

**ATTESTATION REPORT  
OF THE  
NEBRASKA DEPARTMENT OF  
ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES**

**JULY 1, 2004 THROUGH JUNE 30, 2005**

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**Issued on March 23, 2006**

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

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NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**BACKGROUND**

Nebraska's Community Colleges provide both full-time and part-time occupational and applied technology education, access to postsecondary education for non-traditional students and industrial development job training and retraining in the State. The colleges also provide foundations education, including remedial and developmental, adult basic education, general education development, English as a second language, compensatory education, and refresher courses. General academic transfer programs, designed for transfer of college credits to baccalaureate institutions, are offered at most campuses. In addition, vocational and recreational courses, public service, and economic development activities are delivered as part of the colleges' role and mission.

The State is divided into six community college areas, each of which is an independent political subdivision. Each area is governed by an elected 11-member board, of which two members are elected from each of five districts within the area, while the 11<sup>th</sup> member is elected from the area at large. Area boards employ administrators, faculty, and staff, approve all capital constructions projects and budgets, set tuition, levy local property taxes to support the institutions, and establish area operational policies. Areas receive their principal financial support through state aid, local property taxes, and charges for tuition and fees. Coordination among the six areas is achieved through the areas' participation in the Nebraska Community College Association.

**Program 99 – Faculty Training, Instructional Equipment Upgrades, and Employment Training**

Funds appropriated to this program have been distributed to the community college areas or groups of areas in the form of grants. Grant applications historically have been forwarded to a review committee consisting of one representative from each of the following: the University of Nebraska, the Department of Economic Development, the Department of Labor, the State Department of Education, as well as a representative of the community colleges. Upon review of the applications, the committee has recommended distribution of the funds appropriated to this program to the Director of the Department of Administrative Services. Funds have not been appropriated to this program since the fiscal year ended June 30, 2003.

**Program 151 – Aid to Community Colleges**

The Department of Administrative Services, according to the requirements in Neb. Rev. Stat. Section 85-1536 R.R.S. 1999, distributes funds appropriated as Aid to Community Colleges to the area boards. Provided the minimum student enrollment levels are attained by each of the respective areas, 52 percent of the aggregate level of this aid is distributed equally among the 6 areas, 38 percent of the total is allocated in proportion to 3-year average enrollment levels within the respective areas, and the remaining 10 percent is distributed under statutory provisions governing distribution of Property Tax Relief and Equalization Aid appropriated for Program 152. State aid distributions received by the community college areas are utilized to defray general expenses of area operations.

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**BACKGROUND**  
(Continued)

**Program 152 – Property Tax Relief and Equalization**

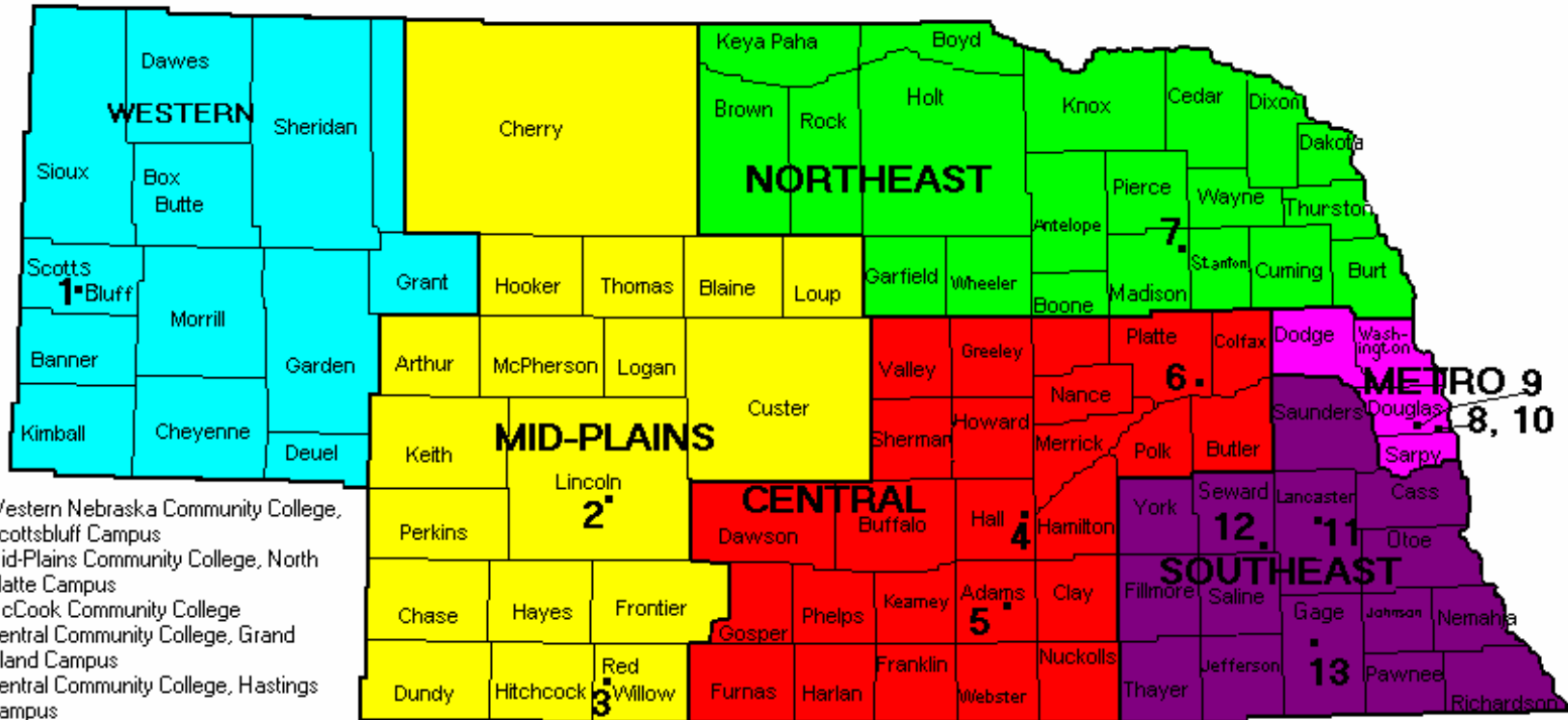
The Department of Administrative Services, according to the criteria in Neb. Rev. Stat. Section 85-1536.01 R.S.Supp., 2004, distributes funds appropriated as Property Tax Relief and Equalization Aid to the community college area boards. The two different criteria under which the community college areas can qualify are (a) levy the maximum amount of property tax and cannot generate 40 percent of their operating revenue at the maximum levy or (b) do not receive 40 percent of their operating revenue from state aid distributed under Program 151, Aid to Community Colleges, and levy the maximum allowable property tax or the greater of a minimum levy of 5.3 cents or a levy that generates 40 percent of the area's operating revenue.

Each eligible community college area that qualifies under (a) receives the difference between the property tax revenue raised and 40 percent of its operating revenue. Each eligible community college area that qualifies under (b) receives the difference between the state aid the area receives under Program 151, Aid to Community Colleges, and 40 percent of the area's operating revenue. Any area that qualifies under both (a) and (b) receives funds as calculated under both methods.

If amounts appropriated to this program are insufficient to fund this difference, amounts appropriated are apportioned on a pro rata basis to qualifying areas. If funds appropriated to this program are in excess of the amount required to fund this difference, the excess amount is allocated to each community college area in the same proportion as the community college area's property valuation is to the State's total property valuation. In the event a qualifying area generates in excess of 40 percent of its operating revenue from property tax, such excess serves to offset the amount for which the area qualifies under this program. State aid distributions received by the community college areas are utilized to defray general expenses of area operations.

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
 DISTRIBUTION OF AID TO COMMUNITY COLLEGES

Nebraska Community Colleges  
 Areas and Campus Locations



1. Western Nebraska Community College, Scottsbluff Campus
2. Mid-Plains Community College, North Platte Campus
3. McCook Community College
4. Central Community College, Grand Island Campus
5. Central Community College, Hastings Campus
6. Central Community College, Columbus Campus
7. Northeast Community College
8. Metropolitan Community College, Fort Omaha Campus
9. Metropolitan Community College, Elkhorn Valley Campus

10. Metropolitan Community College, South Omaha Campus
11. Southeast Community College, Lincoln Campus
12. Southeast Community College, Milford Campus
13. Southeast Community College, Beatrice Campus

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**EXIT CONFERENCE**

An exit conference was held March 8, 2006, with the Department to discuss the results of our examination. In attendance for the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges was:

<b>NAME</b>	<b>TITLE</b>
David Wagaman	Senior Budget Management Analyst

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**COMMENT AND RECOMMENDATION**

During our examination of the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges, we noted a certain matter involving the internal control over financial reporting which is presented here. The comment and recommendation is intended to improve the internal control over financial reporting, ensure compliance, or result in operational efficiencies.

**Reconciliation of Bank Records to the Nebraska Information System**

During the audit of the Comprehensive Annual Financial Report (CAFR) of the State of Nebraska, the Auditor of Public Accounts (APA) noted the absence of reconciliation between the Nebraska State Treasurer's actual bank statements and Nebraska accounting records (in both the Nebraska Information System (NIS) and the Nebraska Accounting System (NAS), system before NIS). This has been an issue for the Department of Administrative Services Accounting Division (State Accounting) for many years. The APA's previous comments noted monthly reconciliations have not been completed in a timely manner and reconciliations performed have shown significant unknown variances between the bank records and the accounting records, with the bank being short compared to the accounting records. Although State Accounting continues to work on correcting the reconciliation of bank records to NIS, the APA continues to note areas where improvement is still needed in the reconciliation process to ensure NIS integrity and operational efficiency. Specifically, the APA noted the status of the reconciliation process as of December 19, 2005, to be as follows:

State Accounting has worked on the reconciliation process, but continued progress is needed. State Accounting's reconciliation process has developed into a very detailed process of analyzing bank activity, compared to activity recorded on NIS, to identify reconciling items. State Accounting has completed their reconciliation process for the months of July of 2004 and May, June, and July of 2005. The APA has reviewed these reconciliations. The months of May, June, and July show variances of \$3,425,381, \$3,405,702, and \$3,405,862, respectively. Again, the reconciliations show the bank being short compared to the accounting records. Per inquiry of management, State Accounting has started the reconciliation process for various months of the fiscal year ended June 30, 2006; however, the reconciliation process has not been a continuous monthly process and no monthly reconciliation has been completed since July of 2005.

Good internal control requires a plan of organization, procedures, and records designed to safeguard assets and provide reliable financial information. Without a timely and complete reconciliation of bank records to the NIS, there is a greater risk for fraud and errors to occur and to remain undetected.

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**COMMENT AND RECOMMENDATION**

(Continued)

**Reconciliation of Bank Records to the Nebraska Information System** (Concluded)

Although State Accounting has worked on the reconciliation process, the process is still not done in a timely manner. The reconciliation continues to reflect unknown variances and shortages. Complete and timely reconciliation procedures between bank records and accounting records are required to provide control over cash and accurate financial information.

We recommend State Accounting continue their reconciliation process, in a more timely manner, and on at least a monthly basis, to ensure all financial information is correct on NIS. We also recommend, when a consistent cash variance between the bank records and the accounting records is obtained (based on at least six months of reconciliations), DAS submit their plan for adjusting NIS to the Governor and the Legislature so they may take appropriate action to correct NIS and resolve the variances noted.

This issue is the responsibility of State Accounting; however, as the variances have not been identified by fund or agency, this issue directly affects all Nebraska State agencies' financial information and must be disclosed in this report.

It should be noted this report is critical in nature as it contains only our comment and recommendation on the area noted for improvement.

Draft copies of this report were furnished to the Department to provide them an opportunity to review the report and to respond to the comment and recommendation included in this report. The Department declined to respond.

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



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## NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES DISTRIBUTION OF AID TO COMMUNITY COLLEGES

### INDEPENDENT ACCOUNTANT'S REPORT

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Nebraska Department of Administrative Services  
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges (Department) for the fiscal year ended June 30, 2005. The Department'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.


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.

In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges for the fiscal year ended June 30, 2005, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2006, on our consideration of the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges' 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 Department and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

March 8, 2006

  
Assistant Deputy Auditor

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2005

	State General Fund 10000	Nebraska Community College Aid Fund 28310	<b>Total (Memorandum Only)</b>
REVENUES:			
Appropriations	\$ 62,887,646	\$ -	\$ 62,887,646
Miscellaneous	-	140	140
TOTAL REVENUES	<u>62,887,646</u>	<u>140</u>	<u>62,887,786</u>
EXPENDITURES:			
Government Aid	<u>62,887,646</u>	-	<u>62,887,646</u>
TOTAL EXPENDITURES	<u>62,887,646</u>	<u>-</u>	<u>62,887,646</u>
Net Change in Fund Balances	-	140	140
FUND BALANCES, JULY 1, 2004	<u>-</u>	<u>3,896</u>	<u>3,896</u>
FUND BALANCES, JUNE 30, 2005	<u>\$ -</u>	<u>\$ 4,036</u>	<u>\$ 4,036</u>
FUND BALANCES CONSISTS OF:			
General Cash	<u>\$ -</u>	<u>\$ 4,036</u>	<u>\$ 4,036</u>
TOTAL FUND BALANCES	<u>\$ -</u>	<u>\$ 4,036</u>	<u>\$ 4,036</u>

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**NOTES TO THE SCHEDULE**

For the Fiscal Year Ended June 30, 2005

**1. Criteria**

The accounting policies of the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges 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 schedule of revenues, expenditures, and changes in fund balances for the Department 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, 2005, includes only those payables posted to NIS before June 30, 2005, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2005, **does not** include amounts for goods and services received before June 30, 2005, which had not been posted to NIS as of June 30, 2005.

The Department had no accounts receivable at June 30, 2005.

The fund types established by NIS that are used by the Department 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.

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**NOTES TO THE SCHEDULE**  
(Continued)

1. **Criteria** (Concluded)

The major revenue object account codes established by NIS used by the Department 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.

**Miscellaneous** – Revenue from sources not covered by other major categories, such as investment income.

The major expenditure object account title established by NIS used by the Department is:

**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 Department include:

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts. Cash accounts are included in fund balance and are reported as recorded on NIS.

**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.

2. **State Agency**

The Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges (Department) is a State agency administratively established by Neb. Rev. Stat. Section 85-1536 R.R.S. 1999 and Neb. Rev. Stat. Sections 85-1536.01 and 85-1540 R.S.Supp., 2004 for purposes of distribution of state aid to community colleges and to administer the Nebraska Community College Aid Cash Fund. As such, the Department is exempt from State and Federal income taxes. The schedule includes all funds of the Department.

The Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges is part of the primary government for the State of Nebraska.

NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

**NOTES TO THE SCHEDULE**  
(Continued)

**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.

# STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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**NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES  
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**

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Nebraska Department of Administrative Services  
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges for the fiscal year ended June 30, 2005, and have issued our report thereon dated March 8, 2006. 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.

### Internal Control Over Financial Reporting

In planning and performing our examination, we considered the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges' internal control over financial reporting in order to determine our procedures for the purpose of expressing our opinion on the schedule 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 Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges' 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 Reconciliation of Bank Records to the Nebraska Information System.


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 believe the reportable condition described above is not a material weakness.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Department of Administrative Services - Distribution of Aid to Community Colleges' schedule of revenues, expenditures, and changes in fund balances, is 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*.

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

March 8, 2006

  
Assistant Deputy Auditor

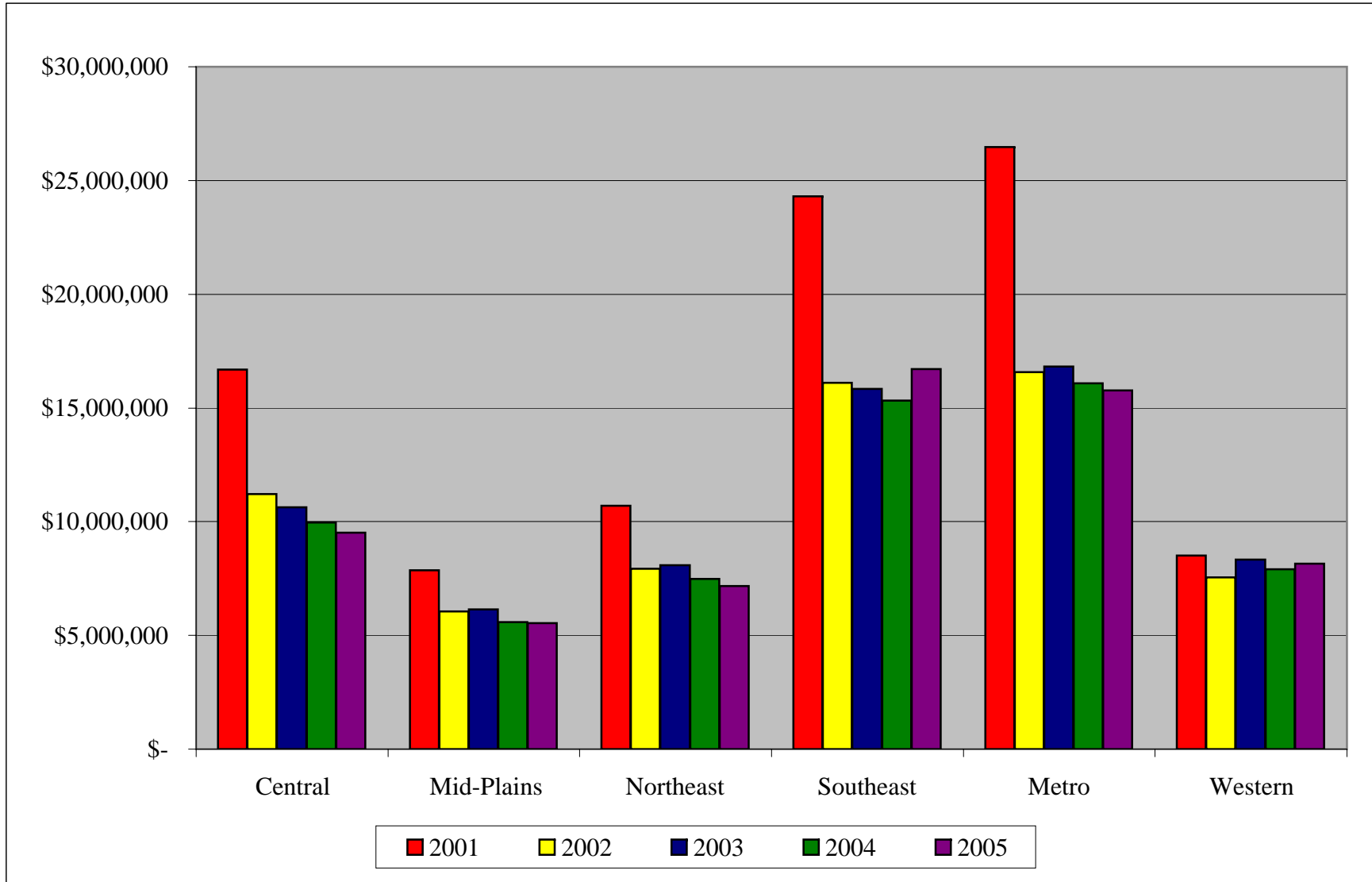


NEBRASKA DEPARTMENT OF ADMINISTRATIVE SERVICES  
DISTRIBUTION OF AID TO COMMUNITY COLLEGES

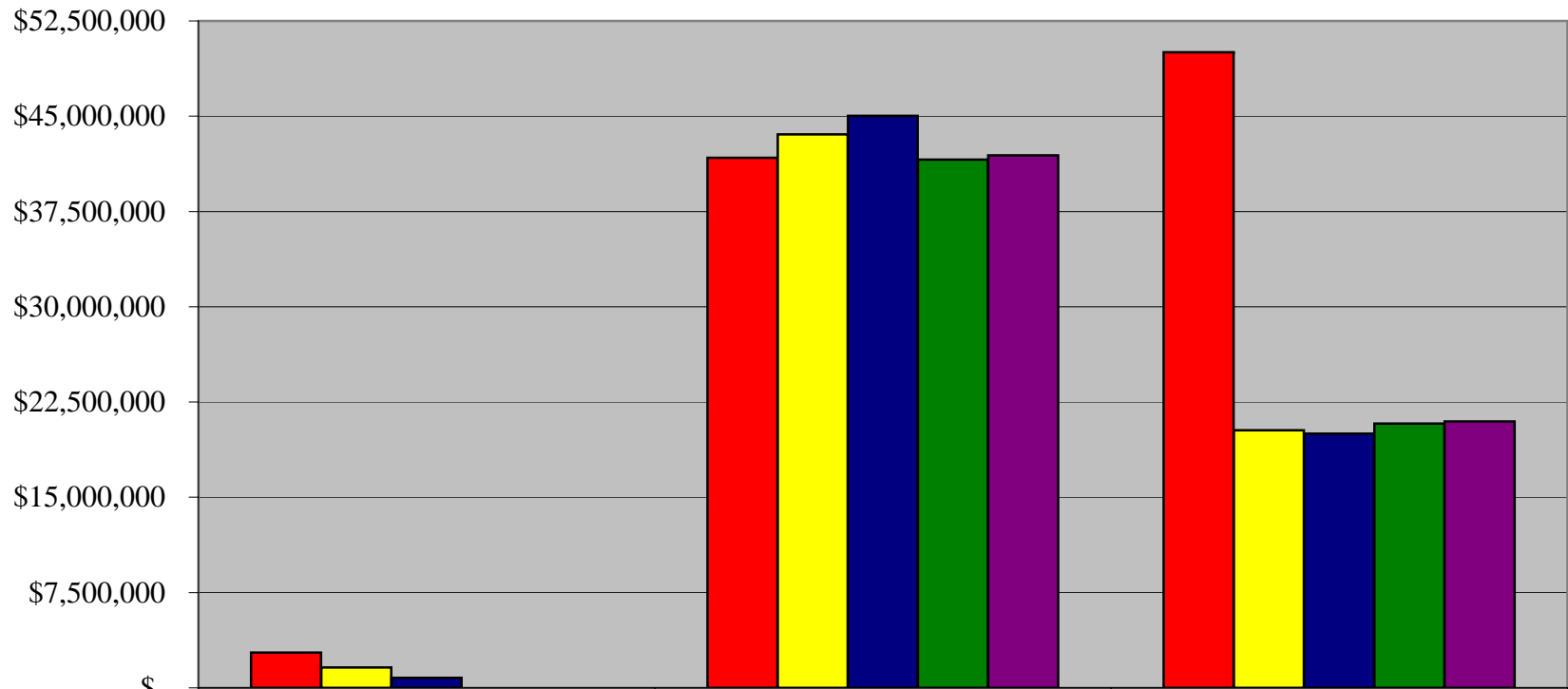
**STATISTICAL SECTION**

Our examination was conducted for the purpose of forming an opinion on the schedule 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 schedule of revenues, expenditures, and changes in fund balances, and, accordingly, we express no opinion on it.

DEPARTMENT OF ADMINISTRATIVE SERVICES  
 DISTRIBUTION OF AID TO COMMUNITY COLLEGES  
**TOTAL AID DISTRIBUTION BY COLLEGE AREA**  
 Fiscal Years Ended June 30, 2001, 2002, 2003, 2004, and 2005



DEPARTMENT OF ADMINISTRATIVE SERVICES  
 DISTRIBUTION OF AID TO COMMUNITY COLLEGES  
**TOTAL AID DISTRIBUTION BY PROGRAM**  
 Fiscal Years Ended June 30, 2001, 2002, 2003, 2004, and 2005



	Program 99	Program 151	Program 152
2001	\$2,776,211	\$41,724,548	\$50,032,890
2002	\$1,596,832	\$43,562,043	\$20,265,113
2003	\$792,114	\$45,036,725	\$20,014,882
2004	\$-	\$41,584,371	\$20,792,185
2005	\$-	\$41,925,097	\$20,962,549