



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@apa.ne.gov
P.O. Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
www.auditors.state.ne.us

**NEBRASKA DRY BEAN COMMISSION
EVALUATION SUMMARY
JULY 1, 2005 THROUGH JANUARY 31, 2008**

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the Auditor of Public Accounts.**

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Issued on May 19, 2008

Nebraska Dry Bean Commission
Evaluation Summary

The Nebraska Auditor of Public Accounts (APA) evaluated the accounting records and other selected areas of the Nebraska Dry Bean Commission (Commission). This evaluation was conducted in accordance with the APA's authority under Neb. Rev. Stat. Section 84-304 R.S.Supp., 2007.

APA Procedures:

Our evaluation included the following procedures:

1. Testing as necessary to determine the current disposition of prior findings.
2. Application of certain tests and procedures in the evaluation of accounting transactions of the Commission. This included testing of expenditures to determine they were valid and necessary, adequately documented, and in accordance with State statute.
3. Other testing as deemed necessary.

Evaluation Results:

We noted no matters requiring disclosure in this letter.

The APA staff involved in this evaluation were:

Timothy J. Channer, Assistant Deputy Auditor
Tom Bliemeister, Auditor-In-Charge
Pam Peters, Auditor-In-Charge
Cory Miller, Auditor II
Marty Adams, Auditor
Tonya Gum, Auditor

This letter is intended solely for the information and use of the Commission. However, this letter is a matter of public record and its distribution is not limited.

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

Signed Original On File

Mike Foley
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Phone: 402-471-2111
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Timothy J. Channer, CPA
Assistant Deputy Auditor