NEBRASKA GRAIN SORGHUM BOARD
EVALUATION SUMMARY
JULY 1, 2005 THROUGH JANUARY 31, 2008

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Issued on May 19, 2008
The Nebraska Auditor of Public Accounts (APA) evaluated the accounting records and other selected areas of the Nebraska Grain Sorghum Board (Board). 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 Board. 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 Board. 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**

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