# JAVA Resolution 09-0409-03

JAVA

Joint Antelope Valley Authority

**WHEREAS,** the Joint Antelope Valley Authority (JAVA), a joint administrative entity created under the Nebraska Interlocal Cooperation Act (Neb. Rev. Stat. § 13-801 et. seq.) by agreement of April 15, 2000 as amended (JAVA Interlocal Agreement) between the Board of Regents of the University of Nebraska, a public body corporate and governing body of the University of Nebraska (University), the City of Lincoln, Nebraska, a municipal corporation (City), and the Lower Platte South Natural Resources District, a political Subdivision of the State of Nebraska (LPSNRD) is now implementing under the JAVA Interlocal Agreement the Phase One Priority Projects of Antelope Valley Amended Draft Single Package; and

**WHEREAS,** JAVA has previously approved by-laws, administrative resolutions, policies and guidelines for the implementation of the Phase One Priority Projects; and

**WHEREAS,** JAVA has received a request from the Nebraska State Auditor including his determination under 84-304(a) that it is necessary to examine certain expenditures of JAVA; and

**WHEREAS,** the Nebraska State Auditor's determination has acknowledged that existing financial audits have already reviewed certain financial data associated with the project, and that it would be most productive to focus attention on other aspects; and

**WHEREAS,** the Nebraska State Auditor's determination is specifically related to a planned attestation review under United States Government Accountability Office, (GAO) Government Auditing Standards ("Yellow Book") section 1.23 related to the Antelope Valley Project's contracts to be provided in the attestation and is not a general financial audit; and

**WHEREAS,** the annual budget for JAVA contains funds for the annual financial audit but does not include a source of funds for attestation or other audit reviews, and JAVA as a joint administrative entity is not authorized to request the same on behalf of any political subdivision.

**NOW THERFORE,** be it resolved by the Administrative Board of the Joint Antelope Valley Authority as follows:

1. JAVA has received a request from the Nebraska State Auditor including his determination under 84-304(a) that it is necessary to examine certain expenditures related to contracts approved by the administrative board.
2. The Chairperson is authorized to fully cooperate with the Nebraska State Auditor in the Auditor's planned attestation review including a) granting permission to access working papers resulting from prior audit examinations; b) facilitating access to records of expenditures made through JAVA related to the Phase One Priority Projects; and c) facilitating a mechanism to fund a portion, not to exceed $50,000, of the costs of the planned attestation with contributions from each of the public entities represented on the administrative board.
3. The Chairperson is also authorized, in consultation with the Treasurer of the administrative board, or his designee, and such other qualified persons as determined by the Chairperson to prepare the management response, if any, related to the attestation review; Provided, however, that no additional expenditures are to be incurred or agreements with outside consultants executed without approval of the administrative board as to availability of funds.

Dated this 9th Day of April, 2009. Introduced by: MacLean

Approved by Unanimous Vote of Chaulche, MacLean, and Johnson after public hearing on this 9th Day of April, 2009.

Signed:

**Joint Antelope Valley Authority**

Vice Chairperson

Glenn Johnson, Chairperson

Approved as to form and Legality

Legal Counsel