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Nebraska Board of Engineers and Architects Special Evaluation Summary July 1, 2006 through December 31, 2007

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Issued on August 27, 2008

Nebraska Board of Engineers and Architects
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Background

The Nebraska Board of Engineers and Architects (Board) licenses qualified engineers and architects and revokes licenses when necessary. The Board is supported through fees from those who use the Board's services and does not receive State general funding. The financial activities of the Board are handled through State Cash Funds.

The Board has eight members appointed by the Governor to five-year terms. Four are professional engineers, three are architects, and one is a public member. Members must be licensed and active in engineering and architecture work for at least 10 years, and must be in charge of architecture or engineering work for at least five of those years.

The Board members are as follows:

- Mark S. Champion, Architect, Lincoln, Chair
- Albert C. Hamersky, Architect, Lincoln, Vice Chair
- F. Fred Choobineh, Engineer, Lincoln, Secretary
- Michael J. Conzett, Engineer, Ralston
- Roger M. Helgoth, Engineer, Omaha
- Thomas S. Laging, Architect, Lincoln
- Dale W. Sall, Engineer, Holdrege
- William A. Tringe, Jr. Esq., Attorney, Holdrege (Term ended June 30, 2008)
- Krista L. Kester, Esq., Attorney, Lincoln (Effective July 1, 2008)

Melinda E. Pearson serves as the Board's Executive Director and is an architect.

Prior to December 2006, the Board was located in the Nebraska State Office Building (NSOB) at 301 Centennial Mall South. This office space included 1,375 square feet and was rented at \$743 per month, in addition to a \$256 monthly building renewal assessment charge. With approval of the Department of Administrative Services – State Building Division, the Board moved to the Lincoln Community Foundation building in December 2006. The building is located approximately one block south of the NSOB at 215 Centennial Mall South. The space includes 1,808 square feet at a month rate of \$1676 per month, as of July 2007. As of December 31, 2007, the Board employed six fulltime and two temporary employees.

APA Summary of Evaluation Procedures

The Auditor of Public Accounts' (APA) evaluation covered the 18 month period from July 1, 2006 through December 31, 2007, and included follow up on the status of the prior APA findings. During the attestation engagement for fiscal year 2005, the APA compiled 22 separate findings which were combined into 8 comments and recommendations included in the public report.

APA Procedures

Our evaluation consisted of:

1) Detailed testing of the status of prior attestation findings, including:

- Payroll
- Revenues
- Fixed assets

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- Expenditures
- 2) Contracts, lease agreements, State statutes, Board meeting minutes, and policies and procedures of the Board for the same period.

APA Summary of Evaluation Results

The overall summary of our evaluation noted:

1. Contracts

In its fiscal year 2005 attestation report, the APA indicated the Board did not have adequate procedures for entering into and monitoring contracts. The APA tested four contracts during the period July 1, 2006 through December 31, 2007. The following items were noted:

- Payment was made prior to the services being rendered for one of four contracts tested. On November 7, 2007, the Board paid \$4,000 to American Communications Group, based on an invoice dated October 25, 2007, which stated it was for November and December 2007 legislative representation services. The Nebraska State Accounting Manual specifies, "Though prepayments are not illegal, per se, they are in conflict with the normal claims process since the State has given up assets in anticipation of goods or services being rendered at a later date. (There is no enforceable claim against the State until goods or services are received.) Since the potential for loss to the State is greater under prepayment situations, extreme care should be exercised and a conscious effort should be undertaken to minimize prepayments at the agency level."
- On June 25, 2007, the Board paid Nelson Consulting, Inc. \$2,625 per an invoice dated June 20, 2007, which was prior to the effective date of the contract. The contract with Nelson Consulting, Inc., on file at the Board, was effective from July 1, 2007 through June 30, 2008.
- Supporting documentation was not maintained to indicate whether the Board received approval from the Department of Administrative Services (DAS) Printing Services Bureau for printing services on two of four contracts tested. Neb. Rev. Stat. § 81-1118(3) states, "The print shop shall be responsible for specifications and for receiving bids and placing orders to the lowest and best commercial bidder for all printing and reproduction operations for the state. The print shop shall also be responsible for coordinating all existing printing and reproduction operations of the state." The two contracts in question were:
 - On May 1, 2007, Aijalon was paid \$2,233 for printing 15,000 brochures.
 - On November 7, 2007, Nelson Consulting Inc. was paid \$2,541 for printing 7,500 file folders.
- On August 3, 2007, the Board paid Compliance At A Glance Inc. \$6,338 for IT consulting services. Although the contract specified a maximum of 15 hours of service per week, the invoice tested included 97.5 hours rendered during a four week period, an average of 24.38 hours per week. From July 1, 2007 through December 31, 2007, it also appears the weekly maximum was exceeded by a total of 71.5 hours.
- Prior to the acceptance of all four contracts tested, documentation of a legal review of the terms of the contracts did not exist to ensure the State's interests were fully protected. The Board paid a total of \$110,404 to the four contracts tested from July 1, 2006 through December 31, 2007.

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- For all four contracts tested, the basis for the selection of the vendors and or the number of bids received was not documented in order to ensure the most competitive price was obtained for the goods or services.

The APA recommends the Board:

- Implement procedures to ensure the service or goods have been furnished prior to any payment being processed. Payments should not be made in advance as there is no enforceable claim against the State until goods or services are received.
- Implement procedures to ensure contracts are signed and on file for all services prior to the services being performed and any payment made for such services.
- Ensure legal reviews of all contracts are performed and documented prior to their acceptance and approval by the Board.
- Utilize DAS - Printing Services Bureau for printing needs as required and maintain all supporting documentation for the approval of outside print services.
- Establish procedures to ensure the terms of each contract are not exceeded prior to payment. If changes to the terms of a contract are required, written documentation should be maintained to support the change and acceptance of the new terms of the contract.
- Implement procedures to ensure the method of vendor selection is documented and maintained, for both formal and informal bids, to ensure the most competitive price is obtained for goods or services.

Board Response: In response to the 2004/05 report, the Board established procedures to monitor and document each contract. All contracts were entered into NIS accurately, and on several occasions staff from DAS Accounting assisted Board staff to assure this was being done correctly. Contract language was edited and a termination clause was added.

Fourth bullet - The contract language was for a “maximum of 15 hours per week for 30 weeks; for a total maximum fee of ...\$30,000.” The maximum average did not exceed the 15 hours per week for the 30 weeks AND the \$30,000 was not exceeded for that period. The intent was for the work to be completed in the 30 weeks for less than \$30,000 and this was accomplished.

Fifth bullet - Legal review of the general contract language was obtained from Assistant Attorney General Charles Lowe.

APA’s Response: Fourth bullet - The Board should ensure its contracts are written with clear language reflecting the actual intent of the Board. Fifth bullet – The Board should ensure the legal review of its contracts is adequately maintained.

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2. Travel Expenses

The Board participates in two national regulatory bodies; the National Council of Architectural Registration Boards (NCARB) and the National Council of Examiners for Engineering and Surveying (NCEES). Travel to these meetings accounts for the majority of the Boards' travel expenses. The APA evaluated six travel reimbursement documents and noted the following:

- Meals reimbursed by the Board were not always within the Federal General Services Administration (GSA) guidelines, nor were they all adequately accounted for under an accountable plan, as required by the Internal Revenue Service (IRS). The GSA sets meal and lodging per diem rates by place of travel; however, the State of Nebraska reimburses actual expenses rather than paying a per diem. The APA considers the GSA rates a reasonable guideline for meal and lodging expenses. The following meal reimbursements were problematic:
 - On September 15, 2006, in Anchorage, Alaska, the Director paid for her own dinner, as well as the dinners for four Board members and three unidentified guests. Reimbursement was \$287. The individual meals exceeded the GSA per diem guideline for dinner and the unidentified guest meals do not appear to be appropriate expenditures of the Board. The GSA per diem rate for dinner in Alaska was \$29 per person, which would amount to \$145 for the five individuals attending - the Director and four Board members. The three unidentified guests do not appear to have been Board members or staff attending the meeting in Alaska and therefore appear to be an unacceptable expense. An annual NCEES meeting was held in Anchorage, Alaska from September 13 through 16, 2006. This meal was not organized by the NCEES and was not an official function of the Board. **See Exhibit A.**
 - The Director's meal log for September 2006 was not adequate under an accountable plan, as it did not include the restaurant names for four of six meals claimed or the city in which one meal was claimed. **See Exhibit A.**
 - While attending the annual NCARB meeting and conference in Cincinnati, Ohio from June 21-24, 2006, one Board member was reimbursed \$89 for one day of meals, while the GSA daily per diem rate for Cincinnati, Ohio was \$54. Furthermore, the Board member's meal log was also not adequate under an accountable plan, as it did not include restaurants' names, nor were actual receipts provided for any of the six meals claimed. Because the meals were not adequately accounted for, the amount in excess of the GSA rate should have been included as taxable income to the Board member. **See Exhibit B.**
 - Another Board member used an outdated version of the expense reimbursement document; therefore, did not adequately identify whether the meals claimed were for breakfast, lunch, or dinner in accordance with the State's accountable plan. The Board member traveled to Newport, Rhode Island for a combined regional NCARB meeting from March 29, 2007 through April 1, 2007. **See Exhibit C.**
 - While attending an annual NCARB meeting in Denver, Colorado from June 20-23, 2007, one Board member was reimbursed \$58 for one evening's dinner, which exceeded the GSA daily per diem rate of \$49. The meal expense appears to be unreasonable for the location. This Board member was also reimbursed \$10 for a meal that was not identified as breakfast, lunch, or dinner and a \$10 purchase from the hotel "minibar" that was not identified. **See Exhibit D.**

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- Two Board members were reimbursed for the same meal while attending an annual NCEES meeting in Philadelphia, Pennsylvania from August 22 - 25, 2007. One Board member was reimbursed \$23 for breakfast and included a note indicating the claim was also for the payment of another Board member's breakfast. Upon evaluation of the other Board member's expense reimbursement document, the same breakfast was reimbursed in the amount of \$10 to the other Board member. Neither Board member included an original receipt as required in such cases by the Nebraska State Accounting Manual. **See Exhibit E.**
- One Board member submitted receipts in lieu of a meal log for three of four meals, while attending a NCEES meeting in Rapid City, South Dakota from May 17 - 19, 2007. The receipts submitted were credit card summaries, which did not contain the detail of the meal. The Internal Revenue Code (IRC) Publication 463 indicates evidence is generally considered adequate if it shows the amount, date, place, and essential character of the expense. Without a detailed breakdown of the meal, the Board can not determine whether alcohol was reimbursed or not. **See Exhibit F.**
- Neb. Rev. Stat. § 81-1174 states, "Whenever any state officer, employee, or member of any commission, council, committee, or board of the state is entitled to be reimbursed for actual expenses incurred by him or her in the line of duty, he or she shall be required to present a request for payment or reimbursement each month to the Director of Administrative Services. Each request shall be fully itemized, including when, where, and why the expense was incurred and the actual amount involved. When reimbursement is requested for mileage by automobile, air travel by commercial carrier, air travel in airplanes chartered by the department or agency, or air travel by personally rented airplane, the points between which such travel occurred, the times of arrival and departure, and the necessity and purpose of such travel shall be shown on such request. Without adequate information submitted on the expense reimbursement form, the Board is unable to determine whether certain expenses, such as meals, are allowable."
 - The Director did not sign her expense reimbursement document for September 2006, and start and stop times for travel were not documented on the expense reimbursement form. **See Exhibit A.**
 - One Board member's expense reimbursement document contained reimbursement requests for more than a month, including a conference registration and airfare paid by the Board member on May 11 and May 13, 2006, and conference travel expenses incurred from June 19-25, 2006. **See Exhibit B.**
 - Another Board member traveled to Newport, Rhode Island for an NCARB meeting and failed to complete start and stop times. **See Exhibit C.**
 - One Board member traveled to an annual NCARB meeting in Denver, Colorado and did not document the start and stop times on the expense reimbursement form; rather included dates in the "Travel Times" column of the expense reimbursement document. **See Exhibit D.**
- Two Board members exceeded the GSA lodging per diem, which was \$60 for both locations. Additionally, although the State is exempt from sales, use, and lodging taxes, both members paid these taxes on the hotel rooms since the rooms were not directly billed to the State.

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- One Board member stayed at the Hampton Inn in North Platte on June 19, 2006, for \$122.08 while in route to Denver, Colorado for the annual NCARB meeting. The reimbursement included \$109 for the room and \$13.08 in taxes. **See Exhibit D - page 3.**
- Another Board member stayed at the Holiday Inn Express in O'Neill on May 16, 2007, for \$79 while in route to Rapid City, South Dakota for a NCEES Central Zone meeting from May 17-19, 2007. The reimbursement included \$71.96 for the room and \$6.84 in taxes. **See Exhibit F - page 3.**
- Two individuals did not provide detailed hotel folios or receipts, as required by the Nebraska State Accounting Manual.
 - The Director stayed at an Anchorage, Alaska hotel for the 2006 annual NCEES meeting, requesting \$436.80 for reimbursement of lodging expenses for the nights of September 10th, 13th, and 14th. A detailed receipt was not provided, just a credit card summary showing total paid on September 15, 2006 of \$436.80. The APA was unable to determine if the receipt included the 11th and 12th or not. **See Exhibit A.** The Director did not request reimbursement for the nights of September 11th and 12th as those were personal vacation days. On September 15th and 16th the Director stayed at a different hotel and did submit detailed supporting documentation.
 - A Board member stayed in Carter Lake, IA, on March 28, 2007 prior to flying to Newport, Rhode Island for an NCARB meeting. The cost of the hotel was \$69 and a detailed receipt was not provided. **See Exhibit C.**
- The Director's September 2006 expense reimbursement request was not mathematically correct. Two reimbursement request forms were completed for this request; one, a handwritten form completed by the Director, the other an electronic form prepared from the original. The original form included a request for reimbursement of 50 personal vehicle miles from Omaha to Lincoln; however, these miles did not get carried over to the electronic copy of the form, but the miles were still reimbursed. A hotel and tip on September 14, 2006 was not carried over to the total column of the form, causing the total recorded on the form to be inaccurate. Additionally, amounts on the expense reimbursement document did not agree to the State accounting system records. Meals from the reimbursement request totaled \$362, while \$340 was coded in the Nebraska Information System (NIS). Mileage from the reimbursement request totaled \$22, while \$45 was coded in NIS. In total, \$1,203 was included on the reimbursement request, while \$1,181 was reimbursed and coded in NIS, a variance of \$22. **See Exhibit A.**

The APA recommends the Board:

- Ensure meal reimbursements are reasonable, adequately documented in accordance with the State's accountable plan, and are not reimbursed more than once. We recommend Federal GSA per diem rates be used as a guideline for determining the reasonableness of meal expenses. We also recommend the Board ensure receipts submitted in lieu of a meal log are detailed and not just credit card summaries.

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- Implement procedures to ensure expense reimbursement requests are submitted monthly and contain all information required by statutes.
- Implement procedures to ensure only reasonable lodging expenses are reimbursed. Again, we recommend the use of the Federal GSA per diem rates as a guideline for determining the reasonableness of lodging. We also recommend all in-state lodging be directly billed to the State, so that sales, use, and lodging taxes are not unnecessarily paid.
- Ensure all lodging expenses are accompanied by detailed lodging folios or receipts, as required by State accounting.
- Ensure adequate review procedures are established to ensure expense reimbursement requests are mathematically correct and the proper accounts and amounts are coded in NIS.

Board Response: First and third bullets (meals and lodging) - The Board's policies for expense reimbursement do not reference the Federal GSA rates. DAS Accounting procedures also do not reference Federal GSA rates. The Board uses DAS's State Accounting Manual when developing policy, which states "only actual amounts" shall be claimed.

APA's Response: DAS State Accounting Manual, AM-005, Travel Expense Policies, Section 6, references the Federal GSA rates as a guideline. While DAS policy is to reimburse actual amounts, agencies should ensure expenses claimed for reimbursement are reasonable. The APA considers the guidelines set by the GSA to be a good measure of reasonableness.

3. Alcohol Purchased

The Nebraska State Accounting Manual explicitly states, "No reimbursement may be made for alcoholic beverages." Additionally, it states "under State Statute 81-1174, employee expenses are only allowable for the attendance at official functions, conferences or hearing." On September 18, 2007, the Board purchased alcoholic beverages and food totaling \$682 for the eight Board members, two employees, and four guests at the Quarry Oaks Golf Course near Ashland, Nebraska, the night before the Board's annual continuing education conference. The cost of alcohol totaled \$175, and an additional \$35 gratuity was paid on the purchase of alcohol. There was no documentation provided to support the official business purpose of the meal and an official listing of attendees was not documented. **See Exhibit G.**

Since the meal was not an official part of the conference or did not have a specific business purpose, the unpublicized gathering of a quorum of the Board members also appears to have violated the State's Open Meetings Act. Neb. Rev. Stat. § 84-1409(2) states, "Meeting means all regular, special, or called meetings, formal or informal, of any public body for the purposes of briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body."

The APA recommends the Board seek reimbursement for the purchase of alcohol and ensure no further alcohol purchases are

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made by the Board. We further recommend the Board not pay for food or beverages unless they are directly related to an official function, conference, or hearing for the Board or their staff. We also recommend the Board ensure requirements of the Open Meetings Act are understood and complied with at all times.

Board Response: The Executive Director (ED) and the Board were not aware that alcohol was purchased as part of this meeting related to the annual continuing education workshop. When it was brought to our attention by the Audit staff, the ED paid the expense for the alcohol and was reimbursed by the Board members. It was an administrative oversight that was followed by DAS Accounting pre-audit certification training for three staff members.

In a presentation given by Assistant Attorney General Dale Comer on July 26, 2006, selected rulings and opinions on the Open Meetings Act were outlined. It states that the Open Meetings Act “exempts chance meetings or attendance at or travel to conventions or workshops.” The meeting at Mahoney was a continuing education workshop held at a remote site. While there was a quorum at the dinner prior to the workshop, the members of the public body did not engage in “briefing, discussion of public business, formation of tentative policy, or the taking of any action of the public body.”

APA’s Response: Also noted in the presentation given by Assistant Attorney General Dale Comer on July 26, 2006, “The Attorney General indicated informally that a meeting of a public body “for the purpose of receiving training or doing planning (such as a retreat)” should probably be treated as subject to the Open Meetings Act.” The presentation also noted that “The Nebraska Court of Appeals indicated that ‘private quorum conferences’ are an invasion of open meetings law.” The APA feels the Board could best protect itself by publicizing all events in which a quorum of Board members is present.

4. Other Expenditures

The Board did not utilize the statewide contract with Office Depot for the purchase of various office supplies totaling \$395. **See Exhibit H.** Neb. Rev. Stat. § 81-1118 states, “There are hereby established the following seven branches of the materiel division of the Department of Administrative Services which shall have the following duties, powers, and responsibilities: (1) The office supplies bureau shall be responsible for providing office supplies, paper, and forms to using agencies.” The DAS Office Supplies Bureau currently offers these supplies through the statewide contract with Office Depot.

The Board also purchased office furniture from a vendor when similar products were available at a lower cost through the Department of Correctional Services – Cornhusker State Industries (CSI). This purchase totaled \$10,748. **See Exhibit I.** The DAS – Materiel Division - State Purchasing Bureau requires all items available from CSI, but not purchased through CSI be processed through the State Purchasing Bureau. There was no documentation on file to indicate the Board used the State Purchasing Bureau for processing this furniture request.

The APA recommends the Board ensure office supplies are purchased through the statewide contract as required. We also

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recommend the Board document its review of the CSI catalog prior to the purchase of office furniture to ensure the most economical vendor is selected. Finally, we recommend the Board process furniture purchases available but not purchased through CSI through the State Purchasing Bureau.

Board Response: Referenced office supplies purchased were either not available or were less expensive than through the statewide contract. The Board no longer authorizes purchases where the item is less expensive than through the statewide contract. When an item is not available on the statewide contract, staff documents the unavailability of the item on the invoice or order form.

Exhibit H – page 1, 2, and 4: Ordered because the items were significantly cheaper than with the statewide contract. This will no longer be allowed. Page 3: Wall certificate paper for licensees is not available through the statewide contract, although this invoice did not have the reason written on it.

Exhibit I - When the Board moved its office, the existing workstations and panels were reused and reconfigured. Some new pieces had to be added and the cost to move and relocate them was paid to the original company that the panels were purchased from. At the time of original purchase, the previous Director believed this company was an approved state contractor.

5. Payroll Testing

The APA performed various payroll tests to follow up on prior year findings, including detailed testing on four employees and one termination leave payout. We documented the payroll process and evaluated per diem payments to Board members. The following items were noted:

- One employee's final paycheck was not correct due to errors in adjusting the employee's leave balances. From September 7, 2004 until February 3, 2006, the employee's sick and vacation leave earned was not accrued in NIS. The Board subsequently posted an adjustment for the net effect of hours earned and used during this period; however, the Board's calculations did not reflect the timesheet activity submitted by the employee and approved by management. On June 20, 2007, the employee was paid a gross amount of \$1,258 for the payout of 126.65 hours of vacation leave. The employee's final paycheck should have included 133.43 hours of vacation leave payoff for a gross amount of \$1,365, resulting in a \$107 gross underpayment to the employee. Without adequate procedures to ensure leave earnings and usage in NIS agree to timesheets and to ensure final pay calculations are accurate, there is an increased risk for future incorrect payments to former employees. **See Exhibit J.**

Several other items were noted during the testing of this terminated employee as follows:

- There was still a vacation leave balance in NIS, due to an inaccurate amount entered as vacation leave earnings on the final pay check. The vacation leave balance should have been reduced to zero after the payout of the vacation leave. **See Exhibit J.**
- The sick leave balance in NIS is 175.65 hours, is incorrect, and should be adjusted to 158.93 hours to agree with timesheet usage and actual sick leave earned.

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- Finally, there was no W-4 or I-9 in the personnel file for the terminated employee, as required.
- The Board changed the timing of the payroll process in February 2005 by converting from 5 days between the end of the pay period and the check date to 12 days. The Board made an error during this change, which caused several employees to receive pay for an extra 40 hours in February 2005. The error went unnoticed until approximately November 2007, in part, due to the Board's failure to notify DAS of the payroll processing change. As of December 31, 2007, 3 of 5 individuals employed during February 2005 owed the Board for 40 hours they were overpaid. Between January and March 2008, 2 of the 3 individuals remitted the overpaid funds to the Board. The third individual has been notified, but has yet to repay the amount owed to the Board. The two employees who paid back the Board were still employed during the evaluation period. Repayments were made in 8 hour increments over 5 pay periods; however, the Board made additional errors when making these adjustments. As a result, these two employees owe the Board for additional pay they received in error. One employee owes 32 hours and the other employee owes 24 hours at the March 26, 2008 pay rate. There was a lack of supporting documentation on file to support the payroll change, as well as a lack of documentation to support the identification and correction of errors.
- Written documentation was not maintained to support the initial hiring terms or subsequent salary adjustments for one of four employees tested. There is an increased risk for unauthorized changes to pay rates without adequate documentation to support hiring rates and other salary adjustments.
- Copies of Federal Form W-4 were not maintained for 3 of 4 employees tested. State Agency Records Retention Schedule 124 – State Agencies General Records – Section 6-29 requires W-4 forms to be maintained by State agencies. The Federal Form W-4, Employees Withholding Exemption Certificate, supports the number of exemptions and additional tax withholdings for each employee.
- A comparison of the final payroll register to Board's general ledger in NIS was not completed to ensure the amounts approved in the payroll register were the amounts posted to the general ledger in NIS. The Nebraska State Accounting Manual describes the process for reconciling the general ledger to the payroll register. Without adequate procedures to ensure the final approved payroll agrees to the general ledger, there is an increased risk of incorrect or fraudulent payroll transactions to occur and remain undetected.
- A Board per diem was paid in advance for one of two per diem payments tested. Per Neb. Rev. Stat. § 81-3429, Board members are entitled to receive a \$60 per day per diem when engaged in specific Board activities, including Board meetings. The prepayment was for a NCARB meeting on March 28, 2007 to March 31, 2007 in Rhode Island, Maine. The Board member was paid the per diem on March 28, 2007.
- One employee's NIS User ID was still active 17 days after their termination date. The Nebraska State Accounting Manual states termination of the User's NIS ID should be done within 5 work days from the employee's date of termination.

The APA recommends the Board:

- Correct the underpayment to the former employee and implement procedures to ensure final pay calculations are

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accurate by having a second individual document their review of the final pay calculation and any adjustments to leave usage or accruals.

- Reduce the vacation leave balance remaining in NIS to zero for the terminated employee and adjust the sick leave balance to accurately reflect sick leave earned and used per the approved timesheets.
- Notify DAS prior to making significant payroll changes. We also recommend significant changes be supported by voting Board members and documented in Board meeting minutes. The Board should obtain supporting documentation prior to the correction of any perceived or identified errors. We also recommend the Board collect the remaining money owed from the former employee.
- Correct the payroll error made in March of 2008, recouping payment from the two employees overpaid.
- Maintain written documentation to support all authorized salary rates for each employee in personnel files and retain copies of form W-4 in accordance with State Record Retention Schedule 124-6-29.
- Implement procedures to ensure adequate internal controls are in place for processing payroll, including a documented reconciliation of the general ledger to the final payroll register.
- Implement procedures to ensure per diem payments are only made after the conduction of Board business with appropriate documentation on file to support the payment.
- Implement procedures to ensure a terminated employee's NIS User ID is removed within five work days.

Board Response: The bulk of the employee files reported with missing documentation (hiring terms, salary adjustments, copies of forms, etc.), were from the time prior to January 1, 2006, the date the current Executive Director was hired.

First Bullet, Exhibit J - This item and the attached comments is a repeat from the 04/05 report and concerns a staff member hired on September 7, 2004. When new Board staff discovered that the employee noted in the report was not accruing vacation or sick leave, DAS Accounting was notified immediately. Board staff worked directly with DAS Accounting staff (Linda Roesler and Colin Wilson) to ensure that it was corrected in March, 2006. When that employee left the employment of the Board, the final pay calculation was reviewed with DAS Accounting staff and the employee was paid for 126.65 hours of vacation pay. It appears that there is a discrepancy between the final pay calculation figured by APA (133.43 hours, or a difference of 6.78 hours) and the calculation by Board staff and DAS Accounting. Board staff continues to follow DAS guidelines to the best of our ability and to work with DAS Accounting whenever there is a final payout to ensure it is as correct as possible. This item is considered resolved.

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Second Bullet - The payroll cycle change made in 2005 was not documented and it has been difficult to track, even with assistance of DAS Accounting staff. Because of this, it has been difficult to find an universal correction. Board staff brought this item to DAS Accounting staff's attention and worked tirelessly with them for six months.

There does not seem to be agreement between DAS Accounting and the APA on the final amount due either from the employee or from the Board on all five affected employees. In a May 16 email from APA staff, a reference to a final review of this item is noted to be completed the following week. We are not aware of a final review having been completed or sent to the Board.

The following chart shows what the Board believes is the determination by the two state agencies on what is the recommended correction:

<i>Final Payout Numbers by Agency on Employees Affected by Payroll Change Only:</i>		
<i>Staff initials</i>	<i>DAS Accounting</i>	<i>APA</i>
<i>CN</i>	<i>owes Board \$1309.04</i>	<i>does not owe Board</i>
<i>GD</i>	<i>owes Board \$724.76</i>	<i>owes Board for undetermined hrs</i>
<i>SW</i>	<i>owes Board \$599.60 (40 hrs)</i>	<i>owes Board for 24 hrs</i>
<i>JV</i>	<i>owes Board \$505.08 (40 hrs)</i>	<i>owes Board for 32 hrs</i>
<i>LT</i>	<i>owes Board \$345.09</i>	<i>does not owe Board</i>

On April 18, 2008, the Board voted to discontinue collections in the 2005 payroll issue, which was supported by DAS State Accounting. However, conflicting information brought by the APA leaves the amount of the overpayment/underpayment unknown at this time. The Board cannot contact DAS-Risk Management to write off amounts owed the Board until the amount is resolved.

Eighth Bullet - The previous Administrative Assistant was kept in the NIS system with the knowledge of DAS Accounting so she could assist in the preparation and correct documentation of the payroll for the first week of her replacement's work. This was particularly critical because of the continued issues with the payroll cycle change. She remained an employee of the State, and was not considered to be a threat to the Board. On a more typical termination, the employee's NIS ID is terminated within five days.

APA's Response: First bullet – As noted, the APA does feel the employee was not properly paid and did discuss the erroneous calculation with DAS-Accounting staff; however, the decision to consider the issue resolved is a Board decision.

Second bullet - In the May 16 email referred to above, the APA specifically indicated that "CN" was overpaid; however, he was also not paid for his last 40 hours worked, and as a result does not owe the Board. "GD" was overpaid the 40 hours as noted in the comment. "SW" and "JV" were also overpaid (40 hours) and had paid back this amount; however, in the effort to correct the overpayment another error was made causing "SW" and "JV" to be overpaid by 24 and 32 hours respectively. That overpayment occurred at the employees March 26, 2008 pay rates. "LT" was not overpaid, as she began employment on a different time lag than the other Board employees.

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The APA has discussed the calculations with Board staff. Ultimately, the responsibility to ensure employees are properly paid lies with the Board. We are willing to again provide our calculations to the Board.

Eight bullet – The employee could have been assigned inquiry-only access, which the APA believes would have been more appropriate under the circumstances.

6. Fund Balance

The APA evaluated the Board's cash fund balance as recorded in NIS. The Board pays for its operation through various fees, including exam application fees, engineer and architect professional licensing fees, license renewal fees, and other miscellaneous fees. Limitations for these fees are set by state statutes.

A number of the fees assessed were increased since the fiscal year 2005 attestation, but were within statutory limitations. The Board's fund balance for the past 4 years is as follows:

Fiscal Year	2004	2005	2006	2007
Fund Balance	\$997,627.00	\$921,934.00	\$830,351.00	\$885,411.00
Months of Expenditures Available in Fund Balance	26.3	19.5	15.2	17.5

The balance at June 30, 2007, was approximately 1.5 times the total disbursements for the fiscal year and was sufficient to pay approximately 17.5 months of the Boards disbursements.

The Board adopted policy P04.01 - Target Reserve for the E&A Regulation Fund in September of 2004 which states, "The Engineers and Architects Regulation Fund (Fund 25810), created in NRS Section 81-3432, shall retain a reserve for contingencies and unforeseen conditions. The target reserve shall be double the amount of the annual budget for the agency." This policy puts the target fund balance at more than \$1 million based on the historical expenditures of the Board who expended \$608,407 in fiscal year 2007.

The APA does not feel the fund balance policy is reasonable based on the Board's duties as set by state statute. When an excessive fund balance is maintained for the cash funded Board, the professionals supporting the Board pay fees which may be higher than necessary.

The APA recommends the Board implement procedures to reduce the fund balance to a more reasonable level. We also recommend a documented review of fees charged on a periodic basis to ensure fees are reasonable.

Board Response: Board Policy P08.08 states "For the purpose of insuring the agency against loss due to breach of examination security, pending or ongoing litigation against the board, and other unplanned expenditures, the board shall strive to maintain a cash reserve in the amount of two times the annual budget." There is historic evidence in similar state agencies across the country for the need of a cash reserve in the regulation of engineering and architecture.

Nebraska Board of Engineers and Architects
Special Evaluation Summary

Because Policy P08.08 is in comparison to the annual budget, that number is reflected in the following chart:

<i>Fiscal Year</i>	<i>2004</i>	<i>2005</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>
<i>Fund Balance</i>	<i>\$997,627</i>	<i>\$921,934</i>	<i>\$830,351</i>	<i>\$885,411</i>	<i>\$875,257</i>
<i>Annual Budget</i>	<i>\$509,214</i>	<i>\$589,728</i>	<i>\$645,321</i>	<i>\$707,793</i>	<i>\$729,235</i>
<i>Comparison</i>	<i>1.96</i>	<i>1.56</i>	<i>1.29</i>	<i>1.25</i>	<i>1.20</i>

As is evident in the chart, even with fee increases, the Board's fund balance has decreased, further exposing the Board to potential loss.

APA's Response: The Board analysis is based upon budgeted figures, while the APA's analysis was based upon actual expenditures. The Board has been operating with a fund balance capable of supporting its activities for 15.2 to 26.3 months. The APA feels a fund balance capable of supporting the Board for six months would be appropriate.

7. Improper Refund

The Board established a reimbursement policy stating, "Each engineering student who takes and passes the Fundamentals of Engineering examination, while enrolled in an accredited degree program in Nebraska, will be reimbursed \$50.00 by the Board of Engineers and Architects. Those who retake the exam because of a no show or failure, or those who take the exam outside six month's of their student eligibility, will not be eligible for reimbursement." The Fundamentals of Engineering (FE) exam is offered through a national organization twice a year. Pass or fail results are communicated from the national organization to the Board, who then identifies the individuals eligible for the refund. The APA tested two refunds paid to individuals.

One of the two FE exam refunds tested was improperly paid to an individual who passed the exam on a second attempt. The individual applied to take the exam a first time, then failed to show up. As indicated by Board policy, an individual who retakes the exam because of a no show or failure, is not eligible to receive the \$50 refund. **See Exhibit K.**

All exam results were entered into a database utilized by the Board. When a record for a FE exam no-show was entered into the database, the database did not count this as an FE exam attempt. Because the FE attempt field was used to determine who was eligible for the refund, there is an increased risk candidates with no-shows received a refund when they were ineligible. Without adequate system controls to ensure only qualified individuals are receiving refunds, there is an increased risk the Board will pay refunds to ineligible individuals.

Between July 1, 2006 and December 31, 2007, there were three FE exams given. There was a lack of supporting documentation on file to indicate whether the Board had properly identified all applicants who failed to show for an exam or failed to register for the exam with the national organization.

The APA recommends the Board ensure the proper controls are added to the database to prevent refunds to individuals who are not

Nebraska Board of Engineers and Architects
Special Evaluation Summary

eligible. We also recommend the Board maintain documentation to support pass/failed exams, no shows, or failure to register.

8. Receipts Testing

The APA tested five receipts and documented the receipt process. The following was noted:

- Written documentation to support the effective date of fee changes was not provided. The October 20, 2006 Board meeting minutes referred to a proposed fee schedule update, an old fee schedule, and approval of the new fee schedule. The fee schedule, included as an exhibit to the Board meeting minutes, did not specify the effective date of proposed changes. Per discussion with Board staff, there were different implementation dates for different fees. For example, a license application fee tested increased immediately, while the temporary permit fee did not increase until January 1, 2007.
- One of four receipts tested included a fee that did not agree to the approved fee schedule. The application was for an engineer license and was received by the Board May 1, 2007. The applicant sent in a \$150 fee with the application. The fee at the time was \$200, as noted on the application for registration of an engineer. The fee prior to October 20, 2006, was a \$150 initial fee with an additional \$50 fee due upon approval. The applicant used the out-of-date form for their application which specified the \$150 fee. An additional \$50 was not submitted by the applicant or requested by the Board after approval.

The APA recommends the Board document the effective date of all fee schedule changes when approving fees. We also recommend the Board implement procedures to ensure fees charged are in compliance with Board adopted amounts.

9. Purchase Card Testing

The State of Nebraska has a program which agencies can apply for and use purchasing cards for various purchases. These purchases are limited to a maximum per transaction dollar amount. In addition, the purchasing card should not be used for items available through a Statewide contract as outlined in the State Purchase Card Manual. We performed detailed testing on four purchasing card transactions. The following items were noted:

- In November 2007, the Board purchased an 18" stainless steel dishwasher for the agency's kitchenette from Sears for \$552. No informal or formal bids were documented to support this purchase. This appears to be an unreasonable expenditure of the Board.
- We noted the Board purchased a laptop from Dell Corporation with the purchasing card on November 6, 2006 for \$1,588. This item is available through a statewide contract and is included in the listing of unacceptable uses of the purchasing card. In addition, all electronic purchases are to first go through the DAS Chief Information Officer's (CIO) office. **See Exhibit L.**
- The Board purchased office furniture (6 chairs, a coffee table, and a base cabinet) with the purchasing card at Target on November 28, 2006, when similar products were available through the Department of Correctional Services-Cornhusker State Industries (CSI). Sales tax of \$66 was paid on the purchase and no refund was received for the sales tax paid. **See Exhibit M.**

Nebraska Board of Engineers and Architects
Special Evaluation Summary

- On December 29, 2006, the Board purchased various kitchen supplies and small appliances with the purchasing card from Target totaling \$275. Various kitchen items purchased do not appear reasonable and necessary for the Board's function. **See Exhibit M.**

The APA recommends the Board implement procedures to ensure proper use of the State purchasing card and to ensure all purchases are reasonable and necessary for the Board. Purchases available on a statewide contract should not be made with the purchasing card. State sales tax should not be paid when using a State purchasing card. We also recommend reviewing CSI prices for office furniture prior to making purchases through another vendor to ensure the Board receives the best price for office furniture.

Board Response: First Bullet, Dishwasher purchase - Documentation on price comparison was not found. The purchase was authorized by the Board as an expense to accommodate the Americans with Disabilities Act and to conserve on paper and plastic products. Dishes and flatware were paid for by staff.

Second Bullet, Laptop purchase - The purchase of the Dell laptop was accomplished with assistance and authorization through the Chief Information Office. At the time it was not listed in the "Unacceptable uses" list for the purchasing card.

Fourth Bullet, Exhibit N - The kitchen constructed in the new Board offices was essential for compliance with the Americans with Disabilities Act. The bulk of this receipt was for the purchase of humidifiers to correct printing problems with the two major copiers. The Board approved the minor expense of kitchen items as reasonable; reducing the use of disposables and as a matter of accommodation.

APA's Response: First bullet and fourth bullet - Per the Board's lease agreement, part 16, Compliance with Law, "Lessor shall, at its expense, comply with all applicable statutes, charters, laws, ordinances, building and maintenance codes, rules, regulations, requirements and orders of duly constituted public authorities now or hereafter in any manner affecting the Demised Premises, or the use thereof..." "This space shall meet all current code requirements, including but not limited to, fire/life safety codes and the Americans with Disabilities Act Accessibility Guidelines."

Second bullet - Unacceptable uses of the purchasing card include "Items available through statewide contracts." The State has a contract with Dell.

10. Non Sufficient Funds Suspense Account

The State Treasurer makes daily deposits to US Bank for the Board. When checks are returned from US Bank to the State Treasurer as non sufficient funds (NSF) checks, the treasurer's office makes an entry in NIS. It is the responsibility of the Board to periodically review these entries and make the necessary accounting adjustments to properly account for the NSF checks. The APA tested two NSF checks and the corresponding accounting entry performed by the Board.

Nebraska Board of Engineers and Architects
Special Evaluation Summary

The two checks tested were returned on the same date and as a result the State Treasurer aggregated the amounts and made one \$200 accounting entry to NIS. The necessary accounting adjustment was not properly completed by the Board. The State Treasurer makes entries to this suspense account for additional items such as amounts charged back to a customer's credit card, and credit card merchant fees. Merchant fees are those charged by credit card companies for the processing of transactions. We noted similar problems with these other entries in the NIS suspense account. As a result the debits and credits in the applicable NIS account did not agree by a total of \$4,189. **See Exhibit N.**

The APA recommends the Board ensure staff has a proper understanding of the procedures required to properly account for NSF checks and other entries made by the State Treasurers Office. The Board should correct the accounting errors and implement procedures to ensure these accounting entries are processed correctly.

Board Response: When funds go into a suspense account, staff must do a journal entry to direct payments to the appropriate object code. At the time of the APA review, approximately \$250 was in the Non-Sufficient Funds – Returned Check account, \$198 in the Credit Card – Activity Fees, and the remainder in Credit Card Sales – Merchant Fees. The remaining amount (\$3,740.66) is for two transactions erroneously posted as a debit instead of a credit. At the end of the fiscal year 2007/08, all suspense accounts were accounted for in the appropriate object codes.

11. Board Meeting Minutes

The eight-member Board meets ten of twelve months each year. Board minutes recording meeting activity were inconsistent. Board members who were absent, present, late in arrival, and early in leaving were not always accurately identified. Several Board meeting minutes listed a specific member as absent at call to order; however, the individual was listed as voting on various items during the meeting and was included in the list of members present at adjournment. Other Board meeting minutes indicated a member was listed as present at call to order and absent at adjournment. There was no mention in the minutes of the individual's departure from the meeting. **See Exhibit O.**

Per requirements of the Open Meetings Act found in Neb. Rev. Stat. § 84-1413, "Each public body shall keep minutes of all meetings showing the time, place, members present and absent....Any action taken on any question or motion duly moved and seconded...and the record shall state how each member voted or if the member was absent or not voting."

We recommend the Board implement procedures to ensure compliance with the Open Meetings Act regarding documentation of members present, absent and their voting activity.

Nebraska Board of Engineers and Architects
Special Evaluation Summary

The APA staff involved in this evaluation were:

Cindy Janssen, Audit Manager
Philip Olsen, Auditor-In-Charge
Crystal Goldsmith, Auditor
Mary Avery, Special Audits and Finance Manager

If you have any questions regarding the above information, please contact our office. The APA wishes to thank the State Board of Engineers and Architects for their cooperation and assistance.

Sincerely,

Signed Original on File

Cindy Janssen
Audit Manager

Philip Olsen
Auditor-In-Charge

Mary Avery
Special Audits and
Finance Manager

Signed Original on File

Mike Foley
State Capitol, Suite 2303
Lincoln, NE 68509
Phone: 402-471-2111
Mike.Foley@apa.ne.gov

**Engineers and Architects Special Evaluation
Director's Expense Reimbursement Request and Meal Receipts**

Exhibit A

TRANSPORTATION DOCUMENT NUMBER		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE 2006 day/month	NAME OF PLACE AND NATURE OF SERVICE Enter start and stop points for each trip. State purpose of each trip.	TRAVEL TIMES STARTED STOPPED		MEALS Actual Amount only	LODGING DR1, DR2, etc. if direct billed	TRANSPORTATION RATE MILES TRAVELED AMOUNT		MISCELLANEOUS DESCRIPTION AMOUNT		TOTAL							
9/10	Ashland, NE/Anchorage, AK -- <i>Director's State</i> No start or stop times																
	NCEES Annual Mtg - 9/13-16/06 <i>from per location Apartment per</i>			L 6.22		0.445	50.00	22.25	Cab to hotel	20.00	187.85						
				D		0.445			Room tip	3.00	9.22						
9/13	NCEES Annual Mtg/Anchorage, AK <i>from per location Apartment per</i>			B		0.445											
				L 12.50		0.445					12.50						
				D 34.00		0.445					34.00						
9/14	NCEES Annual Mtg/Anchorage, AK			B		0.445			Room tip	3.00							
				D		0.445											
9/15	NCEES Annual Mtg/Anchorage, AK			B		0.445											
				L		0.445											
	Group dinner-Pearson, Conzett, Tringe, Sali, Helgoth <i>Plus 3 others</i>			D 287.46		0.445			Cab to/from dinner	10.00	144.00						
9/16	NCEES Annual Mtg/Anchorage, AK <i>Not included</i>			B		0.445			Room tip	3.00	267.46						
				L		0.445					157.00						
				D		0.445											
9/17	Anchorage, AK/Lincoln, NE			B 14.00		0.445			Cab to Airport	23.00	57.00						
				L 7.96		0.445			Parking Lot	45.50	53.46						
				D		0.445											
				B		0.445											
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DB:1	Copper Lake - 436.80			TOTALS		382.14		705.90									
DB:2	Anchorage Hotel - 268.80																
DB:3																	
DB:4																	
DB:5																	
				Amounts did not agree to NIS. Business Unit: <i>58082001</i> Object Code: <i>58082001</i> Amount: <i>1,203.49</i>													
NAME and TITLE Melinda Pearson, Executive Director				ADDRESS BOOK NUMBER		HEADQUARTER CITY Lincoln		SUPERVISOR or APPROVER SIGNATURE <i>Shelly N...</i>				DATE 9-28-06					
ADDRESS				CITY		STATE		ZIP CODE		AUTHORIZED SIGNATURE <i>Joanne V...</i>				DATE 9-28-06			
I claim reimbursement from the STATE OF NEBRASKA for the above expenses incurred by me in the line of duty and declare that this is a true amount of such expenses for which payment has not previously been made by the STATE OF NEBRASKA or another source.				DATE													
<input checked="" type="checkbox"/> Document not signed																	
NOTES: 1 Conference registration pre-paid				Note: Airfare of \$726.79 was reimbursed 9-15-06 Doc # 9021247													

Engineers and Architects Special Evaluation
Director's Expense Reimbursement Request and Meal Receipts

Exhibit A

TRANSPORTATION DOCUMENT NUMBER		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE	NAME OF PLACE AND NATURE OF SERVICE	TRAVEL TIMES		MEALS	LODGING	TRANSPORTATION			MISCELLANEOUS		TOTAL						
2006 month/day	Enter start and stop points for each trip State purpose of each trip	STARTED	STOPPED	Actual Amount only	DB1, DB2, etc. if described	RATE	MILES TRAVELED	AMOUNT	DESCRIPTION	AMOUNT							
9/10 Sun	Travel from Ashland to Anchorage, AK NCEES Annual mtg Sept. 13-16, 2006 Quigley, Goub			B L D B L D		0.445 0.445 0.445 0.445 0.445 0.445	20	-	rental car	20.00	20.00	-					
								-	rooming	2.00		-					
9/12 Wed	W. J. Cold L. J. Cold Shannon & Schaefer			B L D		0.445 0.445 0.445		-	rooming	3.00		-					
9/14 Thurs				B L D		0.445 0.445 0.445		-	rooming	3.00		-					
9/15 Fri	GAO to Granddinner x Pearson, Conzett, Tringali, Gall, Holgate			D B L D B L D		0.445 0.445 0.445 0.445 0.445 0.445 0.445		-	GAO to Granddinner	10.00	10.00	-					
								-	rooming	3.00		-					
9/16 Sat				B L D		0.445 0.445 0.445		-	rooming	3.00		-					
9/17 Sun				B L D B L D		0.445 0.445 0.445 0.445 0.445 0.445	150	-	Dartmouth Int cab to airport	45.50	45.50	-					
								-				-					
DB: 1		TOTALS															
DB: 2																	
DB: 3																	
DB: 4																	
DB: 5																	
<p>The APA has removed the address book number and address from this document for privacy.</p>																	
NAME and TITLE				ADDRESS BOOK NUMBER		HEADQUARTER CITY		SUPERVISOR or APPROVER SIGNATURE					DATE				
Melinda E. Pearson, Executive Director						Lincoln											
ADDRESS				CITY		STATE		ZIP CODE									
I claim reimbursement from the STATE OF NEBRASKA for the above expenses incurred by me in the line of duty and declare that this is a true account of such expenses for which payment has not previously been made by the STATE OF NEBRASKA or another source.								I certify that reimbursement for use of privately owned vehicles is authorized according to the provisions of NE State Statutes sections 81-1014 & 81-1176.									
SIGNATURE								AUTHORIZED SIGNATURE					DATE				

**Engineers and Architects Special Evaluation
Director's Expense Reimbursement Request and Meal Receipts**

Exhibit A

Meal Receipt:

The Bridge Restaurant
Anchorage, Alaska

Table #28
Trans#: 48474 Serv: Chris
9/15/2006 8:58:28 PM # Cust:8

Quan	Descript	Cost
1	Strawberry lemonade	\$3.50
2	Veramonte Sauv Blanc	\$44.00
2	Pan Roasted Alaskan Hal	\$49.90
3	Creme Brulee	\$15.75
1	Cardamom Ice Cream	\$5.00
4	Grilled Salmon	\$95.80
2	Cup of Soup	\$8.00
2	Berries and Cream	\$14.00
1	Bridge Salad	\$8.00
2	Half Bridge Salad	\$10.00
1	Dinner Special	\$26.95
Net Total:		\$280.90
TIP : \$50.56		
TOTAL : \$331.46		
=Tip Included=		
Food:	\$233.40	237.46
Liquor:	\$47.50	44.00
		-44.00
Thank you!		237.46

Lodging Receipt:

COPPER WHALE
2110 CASTNER L
ANCHORAGE, AK 99
907-258-7999
518564010104446

C O P Y
09/15/2006 07:50:49
Sale:

ransaction # 1.2
ard Type: MasterCard
cc: *****0010
ntry: Swiped
otal: 436.80

evice ID: TID1
eference No.:
MPLEUK2I90915

uth.Code: 050974
espon. AUTH/TKT 050974
erchant number ****04446

CUSTOMER COPY

Engineers and Architects Special Evaluation
Board Member Expense Reimbursement Request

Exhibit B

TRANSPORTATION DOCUMENT NUMBER		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE 2006 day/month	NAME OF PLACE AND NATURE OF SERVICE Enter start and stop points for each trip State purpose of each trip	TRAVEL TIMES STARTED STOPPED		MEALS Actual Amount only	LODGING DB1, DB2, etc. if direct billed	TRANSPORTATION RATE MILES TRAVELED AMOUNT			MISCELLANEOUS DESCRIPTION AMOUNT		TOTAL						
5/11	NCAMPS CONF. REGISTRATION			B		0.445				REGISTRATION	650.00	650.00					
5/18	LINCOLN / CINCINNATI TO/RET			B		0.445		379.00			379.00						
6/19	TRAVEL TO CONFERENCE	5:00am	1:30pm	B		0.445	7.25	3.20			18.25						
6/19	AIRPORT TO HOTEL TAXI			D		0.445					29.50						
6/20				D		0.445					44.30						
6/21				B		0.445		30.00	TIPS	10.00	40.00						
6/22				L		0.445					167.32						
6/23				D		0.445					167.32						
6/24				B		0.445					167.32						
6/25	HOTEL TO AIRPORT TAXI	6:00am	12:30pm	B		0.445		30.00	TIPS	20.00	65.00						
6/25	AIRPORT TO HOME			L		0.445	7.25	3.20	PARKING	54.00	57.20						
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Exhibit C

Expense Reimbursement Document (3-99) *old form* Distribution: Original - DAS Accounting Copies - Agency

Not the prescribed AHS form - S.S. 81.1177

Engineers and Architects Special Evaluation
Board Member Expense Reimbursement Document and Lodging Invoice

Exhibit C

Transaction Details

Page 5 of 6

Transaction Detail

Transaction Date: 03/27/2007
Post Date: No Additional Information
Transaction Description: SUPER 8 MOTEL SUPER CARTER LAKE IA
Charge: \$68.81
Merchant Address: LIDTECKER LTD
3000 AIRPORT RD
CARTER LAKE IA 51510-1598
USA
Merchant Type: HOTEL - ECONOMY
Doing Business As: SUPER 8 MOTEL

No Detailed Receipt

[Back to Top](#)

**Engineers and Architects Special Evaluation
Board Member Expense Reimbursement Request and Lodging Receipts**

Exhibit D

TRANS. DOCUMENT NUMBER		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE	NAME OF PLACE AND NATURE OF SERVICE	TRAVEL TIMES		MEALS	LODGING	TRANSPORTATION			MISCELLANEOUS		TOTAL						
2007 day/month	Enter start and stop points for each trip State purpose of each trip	STARTED	STOPPED	Actual Amounts only	DB's, DD's, etc. if direct billed	RATE	MILES TRAVELED	AMOUNT	DESCRIPTION	AMOUNT	TOTAL						
	NCARB Annual Meeting in Denver, Colorado	6/19	6/24	B 0.485		0.485		-			-						
6/19	Lincoln to Denver	6/19	6/20	L 9.42		0.485	500	242.50			242.50						
6/19	Hampton Inn - North Platte	6/19	6/20	D 31.05		0.435		-			31.05						
		6/20	6/20	L 18.72	122.08	0.435		-			122.08						
				D		0.435		-			-						
				B		0.435		-			-						
		6/21	6/21	L 58.27		0.485		-			58.27						
				B		0.485		-			-						
		6/22	6/22	L 34.71		0.485		-			34.71						
				B		0.485		-			-						
6/24	Westin Sabor Center Hotel	6/20	6/24	D	824.31	0.485		-			824.31						
6/24	Parking	6/20	6/24	B		0.485		-			-						
6/24	Supper to Bell Boy @ Hotel	6/20	6/24	L		0.485		-	Parking @ Hotel	55.00	55.00						
6/24	Supper to Bell Boy	6/20	6/24	D		0.485		-	Supper to Bell Boy	12.00	12.00						
6/24	Supper to Bell Boy	6/20	6/24	B		0.485		-	Supper to Bell Boy	6.00	6.00						
6/25	Denver to Lincoln	6/25	6/25	L 6.03		0.485	500	242.50	Supper to Bell Boy	6.00	242.50						
6/25		6/25	6/25	D		0.485		-			6.03						
				B		0.485		-			-						
				L		0.485		-			-						
	NO OVERNIGHT 24th?			D		0.485		-			-						
				B		0.485		-			-						
				L		0.485		-			-						
				D		0.485		-			-						
DB: 1	An. Sabor for breakfast in Denver & Hotel			TOTALS	158.49	946.39		485.00		73.00	1662.88						
DB: 2	DB: 2 - no address book number - do not forward to Board			Business Unit 1		Object Code		Amount									
DB: 3				58082001		571100 (Meals)		158.49									
DB: 4				58082001		574500 (Mileage)		485.00									
DB: 5				58082001		571100 (Lodging)		946.39									
				58082001		572100 (Air/Car/Shuttle/Bus/Other)											
				58082001		575100 (Fkg/Tools/Tips/Misc)		73.00									
NAME AND TITLE Albert C. Hamersky, Board Member				ADDRESS BOOK NUMBER C		HEADQUARTER CITY Lincoln		SUPERVISOR or APPROVER SIGNATURE <i>[Signature]</i>				DATE 7/13/07					
ADDRESS				STATE NE		ZIP CODE		I certify that reimbursement for use of privately owned vehicle is authorized according to the provisions of NE State Statutes sections 81-1014 & 81-1175.				DATE 7/10/06					
EMPLOYEE SIGNATURE <i>[Signature]</i>				DATE 6/27/07		AUTHORIZED SIGNATURE <i>[Signature]</i>											
Pelah - 1252091																	


The APA has removed the address book number and address from this document for privacy.

**Engineers and Architects Special Evaluation
Board Member Expense Reimbursement Request and Lodging Receipts**

Exhibit D

the westin labor center
1672 lawrence street denver, colorado 80202
phone 303.572.9100 fax 303.572.7288
westin.com/laborcenter

The APA has removed the address from this document for privacy.



guest **Albert Hamersky** room 1604 travel agent/charge to

rate 175.00

no pers. 2

folio 654079 EX-A

page 1

arrive 20-JUN-07 12:37

depart 24-JUN-07

payment VI

HCJ17C

date	reference	description	charges/credits
20-JUN-07	RT1604	Room Chrg Grp Association	175.00
20-JUN-07	RT1604	Room Tax	25.99
20-JUN-07	223	The Palm Restaurant <i>Restaurant and minibar purchases were not substantiated</i>	8.00
20-JUN-07	223	The Palm Restaurant	0.65
20-JUN-07	223	The Palm Restaurant	1.50
21-JUN-07	RT1604	Room Chrg Grp Association	175.00
21-JUN-07	RT1604	Room Tax	25.99
22-JUN-07	RT1604	Room Chrg Grp Association	175.00
22-JUN-07	RT1604	Room Tax	25.99
23-JUN-07	RT1604	Room Chrg Grp Association	175.00
23-JUN-07	RT1604	Room Tax	25.99
23-JUN-07	MINIBAR	Honor Bar ?	10.20
24-JUN-07	VI	Visa	824.31-
Total Charges			824.31
Total Credits			824.31-
Balance Due			0.00


For your convenience, we have prepared this zero-balance folio indicating a \$0 balance on your account. Please be advised that any charges not reflected on this folio will be charged to the credit card on file with the hotel. While this folio reflects a \$0 balance, your credit card may not be charged until after your departure. You are ultimately responsible for paying all of your folio charges in full.

** continued on the next page **

I agree to remain personally liable for the payment of this account if the corporation or other third party billed fails to pay part or all of these charges.











signature _____

Albert Hamersky
FOLIO 654079 20-JUN-07



**Engineers and Architects Special Evaluation
Board Member Expense Reimbursement Request and Lodging Receipts**

Exhibit D

		200 Platte Oasis Pkwy • North Platte, NE 69101 Phone (308) 534-6000 • Fax (308) 534-3415		official sponsor u.s. olympic team 	
HAMERSKY, ALBERT		name: address:	room number: 103/KCTY arrival date: 06/19/07 1:57PM departure date: 06/20/07	The APA has removed the address and other information from this document for privacy.	
			adult/child: 2/0 room rate: \$109.00		
If the debit/credit card you are using for check-in is attached to a bank or checking account, a hold will be placed on the account for the full anticipated dollar amount to be owed to the hotel, including estimated incidentals, through your date of check-out and such funds will not be released for 72 business hours from the date of check-out or longer at the discretion of your financial institution.			RATE PLAN: <u>103</u>		
Confirmation: 88339440 06/20/07 PAGE 1			I agree to pay for any money or items of value outstanding in my room. A safe deposit box is available for my use. I agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part of the full amount of these charges. I have requested weekday delivery of USA Today. If refused, a credit of \$0.75 will be applied to my account. In the event of an emergency, I, or someone in my party, require special assistance due to a physical disability. Please indicate yes by checking here: <input type="checkbox"/>		
signature:					
date	reference	description		amount	
06/19/07	982030	GUEST ROOM		\$109.00	\$109 exceeds GSA per diem guideline of \$60
06/19/07	982030	SALES TAX		\$7.63	
06/19/07	982030	LODGING TAX		\$3.27	
06/19/07	982030	OCCUPATION TAX		\$2.18	
Sales, lodging, and occupation taxes paid by State					
WILL BE SETTLED TO US *0688				\$122.08	
EFFECTIVE BALANCE OF				\$0.00	
You have earned approximately 1253 Hiltonon points and approximately 109 miles with UNITED for this stay. For reservations and to check your point balance, visit hiltonfamily.com . Hit the road this weekend and take time out for you! Visit family, friends and just take time to play. Visit hamptoninn.com or call 1-800-HAMPTON.					
for reservations call: 1.800.hampton or visit us online at www.hamptoninn.com					
account no.		date of charge		folio/check no.	
				247973 A	
card member name		authorization		initial	
establishment no. and location		establishment agrees to transmit to card holder for payment			
		purchases & services			
		taxes			
		tips & misc.			
signature of card member		total amount		0.00	
X					
<div>         </div>					
thanks.					

Engineers and Architects Special Evaluation
Board Members' Expense Reimbursement Requests

Exhibit E

TRANSPORTATION DOCUMENT NUMBER		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE 2007 day/month	NAME OF PLACE AND NATURE OF SERVICE <small>Enter start and stop points for each trip State purpose of each trip</small>	TRAVEL TIMES		MEALS <small>Actual Amounts only</small>	LODGING <small>Rate, if hotel billed</small>	TRANSPORTATION		MISCELLANEOUS		TOTAL							
		STARTED	STOPPED			RATE	MILES TRAVELED	AMOUNT	DESCRIPTION	AMOUNT							
8/21	Omaha/Philadelphia, PA	1:00 pm		B		192.66	0.485	-			192.66						
	NCEES Annual Mtg/Philadelphia, PA			L		0.485		-	Taxi from airport	30.00	30.00						
8/22	NCEES Annual Mtg/Philadelphia, PA			B	7.25	192.66	0.485	-	Breakfast/Midtown Restaurant, PA		199.91						
8/23	NCEES Annual Mtg/Philadelphia, PA			B		192.66	0.485	-	Tips	6.00	198.66						
8/24	NCEES Annual Mtg/Philadelphia, PA			L		192.66	0.485	-			192.66						
8/25	NCEES Annual Mtg/Philadelphia, PA			D		192.66	0.485	-			192.66						
8/25	NCEES Annual Mtg/Philadelphia, PA			B	22.50			-	Midtown Restaurant, PA-Mike Conzett and Dale Sall-Breakfast	22.50	22.50						
8/26	Philadelphia, PA/Omaha		3:00 pm	L		0.480		-	Train to airport	6.00	6.00						
				B		0.485		-									
				L		0.485		-									
				D		0.485		-									
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				D		0.485		-									
DB: 1		TOTALS			29.75	963.30				42.00	1,035.05						
DB: 2																	
DB: 3																	
DB: 4																	
DB: 5																	

NAME and TITLE Michael Conzett, Chair		ADDRESS BOOK NUMBER CI	HEADQUARTER CITY Lincoln	STATE NE	ZIP CODE
EMPLOYEE SIGNATURE <i>Michael J. Conzett</i>		DATE 09/14/07	SUPERVISOR or APPROVER SIGNATURE <i>Deanne V. ...</i>		
			DATE 9/14/07		

Business Unit	Object Code	Amount
58082001	571100 (Food)	29.75
58082001	571100 (Lodging)	963.30
58082001	572100 (Air/Car/Shuttle/Bus/Other)	36.00
58082001	575100 (Miscellaneous)	6.00
TOTAL		1,035.05

The APA has removed the address book number and address from this document for privacy.

Batch - 1312018

**Engineers and Architects Special Evaluation
Board Members' Expense Reimbursement Requests**

Exhibit E

TRANSPORT/DOCUMENT #		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE	NAME OF PLACE AND NATURE OF SERVICE <small>Enter start and stop points for each trip State purpose of each trip</small>	TRAVEL TIMES		MEALS	LODGING	TRANSPORTATION		MISCELLANEOUS		TOTAL							
2007 day/month		STARTED	STOPPED	Actual Amounts only	DB1, DB2, etc. if direct billed	RATE	MILES TRAVELED	AMOUNT	DESCRIPTION	AMOUNT							
8/21	Trip to Philadelphia for NCEES annual meeting	14:00		B		0.485		-			-						
				L		0.485		-			-						
				D	12.50	61.93	0.485	220	106.70		181.13						
8/22	NCEES Paid for my hotel for the additional 4 nights they also paid for my registration and my dinner on Thursday & Friday night			B	8.50		0.485		train to hotel	7.00	15.50						
				L	14.50		0.485				14.50						
				D			0.485				-						
8/23				B			0.485				-						
				L			0.485				-						
				D			0.485				-						
8/24				B			0.485				-						
				L			0.485				-						
				D			0.485				-						
8/25				B			0.485				-						
				L			0.485				-						
				D			0.485				-						
8/26				B	9.75		0.485		train to airport	6.00	15.75						
				L	13.50		0.485		parking	22.50	36.00						
				D			0.485	220	106.70		106.70						
				B			0.485				-						
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				D			0.485				-						
DB: 1				TOTALS	58.75	61.93			213.40		35.50	359.58					
DB: 2																	
DB: 3																	
DB: 4																	
DB: 5																	

RECEIVED
SEP 6 2007
By: *[Signature]*

The APA has removed the address book number and address from this document for privacy.

Business Unit	Object Code	Amount
	571100 (Meals)	58.75
	574500 (Mileage)	213.40
	571100 (Lodging)	61.93
	572100 (Air/Car/Shuttle/Bus/Other)	13.00
	575100 (pkg/Tolls/Tips/Misc)	22.50

NAME and TITLE Date W. Sall ADDRESS	ADDRESS BOOK NUMBER HEADQUARTER CITY Lincoln STATE ZIP CODE	SUPERVISOR or APPROVER SIGNATURE <i>[Signature]</i> DATE 9/11/07
EMPLOYEE SIGNATURE <i>[Signature]</i> DATE 9/5/07	AUTHORIZED SIGNATURE <i>[Signature]</i> DATE 9/11/07	

NOTES: *Polish - 130 9/38*

**Engineers and Architects Special Evaluation
Board Member's Expense Reimbursement Request, Meal Receipts, and Lodging Receipt**

Exhibit F

TRANSPORTATION DOCUMENT NUMBER		LODGING DOCUMENT NUMBER		STATE OF NEBRASKA EXPENSE REIMBURSEMENT REQUEST										BATCH NUMBER		DOCUMENT NUMBER	
DATE 2007 day/month	NAME OF PLACE AND NATURE OF SERVICE Enter start and stop points for each trip State purpose of each trip	TRAVEL TIMES STARTED STOPPED		MEALS Actual Amounts only		LODGING DB1, DB2, etc. if direct billed	TRANSPORTATION RATE MILES TRAVELED AMOUNT			MISCELLANEOUS DESCRIPTION AMOUNT		TOTAL					
5/16	Omaha/O'Neill, Nebraska	10:00 am		D	20.00	78.60	0.485	574	276.39			377.19					
5/17	O'Neill, NE/Rapid City, SD			L	12.96	74.36	0.485		-			87.32					
	NCEES 2007 Central Zone Mtg/Rapid City, SD			D	30.26		0.485		-	Dinner includes Shelly, Admin and Roger		30.26					
5/18	NCEES 2007 Central Zone Mtg/Rapid City, SD			B		74.36	0.485		-			74.36					
5/19	NCEES 2007 Central Zone Mtg/Rapid City, SD			L		74.36	0.485		-	<i>Shelly did not claim</i>		74.36					
5/20	Rapid City, SD/Omaha		7:00 pm	D	13.34		0.485	574	276.39	<i>cool per review of her ERD + per # 10940980</i>		291.73					
				B			0.485		-			-					
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				D			0.485		-			-					
				B			0.485		-	restaurant not included on log - need receipts		-					
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				D			0.485		-			-					
				B			0.485		-			-					
				L			0.485		-			-					
				D			0.485		-			-					
				B			0.485		-			-					
				L			0.485		-			-					
				D			0.485		-			-					
				B			0.485		-			-					
				L			0.485		-			-					
				D			0.485		-			-					
				B			0.485		-			-					
				L			0.485		-			-					
				D			0.485		-			-					
				B			0.485		-			-					
				L			0.485		-			-					
				D			0.485		-			-					
				B			0.485		-			-					
				L			0.485		-								

Engineers and Architects Special Evaluation
Board Member's Expense Reimbursement Request, Meal Receipts, and Lodging Receipt

Exhibit F

Credit Card Summaries:

LA BERRA 20
110 S 17
ONE HILL RD
PHONE 1-800-330-1691
MAY 16 007 08:05 PM
MERCHANT ID: 079804
REF #: 004
ACT #: XXXXXXXX5662
EXP: 05/08
CARD: VISA
SERV: 0001

TIP: 1/2 \$ 33.99
TOTAL: 6.00
39.99
APPROVAL CODE: 980548
TRAN ID: 087137047934098

I AGREE TO PAY THE
ABOVE AMOUNT PER THE
CARD ISSUER AGREEMENT

SIGNATURE
HELGOOTH/ROGER M

THANK YOU
HAVE A NICE DAY!

CUSTOMER COPY

THE PEPPERMILL
112 N MAIN ST
VALENTINE, NE 69201
TERMINAL ID: 001431451
MERCHANT #: 225201405993
VISA
#XXXXXXXXXXXX5662
OR: 05
SALE
BATCH: 000156 INVOICE: 056803
DATE: MAY 17, 07 TIME: 13:01
SQ: 005 AUTH NO: 796567
PRE-TIP AMT \$21.91
TIP 1/2 4.00
TOTAL 25.91

CUSTOMER COPY

SC BALM
BOTTICELLI RISTORANTE
523 MAIN ST
RAPID CITY, SD 57701000
TERMINAL ID: 002320612
MERCHANT #: 324192833998
VISA
#XXXXXXXXXXXX5662
SUR: 19
SALE
BATCH: 000314 INVOICE: 014229
DATE: MAY 17, 07 TIME: 21:48
SQ: 043 AUTH NO: 108887
PRE-TIP AMT \$30.39
TIP 7.00
TOTAL 37.39

CUSTOMER COPY

Engineers and Architects Special Evaluation Exhibit F
Board Member's Expense Reimbursement Request, Meal Receipts, and Lodging Receipt



Roger Helgoth
US

AVR Number
Group Code
Folio/Invoice No.
Reference #

The APA has removed the address from this document for privacy.

Arrival 05-16-07
Departure 05-17-07

Page No. 1 of 1
Cashier No. 700
User ID DOREEN

www.ichotelsgroup.com

Date	Description	Charges	Credits
05-16-07	TRIPLE AAA RATE	\$71.96 exceeds the GSA per diem guideline of \$60.	71.96
05-16-07	State Tax - Room	3.96	
05-16-07	City Tax - Room	0.72	
05-16-07	Lodging Tax	2.16	
Total		78.80	0.00
Balance		78.80	

Thank you for staying at the Holiday Inn Express O'Neill. Qualifying points for this stay will automatically be credited to your account. To make additional reservations online, update your account information or view your statement please visit www.priorityclub.com. We look forward to welcoming you back soon.

Guest Signature: _____

I have received the goods and / or services in the amount shown herein. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company, or association fails to pay for any part or the full amount of these charges. If a credit card charge, I further agree to perform the obligations set forth in the cardholder's agreement with the issuer.

*Forw. to
Rapid Gg*

Holiday Inn Express - O'Neill
1020 East Douglas
O'Neill, NE 68763
Toll Free 1 (866) 336-4555
Telephone: (402) 336-4500 Fax: (402) 336-4700

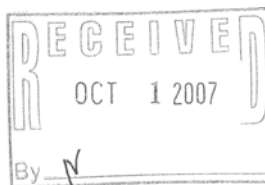
Engineers and Architects Special Evaluation
Purchase of Alcohol

Exhibit G

Quarry Oaks Golf Club
600 Quarry Oaks Drive
Ashland, NE. 68003-3820

Account #: 64541 25-Sep-07
Retail Class I Member

Ne. Board of Engineers & Architects
Attn: Melinda E. Pierson, AIA
Ste 400
215 Centennial Mall South
P.O. Box 95165
Lincoln, NE. 68509



Total Amount Due
720.02

Please remove this stub and return with your remittance

Date	SaleNum	Item	Charges		Payment / Credit	Balance																																																															
		Opening Balance				0.00																																																															
18-Sep-07	140709180003	See Sale Record 140709180003	720.02		0.00	720.02																																																															
		<table> <tr> <th>Item Description</th><th>UnitPrice</th><th>Qty</th><th>Disc</th><th>Ext Price</th><th>Tax</th><th>Total</th></tr> <tr> <td>Chicken Cordon Bleu Dinner</td><td>16.95</td><td>14</td><td>0.00</td><td>237.30</td><td>13.05</td><td>250.35</td></tr> <tr> <td>Carrott Cake</td><td>5.50</td><td>14</td><td>0.00</td><td>77.00</td><td>4.24</td><td>81.24</td></tr> <tr> <td>Liquor \$7.00</td><td>6.64</td><td>2</td><td>0.00</td><td>13.27</td><td>0.72</td><td>13.99</td></tr> <tr> <td>Wine Level 1 Bottle</td><td>26.00</td><td>3</td><td>0.00</td><td>78.00</td><td>4.29</td><td>82.29</td></tr> <tr> <td>Wine Level 2 Bottle</td><td>28.00</td><td>3</td><td>0.00</td><td>84.00</td><td>4.62</td><td>88.62</td></tr> <tr> <td>Banquet</td><td>97.91</td><td>1</td><td>0.00</td><td>97.91</td><td>5.39</td><td>103.30</td></tr> <tr> <td>Gratuity-Taxable</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td>VIP Room Rental</td><td>95.00</td><td>1</td><td>0.00</td><td>95.00</td><td>5.23</td><td>100.23</td></tr> </table>	Item Description	UnitPrice	Qty	Disc	Ext Price	Tax	Total	Chicken Cordon Bleu Dinner	16.95	14	0.00	237.30	13.05	250.35	Carrott Cake	5.50	14	0.00	77.00	4.24	81.24	Liquor \$7.00	6.64	2	0.00	13.27	0.72	13.99	Wine Level 1 Bottle	26.00	3	0.00	78.00	4.29	82.29	Wine Level 2 Bottle	28.00	3	0.00	84.00	4.62	88.62	Banquet	97.91	1	0.00	97.91	5.39	103.30	Gratuity-Taxable							VIP Room Rental	95.00	1	0.00	95.00	5.23	100.23				
Item Description	UnitPrice	Qty	Disc	Ext Price	Tax	Total																																																															
Chicken Cordon Bleu Dinner	16.95	14	0.00	237.30	13.05	250.35																																																															
Carrott Cake	5.50	14	0.00	77.00	4.24	81.24																																																															
Liquor \$7.00	6.64	2	0.00	13.27	0.72	13.99																																																															
Wine Level 1 Bottle	26.00	3	0.00	78.00	4.29	82.29																																																															
Wine Level 2 Bottle	28.00	3	0.00	84.00	4.62	88.62																																																															
Banquet	97.91	1	0.00	97.91	5.39	103.30																																																															
Gratuity-Taxable																																																																					
VIP Room Rental	95.00	1	0.00	95.00	5.23	100.23																																																															
<p>\$7 liquor charge is for martins. Level one wine charge is for Pinot Grigio. Level two wine charge is for Pinot Nior.</p>			Total:		0.00																																																																

Credit Book Balance	Total Amount Due
	720.02

Net 10 days. Unpaid balances subject to finance charges. 402-944-6000.

682.48

p.42


Batch- 1329680

Quarry Oaks Golf Club (Fax : 402-944-6006)

32

Engineers and Architects Special Evaluation
Office Supplies Invoices

Exhibit H



**Office Product & Procurement
Specialists**

200 Oak Creek Drive
Lincoln, NE 68528
Phone: 402-323-7222
Fax: 402-323-7239

Federal 1...
Route Code:

INVOICE

Invoice Number	Invoice Date	Customer Number	Page
169352-0	06/01/07	2939	1


Sold to:

STATE OF NEBRASKA BD ENG ARCH
BD EXAMINERS, ENG & ARCH
P.O. BOX 95165
LINCOLN NE 68509-

STATE OF NEBRASKA
BD EXAMINERS/ENG & ARCH
215 CMS SUITE 400
NE 68509

Transaction	Terms	Purchase Order	Salesperson	Code
CHARGE	Net 15 Prox	JEANNE	138/ 138 PIERSON, LOUANNA	

Stock Number	Description	Unit	Back Ordered Quantity	Shipped Quantity	Net Price	Extended Price
ELD 15056	STAND, PLANNER, BK	EA		1	14.231 <i>C-12 pl</i>	14.23




Thank you! Please remit to: 200 Oak Creek Drive, Lincoln, NE 68528

Items on this invoice remain the property of LATSCH'S INC. until paid in full. Signature of receiver creates a bona fide contract. Payment due the 15th of the month following purchase. Past due invoices are subject to a finance charge of 1 1/3% per month after the invoice date.

Sub-Total	14.23
Tax	.00
TOTAL	14.23

Engineers and Architects Special Evaluation
Office Supplies Invoices

Exhibit H

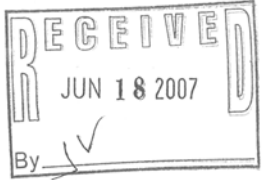
		200 Oak Creek Drive Lincoln, NE 68528 Phone: 402-323-7222 Fax: 402-323-7239		Federal I. Route Code:	
		INVOICE			

Invoice Number	Invoice Date	Customer Number	Page
170232-0	06/12/07	2939	1

Sold to: STATE OF NEBRASKA BD ENG ARCH BD EXAMINERS, ENG & ARCH P.O. BOX 95165 LINCOLN NE 68509-	STATE OF NEBRASKA BD EXAMINERS/ENG & ARCH 215 CMS SUITE 400 ##### NE 68509
--	---

Transaction	Terms	Purchase Order	Salesperson	Code
CHARGE	Net 15 Prox	JEANNE	138/ 138 PIERSON, LOUANNA	

Stock Number	Description	Unit	Back Ordered Quantity	Shipped Quantity	Net Price	Extended Price
XER 016199600	TONER,7300 IMAG UNIT,BK	EA		1	189.990 <i>6-12 p/</i>	189.99




Thank you! Please remit to: 200 Oak Creek Drive, Lincoln, NE 68528

Items on this invoice remain the property of LATSCHE'S INC. until paid in full. Signature of receiver creates a bona fide contract. Payment due the 15th of the month following purchase. Past due invoices are subject to a finance charge of 1 1/3% per month after the invoice date.

Sub-Total	189.99
Tax	.00
TOTAL	189.99

Engineers and Architects Special Evaluation
Office Supplies Invoices

Exhibit H



Latsch's
Office Product & Procurement
Specialists

200 Oak Creek Drive
Lincoln, NE 68528
Phone: 402-323-7222
Fax: 402-323-7239

Federal I.D.
Route Code:

INVOICE

Invoice Number	Invoice Date	Customer Number	Page
172495-0	06/26/07	2939	1

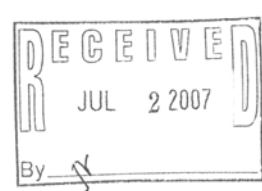
Sold to:

STATE OF NEBRASKA BD ENG ARCH
BD EXAMINERS, ENG & ARCH
P.O. BOX 95165
LINCOLN NE 68509-

STATE OF NEBRASKA
BD EXAMINERS/ENG & ARCH
215 CMS SUITE 400
NE 68509

Transaction	Terms	Purchase Order	Salesperson	Code
CHARGE	Net 15 Prox	JEANNE	138/ 138 PIERSON, LOUANNA	

Stock Number	Description	Unit	Back Ordered Quantity	Shipped Quantity	Net Price	Extended Price
SOU 984C	PAPER, PARCH, 24#, 500SH, IY	BX		1	31.260 (-12.21)	31.26




Thank you! Please remit to: 200 Oak Creek Drive, Lincoln, NE 68528

Items on this invoice remain the property of LATSCH'S INC. until paid in full. Signature of receiver creates a bona fide contract. Payment due the 15th of the month following purchase. Past due invoices are subject to a finance charge of 1 1/3% per month after the invoice date.

Sub-Total	31.26
Tax	.00
TOTAL	31.26

Engineers and Architects Special Evaluation
Office Supplies Invoices

Exhibit H



Latsch's
Office Product & Procurement
Specialists

200 Oak Creek Drive
Lincoln, NE 68528
Phone: 402-323-7222
Fax: 402-323-7239

Federal I.I.
Route Code:

INVOICE

Invoice Number	Invoice Date	Customer Number	Page
173040-0	06/29/07	2939	1

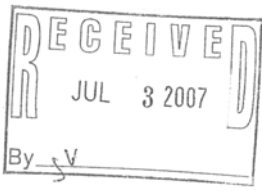
Sold to:

STATE OF NEBRASKA BD ENG ARCH
BD EXAMINERS, ENG & ARCH
P.O. BOX 95165
LINCOLN NE 68509-

STATE OF NEBRASKA
BD EXAMINERS/ENG & ARCH
215 CMS SUITE 400
NE 68509

Transaction	Terms	Purchase Order	Salesperson	Code
CHARGE	Net 15 Prox	JEANNE	138/ 138 PIERSON, LOUANNA	

Stock Number	Description	Unit	Back Ordered Quantity	Shipped Quantity	Net Price	Extended Price
DELIVER SURE MONDAY MORNING, JULY 2						
HEW C9720A	CART,LJ PRINT,BK	EA	1		159.130 <i>6-12-07</i>	159.13



Thank you! Please remit to: 200 Oak Creek Drive, Lincoln, NE 68528

Sub-Total	159.13
Tax	.00
TOTAL	159.13

Items on this invoice remain the property of LATSCH'S INC. until paid in full. Signature of receiver creates a bona fide contract. Payment due the 15th of the month following purchase. Past due invoices are subject to a finance charge of 1 1/3% per month after the invoice date.

LT7 HW NO STUB 3/07/2005

**Engineers and Architects Special Evaluation
Office Furniture Invoice**

Exhibit I



Sheppard's
Business
Interiors, Inc.

725 South 72nd Street
Omaha, Nebraska 68114
Telephone (402) 393-8888
Fax (402) 393-0113

Lincoln, Nebraska
Telephone (402) 441-0070
Fax (402) 476-9710

Invoice

Page 1 of 3

SBI - LINCOLN

An authorized Steelcase dealership

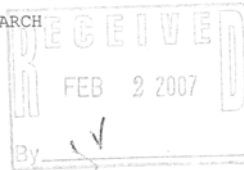
Invoice Number	Invoice Date	Customer Order Number	Sales Order No.	Ship Date	Account Representative
148537	01/31/07	MELINDA PEARSON	118662	12/06/06	CAROLYN BEHRENS-NUISMER

SOLD TO: MELINDA PEARSON
STATE OF NEBRASKA
STATE OF NE BOARD OF ENG/ARCH
PO BOX 95165
LINCOLN, NE 68509

P: 1.402.471.2021

SHIP TO: MELINDA PEARSON
STATE OF NEBRASKA
STATE NE BOARD OF ENG/ARCH
215 CENTENNIAL MALL S STE 400
LINCOLN, NE 68509

P: 1.402.471.2021



Terms: NET 30 DAYS

STA521

79051

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
1	1.00	BWPT6030 Worksurface, Panel-Supported Radius End Table, 1-1/8" Thick, Laminate Color Selection ISS2850 Vanadium Fiber T-Mold Color Selection 6607TMD Woodrose Column Paint Group Selection 4792 Titanium - Non-Textured Gr	344.40	344.40
2	1.00	BWW3024 Worksurface, Rectangular, 1-1/8" Thick, 30"W x 24"D Laminate Color Selection ISS2850 Vanadium Fiber 2794PVC Dawn	71.87	71.87
3	2.00	BWW4824 Worksurface, Rectangular, 1-1/8" Thick, 48"W x 24"D Laminate Color Selection ISS2850 Vanadium Fiber 2794PVC Dawn	97.07	194.14
4	2.00	MCAS30L SUPPORT-CLEAR ACCESS, LH, 30D, ADJ HGT BASIC :4792 TITANIUM (TRANS)	188.77	377.54
5	1.00	MCAS30R SUPPORT-CLEAR ACCESS, RH, 30D, ADJ HGT BASIC :4792 TITANIUM (TRANS)	188.77	188.77
6	4.00	MFES24 END PANEL-PANEL SUPPORTED, 24X27	215.43	861.72

Boleh - 1138398

Used old pieces of furn. + added pieces to utilize from cubicles

**Engineers and Architects Special Evaluation
Office Furniture Invoice**

Exhibit I



Sheppard's
Business
Interiors, Inc.

725 South 72nd Street
Omaha, Nebraska 68114
Telephone (402) 393-8888
Fax (402) 393-0113

Lincoln, Nebraska
Telephone (402) 441-0070
Fax (402) 476-9710

Invoice

Page 2 of 3

SBI - LINCOLN

An authorized Steelcase dealership

Invoice Number	Invoice Date	Customer Order Number	Sales Order No.	Ship Date	Account Representative
148537	01/31/07	MELINDA PEARSON	118662	12/06/06	CAROLYN BEHRENS-NUISMER

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
7	2.00	BASIC :4792 TITANIUM (TRANS) MPTAL6518 PANEL-TACK ACOUST, LOW TOP CAP, 18-5/16X63-15/16 BASIC :4792 TITANIUM (TRANS) SURF-1 :P002 STAGHORN SURF-2 :P002 STAGHORN OPTIONS * * OPTIONS * * FAB DIR *OPT:FABRIC DIRECTION SURF-1 SURF-1 HORZ STD:HORZNTL (*WITH EXC	266.17	532.34 <i>Not Received</i>
8	1.00	TS7CL LEG-C LEGS :4792 TITANIUM (TRANS)	153.51	153.51 <i>C-12 p.2</i>
9	6.00	PAB6 BRACKET PACKAGE-PANEL TO WALL	8.60	51.60
10	1.00	PAB241 BRACKET-2 DIFF HGT PNLS, END TO END, SM PNL 41H, PAIR BASIC :4792 TITANIUM (TRANS)	12.90	12.90
11	9.00	PWC80 CHANNELS-WALL, 64-3/4L BASIC :4792 TITANIUM (TRANS)	39.56	356.04
12	1.00	PCWS24CR CANTILEVER-RH, 24D BASIC :4792 TITANIUM (TRANS)	100.19	100.19
13	8.00	2LF18365F FILE-LATERAL, INT PULL, 1 LIFTUP DR/SHLF, 4 DWR, LK, 18X36X65-1/2 BASIC :4792 TITANIUM (TRANS) LOCK :9201 POLISHED CHROME KEYS :SK RAND OPTIONS * * OPTIONS * * DOOR *OPT:LIFT UP DOOR/SHELF ROLLSHLF DOOR W/ROLLOUT SHELF DWR ACC *OPT:FILE DWR ACCESSORIES DIVIDERS DRAWERS WITH DIVIDERS WGHT PKG *OPT:COUNTERWEIGHT PKG NO WGHT NO COUNTERWT PKG	573.19	4,585.52 <i>8 units listed separately in N26 C-12 p.2</i>
Sub Total				7,830.54
DESIGN				\$650.00
DELIVERY & INSTALLATION CHARGE				\$2,800.00
NE-GOVERNMENT				0.00

Engineers and Architects Special Evaluation
Office Furniture Invoice

Exhibit I



Sheppard's
Business
Interiors, Inc.

725 South 72nd Street
Omaha, Nebraska 68114
Telephone (402) 393-8888
Fax (402) 393-0113

Lincoln, Nebraska
Telephone (402) 441-0070
Fax (402) 476-9710

Invoice

Page 3 of 3

SBI - LINCOLN

An authorized Steelcase dealership

Invoice Number	Invoice Date	Customer Order Number	Sales Order No.	Ship Date	Account Representative
148537	01/31/07	MELINDA PEARSON	118662	12/06/06	CAROLYN BEHRENS-NUISMER

Line	Quantity	Catalog Number / Description	Unit Price	Extended Amount
		Please Pay This Amount:		11,280.54
		*****End of Invoice*****		(532.34) 122
				C-12 A2 \$10,748.20

Engineers and Architects Special Evaluation Remaining Vacation Balance

Exhibit J

Pay Stub

Pay Stub History - Pay Stub History Information

ORACLE 06

EnterpriseOne Menu

Open Applications: Pay Stub History Information

New Window

Roles: HR_PR #50

Submit Job

NIS State of Nebraska

View Job Status

Human Resources/Payroll Agencies

Benefits Administration

Employee Maintenance

The Board entered 126.65 as the hours to be paid for vacation hours.

Leave Balances

Paycheck Reconciliation Review

Paycheck Review and Void

Pay Stub History

FOBA History

Position Control

Inquiries

MSD... ..

The APA has removed the address book number from this document for privacy.

Address Number [REDACTED] TRAN, LUAN T Route 590005090

Check Date 06/20/2007 Pay Period Ending Date 06/15/2007 Check No. 01507595

Records 1 - 11

Pay/Accrual Description	Hours	Hourly Rate	Gross Pay	YTD Amount	Deduction Description	Current Amount	YTD Amount
REGULAR PAY	68.00	9.935	675.58	9,244.52	GROSS WAGES	2013.33	
VACATION PD.				268.25	FEDERAL INCOME TAX	274.95	
SICK PAID				223.54	FEDERAL FICA WITHHELD	121.62	
HOLIDAY	8.00	9.935	79.48	556.36	FEDERAL MEDICARE WITHHE	28.44	
PAYOFF VAC	126.65	9.935	1,258.27	1,258.27	NEBRASKA STATE INCOME TA	93.54	
HEALTH INS			157.44				
RETIREMENT			169.78				
VACATION HOURS EARNED			126.65				
SICK HOURS EARNED			3.70				
* SICK TAKEN/AVAILABLE *	22.50		175.05				
* VACATION TAKEN/AVAILABLE	153.65		126.95				
Gross Pay			2,013.33		Deductions	667.02	

The agency entered too many hours in the vacation hours earned for the final paycheck causing there to be an available balance, seen below.

This is the vacation balance remaining after the vacation pay off.

Engineers and Architects Special Evaluation
Exam Refund

Exhibit K

Return & Save

FE Exam Detail

Name & Ctrl# Timothy J Foss C-10 113 ControlNum 28307

FE Status Certified 2/21/2007

Exam Discipline Civil

Application Date

Agenda/Bd Apprvl Dt

NE Student Status ☒ Yes ☐ No ☐ Retake

App Fee Pd ☐ Y ☒ N NE Refund Pd ☒ Y ☐ N

#FE attempts 1 HistRecs 1 DTL

FE Passed Date 10/28/2006

Most Recent Exam Date 10/28/2006

#References DTL

State NE Engr Intern Number EI-8500 Issue Date

Out of State / History

Memo

Create conversion 5/14/2007 6:00:02 PM Modify DSmiley 12/19/2007 3:02:56 PM

Entity \$50 Reimbursed 2/1/2007

Memo Engineer Intern Table

admit to second attempt for Fall, 2006

University of Nebraska-Lincoln, BSCE, 12/16/2006

There was one FE Exam attempt indicated in the database, even though there is a note indicating this is his second attempt. Therefore, the database was incorrect and a refund was paid to this individual.

Engineers and Architects Special Evaluation Laptop Invoice From Dell

Exhibit L

petites et moyennes entreprises Dell et aux
en tierce partie est acquis et/ou lorsqu'un contrat de service
service Complete Care est acquis. Ne s'applique pas
For Sales: (800)433-9527
Sales Fax: (800)433-9527
For Customer Service: (800)981-3355
For Technical Support: (800)981-3355
Dell Online: <http://www.dell.com>

KNOWLEDGMENT
Order: 039897476
Order: 367506774
Date: 11/02/06

Page: 1 of 2
Invoice Number: R70665703
Invoice Date: 11/06/06
Payment Terms: VISA
Due Date: 11/11/06
Shipped Via: STANDARD OVERNIGHT F
Waybill Number: 663302297993

485110700819001

SOLD TO:
#BWWHPV
#0388 9747 66#

CHARLES NELSON
NEBRASKA BOARD OF ENG & ARC
PO BOX 95165
LINCOLN, NE 68509

SHIP TO:
RODERICK J MACLEOD
NEBRASKA BOARD OF ENG & ARC
301 CENTENNIAL MALL S 6TH FL
LINCOLN, NE 68508

RECEIVED
NOV 13 2006

PLEASE REVIEW IMPORTANT TERMS & CONDITIONS ON THE REVERSE SIDE OF THIS INVOICE

Order	Shipped	Item Number	Description	Unit	Unit Price	Amount
1	1	222-2818	Latitude D620, Intel Core Duo T2300E, 1.66GHz, 667MHz 2M L2 Cache, Dual Core	EA	1,320.00	1,320.00
1	1	320-4572	14.1 inch Wide Screen WXGA LCD for Latitude D620	EA	0.00	0.00
1	1	311-5677	1.0GB, DDR2-533 SDRAM, 2 DIMM for Dell Latitude Notebooks	EA	0.00	0.00
1	1	310-7270	Internal English Keyboard for Latitude Notebooks	EA	0.00	0.00
1	1	320-4575	Intel Integrated Graphics Media Accelerator 950 Latitude D620	EA	0.00	0.00
1	1	341-2978	80GB Hard Drive 9.5MM, 7200RPM for Dell Latitude DX20	EA	0.00	0.00
1	1	310-7268	Standard Touchpad for Latitude D620	EA	0.00	0.00
1	1	340-8854	No Floppy Drive for Latitude D-Family Notebooks	EA	0.00	0.00
1	1	420-4790	Windows XP Professional, SP2 with media, for Latitude English, Factory installed	EA	0.00	0.00
1	1	310-7284	90W AC Adapter for Latitude D-Family	EA	0.00	0.00
1	1	313-3881	24X CDRW/DVD with Cyberlink Power2Go, for Latitude D-Family	EA	0.00	0.00
1	1	430-1961	Intel 3945 WLAN (802.11a/g) mini Card for Latitude	EA	0.00	0.00
1	1	313-3885	Resource CD w/ Diagnostics and Drivers for Latitude D620 Notebook	EA	0.00	0.00
1	1	312-0379	9-Cell/85 WHr Primary Battery for Latitude D620	EA	0.00	0.00
1	1	310-7276	Classic Nylon Carrying Case for Dell Latitude D-Family Notebooks	EA	0.00	0.00
1	1	420-3599	NTFS File System, Factory Install	EA	0.00	0.00
1	1	310-7282	Quick Reference Guide for Latitude D620L, Factory Tied	EA	0.00	0.00
1	1	900-6232	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, 2YR Extended	EA	0.00	0.00
1	1	900-6600	*Type 3 Contract - Next Business Day Parts and Labor On-Site Response, Initial Year	EA	0.00	0.00
1	1	983-2207	*Thank You for buying Dell	EA	0.00	0.00
1	1	983-2217	*Please visit WWW.Dell.COM	EA	0.00	0.00
1	1	983-6666	*PUB, Lat Stand 3YR	EA	0.00	0.00
1	1	960-0407	*CompleteCare Accidental Damage Svc, Lat, 3Yr	EA	0.00	0.00
1	1	902-4882	*Gold Technical Support Service Training, Latitude, 3 Years	EA	0.00	0.00
1	1	310-8314	Intel Centrino Core Duo Processor	EA	0.00	0.00
1	1	310-8314	Intel Centrino Core Duo Processor	EA	0.00	0.00
1	1	310-7278	D/Port, Port Replicator for Latitude D-Family, Factory Tied	EA	142.31	142.31
1	1	310-8047	Dell Bluetooth Keyboard and Mouse bundle, English,	EA	70.71	70.71

SHIPMENTS TO CALIFORNIA, A STATE ENVIRONMENTAL FEE OF UP TO \$10 PER ITEM WILL BE ADDED TO INVOICES FOR ALL ORDERS CONTAINING A DISPLAY GREATER THAN 4 INCHES. PLEASE KEEP ORIGINAL BOX FOR ALL RETURNS. COMPREHENSIVE ONLINE CUSTOMER CARE INFORMATION AND ASSISTANCE IS A CLICK AWAY AT WWW.DELL.COM/PUBLIC-ECARE TO ANSWER A VARIETY OF QUESTIONS REGARDING YOUR DELL ORDER.

Ship. &/or Handling	\$	55.00
Subtotal	\$	1,588.02
Taxable	Tax	
\$ 0.00	\$	0.00
ENVIRO FEE	\$	0.00
Invoice Total	\$	1,588.02
VISA	\$	1,588.02
	\$	
	\$	
Balance Due	\$	0.00

Engineers and Architects Special Evaluation
Receipts from Target

Exhibit M

TARGET
EXPECT MORE. PAY LESS.

LINCOLN - 402-464-8292
11/28/2006 10:35 AM
RECEIPT EXPIRES ON 02/26/07



A receipt dated within 90 days is required for ALL returns & exchanges.
Giving a gift? Include a gift receipt!

249130042	CHAIR	T	398.00	↓
	2 @ 199.00			
249130043	COFFEE TABLE	T	149.00	↓
249010048	CHAIR	T	259.98	
	2 @ 129.99			
249000592	OFFICE CHAIR	T	79.98	
	2 @ 39.99			
002080520	BASE CABINET	T	59.99	
	SUBTOTAL		946.95	
1 =	NE TAX 7.0000%	on	946.95	66.29
	TOTAL			1013.24
	*1160 VISA CHARGE		1013.24	
PO#XXXX				
RECEIPT ID# 2-6352-0217-0080-9808-5				
TM#****6079				
UCD# 754-255-638				
↓ INDICATES SALE PRICE				
Save All Receipts				
Give Gift Receipts & GiftCards				
Ask about Receipt Lookup				

Tax paid

TARGET
EXPECT MORE. PAY LESS.

LINCOLN - 402-464-8292
12/29/2006 12:23 PM
RECEIPT EXPIRES ON 03/29/07



A receipt dated within 90 days is required for ALL returns & exchanges.
Giving a gift? Include a gift receipt!

253010008	GLAD PNS	T	4.99	
074121806	FRAMED ART	T	79.98	
	2 @ 39.99			
067071787	KITCHEN TOWEL	T	4.99	
002040570	DISH DRAINER	T	9.99	
074022225	DESK LAMP	T	39.99	
085180078	HUMIDIFIER	T	99.98	
	2 @ 49.99			
200000803	PPR TWL HLD	T	3.99	
002091167	SINK BRUSH	T	1.99	
072011004	NORDICWARE	T	3.98	
	2 @ 1.99			
002030196	1 GAL PITCH	T	3.99	
067071732	OVEN MIT	T	2.99	
085033232	UTILITY STD9	T	2.99	
085033375	SCREWS WOOD	T	3.99	
067071738	DISH CLOTH	T	2.99	
085110157	SM UTIL RACK	T	5.99	
002031441	ICE CUBE BIN	T	1.99	
	SUBTOTAL		274.81	
	TAX EXEMPT SALE		0.00	
	TOTAL		274.81	
	*1160 VISA CHARGE		274.81	
PO#XXXX				
RECEIPT ID# 2-6363-0217-0076-1261-3				
TM#****9305				
UCD# 754-255-638				

Engineers and Architects Special Evaluation
NSF Suspense Account Activity

Exhibit N

Doc Number	G/L Date	Explanation	Debit	Credit	Posted by:	Error with Transaction
961114	2/4/2005	Credit Card Chargeback 1/17	198.00		the State Treasurers Office	A corresponding Credit transaction was never made by the Board.
1188978	6/22/2006	NSF - Returned Check		(150.00)	the Board	This is a double entry previously recorded by the Board on 4/18/06
1227496	10/26/2006	NSF - Returned Check	200.00		the State Treasurers Office	
1230234	11/3/2006	NSF - Returned Check	200.00		the Board	Entry by the Board was incorrectly posted as a Debit
1272116	12/11/2006	Credit Card Sales - Merchant Fees	710.68		the State Treasurers Office	
1275144	12/20/2006	Credit Card Sales - Merchant Fees	710.68		the Board	Entry by the Board was incorrectly posted as a Debit
1278712	1/8/2007	Credit Card Sales - Merchant Fees	1,159.65		the State Treasurers Office	
1280635	1/12/2007	Credit Card Sales - Merchant Fees	1,159.65		the Board	Entry by the Board was incorrectly posted as a Debit
			4,338.66	(150.00)		
			4,338.66			
			(150.00)			
			<u>4,188.66</u>		Total error in account balance	

Above are items the State Treasurers Office and the Board posted to the NIS Suspense account 132900. These items represent transactions that were incorrectly handled by the Board. As a result the Debits and Credits do not balance.

The NIS Suspense account 132900 is titled the NSF Suspense Account, however; there are a number of items posted to this account by the State Treasurers Office. These items include Non-Sufficient Funds checks returned to the State Treasurer, amounts charged back to a customers credit card, and credit card merchant fees. Merchant fees are those charged by credit card companies for the

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8:30a.m: CALL THE MEETING TO ORDER

Call Meeting to Order

The meeting was held at 215 Centennial Mall South, 5th floor, small conference room. Chairman Helgoth called to order at 8:30 a.m. and Mr. Helgoth informed the public a copy of the Open Meetings Act was located at the entrance of the room.

Roll call: Roger Helgoth, Chairperson, Michael Konzett, Vice-Chairperson, Mark Champion, Secretary, Bill Tringe, Tom Lagging, Dale Sall, Albert Hamersky, **Absent: Fred Choobineh.**

Staff Present: Melinda Pearson, Executive Director, Shelly Norval, Administrator.

Public comment

The following individuals appeared before the Board

8:45 a.m.: Richard Lombardi, American Communications - C.4.a.

10:00 a.m.; Joseph Hewlgley, Joseph R. Hewgley & Associates Inc. - A 06JH 2 15 (07.01)

Fred Choobineh noted as absent.

Agenda Items

Action

Motion by Hamersky, second by Konzett to approve consent agenda and move item A. 3. C. to D.4.a. New Business. Voting Yes: Tringe, Konzett, Sall, Lagging, Hamersky, Champion, and Helgoth. Absent: Choobineh. Voting No: None. Motion carried.

Public notice publication

A Consent Agenda.

1 Meeting Minutes

- a January 19, 2007 meeting minutes

2 Applications

- a **Model Law Engineers:** Jeffrey D. Ferguson; Carl Putnam; Ronald C. Roche; Kris M. Barker; Jeffrey M. Campbell; Michael D. Carpenter; Fransiscus S. Hardianto; Jerry A. Simon; Douglas N. Stephens; Robert A. Warr; Todd A. Wernkli.
- b **NCARB Model Law Architects:** Donald Gardner; Karl E. Hokanson; Greg E. Mitchell.
- c **Temporary Permit Applications:** Mark Wood T-415; Roger Griffith T-416; Julie Aldegarie T-417.
- d **Authorization Certificates:** DLZ National, Inc, CA1815; Anchor Wall Enginnering, LLC, CA1816; Abbot & Abbot Architects, PLL, CA1817; Trekk Design Group, LLC, CA1818; Somerville, Inc. CA1819; Industrial Turn Around Corp (ITAC), CA1820.

3 Engineering

a **NCEES FE Results**

The board was provided NCEES Institutional reports for October 2006 exams. The reports show how examinees from institutions in our jurisdiction performed on the October 2006 Fundamentals of Engineering (FE) and Principles and Practices of Engineering (PE) examinations.

NCEES Zone Update December 2006; October 2006 exam score reports; Committee Assignments for 07-08. T&DI - Transportation Development Institute ASCE:

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- b "Raise the Bar"**
The board was provided information "Raise the Bar" material from Aspirational Visions of Civil Engineering (ASEE). ASCE Policy 46 - the Means for Realizing the Aspirational Visions of Civil Engineering in 2025.
Mr. Helgoth provided a NCEES news release, dated September 25, 2006 reporting the NCEES Council Votes to Increase Amount of Education Required for Licensure. The material provided an update on New Model Law language added to the NCEES Model Law definition of what will be considered minimum evidence of satisfactory to the board that an applicant is qualified for licensure as a professional engineer and changes to licensure by examination to become effective in 2015.

- 4 Architecture**
a-b The board was provided information from the following: 1) NCARB - Fast Facts - January 26, 2007; 2) 2007 Regional meeting arrival and departure information.

- 5 General Information**
a-b The board was provided information on CAD Drafting Services and information on other State's Legislative changes.

Action Approval of Consent Agenda
Motion by Sall, second by Conzett to approve consent agenda. Voting Yes: Tringe, Conzett, Sall, Laging, Hamersky, Champion, Choobineh and Helgoth. Voting No: None. Motion carried.

B Financial Matters.

- 1 a** Budget Status Report, January, 2007
2 a Fund Summary Report, January, 2007
3 a General Ledger by Business Unit Report, January, 2007
4 a Financial Profile, January, 2007 data

Choobineh noted as voting

The ED reported as of January 31, 2007 the FY 06-07 Budget Status Report expenditures were 39.41% of the appropriated budget and revenue was 114.19%. The percent of time elapsed for the budget period was 58.90%. Most of the income is in now with the completion of the A-K licensee biennial renewal period.

C. Old Business - Discussion Items

- 1 Board Schedule 2007-2008**
a The board was provided an updated schedule for 2007 and 2008.
The ED reported the board will host the 2008 NCARB Regionional Meeting for regions two and five on March 3-5 and the Region Chairs Meeting is March 5-6, 2008.
The board proposed to host the 2012 Annual meeting in Omaha and presenting the pitch at the NCEES Annual Meeting in 2007.
- 2 Rules and Regulations**
a **Checklist for Rules and Regulations Submittal**

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The board was provided a checklist for use in preparing the submission of the Rules and Regulations.

b Changes to the approved language from 1/19/2007

Motion by Sall, Second by Hamersky to approve the Rules and Regulation changes to the approved language from 1/19/2007 with the following exceptions: Chapter 2 Engineering; the language to allow a candidate to take the PE exam before the deficiencies in a foreign evaluation was removed. Numbering inconsistencies were corrected. Chapter 6 Licensee Seal; changed to make the distinction that documents clearly marked as draft for preliminary submission do not require a professional's seal. Chapter 7 Enforcement was clarified.

Voting Yes: Tringe, Conzett, Sall, Laging, Hamersky, Champion, Choobineh and Helgoth.
Voting No: None. Motion carried.

c Timing of Foreign Degree deficiency removal

Mr. Choobineh reported applicants would still need to the following three steps to be allowed to take the PPE exam(s) 1) be evaluated 2) remove deficiencies and 3) apply to take the exam.

Choobineh noted as voting.

d Lynn Mayhew - Engineer of record

The board deferred action and proposed to review the broader concepts at later Rule's review.

Action

3 Legislative Update

a January 29, 2007 weekly legislative updates by Rich Lombardi

Mr. Lombardi provided a weekly update to the board.

4 FileMaker Database Enhancement Project

a Update on FM Ken Haar, Compliance at a Glance

The ED reported Mr. Haar would start working 20 hours per week to complete the FileMaker database design changes on or before Jason Mcleod, the agencies intern, leaves in early May.

5 Communications Update

a Website Searchable Database Update

Mr. Choobineh suggested the information section should be displayed in a different order.

6 Strategic Plan Update

a 2007 Strategic Plan Agenda

Additional agenda suggestions: Under Raising the Bar, add Potensial Partners; Add heading, Incidental Practice; Add, heading GIS Data to track violations and active license data to promote education outreach. Add Joint Committee on Prof. Practice, mission, etc.

7 HHS

a Swimming Pools - 1/31/2007 Board correspondence to HHS and NSBLA Board

The ED sent a letter to HHS and NSBLA board on the Engineer & Architect's position of sealing swimming pool drawings and specifications.

b Radon Mitigator - Draft letter to HHS

The board authorized a letter be sent to HHS in response to the boards position on licensed radon mitgator qualifications.

Action

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8 Continuing Education

a January 31, 2007 Board correspondence to Brian Wertz

The board approved renewal CEU documentation provided and approved the issuance of his renewal card.

b January 31, 2007 Board corresp to Kawasaki HR Department

The ED sent a letter to HR of Kawasaki Motors asking them to provide supporting documentation to their professional engineers.

9 Raising the Bar

a Model language proposal

The proposed language for Model Rules of NCEES was presented, as written by UPLG. More discussion of this topic will occur at the Strategic Planning session.

10 Proctoring Exams

a Email's with ELSEs

The board's position continues to be to not to allow proctor requests, except for military personnel or extreme conditions.

D. New Business.

1 Foreign Credential Evaluations

a AACRAO - Foreign Credential Evaluation Service

The board authorized the use of the Foreign Credential Evaluation Service.

2 Multiple Certificate of Authorizatons - Draft Letter

The ED provided a draft letter to be sent to Certificate of Authorization holders who have more than one Architect or Engineer in charge.

a The board deferred the letter action until the next board meeting for more time to review other state's Certificate of Authorization practices.

Action

3 ED Review

Action Motion by Konzett, second by Hamersky to go into executive session at 11:04 a.m., to discuss the Salary Committee's recommendation for the ED annual review. Voting Yes: Tringe, Konzett, Laging, Hamersky, Champion, Choobineh and Helgoth. Absent: Sall. Voting No: None. Motion carried.

Motion by Choobineh, second by Tringe, to go out of executive session at 11:32 a.m. Voting Yes: Tringe, Konzett, Sall, Laging, Hamersky, Champion, Choobineh and Helgoth. Voting No: None. Motion carried.

Choobineh noted as voting.

Motion by Choobineh, second by Tringe to approve the Salary Committee's recommendation for the ED annual review. Voting Yes: Tringe, Konzett, Sall, Laging, Hamersky, Champion, Choobineh and Helgoth. Voting No: None. Motion carried.

Choobineh noted as voting.

Discipline specific seals - moved from Consent Agenda

The ED reported a search was done in Filemaker to determine which active engineers did not have a specific license discipline assigned. A review of each license file was done and discipline assigned. A letter and copy of the seal requirements was sent to engineers which specified which discipline of practice was assigned to each, in accordance with the "discipline specific" legislative requirement effective January 1, 1998.

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E. Applications

1 a Licensing Requirements, Checklist and Form Letter Codes

2 Special Case Application

a Applications for Licensure of Engineers by Comity

Approved: John C. Ulrich; John D. Shoemaker; Chad B. Sayles; Kristofer S. Rueter; William J. Pinnow; Emily M. Holtzclaw; Kieth B. DeJong; Rock A. Fankhauser.

b Applications for Licensure of Engineers by Experience

Approved: Ronald C. Waites; Maurice Wiernicki.

c Applications for Licensure of Architects by Experience - None

d Reinstatement of Licenses

Approved: Engineer(s): Jack Shane Hembree; **Architect(s):** None

e Applications to take the FE exam

Approved: Mark C. Albrecht; Zachary D. Alger; Carmen A. Ayala; Shannon R. Bates; Sean M. Bell; Damon M. Birkby; Randy L. Birth; Jon Bowling; Paul T. Brandt; Delshawn L. Brown; Sean R. Brozek; Jared P. Carlson; Anthony M. Casella Jr.; Aaron C. Caughey; Kim Cluf; Brian E. Dake; Brian J. Degen; Bryce J. Dickmeyer; Jason R. Duffy; Matthew P. Dworak; M. Naeem Ebrahim; Benjamin J. Evans; Chad J. Fehring; John S. Finkner; Travis P. Fitzgerald; Kyle G. Graham; Ryan M. Haskins; Marcus L. Heller; Michael A. Herzog; Patrick B. Hickey

Approved: Jean M. Hilger; Krystal R. Hofer; Gregory E. Hutmacher; Ethan W. Jackson; Timothy D. Jensen; Jonathan A. Kasworm; Jon T. Klustemeier; Christina L. Knapp; Robyn E. Konen; William C. Lambert; Timothy J. Larsen; Isaiah A. LaRue; Brett H. Lauritsen; Phong G. Le; Jason A. Lee; Chun Rei Lim; Jared D. Luebe; Brent C. Lund; Meghan M. Lyons; Marc J. Maguire; Matthew D. McDonald; Michael J. Mckie; Caroline M. McMurray; Amy B. Meinke; Brett A. Miller; Joshua R. Miller; Kevin D. Minchow; Kirk J. Molacek; Mitchell P. Mundt; Chase W. Neilsen; Jeremy J. Neilson; Ansrew J. Nelson; Jeffrey W. Pankoke; Andrew S. Parr; Andrew W. Pawloski; Daniel W. Peterson; Thomas T. Pham; Jonathan R. Potter; Eli D. Powell; Frank T. Pribyl; Thomas B. Ralston; Keith L. Ransen; Stephen D. Renter; Matthew E. Richart; Paul J. Ridder; Jorge A. Rivero; Aaron C. Ryan; Bradley D. Salber; Brandon L. Schmidt; Benjamin C. Scholtz; Nick A. Semander; Scott D. Sharp; Gwenn L. Skar; Brad J. Sojka; Michael D. Stetson; Kyle W. Strabala; Paul F. Svensson; Chee Boon Tan; Zac W. Tellinghuisen; Curtis Lee Tomasevicz; Joseph D. Valasek; Paul M. Warner; Ai Pheeng Wee; Chase C. Whitehead; Matthew J. Wilke; Katie L. Zabrocki; Ryan E. Adrian; Aimee L. Albro; Dennis J. Anderson; Kevin D. Campbell; Chad C. Esink; Kyle J. Fitsch; Derek W. Goff; James W. Grafton; Jeffrey D. Hargens; Richard J. Hazuka; Kevin J. Hupf; Brian A. isley; Bradley J. Kennedy; William B. Kolm; Paul T. Lenzen; Jennifer L. Machacek; Steven W. Olney; Matthew J. Pfannenstiel; Kenneth J. Reed; Andrew P. Roche; David A. Scotter; John N. Tran; Ryan M. Tushner; Sames D. Underwood. **Pending:** Gyanendra Prasai

f Applications to take the PE exam

Approved: Tylor J. Bottorff; Curtis J. Miller

g Applications to take the ARE

Approved: Andrew J. Monaco; Amy Michelle Riley.

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h Applications recommended **Denial**

Denied: Dipanker SenGupta; William S. Munoz

i Renewal Cases

1 **Richard Clemens - Request to waive reinstatement application**

The board denied Mr. Clemens request to renew his license without resubmitting a new application.

2 **David Wallace - CEU's accept or Deny**

The board reviewed submitted CEU's based on disciplinary action in Alabama and Mississippi. Due to reinstated licenses in both state's the board accepted CEU's as submitted and approved to reinstate license.

j Special Case(s)

1 **Lieska Halsey**

Motion by Choobineh, second by Hamersky for Dr. Choobineh and ED to evaluate deficiencies. If deficiencies are satisfied the board authorized to proceed with licensure. If applicant does not meet deficiencies, the applicant will be notified on how to meet them.

2 **Mukunda Gopal - PE applicant - Board review**

The board denied Mr. Gopal's request to be proctored in Florida for the PE exam.

3 **Gyanendra Prasai - FE applicant - Board review**

The board denied Mr. Prasai request to take the FE exam until education deficiencies are met.

Action

Approval of Special Case Applications

Motion by Hamersky, second by Sall to approve special case applications, except for those listed as deferred, denied or otherwise noted. Voting Yes: Tringe, Conzett, Sall, Hamersky, Champion, Choobineh, Laging and Helgoth. Voting No: None. Motion carried.

F. Compliance Cases

Choobineh noted as voting.

1 Case Numbering Sys

2 New Cases

a **E 07 TW 1 12 (07.02)**

1 Summary

2-3 HHSS letter

Board review of case. Continued investigation by Compliance Officer.

3 Ongoing Cases.

a **N 06 RH 1 00 (06.03)**

1-2 Summary

3-4 State Fire Marshal occupancy certificates

Due to issuance of occupancy certificates by the District C Fire Marshal, the Board will close this case without prejudice. Copies to go to all entities involved.

b **N 06 MH 1 00 (06.04)**

1-3 Summary

Compliance Officer has received a complete set of sealed documents. Close case.

c **N 06 DD 1 00 (06.04A)**

1 Summary

Investigation continuing.

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- d E 06 JZ 1 12, E 06 JM 1 15, N 06 SD 1 00 (06.06 & 06.06A)**
1 Summary
2 Written report from Bob Bartle. Brief written report by Mr. Bartle, a complete report to be presented at the next meeting.
- e N 06 DA 1 00**
1 Summary
Hold case for 3 months, as there has been no construction phase of this project.
- f N 06 TT 1 00**
1 Summary
Continue case, documents expected by February 28, 2007.
- g E 06 JW 1 23**
1 Summary
Compliance Officer has received a complete set of sealed documents. Close case.
- h N 06 GF 1 00**
1 Summary
Continue case, documents expected by February 28, 2007.
- i N 06 HF 1 00 - (hold KY license)**
1 Summary
Respondent has applied for a Nebraska license. County will ammend contract upon issuance of license.
- j N 06 JJO 1 00**
1 Summary
2 Correspondence from Architect
Continue case, documents expected by February 28, 2007.
- k N 06 DLF 1 00**
1 Summary
Compliance Officer received shell only sealed documents. Additional documents expected by Feburary 28, 2007.
- l N 06 SLC 1 00**
1 Summary
Continue case, investigation ongoing, unable to reach Respondent for follow up from January 19, 2007 meeting
- m A 06 JH 2 15**
1 Summary - Respondent requested meeting with Board, 10:00 a.m.
2 Draft of Cease & Desist Notice
Action Respondent met with the Board. Respondent reviewed plans, admitted there were engineering documents that he had sealed as an architect. The board requested a statement of facts be sent to respondent for his signature. Upon receipt of signed statement, the board will close the case. Motion by Choobineh, second by Conzette to prepare a memo of understanding for respondent to sign. Case to then be closed at next meeting. Voting Yes: Tringe, Conzett, Sall, Hamersky, Champion, Choobineh, Laging and Helgoth. Voting No: None. Motion carried.

Choobineh noted as voting.

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4 Closure of Cases.

Motion by Sall, second by Conzett to approve closing cases as reported by the Compliance Officer. Voting Yes: Tringe, Conzett, Sall, Hamersky, Champion, and Helgoth. Absent Choobineh and Laging. Voting No: None. Motion carried.

5 Compliance Issues
None.

Choobineh noted as absent.

Adjournment

Motion by Hamersky, second by Tringe to adjourn the meeting at 12:15 p.m. Voting Yes: Tringe, Conzett, Sall, Hamersky, Champion, and Helgoth. Voting No: None. Absent: Choobineh and Laging. Motion carried.

Choobineh noted as absent.

Mark Champion, Secretary