

STATE OF NEBRASKA
ATTESTATION REVIEW
OF THE
NEBRASKA MILITARY DEPARTMENT –
CAMP ASHLAND

JULY 1, 2007 THROUGH JANUARY 31, 2010

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Issued on May 20, 2010

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

TABLE OF CONTENTS

<u>Sections</u>	<u>Page</u>
Independent Accountant’s Report	1 - 2
Background	3 - 6
Criteria	6
Summary of Procedures	6 - 7
Summary of Results	7 - 17
Overall Conclusion	17
Exhibits	
Exhibit A – Refunds Credited to Personal Bank Debit Card Account	
Exhibit B – Missing Cash Receipts	
Exhibit C – Missing Cash Receipts Found after March 19, 2010	
Exhibit D – Missing Billeting Receipts as of March 19, 2010	
Exhibit E – Missing Receipts for Stays Indicated from Cleaning Records	
Exhibit F – Billeting Staff Payments for Use of Billets	
Exhibit G – Duplicate Billeting Receipts	
Exhibit H – Copies of A Duplicate Billeting Receipt	
Exhibit I – Voided Billeting Receipt Example	
Exhibit J – Billeting Receipt with Changes and Key Information Missing	
Exhibit K – Military Department’s Response to Attestation Review	



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Independent Accountant's Report

Citizens of the State of Nebraska:

We have reviewed the financial activity related to billeting receipts and purchasing card transactions of the Nebraska Military Department – Camp Ashland (Camp Ashland) for the period July 1, 2007, through January 31, 2010. Camp Ashland's management is responsible for the financial activity related to billeting receipts and purchasing card transactions. We did not obtain a written assertion regarding such matters from management.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the financial activity related to billeting receipts and purchasing card transactions. Accordingly, we do not express such an opinion.

Based on our review, the items noted in the Summary of Results section of the report came to our attention that caused us to believe that the financial activity related to billeting receipts and purchasing card transactions was not presented, in all material respects, in conformity with the criteria set forth in the Criteria section.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to Camp Ashland's financial activity related to billeting receipts and purchasing card transactions and any fraud and illegal acts that are more than inconsequential that come to our attention during our review. We are also required to obtain the views of management on those matters. We did not perform our review for the purpose of expressing an opinion on the internal control over Camp Ashland's financial activity related to billeting receipts and purchasing card transactions or on compliance and other matters; accordingly, we express no such opinions.

Our review disclosed certain findings that are required to be reported under *Government Auditing Standards* and certain other matters. Those findings, along with the views of management and the identification of material weaknesses and significant deficiencies, are described below in the Summary of Results. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the subject matter will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

This report is intended solely for the information and use of the Citizens of the State of Nebraska, management of Camp Ashland, others within the Nebraska Military Department, and the appropriate Federal and regulatory agencies. Although it should not be used by anyone other than these specified parties, this report is a matter of public record and its distribution is not limited.

Signed Original on File

Mike Foley
Auditor of Public Accounts

Mary Avery
Special Audits and Finance Manager

May 20, 2010

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

Background

Camp Ashland is a modernized Army National Guard Facility providing year-round training for its soldiers. The Nebraska Military Department (Department) maintains chargeable transient quarters (CTQ) at Camp Ashland located just outside of Ashland, Nebraska near the Platte River. The CTQ program was established to provide administration of and services for adequate transient accommodations, known as billets, for eligible personnel of all ranks on training sites. Individuals who are allowed to stay at Camp Ashland include personnel in annual training status, personnel attending school at the Regional Training Regiment-Nebraska (RTI-NE), personnel in Inactive Duty Training (IDT) status, and all other Federal/State military or civilian employees whose presence is required. In addition, dependents, members on leave, military and/or civilians in transient status, not on official orders, may also stay depending on space availability. Camp Ashland pays an outside contractor to perform daily room checks and to clean the rooms after the occupants have departed.

Camp Ashland currently has two units (Quarters #1 and Quarters #2), also identified as cabin 450 and house 13, which include multiple bedrooms and a kitchen. In addition, there are three buildings, 505, 506, and 507, consisting of a total of 93 rooms which are mostly semi-private with a shared latrine and shower. Blocks of rooms were reserved for incoming students, generally in buildings 505 and 506. Student room assignments were recorded on student occupancy reports. Other reservations were recorded in a manual reservation book at the front desk. The following is a listing of the billeting rates as of January 1, 2007:

Training Status	Billeting Rates
Semi-Private (505, 506, 507)	\$ 16.00
General Officer Quarters (450, 13, 507)	\$ 23.00
Guest Housing (450, 13)	\$ 29.00
Semi-Private (RTI-NE Student) (505, 506, 507)	\$ 14.00
Guest	\$ 12.00

The Billeting Office is controlled by the Billeting Fund Manager, Housing Management Assistant, and the Billeting Administrative Assistant/Billeting Desk Clerk. The following is a listing of responsible individuals during the period under review:

Name	Organization	Titles per Standard Operating Procedures	Duties per Standard Operating Procedures
CPT Breen	Federal	Billeting Fund Manager	Responsible for the general ledger of receipts collected, produces monthly revenue reports reflecting account activity, maintains and monitors all service contracts related to the billeting fund, performs quarterly inspections of the billeting fund to ensure accuracy and order, prepares or ensures preparation of an annual work plan and/or budget.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

Name	Organization	Titles per Standard Operating Procedures	Duties per Standard Operating Procedures
SSG Wiehn	Federal	Housing Management Assistant	Responsible for the direct supervision of the business manager and billeting clerk and for the accuracy and accountability of the receipts by sequence number. Ensures that all deposits are made in a timely manner per Nebraska State Statutes. Reports all pertinent information to the Billeting Fund Manager.
MSG Krecklow	Federal	Housing Management Assistant Note 2	See Above.
Mandy Juedes	State	Billeting Administrative Assistant/Desk Clerk (Business Manager) Note 3	Responsible for the daily billeting operation, reviewing all administrative processes for deposits and expenditures, and provides key control for the billets.
Polly Wacker	Federal	Billeting Desk Clerk Note 4	Operates the front desk of the billeting operation and assists students and customers.
Shawn Fitzgerald	State	Nebraska Military Department Controller Note 1	Implements and oversees the administrative procedures for fund accountability, and is the point of contact for the administrative review of records and procedures.

Note 1: All Camp Ashland financial activities are to be reported to the Controller.

Note 2: Individual no longer assigned to Camp Ashland. APA could not confirm leave dates; however, the last billeting receipt signed by this individual was dated November 14, 2008.

Note 3: Individual responsible for both the administrative assistant duties as well as the desk clerk.

Note 4: Individual was at Camp Ashland on the weekends. She was given her own cash drawer but did not make any deposits or perform any of the accounting procedures. She was responsible for collecting and recording any weekend payments.

The State of Nebraska has a centralized accounting system known as the Nebraska Information System (NIS), through which all financial transactions are to be processed and recorded. Neb. Rev. Stat. §§ 84-710 and 84-711 (Reissue 2008) require all fees, proceeds from the sale of public property, or any money belonging to the State to be remitted to the State Treasurer. All billeting receipts are required to be recorded in NIS. From July 1, 2007, through January 31, 2010, the following receipts were recorded in NIS:

DATE	NIS ACTIVITY
July 1, 2007 to June 30, 2008	\$ 213,968.76
July 1, 2008 to June 30, 2009	\$ 190,458.01
July 1, 2009 to January 31, 2010	\$ 104,247.00
Total (Note 1)	\$ 508,673.77

Note 1: Total does not include money that was not deposited or is missing, only money deposited into NIS.

Camp Ashland has internal Standard Operating Procedures (SOP) for the purpose of establishing policies, procedures, and accountability over the billeting operations. The SOP was effective as of January 1, 2006, and revised as of November 18, 2009. The SOP is very detailed and includes specific examples of how the processes should be handled on a daily basis. Some of the specifics are as follows:

- SOP Section 2-1 (F) states, “Billeting receipts will be sequentially numbered and are in triplicate (three part) form. The billeting receipt is used for the receipt of money...Once the receipt is completed, and signed, no changes can be made on the receipt. If an error is made while filling out the receipt, (incorrect amount indicated, incorrect dates, etc.) then receipt must be VOIDED. A detailed explanation must be indicated on the receipt (red

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

ink). If the individual requesting the transaction has a change of plans, or requests a change of departure date, etc., then ALL copies of the billeting receipt must be present. If ALL copies of the receipt are not present, the individual will need to process a refund voucher. These receipts are audited forms and must be accounted for on the cashiers report. A detailed explanation must appear on both copies of the receipt, as to what the requested change was (dates changed, guest fees changed, amounts, explanation, etc.) in order to continue with the transaction using this receipt.”

- SOP Section 2-2 (B)(4) details three steps for the completion of deposit tickets, “Step two: Arrange the billeting receipts in order of receipt number. Receipts will be reviewed for completeness...Step three: Billeting receipts will then be confirmed for correctness and accuracy.”
- SOP Section 2-3 (1) states, “Occupancy reports will be maintained electronically by the Housing Management Assistant.” SOP Section 2-3 (2) continues, “The HMA will be responsible for accuracy and accountability of the receipts by sequence number.”
- SOP Section 2-7 (A) indicates, “Review and Reconciliation of the NIS General ledger will be performed on a quarterly basis. This will include reconciliation of billeting receipts, cashier record and cashiers report. Completion of this will be done by the Housing Management Assistant and reviewed by the Billeting Fund Manager.”

Additionally, the Departments of the Army and the Air Force National Guard Bureau have issued National Guard Regulations (NGR) over Transient Housing Management. Among other things, NGR 210-50, Section 1-4 (g)(5) and (9) require the billeting fund manager to ensure the account and all supporting documentation are prepared for audit and to ensure that monies are secured. NGR 210-50, Section 1-4 (h)(8) requires the Housing Management Officer to maintain accountability of all invoices and receipts.

Upon receiving money from a customer, the billeting clerk completes the sequentially numbered billeting receipt in triplicate. Individuals pay for their lodging using cash, credit card, check, or money order and receive a copy of the billeting receipt showing payment. The cash, checks, and money orders are deposited daily into a local bank and then recorded as a deposit in NIS. Credit card charges go through a NIS credit card clearing account maintained by the State Treasurer’s office, and then the Department performs a journal entry to code the payments to the correct object account. A batch report is run daily from the credit card machine and compared to the credit card receipts on file to ensure all credit card receipts are on file. For all transactions, a cashiers report is completed including the billeting receipt number, type of payment, and amount. The cashiers report and the white copy of the billeting receipt are sent to the Department’s accounting office in Lincoln for approval and posting into NIS.

The Auditor of Public Accounts (APA) obtained copies of the reviews of the Camp Ashland Billeting Funds conducted by the Office of Internal Review, Nebraska National Guard United States Property and Fiscal Office, for fiscal years 2007 and 2009. A number of findings similar to the findings included in this report were noted in both years; however, per the Office of Internal Review staff all recommendations from its internal reviews had been implemented. The 2007 report noted similar findings dating back to 2003.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

In January 2010, Camp Ashland management became suspicious of procedures performed by the Billeting Administrative Assistant at Camp Ashland. Receipts and other billeting information were found in locations other than where they should have been. Upon further review, numerous refunds to the same bank card number were found. Upon notification to the Department, they then contacted the Nebraska State Patrol to open an investigation into allegations of possible theft. The Department suspended the Billeting Administrative Assistant, without pay, on January 20, 2010. The Billeting Administrative Assistant was arrested on January 29, 2010, and charged with theft-deception over \$1,500. The Billeting Administrative Assistant was then terminated from the Department on February 24, 2010.

On January 29, 2010, the Department contacted the APA regarding this issue and informed us that the State Patrol was involved with the arrest. The APA then contacted the State Patrol and met with the State Patrol lead investigator on February 1, 2010, to obtain the information they had regarding the arrest. This attestation review entrance meeting was held with Department staff on February 9, 2010. Neb. Rev. Stat. § 29-110 (Supp. 2009) indicates criminal investigations can go back three years from the date of filing. Our attestation review audit work covered the period July 1, 2007, through January 31, 2010.

Criteria

The criteria used in this attestation review were Nebraska State Statutes, National Guard Regulations, Camp Ashland Housing Standard Operating Procedures, good internal control procedures, and sound accounting practices.

Summary of Procedures

Pursuant to Neb. Rev. Stat. § 84-304 (Reissue 2008), the APA conducted an attestation review of the financial activity related to billeting receipts and purchasing card transactions for the period July 1, 2007, through January 31, 2010, in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The APA's attestation review consisted of the following procedures:

- Requested all billeting receipts for the period July 1, 2007, through January 31, 2010.
- The APA entered all billeting receipts provided, over 4,000, into a spreadsheet to determine which billeting receipts were missing, to document any returns, and gather billeting detailed information.
- Examined billeting receipts, returns, and missing receipts.
- Documented the receipt process, standard operating procedures, and applicable laws and regulations related to the Camp Ashland Billeting Office.
- Reconciled the APA's spreadsheet details to NIS deposits made by the Department for the period.
- Discussed missing billeting receipts with the Department and Camp Ashland.
- Tested billeting receipt numbers for duplicates.
- Examined reports from the credit card processing bank.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

- Examined Billeting Administrative Assistant’s bank debit card account statements provided by State Patrol.
- Obtained the voided billeting receipt file and compared the voids to the missing receipts.
- Obtained the daily cleaning records from September 1, 2007, through January 31, 2010. The cleaning records for July and August 2007 were not available.
- Tested the cleaning records for October 2009, November 2009, December 2009, and January 2010, by comparing them to billeting receipts, looking for discrepancies in arrival or departure dates and room assignments.
- Obtained reservation books, class rosters, class occupancy records, and class completion records for comparison with the cleaning records to determine whether there were any missing billeting receipts.
- Reviewed the Office of Internal Review’s 2007 and 2009 internal review reports related to Camp Ashland’s billeting processes.
- Tested the Billeting Administrative Assistant’s purchase card transactions.
- Tested payments recorded in NIS made to the Billeting Administrative Assistant.
- An exit conference was held on May 13, 2010, to discuss the results of this attestation review. Those in attendance from the Nebraska Military Department were:

BG Judd Lyons – TAG	Col. Timothy Zegers – CFMO
BG Daryl Bohac – DAG	Col. Kevin Neumann – COS
Col. Doug Ladd – Deputy USPFO	Maj. Ross Finley
Col. Doug Wilken – SJA	CSM Eli Valenzuela
Shawn Fitzgerald, Controller	

Summary of Results

The summary of our attestation review noted the following findings and recommendations:

1. Nebraska Military Department - Camp Ashland Alleged Theft

As noted, the Department and the Nebraska State Patrol informed the APA of an alleged theft of billeting receipts at Camp Ashland. At that time, they were unsure as to the dollar amount involved. The APA obtained the details of all revenues recorded in NIS relating to Camp Ashland for the period July 1, 2007, through January 31, 2010. At the request of the APA, the Department provided all of the billeting receipt documents available in its accounting files. The APA then entered the billeting receipt detailed information into an Excel spreadsheet, including the type of payment, receipt number, name of individual who stayed, dates of stay, room rates, total payments, and any refunds noted. The information received was examined and summarized. The APA specifically found \$21,256 of billeting receipts where monies are missing and/or the amounts are traceable to deposits into the Billeting Administrative Assistant’s personal bank debit card account, supporting the alleged theft. The summary is:

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
 ATTESTATION REVIEW

Type	Alleged Theft
Credit card refunds deposited into Billeting Administrative Assistant’s personal bank debit card account. (See Exhibit A)	\$ 4,222
Cash Billeting Receipts monies missing. (See Exhibit B)	\$ 3,446
Cash Billeting Receipts located after March 19, 2010, monies missing. From March 19, 2010, to the date of this report, Camp Ashland staff continued to follow-up on missing billeting receipts by contacting individuals and/or their unit directly to obtain a copy. (See Exhibit C)	\$ 13,588
Total Alleged Theft With Supporting Documentation.	\$ 21,256

- The APA identified 24 transactions, totaling \$4,222, in which billeting receipt credit card charges were refunded and deposited into the Billeting Administrative Assistant’s personal bank debit card account. The Billeting Administrative Assistant included handwritten notes with a brief explanation describing the need for the refund on the billeting receipt for these transactions. However, the refunds were not credited to the original card holder’s account and were instead credited to her personal bank debit card account. See **Exhibit A**.
- Through March 19, 2010, the APA identified 19 transactions, totaling \$3,446, in which cash receipts from Camp Ashland were not deposited with the State Treasurer or recorded in NIS. See **Exhibit B**. These transactions can further be broken down as follows:
 - The APA originally identified 293 missing sequential receipts and provided these to the Department for follow up. Through communications with Camp Ashland’s management and assistants, the Department’s management or assistants, and the actual occupants of the rooms; 16 of the missing cash receipts were found, totaling \$2,855. The cash from these receipts was not deposited with the State Treasurer. These transactions were neither recorded in NIS nor sent to the Department’s accounting office for review.
 - The APA also identified three refund transactions of \$30 each, for early departures from Camp Ashland. Refund checks were actually issued to these individuals and recorded in NIS; however, the APA could not find a record of the entire original cash receipt amounts or deposits into NIS. The three original cash receipts totaled \$591.
- In order to conclude our review, the APA requested all documentation from the Department regarding the missing receipts be received by March 19, 2010. Camp Ashland’s management or assistants continued to pursue the missing receipts. While the APA did not specifically conduct individual audit tests of the billeting receipts received after March 19, 2010, the totals are included in the table above. All appear to be missing cash receipts as the money was neither included in the reconciled receipts nor deposited and accounted for in NIS. Camp Ashland’s management provided an additional 73 missing billeting receipts after March 19, 2010, totaling \$13,588. All of these missing billeting receipts were noted as cash transactions. See **Exhibit C**.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

When there is a lack of internal controls over receipts and internal procedures are not properly followed, there is an increased risk for the theft, loss, or misuse of State funds; as a result we believe these findings to be material weaknesses.

We recommend Camp Ashland and the Department implement procedures to ensure adequate controls are in place to prevent the theft of funds. These controls should include requiring all credit card refunds be credited to the original card charged, reconciling and accounting for all receipts, and having a separate individual review and approve all refunds. We also recommend Camp Ashland and the Department continue to work with the proper authorities to ensure proper resolution of the case, including attempting to recover the missing money from the alleged theft.

2. Internal Controls

Adequate internal controls require a proper segregation of duties to ensure no one individual is in the position to both perpetrate and conceal errors or irregularities. Adequate internal controls also involve monitoring by management to ensure policies and procedures are functioning as intended.

The Camp Ashland Billeting Office did not have adequate control over its billeting receipts and did not have adequate controls in place to ensure no one individual was in the position to both perpetrate and conceal errors or irregularities, as follows:

- The Billeting Administrative Assistant had control over all the daily business transactions including receiving payments (cash, check, money orders, or credit card), performing the bank deposit, reconciling accounts, counting the cash drawer, preparing the NIS deposit document, voiding receipts, and issuing refunds. Camp Ashland management did not properly monitor the activities performed by the Billeting Administrative Assistant, which ultimately led to the alleged theft of thousands of dollars. NGR Section 1-4 (g)(5) and (9) (August 2004) requires the Billeting Fund Manager, subject to the guidance of the Adjutant General and Training Center Manager, ensure the account and all supporting documentation are prepared for audit and ensure that monies are secure. SOP Section 1-3 (H) (January 2006) indicates, “The Housing Management Assistant (HMA) is responsible for the direct supervision of the both the Business Manager and the Billeting Clerk.” According to SOP Section 1-3 (I) (January 2006), the Billeting Administrative Assistant functions as the Business Manager.
- NGR 210-50 Section 1-4 (h)(8) (August 2004) requires the Housing Management Officer to “Maintain accountability of all invoices and receipts.” While the billeting receipts are pre-numbered and in three parts, Camp Ashland’s management or assistants did not account for the numbers or copies or maintain a listing of billeting receipt numbers to account for all receipt numbers. A reconciliation of billeting receipts was not completed by Camp Ashland’s management or assistants. As of March 19, 2010, 213 pre-numbered

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
 ATTESTATION REVIEW

billeting receipts were still missing and were not obtained by the APA. See **Exhibit D**. As a result of the subsequent information and copies of missing billeting receipts obtained (see Comment Number 1 and **Exhibit C**), there is a high likelihood that more monies from the remaining missing receipts have not been properly deposited with the State Treasurer or recorded in NIS.

- An occupancy report was not maintained by Camp Ashland’s management or assistants, in accordance with SOP. SOP Section 2-3 (January 2006) states: “1. Occupancy reports will be maintained electronically by the Housing Management Assistant. 2. The HMA will be responsible for accuracy and accountability of the receipts by sequence number. 3. A quarterly review of the occupancy report should be conducted by the assigned fund manager. To insure accuracy the reconciliation of the report will be supported with the receipts, cashiers records and the cashier reports.”
- Camp Ashland management or assistants did not reconcile the rented room cleaning records to the billeting receipts as required. NGR 210-50, Section 3-2 (a)(6) (August 2004) describes basic recordkeeping examples such as housekeeping billings and reconciliation records as a method for ensuring service billings match receipts. When procedures are not in place to ensure all rooms cleaned are reconciled to corresponding billeting receipts, there is an increased risk for fraud and abuse of billeting receipts.
- The APA noted a significant lack of controls over the refund process. The Billeting Administrative Assistant had the ability to refund charges to her own personal bank debit card as a result of inadequate oversight. SOP Section 1-4 (N) states, “A refund on a credit card can be issued immediately.” However, the SOP does not outline the proper procedures for ensuring credit card refunds are reasonable and correct. At a minimum, a separate individual should review all credit card refunds; paying attention to the card the credit is being issued, to ensure the refund is appropriate. In addition to the charges credited to the Billeting Administrative Assistant’s personal bank debit card, the APA also noted two credit card refunds recorded in NIS, in which the last four digits on the credit card did not match the original credit card charge account.
- The APA was unable to determine who the credits were issued to, as follows:

Receipt #	Arrival Date	Departure Date	Charge Total	Last 4 Digits of Card for Original Receipt	Last 4 Digits of Card for Refund	Explanation
18573	10/10/2008	10/23/2008	\$ 192.01	9885	Unknown	No receipt was printed from the credit card machine and the daily batch report did not have the credit card number included on it. The billeting receipt indicated the individual left; however, their room was cleaned and they received a graduation record verifying they completed the full course. APA could not determine if refund was due or to whom the refund was issued.
16658	7/28/2007	7/29/2007	\$ 16.88	9018	5016	The room was reserved for this customer for the date of stay according to the reservation book; however, cleaning records for July 2007 were not available for review. APA could not determine if individual stayed in the room.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
 ATTESTATION REVIEW

- Camp Ashland’s management or assistants allowed individuals to stay in rooms without receiving full payment prior to departure. The amounts not paid remained “receivable” without appropriate follow up to ensure all amounts owed were paid. A list of these unpaid balances was not maintained. SOP Section 1-4 (K) (January 2006) states, “Billeting fees *may* be paid upon arrival, and *will* be paid prior to departure.”

The APA identified three transactions, totaling \$476.03, which were not collected as follows:

Receipt #	Payment Type	Total	Payment	Outstanding Balance
16498 (Note 2)	Charge	\$ 192.01	\$ 100.00	\$ 92.01
17187 (Note 1)	Check	\$ 192.01	\$ 192.01	\$ 192.01
17224 (Note 1)	Check	\$ 192.01	\$ 192.01	\$ 192.01
Total				\$ 476.03

Note 1: Checks were returned for insufficient funds and no other payment was received.

Note 2: \$100 payment was charged to a credit card; however, we cannot verify the remaining balance was ever received.

- SOP Section 2-1 (B) states, “The Nebraska State Treasurer’s Department will audit the account annually.” Since the Nebraska Military Department cannot direct the State Treasurer to complete an audit of the billeting account, no such audit has been completed.
- The APA observed that a majority of the individuals renting rooms or housing at Camp Ashland are students who receive reimbursement from the military units they belong to for the housing expenses. The Department may wish to consider the possibility of direct billing the units for the housing expenses related to classes in order to reduce the risk for fraud related to the billeting process.

Without adequate internal controls and procedures to ensure SOPs and NGRs are complied with, there is a significant risk for fraud or mistakes to occur and remain undetected, as indicated in the findings included in this report. We believe these findings to be material weaknesses.

We recommend Camp Ashland and the Department:

- Implement procedures to strengthen internal controls by ensuring no one individual is in the position to both perpetrate and conceal errors or irregularities.
- Maintain and account for all billeting receipts so a proper reconciliation of the receipts can be performed.
- Ensure the billeting receipt numbers are not duplicated or used in duplication.
- Re-establish the use of the occupancy report in order to reconcile occupied rooms with amounts received.
- Implement procedures to ensure the reconciliation of the cleaning records to occupancy reports to receipts.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

- Ensure the refund process is properly controlled and procedures are followed by not allowing one individual to handle the entire process.
- Review credit card refunds to ensure credits are issued to the original card and/or individual from whom payment was received.
- Ensure all amounts owed are paid prior to departure.
- Ensure SOPs are modified, if they cannot be complied with.
- Consider the possibility of direct billing for student related housing at Camp Ashland. This would eliminate the need for students to pay for housing and then receive reimbursement for the expenses from their units, thereby reducing the risk for fraud in the billeting process.

3. Billeting Receipts

SOP Section 2-1 (F) (January 2006) states, “Billeting receipts will be sequentially numbered and are in triplicate (three part) form. The billeting receipt is used for the receipt of money...Once the receipt is completed, and signed, no changes can be made on the receipt. If an error is made while filling out the receipt, (incorrect amount indicated, incorrect dates, etc.) then receipt must be VOIDED. A detailed explanation must be indicated on the receipt (red ink). If the individual requesting the transaction has a change of plans, or requests a change of departure date, etc., then ALL copies of the billeting receipt must be present. If ALL copies of the receipt are not present, the individual will need to process a refund voucher. These receipts are audited forms and must be accounted for on the cashiers report. A detailed explanation must appear on both copies of the receipt, as to what the requested change was (dates changed, guest fees changed, amounts, explanation, etc.) in order to continue with the transaction using this receipt.”

Good internal controls also require procedures to ensure pre-numbered receipts are used to guarantee all monies received are being deposited and are accounted for. The APA observed substantial issues with the billeting receipts, as follows:

- Billeting receipts were manipulated after the receipt had been completed and signed, including the changing of amounts received, dates of stay, and dates for the receipt of funds. The APA observed several cash transactions with receipt amounts crossed out and a new amount written in, without being properly voided as indicated in the SOP listed above. The APA had a difficult time determining the correct dates, amounts due, or the amounts of cash actually received and in some cases could not determine at all. See **Exhibit J** for an example of how the receipts were altered and missing information.
- A significant number of billeting receipts lacked key information, such as arrival and departure dates, names, building and room numbers, and payment type. Other receipts included information that did not agree to what was charged. An example of this can be seen on **Exhibit J**. There were a number of receipts which indicated individuals were undercharged or overcharged.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

- The APA and Camp Ashland’s management or assistants found 55 of the 293 missing receipts in the voided receipt file maintained at Camp Ashland. The APA compared these voided receipts to Camp Ashland’s reservation book and to cleaning records. The APA noted seven instances where the receipt was voided; however, based on the cleaning records, it appears someone stayed in the room number indicated on the receipt. See **Exhibit I**. These receipts were not deposited with the State Treasurer or recorded in NIS. The APA could not verify if the amounts represented a legitimate voided receipt or if the amounts were possibly stolen since there was a lack of supporting documentation to show who actually voided the receipt and no explanation for why the transaction was actually voided.
- The APA observed a significant number of handwritten billeting receipt numbers during testing at Camp Ashland, resulting in duplicate receipt numbers used. A copy of an original receipt was taken and the original number was either copied or new number written in. See **Exhibit H** for an example of a duplicate receipt. From all billeting receipts provided by March 19, 2010, the APA noted 74 duplicate receipt numbers were used between July 1, 2007, and January 31, 2010. See **Exhibit G**. Receipt number 19642 was used three separate times during the period tested. As a result, the APA has no assurance that all monies are accounted for because there is no way to track whether there are more missing handwritten receipt numbers in which money was collected.
- Two billeting staff members received and approved their own payment for stays in the billets 23 separate times from July 1, 2007, through January 31, 2010. Twenty-two of the instances were by one person. See **Exhibit F**.

When SOPs are not followed, and billeting receipts are altered and changed after signing by the parties involved, there is an increased risk for fraud as there is no assurance the original amounts received were actually deposited or recorded. Without an adequate review of voided receipts, there is also an increased risk of fraud, since cash can be received, a receipt written, and subsequently voided so that the cash is not deposited or recorded in NIS. The SOPs do not allow for handwritten billeting receipt numbers, handwritten receipt numbers increase the risk for fraud or abuse of funds. There is also an increased risk for theft without a second review of payments received from billeting staff. We consider this finding to be a significant deficiency.

We recommend Camp Ashland and the Department implement procedures to ensure SOPs are appropriately followed, including the voiding of receipts if changes to a signed receipt are necessary. We also recommend the Department ensure all receipts are appropriately completed. The Department should discontinue the use of handwritten receipt numbers and should implement a proper review of all voided receipts to ensure these voids are proper. Finally, an individual should not be allowed to receipt their own payment for use of the billets.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

4. Cleaning Record Reconciliation

The APA obtained the cleaning records from September 1, 2007, through January 31, 2010; the cleaning records from July and August 2007 were not available. The cleaning records list each room by building number and identify the services to be provided by the cleaning crew such as emptying trash, vacuuming, dusting, changing sheets, etc. On a daily basis, the Housing Management Assistant or Billeting Administrative Assistant determines which rooms are occupied and require service based on the billeting receipt, reservation book, and a dry erase board located in the billeting office. The type of service is entered next to the room number and the cleaning check sheets are given to the cleaning crew who check off the services as completed. Generally, rooms are cleaned daily, every other day, and at the end of each stay, where the rooms are “strip” cleaned.

For the period October 1, 2009, through January 31, 2010, the APA compared the cleaning records and reservation books to the billeting receipts. The APA noted rooms which appear to have been cleaned that did not correspond to a billeting receipt. There were inconsistencies between the cleaning records, the reservation book, and billeting receipts. Adequate records were not available for the APA to identify an amount of missing funds.

The APA also obtained student rosters and corresponding occupancy records for the period October 1, 2009, through January 31, 2010. The APA identified eight student rooms that received some sort of cleaning; however, there was no corresponding billeting receipt. As a result, the students either did not pay or the billeting receipt and monies are missing, which we feel is likely. The APA projects an additional \$1,418 was possibly taken related to missing billeting receipts from October, 1 2009, through January 31, 2010. See **Exhibit E**.

Without a reconciliation of the cleaning records to the billeting receipts, the risk for theft significantly increases. We consider this finding to be a significant deficiency.

We recommend Camp Ashland and the Department implement reconciliation procedures to ensure all rooms cleaned agree to a corresponding billeting receipt. Reconciliation should be completed by an individual other than the individual completing the billeting receipts on a daily basis. We also recommend Camp Ashland and the Department continue to investigate the missing receipts.

5. Timely Receipt of Funds and Deposits

Neb. Rev. Stat. § 84-710 (Reissue 2008) states, “It shall be unlawful for any executive department, state institution, board, or officer acting under or by virtue of any statute or authority of the state...to receive any fees, proceeds from the sale of any public property, or any money belonging to the state or due for any service rendered by virtue of state authority without paying the same into the state treasury within three business days of the receipt thereof when the aggregate amount is five hundred dollars or more and within seven days of the receipt thereof when the aggregate amount is less than five hundred dollars.”

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

SOP Section 2-2 (B)(3) states, "...all cash checks and money orders will be deposited no later than 1000 hrs the next business day." The APA noted the following:

- Five instances were noted where deposits were not made in a timely manner, see below:

Type	Receipt #	Arrival Date	Departure Date	Total	Date Deposit Recorded in NIS	Description
Cash	17183	11/29/2007	11/30/2007	\$ 16.88	1/8/2008	Cash was received 11/30/2007. \$16.00 was deposited into bank on 1/7/2008 and \$.88 on 1/28/2008.
Cash	17737	3/28/2008	4/10/2008	\$192.01	4/10/2008	Missing \$10 from cash deposit related to receipts 17737 & 17744; cash was found later. Cash was received 3/28/2008 and deposited on 5/1/2008.
Cash	17744	3/28/2008	4/10/2008	\$192.01	4/10/2008	Missing \$10 from cash deposit related to receipts 17737 & 17744; cash was found later. Cash was received 3/28/2008 and deposited on 5/1/2008.
Cash	18144	7/16/2008	7/17/2008	\$ 24.27	9/23/2008	Deposited in September 2008. Date the receipt was signed by billeting staff was changed from July to September.
Check	18903	7/31/2008	9/5/2008	\$844.00	12/29/2008	Check was dated 11/21/2008 and deposited on 12/29/2008.

The APA noted a cash payment of \$17 was received on November 30, 2007, and was not fully deposited until January 28, 2008, or two months later. The APA noted an individual stayed July 31, 2008, through September 5, 2008, and the check of \$844 for the stay was dated November 21, 2008; however, it was not deposited until December 29, 2008. It is important to note that the APA did not test every single receipt transaction for timely payment and deposit.

- The APA noted a number of instances where individuals were paying for their stay well after the departure date noted on the billeting receipt. One billeting receipt stated the individual stayed in mid-October 2008; however, the payment was not made until January 9, 2009. Other examples are as follows:

Receipt #	Arrival Date	Departure Date	Total	Date Deposit Recorded in NIS	Description
18237	7/24/2008	7/27/2008	\$ 72.79	10/1/2008	Payment date per receipt was 9/26/2008.
18530	9/19/2008	9/21/2008	\$ 33.76	10/1/2008	Payment date per receipt was 9/26/2008.
18953	Mid-October	Unknown	\$ 16.88	1/22/2009	Arrival date on receipt appears to say "Mid Oct." Charge transaction was dated 1/9/2009.
19195	3/14/2009	3/15/2009	\$ 30.59	4/29/2009	Charge transaction was dated 4/17/2009.
19511	4/4/2009	4/15/2009	\$432.55	5/12/2009	Charge transaction was dated 5/5/2009.
19517	4/7/2009	4/22/2009	\$221.55	5/12/2009	Charge transaction was dated 5/7/2009.
19751	5/23/2009	5/24/2009	\$ 16.88	6/23/2009	Charge transaction was dated 6/17/2009.
19889	6/28/2009	6/30/2009	\$ 33.76	7/29/2009	Payment date per receipt was 7/28/2009.
20024	6/21/2009	6/22/2009	\$ 12.66	8/31/2009	Payment date per receipt was 8/21/2009.
20193	9/10/2009	9/16/2009	\$101.28	10/9/2009	Charge transaction was dated 9/25/2009.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
 ATTESTATION REVIEW

When deposits and receipt of payments are not timely, there is an increased risk for loss or misuse of State funds.

We recommend Camp Ashland and the Department implement procedures to ensure all payments are received upon stay and the monies are deposited in accordance with Neb. Rev. Stat. § 84-710. Further, all monies should be received in accordance with Camp Ashland Standard Operating Procedures.

6. Other Miscellaneous Issues

The APA noted the following miscellaneous issues during our review:

- The Department incorrectly coded a batch of billeting receipts in NIS with a March 25, 2009, general ledger date. The receipts were coded as a liability account used to pay Nebraska sales tax, instead of the correct revenue account. This coding error resulted in an overpayment of sales tax of \$1,128 and an understatement of revenue for the fund.
- The APA identified 27 cash adjustment transactions during the period tested, including 19 cash shortages and 8 cash overages, for a net cash shortage of \$55. The Department completed adjustments in NIS when funds receipted did not match the amounts recorded on the daily cashier’s report.
- For one cash refund processed, \$6 was over-refunded. The initial cash deposit of \$192 was deposited into NIS for a stay from September 12, 2008, through September 25, 2008, a 13-night stay. The individual left on September 18, 2008, and the room was strip cleaned on September 19, 2008. In processing the refund, the Housing Management Assistant erroneously reduced the rate from \$14 per night to \$6 per night, instead of reducing the number of nights from 13 to 6. The refund should have been for 7 nights at \$14 per night, plus tax, for a total of \$104; however, the refund was processed for \$110.
- For 2 of 15 purchasing card documents tested, the Department did not have the original receipt on file as required by State statute. Neb. Rev. Stat. § 81-118.02 (Reissue 2008) states, “An itemized receipt for purposes of tracking expenditures shall accompany all state purchasing card purchases.” The two transactions are as follows:

Transaction Date	Amount	Vendor	Description of Purchase
4/9/2008	\$ 129.98	Target	According to an email from the Administrative Assistant, the purchase was for two Trutech DVD/VCR combos for building 507, room 107 and building 13 valued at \$64.99 each.
1/9/2010	\$ 74.76	Wal-Mart	Purchase of a comforter set. Original receipt not found. Housing Management Assistant requested a copy of the receipt from the store and received the copy on 2/2/2010.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
ATTESTATION REVIEW

Without a proper reconciliation between what was received and recorded in NIS, there is an increased risk for errors. The risk for theft also increases when receipts do not agree to the amounts recorded in the daily cashiers report and when refunds are issued without an adequate review of the refund request. Finally, without the original receipt, there is an increased risk of misuse or fraudulent transactions made with the purchasing card.

We recommend the Department implement procedures to ensure all receipts are coded correctly, receipts agree to the daily cashier's report, refunds are adequately reviewed prior to processing, and all purchasing card transactions are fully supported and documented with original purchase receipts.

Overall Conclusion

The APA has documented that at least \$21,256 is missing. There is substantial evidence that fraud has occurred at Camp Ashland. Based on the lack of controls over the billeting receipts and numbers, many receipts are still unaccounted for and missing; thus the APA feels strongly that additional monies are missing. The APA has reasonable assurance that a majority of these missing billeting receipts relate to cash transactions and are likely to result in additional missing funds. The overall lack of segregation of duties and lack of proper monitoring of the billeting receipt process significantly contributed to the alleged theft of these monies. Billeting receipts were not completed in accordance with Camp Ashland Standard Operating Procedures and deposits were not made in accordance with Neb. Rev. Stat. § 84-710, which also significantly contributed to the alleged theft from Camp Ashland.

*Department's Response: See **Exhibit K**.*

We appreciate the cooperation of Camp Ashland and the Department during the course of this review.

The APA staff members involved in this attestation review were:

Craig Kubicek, CPA, CFE, Auditor-In-Charge
Jennifer Cromwell, CFE, Investigation Examiner
Peggy Graham, Investigation Examiner
Cindy Janssen, Audit Manager
Mary Avery, Special Audits and Finance Manager

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

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
REFUNDS CREDITED TO PERSONAL BANK DEBIT CARD ACCOUNT
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT A

Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Sub-Total	Sales Tax	Charge Total	Date of Charge per Receipt	Last 4 Digits of Card for Original Receipt	Date of Deposit per NIS	Refund Amount	Refund Tax Amount	Last 4 Digits of Card for Refund	Description	Date of Refund per Receipt or Batch Report	Alleged Theft Amount
N/A (Note 6)	unknown	unknown	N/A	N/A	N/A	N/A	unknown	unknown	unknown	unknown	\$ 406.00	\$ 22.33	1455	No receipt on file; was found on report from Camp Ashland's credit card processing bank. Refund was issued and credited to Billeting Administrative Assistant's personal bank debit card.	1/9/2010	\$ 428.33
N/A (Note 6)	unknown	unknown	N/A	N/A	N/A	N/A	unknown	unknown	unknown	unknown	\$ 168.00	\$ 9.24	1455	No receipt on file; was found on report from Camp Ashland's credit card processing bank. Refund was issued and credited to Billeting Administrative Assistant's personal bank debit card.	1/20/2010	\$ 177.24
17385	1/4/2008	1/17/2008	\$ 14	13	\$ 182.00	\$ 10.01	\$ 192.01	1/17/2008	1860	1/30/2008	\$ 182.00	\$ 10.01	1455	Receipt indicated, "Student departed same day as arrival." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	1/24/2008	\$ 192.01
17479 (Note 7)	unknown	unknown	\$ 29	2	\$ 58.00	\$ 3.19	\$ 61.19	2/7/2008	7343	2/15/2008	\$ 58.00	\$ 3.19	1455	Receipt indicated, "No show 2/11/08." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	2/11/2008	\$ 61.19
17642	3/12/2008	3/17/2008	\$ 16	5	\$ 80.00	\$ 4.40	\$ 84.40	3/12/2008	1012	3/18/2008	\$ 80.00	\$ 4.40	1455	Receipt indicated, "Credit -84.40 no show." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	3/17/2008	\$ 84.40
17728	3/7/2008	3/20/2008	\$ 14	13	\$ 182.00	\$ 10.01	\$ 192.01	3/8/2008	5105	3/12/2008	\$ 182.00	\$ 10.01	1455	Receipt indicated, "Left - medical emergency." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	3/20/2008	\$ 192.01
18149 (Note 4)	6/16/2008	6/20/2008	\$ 16	5	\$ 80.00	\$ 4.40	\$ 84.40	6/16/2008	9105	6/19/2008	\$ 80.00	\$ 4.40	1455	This was not an original receipt, as the receipt number was manually written on document. Receipt indicated, "Credit of -84.40 27 June 08 - no show." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	6/27/2008	\$ 84.40
18430	9/12/2008	9/25/2008	\$ 14	13	\$ 182.00	\$ 10.01	\$ 192.01	9/12/2008	5582	9/29/2008	\$ 182.00	\$ 10.01	1455	Receipt indicated, "Student left 1st day & billeting did not do a refund at time." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	9/29/2008	\$ 192.01
18521 (Note 1,4)	9/26/2008	9/28/2008	\$ 29/ \$ 16	4/5	\$ 196.00	\$ 10.78	\$ 206.78	9/30/2008	2172	10/9/2008	\$ 196.00	\$ 10.78	1455	Receipt indicated, "Credit of did not end up using." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	10/1/2008	\$ 206.78
18524	10/10/2008	10/23/2008	\$ 14	13	\$ 182.00	\$ 10.01	\$ 192.01	10/10/2008	1606	10/31/2008	\$ 182.00	\$ 10.01	1455	Receipt indicated, "Left the first night 16 Oct 08." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	10/23/2008	\$ 192.01
18584	10/10/2008	10/23/2008	\$ 14	13	\$ 182.00	\$ 10.01	\$ 192.01	10/10/2008	0989	10/31/2008	\$ 112.00	\$ 6.16	1455	Receipt indicated, "Credit -118.16 family emergency - left on 15 Oct - operations did not let me know until 21 Oct 08." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	10/21/2008	\$ 118.16
18642 (Note 7)	unknown	unknown	\$ 16	6	\$ 96.00	\$ 5.28	\$ 101.28	10/31/2008	9743	11/19/2008	\$ 96.00	\$ 5.28	1455	Receipt indicated, "Decided to stay in guest housing." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	10/31/2008	\$ 101.28

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
REFUNDS CREDITED TO PERSONAL BANK DEBIT CARD ACCOUNT
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT A

Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Sub-Total	Sales Tax	Charge Total	Date of Charge per Receipt	Last 4 Digits of Card for Original Receipt	Date of Deposit per NIS	Refund Amount	Refund Tax Amount	Last 4 Digits of Card for Refund	Description	Date of Refund per Receipt or Batch Report	Alleged Theft Amount
18745 (Note 2,4)	11/21/2008	11/22/2008	\$ 16/ \$ 29	17/2	\$ 330.00	\$ 18.15	\$ 348.15	11/21/2008	9303	11/26/2008	\$ 330.00	\$ 18.15	1455	Receipt indicated, "Family reunion cancelled due to weather credit -348.15 not used." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	11/24/2008	\$ 348.15
18844 (Note 4)	12/5/2008	12/19/2008	\$ 14	13	\$ 182.00	\$ 10.01	\$ 192.01	12/5/2008	5844	12/23/2008	\$ 126.00	\$ 6.93	1455	Receipt indicated, "Credit of -132.93 family emergency 15 Dec." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	12/15/2008	\$ 132.93
18878 (Note 4)	12/4/2008	12/20/2008	\$ 16	28	\$ 448.00	\$ 24.64	\$ 472.64	12/19/2008	3150	12/19/2008	\$ 256.00	\$ 14.08	1455	Receipt indicated, "Credit of -270.08 no show other cook." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	12/22/2008	\$ 270.08
19562 (Note 7)	5/8/2009	unknown	\$ 14	29	\$ 406.00	\$ 22.33	\$ 428.33	5/8/2009	7024	5/19/2009	\$ 210.00	\$ 11.55	1455	Receipt indicated, "Only staying one phase fam. Emergency credit -221.55." Refund issued to Billeting Administrative Assistant's personal bank debit card.	5/20/2009	\$ 221.55
19606	5/15/2009	5/17/2009	\$ 23	2	\$ 46.00	\$ 2.53	\$ 48.53	5/15/2009	2073	5/2/2009	\$ 46.00	\$ 2.53	1455	Receipt indicated, "Called 18 May 09 - he was a no show. Credit of -48.53 18 May." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	5/19/2009	\$ 48.53
19658 (Note 4)	6/5/2009	6/18/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$ 177.24	6/23/2009	2000	6/25/2009	\$ 168.00	\$ 9.24	1455	One receipt indicated, "Called said he billed twice. Credit 177.24." After questioning from another employee on the original explanation, the receipt was changed and indicated, "Refund - unit called he was pulled from class same day as check in." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	7/10/2009	\$ 177.24
19706 (Note 4)	6/5/2009	6/18/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$ 177.24	6/5/2009	5557	6/15/2009	\$ 168.00	\$ 9.24	1455	Receipt indicated, "Credit -177.24 Fam. Med. Emer." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	6/9/2009	\$ 177.24
20254	10/9/2009	10/21/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$ 177.24	10/9/2009	0570	11/6/2009	\$ 168.00	\$ 9.24	1455	Receipt indicated, "WLC Student." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	10/11/2009	\$ 177.24
20298 (Note 3)	10/17/2009	10/23/2009	\$ 16	6	\$ 96.00	\$ 5.28	\$ 101.28	10/16/2009	1899	N/A	\$ 137.00	\$ 7.54	1455	Receipt number 20297 for \$43.26 and 20298 for \$101.28. Note attached to receipt 20298 indicated, "I made a mistake when I issued a credit for this gentleman. I looked at batch receipt & entered that amt instead of receipt amt for credit. Overcredited by \$43.26." Refund of \$144.54 (for both receipts) was issued to Billeting Administrative Assistant's personal bank debit card.	10/18/2009	\$ 144.54
20384	11/4/2009	11/10/2009	\$ 16	6	\$ 96.00	\$ 5.28	\$ 101.28	11/4/2009	3597	11/10/2009	\$ 96.00	\$ 5.28	1455	Receipt indicated, "Called me 11 Nov 09 to confirm he did not stay & needed a credit." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	11/12/2009	\$ 101.28

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
REFUNDS CREDITED TO PERSONAL BANK DEBIT CARD ACCOUNT
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT A

Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Sub-Total	Sales Tax	Charge Total	Date of Charge per Receipt	Last 4 Digits of Card for Original Receipt	Date of Deposit per NIS	Refund Amount	Refund Tax Amount	Last 4 Digits of Card for Refund	Description	Date of Refund per Receipt or Batch Report	Alleged Theft Amount
20424 (Note 5,7)	11/25/2009	Unknown	\$ 41	5	\$ 205.00	\$ 11.28	\$ 216.28	11/20/2009	4916	12/3/2009	\$ 205.00	\$ 11.28	1455	Receipt indicated, "Credit -216.28. Had to cancel. Fam Emergency." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	11/23/2009	\$ 216.28
20465	12/4/2009	12/16/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$ 177.24	12/4/2009	5970	12/16/2009	\$ 168.00	\$ 9.24	1455	Receipt indicated, "Left early - not room in class (name) didn't know how to issue credit." Refund was issued to Billeting Administrative Assistant's personal bank debit card.	12/8/2009	\$ 177.24
Grand Total	24 Receipts														\$ 4,222.12	

Note 1: This receipt for multiple rooms indicated a four night stay at \$29 and a five night stay at \$16.

Note 2: This receipt for multiple rooms indicated a 17 night stay at \$16 and a two night stay at \$29.

Note 3: This refund was made the same day as the deposit; therefore, no deposit was made into NIS for this transaction.

Note 4: The number of nights indicated on the receipt did not agree to the number of nights indicated by the arrival and departure dates.

Note 5: The \$41 rate consists of the \$29 rate and the \$12 guest charge.

Note 6: These receipts were not on file, so arrival and departure dates, number of nights stayed, and rates charged are unknown.

Note 7: Arrival and/or departure dates were not indicated on the receipt.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING CASH RECEIPTS
JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT B

Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Refund Amount	Refund Tax Amount	Date Refund Recorded in NIS	Description	Alleged Theft Amount
16538	7/6/2007	7/19/2007	N/A	N/A				APA found missing receipt in box of pink carbon copies located at Camp Ashland. Receipt did not include rate or number of nights, but indicated \$192.01 was received. Based on this amount, it appears to be 13 nights at \$14 per night, plus tax. Payment method per receipt was cash; however, there was no record of cash deposit.	\$ 192.01
17505	2/15/2008	2/28/2008	\$ 14	14	\$ 28	\$ 1.54	5/28/2008	Original receipt was not found; however, a copy of the receipt was found with the refunds. Based on arrival and departure dates, number of nights stayed was 13 nights. Receipt initially indicated 13 nights at \$14 per night, plus tax, for a total of \$192.01 received. The number of nights was changed to 14 nights, and the receipt amount was changed to \$206.78. Then, the number of nights was changed to 11 nights, and the receipt amount was changed to \$162.47 to reflect a refund paid. Refund of \$29.54 was paid to original payor. Payment method was not indicated on receipt. Initial payment was not deposited in NIS. Since original receipt amount is not known, APA included the largest amount in the theft column.	\$ 206.78
17871	4/18/2008	5/1/2008	\$ 14	13	\$ 28	\$ 1.54	5/28/2008	Receipt indicated 13 nights at \$14 per night, plus tax, for a total of \$192.01 received. The number of nights was changed to 11 nights, and the receipt amount was changed to \$162.47 to reflect a refund paid. Refund of \$29.54 was paid to original payor. Payment method per receipt was cash; however, there was no record of cash deposit.	\$ 192.01
17887	4/18/2008	5/1/2008	\$ 14	13	\$ 28	\$ 1.54	5/28/2008	Receipt indicated 13 nights at \$14 per night, plus tax, for a total of \$192.01 received. The number of nights was changed to 11 nights, and the receipt amount was changed to \$162.47 to reflect a refund paid. Refund of \$29.54 was paid to original payor. Payment method per receipt was cash; however, there was no record of cash deposit.	\$ 192.01
20127	9/11/2009	Unknown	\$ 14	12				Copy of receipt was obtained from student. Receipt amount was \$177.24. No departure date was noted on receipt, but amount paid agrees to number of nights indicated on receipt. Payment method was cash; however, there was no record of cash deposit.	\$ 177.24
20128	9/11/2009	9/23/2009	\$ 14	12				Copy of receipt was obtained from student. Receipt amount was \$177.24. Payment method was not indicated; however, student informed Camp Ashland staff he paid cash. There was no record of cash deposit.	\$ 177.24
20132	9/11/2009	9/23/2009	\$ 14	12				Copy of receipt was obtained from student. Receipt amount was \$177.24. Payment method per receipt was cash. There was no record of cash deposit.	\$ 177.24
20258	10/9/2009	10/24/2009	\$ 14	15				Copy of receipt was found by Camp Ashland staff. Based on arrival and departure dates and number of nights noted on receipt, total amount of receipt was \$221.55; however, this amount was changed to \$100. Receipt noted "PAID \$100.00 23 Oct 09 Balance of \$121.55 next wk". Payment method was not indicated, and there was no record of this deposit.	\$ 221.55
20260	10/9/2009	10/21/2009	N/A	N/A				Copy of receipt was obtained from student. Receipt did not include rate or number of nights, but indicated \$177.24 was received. Based on this amount, it appears to be 12 nights at \$14 per night, plus tax. Payment method per receipt was cash; however, there was no record of cash deposit.	\$ 177.24
20288	10/9/2009	11/7/2009	N/A	N/A				Copy of receipt was obtained from student. Receipt did not include rate or number of nights, but indicated \$428.33 was received. Based on this amount, it appears to be 29 nights at \$14 per night, plus tax. Payment method per receipt was cash; however, there was no record of cash deposit.	\$ 428.33
20475	12/4/2009	12/16/2009	\$ 14	12				Copy of receipt was obtained from student. Receipt amount was \$177.24. Payment method was not indicated; however, student informed Camp Ashland staff he paid cash. There was no record of cash deposit.	\$ 177.24

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING CASH RECEIPTS
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT B

Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Refund Amount	Refund Tax Amount	Date Refund recorded in NIS	Description	Alleged Theft Amount
20477	12/4/2009	12/16/2009	\$ 14	12				Copy of receipt was obtained from student. Receipt amount was \$177.24. Payment method was not indicated; however, student informed Camp Ashland staff he paid cash. There was no record of cash deposit.	\$ 177.24
20479	12/4/2009	12/16/2009	\$ 14	12				Copy of receipt was obtained from student. Receipt amount was \$177.24. Payment method per receipt was cash; however, there was no record of cash deposit.	\$ 177.24
20576	1/8/2010	Note 1 1/20/2010	\$ 14	12				Copy of receipt was obtained by Camp Ashland staff. Departure date was not included on the receipt. Receipt amount was \$177.24. Payment method per receipt was cash. Deposit slip was found, but was not deposited to the bank.	\$ 177.24
20589	Note 1 1/8/2010	Note 1 1/20/2010	\$ 14	12				Copy of receipt was obtained by Camp Ashland staff. Arrival and departure dates were not legible, but receipt indicated 12 nights at \$14 per night, plus tax. Receipt amount was \$177.24. Payment method per receipt was cash. Deposit slip was found, but was not deposited to the bank.	\$ 177.24
20609	Note 1 1/8/2010	Note 1 1/20/2010	\$ 14	12				Copy of receipt was obtained by Camp Ashland staff. Arrival and departure dates were not legible, but receipt indicated 12 nights at \$14 per night, plus tax. Receipt amount was \$177.24. Payment method was not indicated. Deposit slip was found, but was not deposited to the bank.	\$ 177.24
20626	1/8/2010	1/20/2010	\$ 14	12				Copy of receipt was obtained by Camp Ashland staff. Receipt amount was \$177.24. Payment method per receipt was cash. Deposit slip was found, but was not deposited to the bank.	\$ 177.24
20628	Unknown	Unknown	N/A	N/A				Camp Ashland staff found a deposit slip which was never deposited to the bank. Total currency (cash) noted on the deposit slip was \$738.50. All other cash amounts were accounted for on the deposit slip (see entries above). APA determined this missing receipt was for the remaining \$29.54 of the deposit.	\$ 29.54
20657	1/19/2010	1/21/2010	\$ 16	2				Copy of receipt found by Camp Ashland staff. Receipt amount was \$33.76. Receipt indicated payment method was credit card; however, student indicated he paid cash. There is no record of cash deposit.	\$ 33.76
19									
Grand Total Receipts									\$ 3,445.63

Note 1: Dates on receipt were missing or not legible. Arrival and departure dates were taken from training orders and travel voucher summaries.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING CASH RECEIPTS FOUND AFTER MARCH 19, 2010
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT C

Type	Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Subtotal	Sales Tax	Total	Alleged Theft Amount
All of the following receipt numbers were also listed as missing billeting receipts on EXHIBIT D. They were not on file at Camp Ashland or with the Department as of March 19, 2010.									
Cash	17404	1/25/2008	2/7/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17454	1/25/2008	2/7/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17552	2/15/2008	2/28/2008	Note 2 Unknown	Note 2 Unknown	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17554	2/15/2008	2/28/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17716	3/7/2008	3/20/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17740	3/28/2008	4/10/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17743	3/28/2008	4/10/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17764	3/28/2008	4/10/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	17854	4/18/2008	5/1/2008	\$ 14	11	\$ 154.00	\$ 8.47	\$162.47	\$ 162.47
Cash	18010	5/30/2008	6/12/2008	\$ 14	13	\$ 182.00	\$10.00	\$192.00	\$ 192.00
Cash	18018	Note 1 Unknown	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18030	5/30/2008	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18040	Note 1 Unknown	6/12/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18042	Note 1 Unknown	Note 2 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18054	5/30/2008	Note 2 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18178	7/11/2008	7/24/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18191	7/11/2008	7/24/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18200	7/11/2008	7/24/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18292	Note 1 Unknown	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18294	8/1/2008	8/14/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 6 18358	8/22/2008	9/5/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18383	8/22/2008	9/4/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18440	Note 1 Unknown	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18475	9/12/2008	9/25/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18488	9/12/2008	9/25/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18556	10/10/2008	10/23/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18557	10/10/2008	10/23/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 6 18580	9/9/2008	9/23/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18654	11/7/2008	11/20/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18675	11/7/2008	11/20/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18678	11/7/2008	Note 2 Unknown	Note 2 Unknown	Note 2 Unknown	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 7 18682	11/7/2008	11/20/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18839	12/5/2008	12/18/2008	Note 2 Unknown	Note 2 Unknown	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18841	12/5/2008	12/18/2008	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18888	Note 1 Unknown	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18889	1/2/2009	1/15/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING CASH RECEIPTS FOUND AFTER MARCH 19, 2010
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT C

Type	Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Subtotal	Sales Tax	Total	Alleged Theft Amount
Cash	18929	1/2/2009	1/15/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18933	1/2/2009	1/15/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18938	Note 1 Unknown	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 6 18942	1/2/2009	1/16/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	18943	1/2/2009	1/15/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	19008	1/23/2009	2/5/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	19010	Note 1 Unknown	2/5/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 6 19175	3/6/2009	3/20/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	19317	3/27/2009	Note 2 Unknown	Note 2 Unknown	Note 2 Unknown	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	19318	3/27/2009	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	19411	4/17/2009	4/29/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19438	4/17/2009	Note 2 Unknown	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19543	5/8/2009	5/20/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19589	5/8/2009	5/20/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19650	6/5/2009	6/17/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19654	6/5/2009	6/17/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19699	6/5/2009	6/17/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19922	Note 2 Unknown	Note 2 Unknown	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	19934	Note 1 Unknown	Note 1 Unknown	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	Note 6 20030	8/20/2009	9/2/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20051	8/21/2009	9/2/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	Note 6 20054	8/21/2009	9/3/2009	Note 2 Unknown	Note 2 Unknown	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20058	Note 1 Unknown	Note 1 Unknown	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20362	Note 1 Unknown	Note 1 Unknown	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20379	10/30/2009	11/11/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20469	12/4/2009	12/16/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20470	12/4/2009	12/16/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Cash	20476	Note 1 Unknown	Note 1 Unknown	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
The following appear to be duplicate billeting receipts and were not noted as missing billeting receipts on EXHIBIT D.									
Cash	Note 3 19085	Note 1 Unknown	Note 1 Unknown	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 3 19110	2/13/2009	2/26/2009	Note 2 Unknown	Note 2 Unknown	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 3 19122	Note 1 Unknown	Note 1 Unknown	Note 1 Unknown	Note 1 Unknown	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 3 19128	3/6/2009	3/19/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING CASH RECEIPTS FOUND AFTER MARCH 19, 2010
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT C

Type	Receipt #	Arrival Date	Departure Date	Rate	# of Nights	Subtotal	Sales Tax	Total	Alleged Theft Amount
Cash	Note 3 19618	2/13/2009	2/26/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 3 19621	2/13/2009	2/26/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 3 19624	5/23/2009	5/25/2009	Note 5 \$ 29	2	\$ 70.00	\$ 3.85	\$ 73.85	\$ 73.85
Cash	Note 3 19629	2/13/2009	2/26/2009	\$ 14	13	\$ 182.00	\$10.01	\$192.01	\$ 192.01
Cash	Note 4 20310	4/17/2009	4/29/2009	\$ 14	12	\$ 168.00	\$ 9.24	\$177.24	\$ 177.24
Grand Total		73 Receipts							\$13,588.39

Camp Ashland staff continued to follow up on missing billeting receipts. These missing billeting receipts were found after the APA's initial cut-off date – March 19, 2010. Camp Ashland staff contacted the individual and/or their unit directly to obtain a copy of the missing billeting receipt. The cash from these receipts was not deposited with the State Treasurer or recorded in NIS.

Note 1: Information was not legible on the billeting receipt.

Note 2: Information was missing on the billeting receipt.

Note 3: These billeting receipts are receipt numbers used for the second or third time, so they did not originally show up on the missing receipts list.

Note 4: Billeting receipt 20310 was a voided receipt; however, one of the triplicate copies was used to create this receipt. APA noted an email from the student explaining that he had asked about receiving a receipt for the transaction but was told that since he paid in cash and not a credit/debit card, that he wouldn't receive one.

Note 5: This is a receipt for the Billeting Administrative Assistant. She had a guest for one night at \$12.00. She paid cash and signed her own receipt document.

Note 6: Arrival and departure dates do not agree with the number of nights noted on receipt.

Note 7: Receipt initially had 13 nights and \$14 per night, plus tax, for a total of \$192.01. The 13 nights was changed to 12 nights, plus tax, for a new total of \$177.24. APA used the original amount in this exhibit.

**NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING BILLETING RECEIPTS AS OF MARCH 19, 2010
JULY 1, 2007 THROUGH JANUARY 31, 2010**

EXHIBIT D

Count	Missing Receipts
1	16484
2	16485
3	16486
4	16595
5	16843
6	16850
7	17061
8	17080
9	17081
10	17105
11	17165
12	17232
13	17240
14	17283
15	17315
16	17332
17	17341
18	17356
19	17383
20	17391
21	17393
22	17394
23	17404
24	17406
25	17407
26	17454
27	17552
28	17554
29	17570
30	17591
31	17595
32	17614
33	17619
34	17652
35	17654
36	17656
37	17698
38	17702
39	17716
40	17740
41	17743
42	17764
43	17789

Count	Missing Receipts
44	17794
45	17805
46	17826
47	17854
48	17938
49	17939
50	17970
51	18000
52	18005
53	18010
54	18017
55	18018
56	18030
57	18032
58	18040
59	18042
60	18050
61	18051
62	18054
63	18058
64	18092
65	18105
66	18114
67	18178
68	18191
69	18200
70	18240
71	18292
72	18294
73	18312
74	18318
75	18319
76	18320
77	18341
78	18358
79	18383
80	18400
81	18435
82	18438
83	18440
84	18465
85	18475
86	18488

Count	Missing Receipts
87	18514
88	18519
89	18529
90	18532
91	18533
92	18539
93	18542
94	18556
95	18557
96	18580
97	18585
98	18607
99	18622
100	18626
101	18633
102	18634
103	18638
104	18645
105	18654
106	18669
107	18675
108	18678
109	18682
110	18700
111	18704
112	18718
113	18731
114	18734
115	18738
116	18744
117	18756
118	18758
119	18763
120	18769
121	18772
122	18778
123	18781
124	18792
125	18795
126	18804
127	18805
128	18820
129	18839

Count	Missing Receipts
130	18841
131	18883
132	18884
133	18888
134	18889
135	18905
136	18929
137	18933
138	18938
139	18942
140	18943
141	18944
142	19008
143	19010
144	19175
145	19189
146	19211
147	19221
148	19223
149	19280
150	19285
151	19291
152	19317
153	19318
154	19333
155	19342
156	19344
157	19411
158	19427
159	19438
160	19543
161	19576
162	19589
163	19650
164	19654
165	19699
166	19731
167	19735
168	19754
169	19755
170	19758
171	19759
172	19760

Count	Missing Receipts
173	19771
174	19824
175	19831
176	19841
177	19847
178	19850
179	19922
180	19934
181	19976
182	20030
183	20051
184	20054
185	20058
186	20166
187	20167
188	20168
189	20169
190	20170
191	20171
192	20172
193	20173
194	20174
195	20175
196	20176
197	20177
198	20178
199	20250
200	20293
201	20306
202	20339
203	20362
204	20379
205	20464
206	20469
207	20470
208	20476
209	20481
210	20533
211	20534
212	20565
213	20645

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MISSING RECEIPTS FOR STAYS INDICATED FROM CLEANING RECORDS
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT E

Name	Building (Note 1)	Room # (Note 1)	Arrival Date (Note 2)	Departure Date (Note 2)	Description	Amount (Note 3)
Student #1	505	175	10/30/2009	11/11/2009	Per cleaning record, this room was cleaned three times and strip cleaned on 11/11/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #2	505	289	10/30/2009	11/11/2009	Per cleaning record, this room was cleaned three times and strip cleaned on 11/11/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #3	506	242	10/30/2009	11/11/2009	Per cleaning record, this room was cleaned one time and strip cleaned on 11/11/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #4	505	186	12/4/2009	12/16/2009	Per cleaning record, this room was cleaned four times and strip cleaned on 12/16/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #5	505	190	12/4/2009	12/16/2009	Per cleaning record, this room was cleaned four times and strip cleaned on 12/16/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #6	505	192	12/4/2009	12/16/2009	Per cleaning record, this room was cleaned four times and strip cleaned on 12/16/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #7	505	287	12/4/2009	12/16/2009	Per cleaning record, this room was cleaned four times and strip cleaned on 12/16/09. Billeting receipt was missing for this stay.	\$ 177.24
Student #8	505	282	12/4/2009	12/16/2009	Per cleaning record, this room was cleaned four times and strip cleaned on 12/16/09. Billeting receipt was missing for this stay.	\$ 177.24
Total						\$1,417.92

- Note 1:** Building and room number was obtained from class occupancy record.
Note 2: Arrival and departure date was obtained from class roster and graduation evaluation report.
Note 3: Amount was calculated based on 12 nights x \$14 per night = \$168 plus tax \$9.24 = \$177.24.

**NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
 BILLETING STAFF PAYMENTS FOR USE OF BILLETS
 JULY 1, 2007 THROUGH JANUARY 31, 2010**

EXHIBIT F

Payment Type	Receipt #	Name	Building	Room	Arrival Date	Departure Date	Rate	# of Nights	Total	Sales Tax	Charge Total	Notes
Charge	17336	Billeting Desk Clerk	507	126	1/4/2008	1/17/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Check	17512	Billeting Desk Clerk			2/15/2008	2/17/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Check	17662	Billeting Desk Clerk			3/7/2008	3/8/2008	\$ 16	1	\$ 16	\$0.88	\$ 16.88	Billeting Desk Clerk signed receipt for her payment.
Charge	17859	Billeting Desk Clerk			4/18/2008	4/20/2008	\$ 23	2	\$ 46	\$2.53	\$ 48.53	Billeting Desk Clerk signed receipt for her payment.
Charge	18011	Billeting Desk Clerk	507	126	5/30/2008	5/31/2008	\$ 16	1	\$ 16	\$0.88	\$ 16.88	Billeting Desk Clerk signed receipt for her payment.
Charge	18165	Billeting Desk Clerk	507	115	7/11/2008	7/13/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	18279	Billeting Desk Clerk			8/1/2008	8/3/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	18371	Billeting Desk Clerk	507	126	8/22/2008	8/24/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	18559	Billeting Desk Clerk	507	126	10/10/2008	10/12/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Check	18635	Housing Management Assistant	13		10/18/2008	10/19/2008	\$ 29	1	\$ 29	\$1.60	\$ 30.60	Housing Management Assistant signed receipt for his payment on 11/14/08.
Charge	18708	Billeting Desk Clerk			11/7/2008	11/8/2008	\$ 29	1	\$ 29	\$1.60	\$ 30.60	Billeting Desk Clerk signed receipt for her payment.
Charge	18815	Billeting Desk Clerk	507	115	12/5/2008	12/7/2008	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	18918	Billeting Desk Clerk	507	115	1/2/2009	1/3/2009	\$ 16	1	\$ 16	\$0.88	\$ 16.88	Billeting Desk Clerk signed receipt for her payment.
Charge	19133	Billeting Desk Clerk	507	109	3/6/2009	3/7/2009	\$ 23	1	\$ 23	\$1.27	\$ 24.27	Billeting Desk Clerk signed receipt for her payment.
Charge	19432	Billeting Desk Clerk	507	115	4/17/2009	4/19/2009	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	19617	Billeting Desk Clerk	507	110	2/12/2009	2/15/2009	\$ 16	3	\$ 48	\$2.64	\$ 50.64	Billeting Desk Clerk signed receipt for her payment. Receipt number was written in.
Charge	19660	Billeting Desk Clerk	507	126	6/5/2009	6/7/2009	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	19809	Billeting Desk Clerk	507	110	7/10/2009	7/12/2009	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	19952	Billeting Desk Clerk	507	110	7/31/2009	8/2/2009	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	20119	Billeting Desk Clerk	507	126	9/11/2009	9/13/2009	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	20255	Billeting Desk Clerk	507	115	10/9/2009	10/10/2009	\$ 16	1	\$ 16	\$0.88	\$ 16.88	Billeting Desk Clerk signed receipt for her payment.
Charge	20488	Billeting Desk Clerk	507	110	12/4/2009	12/6/2009	\$ 16	2	\$ 32	\$1.76	\$ 33.76	Billeting Desk Clerk signed receipt for her payment.
Charge	20696	Billeting Desk Clerk	507	110	1/29/2010	1/30/2010	\$ 16	1	\$ 16	\$0.88	\$ 16.88	Billeting Desk Clerk signed receipt for her payment.
Total											\$707.92	

Missing information from Billeting Receipts.

Billeting Desk Clerk was not the Billeting Administrative Assistant.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
DUPLICATE BILLETING RECEIPTS
JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT G

Type	Receipt #	Building	Room	Arrival Date	Departure Date	Rate	# of Nights	Total	Sales Tax	Total	Date Deposit Recorded in NIS	Description
Charge	18110	507	126	6/23/2008	6/27/2008	\$ 16.00	4	\$ 64.00	\$ 3.52	\$ 67.52	6/26/2008	Appears to be original receipt.
Check	18110	507	216	5/30/2008	6/12/2008	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	6/10/2008	Receipt number written in on this receipt.
Charge	18111	507	109	6/24/2008	6/25/2008	\$ 35.00	1	\$ 35.00	\$ 1.92	\$ 36.92	6/26/2008	Appears to be original receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18111	507	109	5/31/2008	6/1/2008	\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	6/16/2008	Receipt number written in on this receipt.
Charge	18112	507	121	6/24/2008	7/1/2008	\$ 16.00	7	\$ 112.00	\$ 6.16	\$ 118.16	6/26/2008	Appears to be original receipt.
Charge	18112	13		5/31/2008	6/1/2008	\$ 29.00	1	\$ 29.00	\$ 1.60	\$ 30.60	6/16/2008	Receipt number written in over white-out on this receipt.
Charge	18113	450		6/24/2008	6/25/2008	\$ 65.00	1	\$ 65.00	\$ 3.57	\$ 67.57	6/26/2008	Appears to be original receipt. The \$65 rate consists of the \$29 rate and the \$12 guest charge for three guests.
Charge	18113	507	112			\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/16/2008	Receipt number written in on this receipt.
Charge	18115			6/21/2008	6/22/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/26/2008	Appears to be original receipt.
Charge	18115	507	210			\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	6/16/2008	Receipt number written in over white-out on this receipt.
Charge	18116			5/30/2008	6/12/2008	\$ 14.00	65	\$ 910.00	\$ 0.00	\$ 910.00	7/2/2008	Appears to be original receipt. The 65 nights consists of five students for 13 nights each.
Charge	18116	507	217/219	5/31/2008	6/1/2008	\$ 32.00	1	\$ 32.00	\$ 1.76	\$ 33.76	6/16/2008	Receipt number written in on this receipt. The \$32 rate consists of the \$16 rate for two rooms.
Charge	18117			6/21/2008	6/22/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/2/2008	Appears to be original receipt.
Check	18117	507	160	5/31/2008	6/1/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/10/2008	Receipt number written in on this receipt.
Charge	18118			6/21/2008	6/22/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/2/2008	Appears to be original receipt.
Charge	18118	450				\$ 29.00	1	\$ 29.00	\$ 1.60	\$ 30.60	6/16/2008	Receipt number written in on this receipt.
Charge	18119			6/21/2008	6/22/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/2/2008	Appears to be original receipt.
Charge	18119	507	118			\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/16/2008	Receipt number written in on this receipt.
Charge	18120	507	115	6/27/2008	6/29/2008	\$ 16.00	2	\$ 32.00	\$1.76	\$ 33.76	7/10/2008	Appears to be original receipt.
Charge	18120	507	214	5/31/2008	6/6/2008	\$ 16.00	7	\$ 112.00	\$ 6.16	\$ 118.16	6/16/2008	Receipt number written in on this receipt. Number of days per arrival and departure dates do not agree to number of nights paid.
Charge	18121	507	107	6/28/2008	6/29/2008	\$ 35.00	1	\$ 35.00	\$ 1.93	\$ 36.93	7/10/2008	Appears to be original receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18121	507	110			\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/16/2008	Receipt number written in over white-out on this receipt.
Check	18123	13		7/2/2008	7/4/2008	\$ 29.00	2	\$ 58.00	\$ 3.19	\$ 61.19	7/3/2008	Appears to be original receipt.
Charge	18123	507	110/112	6/3/2008	6/4/2008	\$ 44.00	1	\$ 44.00	\$ 2.42	\$ 46.42	6/10/2008	Receipt number written in on this receipt. The \$44 rate consists of the \$16 rate for two rooms and one \$12 guest charge.
Charge	18124	507	107	7/4/2008	7/6/2008	\$ 23.00	2	\$ 46.00	\$ 2.53	\$ 48.53	7/10/2008	Appears to be original receipt.
Charge	18124	507	126	6/4/2008	6/10/2008	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	6/10/2008	Receipt number written in on this receipt.
Check	18125	13		7/7/2008	7/11/2008	29/4 - 12/1	4	\$ 128.00	\$ 7.04	\$ 135.04	7/15/2008	Appears to be original receipt. The \$29 rate is for four nights and the \$12 guest charge is for one night.
Charge	18125	507	109	6/5/2008	6/10/2008	\$ 35.00	5	\$ 175.00	\$ 9.62	\$ 184.62	6/10/2008	Receipt number written in on this receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18128	507	107	7/7/2008	7/11/2008	\$ 23.00	4	\$ 92.00	\$ 5.06	\$ 97.06	7/10/2008	Appears to be original receipt.

**NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
DUPLICATE BILLETING RECEIPTS
JULY 1, 2007 THROUGH JANUARY 31, 2010**

EXHIBIT G

Type	Receipt #	Building	Room	Arrival Date	Departure Date	Rate	# of Nights	Total	Sales Tax	Total	Date Deposit Recorded in NIS	Description
Charge	18128	507	117	6/4/2008	6/7/2008	\$ 16.00	3	\$ 48.00	\$ 2.64	\$ 50.64	6/11/2008	Receipt number written in on this receipt.
Charge	18129	507	108	7/7/2008	7/11/2008	\$ 23.00	4	\$ 92.00	\$ 5.06	\$ 97.06	7/10/2008	Appears to be original receipt.
Charge	18129	507	210	5/30/2008	6/8/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/11/2008	Receipt number written in on this receipt. Number of days per arrival and departure dates do not agree to number of nights paid.
Charge	18130	450		7/7/2008	7/10/2008	\$ 29.00	3	\$ 87.00	\$ 4.79	\$ 91.79	7/10/2008	Appears to be original receipt.
Charge	18130	450		6/8/2008	6/10/2008	\$ 29.00	2	\$ 58.00	\$ 3.19	\$ 61.19	6/16/2008	Receipt number written in on this receipt.
Charge	18131	507	110	7/2/2008	7/8/2008	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	7/10/2008	Appears to be original receipt.
Charge	18131	13		6/9/2008	6/12/2008	\$ 29.00	3	\$ 87.00	\$ 4.78	\$ 91.78	6/16/2008	Receipt number written in on this receipt.
Charge	18132	450		7/3/2008	7/6/2008	\$ 41.00	3	\$ 123.00	\$ 6.76	\$ 129.76	7/10/2008	Appears to be original receipt. The \$41 rate consists of the \$29 rate and the \$12 guest charge.
Charge	18132	507	107	6/9/2008	6/10/2008	\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	6/16/2008	Receipt number written in on this receipt.
Charge	18133	507	115	7/6/2008	7/11/2008	\$ 16.00	5	\$ 80.00	\$ 4.40	\$ 84.40	7/10/2008	Appears to be original receipt.
Charge	18133	506	256	5/30/2008	6/12/2008	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	6/16/2008	Receipt number written in on this receipt.
Charge	18134	450		7/7/2008	7/9/2008	\$ 12.00	2	\$ 24.00	\$ 1.32	\$ 25.32	7/10/2008	Appears to be original receipt.
Check	18134	507	107	5/28/2008	5/29/2008	\$ 35.00	1	\$ 35.00	\$ 1.92	\$ 36.92	6/10/2008	Receipt number written in on this receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18135	507	109	7/7/2008	7/8/2008	\$ 35.00	1	\$ 35.00	\$ 1.92	\$ 36.92	7/10/2008	Appears to be original receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18135	507	107/108/ 112/115/ 117/118/ 120	6/11/2008	6/26/2008	\$1,803.00	1	\$1,803.00	\$ 0.00	\$1,803.00	6/16/2008	Receipt number written in on this receipt. The \$1,803 rate consists of payment for seven rooms as follows: the \$23 rate for 14 nights, the \$23 rate for 15 nights, the \$16 rate for 15 nights, and the \$16 rate for 14 nights for four rooms.
Cash	18137	507	124/126	7/10/2008	7/11/2008	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	7/15/2008	Appears to be original receipt.
Charge	18137	507	109			\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	6/16/2008	Receipt number written in on this receipt.
Cash	18138	507	109	7/10/2008	7/11/2008	\$ 35.00	1	\$ 35.00	\$ 1.92	\$ 36.92	7/15/2008	Appears to be original receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18138	507		6/13/2008	6/15/2008	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	6/17/2008	Receipt number written in on this receipt.
Charge	18139	507	110/112	7/10/2008	7/11/2008	\$ 32.00	1	\$ 32.00	\$ 1.76	\$ 33.76	7/11/2008	Appears to be original receipt. The \$32 rate consists of the \$16 rate for two rooms.
Charge	18139	450		6/13/2008	6/15/2008	\$ 41.00	2	\$ 72.00	\$ 3.96	\$ 75.96	6/17/2008	Receipt number written in on this receipt. The \$41 rate consists of the \$29 rate and the \$12 guest charge. Correct amount was not collected - should have collected \$82 and \$4.51 in sales tax, for a total of \$86.51.
Charge	18140	507	120	7/10/2008	7/11/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/16/2008	Appears to be original receipt.
Charge	18140	507	121/123/124	6/13/2008	6/14/2008	\$ 16.00	3	\$ 48.00	\$ 2.64	\$ 50.64	6/17/2008	Receipt number written in on this receipt. Receipt indicated 3 nights stayed, but it appears 3 rooms were occupied for 1 night. Correct amount received.
Charge	18141	507	115	7/15/2008	7/17/2008	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	7/17/2008	Appears to be original receipt.
Cash	18141	507				\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/16/2008	Receipt number written in on this receipt.
Charge	18142	507	126	7/15/2008	7/16/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/17/2008	Appears to be original receipt.
Charge	18142	13		6/13/2008	6/16/2008	\$ 41.00	3	\$ 123.00	\$ 6.76	\$ 129.76	6/17/2008	Receipt number written in on this receipt. The \$41 rate consists of the \$29 rate and the \$12 guest charge.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
DUPLICATE BILLETING RECEIPTS
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT G

Type	Receipt #	Building	Room	Arrival Date	Departure Date	Rate	# of Nights	Total	Sales Tax	Total	Date Deposited Recorded in NIS	Description
Charge	18143	507	108	7/15/2008	7/16/2008	\$ 35.00	1	\$ 35.00	\$ 1.92	\$ 36.92	8/13/2008	Appears to be original receipt. The \$35 rate consists of the \$23 rate and the \$12 guest charge.
Charge	18143	507	109			\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	6/17/2008	Receipt number written in on this receipt.
Cash	18144	507	109	7/16/2008	7/17/2008	\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	9/23/2008	Appears to be original receipt.
Charge	18144	507	126	6/16/2008	6/18/2008	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	6/19/2008	Receipt number written in on this receipt.
Charge	18145	507	123	7/16/2008	7/22/2008	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	7/25/2008	Appears to be original receipt.
Charge	18145	507	121	6/16/2008	6/18/2008	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	6/19/2008	Receipt number written in on this receipt.
Charge	18146	507	126	7/16/2008	7/17/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/25/2008	Appears to be original receipt.
Charge	18146	507	123	6/16/2008	6/18/2008	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	6/19/2008	Receipt number written in on this receipt.
Charge	18147	507	110	7/19/2008	7/20/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/25/2008	Appears to be original receipt.
Charge	18147	507	124	6/16/2008	6/17/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/19/2008	Receipt number written in on this receipt.
Charge	18148	507	110	7/18/2008	7/19/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/25/2008	Appears to be original receipt.
Charge	18148	507	208	6/16/2008	6/17/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/19/2008	Receipt number written in on this receipt.
Charge	18149	450/13		7/18/2008	7/20/2008	\$ 70.00	2	\$ 140.00	\$ 7.70	\$ 147.70	7/25/2008	Appears to be original receipt. The \$70 rate consists of the \$29 rate for two rooms and one \$12 guest charge.
Charge	18149	507	210	6/16/2008	6/20/2008	\$ 16.00	5	\$ 80.00	\$ 4.40	\$ 84.40	6/19/2008	Receipt number written in on this receipt. Number of days per arrival and departure dates do not agree to number of nights paid.
Charge	18150	507	107	7/18/2008	7/19/2008	\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	7/25/2008	Appears to be original receipt.
Charge	18150	507	110	6/18/2008	6/24/2008	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	6/20/2008	Receipt number written in on this receipt.
Charge	18151	507	118	7/19/2008	7/20/2008	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	7/25/2008	Appears to be original receipt.
Charge	18151	13		6/20/2008	6/22/2008	\$ 41.00	2	\$ 82.00	\$ 4.51	\$ 86.51	6/24/2008	Receipt number written in on this receipt. The \$41 rate consists of the \$29 rate and the \$12 guest charge.
Charge	18257	505	174	8/1/2008	8/14/2008	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	8/12/2008	Appears to be original receipt.
Charge	18257	505	175	8/1/2008	8/14/2008	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	8/12/2008	Receipt number written in on this receipt.
Charge	18986	507	109	2/13/2009	2/15/2009	\$ 23.00	2	\$ 46.00	\$ 2.53	\$ 48.53	2/25/2009	Appears to be original receipt.
Charge	18986	507	230	1/16/2009	2/14/2009	\$ 14.00	29	\$ 406.00	\$22.33	\$ 428.33	2/25/2009	Receipt number written in on this receipt.
Cash	19041	507	115	2/27/2009	2/28/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	2/24/2009	Appears to be original receipt.
Charge	19041	505	292	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19340	507	210	3/31/2009	4/1/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	4/10/2009	Appears to be original receipt.
Charge	19340	507	124	2/17/2009	2/20/2009	\$ 16.00	3	\$ 48.00	\$ 2.64	\$ 50.64	2/25/2009	Receipt number written in on this receipt.
Charge	19613	507	115	5/11/2009	5/17/2009	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	5/19/2009	Appears to be original receipt.
Charge	19613	507	112	2/12/2009	2/27/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	2/25/2009	Receipt number written in on this receipt.
Charge	19614	450		5/11/2009	5/13/2009	\$ 29.00	2	\$ 58.00	\$ 3.19	\$ 61.19	5/19/2009	Appears to be original receipt.
Charge	19614	507	123	2/12/2009	2/27/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	2/25/2009	Receipt number written in on this receipt.
Charge	19615	506	265	5/11/2009	5/22/2009	\$ 14.00	11	\$ 154.00	\$ 8.47	\$ 162.47	5/19/2009	Appears to be original receipt.
Charge	19615	507	121	2/12/2009	2/28/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	2/25/2009	Receipt number written in on this receipt.
Charge	19616	507	126	5/20/2009	5/27/2009	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	6/4/2009	Appears to be original receipt.
Charge	19616	507	118	2/12/2009	2/28/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	2/25/2009	Receipt number written in on this receipt. Receipt originally indicated a departure date of 2/28/2009; however, this was crossed out and changed to 2/24/2009. It appears the difference was credited. Arrival and departure dates do not agree to number of nights noted on receipt.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
DUPLICATE BILLETING RECEIPTS
JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT G

Type	Receipt #	Building	Room	Arrival Date	Departure Date	Rate	# of Nights	Total	Sales Tax	Total	Date Deposit Recorded in NIS	Description
Charge	19617	507	217	5/23/2009	6/6/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/4/2009	Appears to be original receipt.
Charge	19617	507	110	2/12/2009	2/15/2009	\$ 16.00	3	\$ 48.00	\$ 2.64	\$ 50.64	2/25/2009	Receipt number written in on this receipt. Billeting representative signed her own receipt.
Void	19618											Appears to be original receipt.
Charge	19618	13		2/14/2009	2/15/2009	\$ 29.00	1	\$ 29.00	\$ 1.59	\$ 30.59	2/25/2009	Receipt number written in over white out on this receipt.
Charge	19619	507	110/112	5/22/2009	5/23/2009	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	6/4/2009	Appears to be original receipt.
Charge	19619	505	298	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19620	507	108	5/25/2009	5/26/2009	\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	6/4/2009	Appears to be original receipt.
Charge	19620	505	299	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19621	506	137	5/22/2009	5/23/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/4/2009	Appears to be original receipt.
Charge	19621	507	107	2/20/2009	2/22/2009	\$ 23.00	2	\$ 46.00	\$ 2.53	\$ 48.53	2/25/2009	Receipt number written in on this receipt.
Charge	19622	507	230	5/23/2009	5/6/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/4/2009	Appears to be original receipt. Appears date recorded on receipt is incorrect and should be 6/6/09.
Charge	19622	506	265	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19623	13		5/25/2009	5/26/2009	\$ 41.00	1	\$ 41.00	\$ 2.25	\$ 43.25	6/4/2009	Appears to be original receipt. The \$41 rate consists of the \$29 rate and the \$12 guest charge.
Charge	19623	506	264	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19626	507	107/112/ 118/120	5/26/2009	5/30/2009	\$ 71.00	4	\$ 284.00	\$15.62	\$ 299.62	6/4/2009	Appears to be original receipt. The \$71 rate consists of the \$16 rate for three rooms and the \$23 rate for one room.
Charge	19626	506	261	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19627			5/26/2009	5/30/2009	\$ 16.00	4	\$ 64.00	\$ 3.52	\$ 67.52	6/4/2009	Appears to be original receipt.
Charge	19627	506	259	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19628	507	115	5/26/2009	5/30/2009	\$ 16.00	4	\$ 64.00	\$ 3.52	\$ 67.52	6/4/2009	Appears to be original receipt.
Charge	19628	506	158	2/13/2009	2/27/2009	\$ 16.00	15	\$ 240.00	\$13.20	\$ 253.20	2/25/2009	Receipt number written in on this receipt.
Charge	19629	507	117	5/26/2009	5/30/2009	\$ 16.00	4	\$ 64.00	\$ 3.52	\$ 67.52	6/4/2009	Appears to be original receipt.
Charge	19629	450		2/21/2009	2/22/2009	\$ 29.00	1	\$ 29.00	\$ 1.59	\$ 30.59	2/25/2009	Receipt number written in on this receipt.
Charge	19631	507	109	5/26/2009	5/30/2009	\$ 23.00	4	\$ 92.00	\$ 5.06	\$ 97.06	6/4/2009	Appears to be original receipt.
Charge	19631	506	253	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19632	507	110			\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/4/2009	Appears to be original receipt.
Charge	19632	506	160	2/13/2009		\$ 16.00	15	\$ 240.00	\$13.20	\$ 253.20	2/25/2009	Receipt number written in on this receipt.
Charge	19633	507	123	5/27/2009	5/28/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/4/2009	Appears to be original receipt.
Charge	19633	507	108	2/13/2009	2/14/2009	\$ 23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	2/25/2009	Receipt number written in on this receipt.
Charge	19634	507	231	5/22/2009	6/6/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/4/2009	Appears to be original receipt.
Charge	19634			2/13/2009	2/14/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	2/25/2009	Receipt number written in on this receipt.
Charge	19635	507/13	121	5/27/2009	6/6/2009	\$ 196.00	1	\$ 196.00	\$10.78	\$ 206.78	6/4/2009	Appears to be original receipt. The \$196 rate consists of the \$16 rate for five nights and the \$29 rate for four nights.
Charge	19635	506	151	2/13/2009	2/23/2009	\$ 16.00	10	\$ 160.00	\$ 8.80	\$ 168.80	2/25/2009	Receipt number written in on this receipt.
Charge	19636	507	105	5/29/2009	5/31/2009	\$ 23.00	2	\$ 46.00	\$ 2.53	\$ 48.53	6/4/2009	Appears to be original receipt.
Charge	19636	506	144	2/13/2009	2/26/2009	\$ 14.00	13	\$ 182.00	\$10.01	\$ 192.01	2/25/2009	Receipt number written in on this receipt.
Charge	19637	506	141	5/29/2009	5/31/2009	\$ 16.00	2	\$ 32.00	\$ 1.76	\$ 33.76	6/4/2009	Appears to be original receipt.
Charge	19637	506	242	2/13/2009	2/26/2009	\$ 14.00	12	\$ 168.00	\$ 9.24	\$ 177.24	2/25/2009	Receipt number written in on this receipt.
Check	19638	507	124	5/29/2009	5/30/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/2/2009	Appears to be original receipt.
Charge	19638	506	244	2/13/2009	2/26/2009	\$ 14.00	12	\$ 168.00	\$ 9.24	\$ 177.24	2/25/2009	Receipt number written in on this receipt.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
DUPLICATE BILLETING RECEIPTS
 JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT G

Type	Receipt #	Building	Room	Arrival Date	Departure Date	Rate	# of Nights	Total	Sales Tax	Total	Date Deposited Recorded in NIS	Description
Charge	19639	507	110	5/30/2009	5/31/2009	\$16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/4/2009	Appears to be original receipt.
Charge	19639	506	245	2/13/2009	2/26/2009	\$14.00	12	\$168.00	\$ 9.24	\$ 177.24	2/25/2009	Receipt number written in on this receipt. Number of days per arrival and departure dates do not agree to number of nights paid.
Charge	19640	506	135	5/22/2009	6/6/2009	\$14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/4/2009	Appears to be original receipt.
Charge	19640	507	109	2/17/2009	2/18/2009	\$23.00	1	\$ 23.00	\$ 1.27	\$ 24.27	2/25/2009	Receipt number written in on this receipt.
Charge	19641	507/13/450	107 +	6/1/2009	6/5/2009	\$ 175.00	4	\$ 700.00	\$38.50	\$ 738.50	6/4/2009	Appears to be original receipt. The \$175 rate consists of the \$23 rate for three rooms and the \$29 rate for two rooms and the \$12 guest charge for four guests.
Cash	19641	507	124	2/22/2009	2/27/2009	\$ 16.00	5	\$ 80.00	\$ 4.40	\$ 84.40	2/24/2009	Receipt number written in on this receipt.
Charge	19642	507	110	6/2/2009	6/3/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/15/2009	Appears to be original receipt.
Charge	19642	507	117	2/22/2009	2/23/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	2/25/2009	Receipt number written in on this receipt.
Charge	19642	450		2/17/2009	2/20/2009	\$ 29.00	2	\$ 58.00	\$ 3.19	\$ 61.19	2/25/2009	Receipt number written in on this receipt. Number of days per arrival and departure dates do not agree to number of nights paid.
Charge	19643	507	124	6/3/2009	6/4/2009	\$ 16.00	1	\$ 16.00	\$ 0.88	\$ 16.88	6/15/2009	Appears to be original receipt.
Charge	19643	507	117	2/24/2009	2/27/2009	\$ 16.00	3	\$ 48.00	\$ 2.64	\$ 50.64	3/3/2009	Receipt number written in on this receipt.
Charge	19644	507	123	6/3/2009	6/9/2009	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	6/15/2009	Appears to be original receipt.
Charge	19644	507	120	2/22/2009	2/27/2009	\$ 16.00	5	\$ 80.00	\$ 4.40	\$ 84.40	3/3/2009	Receipt number written in on this receipt.
Charge	19645	507	112	6/4/2009	6/13/2009	\$ 16.00	9	\$ 144.00	\$ 7.92	\$ 151.92	6/15/2009	Appears to be original receipt.
Charge	19645	507	118	2/25/2009	3/3/2009	\$ 16.00	6	\$ 96.00	\$ 5.28	\$ 101.28	3/3/2009	Receipt number written in on this receipt. Receipt only had 5 nights written in, but email indicates it should be 6 and amount is correct.
Charge	19646	507	216	6/4/2009	6/19/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/15/2009	Appears to be original receipt.
Charge	19646	505	278			\$ 25.00		\$ 25.00	\$ 0.00	\$ 25.00	3/3/2009	Receipt number written in on this receipt. The \$25 rate was for a lost room key.
Charge	19647	507	227	6/4/2009	6/9/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/15/2009	Appears to be original receipt.
Charge	19647	450		2/28/2009	2/29/2009	\$ 29.00	1	\$ 29.00	\$ 1.60	\$ 30.60	3/11/2009	Receipt number written in on this receipt.
Charge	19648	506	137	6/4/2009	6/9/2009	\$ 14.00	15	\$ 210.00	\$11.55	\$ 221.55	6/15/2009	Appears to be original receipt.
Charge	19648	507	108	2/26/2009	3/1/2009	\$ 23.00	4	\$ 92.00	\$ 5.06	\$ 97.06	3/11/2009	Receipt number written in on this receipt. This receipt originally indicated a 4 night stay. However, this was crossed out and changed to a 3 night stay. It appears a credit for one night was issued.
	74 Receipt Numbers											

Missing information from Billeting Receipts.

Rooms with a + mean there were multiple rooms used.

**NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
COPIES OF A DUPLICATE BILLETING RECEIPT
JULY 1, 2007 THROUGH JANUARY 31, 2010**

EXHIBIT H

BILLETING RECEIPT

CAMP ASHLAND BILLETING OFFICE
220 COUNTY RD. "A" BLDG. 508 RM. 110
ASHLAND, NE 68003-6000 PHONE: (402) 309-7616

RECEIPT NO. 19641

(Enter all Information. Please print clearly)

NAME _____ SSN _____ RANK _____
 ADDRESS _____ CITY _____ STATE _____ ZIP _____
 HOME PHONE _____ EMERGENCY PHONE _____ BRANCH _____
 ORGANIZATION/UNIT _____ CITY _____ STATE _____
 ARRIVAL DATE 20090222 DEPARTURE DATE 20090227 LICENSE PLATE NO. _____
 (AIR) (circle which applies)

PLEASE READ CAREFULLY

I accept responsibility for the contents of the assigned room and understand that I am liable for any shortages or damages that are not **immediately** reported to the Billeting Office. Inventory sheets are posted on the inside of the door in each room. I understand I am liable for a \$25.00 key replacement charge in the event my key is lost, and also that I may be charged a \$10.00 administrative fee for duplicate copies of the Billeting Receipt. Please return room key to the Billeting Office when departing. After normal duty hours, use the key drop box located in Bldg. 507 or at the Billeting Office. *NOTE: The NCOES students will have special room clearance procedures.

CHECK OUT TIME IS 0800 HRS DAILY

SIGNATURE OF OCCUPANT

20090223
DATE

THIS SECTION TO BE COMPLETED BY BILLETING REPRESENTATIVE

OFFICIAL (PLEASE LIST) SEITC UNOFFICIAL _____ (PLEASE LIST) _____ INDIVIDUAL _____
 INDIV. RATES \$ 16.00 X NO. NIGHTS 5 INDIV. RATES \$ _____ X NO. NIGHTS _____ TOTAL \$ 80.00
 GUEST RATE \$ _____ /NIGHT GUEST RATE \$ _____ /NIGHT
 NO. NIGHTS _____ NO. GUESTS _____ NO. NIGHTS _____ NO. GUESTS _____ GUEST TOTALS \$ _____
 TOTAL BILLETING CHARGES \$ 80.00
 SALES TAX \$ 4.40

ADDITIONAL / MISCELLANEOUS CHARGES

ENERGY SURCHARGE RATE \$ _____ /NIGHT NO. NIGHTS _____ TOTAL ENERGY SURCHARGE \$ _____
 Comments/Misc. Charges: _____ TOTAL MISC. CHARGES \$ _____

TYPE OF PAYMENT:

VISA _____ MC _____ TRVL CHK _____ CASH PERSONAL CHK# _____

BLDG. 507 ROOM NO. 124

GRAND TOTAL PAID \$ 84.40

SIGNATURE OF BILLETING REPRESENTATIVE

20090223
DATE

TAG FORM 405-7 (Revised July 11 August 06)

Names and other information were removed for confidentiality.

COPIES OF A DUPLICATE BILLETING RECEIPT

JULY 1, 2007 THROUGH JANUARY 31, 2010

BILLETING RECEIPT

CAMP ASHLAND BILLETING OFFICE
220 COUNTY RD "A", BLDG 508 RM. 110
ASHLAND, NE 68003-6000 PHONE (402) 309-7616

RECEIPT NO. 19641

(Enter all information. Please print clearly)

NAME _____ SSN _____ RANK _____
ADDRESS _____ CITY _____ STATE _____ ZIP _____
HOME PHONE _____ EMERGENCY PHONE _____ BRANCH _____
ORGANIZATION/UNIT _____ CITY _____ STATE _____
ARRIVAL DATE 1 June 09 DEPARTURE DATE 5 June 09 AIR / POV (circle which applies)

PLEASE READ CAREFULLY

I accept responsibility for the contents of the assigned room and understand that I am liable for any shortages or damages that are not **immediately** reported to the Billeting Office. Inventory sheets are posted on the inside of the door in each room. I understand I am liable for a \$25.00 key replacement charge in the event my key is lost, and also that may be charged a \$10.00 administrative fee for duplicate copies of the Billeting Receipt. Please return room key to the Billeting Office when departing. After normal duty hours, use the key drop box located in Bldg. 507 or at the Billeting Office. *NOTE: The NCOES students will have special room clearance procedures.

CHECK OUT TIME IS 1000 HRS DAILY

SIGNATURE OF OCCUPANT

1 June 09
DATE

THIS SECTION TO BE COMPLETED BY BILLETING REPRESENTATIVE

OFFICIAL _____ (PLEASE LIST) _____ INDIVIDUAL _____
INDIVIDUAL RATES \$ (see below) X NO. NIGHTS _____ TOTAL \$ _____

GUEST RATE \$ _____ /NIGHT

NO. NIGHTS _____ NO. GUESTS _____ GUEST TOTALS \$ _____

<u>107</u> - <u>23⁰⁰</u> x <u>4</u> nights = <u>92.00</u> + <u>48⁰⁰</u> (Guest) = <u>140⁰⁰</u>	TOTAL BILLETING CHARGES \$ <u>700.00</u> SALES TAX \$ <u>38.50</u>
<u>108</u> - <u>23⁰⁰</u> x <u>4</u> nights = <u>92.00</u> + <u>48⁰⁰</u> (Guest) = <u>140⁰⁰</u>	
<u>109</u> - <u>23⁰⁰</u> x <u>4</u> nights = <u>92.00</u> + <u>48⁰⁰</u> (Guest) = <u>140⁰⁰</u>	
<u>113</u> - <u>29⁰⁰</u> x <u>4</u> nights = <u>116.00</u> + <u>48⁰⁰</u> (Guest) = <u>164.00</u>	
<u>450</u> - <u>29⁰⁰</u> x <u>4</u> nights = <u>116.00</u> + <u>48⁰⁰</u> (Guest) = <u>164.00</u>	

ADDITIONAL/MISCELLANEOUS CHARGES _____

Comments/Misc. Charges: _____

TOTAL MISC. CHARGE \$ _____

TYPE OF PAYMENT:

VISA _____ MC CASH _____ PERSONAL CHECK # _____

LDG. 507/13/450 ROOM NO. 107, 108, 109

GRAND TOTAL PAID \$ 738⁵⁰

SIGNATURE OF BILLETING REPRESENTATIVE

1 Jun 09
DATE

TAG FORM 405-7 (Revised date 11 August 06)

Names and other information were removed for confidentiality.

VOIDED BILLETING RECEIPT EXAMPLE

JULY 1, 2007 THROUGH JANUARY 31, 2010

BILLETING RECEIPT

CAMP ASHLAND BILLETING OFFICE
220 COUNTY RD "A", BLDG. 508 RM. 110
ASHLAND, NE 68003-6000 PHONE (402) 309-7616

RECEIPT NO. 19854

(Enter all information. Please print clearly)

NAME SSN RANK
ADDRESS CITY STATE ZIP
HOME PHONE EMERGENCY PHONE BRANCH
ORGANIZATION/UNIT CITY STATE
ARRIVAL DATE 7-11-09 DEPARTURE DATE 7-22-09 AIR / POW (circle which applies)

PLEASE READ CAREFULLY

I accept responsibility for the contents of the assigned room and understand that I am liable for any shortages or damages that are not immediately reported to the Billeting Office. Inventory sheets are posted on the inside of the door in each room. I understand I am liable for a \$25.00 key replacement charge in the event my key is lost, and also that I may be charged a \$10.00 administrative fee for duplicate copies of the Billeting Receipt. Please return room key to the Billeting Office when departing. After normal duty hours, use the key drop box located in Bldg. 507 or at the Billeting Office. *NOTE: The NCOES students will have special room clearance procedures.

CHECK OUT TIME IS 1000 HRS DAILY

X SIGNATURE OF OCCUPANT DATE 7-11-09

THIS SECTION TO BE COMPLETED BY BILLETING REPRESENTATIVE

OFFICIAL (PLEASE LIST) BNCOG INDIVIDUAL TOTAL \$ 154.00
INDIVIDUAL RATES \$ X NO. NIGHTS
GUEST RATE \$ /NIGHT
NO. NIGHTS NO. GUESTS GUEST TOTALS \$

TOTAL BILLETING CHARGES \$
SALES TAX \$ 8.47

Building 506 Room 244 was daily cleaned on 7/13/2009 and was strip cleaned on 7/23/2009; however, the receipt was voided. See p. 2 and 3.

ADDITIONAL / MISCELLANEOUS CHARGES

Comments/Misc. Charges: TOTAL MISC. CHARGE \$

TYPE OF PAYMENT:

VISA MC CASH PERSONAL CHECK #

LDG. 506 ROOM NO. 244

GRAND TOTAL PAID \$ 162.47

SIGNATURE OF BILLETING REPRESENTATIVE DATE 11 July 09

TAG FORM 405-7 (Revised date 11 August 06)

Names and other information were removed for confidentiality.

VOIDED BILLETING RECEIPT EXAMPLE

JULY 1, 2007 THROUGH JANUARY 31, 2010

ROOM
CLEANING CHECK SHEET

Name: _____
Date: 7-13-09

506

From 7:30 am/pm
To ~~7:30~~ am/pm

Type of Service	Room Number	Empty Trash	Vacuum	Dust	Change Sheets	Clean Vanity	Shine Mirror	Change Towels	Clean Bathroom	Cups, Soap, TP
NCOES	135	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	137	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	138	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	140	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	141	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	143	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	144	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	146	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	149	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	151	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	152	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	154	✓	✓	✓		✓	✓	✓	✓	✓
	155									
	157									
	158									
	160									
SCS	242	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	244	✓	✓	✓		✓	✓	✓	✓	✓
	245									
	247									
	248									
	250									
	251									
	253									
NCOES	256	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	258	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	259	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	261	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	262	✓	✓	✓		✓	✓	✓	✓	✓
NCOES	264	✓	✓	✓		✓	✓	✓	✓	✓
	265									
NCOES	267	✓	✓	✓		✓	✓	✓	✓	✓

NCOE = MWF -MWF

D = Daily Cleaning

SC = Strip Clean

Names were removed for confidentiality.

VOIDED BILLETING RECEIPT EXAMPLE

JULY 1, 2007 THROUGH JANUARY 31, 2010

**ROOM
CLEANING CHECK SHEET**

Name: ALL
Date: _____

506

From 7:30 am/pm
To 11:45 am/pm

7-23-09

Type of Service	Room Number	Empty Trash	Vacuum	Dust	Change Sheets	Clean Vanity	Shine Mirror	Change Towels	Clean Bathroom	Cups, Soap, TP
SC-NCOES	135									
SC-NCOES	137									
SC-NCOES	138									
SC-NCOES	140									
SC-NCOES	141									
SC-NCOES	143									
SC-NCOES	144									
SC-NCOES	146									
SC-NCOES	151	✓	✓	✓	✓	✓	✓	✓	✓	✓
SC-NCOES	153	✓	✓	✓	✓	✓	✓	✓	✓	✓
SC-NCOES	152	✓	✓	✓	✓	✓	✓	✓	✓	✓
SC-NCOES	154	✓	✓	✓	✓	✓	✓	✓	✓	✓
	155									
	157									
	158									
	160									
	242									
SC-NCOES	244									
	245									
	247									
	248									
	250									
	251									
	253									
SC-NCOES	256									
SC-NCOES	258									
SC-NCOES	259									
SC-NCOES	261									
SC-NCOES	262									
SC-NCOES	264									
	265									
SC-NCOES	267									

Completed
minutes
minutes

NCOE = MWF -MWF

D = Daily Cleaning

SC = Strip Clean

Names were removed for confidentiality.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND **EXHIBIT J**
BILLETING RECEIPT WITH CHANGES AND KEY INFORMATION MISSING
 JULY 1, 2007 THROUGH JANUARY 31, 2010

BILLETING RECEIPT

CAMP ASHLAND BILLETING OFFICE
 20 COUNTY RD. "A" BLDG. 508 RM. 110
 ASHLAND, NE 68003-6000 PHONE: (402) 309-7616

RECEIPT NO. 17505

(Enter all Information, Please print clearly)

NAME _____ SSN _____ RANK _____
 ADDRESS _____ CITY _____ STATE _____ ZIP _____
 HOME PHONE _____ EMERGENCY PHONE _____ BRANCH _____
 ORGANIZATION/UNIT _____ CITY _____ STATE _____
 ARRIVAL DATE 15 Feb 08 DEPARTURE DATE 28 Feb 08 LICENSE PLATE NO. _____
 AIR POV (circle which applies)

PLEASE READ CAREFULLY

I accept responsibility for the contents of the assigned room and understand that I am liable for any shortages or damages that are not **immediately** reported to the Billeting Office. Inventory sheets are posted on the inside of the door in each room. I understand I am liable for a \$25.00 key replacement charge in the event my key is lost, and also that I may be charged a \$10.00 administrative fee for duplicate copies of the Billeting Receipt. Please return room key to the Billeting Office when departing. After normal duty hours, use the key drop box located in Bldg. 507 or at the Billeting Office. *NOTE: The NCOES students will have special room clearance procedures.

CHECK OUT TIME IS 0800 HRS DAILY

 SIGNATURE OF OCCUPANT DATE

THIS SECTION TO BE COMPLETED BY BILLETING REPRESENTATIVE

OFFICIAL <input checked="" type="checkbox"/> (PLEASE LIST) _____	UNOFFICIAL _____ (PLEASE LIST) _____	INDIVIDUAL <u>154.00</u>
INDIV. RATES \$ _____ X NO. NIGHTS <u>11</u>	INDIV. RATES \$ _____ X NO. NIGHTS _____	TOTAL \$ <u>1697.50</u>
GUEST RATE \$ _____ /NIGHT	GUEST RATE \$ _____ /NIGHT	
NO. NIGHTS _____ NO. GUESTS _____	NO. NIGHTS _____ NO. GUESTS _____	GUEST TOTALS \$ <u>1917.00</u>

Totals were changed and payment type, building, and room numbers were not completed.

TOTAL BILLETING CHARGES \$ _____
 SALES TAX \$ 11.47
 ADDITIONAL / MISCELLANEOUS CHARGES _____
 ENERGY SURCHARGE RATE \$ _____ /NIGHT NO. NIGHTS _____ TOTAL ENERGY SURCHARGE \$ 8.47

Comments/Misc. Charges: CREDIT OF \$29.54 Refund REQ sent 26 FEB 08 TOTAL MISC. CHARGES \$ _____

TYPE OF PAYMENT:
 VISA _____ MC _____ TRVL CHK _____ CASH _____ PERSONAL CHK# 162.47
 BLDG. _____ ROOM NO. _____ GRAND TOTAL PAID \$ 1678.00

 SIGNATURE OF BILLETING REPRESENTATIVE DATE RECEIVED BY

TAG FORM 405-7 (Revised date 11 August 06) MAY 20 2008

Names and other information were removed for confidentiality.

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND
MILITARY DEPARTMENT’S RESPONSE TO ATTESTATION REVIEW
JULY 1, 2007 THROUGH JANUARY 31, 2010

EXHIBIT K

STATE OF NEBRASKA



Dave Heineman
Governor

MILITARY DEPARTMENT
Judd H. Lyons
Director
1300 Military Road
Lincoln, Nebraska 68508-1090
Phone: (402) 309-7210

May 17, 2010

Mr. Mike Foley
Auditor of Public Accounts
P.O. Box 98917
State Capitol, Suite 2303
Lincoln, NE 68509

RE: Draft Attestation Review of the Nebraska Military Department – Camp Ashland dated May 3, 2010

Dear Mr Foley,

In response to the above referenced draft Attestation Review, I'm appreciative of the obvious thoroughness of the auditors and am grateful for the diligence apparent in the results. As you note in your report, upon discovery of irregularities in records management and improper credit card refund transactions, the Military Department immediately took swift and careful action to ensure that the employee of concern was immediately removed from access to funds and contacted the Nebraska State Patrol (NSP) and the Auditor of Public Accounts (APA). The NSP opened an investigation into allegations of possible theft while APA began an audit. Based on the findings by the NSP, the employee was arrested and charged with theft by deception and was subsequently terminated from employment with the Military Department.

I have reviewed the draft Attestation Review and offer the following responses to the findings and recommendations:

- I agree that the overall lack of segregation of duties and lack of proper monitoring of the billeting receipt process significantly contributed to the alleged theft of monies. I have already directed the Consolidated Facilities Management Office, Billeting Fund Manager, Housing Management Assistant, and the Billeting Administrative Assistant to strictly adhere to the Standard Operating Procedures, including ensuring segregation of duties to mitigate the risk of future theft from the Camp Ashland Billeting operation.

- I also agree with all findings and nearly all of the recommendations contained in the Attestation Review and have directed my staff to implement all but one of those recommendations. The recommendation on page 12 of the draft, "Consider the possibility of direct billing for student related housing at Camp Ashland," cannot be implemented. Federal government directed travel is governed by the federal Joint Travel Regulation. Under these regulations individual travel cannot be paid by direct billing between the student's organization

NEBRASKA MILITARY DEPARTMENT – CAMP ASHLAND **EXHIBIT K**
MILITARY DEPARTMENT’S RESPONSE TO ATTESTATION REVIEW
JULY 1, 2007 THROUGH JANUARY 31, 2010

Mr. Mike Foley
May 17, 2010
Page Two

and the Military Department. Each student must pay for travel expenses and seek reimbursement once the official travel has been completed. I have, however, directed several actions that I believe will reduce the use of cash transactions in the billeting operation at Camp Ashland. This coupled with only issuing refunds to the original credit card used and/or individual from whom payment was received should effectively minimize the risk of fraud or theft in the Camp Ashland Billeting operation.

Thank you for the opportunity to review and comment on the findings of the Auditor of Public Accounts staff that were involved in the attestation review.


JUDD H. LYONS
Brigadier General
The Adjutant General