

**STATE OF NEBRASKA  
ATTESTATION REVIEW  
OF THE  
NEBRASKA STATE PATROL**

**FOR THE PERIOD APRIL 1, 2008  
THROUGH MARCH 31, 2009**

**This document is an official public record of the State of Nebraska, issued by  
the Auditor of Public Accounts.**

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

**Issued on July 2, 2009**

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

**TABLE OF CONTENTS**

<u>Sections</u>	<u>Page</u>
<b>Independent Accountant's Report</b>	1 - 2
<b>Background</b>	3 - 4
<b>Criteria</b>	4
<b>Summary of Procedures</b>	5
<b>Summary of Results</b>	5 - 15
<b>Overall Conclusion</b>	15
<b>Exhibit A - Expenditures by Program</b>	
<b>Exhibit B - Expenditures by Fund Type</b>	
<b>Exhibit C - List of Unable to Locate Fixed Assets</b>	
<b>Exhibit D - List of Donated Fixed Assets</b>	



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
P.O. Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
[www.auditors.state.ne.us](http://www.auditors.state.ne.us)

### Independent Accountant's Report

Citizens of the State of Nebraska:

We have reviewed the revenues, expenditures, fixed assets, transfers, evidence, and the investigative and auto theft funds of the Nebraska State Patrol for the period April 1, 2008, through March 31, 2009. The Nebraska State Patrol's management is responsible for the revenues, expenditures, fixed assets, payroll, evidence, and the investigative and auto theft funds. We did not obtain a written assertion regarding such matters from management.

Our review 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. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the revenues, expenditures, fixed assets, transfers, evidence, and the investigative and auto theft funds. Accordingly, we do not express such an opinion.

Based on our review, nothing came to our attention that caused us to believe that the revenues, expenditures, fixed assets, transfers, evidence, and the investigative and auto theft funds are not presented, in all material respects, in conformity with the criteria set forth in the Criteria section.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Nebraska State Patrol's revenues, expenditures, fixed assets, transfers, evidence, and the investigative and auto theft funds and any fraud and illegal acts that are more than inconsequential that come to our attention during our review. We are also required to obtain the views of management on those matters. Management chose not to respond. We did not perform our review for the purpose of expressing an opinion on the internal control over the Nebraska State Patrol's revenues, expenditures, fixed assets, transfers, evidence, and the investigative and auto theft funds or on compliance and other matters; accordingly, we express no such opinions.

Our review disclosed certain findings that are required to be reported under *Government Auditing Standards* and certain other matters. Those findings, along with the views of management and the identification of significant deficiencies and material weaknesses, are described below in the Summary of Results. A significant deficiency is a deficiency in internal control, or combination of deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria or framework such that there is more than a remote likelihood that a misstatement of the subject matter that is more than inconsequential will not be prevented or detected.

This report is intended solely for the information and use of the Citizens of the State of Nebraska, management of the Nebraska State Patrol, others within the Nebraska State Patrol, 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

Mike Foley  
Auditor of Public Accounts

Pat Reding, CPA  
Assistant Deputy Auditor

July 2, 2009

## NEBRASKA STATE PATROL ATTESTATION REVIEW

### **Background**

The Nebraska State Patrol (State Patrol) is a multidimensional law enforcement agency established by legislative mandate in 1937. State Patrol officers perform a wide variety of duties. Those include working with communities to improve public safety, enforcing traffic laws and drug laws, investigating crimes, and enforcing the laws and regulations pertaining to motor carriers.

The superintendent's office directly supervises professional standards, human resources, public information, and executive protection. Other State Patrol duties are classified under three general areas; administrative and support services, investigative services, and field services. Officers of the State Patrol also provide executive protection for the Governor and the Governor's family, legislative security, and Supreme/Appellate Court security. The State Patrol maintains its main headquarters in Lincoln, with troop area headquarters in Lincoln, Omaha, Norfolk, Grand Island, North Platte, and Scottsbluff.

### **Administrative and Support Services**

Administrative and Support Services includes accounting, grants, information technology, supply, radio engineering, purchasing, Combined Law Enforcement Information Network (CLEIN) administration, research and planning, project management, and the training academy. The Internal Affairs Division provides the agency a means of maintaining professional conduct within the State Patrol. The Internal Affairs lieutenant receives complaints from the public and within the agency and initiates administrative investigations into complaints that allege misconduct. The Division also tracks incidents where officers are required to use force or discharge weapons in the performance of their duties.

### **Investigative Services Division**

The Investigative Service Division includes criminal investigations, drug investigations, the Nebraska Fusion Center (intelligence sharing of all crimes and hazards), identification (fingerprint and criminal history files), and the following divisions; alcohol/tobacco, auto/fuel, crime lab, cold case, internet crimes, and the sex offender registry program.

### **Field Services**

Field Services include highway patrolling, crash investigations, motor carrier enforcement, SWAT team services and the Air Wing, Bomb Squad, Community Policing, and the K-9 divisions.

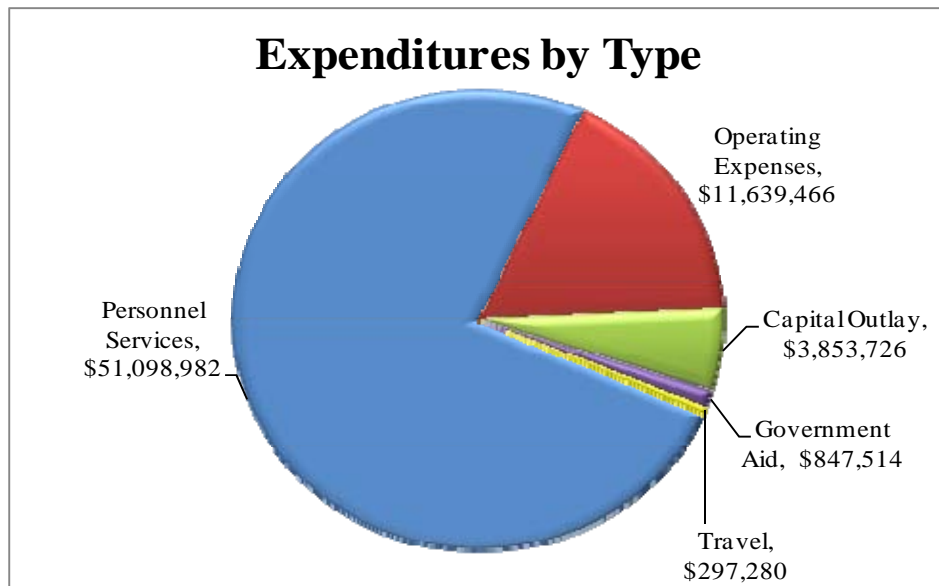
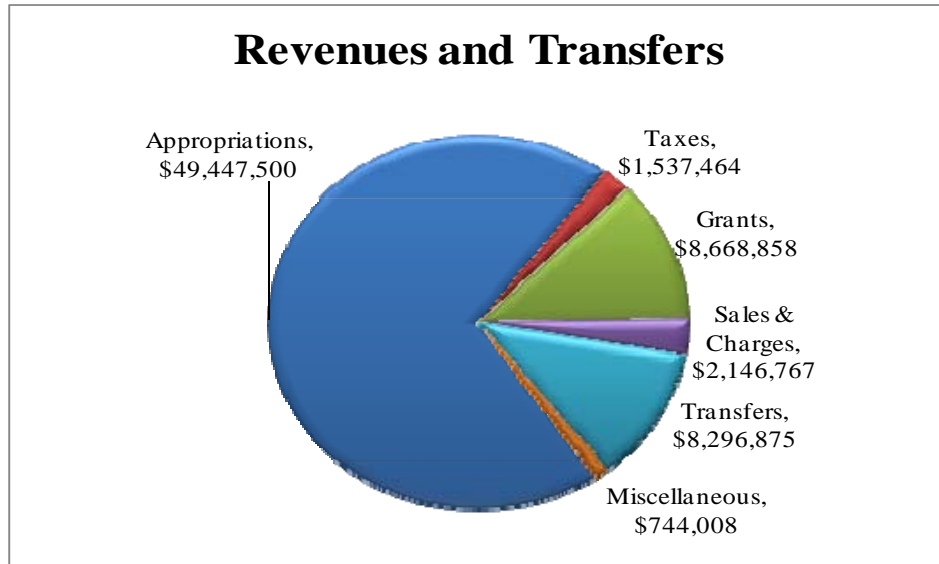
### **Revenues and Expenditures**

Approximately 70% of funding for the Nebraska State Patrol comes from General Fund appropriations. State Patrol also receives transfers from the Department of Roads for Carrier Enforcement operations per Neb. Rev. Stat. § 81-2004.01; transfers as required by Legislative Bills; grants from Federal agencies; cigarette taxes collected for the Nebraska Public Safety Communication System Cash Fund per Neb. Rev. Stat. § 77-2602; and miscellaneous income such as investment income. Sales and Charges consist primarily of fees for background checks.

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

The State Patrol also receives limited support from the Nebraska State Patrol Foundation (Foundation), a tax exempt charitable organization. The Foundation spent \$46,526 during the period in support of State Patrol programs.

Personnel costs comprise approximately 75% of State Patrol expenditures.



**Criteria**

The criteria used in this attestation review were Nebraska State Statutes, Nebraska Information System (NIS) requirements, Department of Administrative Services State Accounting Manual, Nebraska Rules and Regulations, and Federal guidelines.

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

**Summary of Procedures**

Pursuant to Neb. Rev. Stat. § 84-304 (Reissue 2008), the Auditor of Public Accounts (APA) conducted an attestation review of the revenues, expenditures, fixed assets, transfers, evidence, and the investigative and auto theft funds for the period April 1, 2008, through March 31, 2009, in accordance with standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The APA's attestation review consisted of the following procedures:

1. Gain an understanding of internal control procedures over payroll, expenditures, revenues, transfers, fixed assets, evidence, and the investigative and auto theft funds.
2. Analytical procedures.
3. Detail testing of payroll, contracts, and other expenditures.
4. Detail testing of revenues and transfers.
5. Detail testing of fixed assets and evidence records.
6. Detail testing of investigative and auto theft funds activity.
7. Reconcile the bank balance and activity to investigative and auto theft funds records.
8. Follow up and assess status of prior findings.

**Summary of Results**

The summary of our attestation review noted the following findings and recommendations:

**1. Fixed Assets**

As of March 31, 2009, State Patrol had 5,799 assets with a cost of \$35,430,382 recorded on the fixed asset records. The capitalization policy for the State Patrol is to record all weapons, assets with a cost of \$1,500 or more, and certain electronic and computer equipment below this amount to provide additional accountability over this type of equipment. State Patrol's fixed assets are located throughout the State of Nebraska at various Troop Headquarters and Troop Stations. In addition, many of the fixed assets are assigned to and used by officers; as such the fixed assets assigned are very mobile.

Our review of State Patrol's fixed asset policies and procedures, internal controls, and records noted numerous areas where improvements are needed to provide an appropriate level of accountability over the millions of dollars of fixed assets owned by State Patrol. We noted the following:

- There was a lack of segregation of duties over the fixed asset records. One individual can perform all fixed asset transactions in NIS. This entails the maintenance of the fixed asset records, including the addition of assets and the preparation and approval of Surplus Property Notification forms. We noted similar segregation of duties issues in our previous reports of the State Patrol. In addition to one individual having the capability to perform all aspects of the fixed asset function, there was no review of the Additions and Retirements, Category Code Omissions, No Attachment, Business Unit Fund Integrity

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

and Item Code Object Account Integrity reports by appropriate fixed asset personnel. The No Cost Integrity and Unposted Fixed Assets reports were also not reviewed by an individual separate from the fixed asset function.

Good internal control requires an adequate segregation of duties that limits one individual from handling all phases of the fixed asset function and adequate reviews of the fixed asset reports. Without an adequate segregation of duties or proper reviews of the fixed asset reports, there is less assurance the fixed asset records will be accounted for properly.

- Split coding attachments were not prepared for all fixed assets that were purchased from more than one fund. The No Attachment Report listed eleven assets that did not have a split coding attachment completed in NIS. We noted similar split coding attachment issues in our previous reports of State Patrol.
- A journal entry was done to move expenditures coded to State Patrol's Federal fund to the General Fund in order to process payroll from the Federal fund. The total journal entry amount was \$319,933, with \$232,061 of this amount associated with a robot that was added to the fixed asset records as originating from the Federal fund. No adjustment was made to change the fund of origination for the robot from the Federal fund to the General Fund.

Neb. Rev. Stat. § 81-161.04 (Reissue 2008) states, "...the proceeds of the sales shall be deposited with the State Treasurer and credited to the General Fund unless the using agency certifies to the materiel division that the property was purchased in part or in total from either cash accounts or federal funds or from a percentage of such accounts or funds, in which case the proceeds of the sale to that extent shall be credited to the cash or federal account in the percentage used in originally purchasing the property." Good internal control requires split coding attachments be used to record the fund of origination when the purchase is made from more than one fund to ensure the proceeds, when the asset is sold, can be deposited in compliance with statute. Good internal control requires that necessary adjustments to the fund of origination are made to ensure the fixed asset records are correctly stated. When split coding attachments are not used or the correct fund of origination for an asset is not properly identified in NIS, there is an increased possibility that proceeds for the sale of assets will not be deposited into the proper fund.

- During the 2005 examination, it was noted that \$845,000 of overstated costs were entered into the fixed asset records. At March 31, 2009, we determined \$334,969 of these costs still remained in NIS. The majority of these costs were from assets that had their original cost amount double posted. In one case, a Ford Crown Victoria with a cost of \$19,849 was recorded in the fixed asset records at \$59,547. The cost amount had posted three separate times to the fixed asset records. Other examples of overstated costs were noted with weapons and computers.
- The fixed asset records listed four parcels of land with \$1 recorded as the cost amount for each entry, rather than the actual value of the land.



NEBRASKA STATE PATROL  
ATTESTATION REVIEW

Good internal control requires assets be maintained in the fixed asset records at the correct cost amount. When asset cost amounts are not correct in NIS, the fixed asset records do not provide an accurate representation of the assets maintained by State Patrol.

- Assets donated to State Patrol were maintained on a spreadsheet separate from NIS. The spreadsheet contained \$420,544 of donated assets, including 52 assets for a total of \$240,352 that were above the \$1,500 capitalization threshold and should have been added to NIS. Since these assets were not recorded in NIS, they were not subject to State Patrol's annual physical inventory. (See Exhibit D)

Nebraska State Accounting Manual, AM-005, General Policies, Section 28 states, "Donated fixed assets should be entered into NIS at fair market value at the time of donation." When donated items over the \$1,500 threshold are not maintained in NIS and not subject to an annual physical inventory, there is a low level of accountability over these assets and the fixed asset records do not provide an accurate representation of the assets maintained by the Agency.

- We selected 25 assets from the fixed asset records and confirmed the asset was still in State Patrol's possession and was tagged "Property of the State of Nebraska." We noted 3 assets could not be located by State Patrol and 11 other assets were not properly tagged. In addition, 3 assets selected from State Patrol's location were not correctly tagged "Property of the State of Nebraska." In discussion with State Patrol staff, there is no follow up to ensure assets are properly tagged and remain so while in the State Patrol's possession. These issues were noted in our previous reports of State Patrol.
- Several assets tested were not with the individuals or at the locations identified in the fixed asset records. In discussion with State Patrol staff, procedures are in place to track asset transfers; however, they are not always followed. This issue was noted in our previous reports of State Patrol.
- Fixed assets below the \$1,500 threshold were not required to be tagged "Property of the State of Nebraska." This issue was noted in our previous reports of State Patrol.

Neb. Rev. Stat. § 81-1118.02(3) (Reissue 2008) states, "Each such executive, department, commission, or other state agency shall indelibly tag, mark, or stamp all such property belonging to the State of Nebraska, with the following: Property of the State of Nebraska. In the inventory required by subsection (1) of this section, each such executive, department, commission, or other state agency shall state positively that each item of such property has been so tagged, marked, or stamped." Good internal control requires accurate fixed asset records are maintained and that policies are in place and correctly followed to ensure assets are properly tagged and can be tracked to a specific location or individual. When established policies are not correctly followed and accurate fixed asset records are not maintained, there is an increased risk of misuse or loss of State assets.

- We generated a list of assets that were identified as unlocated in the fixed asset records as of March 31, 2009. This list consisted of 105 assets with a total original cost of \$696,416. (See Exhibit C) Assets that appeared on this list had dates acquired ranging

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

from June 1969 to October 2007. The status of an asset is changed to unlocated when they are not found during the annual physical inventory. We selected 4 assets on the list and attempted to locate, the results are as follows:

Asset	Acquisition Date	Original Cost	Disposition
Gas chromatograph/ mass spectrometer	November 17, 1988	\$ 128,738	Surplused in 2008 but not removed from NIS
AFIS LiveScan Portable system	December 1, 2006	\$ 35,579	Found in another location
Transcorder	October 3, 2007	\$ 3,388	Found in another location
Remington Model 870 shotgun	November 5, 2002	\$ 365	Surplused and sold in 2004 but never removed from NIS

Good internal control requires that fixed asset records are up-to-date in regards to the status of each of asset and assets identified with an unlocated status are followed up on in a timely manner. When up-to-date fixed asset records are not maintained, there is an increased risk of misuse or loss of State assets.

- Adjustments made to the troop personal inventory (weapons, uniforms, vehicles) as a result of physical counts are not subject to reviews by an individual separate from the physical count and the record keeping function.

Good internal control requires adjustments made to inventories, as a result of physical counts, be reviewed by an individual separate from the physical count and the record keeping function. Without such a review, there is an increased risk assets will be lost or stolen.

We consider these findings to be a significant deficiency in internal controls.

We recommend State Patrol's management take necessary actions to ensure all fixed assets are accounted for properly. Specifically, we recommend the following:

- Procedures should be implemented to ensure there is an adequate segregation of duties over the accounting of fixed assets. In addition, the fixed asset reports should be subject to adequate reviews by appropriate personnel. Documented reviews of these reports would act as a compensating control for the lack of segregation of duties.
- Split coding attachments should be completed for all assets that are purchased from more than one fund.
- Fixed asset records should be adjusted to include donated assets and to reflect the correct asset cost amount, depreciation, location, and fund of origination.
- In conjunction with Administrative Services, land costs recorded in the fixed asset records should be reviewed to ensure amounts provide a proper representation of the value of the land.

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

- Policies and procedures be in place, and followed, to track asset transfers between individuals and locations.
- All assets should be properly tagged “Property of the State of Nebraska” as required by State statute to better ensure accountability over all assets of the State. Procedures should be implemented to ensure all tags issued are affixed to the appropriate asset.
- Review all assets with an unlocated status in the fixed asset records to determine actual status.
- Procedures should be implemented to ensure adjustments made to the troop personal inventory are reviewed by an individual separate from the physical count and the record keeping function. This review should be documented.

**2. Evidence**

Good internal control requires a proper segregation of duties for individuals with physical access to evidence items and the evidence database. Nebraska State Patrol Policy Manual, Chapter 9, Property Management of In-custody Evidence & Found/Recovered Property, Section III.L (2008-2009) states, “Troop Area Commanders shall ensure a piece by piece inventory of all evidence and found property held in every evidence facility in their troop area is conducted once every three years.” When evidence is disposed of or destroyed, the status of the evidence is changed to finalized.

During our testing of physical evidence maintained by State Patrol, the following was noted:

- Technicians maintain evidence items at the evidence storage facilities and have the ability to change the status of evidence items in the evidence database to finalized.
- A piece-by-piece inventory of all physical evidence items had not been conducted at the North Platte evidence storage facility since September 2004.

Without adequate compliance with Nebraska State Patrol policies and proper internal control, there is an increased risk that evidence items will be lost or stolen.

We recommend State Patrol implement proper controls to ensure individuals that maintain evidence items do not have the ability to change the status of items to finalized in the evidence database. In addition, a piece-by-piece inventory should immediately be conducted at the North Platte evidence storage facility.

**3. Questionable Payment**

Sound business practices require payments be made for only reasonable expenditures.

Good internal controls require adequate procedures be in place to ensure invoices are paid in a timely manner.

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

During our review, we observed a \$2,300 payment to ARS National Services, a credit collection agency, for outstanding Home Depot bills. State Patrol had a credit account with Home Depot where products could be purchased on credit and then billed to State Patrol. State Patrol employees, who purchased from Home Depot, were then responsible for mailing the purchase receipt to Central Accounting for the amount paid. Central Accounting would not pay for purchases on the Home Depot billing statement until they received a purchase receipt from the State Patrol employee. If State Patrol employees were not timely in sending in their Home Depot receipts, Central Accounting would not pay for the purchase. Central Accounting not paying the Home Depot invoices, as a result of not receiving timely receipts from State Patrol employees, resulted in late fees and interest being charged to the State Patrol account.

In our review of the expenditure to ARS National Services, made in August 2008, we reviewed prior Home Depot billing statements, from July 2006 through July 2007, and other correspondence with Home Depot. We ended our review of Home Depot statements at July 2007 because it appeared State Patrol stopped using Home Depot at this time. Our review included reviewing the purchases recorded on the Home Depot statements and tracing them to subsequent payments made by State Patrol. Our review identified expenditures which State Patrol did not pay in a timely manner. As a result, late fees and interest accumulated on the credit account. For the period July 1, 2006, through July 31, 2007, State Patrol accumulated \$673 in finance charges and late fees. Our review also identified an instance where State Patrol had made a payment, but it did not appear to result in a decrease in their balance. A February 2007 payment for \$2,196 had not been credited to State Patrol's account as of the last billing in July 2007. As a result, interest and late fees were accumulating on a balance that appeared to have been paid.

Per discussion with State Patrol, it appears the majority of correspondence with ARS National Services was done over the phone. As a result, there was little documentation for the APA to review. The only correspondence the APA was able to review was an invoice stating State Patrol owed ARS National Services \$2,300. State Patrol did have other notations on the invoice documenting other discussions with ARS National Services. ARS National Services did not provide detail as to what made up the \$2,300 amount and State Patrol did not receive such detail prior to making the payment. Based on our review, we do not believe the \$2,300 was a valid claim but was actually a duplicate claim plus finance charges due to the \$2,196 payment that was not credited by Home Depot to State Patrol's account.

Payment of unreasonable expenditures is a misuse of public funds.

We recommend State Patrol implement adequate procedures to monitor any credit arrangements to ensure payments are made in a timely manner. We also recommend if State Patrol has future disputes with vendors, they consider consulting with their Legal Counsel prior to payment of the disputed amounts.

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

**4. Accountable Plan**

U.S. Treasury Regulation 1.62-2 requires a payee, under an accountable plan, to (1) establish the business purpose and connection of expenses claimed for reimbursement; (2) substantiate the expenses claimed to the payer within a reasonable period of time; and (3) return any amounts to the payer which are over and above the substantiated business expenses within a reasonable period of time. Nebraska State Accounting Manual, AM-005, Travel Expenses, Section 5, states “adequate accounting generally requires the use of a documentation record such as an account book, expense diary or log, or similar record near the time of incurrence of the expense. Such log should list the date, amount, place (e.g. city), or description, and purpose for each expense or meal/food cost.” Good internal control requires Accountable Plan policy to adequately identify allowable and non-allowable expenses.

Under State Patrol’s Accountable Plan, all uniformed officers receive a \$100 monthly expense allowance per Neb. Rev. Stat. § 81-2002 (Reissue 2008). In addition, the State Law Enforcement Bargaining Council (SLEBC) labor contract provides a monthly clothing allowance to undercover investigative officers for the purpose of maintaining civilian attire (\$30) and troopers and sergeants who are assigned to permanent executive protection duties (\$100). These allowance amounts are added to each officer’s pay on a monthly basis regardless of actual claim amounts. From April 1, 2008, through March 31, 2009, State Patrol paid \$633,949 in allowances to officers.

We selected five officers and tested the documentation maintained to support their expense allowance claims for two months.

We noted the following:

- All ten expense allowance documents tested failed to provide a business purpose and connection for expenses related to meals, internet usage, phone service, and uniform maintenance.
- Nine documents tested did not provide a complete expense log that included the name of phone, internet, or uniform maintenance providers and adequate documentation of all meals. Three of the nine documents provided only a summary of expenses without a detailed log at all. The tenth expense allowance document tested contained no information to support the monthly expense amount claimed or the business purpose and connection of the expenses.
- Expenses for the \$30 clothing allowance were not substantiated or reported as used on five applicable expense allowance documents. The unsubstantiated amounts were not returned to State Patrol as required by regulation.
- During the 2005 examination, we noted there were no formal policies regarding State Patrol’s Accountable Plan. Subsequent to the examination, directives were issued from the Colonel’s office to establish more control over this Accountable Plan. The directive

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

stated “Employees will be summarizing their expenses, but will need to maintain the same records and supporting information that you would have to give to the IRS if the IRS questioned a deduction on your return. Such supporting information includes keeping receipts of all such expenses or, in the case of meals, a log sheet showing date, location, and amount of food purchased.” As noted above, receipts were not maintained; four documents did not have meal logs, and four meal logs did not have the location (city) provided. Also, the directive did not include guidelines for identifying allowable and non-allowable expenses.

When sufficient documentation is not maintained to support expense allowance claims, or excess allowance amounts are not returned to State Patrol, there is an increased risk that State funds will be lost or misused. Without proper policies for the Accountable Plan, there is an increased risk that State funds will be used for inappropriate purposes.

We recommend State Patrol implement procedures to ensure compliance with Federal and State requirements. Adequate documentation should be maintained for all allowance claims and any excess or unsubstantiated amounts should be returned. We further recommend State Patrol include policy language to identify allowable and non-allowable expenses.

**5. Employee Leave/Comp Time**

Good internal control requires NIS, the official State accounting system, be used to maintain accurate leave and compensatory time balances.

- State Patrol relies on an internal timekeeping system, Lotus Notes, to track vacation leave, sick leave, and compensatory time balances. Vacation and sick leave balances are maintained in NIS, but State Patrol considers the Lotus Notes balances to be more accurate than those kept in NIS. During fieldwork, it was noted that adjustments were currently being done to bring NIS balances into agreement with Lotus Notes.
- An adjustment was done to reduce a part-time employee’s NIS vacation leave by 652.5 hours. This adjustment created a NIS vacation leave balance of 13.5 hours, which did not agree to the Lotus Notes balance of -13.5 hours.

When leave balances are not correctly tracked, there is an increased risk State funds could be lost or misused.

We recommend State Patrol complete the process of adjusting compensatory time, sick leave, and vacation leave balances on NIS. We also recommend State Patrol perform appropriate reviews to ensure adjustments to leave balances are accurate.

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

**6. Overtime**

We noted State Patrol spent \$1,820,696 on 56,694 hours of overtime worked by 615 employees from April 1, 2008, through March 31, 2009. As it was beyond the scope of our review, we did not calculate an estimate of any possible savings State Patrol would realize if State Patrol was staffed with various levels of overtime planned. State Patrol may want to consider performing such an analysis.

	4/1/08-3/31/09
State Patrol	Amounts Paid
Overtime Total	\$ 1,687,216
Compensatory Time Total	133,480
Grand Total	\$ 1,820,696

Overtime straight hours paid were not included in the overtime total because those hours were paid at the employee's regular hourly rate.

The table below outlines the top ten employees who earned overtime from April 1, 2008, through March 31, 2009. During this period, the top ten employees each worked overtime ranging from 662 to 449 hours.

**Top 10 State Patrol Employees Earning Overtime**

Adjusted Service Date	Years of Service, as of 3/31/09	Position	Overtime Hours	Regular Hours	Total Hours Worked	Average Hours Per Week	Total Wages Paid for the Year	Normal Wage per hour at 3/31/09	Yearly salary at normal wage
7/5/1994	14	Investigation Officer	662	2,283	2,945	57	\$ 86,085.34	\$ 28.059	\$ 58,363
6/1/1998	10	Communications Specialist	587	2,077	2,664	51	\$ 43,598.61	\$ 15.199	\$ 31,614
6/1/1995	13	Security Communications Specialist	584	2,099	2,683	52	\$ 35,683.47	\$ 12.576	\$ 26,158
3/2/1998	11	Investigation Officer	534	2,198	2,732	53	\$ 75,661.63	\$ 26.469	\$ 55,056
3/26/1984	25	Investigation Officer	524	2,215	2,738	53	\$ 82,974.98	\$ 28.589	\$ 59,465
10/24/1988	20	Communications Specialist	515	2,113	2,628	51	\$ 47,834.05	\$ 17.547	\$ 36,498
6/26/1984	24	Communications Specialist Supervisor	492	2,061	2,553	49	\$ 52,219.61	\$ 19.701	\$ 40,978
4/7/1983	25	Investigation Officer	492	2,126	2,618	50	\$ 74,718.95	\$ 28.589	\$ 59,465
8/1/2001	7	Communications Specialist	461	2,035	2,496	48	\$ 38,671.80	\$ 14.262	\$ 29,665
7/14/1997	11	Investigation Officer	449	2,206	2,655	51	\$ 73,809.15	\$ 26.469	\$ 55,056

NEBRASKA STATE PATROL  
ATTESTATION REVIEW

We recommend State Patrol review the appropriateness of the overtime hours worked by their employees. The APA will refer this matter to the Legislature's Performance Audit Committee for their consideration.

**7. Vehicle Maintenance**

Good internal control and records management require adequate records be maintained to ensure assets are kept in good working order.

Our prior report for fiscal year 2005 noted State Patrol did not have an adequate system to track vehicle maintenance and repairs. The only vehicle maintenance maintained by State Patrol was for major repairs. During the period of our review, State Patrol had not yet implemented an information system to track maintenance and repair expenses.

Without an information system to collect maintenance and repair expenses, there is an increased risk unnecessary expenditures may be made for vehicle maintenance.

We recommend State Patrol implement a fleet management system that would help to more effectively manage its vehicle fleet.

**8. Controls Over Receipts**

Good internal control requires adequate control and procedures be established to ensure all receipts are deposited.

State Patrol collects money at the accounting division for grant reimbursements, asset seizures, driving while intoxicated processing fees, identification replacements, restitution, duplicate payments, and other miscellaneous receipts such as witness fees. A total of \$335,815 was collected during the review period.

We noted State Patrol does not create an initial listing of checks coming into the accounting office. The mail is received and opened by one individual who distributes the checks to the appropriate person. An initial listing prepared by two individuals opening the mail would reduce the risk for fraud or errors.

A similar finding was noted in the prior attestation report. Without adequate controls there is less assurance that all monies received by State Patrol were properly deposited.

We recommend State Patrol create a listing of all the money that comes into the accounting division. This initial listing should be prepared by two individuals at the time the mail is opened. This listing should be given to another individual who should compare it to the deposit document to ensure all money received was deposited.



NEBRASKA STATE PATROL  
ATTESTATION REVIEW

**9. Reasonableness of Fees**

Neb. Rev. Stat. § 29-3524 (Reissue 2008) states, “Criminal justice agencies may assess reasonable fees, not to exceed actual costs, for search, retrieval, storing, maintaining, and copying of criminal justice records...” Sound business practice would require the agency to cover the costs incurred for services provided. The Criminal Identification Division (CID) charges \$15 for a non-criminal Nebraska background check and \$38 for a FBI fingerprint background check. For the period reviewed, CID collected \$1,229,457.

Our report for the fiscal year ended June 30, 2005, noted CID fees were not sufficient to cover the costs for services provided. Fees were increased by \$5 (from \$10 to \$15 and from \$33 to \$38) effective June 1, 2006, but still do not appear sufficient to cover the applicable costs. The April 2009 cost analysis prepared by State Patrol, indicated State Patrol was covering approximately 92% of the cost of services. We further noted documentation could be improved to support the State Patrol cost analysis, this was also noted in our prior report.

When fee amounts do not cover costs, other State Patrol resources are being used to pay for the services being rendered.

We recommend State Patrol increase CID fees to cover costs of the services provided.

**Overall Conclusion**

We noted internal controls need to be improved over fixed assets, evidence, vehicle maintenance, payroll, and receipts. We recommend procedures be implemented and adequate documentation be maintained to support allowance expenses. We also recommend State Patrol implement adequate procedures to monitor any credit arrangements to ensure payments are made in a timely manner, and consult with legal counsel in regards to disputes with vendors.

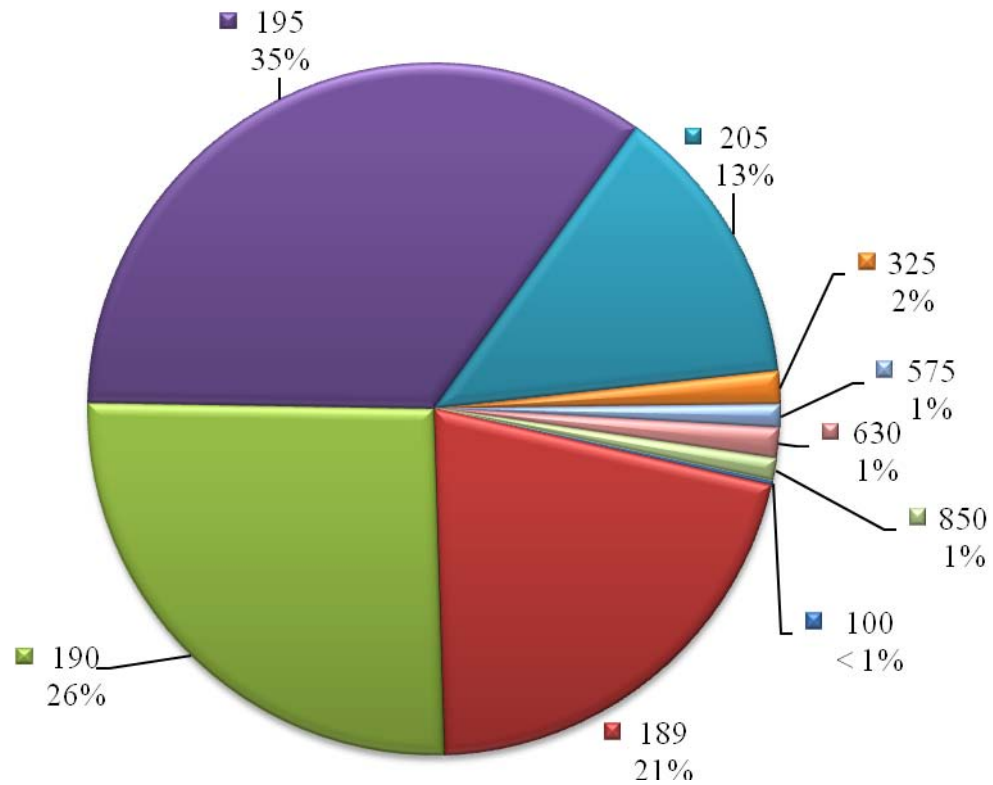
The APA staff members involved in this attestation review were:

Pat Reding, CPA, Assistant Deputy Auditor  
Amy Hock, Auditor-In-Charge  
Zach Wells, CPA, Auditor -In-Charge  
Tom Goeschel, Auditor II  
Tim Weller, Auditor  
Jeremy Rasmussen, CPA, Auditor

If you have any questions regarding the above information, please contact our office.

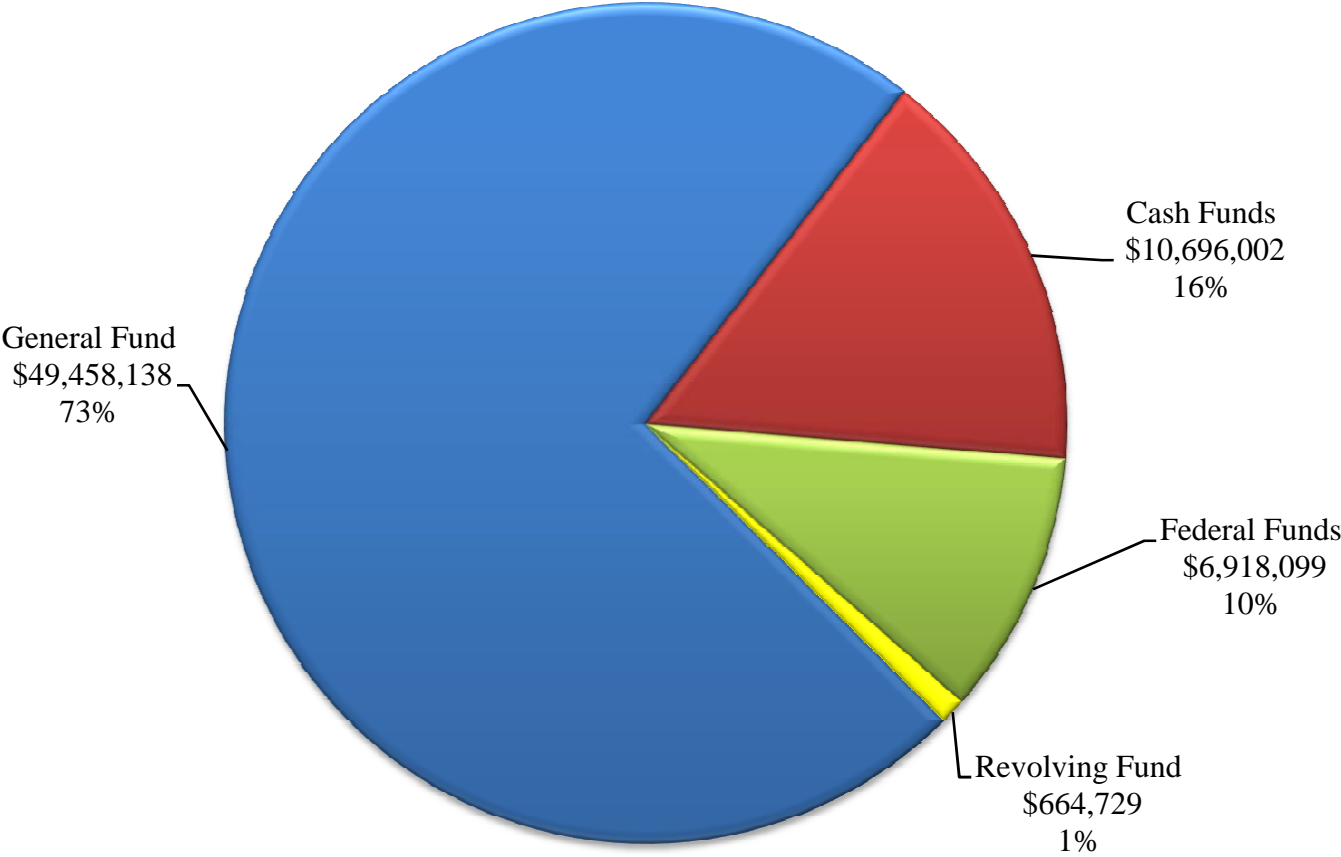
**NEBRASKA STATE PATROL  
EXPENDITURES BY PROGRAM**  
For the Period April 1, 2008 Through March 31, 2009

**Expenditures by Program**



Program	Description	Expenditures
100	Public Protection	\$ 150,481
189	Command and Support	\$ 14,196,795
190	Criminal Investigations	\$ 17,448,198
195	Road Operations	\$ 23,480,960
205	Carrier Enforcement	\$ 9,027,109
325	Operational Improvements	\$ 1,044,683
575	Anti-Drug Abuse Act	\$ 730,794
630	State Capitol Security	\$ 952,588
850	Public Safety Comm. System	\$ 705,360

NEBRASKA STATE PATROL  
**EXPENDITURES BY FUND TYPE**  
For the Period April 1, 2008 Through March 31, 2009



NEBRASKA STATE PATROL  
**LIST OF UNABLE TO LOCATE FIXED ASSETS**  
AS OF MARCH 31, 2009

<u>Tag Number</u>	<u>Description</u>	<u>Date Acquired</u>	<u>Total Cost</u>
17292H	INTELLIGENCE SUPPORT	6/23/1969	\$ 1,998.00
15139H	DATA SCOPE - SAM-1-1 -	9/18/1979	5,315.00
75048H	CONSOLE DISPATCHING	3/25/1980	8,300.00
115H	ESDA INSTRUMENT	2/2/1982	3,997.00
126H	STAND-ALONE INTEGRATOR	7/19/1983	2,995.00
57571H	POLYGRAPH STOELTING	7/19/1983	2,775.00
17843H	INTELLIGENCE SYSTEM	1/20/1984	3,770.00
17889H	FILE AUTOMATED - WHITE 2000	12/26/1984	8,136.00
13210H	CAMERA SYSTEM ID	8/27/1986	2,495.00
27631H	INTELLIGENCE SYSTEM	7/13/1987	5,236.00
28183H	RADIO BASE MOTOROLA	2/4/1988	2,505.00
68053H	DATAMAXX TERMINAL	4/20/1988	2,384.00
2H	INTELLIGENCE SYSTEM UNITEL	5/23/1988	4,688.00
77694H	INTELLIGENCE SYSTEM	5/23/1988	4,550.00
201H	GAS CHROMATOGRAPH/MASS	11/17/1988	128,738.00
224H	CAMERA POLAROID - LAB	1/17/1990	1,576.00
64864H	COPIER - SHARP	6/27/1990	6,737.00
17707H	SHREDDER PAPER	6/28/1990	2,410.00
34774H	COPIER - SHARP	6/25/1991	6,737.00
256H	BOXULTRAVIOLET	6/12/1992	1,590.00
258H	ISOELECTRIC FOCUSING UNIT	6/12/1992	1,570.00
48091H	DATAMAXX TERMINAL	10/19/1992	1,800.00
68110H	DATAMAXX TERMINAL	10/19/1992	1,800.00
78020H	DATAMAXX TERMINAL	10/19/1992	1,800.00
37793H	PAGER TRANSMITTER AID	2/16/1993	1,958.00
64893H	COPIER - SHARP	7/28/1993	1,692.00
67328H	INTELLIGENCE SYSTEM	8/12/1993	3,717.00
48104H	ADX ABUSED DRUG ANALYZER	10/1/1993	21,300.00
28384H	BREATH TESTING DEVICE	7/15/1994	5,750.00
267H	FTIR SPECTROPHOTOMETER	7/23/1994	73,895.00
100060H	VIDEO CASSETTE RECORDER	8/4/1994	1,820.00
100061H	VIDEO CASSETTE RECORDER	8/4/1994	1,820.00
JPBG0116C	HPLJ4M	1/1/1996	1,800.00
100095H	SHREDDER PAPER	5/17/1996	2,762.00
35051H	MESSAGE RECORDER	5/17/1996	3,421.00
28554H	RADAR DETECTOR	5/20/1996	1,585.00
28555H	RADAR DETECTOR	5/20/1996	1,585.00
28557H	RADAR DETECTOR	5/20/1996	1,585.00

NEBRASKA STATE PATROL  
**LIST OF UNABLE TO LOCATE FIXED ASSETS**  
AS OF MARCH 31, 2009

<b>Tag Number</b>	<b>Description</b>	<b>Date Acquired</b>	<b>Total Cost</b>
28558H	RADAR DETECTOR	5/20/1996	1,585.00
28559H	RADAR DETECTOR	5/20/1996	1,585.00
28560H	RADAR DETECTOR	5/20/1996	1,585.00
28561H	RADAR DETECTOR	5/20/1996	1,585.00
12490H	COPIER RICOH	12/24/1996	5,275.00
100175H	FILE AUTOMATED	12/26/1996	13,565.00
291H	ATR OBJECTIVE FOR NICOLET	12/26/1996	14,328.00
95452H	WALL MOUNT CONVERSION	12/26/1996	2,813.00
USKC2085C	HPLJ5	2/3/1997	1,600.00
78724H	NIGHT VISION BINO'S	3/12/1997	3,205.00
USKC2084C	HPLJ5	7/1/1997	1,600.00
USKC2086C	HPLJ5	7/1/1997	1,500.00
USKC2087C	HPLJ5	7/1/1997	1,600.00
USKC2089C	HPLJ5	7/1/1997	1,600.00
C07DMC	PC	11/5/1997	2,100.00
CJWKEC	PC	11/15/1997	1,700.00
300H	SHREDDER PAPER CROSSCUT	1/16/1998	4,439.00
EP4QMC	CE64	5/6/1998	1,900.00
10051600C	GATEWAY LAPTOP	6/1/1998	2,300.00
F88P0C	CE71	7/8/1998	1,800.00
FJW30C	PC	7/23/1998	1,700.00
FJW48C	PC	7/23/1998	1,700.00
FYX5HC	PC	8/20/1998	1,700.00
FYX5QC	CE59	8/20/1998	1,700.00
FYX6MC	INVENTORY	8/20/1998	1,700.00
100202H	COMPUTER RACKING SYSTEM	9/14/1998	2,711.00
24897H	COPIER - XEROX	11/10/1998	15,470.00
379H	PCR - THERMAL CYCLER	11/13/1998	3,100.00
27889H	COPIER - MINOLTA 300	12/28/1998	6,914.00
U4CD4C	WAVERLY ASPEN	1/12/1999	1,700.00
127973V	REM 870 SHOTGUN	5/19/1999	365.00
WLM4ZC	PC	6/23/1999	2,000.00
13806513C	GATEWAY LAPTOP	10/1/1999	2,000.00
CJWKIC	PC	11/15/1999	2,600.00
CJWLEC	CE50	11/15/1999	1,700.00
CJWU6C	SCL62	11/15/1999	1,700.00
12921H	FACSIMILE MACHINE	12/7/1999	3,323.00
CE31DC	CE68	1/3/2000	2,200.00

NEBRASKA STATE PATROL  
**LIST OF UNABLE TO LOCATE FIXED ASSETS**  
AS OF MARCH 31, 2009

<b>Tag Number</b>	<b>Description</b>	<b>Date Acquired</b>	<b>Total Cost</b>
CJWKUC	PC	1/6/2000	1,900.00
CJWLAC	PC	1/6/2000	1,900.00
CJWU4C	CE54	1/6/2000	1,700.00
H32A0C	CE57	2/9/2000	2,200.00
57885H	POLYGRAPH - COMPUTERIZED	3/16/2000	5,300.00
41Y5J01C	DELL OPTIPLEX GX260	4/12/2000	2,700.00
D32Y5J01C	PC	4/12/2000	2,700.00
FK01Z38C	SCL54	11/1/2000	2,500.00
CLD0801C	TA137	12/12/2000	2,000.00
BVKGC01C	PC	1/28/2001	3,000.00
2CN7HC	DELL WORKSTATION 330	3/28/2001	1,900.00
DZX5J01C	PC	4/11/2001	2,700.00
D42TZ711C	PC	7/1/2001	2,700.00
1HFZ511C	NP30	1/18/2002	2,300.00
127932V	REM 870 SHOTGUN	11/5/2002	365.00
GTM31C	PC	2/25/2003	1,700.00
GSY0R21	DELL LATITUDE C840	5/5/2003	2,295.78
PB3002-SD	METTLER BALANCE	5/30/2003	1,275.00
344667	LX4000 LAFAYETTE INSTRUMENT	6/1/2003	2,166.67
65010R	HAND-HELD LASER RADAR	9/18/2003	2,995.00
7JBF251	24U SHORT RACK	6/20/2004	2,137.60
26CIDPODS	26 WORK STATIONS CID	8/19/2004	64,734.32
ANALOG4FT	4 FT CLASS 1 & ANALOG	10/7/2004	4,018.18
FUMEHOOD	FUMING HOOD	12/5/2005	4,497.20
STRCLOSET	STORAGE CLOSET	3/27/2006	4,066.00
5847HB1	AFIS LIVESCAN PORTABLE	12/1/2006	35,579.00
BVD4HB1	AFIS LIVESCAN PORTABLE	12/1/2006	35,579.00
GVD4HB1	AFIS LIVESCAN PORTABLE	12/1/2006	35,579.00
244	JOEY 2 TRANSCORDER	10/3/2007	3,388.00
			\$ 696,415.75

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS

March 31, 2009

Item and Serial #	Donor	Total Cost
CRT Rescue Phone #246303	Scotts Bluff Co. Drug	\$ 5,500.00
CRT Rescue Phone #240245	Sarpy Co. STOP	5,500.00
CRT Rescue Phone #239946	Seward Drug Board	5,500.00
Speed Detection #UX013070 Laser Tech	Burt Co. Attorney	2,995.00
Vetronix CDR / Training Crash Data Retrieval	Seward Co. Drug	2,495.00
LRB #UX014085 Laser Technology	Wayne Co. Attorney	2,995.00
LED 2100 #LL01976-40 Code 3 Light Bars	NE Safety Council	1,116.00
LED 2100 #LL01976-41 Code 3 Light Bars	NE Safety Council	1,116.00
LED 2100 #LL01976-42 Code 3 Light Bars	NE Safety Council	1,116.00
LED 2100 #LL01976-43 Code 3 Light Bars	NE Safety Council	1,116.00
LED 2100 #LL01976-44 Code 3 Light Bars	NE Safety Council	1,116.00
LED 2100 #LL01976-45 Code 3 Light Bars	NE Safety Council	1,116.00
DCI 1200NCP #26761 Dogtra Collars	Burt Co. STOP	349.95
DCI 1200NCP #26762 Dogtra Collars	Burt Co. STOP	349.95
Sharp SF-2514 #86505735	Wertz,Palik & Heef P.C.	500.00
Digital Scale #S4110291	Kearney Co. STOP	160.00
Sony 128K Memory Stick	Kearney Co. STOP	49.99
Sony 128K Memory Stick	Kearney Co. STOP	49.99
Stinger Flashlight #1337811	Kearney Co. STOP	96.00
Stinger Flashlight #1337816	Kearney Co. STOP	96.00
Stinger Flashlight #1337820	Kearney Co. STOP	96.00
Stinger Flashlight #1337821	Kearney Co. STOP	96.00
Stinger Flashlight #1337857	Kearney Co. STOP	96.00
Stinger Flashlight #1337859	Kearney Co. STOP	96.00
Stinger Flashlight #1337862	Kearney Co. STOP	96.00
Stinger Flashlight #1337805	Kearney Co. STOP	96.00
TR-SPR Trooper LT	Dodge Co. STOP	730.00
TR-SPR Trooper LT	Dodge Co. STOP	730.00
CrashZone Software	Lancaster STOP	399.00
CrashZone Software	Lancaster STOP	399.00
PocketZone Software	Lancaster STOP	399.00
TDS Recon Collector #FS76A61216	Lancaster STOP	1,249.00
Digital Projector #AMRN52100321	Chief Industries	1,699.00
Light Bars Code 3 LED	NE Safety Council	5,580.00
Colt M4 Commando #A0199417	Seward Co. Drug	825.00
Colt M4 Commando #A0199393	Seward Co. Drug	825.00
Colt M4 Commando #A0199315	Seward Co. Drug	825.00
Colt M4 Commando #A0199396	Seward Co. Drug	825.00

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
Colt M4 Commando #A0199327	Seward Co. Drug	825.00
Colt M4 Commando #A0199333	Seward Co. Drug	825.00
Colt M4 Commando #A0199321	Seward Co. Drug	825.00
Colt M4 Commando #A0199383	Seward Co. Drug	825.00
Colt M4 Commando #A0198966	Seward Co. Drug	825.00
Colt M4 Commando #A0198565	Seward Co. Drug	825.00
M4-2000 #M20773	Seward Co. Drug	595.00
M4-2000 #M40774	Seward Co. Drug	595.00
M4-2000 #M40772	Seward Co. Drug	595.00
M4-2000 #M40770	Seward Co. Drug	595.00
M4-2000 #M40767	Seward Co. Drug	595.00
M4-2000 #M40771	Seward Co. Drug	595.00
M4-2000 #M40775	Seward Co. Drug	595.00
M4-2000 #M40768	Seward Co. Drug	595.00
M4-2000 #M40769	Seward Co. Drug	595.00
M4-2000 #M40766	Seward Co. Drug	595.00
552 EO Tech Holosight	Seward Co. Drug	3,937.50
ACOG 4x Scope	Seward Co. Drug	2,026.00
Tactical Bipod	Seward Co. Drug	190.00
Dieter CQD Slings	Seward Co. Drug	349.70
G2 Surefire Flashlights	Seward Co. Drug	299.50
Fobus M4 QuadRail	Seward Co. Drug	900.00
Fobus Vertical Grip	Seward Co. Drug	255.00
ARMS Rear Sight	Seward Co. Drug	1,100.00
Sling Adapters	Seward Co. Drug	137.80
M-16 Magazines	Seward Co. Drug	390.00
Mag-cinch	Seward Co. Drug	195.60
Tac Light Mounts	Seward Co. Drug	199.50
Ultralyte LR B, SN #UX015341	Cuming Co. Attorney	2,995.00
Roadmate 300 SN #0113010397609	Jefferson Co. Attorney	299.88
Roadmate 300 SN #0113010416089	Jefferson Co. Attorney	299.88
Roadmate 300 SN #0113010417147	Jefferson Co. Attorney	299.88
Portable Sign Stands	State Court Admin.	378.00
14x11 Engraved Signs	State Court Admin.	122.00
Window Tint Meter SN# 59419	Cuming Co. STOP	199.00
Window Tint Meter SN# 59421	Cuming Co. STOP	199.00
Bearcat Scanner SN# 317Z64003816	Saunders Co. STOP	119.99
Bearcat Scanner SN# 317Z64003897	Saunders Co. STOP	119.99



NEBRASKA STATE PATROL  
**LIST OF DONATED FIXED ASSETS**  
 March 31, 2009

Item and Serial #	Donor	Total Cost
Bearcat Scanner SN# 317Z64004068	Saunders Co. STOP	119.99
Bearcat Scanner SN# 317Z64003943	Saunders Co. STOP	119.99
Bearcat Scanner SN# 317Z64003942	Saunders Co. STOP	119.99
Code 3 Light-Bar SN# LL00238534	Saunders Co. STOP	1,238.08
Witness Photo System SN# N/A	Saunders Co. STOP	1,345.00
Motorola Portable Mic SN# TT0608B49	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608AYT	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608B50	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608AYY	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608B3N	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608B6C	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608B5A	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608AYQ	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608B68	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608AW9	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608AW1	Hall Co. STOP	65.00
Motorola Portable Mic SN# TT0608AVX	Hall Co. STOP	65.00
Ear Pieces for Mics	Hall Co. STOP	1,080.00
STOP TECH Stop Sticks RK-9-X	NE Safety Council	1,969.75
Commando .223 Colt Rifle SN# A0199442	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0198781	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199475	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199553	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199389	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199392	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199387	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199412	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199403	Sarpy Co. STOP	825.00
Commando .223 Colt Rifle SN# A0199334	Sarpy Co. STOP	825.00
Canon Digital Camera SN# 212526203370	NE Safety Council	639.80
Canon Digital Camera SN# 212526203371	NE Safety Council	639.80
Canon Digital Camera SN# 212526203372	NE Safety Council	639.80
Canon Digital Camera SN# 212526203373	NE Safety Council	639.80
Canon Digital Camera SN# 212526203374	NE Safety Council	639.80
Canon Digital Camera SN# 212526203375	NE Safety Council	639.80
Canon Digital Camera SN# 212526203376	NE Safety Council	639.80
Canon Digital Camera SN# 212526203377	NE Safety Council	639.80
Canon Digital Camera SN# 212526203378	NE Safety Council	639.80

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
Canon Digital Camera SN# 212526203379	NE Safety Council	639.80
Canon Digital Camera SN# 212526203300	NE Safety Council	639.80
Canon Digital Camera SN# 212526203301	NE Safety Council	639.80
Canon Digital Camera SN# 212526203302	NE Safety Council	639.80
Canon Digital Camera SN# 212526203303	NE Safety Council	639.80
Canon Digital Camera SN# 212526203304	NE Safety Council	639.80
Canon Digital Camera SN# 212526203305	NE Safety Council	639.80
Canon Digital Camera SN# 212526203306	NE Safety Council	639.80
Canon Digital Camera SN# 212526203307	NE Safety Council	639.80
Canon Digital Camera SN# 212526203308	NE Safety Council	639.80
Canon Digital Camera SN# 212526203309	NE Safety Council	639.80
Slings and Adapters 71CQS1BK DAP	Cass Co. Drug Board	585.00
Quad Rails M44s Fobus Quad R	Cass Co. Drug Board	830.00
Mavica Digital Camera SN# 409466	Otoe Co. STOP	504.99
Eotech 552 AA NVG SN# 281650	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281601	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281655	Douglas Co. Drug Board	390.00
Eotech 552 AA NVGSN# 281558	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281591	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281537	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281642	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281653	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281554	Douglas Co. Drug Board	390.00
Eotech 552 AA NVG SN# 281584	Douglas Co. Drug Board	390.00
Rescue Phone/ case SN# 249789	NSPF-B Gen Funds	5,600.00
Bushmaster .223 A3 SN# BFI487061	Protex Central	825.00
PELI 1400 GPS SN# 708 & Battery SN# 388	RAFFLE	8,000.00
Garmin GPSMAP 296 SN# 67013160	North Sea Films	1,723.00
Garmin GPSMAP 296 SN# 67013161	North Sea Films	1,723.00
DataMasters Intoxilizer SN# 130479	Highway Safety	3,850.00
DataMasters Intoxilizer SN# 130480	Highway Safety	3,850.00
DataMasters Intoxilizer SN# 130482	Highway Safety	3,850.00
DataMasters Intoxilizer SN# 130485	Highway Safety	3,850.00
DataMasters Intoxilizer SN# 130483	Highway Safety	3,850.00
DataMasters Intoxilizer SN# 130481	Highway Safety	3,850.00
DataMasters Intoxilizer SN# 130484	Highway Safety	3,850.00
Nikon L6 Digital Camera SN# 30138634	Otoe Co. Drug	188.99
Nikon L6 Digital Camera SN# 30507835	Otoe Co. Drug	188.99

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS

March 31, 2009

Item and Serial #	Donor	Total Cost
Nikon L6 Digital Camera SN# 30138637	Otoe Co. Drug	188.99
Nikon L6 Digital Camera SN# 30139986	Otoe Co. Drug	188.99
Nikon L6 Digital Camera SN# 30507836	Otoe Co. Drug	188.99
Nikon L6 Digital Camera SN# 30507829	Otoe Co. Drug	188.99
Nikon L6 Digital Camera SN# 30138676	Otoe Co. Drug	188.99
Nikon L6 Digital Camera SN# 30507830	Otoe Co. Drug	188.99
1 meg SD Cards	Otoe Co. Drug	383.92
Camera Bags	Otoe Co. Drug	71.92
other meg SD Card	Otoe Co. Drug	41.03
DVD PRO-516 SN# ROPH5000250	Seward Co. Drug	1,102.48
Fatal Vision Kit Model # SKCC+LD	Chase Co. Attorney	1,358.13
Garmin Street Pilot 2720 SN# 20716925	Kearney Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716923	Kearney Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716932	Kearney Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716930	Kearney Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716926	Buffalo Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716931	Buffalo Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716933	Buffalo Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716922	Buffalo Co. STOP	561.00
Garmin Street Pilot 2720 SN# 20716924	Buffalo Co. STOP	561.00
Fatal Vision Kit Model # SKCC+LD	Chase Co. STOP	1,350.00
UltraLyte LIDAR Model 200LR	Custer Co. Drug	3,895.00
Latitude D610 SN# 9ZW4VB1	Lancaster Co. Drug	1,864.20
Nikon Digital Camera SN# 3007510	Seward Co. Drug	1,299.99
Nikkor Zoom Lens	Seward Co. Drug	599.99
Sony HDD Digital Camcorder SN# 325652-9	Seward Co. Drug	1,199.98
Sony HDD Digital Camcorder SN# 335415-7	Seward Co. Drug	1,199.98
Sony Camcorder Batteries	Seward Co. Drug	139.98
Sony Deluxe Camcorder cases	Seward Co. Drug	79.98
Ultra II Sdpro Duo 2 GB Mem Card	Seward Co. Drug	89.99
Pro Duo 2 GB Mem Cards	Seward Co. Drug	139.98
PBT Alco-Sensor III SN# 1219993	NE Highway Safety	804.00
PBT Alco-Sensor III SN# 1219991	NE Highway Safety	804.00
PBT Alco-Sensor III SN# 1219994	NE Highway Safety	804.00
PBT Alco-Sensor III SN# 1219988	NE Highway Safety	804.00
PBT Alco-Sensor III SN# 1219990	NE Highway Safety	804.00
PBT Alco-Sensor III SN# 1220036	NE Highway Safety	804.00
Tag J2 Joey 2 Transmitter/Dig Voice Recorder	Lancaster Co. Drug	2,995.00

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
AR-703J Stick Antenna	Lancaster Co. Drug	60.00
Garmin 496 GPS SN# 19703131	NE Safety Council	2,810.00
Microboards DVD SN# ROPH5000150	Seward Co. Drug	1,102.48
Colt M4 Rifle SN# A0198966	Seward Co. Drug	910.00
Colt M4 Rifle SN# A0198565	Seward Co. Drug	910.00
ABC Money Counter SN# ABC115022811	Lincoln Co. Drug	285.00
LED light Batons BD/Baton-14 Red	Sarpy Co. STOP	348.00
Garmin Street Pilot GPS 2610 SN# 53974786	Cuming Co. STOP	501.49
Garmin Street Pilot GPS 2610 SN# 53972851	Cuming Co. STOP	501.49
Garmin Street Pilot GPS 2610 SN# 53976180	Cuming Co. STOP	501.49
HP Color Laser Jet 2820 SN# MXBC400LB	York Co. STOP	790.00
Vascar IIIc SN# C1000115	York Co. STOP	980.00
Sony Digital Camera SN# 430650	York Co. STOP	369.00
Camera Case	York Co. STOP	18.99
Fist Suit 333	Lancaster Co. STOP	835.00
Fist Head Protector	Lancaster Co. STOP	135.00
Canon Powershot SN# 1128703364	Keith Co. STOP	497.57
Sony DCR-TRV 280 SN# 567300	Keith Co. STOP	279.97
Magnavox VCR/DVD Recorder	Keith Co. STOP	69.87
Misc. Accessories, Bags,Stands,Tapes	Keith Co. STOP	320.65
Garmin Street Pilot 2610 SN# 53979898	Hall Co. STOP	540.69
Garmin Street Pilot 2610 SN# 53979999	Hall Co. STOP	540.69
Garmin Street Pilot 2610 SN# 53979902	Hall Co. STOP	540.69
Garmin Street Pilot 2610 SN# 53979981	Hall Co. STOP	540.69
Garmin Street Pilot 2610 SN# 53979987	Hall Co. STOP	540.69
Garmin Street Pilot 2610 SN# 53979989	Hall Co. STOP	540.69
Garmin GPS 2610 SN# 53979940	Hamilton Co. STOP	499.00
Garmin GPS 2610 SN# 53979939	Hamilton Co. STOP	499.00
Garmin GPS 2610 SN# 53979918	Hamilton Co. STOP	499.00
Garmin GPS 2610 SN# 53979973	Hamilton Co. STOP	499.00
Garmin GPS 2610 SN# 53979988	Hamilton Co. STOP	499.00
Magnetic Antenna 27C-MCX	Hamilton Co. STOP	139.00
Mount	Hamilton Co. STOP	9.00
Insurance Shipping	Hamilton Co. STOP	13.50
Code 3 Super Visor SN# SAEW34002	Hamilton Co. STOP	616.00
Galls Switchbox	Hamilton Co. Drug	59.99
iWhitness Photogrammetry	York Co. Attorney	895.00
DCS Weighted Evidence Markers	York Co. Attorney	425.00

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
DCS Cone Style Markers	York Co. Attorney	160.00
Shipping	York Co. Attorney	25.00
Remington Eye Ball # 70000	Buffalo Co. Drug	4,800.00
Remington Adaptor Kit # 70149	Buffalo Co. Drug	25.00
Remington Deployment Kit # 70148	Buffalo Co. Drug	524.00
Shipping	Buffalo Co. Drug	20.00
Seatbelt Survivor Vehicle Custom Trailer	AAA Nebraska	5,000.00
Streetpilot 2720 GPS SN# 20717977	Knox City STOP	528.00
Streetpilot 2720 GPS SN# 20717978	Knox City STOP	528.00
Streetpilot 2720 GPS SN# 20717979	Knox City STOP	528.00
Streetpilot 2720 GPS SN# 20717980	Knox City STOP	528.00
Program Message Board SN# 07-028298	Husker Harvest Day BD	6,500.00
LED Code 3 Light Bar	Hamilton Co. Drug	616.00
Switchbox	Hamilton Co. Drug	59.99
Latitude D610 SN# 9ZW4VB1	Lancaster Co. Drug	1,922.00
ABC 1150 Bill Counter SN# 20070100564	Lincoln Co. Drug	285.00
Garmin Street Pilot 2720 SN# 42660124	Clay Co. STOP	420.00
Garmin Street Pilot 2720 SN# 42636179	Clay Co. STOP	420.00
Garmin Street Pilot 2720 SN# 42609261	Webster Co. STOP	420.00
Garmin Street Pilot 2720 SN# 20732444	Webster Co. STOP	420.00
Garmin GPS 2610 SN# 539974829	York Co. STOP	485.00
Alco-Sensor FST SN# 0132231	York Co. STOP	475.00
Alco-Sensor FST SN# 0132232	York Co. STOP	475.00
Nikon Digital Camera SN# 3182052	Meth Initiative 2006	1,199.97
Ultralyte LIDAR 100LR w DBC	Platte Co. STOP	3,695.00
Conference Table and 12 Chairs	STAN	500.00
Canon EOS Digital Camera SN# 2520709427	NSP FOUNDATION	748.55
Canon EOS Digital Camera SN# 2520709428	NSP FOUNDATION	748.55
Canon EOS Digital Camera SN# 2520709429	NSP FOUNDATION	748.55
PRM PRO DVD Tower 5-16X DVD Copier	Seward Co. Drug	1,102.48
Drug Term Cyc Burn Barrel SN# sat07099	Hall Co. Drug	3,925.00
Garmin GPS 2720 SN# 20722113	Cuming Co. Attorney	364.49
Garmin GPS 2720 SN# 20722162	Cuming Co. Attorney	364.49
RoadHog Roll Trail SN# 1F9FS12157K191013	NSP FOUNDATION	16,500.00
ATN Night Vision GEN 3 PS 22-3 SN# 70058	Hamilton Co. Drug	3,750.00
Dell Laptop 820SN# CN0JF240-486437391579	Hamilton Co. Drug	2,279.95
Bushmaster M-16 A3 Rifle SN# L387172	Dawson Co. Drug	990.00
Bushmaster M-16 A3 Rifle SN# L387046	Dawson Co. Drug	990.00

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
Dell OptiPlex 745 SN# 365C1D1	Hall Co. STOP	991.45
Garmon GPSMAP 60CSx SN# 118152443	Hall Co. Drug Board	359.00
PASGT HGMET Suspension	Hall Co. Drug Board	490.00
Fleece Jackets	Hall Co. Drug Board	749.50
Fleece Pants	Hall Co. Drug Board	749.50
Elastec Drug Burn Barrel SN# SAT07099	Hall Co. Drug Board	3,900.00
Blackhawk Night Ops Strobe SN# 15873	Hall Co. Drug Board	184.99
Blackhawk Night Ops Strobe SN# 29624	Hall Co. Drug Board	184.99
Pepper ball System Tippmann Starter	Dodge Co. STOP	999.99
Evidence Locker ED3N08 Locker	Dodge Co. STOP	5,629.00
Hatch Centurion Chest protectors	Sarpy Co. STOP	981.00
Hatch Centurion Shin Guards	Sarpy Co. STOP	795.00
Hatch Centurion Forearm Guards	Sarpy Co. STOP	189.00
Toshiba MW20H63 TV SN # BAC365001407	NE Safety Council Inc.	320.00
Toshiba MW20H63 TV SN # BAC365001313	NE Safety Council Inc.	320.00
Toshiba MW20H63 TV SN # BAC365000846	NE Safety Council Inc.	320.00
Toshiba MW20H63 TV SN # BAC365000848	NE Safety Council Inc.	320.00
Garmin Street Pilot 2720 SN # 20746579	Clay Co. STOP Funds	354.12
Garmin Street Pilot 2720 SN # 20746577	Clay Co. STOP Funds	354.12
Garmin Street Pilot 2712 SN # 20746581	Clay Co. STOP Funds	354.12
Garmin GPS Street Pilot SN # 20712824	Howard Co. STOP Fund	582.89
Garmin GPS Street Pilot SN # 42663944	Howard Co. STOP Fund	582.89
Blackhawk Night Ops Strobe SN # 15873	Hall Co. Drug Board	184.99
Blackhawk Night Ops Strobe SN # 29624	Hall Co. Drug Board	184.99
Sure Fire M73 Picatinny Rail System	Hall Co. Drug Board	902.98
Gunshot Trauma Kits & QuickClot	E GENERAL	850.00
Toyota Sienna Van 2007	Performance Toyota	22,122.00
Garmin GPS SN# 14H002988	Loup Co. STOP	249.00
Garmin GPS SN# 14H067184	Loup Co. STOP	249.00
Garmin GPS SN# 14H007563	Loup Co. STOP	249.00
Garmin GPS SN# 14H067529	Loup Co. STOP	249.00
Cannon Digital Camera SN# 4122127348	Jefferson Co. STOP	899.30
Cannon Digital Camera SN# 4522162194	Jefferson Co. STOP	899.30
Cannon Digital Camera SN# 4322113605	Jefferson Co. STOP	899.30
Cannon Digital Camera SN# 4522162160	Jefferson Co. STOP	899.30
Cannon Digital Camera SN# 4122127355	Jefferson Co. STOP	899.30
Polaroid 1 G Memory Card	Jefferson Co. STOP	89.40
Case Logic Camera Bags	Jefferson Co. STOP	49.85

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
Garmin C330 GPS SN# 10M558746	Jefferson Co. STOP	288.84
Gamin C330 GPS SN# 10M558741	Jefferson Co. STOP	288.84
Garmin C330 GPS SN# 10M558761	Jefferson Co. STOP	288.84
Simunition M4/M16 SIM Bolt	Morrill Co. Drug Board	683.00
LARUE Bases	Morrill Co. Drug Board	318.50
Motorola CDM 1250 SN#103TGQ1589 (182)	Boone Co. Emergency	350.00
Motorola CDM 1250 SN#103TGQ1672 (310)	Boone Co. Emergency	350.00
Motorola CDM 1250 SN#103TGQ1564 (153)	Boone Co. Emergency	350.00
Motorola CDM 1250 SN#103TGQ1624 (361)	Boone Co. Emergency	350.00
WellsFargoTrailer SN#1W4200E1071119528	D.E.A	4,963.11
WellsFargoTrailer SN#1W4200E1671119534	D.E.A	4,963.11
WellsFargoTrailer SN#1W4200E1171119537	D.E.A	4,963.11
WellsFargoTrailer SN#1W4200E1171119540	D.E.A	4,963.11
WellsFargoTrailer SN#1W4200E1071119531	D.E.A	4,963.11
Bushmaster M-4 SN# BF1470784	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543611	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543608	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543621	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543616	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543605	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543610	Donald Nielson	960.00
Bushmaster M-4 SN# BF1543666	Donald Nielson	960.00
Hatch Centurion Chest Protectors	Sarpy Co. STOP	981.00
Hatch Centurion Shin Guards	Sarpy Co. STOP	795.00
Hatch Centurion Forearm Guards	Sarpy Co. STOP	189.00
Pepper Ball System Tippmann Starter	Dodge Co. STOP	999.99
Evidence Locker ED3N08 Locker	Dodge Co. STOP	5,629.00
Laser Technology UltraLyteLRB UXO19035	NE Highway Safety	2,995.00
High Back Conference Chairs	Execu - Suites	200.00
Garmin GPS SN# 42674703	Merrick Co. STOP	595.00
Garmin GPS SN# 20712628	Merrick Co. STOP	595.00
JVC DV/DVD Recorder SN# 162C0052	Lancaster Co. STOP	1,355.00
GARMINGPS72SN#89375107	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375108	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375110	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375111	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375112	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375113	LINCOLN CO. STOP	104.49

NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
GARMINGPS72SN#89375115	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375117	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375118	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375121	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375126	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375128	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375129	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375130	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375131	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375132	LINCOLN CO. STOP	104.49
GARMINGPS72SN#89375134	LINCOLN CO. STOP	104.49
NUVI GPS 660NA SN# 12P240856	Buffalo Co. STOP	499.00
Stinger Rechargeable Batteries # 75175	Sarpy Co. STOP	144.00
Surefire M600/Weapon Light	Banner Co. Drug Board	1,485.00
Surefire M73/M4 Rail	Banner Co. Drug Board	298.50
Surefire M63/MP5 Rail	Banner Co. Drug Board	120.00
Navigon 2100 GPS Units	Kimball Co. STOP	2,471.70
Ceremonial Bugle	Sarpy Co. STOP	525.00
Drawer Units and Installation	Sarpy Co. STOP	227.68
Ultralyte LRB Lasers	Sarpy Co. STOP	14,975.00
Arms, Inc. Sights #40L Low Profile	Sarpy Co. STOP	1,000.00
Armour of America Leguard	Sarpy Co. STOP	699.00
Lockers Signs Desk	Keith Co. STOP	1,250.00
Moro Vision MV14 SN# 011509	Platte Co. STOP	2,200.00
MoroVisionMV14SN#011509	NSP PART PAY	800.00
L.G.TV20"SN#805AMFC01819	NE Safety Council Inc.	399.00
L.G.TV20"SN#805AMWL01817	NE Safety Council Inc.	399.00
ZenithDVD/VCRSN#804INLV023088	NE Safety Council Inc.	69.95
ZenithDVD/VCRSN#804INSE024838	NE Safety Council Inc.	69.95
WhirlpoolChestFreezer	Sarpy Co. STOP	298.00
LDVOverheadCabinets	Buffalo Co. Drug Board	3,600.55
LaserLabs,TintMeter#2051000044247	NE Safety Council Inc.	139.00
LaserLabs,TintMeter#2051000044248	NE Safety Council Inc.	139.00
LaserLabs,TintMeter#2051000044249	NE Safety Council Inc.	139.00
Canondigitalcamera#5122234414	Antelope Co. STOP	152.88
TamraCameraCase	Antelope Co. STOP	22.95
MCASSMemoryCard	Antelope Co. STOP	20.99
TintMeter200#2051000044247	NE Safety Council Inc.	139.00



NEBRASKA STATE PATROL  
LIST OF DONATED FIXED ASSETS  
March 31, 2009

Item and Serial #	Donor	Total Cost
TintMeter200#2051000044248	NE Safety Council Inc.	139.00
TintMeter200#2051000044249	NE Safety Council Inc.	139.00
GarminNuvi760#17A136277	Otoe Co. Drug Board	104.49
GarminNuvi760#17A136282	Otoe Co. Drug Board	104.49
GarminNuvi760#17A136281	Otoe Co. Drug Board	104.49
GarminNuvi760#17A136287	Otoe Co. Drug Board	104.49
GarminNuvi760#17A136280	Otoe Co. Drug Board	104.49
LTITruspeedLaser#3124664&#7024780	Gage Co. STOP	1,895.00
UltralyteLRBlaserModelLRB	Douglas Co. STOP	2,995.00
ArcherDataRecorderSN#53869	Buffalo Co. Drug Board	1,200.00
ColtM4.233AssaultRifle#L387046	Dawson Co. Drug	960.00
CDRHardware3.1	Lancaster Co. STOP	714.00
CSVPRO2008MultiuserLicense	Lancaster Co. STOP	139.00
iWitnessPRO	Lancaster Co. STOP	995.00
SetofPointtargets	Lancaster Co. STOP	59.00
SetofSpinnercodes	Lancaster Co. STOP	139.00
SetofMagneticpts.	Lancaster Co. STOP	59.00
Set of scale bars	Lancaster Co. STOP	79.00
Setofweightedmark	Lancaster Co. STOP	449.00
Setofconemarkers	Lancaster Co. STOP	320.00
PelicanCase	Lancaster Co. STOP	147.46
LidOrganizer	Lancaster Co. STOP	19.50
BOSEspekers#040279Z62270482AC	Banner Co. Drug Board	200.00
GalaxyAudioSpker#269551	Banner Co. Drug Board	399.00
Stand/Cable	Banner Co. Drug Board	47.49
PeavyMike,Bag	Banner Co. Drug Board	69.00
NATAudioPanelforBell407#53670-7	Seward Co. Drug	1,450.00
NATAudioPanelforBell407#53670-8	Seward Co. Drug	1,450.00
OverheadPanelforBell407#53670-9	Seward Co. Drug	1,065.00
CollectiveHeadforBell407#53670-10	Seward Co. Drug	850.00
AltimeterModififorBell407#53670-1	Lancaster Co. STOP	1,145.00
VSIModififorBell407#53670-2	Lancaster Co. STOP	915.00
Turn&SlipMod.forBell407#53670-3	Lancaster Co. STOP	915.00
Garmin420Mod.forBell407#53670-4	Lancaster Co. STOP	815.00
KorrySwitchMod.forBell407#53670-5	Lancaster Co. STOP	675.00
KorrySwitchMod.forBell407#53670-6	Lancaster Co. STOP	675.00
		<u>\$ 420,544.22</u>