

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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September 19, 2016

Bob Sevenker, Chairman
Valley County Board of Supervisors
521 S. 23rd Street
Ord, NE 68862

Casey Hurlburt, Sheriff
Valley County
125 S. 15th Street
Ord, NE 68862

Dear Chairman Sevenker and Sheriff Hurlburt:

As you may know, the Nebraska Auditor of Public Accounts (APA) has both an anonymous hotline number and an email address for Nebraskans to raise issues about possible waste, mismanagement, or fraud within government. In connection with this, we help to provide accurate information to taxpayers and attempt to correct their misperceptions about government. We try to do this in a timely manner and believe this to be a valuable service to the State's citizens.

The APA has received a concern regarding certain financial transactions of the Valley County Sheriff (Sheriff). In response, we began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA requested specific documentation to support 14 claims filed by the Sheriff during fiscal year 2016.

Based upon the outcome of our preliminary work, the APA has determined that a separate financial audit or attestation of the County by the APA is unnecessary for fiscal year end 2016. However, the APA has determined it is necessary for our office to conduct the fiscal year 2017 Valley County audit. A separate letter, as attached, has been sent to the County Board.

Our preliminary work revealed certain internal control or compliance matters, or other operational concerns, that are presented below. The following presentation of those matters, along with the related recommendations, will provide the Valley County Board (Board) and the Sheriff with an opportunity to improve overall financial operations.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified.

1. Lack of Documentation to Support Reimbursement Claims

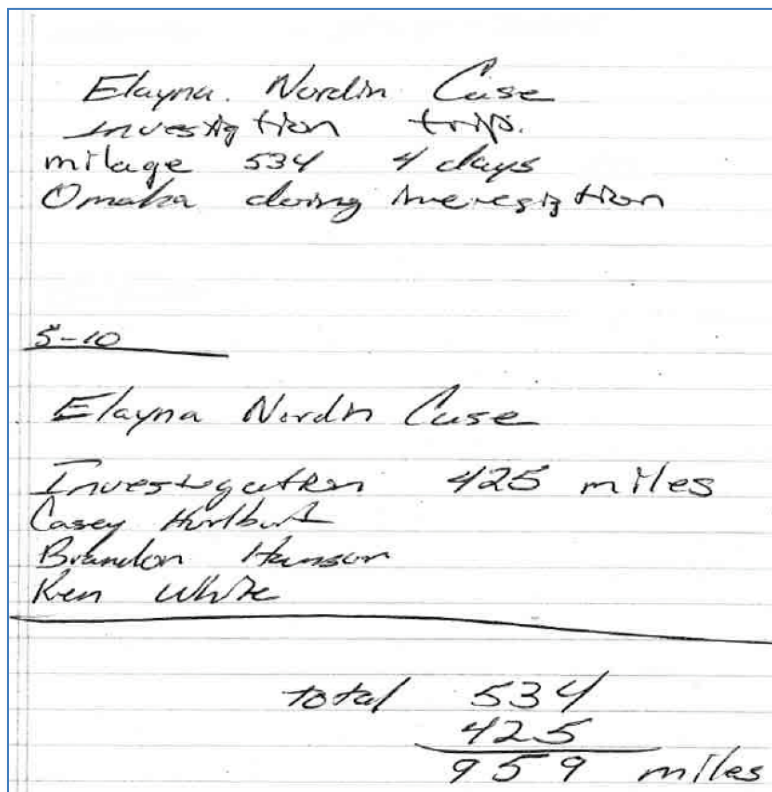
The APA reviewed a number of travel reimbursements made to the Sheriff that lacked adequate documentation to support the underlying claims. Those reimbursements are summarized in the following table:

Type of Claim	Month Claim Audited	Amount Reimbursed	Excess Reimbursement	Description
Mileage Reimbursement	June 2015	\$517.86	\$100.98	Mileage reimbursement for the Sheriff's personal vehicle for use during a child death investigation. The first trip occurred from May 3, 2016, through May 7, 2016, and the second trip occurred from May 9, 2016, and May 10, 2016. Mileage claimed was from Ord, Nebraska, to Omaha, Nebraska, and return for each of these trips. The Sheriff claimed 534 miles for the first trip and 425 miles for the second trip – a total of 959 miles. The reimbursement rate was \$.54 per mile. The APA determined the round trip mileage from Ord, Nebraska, to the Douglas County Courthouse in downtown Omaha, Nebraska, to be 386 miles. Therefore, an additional 148 miles for the first trip and 39 miles for the second trip were claimed without adequate documentation.
Meal Reimbursement	June 2015	\$239.68	\$62.94	Meals were reimbursed to the Sheriff for travel during the trips noted above. The receipts provided totaled \$239.68. However, the APA determined that two receipts were for the same meal – one for \$36.60 and the other for \$22.12. The Sheriff also received reimbursement of \$12.11 for one receipt; however, that was the amount of change given, and the actual amount of the meal was \$7.89.
Hotel Expense	June 2016	\$2,567.55	unknown	This claim was for airfare and hotel expenses incurred during travel to the South Padre, Texas, area from May 23, 2016, through May 25, 2016, to retrieve a prisoner in Texas. The only documentation for the airfare and hotel expenses was a personal credit card statement showing a \$411.60 charge to Southwest Airlines on May 20, 2016, for a flight from Brownsville, Texas, to Fort Worth, Texas, to Grand Island, Nebraska, and a second charge for \$2,085.46 to Expedia.com on May 20, 2016. This documentation is not adequate to support the expenses claimed.
Meal Reimbursement	June 2016	\$201.32	\$85.51	Meals were reimbursed to the Sheriff for travel during the trips noted above. Receipts were provided that totaled only \$115.81, which was \$85.51 less than the amount actually reimbursed.
Totals		\$3,526.41	\$249.43	

Further information regarding each of these claims is provided below:

Mileage Reimbursement

The Sheriff provided the following documentation to support the personal miles reimbursed.



As noted in the above table, a significant number of apparently excess miles, 187 in all, were claimed and reimbursed for travel to Omaha. The Sheriff failed to provide further documentation to support the additional miles travelled.

Mileage claimed was from Ord, Nebraska, to Omaha, Nebraska, and return for each of these trips. The Sheriff claimed 534 miles for the first trip and 425 miles for the second trip – a total of 959 miles. The APA determined the round trip mileage from Ord, Nebraska, to the Douglas County Courthouse in downtown Omaha, Nebraska, to be 386 miles. Therefore, an additional 148 miles for the first trip and 39 miles for the second trip were claimed.

Meal Reimbursements

The following receipts were included in the meal reimbursement twice:

DANI:Y'S BAR GRIL
 2007 N 72ND ST
 OMAHA NE 68134
 402-554-5821

05/05/2016 13:51:41

CREDIT CARD
 VISA SALE

Card # XXXXXXXXXXXX5807
 SEQ #: 18
 Batch #: 1
 Trans #: 18
 Approval Code: 904990
 TRANS ID: 286126714357343
 Entry Method: Swiped
 Mode: Online

SALE AMOUNT \$36.60

THANK YOU

CUSTOMER COPY

05-05-16

TX	6	\$9.49	
TX	6	\$9.49	
TX	6	\$8.79	
	7	\$2.00	
	7	\$2.00	
	7	\$2.00	
		\$33.77	ST
		2.50%	1
		\$0.84	
		\$34.61	ST
		\$1.99	TX 1

\$36.60 CA

2-44

A 7885 NO 000

Legends
 PATIO GRILL & BAR

6910 N 102nd Circle
 402-884-1006

Order# 473687 - 1
 Server: Kayla C
 Table: T-3
 Date: 5/5/16, 8:48 PM

Fire Burger	\$9.99
Mushroom Swiss	\$10.98

Subtotal: \$20.97
 Total Tax: \$1.15

Total: \$22.12

Legends Reward Member Number

Legends
 PATIO GRILL & BAR

6910 N 102nd Circle
 402-884-1006

Order# 473687 - 1
 Table: T-3
 Server: Kayla
 Date: 5/5/16, 8:48 PM

Transaction: 1131048476

Paid With: VISA
 Bill: CASEYD HURLBURT
 Total: \$22.12

Tip: \$
 Total: \$


APPROVED

I agree to pay the above total amount
 according to card issuer agreement

Legends Reward Member Number

Customer Copy

For the following receipt, the Sheriff was reimbursed \$12.11, the amount of the change received, instead of the \$7.89 actually spent.



North Bend Mini Mart
340 East 6th Street
North Bend, NE 68649

5/6/2016 1:13:20 PM MARLA

GROCERY
CHIPS AHoy CHEWY F \$3.99
DAIRY
HR 16 OZ CHOC MILK F \$1.65
POP
GATORADE LEMON F \$2.25

TOTAL \$7.89

Cash \$20.00

CHANGE \$12.11

Item count: 3
Trans:139434 Terminal:020202013-001002

Thank you for shopping
at your hometown store!!

Amount of Purchase

Amount Reimbursed

In addition to the receipts noted above, the APA also found four other receipts, totaling \$92.28, from the Omaha and Texas trips that were not itemized or did not show the nature of the expense.

Hotel Expense

The following portion of the Sheriff's personal credit card statement was the only documentation provided to support an airline ticket and hotel expense for his trip to Texas:

Date	Purchases/Cash Advances	Reference Number	Amount
05/20/2016	AMERICAN AIR0017779703887 FORT WORTH TX WAMSLEY/STEVEN	2443106GYA16SFVWR	\$441.60
	BROWNSVILLE FORT WORTH	05/25/16	
	FORT WORTH GRAND ISLAND	1 AA W	
		2 AA W	
05/20/2016	EXPEDIA*1135830877086 EXPEDIA.COM WA	2469216GX003V307T	\$2,065.46
05/21/2016	PUMP & PANTRY #17 ORD NE	2423168GZRBGHKT7V	\$40.49

Meal Expenses

The following table summarizes the receipts that were provided for meals during the Sheriff's trip to Texas:

Date	Time	Vendor	Location	Amount	APA Description from Receipt
5/23/2016	5:19	Afternooners	Grand Island, NE	\$2.17	Receipt not itemized.
5/24/2016	11:09	Captain Donut	South Padre, TX	\$5.58	Two donuts, two juices.
5/24/2016	11:50	Stripes 9117	Port Isabel, TX	\$2.68	Drink and hot dog.
5/24/2016	20:52	Pearl South Padre Inside Bar	South Padre, TX	\$19.49	Tortilla soup and chicken sandwich.
5/25/2016	10:20	Denny's	South Padre, TX	\$36.62	Two coffees, one skillet, one-egg meal, two smoothies.
5/25/2016	15:08	Dona Paola	Brownsville, TX	\$17.97	8.601 gallons of regular gasoline at \$2.089 per gallon. This is a purchase of gasoline, but the expense was included on the claim under "meal expenses."
5/25/2016	19:31	McDonalds	DFW Airport	\$27.66	Double Quarter Pounder with Cheese, Big Mac Meal, Double Quarter Pounder with Cheese Meal, one drink.
5/26/2016	23:29	Stripes 9862	South Padre, TX	\$3.64	Snickers candy bar and water.
Totals				\$115.81	

As shown in the above table, receipts totaling only \$115.81 were submitted, but the Sheriff was reimbursed for \$201.32 in meals, a difference of \$85.51.

Good internal control requires procedures to ensure that all reimbursement claims are supported by adequate documentation that is properly reviewed prior to payment. Without such procedures, there is an increased risk for the loss or misuse of County funds.

We recommend the Board implement procedures to ensure adequate documentation is provided and reviewed prior to the payment of reimbursement claims.

Sheriff Response: On the trip to Omaha on May 3rd at approximately 0555 hours, I sheriff Casey Hurlburt was dispatching in my dispatch office and received a call from Children's Hospital regarding a possible child abuse which turned into a 4 day investigation, Sheriff Hurlburt was coming off a 48 hour shift and demanded Deputy Ken White to drive Sheriff Hurlburt to Omaha in Sheriff Hurlburt's personnel vehicle so I could sleep. Tamara with HHS was picked up at Grand Island truck stop on our way to Omaha. We ended up staying in Omaha until Friday, Investigating the death case and working with NSP and the US Marshalls to apprehend the suspect. The additional miles were from driving around Omaha for four days conducting investigation. When we left Ord on the early morning of the 3rd I set my trip odometer and when we returned to Ord the mileage was 534 miles.

On May 9th Brandon Hansen the Valley County Attorney, Deputy Ken White and myself returned to Omaha to be present for the autopsy of our victim. Once again my personnel pickup was used to transport us to the Autopsy. Safety is also a reason on my decision to take my personnel truck, due to the fact of Police Officers being shot all over the country. The mileage again was set when we left Ord and when we returned to Ord it was 386 miles.

The claim for airfare and hotel expenses occurred the charge of 2085.46 was detailed in the claim from Expedia.com. I did send a detailed documentation to Cindy Janssen via email after her request. The reason that I was reimbursed for all following bills, is because, up until after the trip to Texas the Sheriff's Office nor any other County Offices had County credit cards to use for County business this is why, I had to use my personnel credit cards to pay for the above bills and wait to be refunded by the county. At this time forward the County Credit Cards will be used for County Business and we will be more detailed in future documentation.

Regarding the meal tickets on above claims, all the meal receipts from Sheriff Hurlburt were turned in after each trip. The meal tickets were duplicated accidentally calculated wrong and wasn't caught by the office administrator nor the Clerk's Office or the County Board member signing the claims. It was a human error on our parts. There will be extra percussions placed into effect to assure this human calculation error will not happen again.

If your office needs anything else from the Valley County Sheriff's please call and we will provide you with any information that you need. And we will make changes in our office process to provide better documentation for reimbursement in the future.

APA Response: The APA understands the situations that required the Sheriff's travel; however, adequate, detailed documentation for these particular expenses was not provided at the time of payment by the County. For mileage reimbursements, the Sheriff should document not only the purpose of such travel but also all points of travel to ensure the reimbursement request is reasonable. As noted in the comment, an additional 187 miles were travelled in Omaha that were not properly documented. For hotel expenses, adequate documentation – including the individuals who stayed in the rooms, the number of nights, or the amount of each room charge and applicable taxes – was not provided to the Board when the payment was made. The following information is the “detailed documentation” provided by the Sheriff after the APA questioned the documentation provided at the time of payment:

On Thursday, September 8, 2016 2:06 PM, "travel@customercare.expedia.com" <travel@customercare.expedia.com> wrote:

Dear Dalia,

Thank you for contacting Expedia to reconfirm your package reservation. This email serves as your receipt for your purchase.

- Expedia itinerary number: 1135830877086
- Date of purchase: 20-May-2016
- Traveler(s) in purchased itinerary: Casey Hurlburt , Tyler Herrold
- Ticket base fare: \$844.58 per passenger
- Ticket total taxes: \$100.54 per passenger
- Total ticket cost: \$945.12 per passenger
- Total hotel cost: \$195.22
- Total amount charged by Expedia: \$2085.46
- Card used: Visa ending in 1378, expiring 10/2018

Thank you for choosing Expedia!

This documentation is also considered inadequate to support the hotel and airfare expense. Furthermore, the use of the County’s credit card will not solely resolve this issue. The Sheriff needs to ensure adequate documentation, such as detailed hotel portfolios and airline tickets, are obtained.

2. Policies and Review Procedures

The Board lacked appropriate policies and review procedures in the following areas:

- Review of Claims
- Use of Personal Vehicle on County Business
- Monitoring of Gasoline Purchases

Neb. Rev. Stat. § 23-109(1) (Reissue 2012) authorizes the Board to “examine and settle all accounts against the county and all accounts concerning the receipts and expenditures of the county.”

Furthermore, Neb. Rev. Stat. § 23-135.01 (Supp. 2015) provides penalties for filing false claims against a county as follows:

Whoever files any claim against any county as provided in section 23-135, knowing the claim to contain any false statement or representation as to a material fact, or whoever obtains or receives any money or any warrant for money from any county knowing that the claim therefor was based on a false statement or representation as to a material fact, if the amount claimed or money obtained or received or if the face value of the warrant for money shall be one thousand five hundred dollars or more, shall be guilty of a Class IV felony. If the amount is five hundred dollars or more but less than one thousand five hundred dollars, the person so offending shall be guilty of a Class II misdemeanor. If the amount is less than five hundred dollars, the person so offending shall be guilty of a Class III misdemeanor.

These issues are described in further detail below:

Review of Claims

As detailed above, the Board lacked appropriate procedures to ensure that all reimbursement claims were supported by adequate documentation that was properly reviewed prior to payment.

According to the County Clerk (Clerk), claims are reviewed by a staff member in her office; however, the Clerk was uncertain of the nature or thoroughness of the reviews performed. The Clerk stated that a Board member was also responsible for reviewing all claims and supporting documentation prior to their presentation to the full Board for approval and that the Board member documented the review by signing the claim form.

When questioned regarding the Sheriff’s hotel charge, which was in excess of \$2,000 and supported by only a credit card statement, the Clerk acknowledged that additional documentation should have been required for reimbursement.

Use of Personal Vehicle for County Business

As noted in the above comment and recommendation, the County reimbursed the Sheriff \$517.86 for mileage expenses. The 959 miles reimbursed were a result of a child death investigation that took the Sheriff to Omaha to conduct interviews.

When asked why he drove his personal vehicle, instead of the County's vehicle to Omaha, the Sheriff explained that he was more comfortable driving his own car.

The Board does not appear to have a policy governing the use of personal vehicles for County business. Likewise, the Board lacks a means of determining when the use of a personal vehicle is more efficient than the use of a County vehicle.

Gasoline Charges on Account

The Board allows members of the Sheriff's office to make gasoline purchases with County credit cards at various local establishments.

The following table displays the County payments to Trotter's Whoa and Go in Ord, Nebraska, for fuel purchases by the Sheriff's office during the period examined.

Claim Number	Amount
15070120	\$1,271.58
15080118	\$1,514.51
15090129	\$1,241.02
15100136	\$1,000.75
15110067	\$1,015.79
15120126	\$824.41
16010129	\$840.63
16020134	\$948.46
16030116	\$749.07
16040130	\$977.73
16050178	\$859.29
16060159	\$807.22

As revealed above, the costs of fuel purchased by the Sheriff's office fluctuated dramatically throughout the year, from \$749.07 to \$1,514.51. Additionally, the Sheriff's office bought smaller amounts of gasoline from another vendor – the Country Partners Cooperative in Spalding, Nebraska.

The APA reviewed the invoices for fuel purchases by the Sheriff's office at Trotter's Whoa and Go for three months – July 2015, August 2015, and March 2016. The table below displays the fuel purchase amounts charged to five different County credit cards during those three months:

Card Number	Gallons	Price
390	716.682	\$1,621.78
397	576.988	\$1,234.67
283	268.645	\$582.82
108	115.851	\$255.69
68	19.200	\$48.36

The Board appears to have lacked adequate review procedures to ensure that gasoline purchases made by members of the Sheriff's office with the County credit cards were only for County vehicles and equipment and not for personal vehicles.

Neb. Rev. Stat. § 13-610 (Reissue 2012) authorizes political subdivisions to create their own purchasing card programs. Subsection (2) of that statute states the following:

Any political subdivision may utilize its purchasing card program for the purchase of goods and services for and on behalf of the political subdivision.

State law requires, therefore, that the County's credit cards be used to make only official, as oppose to personal, purchases.

Good internal control requires procedures to ensure that all purchases made with the County's credit cards, including fuel bought by members of the Sheriff's office, are for official purposes only. Without such procedures, there is an increased risk for not only the loss or misuse of County funds but also the violation of State law.

We recommend the Board ensure compliance with statutes by implementing the following procedures:

- Ensure all claims for reimbursement are supported by adequate documentation that has been properly reviewed prior to payment.
- Ensure policies exist to govern the use of personal vehicles for County business and when such use is more efficient.
- Ensure gasoline purchases made with the County's credit cards are for official, as opposed to personal, use only.

Overall Board Response: After reviewing your letter, the Board plans to institute corrective action regarding required documentation on claims, however, the Board did not see or determine any wrong doing on the part of the Sheriff. It should also be noted that our regular annual audit costs \$6,400, as stated in your correspondence, the State Auditor could charge as much as \$20,000 for the FY16-17 audit.

APA Response: The APA disagrees with the Board's assertion that no wrong doing occurred. In addition to the lack of documentation for certain expenses, meal expenses were claimed and reimbursed twice for the same meals. The County should recover the duplicate expenses paid to the Sheriff.

In a September 6, 2016, letter to the Board, the APA informed the members that the APA would be conducting the fiscal year 2017 audit of Valley County under our statutory authority granted in Neb. Rev. Stat. § 84-304 (Supp. 2015). The APA is statutorily authorized to recover the costs associated with conducting the audits of various political subdivisions, including counties. The letter set a maximum fee of \$20,000; however, only actual costs will be charged. The APA will not only ensure the financial statements are free from material misstatement but also will perform detailed compliance testing to ensure laws are adhered to appropriately and County funds are properly controlled.

* * * * *

Our limited procedures for this letter were designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the County's practices or policies. Nevertheless, our objective is to use the knowledge gained during the preliminary planning work to make comments and suggestions that we hope will prove useful to the County.

Draft copies of this letter were furnished to the County to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. Where no response has been included, the County declined to respond. Responses that indicate corrective action has been taken were not verified at this time.

This communication is intended solely for the information and use of the County and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,

A handwritten signature in cursive script that reads "Mary Avery".

Mary Avery
Special Audits and Finance Manager
Phone 402-471-3686
mary.avery@nebraska.gov

Enclosure



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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September 6, 2016

Bob Sevenker, Chairman
Valley County Board of Supervisors
521 S. 23rd Street
Ord, NE 68862

Dear Board Members:

In accordance with Neb. Rev. Stat. Section 84-304, the Auditor of Public Accounts has determined it is necessary for our office to conduct the fiscal year 2017 Valley County audit. Neb. Rev. Stat. Section 84-304 states in part, "To examine or cause to be examined, at the expense of the political subdivision, when the Auditor of Public Accounts determines such examination necessary ..." This letter will serve as the Valley County notice of the audit fees for the Fiscal Year 2017 Valley County audit. Several issues regarding the processing and approval of County claims and Valley County Sheriff's office have been brought to our attention. We would recommend, if you have a current contract to conduct the fiscal year 2017, you cancel or revise that contract; otherwise, Valley County may have to pay for both audits.

Our audit will be conducted 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 "Audits of State and Local Governments," with the objective of issuing the reports listed below at the conclusion of our audit. It should be understood that the responsibility for the preparation of financial statements, including adequate disclosure, is that of the management of Valley County. This includes, but is not limited to, the maintenance of adequate accounting records and internal control structure, the selection and application of accounting policies, and the safeguarding of the assets of Valley County. As part of our audit process, we will require from the County's management written confirmation concerning representations made to us in connection with the audit. Our responsibility is to express an opinion on the financial statements based on our audit. The audit will be reported on a cash basis.

As part of our audit, we will make an assessment of control risk relating to your internal control structure to the extent we consider necessary as required by generally accepted auditing standards. Under these standards, the purpose of such assessment is to establish a basis for reliance on the internal control structure in determining the nature, timing and extent of auditing procedures that are necessary for expressing an opinion on the financial statements.

An audit includes procedures designed to provide reasonable assurance that errors and irregularities that would have a material effect on the financial statements would be detected. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with GAGAS. Accordingly, a material misstatement may remain undetected.

Although our audit may not reveal all errors, irregularities, or illegal acts which may have occurred during the year, please be advised it is our responsibility to ensure the County Board is informed of any significant illegal acts we become aware of during our audit. If the illegal act involves funds from other governmental entities, it is the County's responsibility to inform the other entities of these acts. If the County's management and Board are

involved in the illegal act or do not report such to the other governmental entities on a timely basis, we, as auditors, will be obligated to report the illegal acts to these governmental entities. We understand all records, documentation, and information we request in connection with our audit will be made available to us.

At the conclusion of our audit or audits, we plan on issuing the following reports:

- a report on the financial statements of the County, on a cash basis;
- a report on the internal control structure based solely on our consideration of the structure made as a part of the audit of the financial statements; and
- a report on compliance with laws and regulations that may have a material effect on the financial statements.

The fee for services to be performed will be sufficient to cover the cost of our work (approximately 350 hours at \$67.00/hour for Managers, \$31.00/hour for audit staff plus actual travel costs for lodging, mileage, and meals). We have estimated our fee based on the complex and unusual circumstances surrounding this audit. At this time, we anticipate our fee will not exceed \$20,000 for the fiscal year ended June 30, 2017 audit. **We will only charge for actual work hours and actual expenses incurred.** No additional charges will be made for routine inquiries or requests for information. The fee quoted above is for a financial statement audit and does not include any other bookkeeping requests by Valley County. We will submit a billing, including the itemized services performed and expenses incurred, when the work is completed. Valley County will submit payment accordingly.

Our fees contemplate the same high degree of cooperation which we have received in previous years from Valley County officials and their staff. The most recent peer review report for our office was issued August 12, 2016, and expresses an unqualified opinion. A copy of this peer review report is available on our website at: [http://www.auditors.nebraska.gov/About Us/APA%20 Review Files/2016 NSAA APA Peer Review.pdf](http://www.auditors.nebraska.gov/About%20Us/APA%20Review%20Files/2016%20NSAA%20APA%20Peer%20Review.pdf). We appreciate this opportunity to be of service and believe this letter accurately summarizes the scope of the audit services to be provided.

Sincerely,



Mary Avery
Special Audits and Finance Manager
Auditor of Public Accounts
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Lincoln, NE 68509
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