

**ATTESTATION REPORT
OF THE
STATE OF NEBRASKA GOVERNOR'S OFFICE**

**JULY 1, 2003 THROUGH JUNE 30, 2004
AND FOR THE PERIOD
JULY 1, 2004 THROUGH JANUARY 20, 2005**

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Issued on March 14, 2005

STATE OF NEBRASKA GOVERNOR'S OFFICE

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STATE OF NEBRASKA GOVERNOR'S OFFICE

BACKGROUND

The Constitution of the State of Nebraska vests the supreme executive power of the State in the Governor. It is the duty of the Governor "to take care that the laws be faithfully executed and the affairs of the state efficiently and economically administered."

The Governor is the chief budget officer and must present the Legislature with a complete budget for all expenditures for administration of the State's regular business. The Governor's other duties include signing or vetoing bills passed by the Legislature; the appointment of certain officers as required by the Constitution and statutes; and other duties defined by the Constitution and various statutes.

There are three offices under the agency referred to as the Governor's Office (Office). They include the Office of the Governor, the Governor's Policy Research Office, and the Nebraska Energy Office.

The Governor's Policy Research Office, created by the 1979 Legislature, replaced the Office of Planning and Programming, created in 1969. The office helps the Governor develop and review state government policy. When needed, the office coordinates and directs multi-agency programs or special programs not fitting any particular agency. The office enhances the Governor's executive capability. A small professional staff help the Governor analyze policy options, promote executive branch cooperation and efficiency, review proposed rules and regulations, and research State and national trends. The office monitors legislative bills, coordinates legislative activities of code agencies, and helps develop and promote the Governor's legislative agenda. The agency is organized on a functional basis. Advisors in assigned policy areas serve as liaisons for the Governor with State and Federal agencies, local political subdivisions, constituents, and other public and private entities.

The office was placed outside the state personnel system in 1988 and had its name changed to the Governor's Policy Research Office.

In 1987, the Nebraska Energy Office became a division of the Policy Research Office. In 1991, both the Energy Office and the Policy Research Office became a division in the Governor's Office. The Energy Office collects data on energy supplies and consumption, administers Federal and State energy programs, analyzes and recommends energy policies, and administers oil overcharge funds, among other activities.

The Energy Office administers State and Federal energy programs, including the Weatherization Assistance Program, the State Energy Program, and the Dollar and Energy Savings Loan Program. Pursuant to settlement of complex litigation, the Energy Office has been receiving oil overcharge funds since 1982. The oil overcharge funds result from court actions against oil companies that overcharged consumers between 1973 and 1981 when Federal price controls were in effect. The funds are to be used to provide indirect restitution to Nebraska consumers who used petroleum products during the

STATE OF NEBRASKA GOVERNOR'S OFFICE

BACKGROUND

(Continued)

period of these price controls. The Energy Office, on behalf of the Governor, administers these funds according to various court orders, State and Federal procedures. The largest oil overcharge project is the Dollar and Energy Saving Loan Program. The Program is offered statewide to provide low-cost financing for energy efficiency improvements for residential, commercial, non-profit, industrial, agricultural, local government, and alternate fuel projects.

MISSION STATEMENT

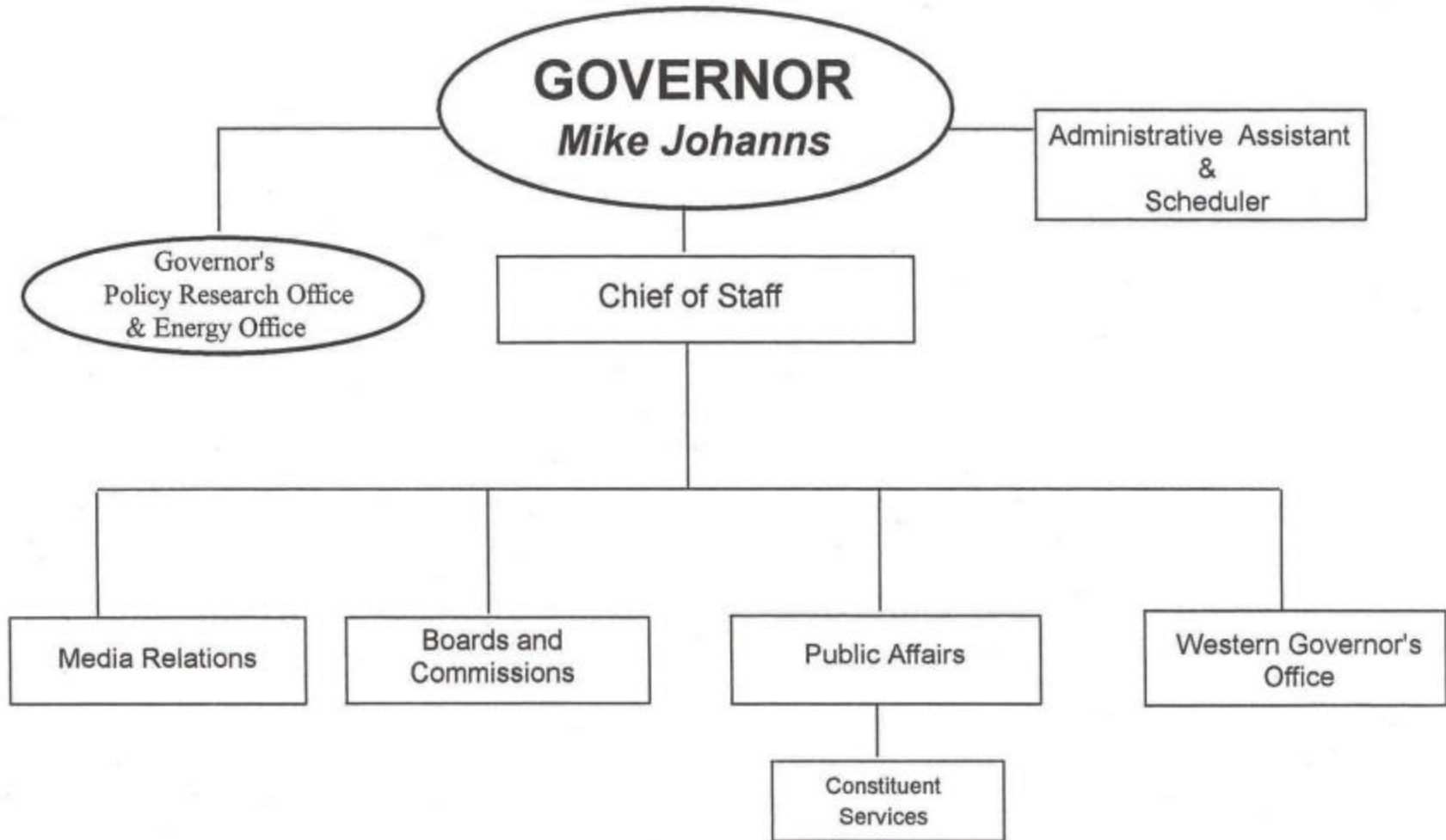
The Governor's mission is to serve the people of the State as the elected chief executive as prescribed by the constitution and statute.

The Governor's Policy Research Office assists in the development, implementation, and review of state government policy.

The mission of the Nebraska Energy Office is to promote the efficient, economic, and environmentally responsible use of energy.

STATE OF NEBRASKA GOVERNOR'S OFFICE

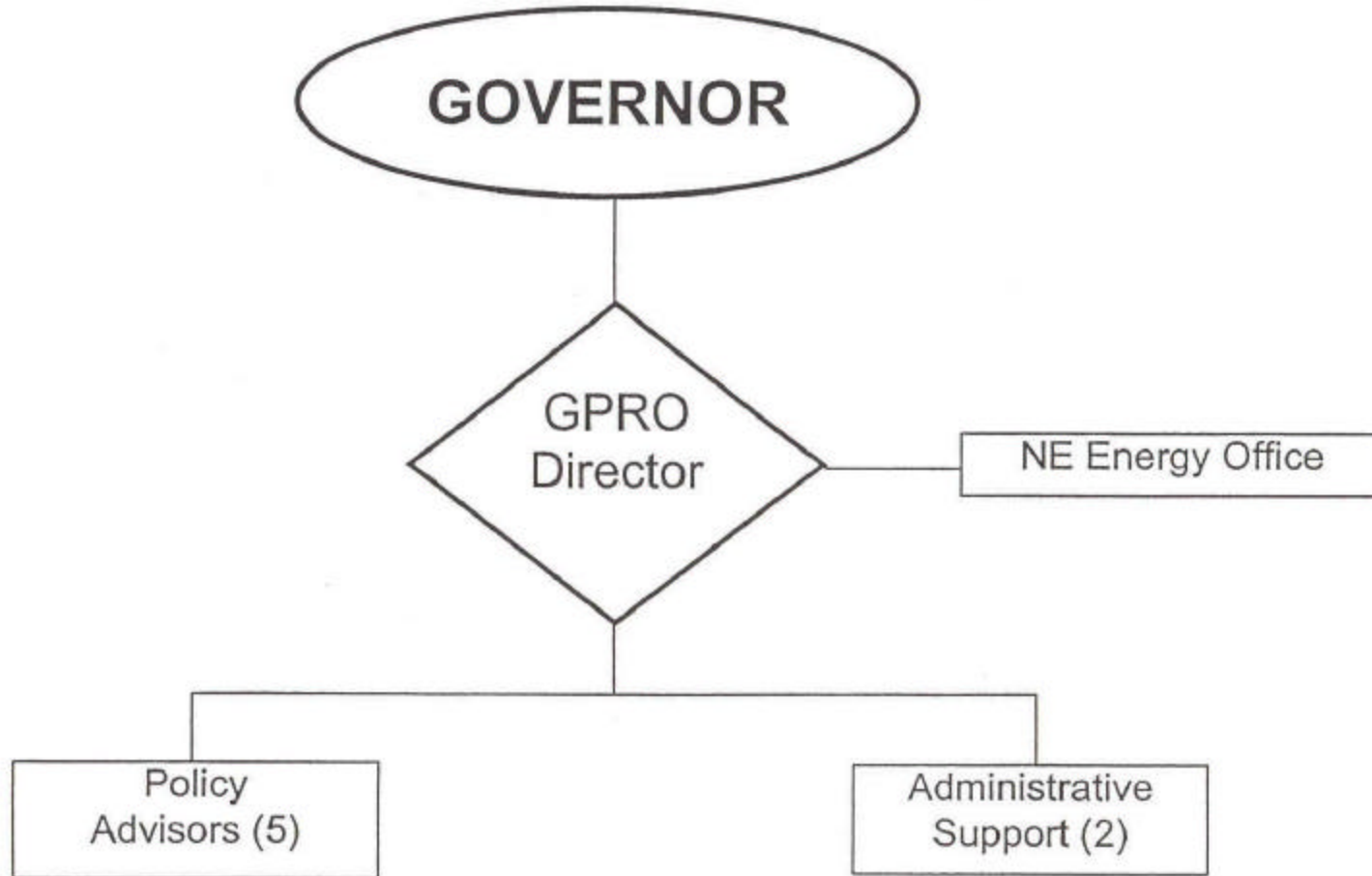
ORGANIZATIONAL CHARTS



STATE OF NEBRASKA GOVERNOR'S OFFICE

ORGANIZATIONAL CHARTS

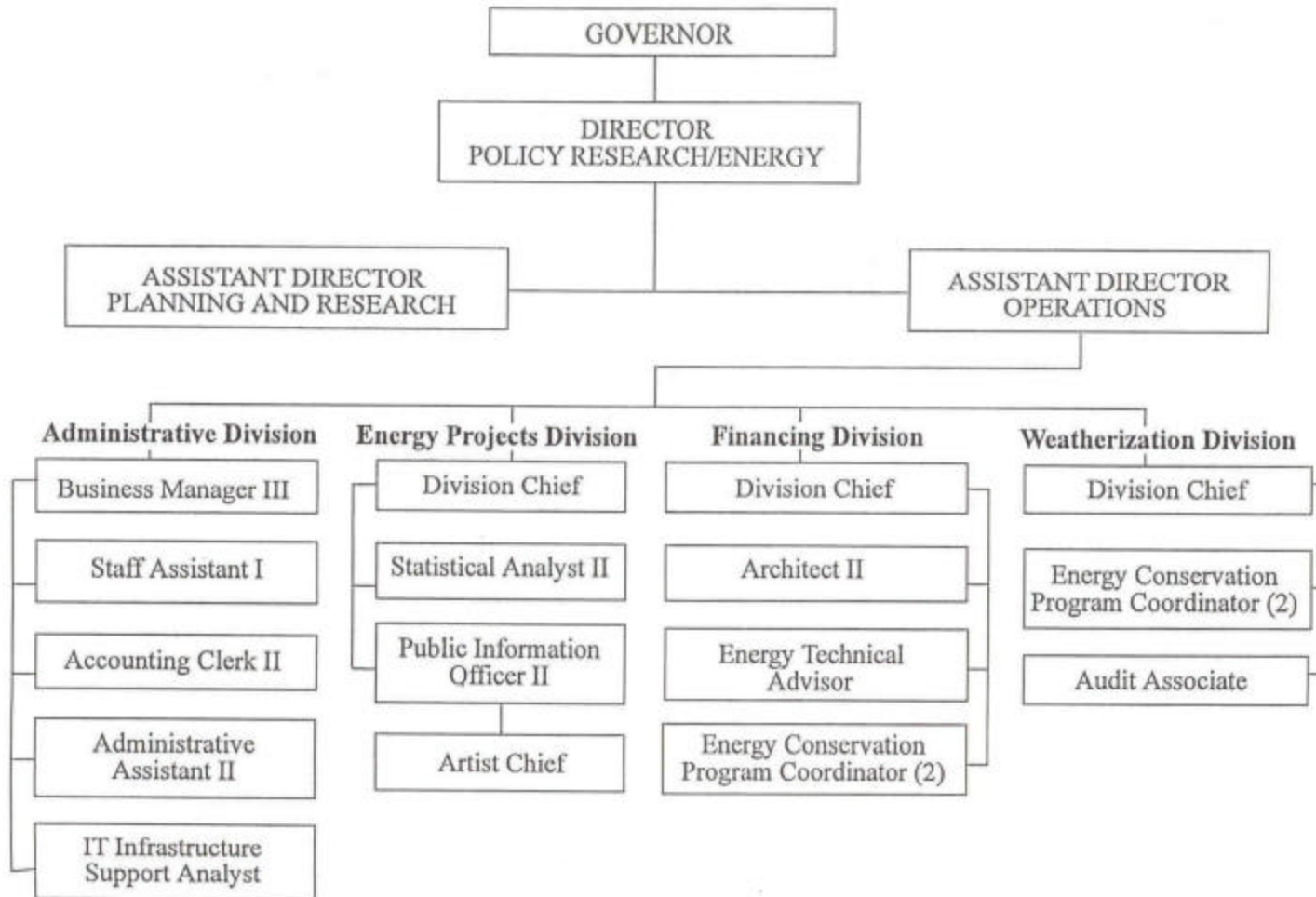
POLICY RESEARCH AND ENERGY OFFICE



STATE OF NEBRASKA GOVERNOR'S OFFICE

ORGANIZATIONAL CHARTS

ENERGY OFFICE ORGANIZATION



STATE OF NEBRASKA GOVERNOR'S OFFICE

EXIT CONFERENCE

An exit conference was held February 16, 2005 with the Office to discuss the results of our examination. Those in attendance for the State of Nebraska Governor's Office were:

NAME	TITLE
Lauren Hill	Director, Governor's Policy Research Office
Larry Bare	Chief of Staff
Cherri Carpenter	Administrative Assistant
Mike Carroll	Personnel Administrator, DAS-Personnel Division
Diane Van Deun	Personnel Assistant, DAS-Personnel Division
Betty Hladky	Business Manager, DAS-Budget Division

STATE OF NEBRASKA GOVERNOR'S OFFICE

SUMMARY OF COMMENTS

During our examination of the State of Nebraska Governor's Office, we noted certain matters involving the internal control over financial reporting and other operational matters which are presented here.

1. ***NIS Authorizations:*** One individual was authorized in NIS Batch Management to prepare, approve, and post their own documents for the Governor's Office. Four individuals in the Energy Office were set up on the NIS User Authorizations Spreadsheet for Accounts Receivable with a functional matrix code 36, which is to be used only by agencies that are not able to segregate receivable duties.
2. ***Payroll:*** Two out of seven employees tested did not maintain timesheets or other documentation to record at least 40 hours of labor was worked each week. One out of two terminations tested did not withhold the correct deductions from final pay.
3. ***Travel Expenses:*** Expense reimbursements for an Energy Office employee were not properly completed, meals were not within the Federal GSA per diem rate, lodging costs were not within the Federal GSA per diem rate per place of travel, and miscellaneous expenses did not appear reasonable and necessary.
4. ***Nebraska Information System and Accounting Procedures:*** Significant areas of concern where improvement to the Nebraska Information System (NIS) is needed to ensure NIS integrity and operational efficiency were identified.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature as it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the Office to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Where no response has been included, the Office declined to respond. Responses have been objectively evaluated and recognized, as appropriate, in the report. Responses that indicate corrective action has been taken were not verified at this time but will be verified in the next examination.

We appreciate the cooperation and courtesy extended to our staff during the course of the examination.

STATE OF NEBRASKA GOVERNOR'S OFFICE

COMMENTS AND RECOMMENDATIONS

1. NIS Authorizations

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. A good system of internal control would include an adequate segregation of duties so no one individual is able to handle all phases of a transaction from beginning to end.

We noted the following:

- One individual was authorized in NIS Batch Management to prepare, approve, and post their own documents for the Governor's Office.
- Four individuals in the Energy Office were set up on the NIS User Authorizations Spreadsheet for Accounts Receivable with a functional matrix code 36, which is to be used only by agencies that are not able to segregate receivable duties. These individuals were able to enter, revise, delete, void, and approve a deposit.

Without adequate controls there is an increased risk for loss or errors to occur.

We recommend the Office review NIS authorizations to ensure a segregation of duties or implement adequate compensating controls.

Office's Response: While an individual is authorized in NIS Batch Management to prepare, approve, and post her own documents for the Governor's Office, that individual does not prepare, approve and post. With the limited staff available in the DAS-Budget Division, the following is the process followed in the payment process for the Governor's Office:

- *Governor's Chief of Staff approves the payment of all bills with his signature and date either on the actual bill or NIS document;*
- *The Business Manager, DAS Budget Division, prepares the payment of documents in the NIS;*
- *The DAS Accounting Division pre-audits and approves all documents. Therefore, every transaction is reviewed by DAS-Accounting Division;*
- *The Business Manager, DAS Budget Division, posts the document and files.*

The Governor's Office believes it satisfies the payment approval requirements and that it has a procedure that incorporates review and approval of documents that comprise good internal controls.

STATE OF NEBRASKA GOVERNOR'S OFFICE

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **NIS Authorizations** (Concluded)

Office's Response, Concluded:

The NIS Batch Management procedures require two people to be involved in the processing of an Accounts Receivable (AR) transaction. Two teams of 2 staff members each is authorized to process accounts receivable transactions - one staff member processes the transactions and another finalizes the process so that no one person may complete an entire transaction. There is a segregation of duties for the logging of daily receipts through the confirmation of and reconciliation of receivable balances. The Energy Office believes that the current authorizations should not be changed until the NIS security codes are changed.

APA's Response: While it may not be the normal process for an individual to prepare, approve, and post their own documents, this individual does have the capability to circumvent procedures. There are no control procedures in place to compensate for, or to detect, this possibility. Therefore, there is an increased risk for fraud or errors to occur.

2. **Payroll**

Neb. Rev. Stat. Section 84-1001(1) R.R.S. 1999 states, "All state officers and heads of departments and their deputies, assistants, and employees . . . shall render not less than forty hours of labor each week . . ." Good internal control requires review of changes made to employee's withholdings to ensure the changes are made correctly.

We noted the following:

- Two out of seven employees tested did not maintain timesheets or other documentation to record at least 40 hours of labor was worked each week. The two individuals were employed by the Governor's Office.
- One out of two terminations tested did not withhold the correct deductions from the final pay. The employee changed their health care plan due to a change in family status and funds were withheld for both the old health care plan and the new health care plan for two pay periods. The excess amount withheld was \$155, which was not refunded to the employee.

STATE OF NEBRASKA GOVERNOR'S OFFICE

COMMENTS AND RECOMMENDATIONS

(Continued)

2. **Payroll** (Concluded)

Without adequate controls and documentation, there is an increased risk for errors.

We recommend procedures be implemented that require employees to maintain timesheets or records to document not less than 40 hours of labor were worked each week. We further recommend procedures be implemented to ensure deductions are proper and payroll is accurate.

Office's Response:

- *None of the Governor's Office staff maintains timesheets as there is no legal requirement to do so. There is no plan to change this practice.*
- *This situation pertained to one staff member who resigned from the Governor's Office. The agency has taken appropriate action to ensure that this accounting error does not occur in the future.*

3. **Travel Expenses**

Neb. Rev. Stat. Section 81-1174 R.S.Supp., 2004 requires for expense reimbursements, "Each request shall be fully itemized, including when, where, and why the expense was incurred . . . the points between which such travel occurred, the times of arrival and departure, and the necessity and purpose of such travel shall be shown on such request . . . The approval to attend a function, conference, or hearing, shall be obtained from the director of the department, agency, commission, council, committee, or board prior to an individuals attendance." OMB Circular A-87 states, "To be allowable under Federal awards, costs must . . . be necessary and reasonable for proper and efficient performance and administration of Federal awards."

We noted for one of four documents tested the expense reimbursement was not properly completed, meals were not within the Federal GSA per diem rate, lodging costs were not within the Federal GSA per diem rate per place of travel, and miscellaneous expenses did not appear reasonable and necessary. The GSA per diem rate for lodging was exceeded by \$15 each of four nights. The GSA meal rate was \$31 and actual expense was \$47, \$43, and \$52. The headquarter city of Lincoln was not listed and the destination from and return to was not on the reimbursement. The individual took a cab from their home in Bellevue to and from the Omaha airport at a cost of \$90 and had car rental expenses while at the conference of \$434 with no indication of why cab fare and car rental was necessary, also these expenses were not approved on the travel form.

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Travel Expenses (Continued)

Two additional expense reimbursements for this Energy Office employee were reviewed and we noted one reimbursement did not have the headquarter city, two did not list all destinations, two did not have an approved travel request form on file, two had cab fares from home to airport totaling \$125, and one had car rental expenses of \$169 but did not have documentation to support these were necessary expenses. One document exceeded GSA guidelines by \$34 each of two nights and exceeded GSA meal guidelines by \$8 one day.

Failure to comply with State Statute and Federal guidelines results in questioned costs and unreasonable expense to taxpayers.

We recommend the Office implement procedures to ensure all travel expense reimbursements are reasonable, necessary, and comply with State and Federal requirements.

Office's Response: All of these issues arise from the travel of one employee of the Nebraska Energy Office. As to the lodging rate issue, the agency notes that meetings are often meetings sponsored by the U.S. Department of Energy (DOE) and involve instances where that federal agency has negotiated a hotel rate and block of rooms for attending meetings and conferences which the Energy Office is required to attend. The Energy Office believes that OMB Circular A-87 provides for the reasonableness of expenses. Circular A-87 provides that "a cost is reasonable, if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost." The agency believes it is prudent to stay at the location of the conference or meeting hotel as that practice reduces other expenses that would be incurred to travel to and from the meeting location hotel site.

As to the issues arising for the reimbursement of the employee's meal costs, the Nebraska Energy Office's existing policy in effect for the time of the audit period provided that "meals for out-of-state travel will follow federal guidelines. Employees may be reimbursed for actual costs in excess of the daily allowable rate upon the submission of receipts for all meals for the day for which said reimbursement is requested." This policy was complied with by the employee and the agency staff who authorized reimbursements for the meal expenses. The agency will be amending its policy to restrict reimbursement for meal expenses to costs which are reflected by either the actual receipts submitted by the employee or the GSA per diem meal rate, whichever is less.

STATE OF NEBRASKA GOVERNOR'S OFFICE

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Travel Expenses (Concluded)

Agency Response, Concluded:

Meetings requiring travel to various off-site functions necessitates cab fares to and from the functions. The questioned car rental expense was incurred for transportation to and from the meeting site. The employee flew into Bozeman, Montana and drove to and from Gardiner, Montana. The car rental and gasoline expenses of \$169 were expended in order for the employee to transport several Nebraska state senators to a tour of the National Renewable Energy Laboratory (NREL) in Golden, Colorado.

These responses are submitted jointly on behalf of the Governor's Office, the Governor's Policy Research Office, and the Nebraska Energy Office.

4. Nebraska Information System and Accounting Procedures

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial records. Without adequate training, written procedures, and controls, there is a risk that employees may unintentionally corrupt critical data and that errors could occur and go undetected.

During the fiscal year ended June 30, 2003, the State of Nebraska implemented significant components of a new information system called the Nebraska Information System (NIS). Three major components were the Payroll, Fixed Asset, and Financial components, which went live during the fiscal year ended June 30, 2003. During the fiscal year ended June 30, 2004, the Procurement and Employee Self-Service components were partially implemented. NIS affects all Nebraska State agencies.

A consultant hired by the Auditor of Public Accounts (APA) with expertise in studying large computer systems performed a study of NIS processes and controls prior to June 30, 2003. The APA also performed a preliminary examination of internal controls as of June 30, 2003, at all State agencies in July and August of 2003. In addition, while performing examination procedures the APA obtained a further understanding of NIS.

From these studies and examinations, the APA has identified concerns and areas where improvement to NIS is needed. During the fiscal year ended June 30, 2004, the Department of Administrative Services (DAS) Accounting Division addressed some areas of concern previously reported. However, the following are the more significant concerns or areas where improvement is still needed to ensure NIS integrity and operational efficiency:

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Nebraska Information System and Accounting Procedures (Continued)

- a. The reconciliation between the State Treasurer's actual bank statements and records, the Nebraska Accounting System (NAS-the previous accounting system before NIS), NIS accounting records, and the related disposition of reconciling items was not completed for November 2002 through December 2003 in a timely manner. Subsequent to December 2003, the DAS Accounting Division performed some reconciliation procedures. As of July 2004, the June 30, 2003, reconciliation indicates an unknown variance between the bank records and the accounting records of \$3,654,783, with the bank being short compared to the accounting records.

During the fiscal year ended June 30, 2004, DAS Accounting Division began performing a daily reconciliation of activity recorded on NIS compared to the activity recorded in the bank on a limited test basis. For those days tested, the activity recorded on NIS can be reconciled to the activity in the bank. The monthly reconciliations for the months of July 2003 through February 2004 for the fiscal year ended June 30, 2004 have been performed and indicate fluctuations in the variance amounts. The latest monthly reconciliation performed, February 2004, indicates an unknown variance between the bank records and the accounting records of \$5,112,201, with the bank being short compared to the accounting records. This variance was provided to us by DAS Accounting Division and its accuracy has not been verified by the APA.

Although some reconciliation procedures have been performed (daily reconciliation of activity going through NIS to the activity recorded through the bank), the monthly reconciliation for the months March 2004 through June 2004 are still in the preliminary stages and are not complete as of July 2004. Complete and timely reconciliation procedures between bank records and accounting records provide control over cash and accurate financial information. The reconciliation procedures should be completed timely and on at least a monthly basis to ensure all financial information is correct in NIS.

- b. During the early implementation months of NIS, DAS Accounting Division did not have a comprehensive written NIS policy and procedures manual available for users. During the fiscal year ended June 30, 2004, DAS Accounting Division made progress in this area and significant policies and procedures can be found by users on the DAS Accounting Division website. However, the APA, after reviewing the old accounting procedures manual, did note some procedures still being performed under those policies that have not been incorporated as NIS policies. We recommend DAS Accounting Division continue to update their NIS policies and procedures to include all policies and procedures in place to help ensure consistent and accurate accounting of the State's financial transactions.

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Nebraska Information System and Accounting Procedures (Continued)

- c. During the early implementation of NIS it was determined the NIS Payroll application was not allocating salaries and benefits appropriately to salaried employees who incur hours that are distributed across multiple business units. This would apply to many State agencies' funds, programs, and grants. During the fiscal year ended June 30, 2004, agencies developed "work around" solutions to this problem, however, there has been no system change to resolve this problem. The "work around" solutions can be very time consuming. We recommend DAS Accounting Division consider obtaining a system change to allocate salaries and benefits appropriately for salaried employees who incur hours that are distributed across multiple business units.
- d. During the first year of NIS implementation an outside consultant noted a detailed analysis had not been performed to determine whether users received adequate training to enable them to appropriately perform their job functions. The APA is not aware of any detailed analysis of user training conducted by the DAS Accounting Division during the fiscal year ended June 30, 2004, but does acknowledge a significant training effort by the DAS Accounting Division during this period. We recommend the DAS Accounting Division continue their training efforts as well as identifying user training needs.
- e. Since the implementation of NIS, DAS Accounting Division has not updated their records retention and disposition schedule with the Records Management Division of the Secretary of State. The records retention schedule on file with the Secretary of State covers the records under the old accounting system and was last updated in 1986.

Neb. Rev. Stat. Section 84-1207 R.R.S. 1999 states the head of any State agency shall make, and submit to the State Records Administrator schedules proposing the length of time each record series warrants retention for administrative, legal, historical or fiscal purposes, after it has been made in or received by the agency, and lists of records in the custody or under the control of the agency which are not needed in the transaction of current business, and do not possess sufficient administrative, legal, historical or fiscal value to warrant their further retention.

Since many of the records (and their titles) are significantly different under NIS than they were under the old accounting system we do not believe the DAS Accounting Division is in compliance with the above statute with the current retention schedule on file with the Secretary of State. In addition, for legal purposes and for good business practices we believe a comprehensive DAS Accounting Division records retention schedule is imperative. We recommend the DAS Accounting Division work with the Secretary of State to develop a comprehensive records retention schedule for all records they maintain.

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Nebraska Information System and Accounting Procedures (Continued)

- f. The payroll component is not designed to promote an effective segregation of duties. We recommend the DAS Accounting Division consider implementing the compensating control as identified in the k. section of this comment.
- g. During the first year of NIS implementation an outside consultant noted access to sensitive General Accounting functions had been provided to individuals who may not require such access as a part of their job responsibilities. Based on our inquiries, DAS Accounting Division management noted, "All critical function access rights have been secured down to the appropriate high level matrix codes." We could not verify the accuracy of this statement as requested information and documentation have not been provided to us.
- h. During the first year of NIS implementation an outside consultant noted the State had not documented or formalized comprehensive information security procedures for NIS. Based on our inquiries, DAS Accounting Division management noted, "The NIS CNC's and the NIS Security team have developed a comprehensive security policy." We could not verify the accuracy of this statement as requested information and documentation have not been provided to us.
- i. During the first year of NIS implementation an outside consultant noted the State had not implemented a formal, comprehensive business continuity or disaster recovery plan that comprehends both NIS and its supporting infrastructure. Based on our inquiries, DAS Accounting Division management noted, "We have now contracted with an outside vendor for business continuity planning." Documentation provided to us by DAS management indicates the State has a disaster recovery plan, however, it is not complete and the business continuity plan is in the draft stage but has not yet been tested. We recommend the State continue to implement formal, comprehensive business continuity and disaster recovery plans.
- j. The APA reviewed certain data in the NIS address book in July 2004. We noted the following related vendor information:
 - 1. Duplicate Name and Address – Our review noted a total of 4,435 duplicate records. However, all have different address book numbers.
 - 2. Duplicate Bank Information – 4,118 vendors had duplicate bank information.

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Nebraska Information System and Accounting Procedures (Concluded)

3. Vendors with no Federal Tax Identification Number (FTIN) in NIS and Vendors with an FTIN of 000000000 – 3,789 vendors either had no FTIN or an FTIN with all zeros. The vendors with zeros as their FTIN were all PW (welfare) vendor types. Out of the 3,789 records 3,408 had no FTIN at all.

When duplicate records are in the NIS address book database there is a greater risk of duplicate payments being made and not being detected and queries of the database for vendor information may not be complete because the queries may not include all vendor information. In addition, when the database does not include FTIN numbers for all vendors there is a greater risk of payments to a fictitious vendor. DAS Accounting Division should correct the database for duplicate records and ensure all vendors included in the database have an FTIN.

- k. DAS Accounting Division payroll procedures require each State agency to certify its payroll for each pay period to ensure payroll is processed accurately and completely. This certification is to be in writing, either through an email or letter to the DAS Accounting Administrator. In our review of the final payroll notification and certification procedures processed in July 2003 and May of 2004 and discussion with DAS Accounting Division personnel, the certification procedures were not always performed. Our review also noted that the DAS Accounting Division did not have a policy on the information that should be included in the written certification. We noted during our testing, when there was a certification, there was no consistency in the information provided by State agencies.

DAS Accounting Division should establish a policy on detailing the information to be included in the certification, should ensure all State agencies consistently follow this policy, and ensure all payroll expenditures are certified.

The issues identified above are the responsibility of the DAS Accounting Division and NIS Functional Team as they relate directly to NIS; however, they directly affect all Nebraska State agencies' financial information and must be disclosed in this report. The results of the consultant's study of NIS were communicated in a separate report to DAS, who is responsible for NIS. Letters to each State agency communicated the results of the APA's preliminary examination of internal controls at the State agency level. Additional concerns identified by the APA were communicated to the appropriate State officials.

STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



P.O. Box 98917
State Capitol, Suite 2303
Lincoln, NE 68509
402-471-2111, FAX 402-471-3301
www.auditors.state.ne.us

Kate Witek
State Auditor
kwitek@mail.state.ne.us

STATE OF NEBRASKA GOVERNOR'S OFFICE

INDEPENDENT ACCOUNTANT'S REPORT

Deann Haeffner, CPA
Deputy State Auditor
haeffner@mail.state.ne.us

Governor of the State of Nebraska
Lincoln, Nebraska

Don Dunlap, CPA
Asst. Deputy Auditor
ddunlap@mail.state.ne.us

We have examined the accompanying schedules of revenues, expenditures, and changes in fund balances of the State of Nebraska Governor's Office (Office) for the fiscal year ended June 30, 2004, and for the period July 1, 2004, through January 20, 2005. The Office's management is responsible for the schedule of revenues, expenditures, and changes in fund balances. Our responsibility is to express an opinion based on our examination.

Pat Reding, CPA
Asst. Deputy Auditor
reding@mail.state.ne.us

Tim Channer, CPA
Asst. Deputy Auditor
channer@mail.state.ne.us

Our examination 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, and accordingly, included examining, on a test basis, evidence supporting the schedule of revenues, expenditures, and changes in fund balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Mary Avery
SAE/Finance Manager
marya@mail.state.ne.us

Dennis Meyer, CGFM
Subdivision Budget
Coordinator
dmeyer@mail.state.ne.us

In our opinion, the schedules referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the State of Nebraska Governor's Office for the fiscal year ended June 30, 2004, and for the period July 1, 2004, through January 20, 2005, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

Mark Avery, CPA
Subdivision Audit
Review Coordinator
mavery@mail.state.ne.us

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2005, on our consideration of the State of Nebraska Governor's Office's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant

agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our examination.

This report is intended solely for the information and use of the Office and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Pat Reding, CPA

Assistant Deputy Auditor

February 16, 2005

STATE OF NEBRASKA GOVERNOR'S OFFICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2004

	General Fund 10000	Municipal Natural Gas Revolving Cash Fund 20410	School Technology Cash Fund 21470	School Weatherization Cash Fund 28120
REVENUES:				
Appropriations	\$ 1,308,408	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Sales & Charges	-	-	-	-
Miscellaneous	-	-	859,867	1,005
TOTAL REVENUES	<u>1,308,408</u>	<u>-</u>	<u>859,867</u>	<u>1,005</u>
EXPENDITURES:				
Personal Services	1,122,096	-	-	9,345
Operating	169,303	-	-	1,200
Travel	4,803	-	-	-
Capital Outlay	12,206	-	-	-
Government Aid	-	-	-	-
TOTAL EXPENDITURES	<u>1,308,408</u>	<u>-</u>	<u>-</u>	<u>10,545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>-</u>	<u>859,867</u>	<u>(9,540)</u>
OTHER FINANCING SOURCES (USES):				
Sales of Assets	1,362	-	-	26
Adjustment to Fund Balance	-	(785,692)	-	(859,867)
Deposit to General Fund	(1,362)	-	-	-
Deposit to/from Common Fund	-	-	(859,867)	-
Operating Transfers In	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(785,692)</u>	<u>(859,867)</u>	<u>(859,841)</u>
Net Change in Fund Balances	-	(785,692)	-	(869,381)
FUND BALANCES, JULY 1, 2003	<u>2,054</u>	<u>785,692</u>	<u>-</u>	<u>3,734,003</u>
FUND BALANCES, JUNE 30, 2004	<u>\$ 2,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,864,622</u>
FUND BALANCES CONSIST OF:				
General Cash	\$ -	\$ -	\$ -	\$ 19,823
Deposits with Vendors	2,054	-	-	617
Due From Other Funds	-	-	-	-
Loans Receivable	-	-	-	2,844,182
TOTAL FUND BALANCES	<u>\$ 2,054</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,864,622</u>

The accompanying notes are an integral part of the schedule.

Energy Office Cash Fund 28130	Federal General Fund 40000	Energy Office Federal Fund 48110	Energy Settlement Fund 68110	Total (Memorandum Only)
\$ -	\$ -	\$ -	\$ -	\$ 1,308,408
14,600	2,385,222	3,691,292	-	6,091,114
-	-	1,135	-	1,135
54,103	-	186,156	6,800,735	7,901,866
<u>68,703</u>	<u>2,385,222</u>	<u>3,878,583</u>	<u>6,800,735</u>	<u>15,302,523</u>
297,754	39,147	744,453	-	2,212,795
23,203	8,608	129,194	25,960	357,468
821	815	26,563	344	33,346
-	-	26,139	-	38,345
-	2,336,652	2,815,228	2,571,127	7,723,007
<u>321,778</u>	<u>2,385,222</u>	<u>3,741,577</u>	<u>2,597,431</u>	<u>10,364,961</u>
(253,075)	-	137,006	4,203,304	4,937,562
69	-	70	1	1,528
(48,378)	-	(149,931)	(3,754,338)	(5,598,206)
-	-	-	-	(1,362)
-	-	-	-	(859,867)
300,000	-	-	-	300,000
<u>251,691</u>	<u>-</u>	<u>(149,861)</u>	<u>(3,754,337)</u>	<u>(6,157,907)</u>
(1,384)	-	(12,855)	448,967	(1,220,345)
331,186	-	1,231,495	28,966,221	35,050,651
<u>\$ 329,802</u>	<u>\$ -</u>	<u>\$ 1,218,640</u>	<u>\$ 29,415,188</u>	<u>\$ 33,830,306</u>
\$ 142,260	\$ -	\$ 972,538	\$ 13,971,431	\$ 15,106,052
2,757	-	478	-	5,906
206	-	-	-	206
184,579	-	245,624	15,443,757	18,718,142
<u>\$ 329,802</u>	<u>\$ -</u>	<u>\$ 1,218,640</u>	<u>\$ 29,415,188</u>	<u>\$ 33,830,306</u>

STATE OF NEBRASKA GOVERNOR'S OFFICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Period July 1, 2004 through January 20, 2005

	General Fund 10000	School Technology Cash Fund 21470	School Weatherization Cash Fund 28120	Energy Office Cash Fund 28130
REVENUES:				
Appropriations	\$ 726,285	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Sales & Charges	-	-	-	-
Miscellaneous	364	377,861	290	8,366
TOTAL REVENUES	726,649	377,861	290	8,366
EXPENDITURES:				
Personal Services	598,383	-	7,346	162,059
Operating	120,332	297	488	12,267
Travel	5,596	-	-	2,957
Capital Outlay	1,974	-	-	-
Government Aid	-	-	-	-
TOTAL EXPENDITURES	726,285	297	7,834	177,283
Excess (Deficiency) of Revenues Over (Under) Expenditures	364	377,564	(7,544)	(168,917)
OTHER FINANCING SOURCES (USES):				
Sales of Assets	824	-	-	304
Adjustment to Fund Balance	-	-	(377,861)	(20,675)
Deposit to General Fund	(1,188)	-	-	-
Deposit to/from Common Fund	-	(377,564)	-	-
Operating Transfers In	-	-	-	150,000
TOTAL OTHER FINANCING SOURCES (USES)	(364)	(377,564)	(377,861)	129,629
Net Change in Fund Balances	-	-	(385,405)	(39,288)
FUND BALANCES, JULY 1, 2004	2,054	-	2,864,622	329,802
FUND BALANCES, JANUARY 20, 2005	<u>\$ 2,054</u>	<u>\$ -</u>	<u>\$ 2,479,217</u>	<u>\$ 290,514</u>
FUND BALANCES CONSIST OF:				
General Cash	\$ -	\$ -	\$ 12,279	\$ 123,853
Deposits with Vendors	2,054	-	617	2,757
Loans Receivable	-	-	2,466,321	163,904
Due to Vendors	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 2,054</u>	<u>\$ -</u>	<u>\$ 2,479,217</u>	<u>\$ 290,514</u>

The accompanying notes are an integral part of the schedule.

Federal General Fund 40000	Energy Office Federal Fund 48110	Energy Settlement Fund 68110	Total (Memorandum Only)
\$ 1,978,355	\$ -	\$ -	\$ 2,704,640
-	1,773,100	-	1,773,100
-	320	-	320
-	50,682	3,204,518	3,642,081
<u>1,978,355</u>	<u>1,824,102</u>	<u>3,204,518</u>	<u>8,120,141</u>
31,995	439,699	-	1,239,482
8,019	111,978	12,760	266,141
168	16,054	-	24,775
1,817	1,782	-	5,573
1,936,356	1,356,857	1,717,344	5,010,557
<u>1,978,355</u>	<u>1,926,370</u>	<u>1,730,104</u>	<u>6,546,528</u>
-	(102,268)	1,474,414	1,573,613
-	-	-	1,128
-	(39,885)	(1,278,757)	(1,717,178)
-	-	-	(1,188)
-	-	-	(377,564)
-	-	-	150,000
<u>-</u>	<u>(39,885)</u>	<u>(1,278,757)</u>	<u>(1,944,802)</u>
-	(142,153)	195,657	(371,189)
-	1,218,640	29,415,188	33,830,306
<u>\$ -</u>	<u>\$ 1,076,487</u>	<u>\$ 29,610,845</u>	<u>\$ 33,459,117</u>
\$ -	\$ 870,430	\$ 15,422,845	\$ 16,429,407
-	479	-	5,907
-	205,740	14,188,000	17,023,965
-	(162)	-	(162)
<u>\$ -</u>	<u>\$ 1,076,487</u>	<u>\$ 29,610,845</u>	<u>\$ 33,459,117</u>

STATE OF NEBRASKA GOVERNOR'S OFFICE

NOTES TO THE SCHEDULES

For the Fiscal Year Ended June 30, 2004
And For the Period July 1, 2004 Through January 20, 2005

1. Criteria

The accounting policies of the State of Nebraska Governor's Office are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. Section 81-1107(2) R.S.Supp., 2004, the State of Nebraska Director of Administrative Services duties include "The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes."

The Nebraska Information System (NIS) is the official accounting system prescribed by DAS for the State of Nebraska. Policies and procedures are detailed in NIS manuals and Nebraska Accounting System Concepts published by DAS and available to the public. The financial information used to prepare the schedules of revenues, expenditures, and changes in fund balances for the Office was obtained directly from the NIS. NIS records accounts receivable and accounts payable as transactions occur. As such certain revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The accounts payable liability recorded on NIS, and thus recorded as expenditures, as of June 30, 2004, and as of January 20, 2005, includes only those payables posted to NIS before June 30, 2004, and January 20, 2005 and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2004, **does not** include amounts for goods and services received before June 30, 2004, which had not been posted to NIS as of June 30, 2004. The amount recorded as expenditures as of January 20, 2005, **does not** include amounts for goods and services received before January 20, 2005, which had not been posted to NIS as of January 20, 2005.

The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund types established by NIS that are used by the Office are:

10000 – General Fund – accounts for all financial resources not required to be accounted for in another fund.

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

40000 – Federal Funds – account for all federal grants and contracts received by the State. Expenditures must be made in accordance with applicable federal requirements.

STATE OF NEBRASKA GOVERNOR'S OFFICE

NOTES TO THE SCHEDULES

(Continued)

1. **Criteria** (Continued)

60000 – Trust Funds – account for assets held by the State in a trustee capacity. Expenditures are made in accordance with the terms of the trust.

The major revenue object account codes established by NIS used by the Office are:

Appropriations – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

Intergovernmental – Revenue from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income and repayments for loans.

The major expenditure object account titles established by NIS used by the Office are:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Office.

Operating – Expenditures directly related to a program's primary service activities.

Travel – All travel expenses for any state officer, employee, or member of any commission, council, committee, or board of the State.

Capital Outlay – Expenditures which result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

Government Aid – Payment of Federal and/or State money to governmental subdivisions, State agencies, local health and welfare offices, individuals, etc., in furtherance of local activities and accomplishment of State programs.

Other significant object account codes established by NIS and used by the Office include:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, receivable accounts, and due from other funds. Accounts receivable are recorded as an increase to revenues and an increase to fund balance on the schedules. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded on NIS.

STATE OF NEBRASKA GOVERNOR'S OFFICE

NOTES TO THE SCHEDULES

(Continued)

1. **Criteria** (Concluded)

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions increase expenditures and decrease fund balance.

Other Financing Sources – Adjustment to loan receivables for loan payments and repayments, operating transfers, and proceeds of fixed asset dispositions.

2. **State Agency**

The State of Nebraska Governor's Office (Office) is a State agency established under and governed by the laws of the State of Nebraska. As such, the Office is exempt from State and Federal income taxes. The schedules include all funds of the Office.

The State of Nebraska Governor's Office is part of the primary government for the State of Nebraska.

3. **Totals**

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

4. **Capital Assets**

Under NIS, capital assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as expenditures. Capital assets, which would include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) would be reported for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). The Office's values all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of \$300 at the date of acquisition and has an expected useful life of two or more years is capitalized. Depreciation expenses would be reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

Equipment is depreciated using the straight-line method with estimated useful lives of three to ten years.

STATE OF NEBRASKA GOVERNOR'S OFFICE

NOTES TO THE SCHEDULES

(Continued)

4. Capital Assets (Concluded)

Capital asset activity of the Office for the fiscal year ended June 30, 2004 was as follows:

	Beginning Balance <u>July 1, 2003</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>June 30, 2004</u>
Capital assets				
Equipment	\$ 397,107	\$ 37,795	\$ 30,088	\$ 404,814
Less accumulated depreciation for:				
Equipment				308,316
Total capital assets, net of depreciation				<u>\$ 96,498</u>

Capital asset activity of the Office for the period ended January 20, 2005 was as follows:

	Beginning Balance <u>July 1, 2004</u>	<u>Increases</u>	<u>Decreases</u>	Ending Balance <u>January 20, 2005</u>
Capital assets				
Equipment	\$ 404,814	\$ 3,791	\$ 47,563	<u>\$ 361,042</u>

Depreciation expense and accumulated depreciation were not recorded monthly, but at the end of each fiscal year.

5. Support Services

The Governor's Office has historically received support services from code agencies directly under its control. The following agencies were identified as providing direct support services to the Governor's Office.

The Department of Administrative Services (DAS) has historically provided support services through two divisions. The DAS Budget Division processes and maintains the accounting records for the Governor's administrative staff and assists the Governor in the preparation of the State's budget for presentation to the Legislature each year. The DAS Building Division is responsible for the maintenance and operation of the Governor's Mansion. The DAS Building Division has also spent money for construction and mansion ground improvements. Total expenditures by DAS for Governor support services was not available.

STATE OF NEBRASKA GOVERNOR'S OFFICE

NOTES TO THE SCHEDULES

(Continued)

5. **Support Services** (Concluded)

The State Patrol has historically protected the Governor and his official residence. The State Patrol expenditures included: security staff salaries, the State Patrol's helicopter usage, travel costs of the Governor's security staff, communication costs, the leases of the Governor's official vehicles, tuition assistance for the Governor's security staff, and other miscellaneous costs. Total expenditures in this area were not available.

The Department of Aeronautics provided air transportation for the Governor at the Department's expense as required by Neb. Rev. Stat. Section 3-106 R.R.S. 1997. The Governor's Office pays for all transportation costs exceeding \$32,500 from the Governor's budget. During the fiscal year, the air transportation costs did not exceed the \$32,500 and were therefore paid completely by the Department of Aeronautics.

6. **Changes in Loans Receivable**

Fund	Balance July 1, 2003	Increases	Decreases	Balance June 30, 2004
Energy Settlement	\$ 19,221,248	\$ 2,569,751	\$ 6,347,243	\$ 15,443,756
School Weatherization	3,704,049	-	859,867	2,844,182
Other	630,315	10,248	210,361	430,202
Total Loans Receivable	\$ 23,555,612	\$ 2,579,999	\$ 7,417,471	\$ 18,718,140

Fund	Balance July 1, 2004	Increases	Decreases	Balance January 20, 2005
Energy Settlement	\$ 15,443,756	\$ 1,679,946	\$ 2,935,702	\$ 14,188,000
School Weatherization	2,844,182	-	377,861	2,466,321
Other	430,202	-	60,560	369,642
Total Loans Receivable	\$ 18,718,140	\$ 1,679,946	\$ 3,374,123	\$ 17,023,963

School Weatherization provides funding for energy improvements to K-12 public schools. No new loans are made under this program; the only activity is the receipt of payments on past loans. Energy Settlement loans are offered to qualified borrowers to provide low-cost financing for energy efficient improvements. Other loans consist of Energy Office Cash Fund Loans and Energy Office Federal Fund Loans.

7. **Transfers**

Per Neb. Rev. Stat. Section 57-705 R.R.S. 2004, the Legislature may transfer through the appropriations process up to \$300,000 each year to the State Energy Office Cash Fund. In accordance with 2003 Neb. Laws LB 407, Section 267, each month \$25,000 was transferred to the State Energy Office Cash Fund during the fiscal year ended June 30, 2004, and during the period ended January 20, 2005.

NOTES TO THE SCHEDULES

(Continued)

8. Adjustments to Fund Balance

Adjustments to fund balance include the change in loans receivable balance due to loans disbursed and payments received. Using NIS, agencies record the disbursement of loan funds as an expenditure and as a decrease to cash with another entry to loans receivable and an adjustment to fund balance to record the receivable amount. This is to ensure all disbursements are included in the appropriation and legislative allotment process. Loan repayments are recorded as a revenue and an increase to cash with another entry to reduce loans receivable and an adjustment to the fund balance. This process differs from generally accepted accounting principles which would record loan disbursements as a loan receivable and a decrease to cash and the loan repayments as an increase to cash and a decrease to loan receivable. Under generally accepting accounting principles, loan activity would be recorded only in the balance sheet accounts with no entries to revenues or expenditures. Adjustments to the fund balance also includes the transfer of the fund balance at July 1, 2003 of the Municipal Natural Gas Revolving Cash Fund from the Governor's Office to the Municipal Rate Negotiations Revolving Loan Fund of the Public Service Commission per 2003 Neb. Laws LB 790, Section 39.

9. Deposits to/from Common Funds

Deposits to other agencies include the collection of School Weatherization Loan repayments by the Office that are credited to the Department of Education School Technology Fund per Neb. Rev. Stat. Section 81-1634 R.R.S. 1999. Upon termination of the School Technology Fund, funds received in repayment for energy efficiency loans from the School Weatherization Fund shall be credited to the General Fund.

STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



P.O. Box 98917
State Capitol, Suite 2303
Lincoln, NE 68509
402-471-2111, FAX 402-471-3301
www.auditors.state.ne.us

Kate Witek
State Auditor
kwitek@mail.state.ne.us

STATE OF NEBRASKA GOVERNOR'S OFFICE
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
EXAMINATION OF THE SCHEDULE OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES
PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Deann Haeffner, CPA
Deputy State Auditor
haeffner@mail.state.ne.us

Governor of the State of Nebraska
Lincoln, Nebraska

Don Dunlap, CPA
Asst. Deputy Auditor
ddunlap@mail.state.ne.us

Pat Reding, CPA
Asst. Deputy Auditor
reding@mail.state.ne.us

Tim Channer, CPA
Asst. Deputy Auditor
channer@mail.state.ne.us

We have examined the accompanying schedules of revenues, expenditures, and changes in fund balances of the State of Nebraska Governor's Office for the fiscal year ended June 30, 2004, and for the period July 1, 2004, through January 20, 2005, and have issued our report thereon dated February 16, 2005. We conducted our examination 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.

Mary Avery
SAE/Finance Manager
marya@mail.state.ne.us

Internal Control Over Financial Reporting

Dennis Meyer, CGFM
Subdivision Budget
Coordinator
dmeyer@mail.state.ne.us

In planning and performing our examination, we considered the State of Nebraska Governor's Office's internal control over financial reporting in order to determine our procedures for the purpose of expressing our opinion on the schedules of revenues, expenditures, and changes in fund balances, and not to provide an opinion on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the State of Nebraska Governor's Office's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial schedule. A reportable condition is described in the Comments Section of the report as Comment Number 4 (Nebraska Information System and Accounting Procedures).

Mark Avery, CPA
Subdivision Audit
Review Coordinator
mavery@mail.state.ne.us

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial schedule being examined may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we do not believe the reportable condition described above is a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the State of Nebraska Governor's Office's schedules of revenues, expenditures, and changes in fund balances, are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our examination, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain additional items that we reported to management of the State of Nebraska Governor's Office in the Comments Section of this report as Comment Number 1 (NIS Authorizations), Comment Number 2 (Payroll), and Comment Number 3 (Travel Expenses).

This report is intended solely for the information and use of the Office and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Pat Reding, CPA

Assistant Deputy Auditor

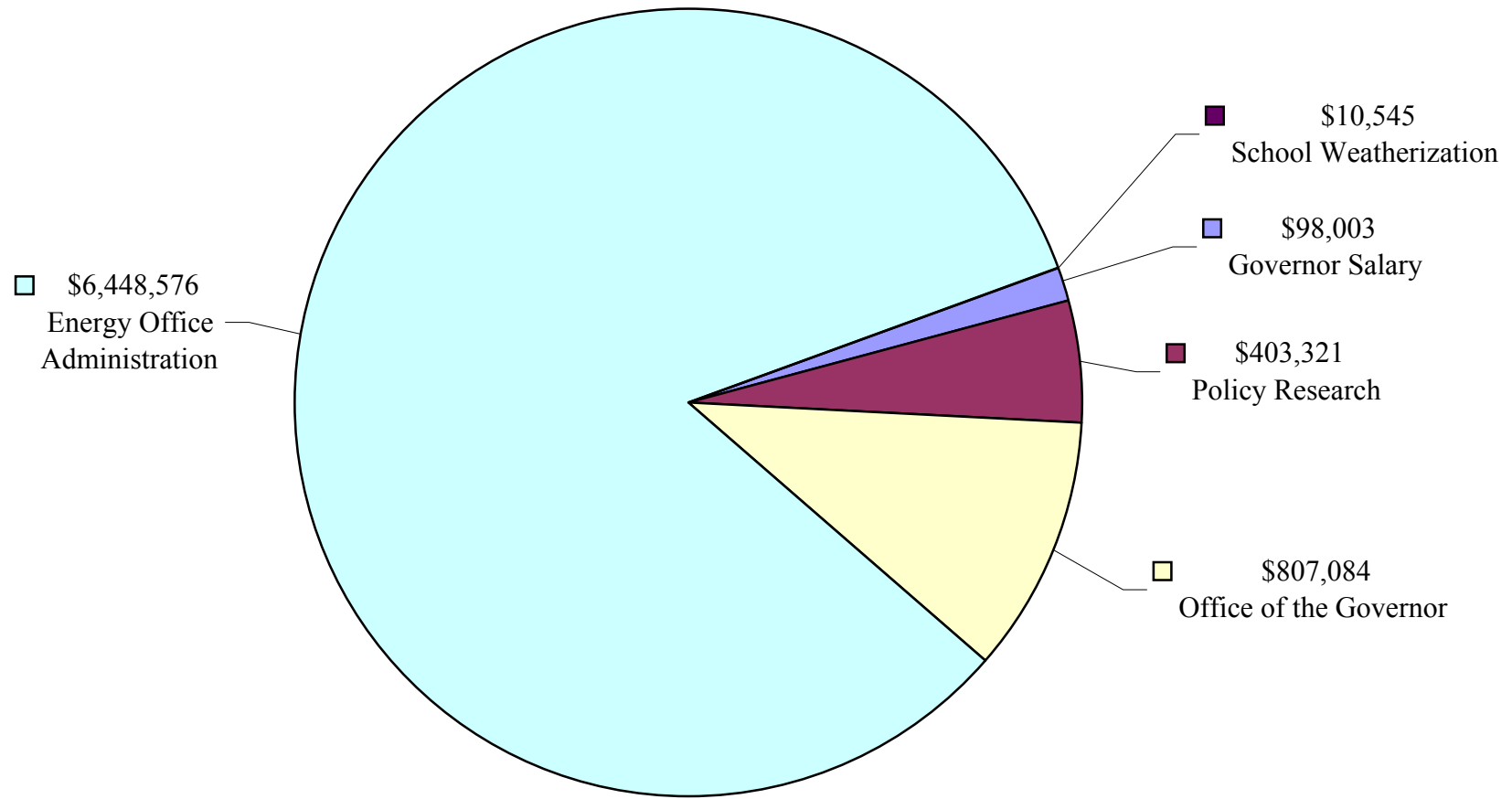
February 16, 2005

STATE OF NEBRASKA GOVERNOR'S OFFICE

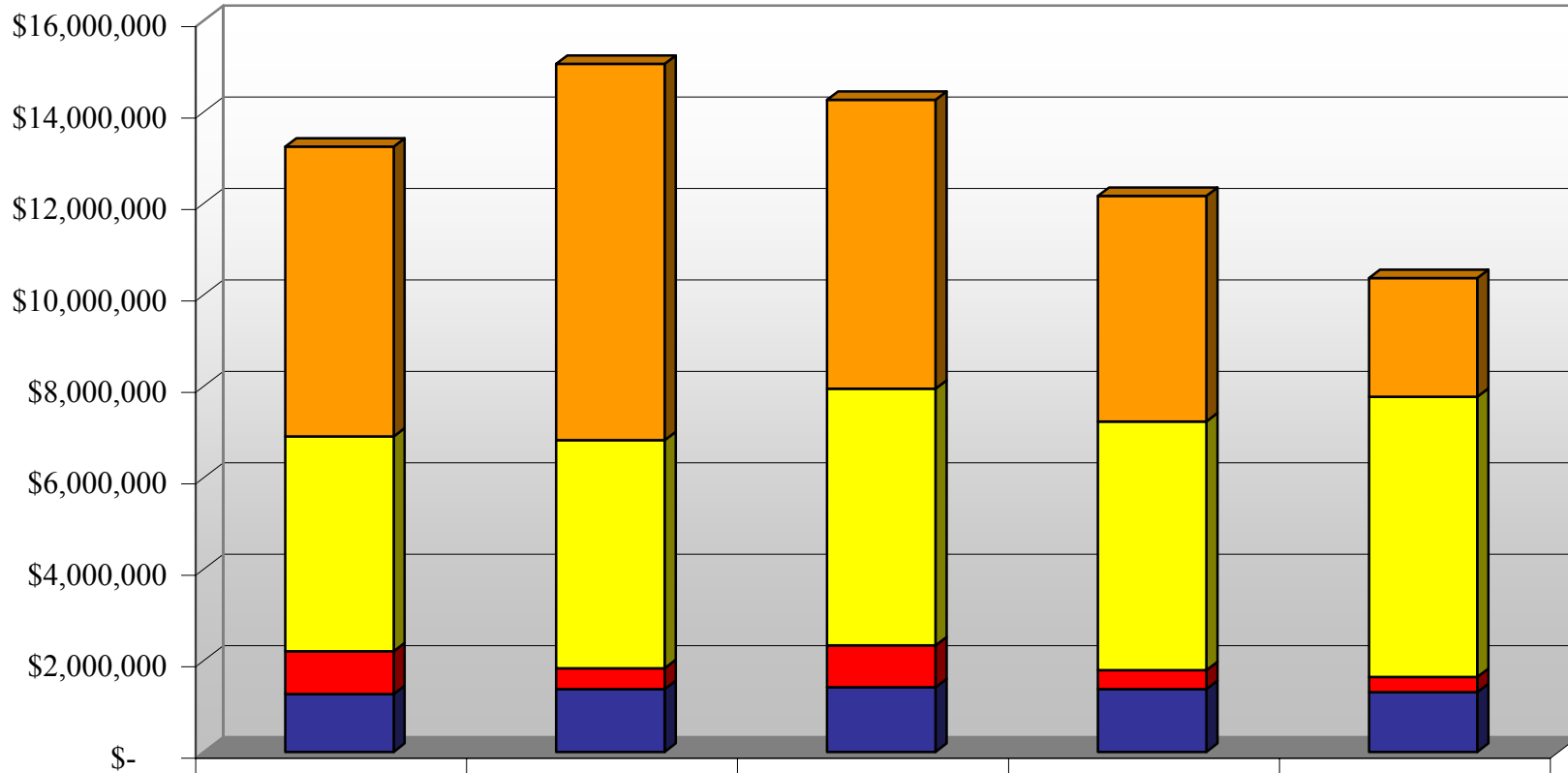
STATISTICAL SECTION

Our examination was conducted for the purpose of forming an opinion on the schedules of revenues, expenditures, and changes in fund balances. Statistical Section information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedules of revenues, expenditures, and changes in fund balances, and, accordingly, we express no opinion on it.

STATE OF NEBRASKA GOVERNOR'S OFFICE
EXPENDITURES BY PROGRAM
Fiscal Year Ended June 30, 2004

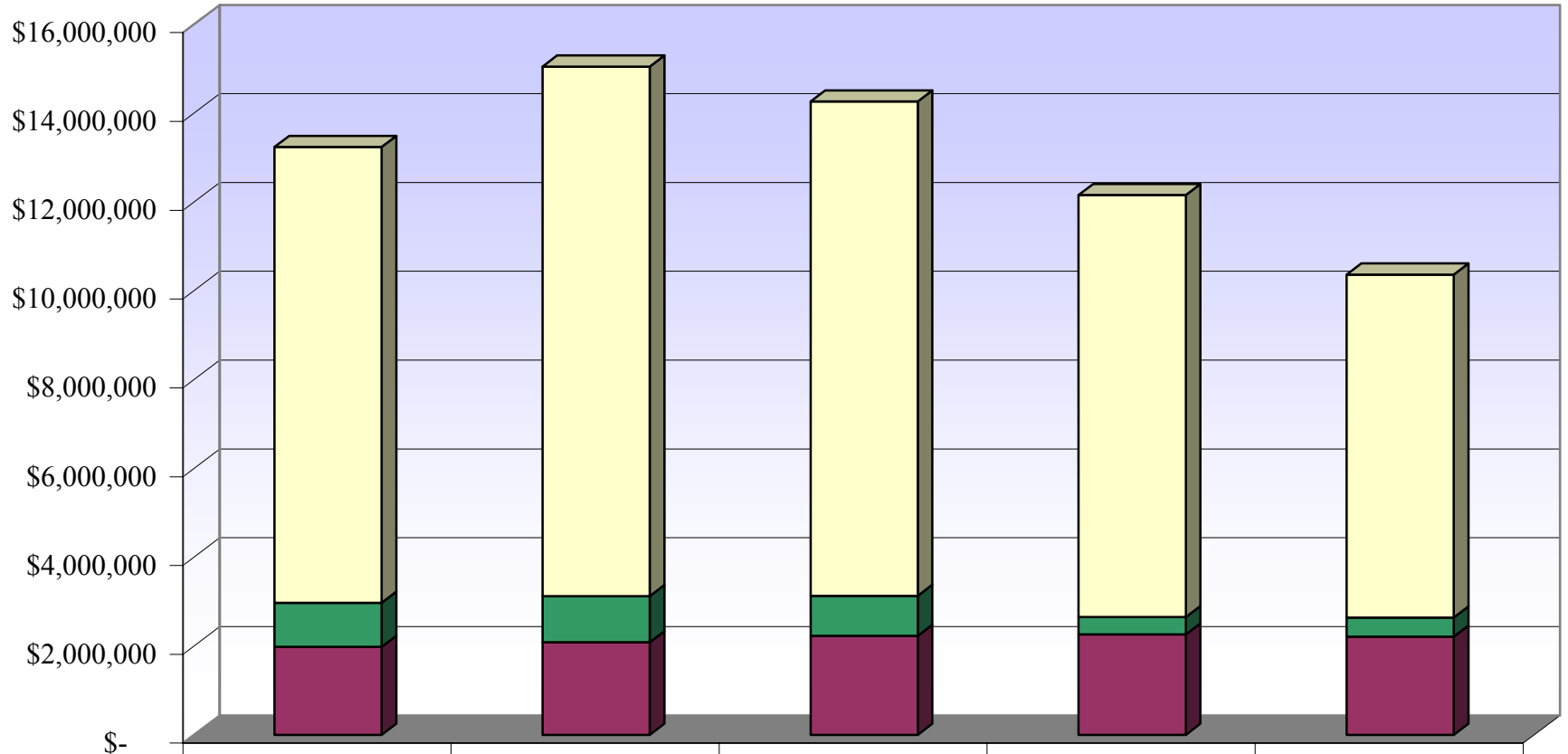


STATE OF NEBRASKA GOVERNOR'S OFFICE
EXPENDITURES BY FUND TYPE
 Fiscal Years Ended June 30, 2000 Through 2004



	2000	2001	2002	2003	2004
Trust	\$6,340,708	\$8,233,529	\$6,318,330	\$4,929,034	\$2,597,431
Federal	\$4,692,900	\$4,984,324	\$5,611,657	\$5,438,612	\$6,126,798
Cash	\$938,689	\$457,614	\$918,379	\$414,313	\$332,323
General	\$1,264,329	\$1,373,183	\$1,412,639	\$1,374,719	\$1,308,408

STATE OF NEBRASKA GOVERNOR'S OFFICE
EXPENDITURES BY CATEGORY
 Fiscal Years Ended June 30, 2000 Through 2004



	2000	2001	2002	2003	2004
Government Aid	\$10,261,020	\$11,922,948	\$11,128,819	\$9,504,912	\$7,723,007
Operating & Other	\$995,528	\$1,040,524	\$902,059	\$392,608	\$429,160
Personal Services	\$1,980,078	\$2,085,178	\$2,230,127	\$2,259,158	\$2,212,793