the charge back. You were informed of this decision last spring. Pat Boshen, clerk

On Thu, Nov 12, 2015 at 11:57 AM, Pat Kass <PKass@marinettecounty.com> wrote:

Pat,

I need to determine the status of the property tax issue described below. The last information I received was the issue was going to the Town Board to be discussed.

Please let me know what the board decided.

Sincerely,

Pat

Patrick Kass, CPA

Marinette County Finance Director

1926 Hall Ave

Marinette, WI 54143

715-732-7422

pkass@marinettecounty.com

From: Pat Kass

Sent: Monday, January 19, 2015 11:35 AM

To: 'patboshen@gmail.com'

Cc: Gale Mattison; Vilas Schroeder (vschroeder@marinettecounty.com); John Lefebvre; Bev Noffke

Subject: 2014 Tax bill Palpable Errors - Amberg

Pat Boshen

Clerk

Town of Amberg

Pat,

After delivery of the 2014 tax roll to the Amberg Treasurer we discovered what we believe to be a palpable error under s.74.33 for property owned by Marinette County. Tax Parcel # - 002-01682.000 Assessed Valuation of \$100,900. Total tax bill \$1,285.71. This property is exempt by law from taxation.

The Marinette County Finance Committee is asking the Town to rescind the property tax shown above on the tax roll and chargeback the taxes under s.74.41

The applicable statutes are attached.

Thank you for your consideration in this matter.

Patrick Kass, CPA

Marinette County Finance Director

1926 Hall Ave

Marinette, WI 54143

715-732-7422

Cheryl Allen

From: Tina Barnes
Sent: Wednesday, February 18, 2015 9:51 AM
To: Cheryl Allen
Subject: Parcels to be retired

In Rem *Parcel Retired*

Hi Cheryl,
Here are the parcels we need to have \$0'd out...032-02303.004 (Marinette County) and 034-00146.001 (Schmidt).
Thanks for your help!
Tina

Thanks,
Tina M. Barnes
Marinette County Property Lister
(715)732-7548
tbarnes@marinettecounty.com



Marinette County

Bev Noffke - County Treasurer
1926 Hall Avenue Marinette, WI 54143 Phone (715) 732-7430

2/18/2015 RECEIPT: 1518530 CJA TAX YEAR: 2014 REAL ESTATE TAX RECEIPT 1 OF 1

PARCEL NUMBER: 32-02303.004
CURRENT OWNER: MARINETTE COUNTY

PROPERTY LOCATION

LEGAL DESCRIPTION: ACREAGE .58
S1/2 NW1/4 S9 T32N R20E EX 720188 (WILDLIFE LN REMAINS)

| | |
|-----------------------|-------------|
| NET AMOUNT DUE | |
| GENERAL TAX | 1.39 |
| SPECIAL CHARGES | .00 |
| DELINQUENT CHARGES | .00 |
| SPECIAL ASSESSMENTS | .00 |
| FOREST/CROP | .00 |
| INTEREST DUE | .00 |
| TOTAL DUE | 1.39 |

| | |
|----------------------|------|
| AMOUNT PAID | |
| GENERAL TAX | 1.39 |
| GENERAL INTEREST | .00 |
| SPECIAL CHARGES | .00 |
| SPEC CHG INTEREST | .00 |
| DELINQUENT CHARGES | .00 |
| DELO CHG INTEREST | .00 |
| SPECIAL ASSESSMENT | .00 |
| SPEC ASMT INTEREST | .00 |
| FOREST/CROP | .00 |
| FOREST/CROP INTEREST | .00 |

| | |
|-------------------------|--------|
| ***** | |
| * TOTAL CASH RECEIVED | .00 * |
| * TOTAL CHECKS RECEIVED | 1.39 * |
| * TOTAL RECEIVED | 1.39 * |
| * CHANGE | .00 * |
| ***** | |

IN REM 2014-CV-127

MARINETTE COUNTY
1926 HALL AVE
MARINETTE WI 54143-1717

| | |
|----------------------|-------------|
| TOTAL PAID | 1.39 |
| TAX DUE | .00 |
| ACCUMULATED INTEREST | .00 |
| BALANCE DUE | .00 |

TAX RECEIPT IS NOT VALID UNTIL ALL CHECKS HAVE CLEARED ALL BANKS
DELINQUENT TAXES ARE SUBJECT TO 1% INTEREST PER MONTH
TREASURER IS NOT LIABLE FOR TAXES PAID IN ERROR



Marinette County

Bev Noffke - County Treasurer
1926 Hall Avenue Marinette, WI 54143 Phone (715) 732-7430

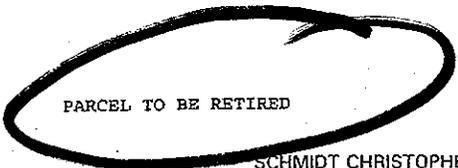
2/18/2015

RECEIPT: 1518531 CJA TAX YEAR: 2011

REAL ESTATE TAX RECEIPT 1 OF 3

PARCEL NUMBER: 34-00146.001
CURRENT OWNER: SCHMIDT CHRISTOPHER
PROPERTY LOCATION: BERG ROAD

LEGAL DESCRIPTION: ACREAGE - .96
PRT SE SW S8 T32N R22E AS EX & RET IN 735453(BERG RD)



PARCEL TO BE RETIRED

SCHMIDT CHRISTOPHER
2791 C EDWARDS ST
ETROY WI 53120-1394

Table with 2 columns: Description, Amount. Rows include NET AMOUNT DUE, GENERAL TAX (4.35), SPECIAL CHARGES (.00), DELINQUENT CHARGES (.00), SPECIAL ASSESSMENTS (.00), FOREST/CROP (.00), INTEREST DUE (.00), TOTAL DUE (4.35).

Table with 2 columns: Description, Amount. Rows include AMOUNT PAID, GENERAL TAX (4.35), GENERAL INTEREST (.00), SPECIAL CHARGES (.00), SPEC CHG INTEREST (.00), DELINQUENT CHARGES (.00), DELO CHG INTEREST (.00), SPECIAL ASSESSMENT (.00), SPEC ASMT INTEREST (.00), FOREST/CROP (.00), FOREST/CROP INTEREST (.00).

Table with 2 columns: Description, Amount. Rows include TOTAL PAID (4.35), TAX DUE (.00), ACCUMULATED INTEREST (.00), BALANCE DUE (.00).

TAX RECEIPT IS NOT VALID UNTIL ALL CHECKS HAVE CLEARED ALL BANKS
DELINQUENT TAXES ARE SUBJECT TO 1% INTEREST PER MONTH
TREASURER IS NOT LIABLE FOR TAXES PAID IN ERROR



Marinette County

Bev Noffke - County Treasurer
1926 Hall Avenue Marinette, WI 54143 Phone (715) 732-7430

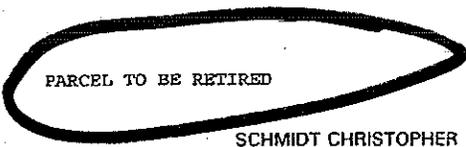
2/18/2015

RECEIPT: 1518532 CJA TAX YEAR: 2012

REAL ESTATE TAX RECEIPT 2 OF 3

PARCEL NUMBER: 34-00146.001
CURRENT OWNER: SCHMIDT CHRISTOPHER
PROPERTY LOCATION: BERG ROAD

LEGAL DESCRIPTION: ACREAGE - .96
PRT SE SW S8 T32N R22E AS EX & RET IN 735453(BERG RD)



PARCEL TO BE RETIRED

SCHMIDT CHRISTOPHER
2791 C EDWARDS ST
ETROY WI 53120-1394

Table with 2 columns: Description, Amount. Rows include NET AMOUNT DUE, GENERAL TAX (4.16), SPECIAL CHARGES (.00), DELINQUENT CHARGES (.00), SPECIAL ASSESSMENTS (.00), FOREST/CROP (.00), INTEREST DUE (.00), TOTAL DUE (4.16).

Table with 2 columns: Description, Amount. Rows include AMOUNT PAID, GENERAL TAX (4.16), GENERAL INTEREST (.00), SPECIAL CHARGES (.00), SPEC CHG INTEREST (.00), DELINQUENT CHARGES (.00), DELO CHG INTEREST (.00), SPECIAL ASSESSMENT (.00), SPEC ASMT INTEREST (.00), FOREST/CROP (.00), FOREST/CROP INTEREST (.00).

Table with 2 columns: Description, Amount. Rows include TOTAL PAID (4.16), TAX DUE (.00), ACCUMULATED INTEREST (.00), BALANCE DUE (.00).

TAX RECEIPT IS NOT VALID UNTIL ALL CHECKS HAVE CLEARED ALL BANKS
DELINQUENT TAXES ARE SUBJECT TO 1% INTEREST PER MONTH
TREASURER IS NOT LIABLE FOR TAXES PAID IN ERROR



Marinette County

Bev Noffke - County Treasurer
1926 Hall Avenue Marinette, WI 54143 Phone (715) 732-7430

#265
2/28/15
3/11/15
EG

2/18/2015

RECEIPT: 1518533 CJA TAX YEAR: 2013

REAL ESTATE TAX RECEIPT

3 OF 3

PARCEL NUMBER: 34-00146.001
CURRENT OWNER: SCHMIDT CHRISTOPHER
PROPERTY LOCATION: BERG ROAD

| | |
|---------------------|------|
| NET AMOUNT DUE | |
| GENERAL TAX | 4.50 |
| SPECIAL CHARGES | .00 |
| DELINQUENT CHARGES | .00 |
| SPECIAL ASSESSMENTS | .00 |
| FOREST/CROP | .00 |
| INTEREST DUE | .00 |
| TOTAL DUE | 4.50 |

LEGAL DESCRIPTION: ACREAGE - .96
PRT SE SW S8 T32N R22E AS EX & RET IN 735453(BERG RD)

| | |
|----------------------|------|
| AMOUNT PAID | |
| GENERAL TAX | 4.50 |
| GENERAL INTEREST | .00 |
| SPECIAL CHARGES | .00 |
| SPEC CHG INTEREST | .00 |
| DELINQUENT CHARGES | .00 |
| DELQ CHG INTEREST | .00 |
| SPECIAL ASSESSMENT | .00 |
| SPEC ASMT INTEREST | .00 |
| FOREST/CROP | .00 |
| FOREST/CROP INTEREST | .00 |
| TOTAL PAID | 4.50 |
| TAX DUE | .00 |
| ACCUMULATED INTEREST | .00 |
| BALANCE DUE | .00 |

PARCEL TO BE RETIRED

| | |
|-------------------------|---------|
| ***** | |
| * TOTAL CASH RECEIVED | .00 * |
| * TOTAL CHECKS RECEIVED | 13.01 * |
| * TOTAL RECEIVED | 13.01 * |
| * CHANGE | .00 * |
| ***** | |

SCHMIDT CHRISTOPHER
2791 C EDWARDS ST
ETROY WI 53120-1394

TAX RECEIPT IS NOT VALID UNTIL ALL CHECKS HAVE CLEARED ALL BANKS
DELINQUENT TAXES ARE SUBJECT TO 1% INTEREST PER MONTH
TREASURER IS NOT LIABLE FOR TAXES PAID IN ERROR

DR 100-00-12210 13.01

CR 100-00-11110 13.01
w/aff of parcel #034-146.001 TAXES
2011, 2012 & 2013



Schenck
SC

CPAs AND SO MUCH MORE.

November 6, 2015

Patrick Kass
Marinette County
1926 Hall Ave
Marinette, WI 54143

Dear Patrick:

Thank you for the opportunity to provide Marinette County with solutions to your Form 1095-C reporting needs. With your acceptance, this letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

Scope of Engagement

We will perform the following services:

1. Using the spreadsheet we provide to you, you will provide us with the necessary information so that we may complete Form 1095-C and Form 1094-C. This engagement assumes you have determined that you are a large employer as defined by the Affordable Care Act and that you have identified which of your employees are full-time as defined by the Affordable Care Act. If you need assistance with either of these, this will be a separate engagement. If you need assistance with gathering the data for our spreadsheet or completing our spreadsheet, this is also a separate engagement.
2. We will prepare Form 1095-C and Form 1094-C and print employee copies and provide envelopes. If you have engaged us to stuff and/or mail, we will also provide you with those services. We will provide you with a copy for your records.
3. We will efile Form 1095-C and Form 1094-C with the Internal Revenue Service (IRS) before the March 31, 2016 deadline.
4. We will provide you with standard wording that you can give to your employees regarding Form 1095-C, the purpose of the form and why they are receiving it.

Responsibilities of Parties

The services provided will be based on the information you provide us. We understand that the information you supply us will be accurate and complete to the best of your knowledge. We will not audit or otherwise verify the information you give us, however, we may ask for additional clarification. If updated or corrected information is provided to us after the forms have been processed, you will be charged for reprocessing based on the time spent and out-of-pocket expenses incurred.

You are ultimately responsible for the proper recording of transactions, for the safeguarding of assets, for maintaining the books and records, for providing the documentation necessary to



support the information contained in any tax returns and for the substantial accuracy of the financial records.

It is important that you understand the government mandated recordkeeping requirements. Tax authorities require you to maintain and retain information substantiating all items reported on your information returns. We will rely on your representation that we have been informed of all of the relevant information and that you have complied with the documentation requirements. For income tax purposes, these records should be kept for a minimum of four years and in many cases longer. Additionally, Schenck SC is not responsible for maintaining an historical copy of your Form 1095-C and Form 1094-C. It is your responsibility to maintain all supporting and final documentation in paper or electronic form.

None of the services we will provide can be relied on to detect errors, irregularities or illegal acts that may exist. However, we will inform the appropriate level of management of any material errors, irregularities or illegal acts that come to our attention, unless they are clearly inconsequential. We have no responsibility to identify or communicate deficiencies in your internal controls as part of this engagement.

We are not responsible for identifying any items that may affect prior year records. If during our work we discover information that affects the prior year records, we will make you aware of the facts. If you become aware of such items, please contact us to discuss the best resolution of the issue.

The returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of a tax examination, we will be available, upon request, to represent you. Such services, however, are not included in the fee for the services identified above.

The IRS imposes various penalties and interest charges for noncompliance with tax law, including for example, failure to file or late filing of tax returns and underpayment of taxes. You, as the taxpayer, remain responsible for the payment of all taxes, penalties and interest charges imposed by the IRS.

Because this engagement could potentially be covered under The Health Insurance Portability and Accountability Act (HIPAA), please see the attached HIPAA Business Associate Agreement (BAA).

Under HIPAA, covered entities that transmit Personal Health Information (PHI) need to take certain precautions with the information, as does the party receiving the information, to protect the privacy of individuals. By definition, if you offer group health insurance, dental, vision, pharmacy coverage or flex spending accounts, you **could** fall within the rules of a plan sponsor which is a "covered entity" under HIPAA. If you are a company that is self-insuring its health insurance needs, you are a covered entity. The information you are supplying for this engagement could potentially be PHI; since Schenck SC cannot be aware of **all details** regarding your health insurance plan, we are outlining via the attached BAA, **our** responsibilities regarding PHI, if any, supplied.

Fees and Billings

Based on the information you provided to us, you estimate that we will prepare 400 Forms 1095-C. You also asked us to stuff but you will mail the employee copy. Based on the above parameters, the fee for Form 1095-C/Form 1094-C services as outlined in this letter will be \$2,060. This amount will increase or decrease should the actual number of forms be different than the number shown above. The above quote includes all time, supplies and set up fees.

Our invoices are due within 30 days of the date on the billing statement. If payment is not received when due, you will be assessed interest charges of 1% per month on all outstanding balances over 30 days old.

Termination and Other Terms

We reserve the right to suspend or terminate services for reasonable cause, such as failure to pay our invoices on a timely basis or failure to provide the information or cooperation necessary for successful performance of our services. If our work is suspended or terminated, you agree that we will not be responsible for your failure to meet government and other filing deadlines, for any penalties or interest that may be assessed against you resulting from your failure to meet said deadlines, and for any other damages (including consequential damages) incurred as a result of the suspension or termination of our work.

We will keep you apprised of any new or amended legislation that is enacted that has a direct impact on the services we have been engaged to provide.

We are pleased to be able to provide you with the above services. Our employees are highly qualified, and many employers would like to employ our staff on a permanent basis. Because of the extensive training and knowledge our staff has developed, their separation would be a significant resource loss to our firm. As part of this engagement, we discourage any offers of employment from you to our employees, whether that offer is a result of an ad for employment in a newspaper, recruiter or directly from your company. If any Schenck SC employee who participates in this engagement is hired by you for any position during the engagement or within one year after the end of the engagement, you will agree to pay a placement fee of 30% of starting salary. The placement fee would be due and payable on the starting date of the employee.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this letter, please sign, date and return the full copy (not just the signature page) via fax or email as follows or mail it to us within 30 days:

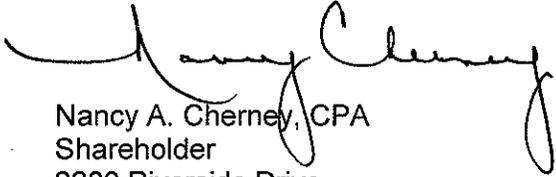
- Fax to 920-617-2424
- Email to kim.smurawa@schencksc.com

Upon receipt of the signed engagement letter, we will send you our Form 1094-C and 1095-C Excel Templates so you may begin completing them.

Patrick Kass
Marinette County
Page 4
November 6, 2015

We look forward to this opportunity to work with you. If you have any questions concerning this engagement letter, please contact Thomas Schultz at 920-996-1197.

Sincerely,



Nancy A. Cherney, CPA
Shareholder
2200 Riverside Drive
P.O. Box 23819
Green Bay, WI 54305-3819

NAC/ks

Attachment

The foregoing has been read, understood and approved, and the undersigned does hereby agree to retain Schenck SC based upon the terms and provisions herein.

ACCEPTED BY _____ Marinette County

Name and Title

Date

TAXPAYER'S COPY

HIPAA BUSINESS ASSOCIATE AGREEMENT

THIS BUSINESS ASSOCIATE AGREEMENT ("Agreement") is made and entered into as of the 6th Day of November 2015 ("Effective Date"), by and between Marinette County ("Covered Entity"), and Schenck, S.C. ("Business Associate").

RECITALS

- A. Covered Entity and Business Associate have entered into one or more agreements (the "Underlying Agreement(s)") pursuant to which Business Associate agrees to perform certain services, activities, or functions performed on behalf of Covered Entity. The scope of such services, activities, or functions is as described in the Underlying Agreements(s) and may include, but is not limited to: medical billing, accounting, compilation services, valuation, consulting services, and audits.
- B. In performing services on behalf of the Covered Entity, Business Associate may create, access, receive, maintain or transmit Covered Entity's Protected Health Information (defined below).
- C. The parties wish to enter into this Agreement to set forth their understanding with regard to Business Associate's Use and Disclosure of Protected Health Information (defined below) in accordance with the business associate agreement requirements of the Health Insurance Portability and Accountability Act of 1996, as amended by the Health Information Technology for Economic and Clinical Health Act, as incorporated in the American Recovery and Reinvestment Act of 2009 ("HITECH"), and all applicable implementing regulations, including, without limitation, the Standards for Privacy of Individually Identifiable Health Information (the "Privacy Rule"), Notification in the Case of Breach of Unsecured Protected Health Information ("Breach Notification Rule"), and the Security Standards for the Protection of Electronic Protected Health Information (the "Security Rule") found at Title 45, Parts 160 and 164 of the Code of Federal Regulations, dealing with the security, confidentiality, integrity and availability of protected health or health-related information, as well as breach notifications (all such laws and regulations shall be collectively referred to herein as "HIPAA").

AGREEMENTS

In consideration of the Recitals and the mutual agreements which follow, Covered Entity and Business Associate agree as follows:

1. Definitions: Capitalized terms used in this Agreement, but not otherwise defined, shall have the same meaning as those terms in the Privacy Rule or the Security Rule.
 - a. Breach means the acquisition, access, Use, or Disclosure of protected health information (PHI) in a manner not permitted under the Privacy Rule which compromises the security or privacy of the PHI. PHI is presumed to be compromised unless Covered Entity or Business Associate, as applicable, documents that there is a low probability that the PHI has been compromised based on a risk assessment of at least the following factors:

- i. The nature and extent of the PHI involved, including the types of identifiers and the likelihood of re-identification;
- ii. The unauthorized person who used the PHI or to whom the Disclosure was made;
- iii. Whether the PHI was actually acquired or viewed; and
- iv. The extent to which the risk to the PHI has been mitigated.¹

Breach excludes:

- (i) Any unintentional acquisition, access or Use of PHI by a workforce member or person acting under the authority of a Covered Entity or Business Associate if such acquisition, access, or Use was made in good faith and within the scope of authority and does not result in further Use or Disclosure in a manner not permitted under the Privacy Rule.
 - (ii) Any inadvertent Disclosure by a person who is authorized to access PHI at a Covered Entity or Business Associate to another person authorized to access PHI at the same Covered Entity or Business Associate, or organized health care arrangement in which the Covered Entity participates, and the information received as a result of such Disclosure is not further used or disclosed in a manner not permitted under the Privacy Rule.
 - (iii) A Disclosure of PHI where a Covered Entity or Business Associate has a good faith belief that an unauthorized person to whom the Disclosure was made would not reasonably have been able to retain such information.²
- b. Protected Health Information or "PHI"³ means that individually identifiable health information (including ePHI as defined below) of the Covered Entity that is created, used, disclosed, maintained, or received by the Business Associate, including demographic information, that identifies an individual, or provides a reasonable basis to believe the information can be used to identify an individual, and relates to:
- (iv) Past, present or future physical or mental health or condition of an individual
 - (v) The provision of health care to an individual
 - (vi) The past, present, or future payment for the provision of health care to an individual excluding:

¹ 45 CFR §164.402.

² 45 CFR §164.402.

³ 45 CFR § 160.103.

1. Regarding a person who has been deceased for more than 50 years;
 2. Employment records held by Covered Entity in its role as employer;
 3. Education records covered by the Family Educational Rights and Privacy Act (FERPA), as amended, 20 U.S.C. 1232g and student records described at 20 U.S.C. 1232g(a)(4)(B)(iv).
- c. Electronic Protected Health Information or "ePHI" means that PHI of Covered Entity which is transmitted by Electronic Media (as defined in the HIPAA Privacy and Security Rule) or maintained in Electronic Media.
- d. Individual means the person who is the subject of PHI, and shall include a person who qualifies under the Privacy Rule as a personal representative of the Individual.
- e. Unsecured Protected Health Information means PHI that is not rendered unusable, unreadable, or indecipherable to unauthorized persons through the use of a technology or methodology specified by the Secretary in the guidance issued under section 13402(h)(2) of Pub. L. 111-5 on the HHS website.

2. Responsibilities of Business Associate.

- a. Prohibition on Unauthorized Use or Disclosure of PHI. Business Associate shall not use or disclose any PHI received from or on behalf of Covered Entity except as permitted or required by the Agreement or this Agreement, as Required by Law, or as otherwise authorized in writing by Covered Entity.
- b. Minimum Necessary. Business Associate shall not request, use or disclose more than the minimum amount of PHI necessary to accomplish the purpose of the Use, Disclosure, or request.
- c. Use and Disclosure of PHI. Business Associate may access, transmit, maintain, retain, modify, record, store, destroy or otherwise hold, use or disclose PHI only for the purpose of providing the services set forth in the Underlying Agreement(s) or as otherwise set forth in this Agreement.
- d. Use of PHI for Business Associate's Operations. Business Associate may use and/or disclose PHI it creates for, or receives from, Covered Entity to the extent necessary for Business Associate's proper management and administration, or to carry out Business Associate's legal responsibilities, only if:
 - (vii) The Disclosure is Required by Law; or

(viii) Business Associate obtains reasonable assurances, evidenced by written contract, from any person or organization to which Business Associate shall disclose such PHI that such person or organization shall:

1. hold such PHI in confidence and use or further disclose it only for the purpose for which Business Associate disclosed it to the person or organization, or as Required by Law; and
2. notify Business Associate, who shall in turn promptly notify Covered Entity, of any occurrence which the person or organization becomes aware of in which there was a privacy or security incident and/or the confidentiality of such PHI was breached.

e. De-identification of PHI. Business Associate may de-identify any and all PHI in accordance with 45 CFR § 164.514(b).

f. Safeguarding of PHI.

- (ix) Business Associate shall use appropriate safeguards and comply with Subpart C of 45 CFR Part 164, Security Standards for the protection of Electronic Protected Health Information, with respect to ePHI, to prevent access, use, or disclosure of ePHI other than as provided for by this Agreement.
- (x) To the extent the Business Associate is to carry out one or more of Covered Entity's obligation(s) under the Privacy Rule, Business Associate shall comply with the requirements of Subpart E that apply to the Covered Entity in the performance of such obligation(s). This includes using appropriate safeguards to prevent inappropriate and/or unauthorized access, use, or disclosure of PHI.
- (xi) Business Associate shall review and modify its privacy and security safeguarding measures as needed to continue providing reasonable and appropriate protection of PHI.
- (xii) Business Associate shall maintain documentation of privacy and security safeguarding measures as required by HIPAA.⁴
- (xiii) Business Associate shall cooperate in good faith in response to any reasonable requests from Covered Entity to discuss, review, inspect, or audit Business Associate's safeguards.

⁴ 45 CFR § 164.306(e).

(b) Subcontractors.⁵ Business Associate agrees to ensure that any third party, including any Subcontractor, that creates, receives, maintains or transmits Covered Entity's Protected Health Information on behalf of Business Associate agrees in writing to the same obligations, restrictions and conditions that apply to Business Associate with respect to such information under this Agreement and/or applicable law, including the HIPAA Privacy and Security Rules, including, without limitation, restrictions, conditions, and requirements regarding implementation of reasonable and appropriate safeguards to protect ePHI and to notify Business Associate of Breaches, Security Incidents and other Nonpermitted Uses or Disclosures of PHI.

(c) Compliance with Electronic Transactions and Code Set Standards. If Business Associate conducts any Standard Transaction for, or on behalf, of Covered Entity, Business Associate shall comply, and shall require any Subcontractor conducting such Standard Transaction to comply, with each applicable requirement of Title 45, Part 162 of the Code of Federal Regulation. Business Associate shall not enter into, or permit its Subcontractors to enter into, any Agreement in connection with the conduct of Standard Transactions for or on behalf of Covered Entity that:

- (i) Changes the definition, Health Information condition, or use of a Health Information element or segment in a Standard;
 - (ii) Adds any Health Information elements or segments to the maximum defined Health Information Set;
 - (iii) Uses any code or Health Information elements that are either marked "not used" in the Standard's Implementation Specification(s) or are not in the Standard's Implementation Specifications(s); or
 - (iv) Changes the meaning or intent of the Standard's Implementations Specification(s).
- g. Access to PHI. In the event Business Associate maintains PHI in a Designated Record Set, Business Associate agrees to provide access, within ten (10) days of Covered Entity's request, to PHI in a Designated Record Set to Covered Entity in order to meet the requirements under 45 CFR 164.524. In the event that an Individual makes a request for access directly to Business Associate, Business Associate shall notify Covered Entity of such request within three (3) business days and cooperate with Covered Entity to permit the Individuals access in accordance with 45 CFR § 164.524(c).

⁵ 45 CFR § 164.308(b)(2), 45 CFR § 164.314(a)(2)(i)(B), 45 CFR § 164.502(a)(5); ARRA/HITECH Title XIII Subtitle D, Section 13404(a)(b).

h. Amendment or Correction to PHI. In the event Business Associate maintains PHI in a Designated Record Set, Business Associate agrees to make any amendment(s) to PHI in a Designated Record Set that the Covered Entity directs or agrees to pursuant to 45 CFR 164.526 at the request of Covered Entity or an Individual, within twenty (20) days of Covered Entity's request for such amendment. In the event a request for amendment is made directly to Business Associate by an Individual, Business Associate will notify Covered Entity of such request within three (3) business days.

i. Reports of Nonpermitted Uses or Disclosures, Security Incidents or Breaches.

(v) Reports of Nonpermitted Use or Disclosure. Business Associate agrees to report to Covered Entity within ten (10) days any Use or Disclosure of the PHI not provided for by this Agreement and cooperate with Covered Entity in its investigation of such event.

(vi) Reports of Security Incidents. For purposes of this Section, "Security Incident" shall have the same meaning as "Security Incident" in 45 CFR § 164.304. Business Associate agrees to promptly notify Covered Entity of any Security Incident involving PHI of which it becomes aware and cooperate with Covered Entity in the investigation. Business Associate will report attempted but unsuccessful Security Incidents that do not result in any unauthorized access, Use, Disclosure, modification or destruction of PHI, or interference with an information system at Covered Entity's request, at least annually even in the absence of the Covered Entity's request. The parties acknowledge and agree that this Section constitutes notice by Business Associate to Covered Entity that attempted but unsuccessful Security Incidents, such as pings and other broadcast attacks on Business Associate's firewall, port scans, unsuccessful log-on attempts, denials of service and any combination of the above, regularly occur and that no further notice of these will be made by Business Associate unless there has been a successful Security Incident.

(vii) Reports Related to Potential Breach of Unsecured PHI.

1. Following the discovery of a Breach of Unsecured PHI, Business Associate shall notify Covered Entity of the Breach. Such notification shall be made without unreasonable delay after discovering the Breach, but no later than ten (10) calendar days after its discovery.

2. Business Associate's notice shall include, to the extent possible, the identification of each Individual whose Unsecured PHI has been, or is reasonably believed by the Business Associate to have been, accessed, acquired, used, or disclosed during or as a result of the Breach. Business Associate shall also provide Covered Entity with at least the following

information: a description of the Breach, including the date of Breach and the date of discovery of the Breach, if known; a description of the types of Unsecured PHI involved in the Breach; any steps Individuals should take to protect themselves from potential harm resulting from the Breach; a brief description of what Business Associate is doing to investigate the Breach, to mitigate harm to Individuals, and to protect against any further Breaches; and any other information requested by Covered Entity related to the Breach. Business Associate shall promptly supplement such notice with additional information as it becomes available, even if such information becomes available after Individuals have been notified of the Breach.⁶

3. Business Associate agrees to cooperate with Covered Entity in the investigation of a Breach of Unsecured PHI and to cooperate with and participate in, to the extent requested by Covered Entity, the notification of Individuals, the media, and the Secretary of any Breach of Unsecured PHI.
- j. Mitigation. Business Associate agrees to mitigate, to the extent practicable, any harmful effect that is known to Business Associate of a Use or Disclosure of PHI by Business Associate in violation of the requirements of this Agreement.
 - k. Tracking and Accounting of Disclosures. So that Covered Entity may meet its accounting obligations under the Privacy Rule, Business Associate agrees to document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an Individual for an accounting of disclosures of PHI in accordance with 45 CFR § 164.528. Business Associate agrees to provide to Covered Entity, within twenty (20) days of Covered Entity's request, the information collected to permit Covered Entity to respond to a request by an Individual for an accounting of Disclosures of PHI in accordance with 45 CFR § 164.528.
 - l. Audit. For purposes of determining Business Associate's or Covered Entity's compliance with HIPAA, upon request of Covered Entity or the Secretary of Health and Human Services, Business Associate shall: (i) make its HIPAA policies and procedures, related documentation, records maintained, and any other relevant internal practices and books relating to the Use and Disclosure of PHI, available to the Secretary of Health and Human Services or to Covered Entity and (ii) provide reasonable access to Business Associate's facilities, equipment, hardware and software used for the maintenance or processing of PHI. Business Associate shall promptly notify Covered Entity of communications with the Secretary regarding PHI and shall provide Covered Entity with copies of any information Business Associate has made available to the Secretary under this Section 2 of the Agreement.

⁶ ARRA/HITECH Title XIII Subtitle D, Section 13402(b); 45 CFR § 164.410; 45 CFR § 164.504(e)(2)(ii)(C); 45 CFR § 164.314(a)(2)(i)(C).

3. Covered Entity's Obligations.

- a. Notice of Privacy Practices. Covered Entity shall notify Business Associate of any limitation in its Notice of Privacy Practices; to the extent such limitation affects Business Associate's permitted Uses or Disclosures.
- b. Individual Permission. Covered Entity shall notify Business Associate of changes in, or revocation of, permission by an Individual to Use or disclose PHI, to the extent such changes affect Business Associate's permitted Uses or Disclosures.
- c. Restrictions. Covered Entity shall notify Business Associate of any restriction in the Use or Disclosure of PHI to which Covered Entity has agreed; to the extent such restriction affects Business Associate's permitted Uses or Disclosures.
- d. Requests. Covered Entity shall not request Business Associate to Use or disclose PHI in any manner that would not be permissible under the Privacy Rule if used or disclosed by the Covered Entity.

4. Term and Termination; Effect of Termination.

- a. Term. This Agreement shall take effect upon the Effective Date and shall remain in effect until terminated in accordance with the terms of this Agreement, provided, however, that termination shall not affect the respective obligations or rights of the parties arising under this Agreement prior to the effective date of termination, all of which shall continue in accordance with their terms.
- b. Termination for Cause. If either party reasonably determines in good faith that the other party has materially breached any of its obligations under this Agreement, the nonbreaching party shall have the right to:
 - (viii) Exercise any of its rights to reports, access and inspection under this Agreement;
 - (ix) Require the breaching party to submit to a plan of monitoring and reporting, as the nonbreaching party may determine necessary to maintain compliance with this Agreement;
 - (x) Provide the breaching party with a thirty (30) day period to cure the breach; and/or
 - (xi) Terminate this Agreement immediately.
- c. Before exercising any of these options, nonbreaching party Entity shall provide written notice to breaching party describing the violation and the action it intends to take.

- d. Termination Without Cause. Covered Entity shall have the right to terminate this Agreement for any reason upon thirty (30) days' written notice to Business Associate. Upon the termination of all Underlying Agreements, either Covered Entity or Business Associate may immediately terminate this Agreement by providing written notice to the other.
- e. Effect of Termination; Return or Destruction of PHI. Upon termination of this Agreement for any reason, Business Associate agrees either to return to Covered Entity or to destroy all PHI received from Covered Entity, or otherwise through the performance of services for Covered Entity, that is in the possession or control of Business Associate or any third party that has received such information from Business Associate or in connection with the performance of services under this Agreement. In the case of PHI which is not feasible to "return or destroy," Business Associate shall extend the protections of this Agreement to such PHI and limit further Uses and Disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business Associate maintains such PHI. Business Associate further agrees to comply with other applicable state or federal law, which may require a specific period of retention, redaction or other treatment of such PHI.

5. Miscellaneous

- a. Amendment. No oral modification of any of the provisions of this Agreement shall be binding on either Party, provided, however, that upon the enactment of any law, regulation, court decision or relevant government publication and/or interpretive guidance or policy that Covered Entity believes in good faith will adversely impact the Use or Disclosure of Protected Health Information under this Agreement, Covered Entity may amend this Agreement to comply with such law, regulation, court decision or government publication, guidance or policy by delivering a written amendment to Business Associate which shall be effective thirty (30) days after receipt, or sooner, if Required by Law.
- b. Interpretation. Any ambiguity in this Agreement shall be resolved in favor of a meaning that permits Covered Entity and Business Associate to comply with HIPAA.
- c. Conflicts. Any provision of the Underlying Agreement that is directly contradictory to one or more terms of this Agreement ("Contradictory Term") shall be superseded by the terms of this Agreement only to the extent of the contradiction, as necessary for the parties' compliance with HIPAA and to the extent that it is reasonably impossible to comply with both the Contradictory Term and the terms of this Agreement.
- d. Integration. This Agreement contains the entire understanding between the parties hereto relating to the subject matter herein and shall supersede any other oral or written

agreements, discussions and understandings of every kind and nature, including any provision in any Underlying Agreement, subject to Section 5(c) above.

- e. Nature of Agreement; Independent Contractor. Nothing in this Agreement shall be construed to create (i) a partnership, joint venture or other joint business relationship between the parties or any of their affiliates, or (ii) a relationship of employer and employee between the parties. Business Associate is an independent contractor and not an agent of Covered Entity. This Agreement does not express or imply any commitment to purchase or sell goods or services.
- f. Survival. All terms that by their nature should survive the termination or expiration of this Agreement shall survive.
- g. Waiver. No delay or failure of either party to exercise any right or remedy available hereunder, at law or in equity, shall act as a waiver of such right or remedy, and any waiver shall not waive any subsequent right, obligation, or default.
- h. Governing Law and Forum. This Agreement shall be governed by and interpreted in accordance with the laws of the state of Wisconsin, excluding its conflicts of law provisions. Jurisdiction and venue for any dispute relating to this Agreement shall exclusively rest with the state courts in Outagamie County, Wisconsin and the federal courts of the Green Bay Division of the Eastern District of Wisconsin.
- i. Counterparts. This BAA may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same document. In making proof of this BAA, it shall not be necessary to produce or account for more than one such counterpart executed by the party against whom enforcement of this BAA is sought.
- j. Regulatory References. A reference in this BAA to a section in the HIPAA Rules means the section as in effect or as amended.
- k. Notice. All notices, requests, demands and other communications required or permitted to be given or made under this BAA shall be in writing, shall be effective upon receipt or attempted delivery, and shall be sent by (i) personal delivery; (ii) certified or registered United States mail, return receipt requested; (iii) overnight delivery service with proof of delivery; or (iv) electronic mail with return electronic mail acknowledging receipt. Notices shall be sent to the addresses below. Neither party shall refuse delivery of any notice hereunder.

i. Covered Entity:

Marinette County

Attention: Patrick Kass

Address: 1926 Hall Ave

Marinette, WI 54143

Email: pkass@marinettecounty.com

ii. Business Associate:

Schenck, S.C.

Attention: Nancy A. Cherney, CPA

Address: P.O. Box 23819

Green Bay, WI 54305-3819

Email: nancy.cherney@schencksc.com

IN WITNESS WHEREOF, each of the undersigned has caused this Agreement to be duly executed in its name and on its behalf.

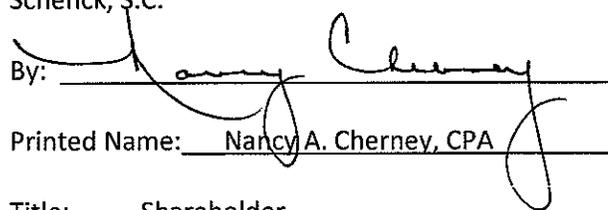
COVERED ENTITY

BUSINESS ASSOCIATE

Marinette County

Schenck, S.C.

By: _____

By: 

Printed Name: _____

Printed Name: Nancy A. Cherney, CPA

Title: _____

Title: Shareholder

Date: _____

Date: 11-6-15

