ATTESTATION REPORT
OF THE
NEBRASKA HIGHWAY COMMISSION
JULY 1, 2008 THROUGH JUNE 30, 2009

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Modification of this document may change the accuracy of the original document and may be prohibited by law.

Issued on December 23, 2009
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</tr>
<tr>
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<td></td>
</tr>
</tbody>
</table>
BACKGROUND

The 1953 Legislature created the seven-member State Highway Commission (Commission) to advise the Director of the Department of Roads (Department) on policies to carry out the Department’s duties and responsibilities. In 1987, the Legislature added another Commission member and aligned Commission districts to match the Department’s districts. The Commission holds public hearings throughout the State to advise the public of Department policies and activities.

Commission members are appointed to six-year terms by the Governor with legislative approval. Members represent Nebraska’s eight highway commission districts. Each member must be a U.S. citizen, at least 30 years old, and a resident of the district they represent for three years before appointment. No more than four Commission members may be from the same political party. The Director of the Department is an ex-officio member of the Commission and votes to break ties. Commission members receive $20 a day for conducting Commission business and are reimbursed for expenses.

<table>
<thead>
<tr>
<th>Member</th>
<th>Represents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rodney Vandeberg, Falls City</td>
<td>District 1</td>
</tr>
<tr>
<td>Richard S. Reiser, Omaha</td>
<td>District 2</td>
</tr>
<tr>
<td>David E. Copple, Norfolk</td>
<td>District 3</td>
</tr>
<tr>
<td>Donna M. Wanitschke, Grand Island</td>
<td>District 4</td>
</tr>
<tr>
<td>Doug Leafgreen, Gering</td>
<td>District 5</td>
</tr>
<tr>
<td>Ronald W. Books, North Platte</td>
<td>District 6</td>
</tr>
<tr>
<td>Greg Wolford, McCook</td>
<td>District 7</td>
</tr>
<tr>
<td>Jerome Fagerland, Atkinson</td>
<td>District 8</td>
</tr>
<tr>
<td>Monty Fredrickson, Lincoln</td>
<td>Director</td>
</tr>
</tbody>
</table>

NEBRASKA HIGHWAY COMMISSION DISTRICTS
An exit conference was held December 16, 2009, with the Commission to discuss the results of our examination. Those in attendance for the Nebraska Highway Commission were:

<table>
<thead>
<tr>
<th>NAME</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Steve Maraman</td>
<td>Controller</td>
</tr>
</tbody>
</table>
COMMENT AND RECOMMENDATION

During our examination of the Nebraska Highway Commission, we noted a certain matter involving the internal control over financial reporting and other operational matters that is presented here.

Solicitation of Contributions

Appropriate utilization of State resources would require solicitation of contributions for unallowable activities not be performed by State employees on State time.

We noted the Commission’s Executive Secretary solicited contributions to defray costs associated with the Commission’s meeting held in Nebraska City on June 25 and 26, 2009.

For several years, the Commission has held one of its monthly meetings outside of Lincoln. Per the Controller for the Nebraska Department of Roads, the District 1 Highway Commissioner and the Executive Secretary developed the meeting agenda, which extended beyond the regular Commission meeting. Over the past 17 years, the Commission had solicited support from local entities to help organize the extended agenda and defray costs associated with the additional activities; however, the Controller indicated this was the first time he was aware the Executive Secretary directly solicited monetary donations from outside organizations for activities and events. See Exhibit A for the template used to solicit contributions.

See Exhibit B for a copy of the formal agenda for the Commission meeting. An activity leading up to the regularly scheduled Commission meeting, such as the previous day’s golf tournament, would not be considered a State event. The Controller indicated participation in an activity occurring outside the regularly scheduled meeting would have been done on an individual’s own time. He also indicated State employees would have been required to take vacation time in order to participate in such an event. A review of leave records for the three State employees who attended the golf outing confirmed they all used leave that day.

Spouses were invited to, and some attended, various events – including, the evening event on Thursday, June 25, the District 1 tour, and the breakfast and buffet lunch on Friday, June 26.

See Exhibit C for a complete listing of the individuals who attended the golf outing and dinner.

The Executive Secretary received $3,150 in direct monetary contributions from 14 separate entities. These direct monetary contributions ranged from $50 to $1,050 and were recorded in the Nebraska Information System (NIS) General Ledger. The Commission also received $1,957 in indirect donations of goods and services related to the meeting from six entities, including two that made direct monetary contributions. See Exhibit D for the listing of contributions.

The direct monetary contributions were used to pay for meeting costs totaling $2,178, which were also recorded in the NIS General Ledger. The costs included $891 for hotel rooms for the Commissioners and the Executive Secretary, $500 for a meeting room, $395 for a lunch buffet, and $392 for a golf outing. The Controller anticipated the remaining $972 would be used to replace equipment in the Commission’s meeting room, as well as possibly pay for various travel expenses.
The indirect donations included payments for meals, beverages, and other meeting expenses.

State resources were used to solicit contributions for unallowable activities. The APA will refer this comment to the Nebraska Accountability and Disclosure Commission for possible review.

We recommend the Commission implement procedures to ensure the appropriate use of State resources.

Commission’s Response: The Nebraska State Highway Commission and the Nebraska Department of Roads acknowledge the findings of the audit report and recognize that proper controls were not in place to oversee the secretary of the Commission’s activities. That individual is no longer an employee of the State of Nebraska. The Highway Commission, in cooperation with the Nebraska Department of Roads (NDOR), has taken measures to structure the duties of the Highway Commission Secretary under the direct supervision of the NDOR Communication Division Manager.

The Nebraska State Highway Commission will comply with and strictly abide by all laws that govern the duties and responsibilities of the Commission. To ensure compliance, the Commission will adopt policies and procedures that annually review Commission activities and provide continuing education to Commissioners on the laws and rules governing Commission activities. Following is a draft policy that will be submitted for approval at the next regular Commission meeting.

**NEBRASKA STATE HIGHWAY COMMISSION**

**POLICY AND PROCEDURE**

**USE OF STATE RESOURCES**

To ensure the appropriate use of state resources by the Commission, the Commission hereby adopts the following procedures and directs its Administrative Secretary to facilitate and monitor the procedures immediately.

- The Commission’s Administrative Secretary will take appropriate steps to understand and advise the Commission of the rules and regulations of the State of Nebraska including, but not limited to those of the Nebraska Accountability and Disclosure Commission.

- The Commission’s Administrative Secretary will maintain a complete and up-to-date accounting of matters related to use of state resources by the Commission, and of accountability and disclosure propriety.

- At the end of every calendar year, a full report will be provided to every Commissioner, the Agency Director and the Controller, which will include a schedule of Commissioners’ expenditures, meetings calendar and any significant data with regard to the use of state resources, etc.
COMMENT AND RECOMMENDATION
(Continued)

It should be noted this report is critical in nature as it contains only our comment and recommendation on the area noted for improvement.

Draft copies of this report were furnished to the Commission to provide them an opportunity to review the report and to respond to the comment and recommendation included in this report. The formal response received has been incorporated into this report. The response has been objectively evaluated and recognized, as appropriate, in the report. A response that indicates corrective action has been taken was not verified at this time, but will be verified in the next examination.

We appreciate the cooperation and courtesy extended to our staff during the course of the examination.
NEBRASKA HIGHWAY COMMISSION

INDEPENDENT ACCOUNTANT’S REPORT

Nebraska Highway Commission
Lincoln, Nebraska

We have examined the accompanying schedule of expenditures of the Nebraska Highway Commission (Commission) for the fiscal year ended June 30, 2009. The Commission’s management is responsible for the schedule of expenditures. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of expenditures and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the expenditures of the Nebraska Highway Commission for the fiscal year ended June 30, 2009, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services as described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated December 21, 2009, on our consideration of the Nebraska Highway Commission’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an attestation engagement performed in accordance with Government Auditing Standards and should be considered in assessing the results of our examination.
This report is intended solely for the information and use of management, the Commission, others within the Nebraska Department of Roads, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Signed Original on File

December 21, 2009
Pat Reding, CPA, CFE
Assistant Deputy Auditor
NEBRASKA HIGHWAY COMMISSION
SCHEDULE OF EXPENDITURES
For the Fiscal Year Ended June 30, 2009

EXPENDITURES:
  Personal Services    $ 68,541
  Operating           883
  Travel              21,639

  TOTAL EXPENDITURES  $ 91,063

The accompanying notes are an integral part of the schedule.
NEBRASKA HIGHWAY COMMISSION

NOTES TO THE SCHEDULE

For the Fiscal Year Ended June 30, 2009

1. **Criteria**

The accounting policies of the Nebraska Highway Commission (Commission) are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2008), the State of Nebraska Director of Administrative Services duties include “The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes.”

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2008), The State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes the Nebraska Information System (NIS) to maintain the general ledger and all detail accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public. The financial information used to prepare the schedule of expenditures was obtained directly from the general ledger information kept on NIS. As transactions occur, the agencies record the accounts payable in the general ledger. As such, certain expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The expenditures and related accounts payables recorded in the general ledger before June 30, 2009, include only those payables posted in the general ledger before June 30, 2009, and not yet paid as of that date. The amount recorded as expenditures as of June 30, 2009, does not include amounts for goods and services received before June 30, 2009, which had not been posted to the general ledger as of June 30, 2009.

The major expenditure account classifications established by State Accounting used by the Commission are:

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

- **Operating** – Expenditures directly related to a program’s primary service activities.

- **Travel** – All travel expenses for any state officer, employee, or member of any commission, council, committee, or board of the State.
2. **Reporting Entity**

The Nebraska Highway Commission is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The schedule includes all expenditures of the Commission included in the general ledger.

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

3. **Private Contributions**

The Commission received private contributions totaling $3,150, which were recorded in the NIS General Ledger. Related expenditures of $2,178 were included in the Schedule of Expenditures. The remaining $972 is anticipated to be used to replace visual/audio and communication equipment in the Highway Commission room located in the Nebraska Department of Roads control headquarters in Lincoln.
Nebraska Highway Commission
Lincoln, Nebraska

We have examined the accompanying schedule of expenditures of the Nebraska Highway Commission as of and for the year ended June 30, 2009, and have issued our report thereon dated December 21, 2009. We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting
In planning and performing our examination, we considered the Nebraska Highway Commission’s internal control over financial reporting as a basis for designing our procedures for the purpose of expressing our opinion on the schedule of expenditures, but not for the purpose of expressing an opinion on the effectiveness of the Nebraska Highway Commission’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Nebraska Highway Commission’s internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Nebraska Highway Commission’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services such that there is more than a remote likelihood that a misstatement of the Nebraska Highway Commission’s financial schedule that is more than inconsequential will not be prevented or detected by the Nebraska Highway Commission’s internal control.
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial schedule will not be prevented or detected by the Nebraska Highway Commission’s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters
As part of obtaining reasonable assurance about whether the Nebraska Highway Commission’s financial schedule is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial schedule amounts. However, providing an opinion on compliance with those provisions was not an objective of our examination, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted a certain additional item that we reported to management of the Nebraska Highway Commission in the Comments Section of this report as Solicitation of Contributions.

The Nebraska Highway Commission’s written response to the finding identified in our examination are described in the Comments Section of the report. We did not examine the Nebraska Highway Commission’s response and accordingly, we express no opinion on it. Where no response is indicated, the Commission declined to respond.

This report is intended solely for the information and use of management, the Commission, others within the Nebraska Department of Roads, and the appropriate Federal and regulatory agencies and should not be used by anyone other than these specified parties; however, this report is a matter of public record and its distribution is not limited.

Signed Original on File

December 21, 2009
Pat Reding, CPA, CFE
Assistant Deputy Auditor
Our examination was conducted for the purpose of forming an opinion on the schedule of expenditures. Statistical Section information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedule of expenditures and, accordingly, we express no opinion on it.
<table>
<thead>
<tr>
<th>Commissioner</th>
<th>District</th>
<th>Per Diem</th>
<th>Operating</th>
<th>Travel</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Rodney P. Vandeberg, Falls City</td>
<td>1</td>
<td>$580</td>
<td>$</td>
<td>$1,959</td>
<td>$2,539</td>
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<tr>
<td>Richard S. Reiser, Omaha</td>
<td>2</td>
<td>280</td>
<td>-</td>
<td>655</td>
<td>935</td>
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<tr>
<td>John Kingsbury, Ponca (Note 1)</td>
<td>3</td>
<td>60</td>
<td>-</td>
<td>1,392</td>
<td>1,452</td>
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<tr>
<td>David E. Copple, Norfolk</td>
<td>3</td>
<td>220</td>
<td>-</td>
<td>412</td>
<td>632</td>
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<tr>
<td>Donna Wanitschke, Grand Island</td>
<td>4</td>
<td>360</td>
<td>-</td>
<td>989</td>
<td>1,349</td>
</tr>
<tr>
<td>Doug Leafgreen, Gering</td>
<td>5</td>
<td>380</td>
<td>-</td>
<td>4,127</td>
<td>4,507</td>
</tr>
<tr>
<td>Ronald W. Books, North Platte</td>
<td>6</td>
<td>380</td>
<td>-</td>
<td>2,358</td>
<td>2,738</td>
</tr>
<tr>
<td>Greg Wolford, McCook</td>
<td>7</td>
<td>460</td>
<td>-</td>
<td>3,965</td>
<td>4,425</td>
</tr>
<tr>
<td>Jerome A. Fagerland, Atkinson</td>
<td>8</td>
<td>300</td>
<td>-</td>
<td>1,432</td>
<td>1,732</td>
</tr>
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**Salary & Benefits**

| Commissioner Executive Secretary | 65,521 | - | 264 | 65,785 |

<table>
<thead>
<tr>
<th>Other</th>
<th>883</th>
<th>4,086</th>
<th>4,969</th>
</tr>
</thead>
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**TOTAL EXPENDITURES**

$68,541 $883 $21,639 $91,063

Note 1: John Kingsbury resigned in December 2008 and was replaced by David E Copple.
March 25, 2009

«Address»

«Attention»

The Nebraska State Highway Commission has selected Nebraska City as the site for the 2009 State Highway Commission Outstate Meeting.

The meeting will be held on June 25th and June 26th. This is the first time that the outstate meeting has been held in District 1 since the inception of the Commission in 1953. The participants will include the Highway Commissioners, NDOR staff, elected officials, and invited guests from District 1.

Commissioner of District 1, Rodney P. Vandeberg, is the Commission host.

Several activities during the two-day event will be scheduled:

1. Luncheon and Golf Outing – June 25
2. Luncheon for the Non-golfers – June 25
3. Cocktails and Dinner – June 25
4. Breakfast – June 26
5. Bus Tour of District 1’s Roadway Improvements – June 26
6. Commission Meeting – June 26, 10:00 a.m., Lied Lodge & Conference Center

I am inviting «Who» to host or sponsor and/or make a contribution for the above-named events. Your participation will definitely be acknowledged.

As a partner in transportation, I eagerly await your decision.

Sincerely,

Shirley K. Schafer
Executive Secretary

SKS:Hwy9-pf
Nebraska State Highway Commission

Annual Outstate Meeting
June 25-26, 2009
Nebraska City, Nebraska

Thursday, June 25, 2009

Registration
Lied Lodge and Conference Center
2700 Sylvan Rd
Nebraska City NE

11:30 a.m. - Lunch
Golfers and Non-golfers
Lied Lodge and Conference Center

1:00 p.m. – Golf
Table Creek Golf Course
5633 I Road
Nebraska City NE

Recreational Activities
Trolley Ride
Shopping
R&R

6:30 p.m. – Cocktails

7:30 p.m. – Dinner
Louis & Clark Interpretive Trail & Visitors Center
100 Valmont Dr
Nebraska City NE

Friday, June 26, 2009

7:00 a.m. – Breakfast
Timber Dining Room
Lied Lodge and Conference Center

8:30 a.m. – Tour of District 1
Commissioners, Spouses, Guests

10:00 a.m. Commission Meeting

Agenda

Call to Order

Roll Call

Introduction of Commissioners
Lied Lodge & Conference Center
Terrace Room
Commissioner Greg Woldorf, Chair

Introduction of Guests – District 1
Commissioner Rodney Vandeberg

Welcome to the District
Rebecca Turner, Executive Director
Nebraska City Tourism & Commerce
Jack Hobbie, Mayor, Nebraska City

Approval of May Minutes

District 1 Roadways
Rich Ruby, District Engineer

State Transportation Data
“The Economy and the Roadways”
John Craig
NDOR Director

Questions/Comments & Responses

Public Input
State Senators
Elected County and City Officials
General Public

Adjournment

July Meeting
July 24, 2009 • 10:00 a.m.
NDOR Central Complex • Lincoln NE
June 25, 2009 Golf Event:
- Bruce Bohrer, Exec. VP & General Counsel, Lincoln Chamber of Commerce—Sponsor
- Wendy Birdsall, President, Lincoln Chamber of Commerce—Sponsor
- Monty Fredrickson, Director, Dept of Roads
- Soni Fredrickson, Spouse of Director, Dept of Roads
- John Jacobsen, Deputy Director/Operations, Dept. of Roads
- Doug Leafgreen, District 5 Commissioner
- Richard Reiser, District 2 Commissioner
- Tom Kellogg, Project Manager/Engineer, TranSystems—Sponsor
- George Wanitschke, Spouse of District 4 Commissioner
- Greg Wolford, District 7 Commissioner
- Khalil Jaber, Engineer VII, Dept. of Roads
- Rodney Vandeberg, District 1 Commissioner

June 26, 2009 Lunch Buffet:
- Richard & Mary Lynn Reiser, District 2 Commissioner & Spouse
- Donna & George Wanitschke, District 4 Commissioner & Spouse
- Doug & Melody Leafgreen, District 5 Commissioner & Spouse
- Ron & Lois Books, District 6 Commissioner & Spouse
- Greg & Pam Wolford, District 7 Commissioner & Spouse
- Jerome & Cheryl Fagerland, District 8 Commissioner & Spouse
- Rod Vandeberg, District 1 Commissioner
- David & Shirley Copple, District 3 Commissioner & Spouse
- Richard & Roseanne Ruby, District 1 Engineer, Dept. of Roads, & Spouse
- Shirley Schafer, Commission’s Executive Secretary
- Senator Deb Fischer, Chair of Transportation Committee
- Jack Hobbie, Nebraska City Mayor
- Rebecca Turner, Nebraska City Tourism & Commerce—Sponsor
- Greg Weinert, Highway Hearing Officer, Dept. of Roads
- Carol Vermeer
- Monty & Soni Fredrickson, Director, Dept. of Roads, & Spouse
- John & Diane Jacobsen, Deputy Director/Operations, Dept. of Roads, & Spouse
Direct Monetary Contributions to the Commission

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEBCO</td>
<td>$500.00</td>
</tr>
<tr>
<td>Lincoln Chamber of Commerce</td>
<td>$500.00</td>
</tr>
<tr>
<td>Ash Grove Cement Company</td>
<td>$400.00</td>
</tr>
<tr>
<td>JEO Consulting Group, Inc.</td>
<td>$350.00</td>
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<tr>
<td>HWS Consulting Group, Inc.*</td>
<td>$300.00</td>
</tr>
<tr>
<td>Schemmer Associates*</td>
<td>$150.00</td>
</tr>
<tr>
<td>HDR Engineering, Inc.*</td>
<td>$150.00</td>
</tr>
<tr>
<td>Felsberg, Holt, &amp; Ullevig*</td>
<td>$150.00</td>
</tr>
<tr>
<td>Olsson Associates*</td>
<td>$150.00</td>
</tr>
<tr>
<td>Transystems*</td>
<td>$150.00</td>
</tr>
<tr>
<td>Kirkham Michael*</td>
<td>$150.00</td>
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<tr>
<td>Speece-Lewis Engineers, Inc.</td>
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</tr>
<tr>
<td>ME Collins Contracting Co, Inc.</td>
<td>$ 50.00</td>
</tr>
<tr>
<td>Plattsmouth Chamber of Commerce</td>
<td>$ 50.00</td>
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</table>

Total: $3,150.00

Sponsorship Amounts not contributed directly to the Commission

<table>
<thead>
<tr>
<th>Company</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nebraska City Tourism &amp; Commerce - Miscellaneous</td>
<td>$797.68</td>
</tr>
<tr>
<td>Cargill Value Added Meats - Prime Rib Steaks</td>
<td>$359.00</td>
</tr>
<tr>
<td>TCW Construction - June 26, 2009 Breakfast</td>
<td>$301.12</td>
</tr>
<tr>
<td>Erv Frisen - June 25, 2009 Dinner</td>
<td>$200.00</td>
</tr>
<tr>
<td>Transystems - June 25, 2009 beverages at Golf Outing</td>
<td>$198.76</td>
</tr>
<tr>
<td>Chris's Cuisine - Catered Meal</td>
<td>$ 100.00</td>
</tr>
</tbody>
</table>

Total: $1,956.56

Total: $5,106.56

*Seven engineering firms each contributed $150 that was forwarded through the American Council of Engineering Companies/Nebraska. Transystems and HWS also made additional sponsorships as noted.