ATTESTATION REPORT
OF THE
NEBRASKA BOARD OF BARBER EXAMINERS
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012
The **Nebraska Auditor of Public Accounts Office** was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Mike Foley was elected November 2006 and re-elected November 2010 as the Nebraska Auditor of Public Accounts. He was sworn into office on January 4, 2007, as Nebraska’s 24th State Auditor.

The mission of the Nebraska Auditor of Public Accounts’ office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments.

We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet-based Budget and Audit databases.

We will maintain a professionally prepared staff, utilizing up-to-date technology, and following current Government Auditing Standards.

**Audit Staff Working On This Examination**

Philip Olsen, CPA, CISA - Audit Manager  
Erica Kellogg, CPA - Auditor-In-Charge  
Steve Fricke - Auditor

Our reports can be found electronically at:  [http://www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

Additionally, you may request them by contacting us at:

**Nebraska Auditor of Public Accounts**

State Capitol, Suite 2303  
P.O. Box 98917  
Lincoln, Nebraska 68509  
Phone: 402-471-2111
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>Section</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Background Information Section</strong></td>
<td></td>
</tr>
<tr>
<td>Background</td>
<td>1</td>
</tr>
<tr>
<td>Mission Statement</td>
<td>1</td>
</tr>
<tr>
<td>Organizational Chart</td>
<td>2</td>
</tr>
<tr>
<td><strong>Comments Section</strong></td>
<td></td>
</tr>
<tr>
<td>Exit Conference</td>
<td>3</td>
</tr>
<tr>
<td>Summary of Comments</td>
<td>4</td>
</tr>
<tr>
<td>Comments and Recommendations</td>
<td>5 - 8</td>
</tr>
<tr>
<td><strong>Financial Section</strong></td>
<td></td>
</tr>
<tr>
<td>Independent Accountant’s Report</td>
<td>9 - 10</td>
</tr>
<tr>
<td>Schedule of Revenues, Expenditures, and Changes in Fund Balance</td>
<td>11</td>
</tr>
<tr>
<td>Notes to the Schedule</td>
<td>12 - 14</td>
</tr>
<tr>
<td><strong>Supplementary Information</strong></td>
<td></td>
</tr>
<tr>
<td>Sanitation Inspections and Violations</td>
<td>15</td>
</tr>
<tr>
<td>Examinations Administered by the Board</td>
<td>16</td>
</tr>
<tr>
<td>Licenses Issued by the Board</td>
<td>17</td>
</tr>
<tr>
<td></td>
<td>18</td>
</tr>
</tbody>
</table>
BACKGROUND

The 1927 Legislature created the Board of Barber Examiners (Board) as an agency of the Department of Public Welfare. In 1943, the Legislature transferred the Board to the Department of Health’s jurisdiction. The 1963 Legislature established the Board as an independent agency to administer State barbering laws.

The Board has three members, appointed by the Governor, who serve three-year terms. The Governor usually appoints one member from each Nebraska U.S. congressional district, although this is not required by State law. Members must be practicing barbers. Board members during the audit period were:

<table>
<thead>
<tr>
<th>Board Member</th>
<th>Term Expires</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timothy K. Rehm, Holdrege</td>
<td>November 30, 2013</td>
</tr>
<tr>
<td>Dwayne G. Rice, Lincoln</td>
<td>November 30, 2014</td>
</tr>
<tr>
<td>Thomas E. Squires, Omaha</td>
<td>November 30, 2015</td>
</tr>
</tbody>
</table>

The Board:
- Issues licenses;
- Administers licensing exams;
- Inspects barber shops and schools for sanitation;
- Investigates complaints and conducts hearings;
- Negotiates reciprocal barbering licensing agreements; and
- Sets rules and regulations for the administration of barbering laws.

The Board meets at least four times a year and is supported entirely by fees assessed to licensees.

MISSION STATEMENT

The mission of the Board of Barber Examiners is to examine and provide for the licensing of qualified barbers and barber instructors, to enforce the sanitary rules regulating barber shops and schools, to develop and approve barber school curriculum and post-secondary educational requirements for barber instructors, to investigate and resolve consumer complaints and provide the public with a healthy and safe shop environment.
NEBRASKA BOARD OF BARBER EXAMINERS

ORGANIZATIONAL CHART

BOARD MEMBERS

Thomas Squires
Omaha, NE
Term Expires: November 30, 2015

Dwayne Rice
Lincoln, NE
Term Expires: November 30, 2014

Timothy Rehm
Holdrege, NE
Term Expires: November 30, 2013

DIRECTOR
Ronald J. Pella

STAFF ASSISTANT
Karla Stander
EXIT CONFERENCE

An exit conference was held May 16, 2013, with the Board to discuss the results of our examination. Those in attendance for the Nebraska Board of Barber Examiners were:

<table>
<thead>
<tr>
<th>NAME</th>
<th>TITLE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ronald J. Pella</td>
<td>Director</td>
</tr>
<tr>
<td>Dwayne Rice</td>
<td>Board Member</td>
</tr>
<tr>
<td>Curtis Youngman</td>
<td>State Accounting – State Financial Systems and Reports Coordinator</td>
</tr>
</tbody>
</table>
NEBRASKA BOARD OF BARBER EXAMINERS

SUMMARY OF COMMENTS

During our examination of the Nebraska Board of Barber Examiners (Board), we noted certain deficiencies and other operational matters that are presented here.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. **Internal Control:** The Director was capable of handling all aspects of processing transactions from beginning to end, as he had the ability to both prepare and approve his own batches in the State accounting system.

2. **Travel:** The Board did not consistently maintain receipts for meals, nor did the Board maintain adequate supporting documentation for all travel destinations.

3. **Vacation Leave Balance:** The Director’s vacation leave balance was not adjusted down to 280 hours at December 31, 2012, as required by State statute. The Board plans to pay the Director’s vacation balance to him upon his anticipated retirement at July 31, 2013.

4. **Non-Sufficient Funds Suspense Account:** Non-sufficient funds checks, recorded by the State Treasurer in the accounting system, were not properly cleared from a suspense account by the Board.

More detailed information on the above items is provided hereafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Nebraska Board of Barber Examiners.

Draft copies of this report were furnished to the Board to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but will be verified in the next examination.
COMMENTS AND RECOMMENDATIONS

1. **Internal Control**

A good internal control plan includes a plan of organization, procedures, and documentation designed to safeguard assets and provide reliable financial records. A system of internal control should include proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

We noted the Director was capable of handling all aspects of processing transactions from beginning to end, as he had the ability to both prepare and approve/post his own batches in the State accounting system.

Besides the Director, the Board had only one other employee.

A lack of segregation of duties increases the risk of possible errors or irregularities.

We recommend the Board modify the Director’s access in the State accounting system so the ability to handle all phases of a transaction from beginning to end is removed. The Board could look to the Department of Administrative Services (DAS) for help with processing batches when one person is out of the office.

*Board’s Response: AP Integrity Report, which reflects any voucher batches where the batch preparer and the batch poster were the same ID. Confirmation received May 15, 2013, from accounting that Director Pella-Board of Barber Examiners has never had a batch appear on the report where the same ID was the preparer, approver and poster.*

2. **Travel**


> Whenever any state officer, state employee, or member of any commission, council, committee, or board of the state is seeking reimbursement for actual expenses incurred by him or her in the line of duty, he or she shall be required to present a request for payment or reimbursement to the Director of Administrative Services not later than sixty days after the final day on which expenses were incurred for which reimbursement is sought. Each request shall be fully itemized, including the amount, date, place, and essential character of the expense incurred...

> When reimbursement is requested for mileage by automobile, air travel by commercial carrier, air travel in airplanes chartered by the department or agency, or air travel by personally rented airplane, the points between which such travel occurred, the times of arrival and departure, and the necessity and purpose of such travel shall be stated on such request...

*The statement of expenses shall be duly verified and supported by receipts for all of such expenditures, except immaterial items identified by the director, for which reimbursement is requested.*
2. **Travel** (Concluded)

   Nebraska State Accounting Manual, AM-005, Travel Expense Policies, Section 6 states:

   *Agencies are responsible to see that all submitted claims for food/meals are adequately substantiated. Unsubstantiated food/meals should not be reimbursed. Receipts are required unless the cost of the food/meal is under $5.00.*

   During our testing of travel expenditures, we noted the following:

   - All eight expense reimbursement documents tested, which included reimbursement for meals, did not have receipts for some or all of the meals claimed totaling $432. Of that amount, $120 was for three $40 meals in Lincoln, NE; the suggested General Services Administration (GSA) rate was $23 per person. The Board was not aware that meals of $5 or more must be substantiated by a receipt.
   - One expense reimbursement included unsubstantiated mileage costs totaling $83 due to a lack of supporting documentation for all travel destinations.
   - Payment for mileage and the rental of a State-owned vehicle, totaling $85, was not supported with documented travel destinations.
   - One expense reimbursement document tested included expenses incurred over a three month period.
   - The Board was not using the most current Expense Reimbursement Document form prescribed by the DAS Accounting division.

   In calendar year 2012, the Board paid $6,161 in travel expenses.

   A similar finding was noted in our previous attestation report.

   Without adequate procedures to substantiate meal expenses, mileage, and to follow State policies, there is an increased risk of loss or misuse of State funds.

   We recommend the Board implement procedures to ensure meal expenses of $5 or more are adequately substantiated with an itemized receipt. We also recommend travel logs be maintained so mileage claimed can be recalculated from documented start and stop points when traveling in a personal or State owned vehicle. Finally, we recommend the Board implement procedures to ensure expense reimbursement documents are submitted on a monthly basis, and ensure the most recent Expense Reimbursement Document form is used.

   *Board’s Response: The board at their April 21, 2013 meeting reviewed the established and revised reimbursement documents and the required expenditure documentation.*
3. **Vacation Leave Balance**

Neb. Rev. Stat. § 81-1317.01 (Reissue 2008) states, in part:

> Terms and conditions of employment which may otherwise be provided by law for employees not covered under the State Personnel System may be adjusted by the employer-representative as defined in section 81-1371 to address changes arising out of collective bargaining, but in no event shall the adjustment exceed the benefits derived from collective bargaining.


> Employer-representative shall mean...(d) for negotiations involving other state employees, the Governor;

In 2005, Governor Heineman signed a document extending benefits to non-classified employees in code and non-code agencies to include a maximum carryover of 35 days (280 hours) of vacation leave.

A good internal control plan includes procedures to ensure vacation balances exceeding 280 hours are adjusted down to 280 hours at the end of each calendar year.

The Director’s vacation leave balance of 332 hours was not adjusted down to 280 hours at December 31, 2012. The Board plans to pay the Director’s vacation balance to him upon his anticipated July 31, 2013, retirement.

In May 2011, the Department of Administrative Services (DAS) reviewed vacation balances statewide and requested that agencies with employees with excessive vacation balances adjust those vacation balances to 280 hours as of December 31, 2010. One employee with an excessive vacation balance was the Director of the Board. Instead of adjusting the vacation balance, the Board submitted documentation to DAS to show that the Board had a policy that allowed the Director to carryover a vacation balance in excess of 280 hours. However, Board policy does not supersede State statute. In October 2011, DAS went ahead and made the adjustment for the Board. The vacation balance was reduced by 642.40 hours. DAS previously lapsed the Director’s vacation leave balance by 694.19 hours in September 2005.

Since then, neither the Board nor DAS has adjusted the Director’s vacation balance, even though the balance was in excess of 280 hours on December 31, 2011, and on December 31, 2012.

The Board is noncompliant with State statute. If the Board does not reduce the Director’s vacation leave balance, his payout would be more than $1,400 over the amount authorized under State statute.

We recommend the Board adjust the Director’s vacation balance to 280 hours as of December 31, 2012, by reducing his balance by 52 hours.

*Board’s Response:* On May 20, 2013, the Board office executed a 52.00 hours reduction to Director’s vacation leave balance, which brings his balance into compliance and verified.
4. **Non-Sufficient Funds Suspense Account**

A good internal control plan includes periodically reviewing suspense account detail, and completing all necessary accounting entries to correctly account for activity in those accounts.

The State Treasurer makes deposits to US Bank for the Board. When checks are returned from US Bank to the State Treasurer as non-sufficient funds (NSF) checks, the State Treasurer’s office makes an entry in the State accounting system; EnterpriseOne. Additionally, the State Treasurer charges the Board a $20 return check fee for each NSF check. Based on DAS procedures for NSF checks, it is the responsibility of the Board to periodically review those entries and make the necessary accounting adjustments to properly account for the NSF checks. The Board should attempt to collect the payment in cash, a cashier’s check, or a money order for the returned check plus a returned check fee of $20.

The APA noted a balance of $1,150 in the NSF suspense account. It appears the necessary accounting adjustments were not properly completed by the Board for NSF accounting entries dating back as far as July 2010. The adjustments were posted to the Department of Motor Vehicles (DMV) – Motor Vehicle cash fund in error.

When NSF suspense account activity is not correctly accounted for by the Board, fees collected for issued licenses are overstated.

The APA recommends the Board ensure staff has a proper understanding of the procedures required to properly account for NSF checks and other entries made by the State Treasurer’s office. The Board should correct the NSF errors through corrective journal entries.

*Board’s Response:* *Correction to the Non-Sufficient Funds Suspense Account completed and verified by the NSF suspense account report on May 20, 2013.*
NEBRASKA BOARD OF BARBER EXAMINERS

INDEPENDENT ACCOUNTANT’S REPORT

Nebraska Board of Barber Examiners
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance of the Nebraska Board of Barber Examiners (Board) for the calendar year ended December 31, 2012. The Board’s management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balance. 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 Balance 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 balance of the Nebraska Board of Barber Examiners for the calendar year ended December 31, 2012, 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 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 Schedule of Revenues, Expenditures, and Changes in Fund Balance and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Schedule of Revenues, Expenditures, and Changes in Fund Balance is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control.
over the Schedule of Revenues, Expenditures, and Changes in Fund Balance or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a finding that is required to be reported under Government Auditing Standards, and the finding, along with the views of management, is described in the Comments Section of the report.

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

SIGNED ORIGINAL ON FILE

May 16, 2013

Mike Foley
Auditor of Public Accounts
# SCHEDULE OF REVENUES, EXPENDITURES, AND
# CHANGES IN FUND BALANCE

For the Calendar Year Ended December 31, 2012

<table>
<thead>
<tr>
<th>Board of Barber Examiners Cash Fund 24510</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES:</td>
</tr>
<tr>
<td>Sales &amp; Charges</td>
</tr>
<tr>
<td>Miscellaneous</td>
</tr>
<tr>
<td>TOTAL REVENUES</td>
</tr>
<tr>
<td>EXPENDITURES:</td>
</tr>
<tr>
<td>Personal Services</td>
</tr>
<tr>
<td>Operating</td>
</tr>
<tr>
<td>Travel</td>
</tr>
<tr>
<td>TOTAL EXPENDITURES</td>
</tr>
</tbody>
</table>

Net Change in Fund Balances 91,461

FUND BALANCE, JANUARY 1, 2012 134,838

FUND BALANCE, DECEMBER 31, 2012 $ 226,299

FUND BALANCE CONSISTS OF:

| General Cash                                | $ 224,873 |
| NSF Items                                  | 1,150     |
| Deposits with Vendors                      | 276       |
| TOTAL FUND BALANCE                         | $ 226,299 |

The accompanying notes are an integral part of the schedule.
1. Criteria

The accounting policies of the Nebraska Board of Barber Examiners (Board) 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 duties of the State of Nebraska’s Director of the Department of Administrative Services (DAS) 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, an accounting resource software, 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 Balance was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. As transactions occur, the agencies record the accounts receivable 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 payable recorded in the general ledger, as of December 31, 2012, include only those payables posted in the general ledger before December 31, 2012, and not yet paid as of that date. The amount recorded as expenditures, as of December 31, 2012, does not include amounts for goods and services received before December 31, 2012, which had not been posted to the general ledger as of December 31, 2012.

The Board had no accounts receivable at December 31, 2012. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The fund type established by the State that is used by the Board is:

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.

The major revenue account classifications established by State Accounting and used by the Board are:

Sales & Charges – Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.
1. **Criteria (Concluded)**

**Miscellaneous** – Revenue from sources not covered by other major categories, such as investment income, late fees, and restoration fees.

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

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

**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.

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

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts, NSF items, and deposits with vendors. Cash accounts and deposits with vendors are also included in the 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 the fund balance.

2. **Reporting Entity**

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

The Nebraska Board of Barber Examiners is part of the primary government for the State of Nebraska.

3. **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, which 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.
4. **Capital Assets**

Capital assets include land, buildings, equipment, improvements to buildings, construction in progress and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Under State Accounting policies, expenditures for such capital assets are not capitalized as an asset in the funds used to acquire or construct 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 Board takes an annual inventory, recording in the State Accounting System all equipment that has a cost of $1,500 or more at the date of acquisition.

For the CAFR, the State requires the Board 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 life of more than one year 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 Board recorded in the State Accounting System for the calendar year ended December 31, 2012, was as follows:

<table>
<thead>
<tr>
<th>Capital Assets</th>
<th>Beginning Balance</th>
<th>Increases</th>
<th>Decreases</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Equipment</td>
<td>$2,201</td>
<td>$2,201</td>
<td>-$</td>
<td>$2,201</td>
</tr>
</tbody>
</table>

Less accumulated depreciation for:
- Equipment: $2,201

Total capital assets, net of depreciation: $-$
SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balance. Supplementary 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 Balance, and, accordingly, we express no opinion on it.
NEBRASKA BOARD OF BARBER EXAMINERS
SANITATION INSPECTIONS AND VIOLATIONS
Fiscal Years Ended June 30, 2008 through 2012

![Graph showing number of inspections and violations from 2008 to 2012.](chart.png)

<table>
<thead>
<tr>
<th>Year</th>
<th>Violations</th>
<th>Inspections</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>36</td>
<td>461</td>
</tr>
<tr>
<td>2009</td>
<td>27</td>
<td>328</td>
</tr>
<tr>
<td>2010</td>
<td>25</td>
<td>326</td>
</tr>
<tr>
<td>2011</td>
<td>26</td>
<td>359</td>
</tr>
<tr>
<td>2012</td>
<td>28</td>
<td>411</td>
</tr>
</tbody>
</table>

Source: A Legislator's Guide to Nebraska State Agencies, 2012 & 2010 editions
## NEBRASKA BOARD OF BARBER EXAMINERS
### EXAMINATIONS ADMINISTERED BY THE BOARD
Fiscal Years Ended June 30, 2008 through 2012

<table>
<thead>
<tr>
<th>Year</th>
<th>Instructor Exams</th>
<th>Barbers Examined</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>0</td>
<td>46</td>
</tr>
<tr>
<td>2009</td>
<td>0</td>
<td>56</td>
</tr>
<tr>
<td>2010</td>
<td>2</td>
<td>43</td>
</tr>
<tr>
<td>2011</td>
<td>1</td>
<td>55</td>
</tr>
<tr>
<td>2012</td>
<td>2</td>
<td>56</td>
</tr>
</tbody>
</table>

Source: A Legislator's Guide to Nebraska State Agencies, 2012 & 2010 editions
Licensed Barber Schools

<table>
<thead>
<tr>
<th>Year</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>4</td>
<td>3</td>
<td>3</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

Instructor License Renewals

<table>
<thead>
<tr>
<th>Year</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>23</td>
<td>25</td>
<td>24</td>
<td>16</td>
<td>23</td>
</tr>
</tbody>
</table>

Licensed Barber Shops

<table>
<thead>
<tr>
<th>Year</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>593</td>
<td>595</td>
<td>589</td>
<td>580</td>
<td>574</td>
</tr>
</tbody>
</table>

Barber License Renewals

<table>
<thead>
<tr>
<th>Year</th>
<th>2008</th>
<th>2009</th>
<th>2010</th>
<th>2011</th>
<th>2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value</td>
<td>1,626</td>
<td>1,517</td>
<td>1,497</td>
<td>1,520</td>
<td>1,494</td>
</tr>
</tbody>
</table>

Source: A Legislator's Guide to Nebraska State Agencies, 2012 & 2010 editions