

**ATTESTATION REPORT  
OF THE  
NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT  
AND COLLECTION DIVISION**

**JULY 1, 2008 THROUGH JUNE 30, 2010**

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**Issued on September 16, 2010**

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

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NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**BACKGROUND**

The Motor Fuel Tax Enforcement and Collection Division (Division) was created within the Nebraska Department of Revenue (Department) in 1991. The Division's objectives are 1) to administer all motor fuel tax programs, ensuring compliance with State laws; 2) to provide assistance to taxpayers regarding motor fuel tax programs; and 3) to ensure compliance with laws through an increased emphasis on collections, audits, and investigations. Tax programs include Motor Vehicle Fuels, Diesel Fuels, Compressed Fuels, Alternative Fuels, Aircraft Fuels, and the Petroleum Release Remedial Action Act. The Division is also responsible for the Ethanol Producers Incentive Program.

This report includes all of the funds of the Motor Fuel Tax Enforcement and Collection Division; however, it does not include Motor Fuel Tax receipts, which are recorded in the Highway Trust Fund.

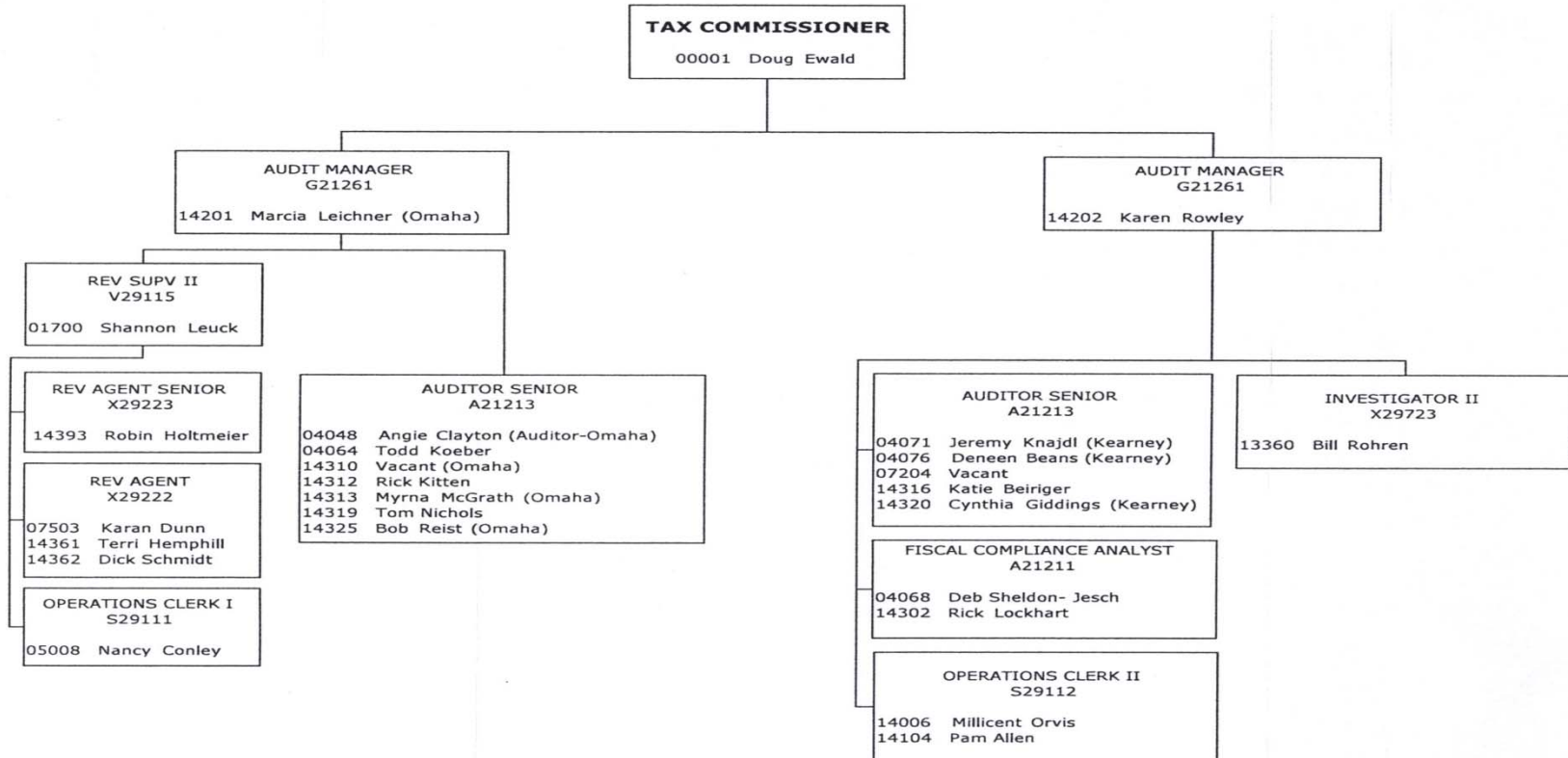
**MISSION STATEMENT**

Our mission is to serve the public by administering the State revenue laws with integrity, efficiency, and consistency.

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

ORGANIZATIONAL CHART

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUELS DIVISION  
April 2010



All positions located in Lincoln unless otherwise noted.

Updated 6/8/2010

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**EXIT CONFERENCE**

An exit conference was held August 13, 2010, with the Division to discuss the results of our examination. Those in attendance for the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division were:

<u>NAME</u>	<u>TITLE</u>
Doug Ewald (via Teleconference)	Tax Commissioner
Len Sloup	Director – Operations and Administrative Services
Karen Rowley	Audit Manager
Marcia Leichner	Audit Manager
Ron Gottula	Accounting and Finance Manager
Myle Nguyen	Accountant

During our examination of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division, we noted no reportable matters involving the internal control over financial reporting and other operational matters.

Draft copies of this report were furnished to the Division to provide them an opportunity to review the report.

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



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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## NEBRASKA DEPARTMENT OF REVENUE MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

### INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Department of Revenue  
Motor Fuel Tax Enforcement and Collection Division  
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division (Division) for the fiscal years ended June 30, 2010, and June 30, 2009. The Division's management is responsible for the schedule of revenues, expenditures, and changes in fund balances. 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 revenues, expenditures, and changes in fund balances 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 revenues, expenditures, and changes in fund balances of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division for the fiscal years ended June 30, 2010, and 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 August 20, 2010, on our consideration of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's internal control over financial reporting (internal control) 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 and compliance and the results of that testing, and not to provide an opinion on the internal control 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 Nebraska State Tax Commissioner, the Division, 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

August 20, 2010

Don Dunlap, CPA  
Assistant Deputy Auditor

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2010

	Petroleum Release Remedial Action Collection Fund 21590	Motor Fuel Tax Enforcement Fund 21700	<b>Totals (Memorandum Only)</b>
<b>REVENUES:</b>			
Intergovernmental	\$ -	\$ 2,818	\$ 2,818
Miscellaneous	882	36,227	37,109
<b>TOTAL REVENUES</b>	<b>882</b>	<b>39,045</b>	<b>39,927</b>
<b>EXPENDITURES:</b>			
Personal Services	125,895	1,496,168	1,622,063
Operating	-	143,315	143,315
Travel	-	50,198	50,198
Capital Outlay	-	4,692	4,692
<b>TOTAL EXPENDITURES</b>	<b>125,895</b>	<b>1,694,373</b>	<b>1,820,268</b>
Deficiency of Revenues Under Expenditures	(125,013)	(1,655,328)	(1,780,341)
<b>OTHER FINANCING SOURCES (USES):</b>			
Sales of Assets	-	190	190
Operating Transfers In (Note 6)	150,000	2,000,000	2,150,000
Operating Transfers Out (Note 6)	(3,748)	(905,300)	(909,048)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>146,252</b>	<b>1,094,890</b>	<b>1,241,142</b>
Net Change in Fund Balances	21,239	(560,438)	(539,199)
FUND BALANCES, JULY 1, 2009	419	1,370,397	1,370,816
FUND BALANCES, JUNE 30, 2010	<u>\$ 21,658</u>	<u>\$ 809,959</u>	<u>\$ 831,617</u>
<b>FUND BALANCES CONSIST OF:</b>			
General Cash	\$ 21,658	\$ 810,609	\$ 832,267
Due to Vendors	-	(650)	(650)
<b>TOTAL FUND BALANCES</b>	<u>\$ 21,658</u>	<u>\$ 809,959</u>	<u>\$ 831,617</u>

The accompanying notes are an integral part of the schedule.



NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2009

	Petroleum Release Remedial Action Collection Fund 21590	Motor Fuel Tax Enforcement Fund 21700	Investigative Forfeiture Fund 41610	<b>Totals (Memorandum Only)</b>
<b>REVENUES:</b>				
Intergovernmental	\$ -	\$ 2,981	\$ -	\$ 2,981
Miscellaneous	200	51,183	82	51,465
<b>TOTAL REVENUES</b>	<b>200</b>	<b>54,164</b>	<b>82</b>	<b>54,446</b>
<b>EXPENDITURES:</b>				
Personal Services	28,000	1,446,504	-	1,474,504
Operating	-	150,099	21,186	171,285
Travel	-	60,767	-	60,767
Capital Outlay	-	84	-	84
<b>TOTAL EXPENDITURES</b>	<b>28,000</b>	<b>1,657,454</b>	<b>21,186</b>	<b>1,706,640</b>
Deficiency of Revenues Under Expenditures	(27,800)	(1,603,290)	(21,104)	(1,652,194)
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of Assets	-	254	-	254
Operating Transfers In (Note 6)	28,000	2,000,000	-	2,028,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>28,000</b>	<b>2,000,254</b>	<b>-</b>	<b>2,028,254</b>
Net Change in Fund Balances	200	396,964	(21,104)	376,060
FUND BALANCES, JULY 1, 2008	219	973,433	21,104	994,756
FUND BALANCES, JUNE 30, 2009	\$ 419	\$ 1,370,397	\$ -	\$ 1,370,816
<b>FUND BALANCES CONSIST OF:</b>				
General Cash	\$ 419	\$ 1,368,980	\$ -	\$ 1,369,399
Accounts Receivable Invoiced	-	1,417	-	1,417
<b>TOTAL FUND BALANCES</b>	<b>\$ 419</b>	<b>\$ 1,370,397</b>	<b>\$ -</b>	<b>\$ 1,370,816</b>

The accompanying notes are an integral part of the schedule.

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**NOTES TO THE SCHEDULE**

For the Fiscal Years Ended June 30, 2010, and June 30, 2009

**1. Criteria**

The accounting policies of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division (Division) 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 EnterpriseOne to maintain the general ledger and all detailed 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 revenues, expenditures, and changes in fund balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. As transactions occur, the agencies record the accounts receivables and accounts payable in the general ledger. As such, certain revenues are recorded when earned and 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 as of June 30, 2010, and June 30, 2009, include only those payables posted in the general ledger before June 30, 2010, and June 30, 2009, and not yet paid as of those dates. The amount recorded as expenditures as of June 30, 2010, and June 30, 2009, **does not** include amounts for goods and services received before June 30, 2010, and June 30, 2009, which had not been posted to the general ledger as of June 30, 2010, and June 30, 2009.

The Division had no accounts receivable at June 30, 2010, and accounts receivable of \$1,417 at June 30, 2009. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The fund types established by the State that are used by the Division are:

**20000 – Cash Funds** – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**NOTES TO THE SCHEDULE**  
(Continued)

1. **Criteria** (Concluded)

**40000 – Federal Funds** – accounts for the financial activities related to the receipt and disbursement of funds generated from the federal government as a result of grants and contracts. Expenditures must be made in accordance with applicable federal requirements.

All federal funds were expended during fiscal year 2009, leaving the fiscal year 2009 ending fund balance at \$0. The fund balance remained \$0 for the duration of fiscal year 2010.

The major revenue account classification established by State Accounting used by the Division is:

**Miscellaneous** – Revenue from sources not covered by other major categories. For the Division this consists of investment income.

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

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

**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.

**Capital Outlay** – Expenditures which result in the acquisition of or an addition to capital assets. Capital assets are resources of a long-term character, owned or held by the government.

Other significant accounting classifications and procedures established by State Accounting and used by the Division include:

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts and receivable accounts. Accounts receivable are recorded as an increase to revenues resulting in an increase to fund balance on the schedule. Cash accounts are also included in fund balance and are reported as recorded in the general ledger.

**Liabilities** – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures resulting in a decrease to fund balance.

**Other Financing Sources** – Consists of operating transfers, proceeds of fixed asset dispositions and long-term debt proceeds.

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**NOTES TO THE SCHEDULE**

(Continued)

**2. Reporting Entity**

The Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division is a State agency established under and governed by the laws of the State of Nebraska. As such, the Division is exempt from State and Federal income taxes. The schedule includes all funds of the Division included in the general ledger.

The Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division is part of the primary government for the State of Nebraska.

**3. Totals**

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

**4. General Cash**

General cash accounts are under the control of the State Treasurer or other administrative bodies as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State's Investment Council that maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

**5. Capital Assets**

Capital assets of the Division consist of equipment. Under State Accounting policies, expenditures for such capital assets are not capitalized as an asset in the funds used to acquire them. Rather, costs of obtaining the capital assets are reflected as expenditures in the general ledger and are reported as such on the Schedule.

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). In addition, the Division takes an annual inventory and accounts for all equipment that has a cost of \$1,500 or more at the date of acquisition in the State Accounting System.

For the CAFR, the State requires the Division to value all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of \$5,000 or more at the date of acquisition and has an expected useful

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**NOTES TO THE SCHEDULE**  
(Continued)

**5. Capital Assets (Concluded)**

life of two or more years is capitalized. Depreciation expenses are reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend the asset's life is not capitalized.

Equipment is depreciated in the CAFR using the straight-line method with estimated useful lives of three to ten years.

Capital asset activity of the Division recorded in the State Accounting System for the fiscal years ended June 30, 2010, and June 30, 2009, were as follows:

	July 1, 2009 Beginning Balance	Increases	Decreases	June 30, 2010 Ending Balance
Capital Assets	\$ 132,005	\$ 4,693	\$ 19,794	\$ 116,904
Less accumulated depreciation for:				107,771
Total capital assets, net of depreciation				\$ 9,133

	July 1, 2008 Beginning Balance	Increases	Decreases	June 30, 2009 Ending Balance
Capital Assets	\$ 156,084	\$ 5,485	\$ 29,564	\$ 132,005
Less accumulated depreciation for:				119,238
Total capital assets, net of depreciation				\$ 12,767

Note: The July 1, 2008, Beginning Balance was adjusted from prior report's June 30, 2008, Ending Balance of \$103,007 to more accurately reflect all of the Division's capital assets. The previously reported June 30, 2008, balance included only assets physically located in the Division, while the adjusted balance includes all assets owned by the Division.

NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

**NOTES TO THE SCHEDULE**

(Continued)

**6. Transfers**

For the Division the operating transfers into the Motor Fuel Tax Enforcement Fund of \$2,000,000 annually is from the Highway Trust Fund as required by Neb. Rev. Stat. § 39-2215 (4) (Reissue 2008) and as determined by the Legislature through the appropriation process. The operating transfers into the Petroleum Release Remedial Collection Fund of \$28,000 and \$150,000 respectively for fiscal years ended June 30, 2009, and 2010 were transfers from the Petroleum Release Remedial Action Cash Fund per Neb. Rev. Stat. § 66-1521 (Reissue 2009). These monies are used for the operations of the Division. The operating transfers out of the Petroleum Release Remedial Collection Fund and the Motor Fuel Tax Enforcement fund respectively of \$3,748 and \$905,300 for the fiscal year ended June 30, 2010, was to the State's general fund per legislative appropriations.



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NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION  
**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON  
COMPLIANCE AND OTHER MATTERS BASED ON AN EXAMINATION  
OF THE SCHEDULE OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

Nebraska Department of Revenue  
Motor Fuel Tax Enforcement and Collection Division  
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division as of and for the years ended June 30, 2010, and June 30, 2009, and have issued our report thereon dated August 20, 2010. 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 Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's internal control over financial reporting (internal control) as a basis for designing our procedures for the purpose of expressing our opinion on the schedule of revenues, expenditures, and changes in fund balances, but not for the purpose of expressing an opinion on the effectiveness of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's internal control. Accordingly, we do not express an opinion on the effectiveness of the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division's internal control.

A deficiency in internal control 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 material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the financial schedule will not be prevented, or detected and corrected on a timely basis.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Nebraska Department of Revenue - Motor Fuel Tax Enforcement and Collection Division'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*.

This report is intended solely for the information and use of management, the Nebraska State Tax commissioner, others within the Division, 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

August 20, 2010

Don Dunlap, CPA  
Assistant Deputy Auditor

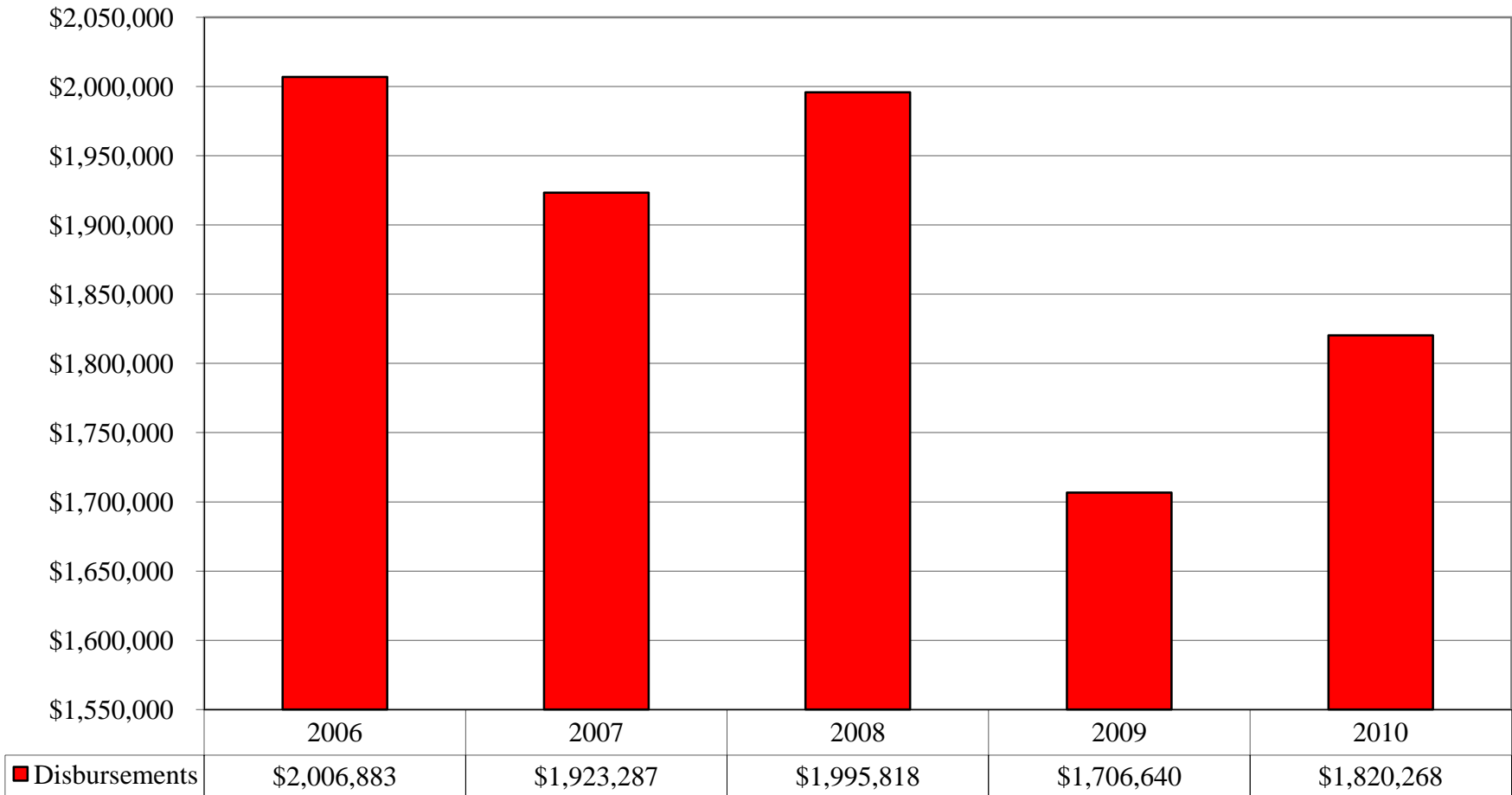


NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION

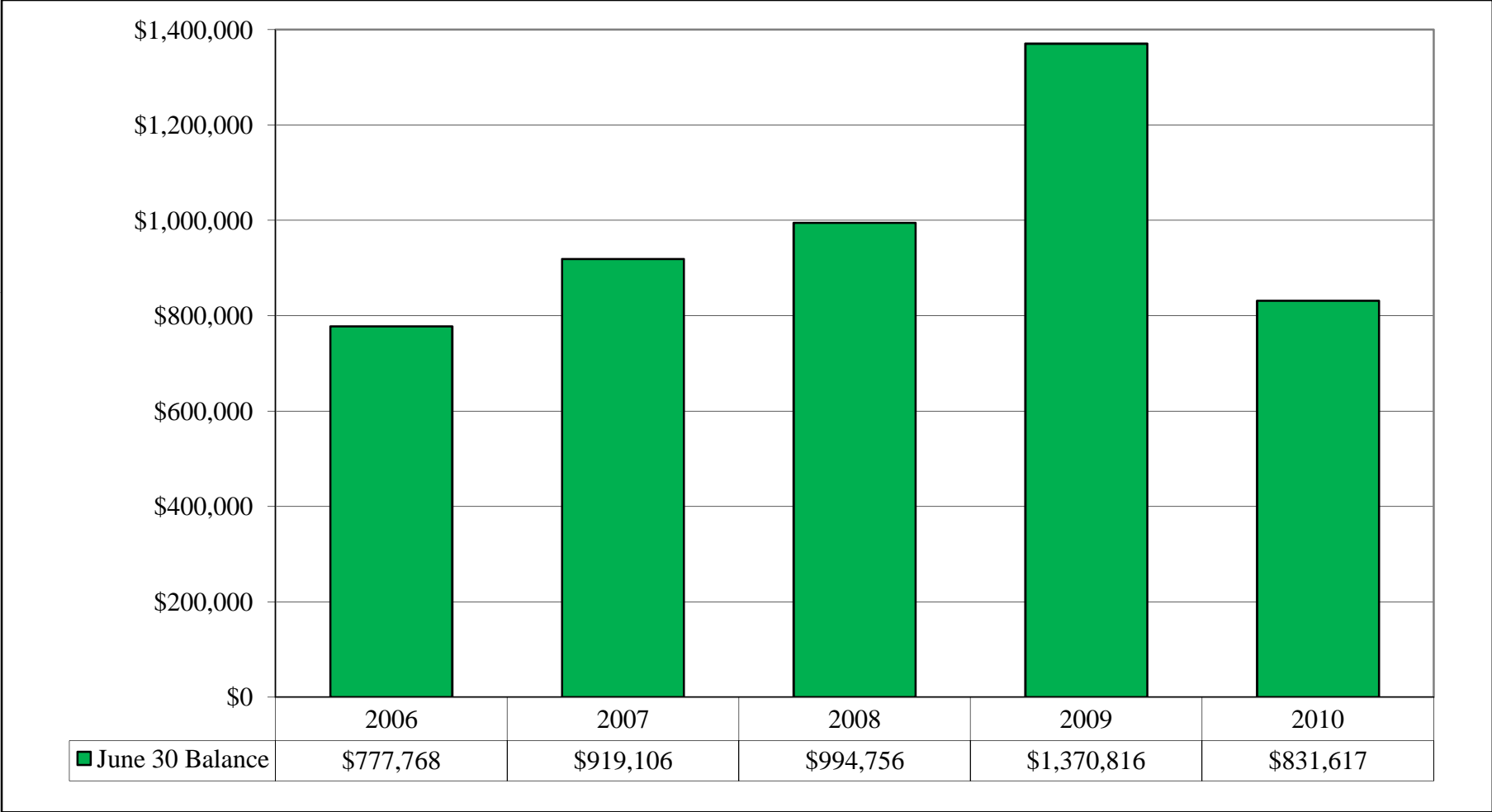
**STATISTICAL SECTION**

Our examination was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures, and changes in fund balances. 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 revenues, expenditures, and changes in fund balances, and, accordingly, we express no opinion on it.

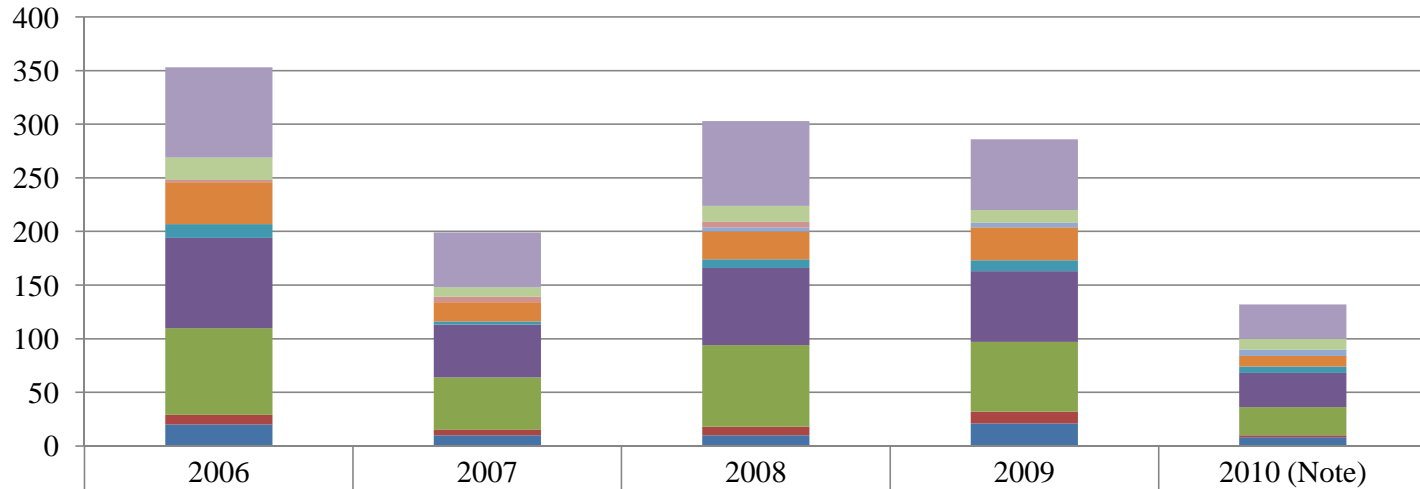
NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION  
**SCHEDULE OF DISBURSEMENTS**  
For the Fiscal Years Ended June 30, 2006 through 2010



NEBRASKA DEPARTMENT OF REVENUE  
 MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION  
**SCHEDULE OF JUNE 30 FUND BALANCE**  
 For the Fiscal Years Ended June 30, 2006 through 2010



NEBRASKA DEPARTMENT OF REVENUE  
MOTOR FUEL TAX ENFORCEMENT AND COLLECTION DIVISION  
**SCHEDULE OF NUMBER OF AUDITS**  
For the Fiscal Years Ended June 30, 2006 through 2010



	2006	2007	2008	2009	2010 (Note)
■ Sp Fuels/Diesel	84	51	79	66	32
■ Retailers	21	9	15	12	10
■ Gas Tax Credit	2	5	5	0	0
■ Ethanol and Biodiesel Producer	Not Available	Not Available	4	4	6
■ Compressed Fuels	39	18	26	31	10
■ Aircraft Fuels	13	3	8	10	6
■ Petroleum Release Fee	84	49	72	66	32

Note: These numbers are preliminary

Note: More large audits were completed during fiscal year 2010 than were completed in previous years. For this reason, the total number of audits completed in fiscal year 2010 significantly decreased from the total number of audits completed in previous years.