

**ATTESTATION REPORT
OF THE
NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE**

JULY 1, 2005 THROUGH JUNE 30, 2006

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the Auditor of Public Accounts.**

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Issued on August 31, 2006

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

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NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

BACKGROUND

The Nebraska Commission on Law Enforcement and Criminal Justice (Commission) was created in 1967 by an executive order of the Governor, and was established as a State government agency by the Nebraska Legislature in 1969.

The Commission was established to develop comprehensive plans and coordinate activities related to the improvement of criminal justice administration among state and local agencies. Since its inception, more statutory responsibilities have been assigned to the Commission, which now serves as an umbrella agency for many criminal and juvenile justice programs mandated by State and Federal law.

The governing body of the Commission has 18 members, most of whom are appointed by the Governor for six-year terms. Statute requires the Governor, Attorney General, Superintendent of the State Patrol, Director of the Department of Correctional Services, and Chairperson of the Police Standards Advisory Council to be Commission members. The Commission meets quarterly to review the activities of its committees, take final action in awarding State and Federal grant funds, provide oversight of staff activities, and conduct other business as required. The Commission's four standing committees are the Education, Research and Planning Committee; the Grant Review Committee; the Crime Victim's Reparations Committee (statutory reference: Neb. Rev. Stat. Sec. 81-1802); and the Data Processing Committee.

The Commission administers Federal and State aid programs in the areas of anti-drug abuse, violent crime, victim assistance, juvenile justice, law enforcement and criminal justice information systems. The Commission awards grant funds to eligible programs that address priority issues and foster improvement in Nebraska's criminal and juvenile justice systems. Grant-funded projects are monitored and evaluated, with continuation funding based on each program's success in achieving its goals and objectives.

The Commission administers and coordinates Federal Anti-Drug Abuse (Byrne) Act funds. Funds have been awarded to State and local programs addressing drug abuse and violent crime, including the State's nine multijurisdictional task forces that cover 72 of the State's 93 counties, as well as the Nebraska State Patrol's Mid and Upper Level Enforcement (MULE) project.

The Commission administers Federal and State funds for crime victim assistance programs. These programs provide medical, emotional, financial and legal assistance as well as shelter, support, and advocacy to crime victims during a time of crisis.

The Commission is responsible for administering Federal Local Law Enforcement Block Grant Program funds for jurisdictions not receiving direct awards. Based on input from various professional law enforcement associations, funds have been provided to police departments and sheriff's offices throughout the State for communications equipment, uniforms, vests, weapons, in-car video equipment, radar units, preliminary breath test units, intoxilizers, cellular telephones, and crime prevention programs.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

BACKGROUND
(Continued)

The Commission administers State and Federal grant funds to juvenile justice and delinquency prevention programs throughout Nebraska and coordinates the development of juvenile justice initiatives and projects.

The Commission is responsible for administering, supervising, and controlling the Nebraska Law Enforcement Training Center in Grand Island. The Police Standards Advisory Council is responsible for managing and operating the training center, including training curricula development, establishing required course hours, and issuing training certificates. The center provides mandatory basic and specialized training for law enforcement and detention officers statewide, including several mandatory training courses, continuing education, and specialized training programs.

The Commission's Jail Standards Division annually inspects local jails, temporary holding facilities, and juvenile detention facilities for compliance with Nebraska's mandatory standards. The Division also provides technical assistance to local jurisdictions in planning, construction and renovation projects, training, operations, management, record systems, policies and procedures, and resource development.

The Commission is responsible for collecting Uniform Crime Reports (UCR) for the Federal Bureau of Investigation. All law enforcement agencies in the State are required by law to submit Uniform Crime Reports detailing the number of crimes reported or known to them and the number of arrests and citations issued on a monthly basis. Crime statistics are compiled by the Commission's UCR program and forwarded to the FBI for inclusion in the national crime statistics and use by Federal, State, and local agencies and policymakers. In addition to the UCR program, the Commission Statistical Analysis Center maintains several statewide databases, including the Jail and Juvenile Detention Admission and Release Database, Juvenile Court Database, and Drug and Violent Crime Database, with statistical information compiled and published on a regular basis.

The Commission operates the Criminal Justice Video Library with more than 700 DVDs and videos covering 73 topics available for loan to criminal and juvenile justice agencies, schools, colleges, State agencies, and the public.

The Nebraska Jail Standards Board is responsible for developing, implementing, and enforcing minimum standards for the State's adult jails and holding facilities, and juvenile detention facilities. The Jail Standards Board is composed of eleven members, nine of whom are appointed by the Governor for three-year terms. The State Fire Marshal and Director of the Department of Correctional Services serve on the Board by statute. Appointed Board members include two county commissioners or supervisors, a county sheriff, a police chief, a juvenile detention facility administrator, an administrator of a large jail, a member of the Nebraska Bar Association, and two laypersons.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

BACKGROUND

(Continued)

The Commission has several advisory groups. The seven-member Police Standards Advisory Council was established to oversee the operation of the Nebraska Law Enforcement Training Center and ensure that policies and procedures relating to law enforcement training are carried out. The seven-member County Attorney Standards Advisory Council has statutory responsibility for advising the Crime Commission on developing a continuing legal education curriculum required for all Nebraska county attorneys and their deputies as well as establishing the required number of annual training hours. The Nebraska Coalition for Juvenile Justice is mandated through the State's participation in the Federal Juvenile Justice and Delinquency Prevention Act and the State Juvenile Services Act. The Criminal Justice Information Systems Advisory Committee provides advice and direction to the Commission on issues relating to data sharing and use of information technology among criminal justice agencies. The Racial Profiling Advisory Committee advises the Executive Director of the Commission on the prevalence of motor vehicle stops involving racial profiling.

The Criminal Justice Information System (CJIS) Advisory Committee was established by the Commission in 1995 in response to recommendations from the Nebraska Intergovernmental Data Communications Advisory Council (NIDCAC). The CJIS Advisory Committee provides advice and direction on issues relating to data sharing and use of information technology among criminal justice agencies. The Committee advises the Commission on criminal justice information system issues, establishes and promotes standards for data processing and communication, facilitates the development and coordination of State and local criminal justice information systems, provides an avenue for cooperation and coordination among State and local information systems and establishes future directions for data sharing. Projects include the web-based data portal Nebraska Criminal Justice Information System (NCJIS) which allows law enforcement and criminal justice agencies secure access to criminal justice information.

Juvenile Services Grant Funds are State funds appropriated by the Nebraska Legislature and administered by the Commission. Availability of funds is announced on an annual basis and applications are accepted through a competitive grant process. The purpose of these funds, as outlined in State statute, is to assist communities in the implementation and operation of programs or services identified in their comprehensive juvenile services plan, including but not limited to: programs for assessment and evaluation, the prevention of delinquent behavior, diversion, detention, shelter care, intensive juvenile probation services, restitution, family support services, and community centers for the care and treatment of juveniles in need of services. The Nebraska Coalition for Juvenile Justice in conjunction with the Commission develops a Three Year Plan for all juvenile justice grant funds. Juvenile Services dollars are generally prioritized based on the needs identified in this Three Year Plan.

Commission staff provide administrative and budgetary support to the Community Corrections Council, which has its own Executive Director and professional/clerical staff. The Council is a twenty member body that coordinates the necessary sentencing and release options for adult felony offenders in order to manage corrections resources more efficiently and effectively, reduce reliance on incarceration, decrease recidivism, and maintain public safety.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

MISSION STATEMENT

The Nebraska Commission on Law Enforcement and Criminal Justice fulfills a leadership role in the statewide coordination of the criminal justice system.

As the State's justice advocate, the Commission:

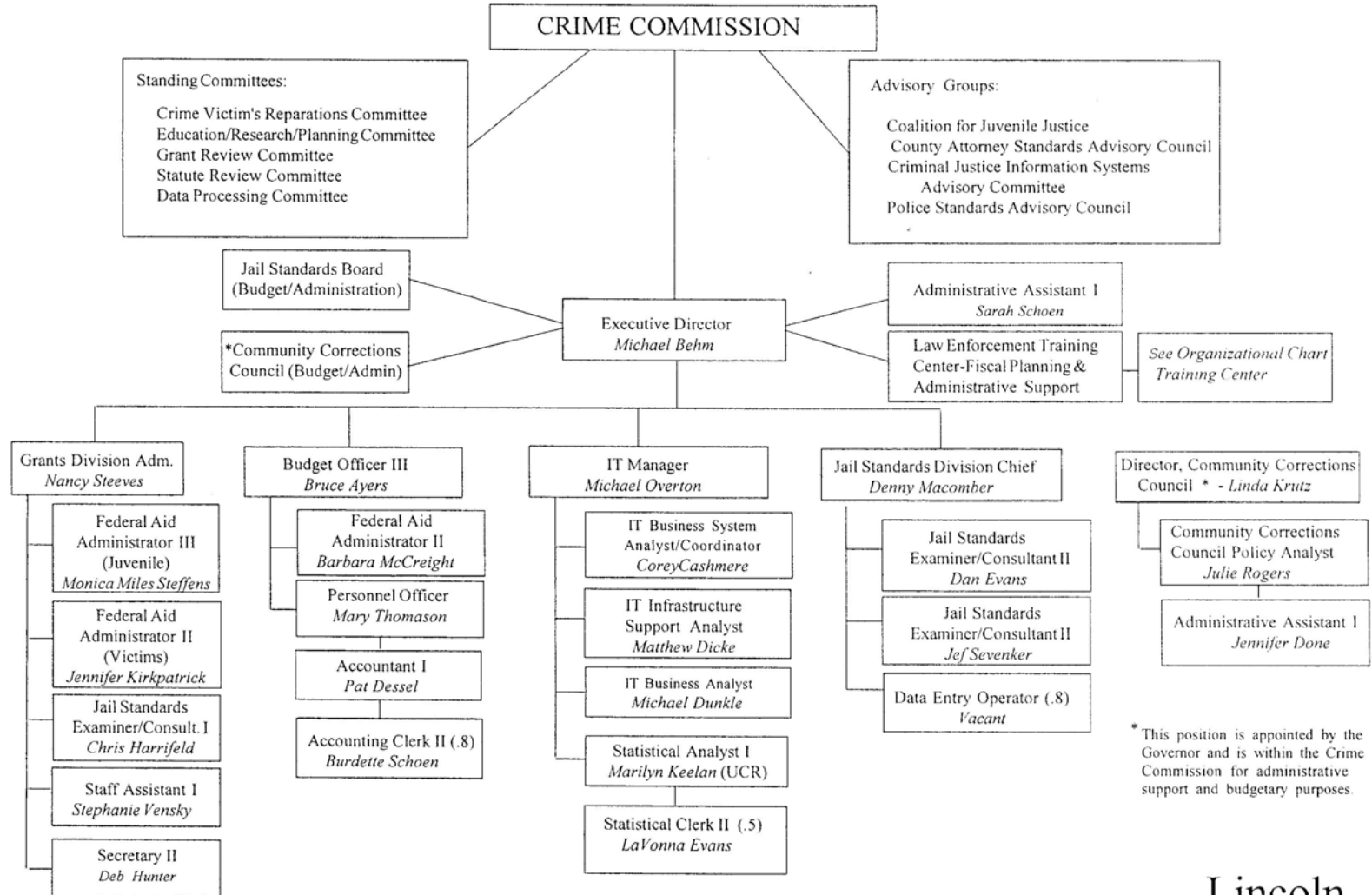
- develops comprehensive plans
- facilitates the improvement of criminal and juvenile justice administration
- provides a forum for discussion and problem solving among State, Federal, local, and private agencies

VISION STATEMENT

The Crime Commission will strive to be a leader in criminal and juvenile justice progress through the dedication of forward-thinking staff, services provided with integrity, and leadership in the spirit of cooperation.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

ORGANIZATIONAL CHARTS



* This position is appointed by the Governor and is within the Crime Commission for administrative support and budgetary purposes.

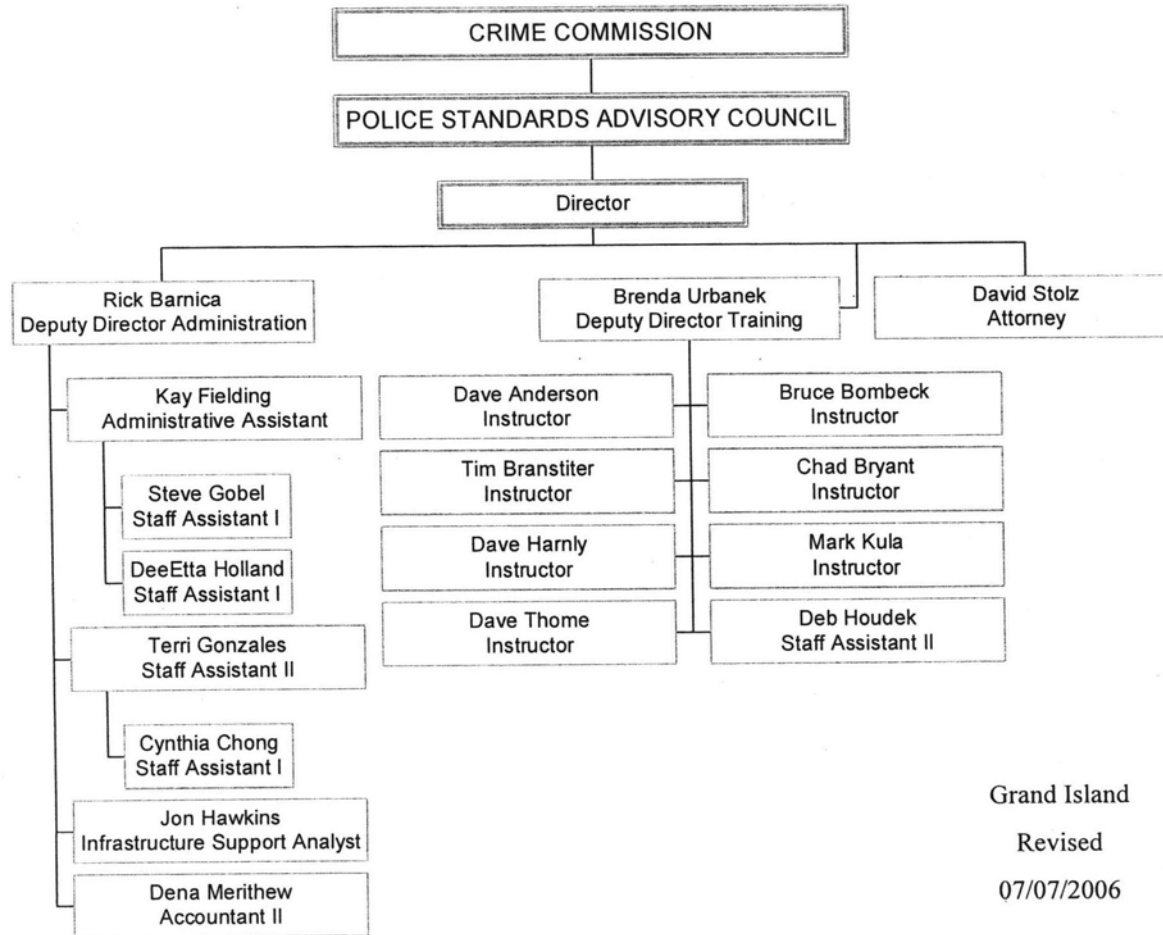
Lincoln

Revised 6/14/2006
Personnel Titles

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

ORGANIZATIONAL CHARTS

NEBRASKA LAW ENFORCEMENT TRAINING CENTER



Grand Island

Revised

07/07/2006

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

ORGANIZATIONAL CHARTS

Crime Commission Members

Chairperson

Honorable Jon Bruning
Attorney General

Executive Director

Michael Behm
Nebraska Crime Commission

Members

Honorable Dave Heineman
Governor

Paul Leseberg
Mayor
Bayard

Robert Houston
Director
Nebraska Department of
Correctional Services

Kathy Moore
Juvenile Delinquency
Prevention & Control
Omaha

Bryan Tuma
Superintendent
Nebraska State Patrol

Donald Overmann
Public at Large
Scottsbluff

Scott B. Arnold
County Board of Supervisors
Hall County

Peter Pirsch
Public at Large
Omaha

Charles Brewster
Public at Large
Kearney

James J. Riskowski
Public at Large
Omaha

William Brueggemann
Cass County Sheriff
Plattsmouth

Thomas Warren
Police Chief / Public Safety Director
Omaha

Scot Ford
Police Chief / Public Safety Director
South Sioux City

Charles Headley
Chairperson
Police Standards Advisory Council
Aurora

Susan Jacobs
Public at Large
Lincoln

William G. White
Public at Large
Grand Island

Gary Lacey
Lancaster County Attorney
Lincoln

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

ORGANIZATIONAL CHARTS

Police Standards Advisory Council

Chairperson

Charles Headley
Chief of Police
Aurora

Members

Genelle Moore
Lincoln Police Dept.
Lincoln

William L. Mizner
Chief of Police
Norfolk

Michael Behm
Nebraska Crime Commission
Lincoln

Terry Wagner
Lancaster Co. Sheriff
Lincoln

Dean Chase
Dixon County Sheriff
Ponca

George Watson
Jail Standards
Chadron

Darrell Fisher
NE State Patrol
Lincoln

William White
Commission Liason
Grand Island

Paul LaCotti
NE/Iowa Federal Bureau of Investigation
Omaha

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

EXIT CONFERENCE

An exit conference was held August 3, 2006 with the Commission to discuss the results of our examination. Those in attendance for the Nebraska Commission on Law Enforcement and Criminal Justice were:

NAME	TITLE
Michael Behm	Executive Director
Bruce Ayers	Budget and Accounting Manager

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

SUMMARY OF COMMENTS

During our examination of the Nebraska Commission on Law Enforcement and Criminal Justice, we noted certain matters involving the internal control over financial reporting and other operational matters that are presented here.

1. ***Segregation of Duties in Batch Management:*** In the Nebraska Information System (NIS), the Commission had four employees capable of preparing, approving, and posting their own batches.
2. ***Tuition Rates for Nebraska Law Enforcement Training Center:*** The Commission did not have supporting documentation for the establishment of the tuition rates assessed to individuals attending classes at the Center.
3. ***Segregation of Duties Over Payroll:*** The Commission did not maintain an adequate segregation of duties over payroll processing. The one individual who had all payroll and human resources capabilities could make changes to NIS without review by another individual.
4. ***Allocation of Payroll:*** We noted payroll costs of \$441,424 charged to various Federal grants were not in accordance with OMB Circular A-87 requirements.
5. ***Miscoding of Aid Payments:*** The Commission had entered into agreements with county and local law enforcement organizations to implement the E-Citation program. These expenditures were coded to the Other Contractual Services object account and should have been coded as Government Aid.
6. ***Excessive Cash on Hand for Federal Funds:*** The Commission had excess cash on hand in Federal funds totaling \$311,000 during the quarter ended September 30, 2005, for the Byrne Formula Grant Program, CFDA 16.579.
7. ***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.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

SUMMARY OF COMMENTS
(Continued)

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 ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

COMMENTS AND RECOMMENDATIONS

1. Segregation of Duties in Batch Management

Good internal control requires an adequate segregation of duties exist to ensure no one individual is in a position to both perpetrate and conceal errors or irregularities.

In the Nebraska Information System (NIS), the Commission had set up four employees capable of preparing, approving, and posting their own batches. The four employees set up to prepare, approve, and post their own batches are the Budget and Accounting Manager, Personnel Officer, Accountant I, and Accounting Clerk II.

When an employee is capable of preparing, approving, and posting their own documents and batches, there is no segregation of duties and an increased risk of loss or misuse of State or Federal funds. The Commission should ensure compensating controls are in place if an adequate segregation of duties is not possible due to limited staffing.

We recommend the Commission implement procedures to ensure no one individual can prepare, approve, and post their own batches. We also recommend the Security Administrator for the Commission update the Batch Management spreadsheet and remove those individuals authorized to perform all facets of a transaction. These changes should be communicated to the NIS Help Desk. Under no circumstances should an individual be authorized to prepare, approve, and post their own batches.

Commission's Response: We have implemented procedures to comply with this recommendation. We have updated the Batch Management spreadsheet on NIS to ensure that no individual will be authorized to prepare, approve, and post their own batches.

2. Tuition Rates for Nebraska Law Enforcement Training Center

Good business practices require supporting documentation be maintained to support the established tuition rates assessed to individuals attending classes at the Nebraska Law Enforcement Training Center (Center).

The Commission did not have supporting documentation for the establishment of the tuition rates assessed to individuals attending classes at the Center.

Per discussion with the Budget and Accounting Manager, the Police Standards Advisory Council (PSAC) is responsible for establishing the tuition rates for individuals attending classes at the Center. In prior years, the Budget and Accounting Manager assisted the PSAC in establishing the rates; however, he is no longer participating in this process. There is currently no documentation available to support the tuition rates being assessed to students at the Center.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
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COMMENTS AND RECOMMENDATIONS

(Continued)

2. Tuition Rates for Nebraska Law Enforcement Training Center (Concluded)

There is an increased risk the tuition assessed generates inadequate or excessive revenues for the operation of the Center.

We recommend the Commission implement procedures to ensure documentation is maintained to support tuition rates assessed to individuals attending training at the Center.

Commission's Response: During the next few months, we will ensure that documentation is available to support the calculation of tuition rates assessed to students attending the Law Enforcement Training Center.

3. Segregation of Duties Over Payroll

Good internal controls require an adequate segregation of duties to ensure that no one individual is in the position to both perpetrate and conceal errors or irregularities.

The Commission did not maintain an adequate segregation of duties over payroll processing. The one individual who had all payroll and human resources capabilities could make changes to NIS without review by another individual. There was no comparison of the pre-payroll to the final payroll to ensure they agreed and there was no periodic review of the Employee Master List to ensure unauthorized changes had not been made.

Without effective controls over the payroll process, the risk for fictitious employees, unauthorized salary changes or overrides, and inaccurate leave reporting increases.

We recommend the Commission implement policies and procedures which ensure an adequate segregation of duties is in place. These procedures should include a review by a person separate from the payroll process to:

1. Compare the final payroll to the pre-payroll to ensure all employees were paid correctly.
2. Review the Employee Master List from NIS to ensure only authorized changes are made.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

COMMENTS AND RECOMMENDATIONS

(Continued)

3. Segregation of Duties Over Payroll (Concluded)

Commission's Response: We will assign a person separate from the payroll process to (1) compare the final payroll to the pre-payroll to ensure that all employees were paid correctly, and (2) review the Employee Master List from NIS to check that only authorized changes have been made.

4. Allocation of Payroll

The United States Office of Management and Budget (OMB) Circular No. A-87, Attachment B, Section 8 (h)(4), requires where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation unless a substitute system has been approved by the cognizant Federal agency.

We noted \$441,424 of payroll costs charged to various grants was not based on personnel activity reports and the substitute system the Commission used had not been approved, in writing, by the cognizant Federal agency. The Commission indicated personnel from the Federal Department of Justice approved the system verbally; however, no written approval had been obtained. The Commission has been in the process of obtaining this written approval for the past several years.

Without written documentation of the approval to use a substitute system, questions relating to the appropriateness of the substitute system may arise resulting in questioned costs and Federal sanctions. A similar comment was noted in the prior three reports.

We recommend the Commission allocate salaries based on actual activity reports or obtain written approval from the cognizant Federal agency for the system in use.

Commission's Response: Rather than using personnel activity reports for every payroll for persons paid with federal funds, we have been using an alternate system approved and suggested by the Department of Justice. We feel our system accurately allocates the time spent on federal activities by those employees paid via grant funds.

In the past, we have tried unsuccessfully to get written approval from an appropriate individual at the Department of Justice. We will try again to get our system approved in writing.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

COMMENTS AND RECOMMENDATIONS

(Continued)

5. Miscoding of Aid Payments

Sound accounting practices require payments be properly coded to their respective object accounts.

The Commission had entered into agreements with county and local law enforcement organizations to implement the E-Citation program. These expenditures were coded to the Other Contractual Services object account and should have been coded as Government Aid. The Commission received a \$1,500,000 grant from the Federal government for implementation of this program (CFDA #20.600 State and Community Highway Safety). Since the funds were Federal grants passed through to subrecipients, these transactions should have been coded to Government Aid.

Expenditures were not properly recorded on NIS.

We recommend the Commission implement procedures to ensure all future payments to subrecipients are properly coded as Government Aid payments.

Commission's Response: Our agency received a \$1,500,000 federal grant to implement a statewide electronic citation program. We provided funds via contractual agreements with cities and counties to install the necessary software. When we paid these local units of governments, we coded the payments to a contractual object code instead of government aid.

Prior to coding, we checked with staff at DAS Accounting and they agreed that the contractual object code was proper coding for these payments. The distinction we made was we did not "subgrant" these funds to "subgrantees" via a subgrant award. Instead, we contracted with these cities and counties to provide a service.

Auditor's Response: The Commission awarded the \$1,500,000 in grant funds to cities and counties to defray the hardware and software costs of implementing the electronic citation program. The Commission received no specific benefits, in the form of goods or services provided to the Commission, from the agreements with the cities and counties. The cities and counties were not vendors. As the Commission received no goods or services from the contract, the expenditures should have been coded to Government Aid object accounts and not to Contractual Service object accounts.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
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COMMENTS AND RECOMMENDATIONS

(Continued)

6. Excessive Cash on Hand for Federal Funds

Per 31 C.F.R. Section 205.33 (a), “A State must minimize the time between the drawdown of Federal funds from the Federal government and their disbursement for Federal program purposes ... The timing and amount of funds transfers must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs. States should exercise sound cash management in funds transfers to subgrantees in accordance with OMB Circular A-102 ...”

The Commission had excess cash on hand of Federal funds for the Byrne Formula Grant Program, CFDA 16.579. The Commission drew money on CFDA 16.579, Byrne Formula Grant Program, grant number 2003DBBX0038, in anticipation of subgrantees requesting funds. The subgrantees did not request funds as anticipated, which resulted in the Commission having excess cash on hand. The United States Department of Justice (DOJ), Office of Justice Programs, Office of the Comptroller, sent a letter to the Budget and Accounting Manager, dated January 4, 2006, informing the Commission of the excess cash on hand after analyzing the September 30, 2005, Financial Status Report, SF269a, submitted by the Commission. The excess cash on hand per the DOJ totaled \$311,000. The Commission estimated \$41,000 in subgrantee requests for funds for the month of January and returned \$270,000 to the DOJ on January 18, 2006.

The Commission was not in compliance with Federal cash management regulations.

We recommend the Commission develop policies and procedures to ensure compliance with Federal cash management regulations.

Commission’s Response: In anticipation of a large request from one of our subgrantees, we drew down federal funds via the federal letter of credit from our 2003 Byrne Formula Grant. The subgrantee then decided not to request the funds, and we had a temporary large balance of federal funds on hand.

We returned \$270,000 to the Department of Justice in January, 2006 to resolve this problem. We have now developed a spreadsheet that is updated monthly and allows us to better track the balance of federal funds on hand for each of our block grants.

7. 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 COMMISSION ON LAW ENFORCEMENT
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COMMENTS AND RECOMMENDATIONS

(Continued)

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

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.

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

NEBRASKA COMMISSION ON LAW ENFORCEMENT
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COMMENTS AND RECOMMENDATIONS

(Continued)

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

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.

Commission's Response: This recommendation deals directly with DAS Accounting and we are not able to address or correct the reconciliation problems mentioned in the audit report.

STATE OF NEBRASKA AUDITOR OF PUBLIC ACCOUNTS



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NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE

Kate Witek
State Auditor
Kate.Witek@apa.ne.gov

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Commission on Law Enforcement and Criminal Justice
Lincoln, Nebraska

Deann Haeffner, CPA
Deputy State Auditor
Deann.Haeffner@apa.ne.gov

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Commission on Law Enforcement and Criminal Justice (Commission) for the fiscal year ended June 30, 2006. The Commission'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
Pat.Reding@apa.ne.gov

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.

Tim Channer, CPA
Asst. Deputy Auditor
Tim.Channer@apa.ne.gov

Mary Avery
SAE/Finance Manager
Mary.Avery@apa.ne.gov

In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Nebraska Commission on Law Enforcement and Criminal Justice for the fiscal year ended June 30, 2006, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

Dennis Meyer, CGFM
Subdivision Budget
Coordinator
Dennis.Meyer@apa.ne.gov

Mark Avery, CPA
Subdivision Audit
Review Coordinator
Mark.Avery@apa.ne.gov

In accordance with *Government Auditing Standards*, we have also issued our report dated August 3, 2006, on our consideration of the Nebraska Commission on Law Enforcement and Criminal Justice's internal control over financial reporting and our tests of its compliance with certain provisions of

Perry Pirsch, JD, MPA
Legal Counsel
Perry.Pirsch@apa.ne.gov

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

August 3, 2006

NEBRASKA COMMISSION ON LAW ENFORCEMENT AND CRIMINAL JUSTICE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended June 30, 2006

	General Fund 10000	Nebraska Health Care Fund 22640	Victims Compensation Fund 27800	Law Enforcement Improvement Fund (LEIF) 27810
REVENUES:				
Appropriations	\$ 3,905,451	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Sales & Charges	-	-	-	5,257
Miscellaneous	1,267	-	46,499	581,030
TOTAL REVENUES	<u>3,906,718</u>	<u>-</u>	<u>46,499</u>	<u>586,287</u>
EXPENDITURES:				
Personal Services (Note 7)	999,080	-	-	347,450
Operating	1,094,746	199,970	-	261,529
Travel	53,250	-	-	19,051
Capital Outlay (Note 7)	6,468	-	-	93,419
Government Aid (Note 7)	1,751,907	-	29,626	-
TOTAL EXPENDITURES	<u>3,905,451</u>	<u>199,970</u>	<u>29,626</u>	<u>721,449</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,267</u>	<u>(199,970)</u>	<u>16,873</u>	<u>(135,162)</u>
OTHER FINANCING SOURCES (USES):				
Sales of Assets	3,246	-	-	117
Deposit to General Fund	(4,513)	-	-	-
Operating Transfers In (Note 6)	-	200,000	-	-
Operating Transfers Out (Note 6)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,267)</u>	<u>200,000</u>	<u>-</u>	<u>117</u>
Net Change in Fund Balances	-	30	16,873	(135,045)
FUND BALANCES, JULY 1, 2005	<u>1,974</u>	<u>-</u>	<u>16,514</u>	<u>226,026</u>
FUND BALANCES, JUNE 30, 2006	<u>\$ 1,974</u>	<u>\$ 30</u>	<u>\$ 33,387</u>	<u>\$ 90,981</u>
FUND BALANCES CONSIST OF:				
General Cash	\$ -	\$ 30	\$ 30,167	\$ 90,536
Petty Cash	-	-	-	275
Deposits with Vendors	1,974	-	-	100
Accounts Receivable Invoiced	-	-	3,220	70
Due From Other Government	-	-	-	-
Due to Fund	-	-	-	-
TOTAL FUND BALANCES	<u>\$ 1,974</u>	<u>\$ 30</u>	<u>\$ 33,387</u>	<u>\$ 90,981</u>

The accompanying notes are an integral part of the schedule.

Training Center Tuition/Fees Fund 27820	Comm Corr Uniform Data Analysis Fund 27850	Crime Comm Cash Fund 27860	Crime Comm Federal Fund 47810	Juvenile Accountability Fund 47820	Totals (Memorandum Only)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,905,451
4,290	-	29,000	9,360,396	423,100	9,816,786
95,608	-	-	1,900	-	102,765
43,607	450,978	-	(283,300)	(50,879)	789,202
<u>143,505</u>	<u>450,978</u>	<u>29,000</u>	<u>9,078,996</u>	<u>372,221</u>	<u>14,614,204</u>
384,538	14,074	-	420,898	20,526	2,186,566
(50)	75,785	29,000	737,307	67,133	2,465,420
-	3,656	-	45,800	-	121,757
-	-	-	3,895	-	103,782
-	-	-	7,913,348	717,063	10,411,944
<u>384,488</u>	<u>93,515</u>	<u>29,000</u>	<u>9,121,248</u>	<u>804,722</u>	<u>15,289,469</u>
<u>(240,983)</u>	<u>357,463</u>	<u>-</u>	<u>(42,252)</u>	<u>(432,501)</u>	<u>(675,265)</u>
-	-	-	-	-	3,363
-	-	-	-	-	(4,513)
350,000	-	-	-	-	550,000
-	(350,000)	-	-	-	(350,000)
<u>350,000</u>	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>198,850</u>
109,017	7,463	-	(42,252)	(432,501)	(476,415)
<u>257,843</u>	<u>774,227</u>	<u>-</u>	<u>108,121</u>	<u>1,210,188</u>	<u>2,594,893</u>
<u>\$ 366,860</u>	<u>\$ 781,690</u>	<u>\$ -</u>	<u>\$ 65,869</u>	<u>\$ 777,687</u>	<u>\$ 2,118,478</u>
\$ 367,332	\$ 781,690	\$ -	\$ 51,786	\$ 777,687	\$ 2,099,228
-	-	-	-	-	275
-	-	-	-	-	2,074
-	-	-	14,108	-	17,398
-	-	-	(25)	-	(25)
(472)	-	-	-	-	(472)
<u>\$ 366,860</u>	<u>\$ 781,690</u>	<u>\$ -</u>	<u>\$ 65,869</u>	<u>\$ 777,687</u>	<u>\$ 2,118,478</u>

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

NOTES TO THE SCHEDULE

For the Fiscal Year Ended June 30, 2006

1. Criteria

The accounting policies of the Nebraska Commission on Law Enforcement and Criminal Justice (Commission) 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 the Nebraska State Accounting Manual published by DAS – Accounting Division and available to the public. The financial information used to prepare the schedule of revenues, expenditures, and changes in fund balances 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, 2006, includes only those payables posted to NIS before June 30, 2006, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2006, **does not** include amounts for goods and services received before June 30, 2006 which had not been posted to NIS as of June 30, 2006.

NIS also records other liabilities in an account titled Due to Fund for the Commission. The assets in this fund are being held by the State as an agent and will be used to pay those liabilities to private organizations, and/or other funds. The recording of those liabilities reduces the fund balance/equity. The NIS system does not include liabilities for accrued payroll and compensated absences.

The fund types established by NIS that are used by the Commission 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 COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

NOTES TO THE SCHEDULE
(Continued)

1. **Criteria** (Continued)

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

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.

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.

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.

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.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

NOTES TO THE SCHEDULE

(Continued)

1. Criteria (Concluded)

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 cash accounts, deposits with vendors, and receivable accounts. Accounts receivable are recorded as an increase to revenues and an increase to fund balance on the schedule. Cash accounts and deposits with vendors are also 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.

Other Financing Sources – Operating transfers and proceeds of fixed asset dispositions.

2. State Agency

The Nebraska Commission on Law Enforcement and Criminal Justice 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 on Law Enforcement and Criminal Justice 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. General Cash

General cash accounts are under the control of the State Treasurer or other administrative bodies as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State's Investment Council that maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

NOTES TO THE SCHEDULE
(Continued)

5. 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 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 \$1,500 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 the asset's 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, 2006, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets				
Equipment	\$ 612,545	\$ 103,782	\$ 79,234	\$ 637,093
Less accumulated depreciation for:				
Equipment				430,755
Total capital assets, net of depreciation				<u>\$ 206,338</u>

6. Transfers

2005 Neb. Laws LB 425, Section 248, appropriated \$200,000 from the Nebraska Health Care Cash Fund to Program 220 – Community Corrections Council Office to develop a Request for Proposals and contract for a Methamphetamine Treatment Study.

2005 Neb. Laws LB 426, Section 11, transferred \$350,000 from the Community Corrections Uniform Data Analysis Fund to the Nebraska Law Enforcement Training Center Cash Fund.

7. Reclassification of Operating, Capital Outlay, and Government Aid Expenditures

The Crime Commission Federal Fund had \$1,079,889 coded to Operating Expenditures as Other Contractual Services. These expenditures have been reclassified as Government Aid Expenditures as these monies were passed through to subrecipients and not disbursed to a vendor.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

NOTES TO THE SCHEDULE
(Continued)

7. Reclassification of Operating, Capital Outlay, and Government Aid Expenditures
(Concluded)

There were several transactions coded as Capital Outlay Expenditures that did not meet the Commission's policy of capitalizing assets greater than \$1,500. The General Fund had \$2,826 incorrectly coded as Capital Outlay, the Law Enforcement Improvement Fund had \$16,995 incorrectly coded as Capital Outlay, and the Crime Commission Federal Fund also had \$1,485 incorrectly coded as Capital Outlay. These transactions have been reclassified as Operating Expenditures.

8. County Juvenile Services Aid Program

2005 Neb. Laws LB 193 transferred oversight of the County Juvenile Services Aid Program to the Commission from the Nebraska Health and Human Services System (HHSS). The LB had an operative date of July 1, 2005. This was Program 324 at HHSS and is Program 155 at the Commission.

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NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE
**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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We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Commission on Law Enforcement and Criminal Justice for the fiscal year ended June 30, 2006, and have issued our report thereon dated August 3, 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 on Law Enforcement and Criminal Justice's 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 certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. 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 on Law Enforcement and Criminal Justice's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial schedule. Reportable conditions are described in the Comments Section of the report as

Comment Number 1 (Segregation of Duties in Batch Management), Comment Number 3 (Segregation of Duties Over Payroll), and Comment Number 7 (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, of the reportable conditions described above, we consider Comment Number 3 (Segregation of Duties Over Payroll) to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Commission on Law Enforcement and Criminal Justice's 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*.

We noted certain additional items that we reported to management of the Nebraska Commission on Law Enforcement and Criminal Justice in the Comments Section of this report as Comment Number 2 (Tuition Rates for Nebraska Law Enforcement Training Center), Comment Number 4 (Allocation of Payroll), Comment Number 5 (Miscoding of Aid Payments), and Comment Number 6 (Excessive Cash on Hand for Federal Funds).

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.



Assistant Deputy Auditor

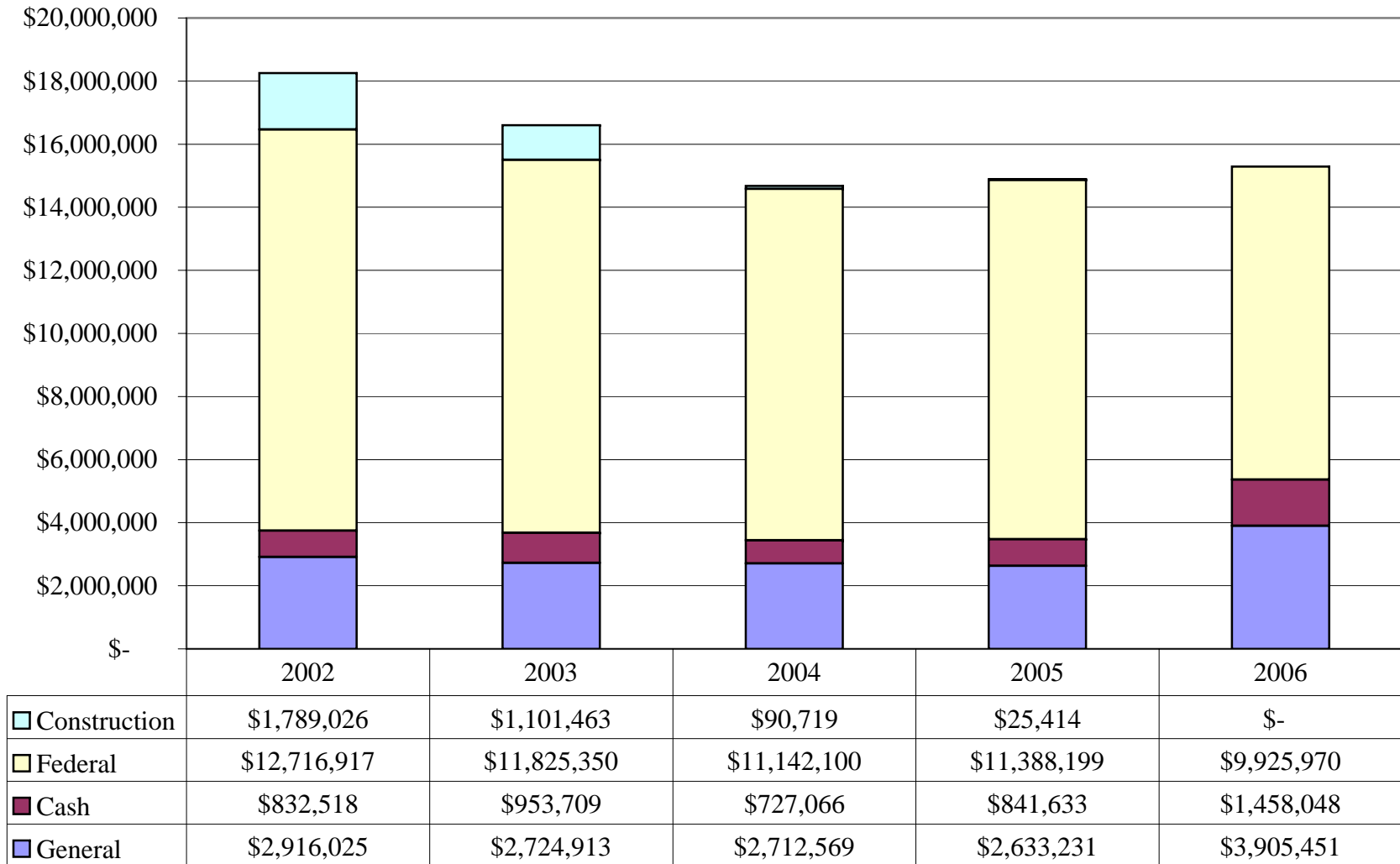
August 3, 2006

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE

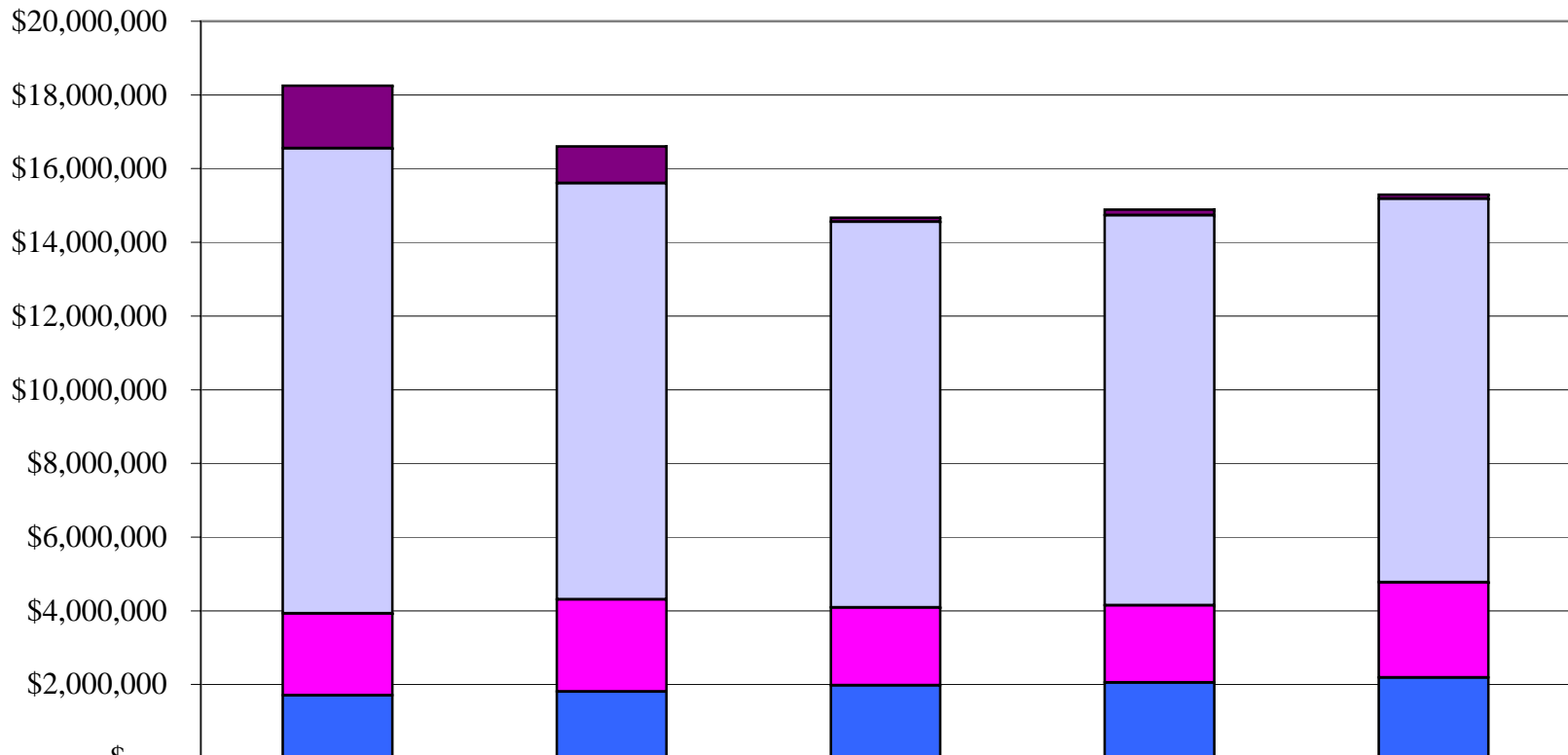
STATISTICAL SECTION

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.

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE
EXPENDITURES BY FUND TYPE
For the Fiscal Years Ended June 30, 2002 through 2006

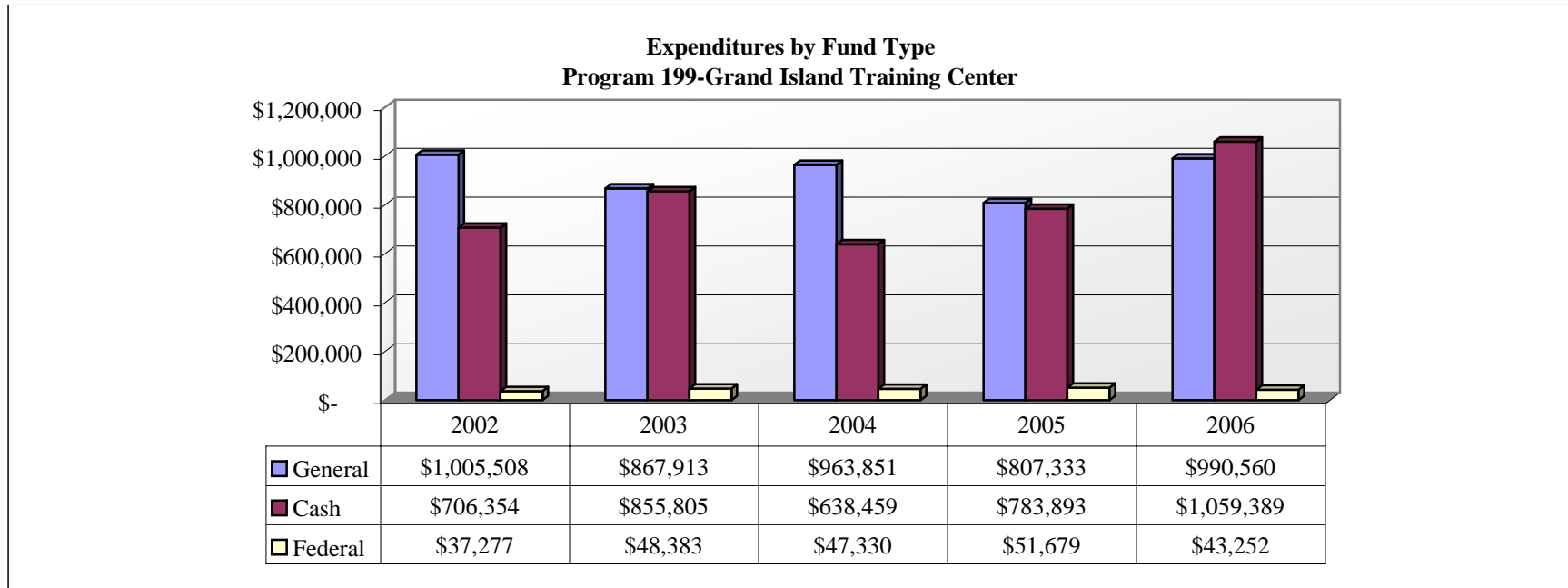


NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE
EXPENDITURES BY MAJOR OBJECT ACCOUNT
For the Fiscal Years Ended June 30, 2002 through 2006



	2002	2003	2004	2005	2006
■ Capital Outlay	\$1,705,931	\$997,975	\$111,656	\$150,141	\$103,782
□ Govt. Aid	\$12,622,578	\$11,299,270	\$10,475,409	\$10,593,435	\$10,411,944
■ Operating & Travel	\$2,215,395	\$2,501,420	\$2,109,028	\$2,092,370	\$2,587,177
■ Personal Service	\$1,710,582	\$1,806,770	\$1,976,360	\$2,052,531	\$2,186,566

NEBRASKA COMMISSION ON LAW ENFORCEMENT
AND CRIMINAL JUSTICE
LAW ENFORCEMENT TRAINING CENTER EXPENDITURES
For the Fiscal Years Ended June 30, 2002 through 2006



	2002	2003	2004	2005	2006
Total Program	\$ 1,749,139	\$ 1,772,101	\$ 1,649,640	\$ 1,642,905	\$ 2,093,201
% General Funded	57%	49%	58%	49%	48%
% LEIF Funded	34%	33%	34%	35%	32%
% Federal Funded	2%	3%	3%	3%	2%
% Tuition and Other	7%	15%	5%	13%	18%

Note 1: Per 2006 Neb. Laws LB 746, Section 9, until January 1, 2007, a Law Enforcement Improvement Fund (LEIF) fee of two dollars shall be taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts of this State for violations of State law or city or village ordinances ... Beginning January 1, 2007, a fee of one dollar shall be taxed as costs in each criminal proceeding, including traffic infractions and misdemeanors, filed in all courts of this State for violations of State law or city or village ordinances.

Note 2: Per 2006 Neb. Laws LB 746, Section 7, Tuition, fees, and other expenses incurred in the pre-certification and certification training of applicants shall be the responsibility of the person or his or her sponsoring agency, except that through January 1, 2011, such expenses may be financed by the training center through other appropriated funds as determined by the council in order to transition to a tuition-based system.