

**ATTESTATION REPORT
OF THE
NEBRASKA COMMISSION OF
INDUSTRIAL RELATIONS**

JULY 1, 2004 THROUGH JUNE 30, 2005

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Issued on March 13, 2006

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

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NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

BACKGROUND

The Commission of Industrial Relations was created in 1947 and consists of five judges who are appointed by the Governor for six-year terms. Commission members are paid \$250 per day when conducting Commission business. On July 1 of every odd-numbered year, the judges elect a presiding judge for a two-year term from its members. The presiding judge appoints the clerk of the Commission.

The Commission determines bargaining units, conducts representation elections, issues bargaining orders, orders parties to mediation and fact finding, and resolves wage determination impasse cases and cases involving prohibited practices. The Commission's jurisdiction is limited to disputes between employees and employers involved in governmental services or public utilities and does not include employees in the private sector.

The Commission administers both the Industrial Relations Act and the State Employees Collective Bargaining Act.

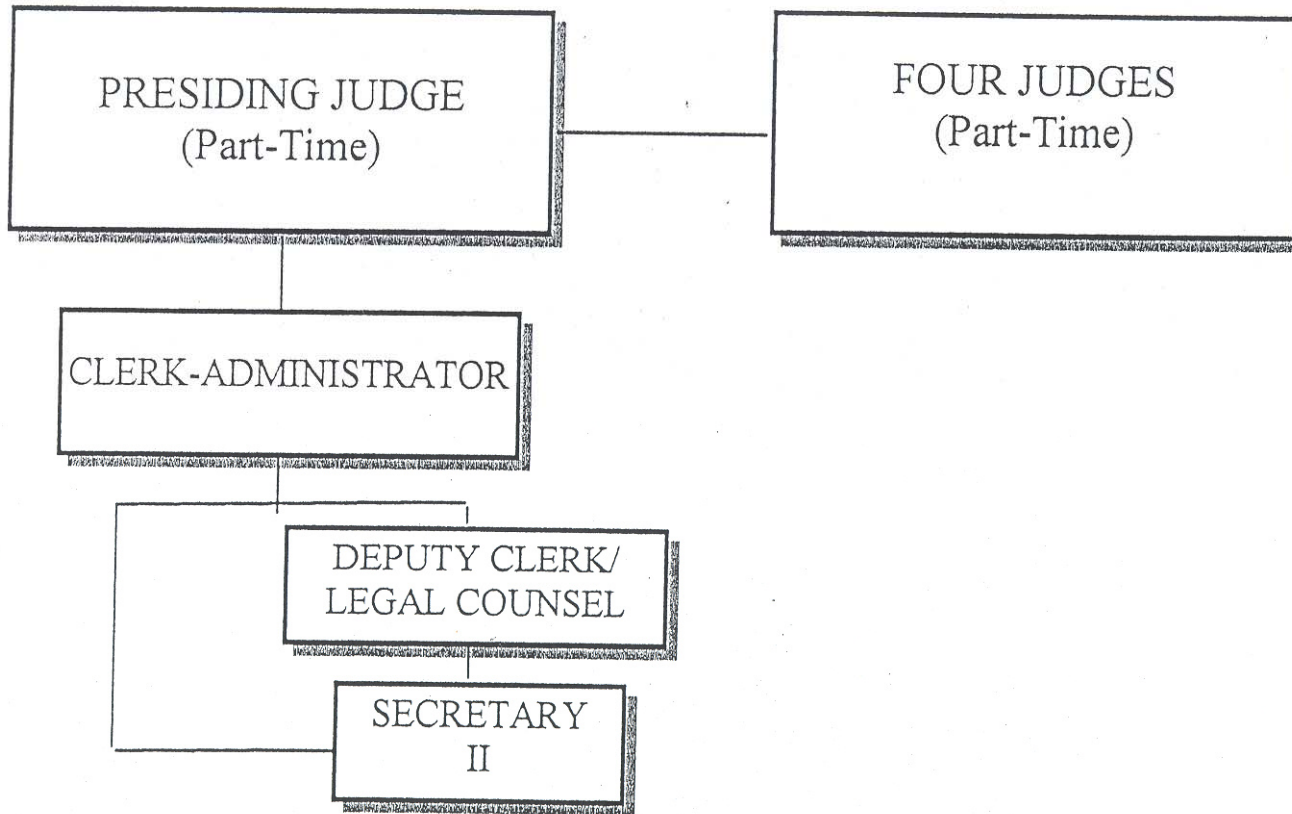
MISSION STATEMENT

The mission of the Commission of Industrial Relations is to assist public employees and management in three areas of dispute: questions of representation, wage determinations, and "other" category. The Commission determines appropriate bargaining units, conducts elections, establishes wages and conditions of employment when impasse is reached, and orders the parties back to bargaining, to mediation or to fact finding and determines what topics are bargainable and what prohibited practices have been committed by either labor or management. The Commission does not take action unless a petition has been filed with it.

Our principles include maintaining neutrality and upholding the statutory guidelines in our decision making.

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

ORGANIZATIONAL CHART



NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

EXIT CONFERENCE

An exit conference was held February 22, 2006, with the Commission to discuss the results of our examination. Those in attendance for the Nebraska Commission of Industrial Relations were:

NAME	TITLE
_____ Annette Hord	_____ Administrator/Clerk

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

SUMMARY OF COMMENTS

During our examination of the Nebraska Commission of Industrial Relations, we noted certain matters involving the internal control over financial reporting and other operational matters, which are presented here.

1. ***Travel:*** For the two expense reimbursement documents tested, neither had adequate documentation to support meal expenses in accordance with the State's accountable plan. The Commission members were reimbursed \$118 and \$340 for meals without adequate support. One did not have adequate documentation to support \$73 in lodging costs.
2. ***Review of Court Reporting Charges:*** The Commission did not have procedures to verify the charges for court reporting were appropriate. The Commission paid \$5,397 for court reporting during the fiscal year ending June 30, 2005.
3. ***Reconciliation of Bank Records to the Nebraska Information System:*** The Department of Administrative Services' reconciliation process is still not done in a timely manner and continues to reflect unknown variances.

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 Commission 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. 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.

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

COMMENTS AND RECOMMENDATIONS

1. Travel

Nebraska State Accounting Manual, AM-005, Travel Expense Policies, Section 5 states, “Under our accountable plan, the Internal Revenue Service requires employees to substantiate the cost for travel, lodging, and other expenses.” Internal Revenue Service (IRS) Publication 463 requires an accountable plan to have adequate accounting. Adequate accounting generally requires the use of a documentation record such as an account book, expense diary, or log, or similar record near the time of incurrence of the expense. Such log should list the date, amount, place, or description, and purpose for each expense or meal/food cost.

Nebraska State Accounting Manual, AM-005, Travel Expense Policies, Section 4 requires original receipts for lodging when the employee requests reimbursement on an expense reimbursement document.

Good internal control requires procedures to ensure requirements of the State’s accountable plan are met and requests for reimbursement are adequately supported.

We tested two expense reimbursement documents and noted the following:

- Two expense reimbursement documents did not have adequate documentation to support meal expenses in accordance with the State’s accountable plan. The Commission members’ meal logs did not contain the city or name of the restaurant for the meals reimbursed. The Commission members were reimbursed \$118 and \$340 for meals without adequate support.
- One expense reimbursement document did not have adequate documentation to support lodging costs. The Commission member was reimbursed \$73 for lodging for one night for which a detailed receipt was not provided.

Without an adequate accounting of meal expenses, the State could lose their accountable plan status and then all employee reimbursements would be included as taxable income. When supporting documentation is not on file for lodging claims, the Commission is not in compliance with the State Accounting Manual.

We recommend the Commission implement procedures to ensure the requirements of the State’s accountable plan are met and reimbursement claims are adequately supported.

Commission’s Response: The Commission will comply with its written travel policy. With regard to meal reimbursement, we will be certain that meal logs contain all the required information, including the date, meal, cost of the meal, name of the restaurant, and city where

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Travel (Concluded)

Commission's Response, Concluded:

the meal was purchased. With regard to receipts for lodging, the Commission will exercise more care in making certain that adequate documentation is received and maintained with the expense reimbursement document.

2. Review of Court Reporting Charges

Good internal control requires procedures to ensure payments made by the Commission are adequately supported. Good internal control also requires procedures to ensure payments made are reasonable and appropriate.

The Commission did not have procedures to verify the charges for court reporting were appropriate. The Commission is to be billed based upon Rule 5 of the Nebraska Supreme Court Rules; however, the Rule did not specify the per page fee and the Commission did not have information available to ensure the charges were appropriate. The Commission paid \$5,397 for court reporting during the fiscal year ending June 30, 2005.

Without adequate procedures to ensure amounts paid are supported and appropriate, there is an increased risk the Commission is being overcharged for court reporting services performed.

We recommend the Commission implement procedures to ensure amounts paid for court reporting are adequately supported, reasonable, and appropriate.

Commission's Response: The Commission will implement a process of reviewing the invoices for court reporting to calculate the appropriate charge based upon the number of pages in the transcript, multiplied by the amount per page that is contained in Rule 5 of the Nebraska Supreme Court Rules, to make certain that the billing is reasonable and appropriate.

3. 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

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Reconciliation of Bank Records to the Nebraska Information System (Continued)

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.

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

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

COMMENTS AND RECOMMENDATIONS

(Continued)

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

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.

Commission's Response: The Commission has no comment on this finding, as it is beyond our control.

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NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

INDEPENDENT ACCOUNTANT'S REPORT

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Nebraska Commission of Industrial Relations
Lincoln, Nebraska

Don Dunlap, CPA
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We have examined the accompanying schedule of revenues, expenditures, and changes in fund balance of the Nebraska Commission of Industrial Relations (Commission) for the fiscal year ended June 30, 2005. The Commission's management is responsible for the schedule of revenues, expenditures, and changes in fund balance. Our responsibility is to express an opinion based on our examination.

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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 balance and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

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In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balance of the Nebraska Commission of Industrial Relations 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.

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In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2006, on our consideration of the Nebraska Commission of Industrial Relations' 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 Commission and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Timothy J. Channer CPA". The signature is written in a cursive style with a large, sweeping initial "T".

Assistant Deputy Auditor

February 22, 2006

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS
**SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE**
For the Fiscal Year Ended June 30, 2005

	State General Fund 10000
REVENUES:	
Appropriations	\$ 212,363
Sales & Charges	4,013
TOTAL REVENUES	216,376
EXPENDITURES:	
Personal Services	176,456
Operating	28,995
Travel	6,912
TOTAL EXPENDITURES	212,363
Excess of Revenues Over Expenditures	4,013
OTHER FINANCING SOURCES (USES):	
Sales of Assets	2
Deposit to General Fund	(4,015)
TOTAL OTHER FINANCING SOURCES (USES)	(4,013)
Net Change in Fund Balance	-
FUND BALANCE, JULY 1, 2004	91
FUND BALANCE, JUNE 30, 2005	\$ 91
FUND BALANCE CONSISTS OF:	
Deposits with Vendors	\$ 91
TOTAL FUND BALANCE	\$ 91

The accompanying notes are an integral part of the schedule.

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

NOTES TO THE SCHEDULE

For the Fiscal Year Ended June 30, 2005

1. Criteria

The accounting policies of the Nebraska Commission of Industrial Relations 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 balance for the Commission 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 Commission had no accounts receivable at June 30, 2005. The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund type established by NIS that is used by the Commission is:

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

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

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

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

NOTES TO THE SCHEDULE

(Continued)

1. Criteria (Concluded)

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

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

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.

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

Assets – Resources owned or held by a government that have monetary value. Assets include deposits with vendors. Deposits with vendors is also included in fund balance and is 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.

Other Financing Sources – Proceeds of fixed asset dispositions.

2. State Agency

The Nebraska Commission of Industrial Relations (Commission) is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The schedule includes all funds of the Commission.

The Nebraska Commission of Industrial Relations is part of the primary government for the State of Nebraska.

3. 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 Commission values all capital assets at cost where historical records are

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

NOTES TO THE SCHEDULE

(Continued)

3. Capital Assets (Concluded)

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.

Capital asset activity of the Commission for the fiscal year ended June 30, 2005, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets				
Equipment	\$ 22,776	\$ -	\$ -	\$ 22,776
Less accumulated depreciation for:				
Equipment				<u>18,675</u>
Total capital assets, net of depreciation				<u>\$ 4,101</u>

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**NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS
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
BALANCE PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

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Nebraska Commission of Industrial Relations
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balance of the Nebraska Commission of Industrial Relations for the fiscal year ended June 30, 2005, and have issued our report thereon dated February 22, 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 Commission of Industrial Relations' 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 balance, 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 Commission of Industrial Relations' 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 3 (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 Commission of Industrial Relations' schedule of revenues, expenditures, and changes in fund balance, 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*.

We also noted certain additional items that we reported to management of the Nebraska Commission of Industrial Relations in the Comments Section of this report as Comment Number 1 (Travel) and Comment Number 2 (Review of Court Reporting Charges).

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

Handwritten signature of Timothy J. Channer CPA in cursive script.

Assistant Deputy Auditor

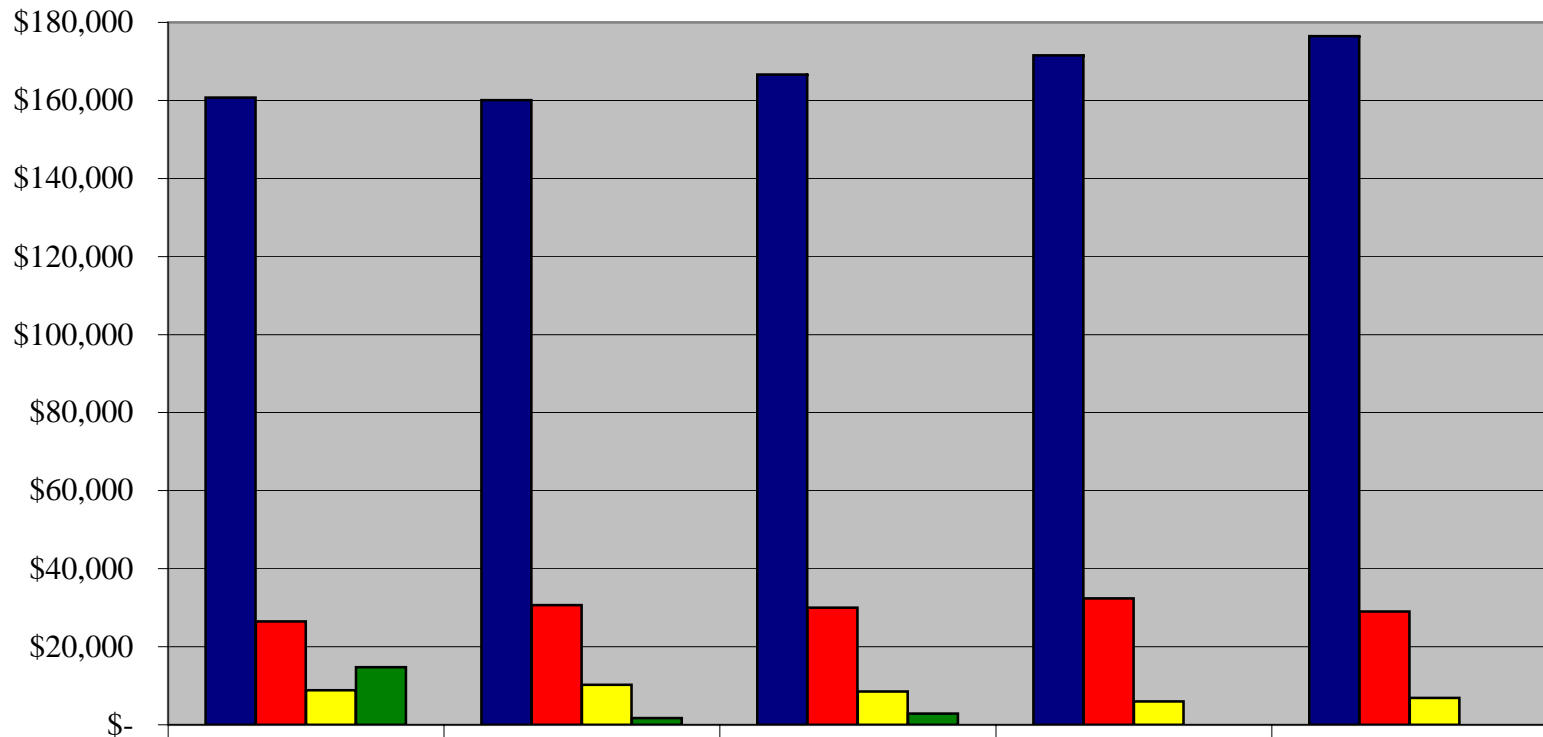
February 22, 2006

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

STATISTICAL SECTION

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

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS
EXPENDITURES BY MAJOR OBJECT ACCOUNT
For the Fiscal Years Ended June 30, 2001, 2002, 2003, 2004, and 2005



	2001	2002	2003	2004	2005
■ Personal Services	\$160,747	\$160,057	\$166,647	\$171,579	\$176,456
■ Operating	\$26,524	\$30,629	\$30,024	\$32,360	\$28,995
■ Travel	\$8,826	\$10,281	\$8,549	\$6,002	\$6,912
■ Capital Outlay	\$14,731	\$1,721	\$2,848	\$-	\$-

**NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS
CASE ACTIVITY**

For the Fiscal Years Ended June 30, 2001, 2002, 2003, 2004, and 2005

