

**ATTESTATION REPORT  
OF THE  
FOSTER CARE REVIEW OFFICE**

**JANUARY 1, 2015 THROUGH DECEMBER 31, 2015**

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**Issued on April 5, 2016**

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### Audit Staff Working On This Examination

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Brad Ashley, CPA, Auditor II  
Stephanie Abbott, Auditor  
Nathan Tomjack, Auditor

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FOSTER CARE REVIEW OFFICE

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## FOSTER CARE REVIEW OFFICE

### **BACKGROUND**

The State Foster Care Review Board (Board) was established by the Legislature in 1982. In 2012, per LB 998, the Board was changed to the Foster Care Review Office (Office), and the Foster Care Advisory Committee (Committee) was created.

The Office is responsible for conducting periodic reviews that meet the requirements of the Federal Adoption Assistance and Child Welfare Act of 1980, selecting local foster care review board (Local Board) volunteer members, developing procedures and training programs for Local Boards, maintaining a central registry of all children in out-of-home care, and studying and distributing data on children in foster care.

The Committee has five members appointed by the Governor. The Committee supports and facilitates the work of the Office, including the tracking of children in foster care and reviewing foster care file audit case reviews. Members are appointed to three-year terms and meet at least four times per calendar year.

The Local Boards are located in the following communities: Bellevue, Columbus, Fremont, Hastings, Grand Island, LaVista, Lexington, Lincoln, Norfolk, North Platte, Omaha, Papillion, South Sioux City, Scottsbluff, Tecumseh, and York. The Local Boards review the cases of children in out-of-home care.

In 2013, the Nebraska Children's Commission (Commission) was moved from the Department of Health and Human Services to the Office for administrative purposes. The Commission employs a policy analyst to provide research and expertise to the Commission relating to the State's child welfare system.

### **MISSION STATEMENT**

The Foster Care Review Office's mission is to provide oversight of the child welfare and juvenile justice systems by tracking and reviewing children in out-of-home care, reporting on aggregate outcomes, and advocating on individual and systematic levels to ensure that children's best interests and safety needs are met.

FOSTER CARE REVIEW OFFICE

**EXIT CONFERENCE**

An exit conference was held March 21, 2016, with the Foster Care Review Office (Office) to discuss the results of our examination. Those in attendance for the Office were:

<b>NAME</b>	<b>TITLE</b>
Kim Hawekotte	Executive Director
Heidi Ore	Administrative Coordinator

## FOSTER CARE REVIEW OFFICE

### SUMMARY OF COMMENTS

During our examination of the Foster Care Review Office (Office), 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. ***Timeliness of Case File Review:*** State and Federal regulations require the Office to review cases once every six months. During testing, we noted 10 of 20 cases were not reviewed timely. Cases were reviewed from one month to over 20 months late.
2. ***Payroll Issues:*** During testing, we noted the Office did not have an adequate segregation of duties over payroll expenditures, and two employees were not required to complete detailed timesheets or some other documentation that at least 40 hours were worked each week in compliance with State statute.
3. ***Lack of Segregation of Duties Over Capital Assets:*** During testing, we noted the Office did not have an adequate segregation of duties over capital assets. The Office had \$66,919 in capital assets as of December 31, 2015.

More detailed information on the above items is provided hereinafter. 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 Office.

Draft copies of this report were furnished to the Office 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. Where no response has been included, the Office declined to respond. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

## FOSTER CARE REVIEW OFFICE

### COMMENTS AND RECOMMENDATIONS

#### 1. Timeliness of Case File Review

42 U.S.C. § 675(5)(B) (2014) requires the status of each child in foster care to be reviewed “periodically but no less frequently than once every six months by either a court or by administrative review . . . .”

Neb. Rev. Stat. § 43-1308(1)(a) (Supp. 2015) directs the “designated local board” to do the following:

*Conduct a foster care file audit case review at least once every six months for the case of each child in a foster care placement . . . .*

Neb. Rev. Stat. § 43-1314.01(1) (Cum. Supp. 2014) states the following, in relevant part:

*The office shall be the only entity responsible for the conduct of periodic foster care file audit case reviews which shall be identified as reviews which meet the federal requirements for six-month case reviews pursuant to the federal Adoption Assistance and Child Welfare Act of 1980, Public Law 96-272.*

Good internal controls require adequate policies and procedures to ensure reviews are performed timely in accordance with State and Federal laws.

The Office is responsible for conducting periodic reviews of children in foster care to meet the requirements of Federal and State laws. The Office receives State appropriations and Federal grants in order to adhere to the review requirements.

We selected 20 cases reviewed by the Office for one quarter during calendar year 2015. Ten of the 20 cases were not reviewed within six months in compliance with State and Federal laws. The 10 reviews ranged from approximately one month late to over 20 months late.

Case Review	Number of Months/Days Late
1	1 month, 5 days
2	1 month, 5 days
3	29 days
4	3 months
5	10 months, 2 days
6	29 days
7	1 month, 5 days
8	20 months, 28 days
9	3 months, 14 days
10	1 month, 21 days

When foster care cases are not reviewed every six months, the Office is not in compliance with State and Federal regulations, which could result in sanctions. A similar finding was noted during the previous attestation examination.

## FOSTER CARE REVIEW OFFICE

### COMMENTS AND RECOMMENDATIONS

(Continued)

#### 1. Timeliness of Case File Review (Concluded)

We recommend the Office implement procedures to ensure foster care cases are reviewed every six months in compliance with State and Federal regulations.

*Office Response: Due to the Nebraska Foster Care Review Office (FCRO) not being funded at the necessary level to review every out-of-home child every six months, the FCRO implemented a priority process to meet the best interests of these children. This includes completing a case file review process within 45 days of the court hearing to ensure that we can effectively advocate for the best interest of each of these children and that our recommendations are relevant to all parties that impact the life of a child. It is the judicial system and not the FCRO that sets court hearing dates. Those can be outside of the six month time frame; thus, the FCRO occasionally needs to re-align our schedules for particular children's reviews with upcoming court dates. Eight of the ten cases found outside the FCRO's six month timeframe were cases realigned to match the court dates to maximize effectiveness.*

*The FCRO is not the sole entity considered by federal officials regarding timeliness of reviews. Per state law and federal policies, court reviews are an integral part of that co-mingled determination. The federal government has stated in its manual that a delayed review does not render an individual child ineligible for IV-E, and reviews are just one component of determining the state's compliance with its Title IV-E State Plan. After a co-mingled determination regarding review dates, if federal officials found a significant number of IV-E eligible children had delayed reviews without good cause, they could choose to impose non-monetary or monetary sanctions. Since in previous federal audits the review system was found to be one of Nebraska's strengths, the most likely sanction would be the requirement of a corrective action plan.*

*Effective July 2015, the Legislature expanded FCRO duties to include reviews of probation youth in out-of-home care and state wards that are placed in a trial home visit, increasing the number of children to be reviewed by 1,400. While there was additional funding the number of youth was substantially higher (more than 157%) than anticipated by all relevant stakeholders. Thus, the FCRO will explore the feasibility of requesting additional funding in our next Biennium Budget request to add four more review specialists and one more supervisor to meet the increased needs.*

#### 2. Payroll Issues

##### Lack of Segregation of Duties

A good internal control plan requires an adequate segregation of duties to ensure no one individual is in a position both to perpetrate and to conceal errors or irregularities.

FOSTER CARE REVIEW OFFICE

**COMMENTS AND RECOMMENDATIONS**

(Continued)

**2. Payroll Issues (Continued)**

EnterpriseOne, the State's accounting system, does not have an established segregation of duties within the system. Therefore, employees with system access to process payroll are able to perform all procedures without a secondary individual required to approve transactions. Therefore, the Office should have compensating procedures in place, such as a secondary documented review of the payroll register by an individual without payroll access, to ensure no one individual is able to conceal errors or irregularities.

The Office had separate individuals who processed payroll, reviewed the payroll register, and verified the payroll register to detailed timesheets; however, these reviews were performed by individuals with payroll access. There was no documented review of the payroll register by an individual without payroll access. The Office had \$1,659,010 in personal service expenditures during calendar year 2015, which comprised approximately 77% of the Office's total expenditures.

Without appropriate controls and segregation of duties, there is an increased risk of errors or irregularities occurring and not being detected.

Lack of Detailed Timesheets

Neb. Rev. Stat. § 84-1001(1) (Reissue 2014) states the following:

*All state officers and heads of departments and their deputies, assistants, and employees, except permanent part-time employees, temporary employees, and members of any board or commission not required to render full-time service, shall render not less than forty hours of labor each week except any week in which a paid holiday may occur.*

Sound business practices, as well as a good internal control plan, require hours actually worked by State employees to be adequately documented and such documentation to be kept on file to provide evidence of compliance with § 84-1001(1). Furthermore, a good internal control plan also requires employees who accrue vacation and sick leave to have adequate support that they actually earned the amounts recorded in their leave records.

During testing, we noted two employees, the Director and the child welfare policy analyst, from the Nebraska Children's Commission, were not required to complete detailed timesheets or another form of documentation to show at least 40 hours were worked each week. The employees were required only to record leave used.

Without adequate records to support hours worked, there is an increased risk for fraudulent or inaccurate payment of regular hours worked or accumulation of leave.

We recommend an individual without payroll access document his or her review of the payroll register for accuracy and reasonableness. We also recommend the Office establish a policy requiring all employees to maintain adequate supporting documentation, such as timesheets or certifications, of hours worked.

FOSTER CARE REVIEW OFFICE

**COMMENTS AND RECOMMENDATIONS**

(Concluded)

**2. Payroll Issues (Concluded)**

*Office Response: FCRO appreciates the assistance of the Nebraska Auditor of Public Accounts in describing the need for additional procedures in regard to documenting the review of the payroll register by a non-payroll involved individual; certification of hours worked in addition to the exceptions for a pay period; and further segregation of duties over capital assets. These solutions have already been implemented per Auditor recommendations.*

**3. Lack of Segregation of Duties Over Capital Assets**

A good internal control plan requires an adequate segregation of duties to ensure no one individual is able both to perpetrate and to conceal errors or irregularities.

We noted one individual was able to add assets, change asset information, and initiate the disposal of an asset in the accounting system. This same individual was also able to perform the annual inventory, reviewed the Additions and Retirements Report, and fixed asset integrity reports, which showed changes to the Office's assets. There was no documented secondary review of the Additions and Retirements report by an individual without system access to capital asset records to ensure all changes to the Office's records were appropriate.

The Office had \$66,919 in capital assets at December 31, 2015. According to the Office's records, there were additions of \$2,153 and no disposals during the calendar year.

Without an adequate segregation of duties, there is an increased risk for misuse or theft of State assets. A similar finding was noted during the previous attestation examination.

We recommend the Office establish policies and procedures to ensure an adequate segregation of duties exists, so individuals are not in a position both to perpetrate and to conceal errors and irregularities. We recommend an individual, independent from the process of maintaining the assets, periodically document his or her review of the Additions and Retirement Report.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### FOSTER CARE REVIEW OFFICE

### INDEPENDENT ACCOUNTANT'S REPORT

Foster Care Review Office  
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Foster Care Review Office for the calendar year ended December 31, 2015. The Foster Care Review Office'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 Foster Care Review Office for the calendar year ended December 31, 2015, based on the accounting system and procedures prescribed by the State of Nebraska's Director of the Department 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 Balances 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 Balances 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 Balances or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, those charged with governance, others within the Foster Care Review Office, and the appropriate Federal and regulatory agencies, and it 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.

A handwritten signature in black ink, appearing to read "C. J. Janssen", with a long horizontal flourish extending to the right.

Charlie Janssen  
Auditor of Public Accounts

March 29, 2016

**FOSTER CARE REVIEW OFFICE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Calendar Year Ended December 31, 2015

	General Fund 10000	Foster Care Review Office Cash Fund 27010	Federal Letter of Credit Fund 40000	FCRO Donations Trust Fund 67010	<b>Totals (Memorandum Only)</b>
<b>REVENUES:</b>					
Appropriations	\$ 1,836,127	\$ -	\$ -	\$ -	\$ 1,836,127
Intergovernmental	-	-	325,685	-	325,685
Miscellaneous					
Investment Interest	-	459	-	372	831
Other Miscellaneous	212	688	-	-	900
<b>TOTAL REVENUES</b>	<u>1,836,339</u>	<u>1,147</u>	<u>325,685</u>	<u>372</u>	<u>2,163,543</u>
<b>EXPENDITURES:</b>					
Personal Services	1,648,812	-	10,198	-	1,659,010
Operating	169,843	92	278,786	-	448,721
Travel	15,319	-	36,701	-	52,020
Capital Outlay	2,153	-	-	-	2,153
<b>TOTAL EXPENDITURES</b>	<u>1,836,127</u>	<u>92</u>	<u>325,685</u>	<u>-</u>	<u>2,161,904</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>212</u>	<u>1,055</u>	<u>-</u>	<u>372</u>	<u>1,639</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Sales of Assets	-	633	-	-	633
Deposit to General Fund	(212)	-	-	-	(212)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(212)</u>	<u>633</u>	<u>-</u>	<u>-</u>	<u>421</u>
Net Change in Fund Balances	-	1,688	-	372	2,060
FUND BALANCES, January 1, 2015	<u>991</u>	<u>23,705</u>	<u>-</u>	<u>18,189</u>	<u>42,885</u>
FUND BALANCES, December 31, 2015	<u>\$ 991</u>	<u>\$ 25,393</u>	<u>\$ -</u>	<u>\$ 18,561</u>	<u>\$ 44,945</u>
<b>FUND BALANCES CONSIST OF:</b>					
General Cash	\$ -	\$ 23,793	\$ -	\$ 18,561	\$ 42,354
Insufficient Funds Items	-	1,520	-	-	1,520
Deposits with Vendors	991	-	-	-	991
Accounts Receivable Invoiced	-	80	-	-	80
<b>TOTAL FUND BALANCES</b>	<u>\$ 991</u>	<u>\$ 25,393</u>	<u>\$ -</u>	<u>\$ 18,561</u>	<u>\$ 44,945</u>

The accompanying notes are an integral part of the schedule.

# FOSTER CARE REVIEW OFFICE

## NOTES TO THE SCHEDULE

For the Calendar Year Ended December 31, 2015

### 1. Criteria

The accounting policies of the Foster Care Review Office (Office) are on the basis of accounting, as prescribed by the State of Nebraska's Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the 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 2014), 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 Balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the Office to record all accounts receivable and related revenues in EnterpriseOne; as such, the Office's schedule does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the schedule includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2015, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2015, **does not** include amounts for goods and services received before December 31, 2015, which had not been posted to the general ledger as of December 31, 2015.

The Office had no accounts receivable at December 31, 2015. 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 Office are:

**10000 – General Fund** – accounts for activities funded by general tax dollars and related expenditures and transfers.

**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.

FOSTER CARE REVIEW OFFICE

**NOTES TO THE SCHEDULE**

(Continued)

1. **Criteria** (Continued)

**40000 – Federal Funds** – account 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.

**60000 – Trust Funds** – account for assets held by the State in a trustee capacity. Expenditures are made in accordance with the terms of the trust.

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

**Appropriations** – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

**Intergovernmental** – Revenue from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

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

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

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

**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 that 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 Office include:

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

FOSTER CARE REVIEW OFFICE

**NOTES TO THE SCHEDULE**

(Continued)

**1. Criteria** (Concluded)

**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** – Proceeds of fixed asset dispositions and deposits to general fund.

**2. Reporting Entity**

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

The Office 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, 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.

**5. 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 Office takes an annual inventory, recording in the State Accounting System all equipment that has a cost of \$500 or more at the date of acquisition.

FOSTER CARE REVIEW OFFICE

**NOTES TO THE SCHEDULE**

(Concluded)

**5. Capital Assets** (Concluded)

For the CAFR, the State requires the Office 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 3 to 10 years.

Capital asset activity of the Office recorded in the State Accounting System for the calendar year ended December 31, 2015, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets				
Equipment	\$ 64,766	\$ 2,153	\$ -	\$ 66,919
Total	64,766	2,153	-	66,919
Less accumulated depreciation for:				
Equipment				62,933
Total capital assets, net of depreciation				\$ 3,986

FOSTER CARE REVIEW OFFICE

**SUPPLEMENTARY INFORMATION**

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balances. 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 Balances, and, accordingly, we express no opinion on it.

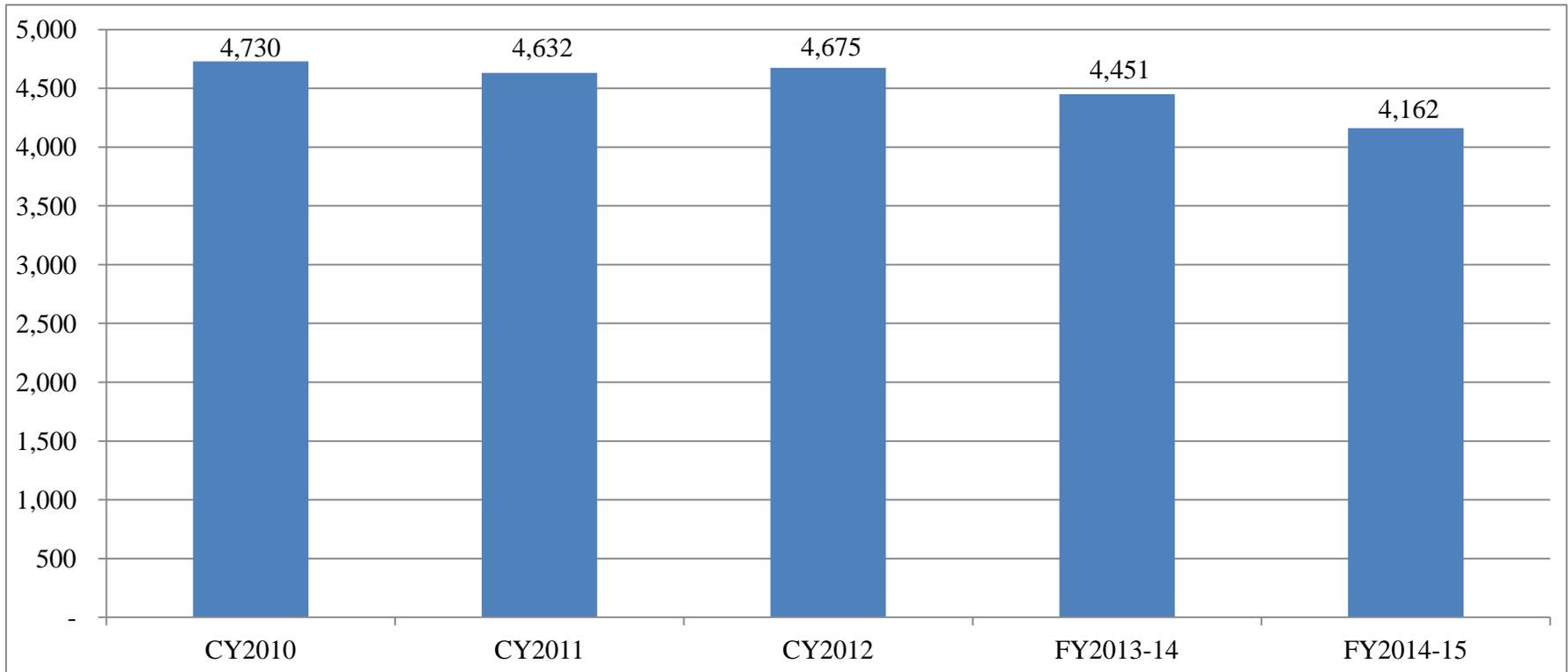
**FOSTER CARE REVIEW OFFICE**  
**EXHIBIT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2015, and Calendar Year Ended December 31, 2015

	July 1, 2014 through December 31, 2014	January 1, 2015 through June 30, 2015	Total Fiscal Year Ended June 30, 2015	July 1, 2015 through December 31, 2015	Total Calendar Year Ended December 31, 2015
<b>REVENUES:</b>					
Appropriations	\$ 844,109	\$ 871,103	\$ 1,715,212	\$ 965,024	\$ 1,836,127
Intergovernmental	158,684	140,868	299,552	184,817	325,685
Miscellaneous					
Investment Interest	390	395	785	436	831
Other Miscellaneous	6,742	802	7,544	98	900
<b>TOTAL REVENUES</b>	<b>1,009,925</b>	<b>1,013,168</b>	<b>2,023,093</b>	<b>1,150,375</b>	<b>2,163,543</b>
<b>EXPENDITURES:</b>					
Personal Services	793,956	799,028	1,592,984	859,982	1,659,010
Operating	185,018	186,941	371,959	261,780	448,721
Travel	31,070	26,094	57,164	25,926	52,020
Capital Outlay	-	-	-	2,153	2,153
<b>TOTAL EXPENDITURES</b>	<b>1,010,044</b>	<b>1,012,063</b>	<b>2,022,107</b>	<b>1,149,841</b>	<b>2,161,904</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(119)	1,105	986	534	1,639
<b>OTHER FINANCING SOURCES (USES):</b>					
Sales of Assets	396	633	1,029	-	633
Deposit to General Fund	(107)	(114)	(221)	(98)	(212)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>289</b>	<b>519</b>	<b>808</b>	<b>(98)</b>	<b>421</b>
Net Change in Fund Balances	170	1,624	1,794	436	2,060
<b>BEGINNING FUND BALANCES</b>	<b>42,715</b>	<b>42,885</b>	<b>42,715</b>	<b>44,509</b>	<b>42,885</b>
<b>ENDING FUND BALANCES</b>	<b>\$ 42,885</b>	<b>\$ 44,509</b>	<b>\$ 44,509</b>	<b>\$ 44,945</b>	<b>\$ 44,945</b>
<b>FUND BALANCES CONSIST OF:</b>					
General Cash	\$ 39,274	\$ 41,198	41,198	\$ 42,354	42,354
Insufficient Funds Items	1,520	1,520	1,520	1,520	1,520
Deposits with Vendors	991	991	991	991	991
Accounts Receivable Invoiced	1,100	800	800	80	80
<b>TOTAL FUND BALANCES</b>	<b>\$ 42,885</b>	<b>\$ 44,509</b>	<b>\$ 44,509</b>	<b>\$ 44,945</b>	<b>\$ 44,945</b>

Source: Information obtained from the State accounting system, EnterpriseOne.

**FOSTER CARE REVIEW OFFICE  
NUMBER OF REVIEWS CONDUCTED**

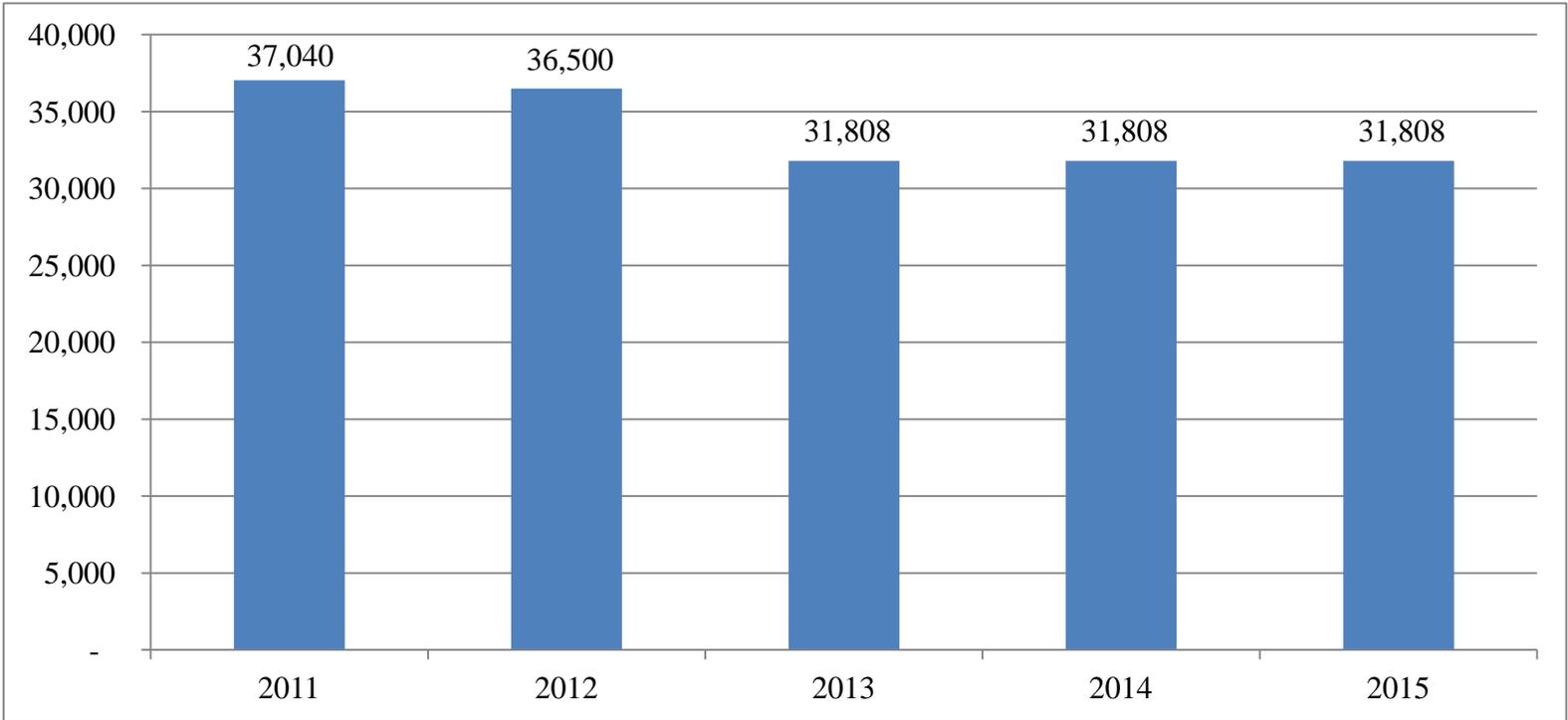
For the Calendar Years Ended December 31, 2010, through 2012  
and Fiscal Years Ended June 30, 2014, through 2015



Source: Foster Care Review Office Annual Reports. Further statistical information pertaining to foster care services can be obtained through review of the Office's annual reports on its website at [www.fcro.nebraska.gov/](http://www.fcro.nebraska.gov/).

Note: The Office changed its reporting from a calendar-year basis to a fiscal-year basis in 2013.

FOSTER CARE REVIEW OFFICE  
**LOCAL BOARD MEMBER VOLUNTEER HOURS**  
For the Fiscal Years Ended June 30, 2011, through 2015



Source: 2015-2017 Biennial Budget Request Program Narrative Attachments, Performance Measures for Program 116