

**ATTESTATION REPORT
OF THE
NEBRASKA ACCOUNTABILITY AND
DISCLOSURE COMMISSION
JULY 1, 2015, THROUGH DECEMBER 31, 2016**

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Issued on March 7, 2017

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. Charlie Janssen was elected in November 2014, as the Nebraska Auditor of Public Accounts. He was sworn into office on January 8, 2015, as Nebraska's 25th State Auditor.

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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

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NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

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NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

BACKGROUND

The 1976 Legislature created the Nebraska Accountability and Disclosure Commission (Commission) through the enactment of the Nebraska Political Accountability and Disclosure Act (Act). This act became effective July 1, 1977.

The Commission is an independent State government administrative agency. Under the Act, the Commission administers and enforces State ethics laws, campaign finance laws, and lobbying laws. The Commission has the authority to issue advisory opinions, adopt rules and regulations, conduct investigations into possible violations of the Act, and assess civil penalties against anyone found to have violated the Act.

The ethics provisions of the Act require certain public officials and public employees at the State and local levels to file annual statements that disclose their personal financial interests. Written disclosures of potential conflicts of interest must be filed by certain categories of public officials and public employees. The ethics provisions of the Act also regulate the hiring or employment of immediate family members, prohibit the use of a public position for personal financial gain, and prohibit the use of government resources, property, personnel, or funds for nongovernmental purposes.

The lobbying provisions of the Act require those attempting to influence the actions of the Legislature on behalf of another to register with the Clerk of the Legislature. The registration discloses the identity of the principal for which the lobbyist is lobbying. Lobbyists and principals file quarterly reports disclosing receipts and expenditures for lobbying purposes. Lobbyists must file statements after the legislative session disclosing the issues they lobbied for or against. The lobbying provisions of the Act also restrict the gifts that lobbyists and principals may provide to officials and employees in the executive and legislative branches of government.

The campaign finance provisions of the Act require disclosure of campaign receipts and expenditures by candidates seeking State or local office, political action committees, and ballot question committees. Corporations, unions, political parties, and other persons or entities that finance elections also have reporting obligations under the Act.

The Commission consists of eight appointed members and the Secretary of State. The Governor appoints four members of the Commission. Two are appointed from lists of at least five names submitted by the Legislature and two are appointed from the citizenry at large. The Secretary of State appoints four members. One is appointed from a list of at least five names submitted by the chairperson of the Nebraska Democratic Party and one from a list of at least five persons submitted by the chairperson of the Nebraska Republican Party. The Secretary of State appoints two from the citizenry at large. The Act establishes a geographical and political balance for the Commission's appointed membership. No more than three of the appointed members may reside in the same congressional district. No more than four of the appointed members may be registered in the same political party, and one must be a registered independent. Appointed members serve six-year terms.

MISSION STATEMENT

The mission of the Nebraska Accountability and Disclosure Commission is to administer and enforce the Nebraska Political Accountability and Disclosure Act.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Accountability and Disclosure Commission

Name	Title	Term Ending
Timothy Schulz	Chairman	June 30, 2017
Sean Conway	Vice Chairman	June 30, 2018
Andrew Loudon	Secretary	June 30, 2019
Jeffery Davis	Commissioner	June 30, 2021
Matthew Enenbach	Commissioner	June 30, 2021
Douglas Hegarty	Commissioner	June 30, 2022
Jeffery Peetz	Commissioner	June 30, 2022
James Ziebarth	Commissioner	June 30, 2021
John Gale	Secretary of State and Statutory Commission Member	

**Accountability and Disclosure Commission
Executive Management**

Name	Title
Frank Daley	Executive Director
Mark Hinman	Deputy Director

Nebraska Accountability and Disclosure
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NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

COMMENT AND RECOMMENDATION

During our examination of the Nebraska Accountability and Disclosure Commission (Commission), we noted a certain operational matter that is presented here. The following comment is required to be reported in accordance with Government Auditing Standards, as a material weakness.

This comment and recommendation is intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

Computer System Acquisition

During the attestation period, the Commission entered into a contract with Quest Information Systems (Quest) to develop, implement, and maintain an electronic filing system for campaign statements and other reports under the Nebraska Political Accountability and Disclosure Act and for making such statements and reports available to the public on the Commission's website. The electronic filing system is planned to have the following functionality:

- Provide an online mechanism to enter candidate and committee data for campaign statements and reports and data for the Statement of Financial Interest.
- Allow for the entry and maintenance of candidate and committee registrations.
- Offer robust query, report, and extract capabilities to all users of the system, including the public.
- Include features to allow entry and tracking of delinquencies and penalties.
- Include accounting and auditing features to assist in contribution and expenditure compliance monitoring and enforcement.

This purchase was new for the Commission, which had not previously contracted for an electronic filing system.

During testing of two Quest expenditures, the APA noted the following:

- The Quest expenditures were recorded in EnterpriseOne as Operating expenditures instead of Capital Outlay, as required by the Department of Administrative Services (DAS). The Commission corrected this \$280,800 miscoding on the financial schedule. The miscoding appears to have been caused by the Commission never having purchased an electronic filing system before and incorrectly recording expenditures in EnterpriseOne. When items are miscoded, there is an increased risk financial activity will be incorrectly reported.
- The Quest expenditures were not recorded against the contract in EnterpriseOne. EnterpriseOne is set up to record expenditures against the contract amount in order to allow agencies to track purchases against the contract and to ensure expenditures do not

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

COMMENT AND RECOMMENDATION

(Concluded)

exceed the contracted amount. Despite not tracking the expenditures through EnterpriseOne, the Commission did track these amounts through a separate spreadsheet, and the expenditures were reviewed by both the Director and Deputy Director before payment was authorized. As of December 31, 2016, the Commission had expended \$280,800 of the \$619,500 contracted amount. When expenditures are not recorded against the contract in EnterpriseOne, the Commission is not in compliance with DAS policy, and there is an increased risk the Commission may exceed contracted amounts.

A good internal control plan requires procedures to be in place to ensure expenditures are properly recorded on the accounting system.

The DAS Accounting Manual, Software Capitalization, contains the following:

Application software – computer software that is internally developed or substantively modified, shall be capitalized as a separate asset if the acquisition value is One Hundred Thousand Dollars (\$100,000) or more and has a life greater than one year.

Neb. Rev. Stat. § 73-503(1) (Cum. Supp. 2016) states, in relevant part, the following:

All state agencies shall process and document all contracts for services through the state accounting system. . . . All state agencies shall enter information on new contracts for services and amendments to existing contracts for services. State agency directors shall ensure that contracts for services are coded appropriately into the state accounting system.

Additionally, the DAS Services Purchases Two-Way Match policy on the Governmental Agency Information section of the DAS Materiel Purchasing Bureau website states the following:

Where a Service Contract exists and the contract is valued over \$50,000 Purchase Orders (O9) must be generated from the Service Contract (O4) using the three-way match process to process payment.

We recommend the Commission record all of its Quest purchases against the contract in EnterpriseOne as well as record the expenditures to Capital Outlay object accounts to reflect the capitalization of the computer system. We also recommend the Commission discuss new or unique purchases with DAS Accounting to ensure they are properly recorded.

Commission Response: The Commission has consulted with the Department of Administrative Services and corrective journal entries have been made.

It should be noted that this report is critical in nature, containing only our comment and recommendation on the areas noted for improvement and does not include our observations on any accounting strengths of the Commission.

Draft copies of this report were furnished to the Commission to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. The formal response received has been incorporated into this report. The response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next examination.



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NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Accountability and Disclosure Commission
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Accountability and Disclosure Commission (Commission) for the period July 1, 2015, through December 31, 2016. The Commission'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 Commission for the period July 1, 2015, through December 31, 2016, 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 significant deficiencies and material weaknesses in internal control; instances of fraud and noncompliance with provisions of laws or regulations that have a material effect on the subject matter or an assertion about the subject matter and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements that has a material effect on the subject matter or an assertion about the subject

matter of the examination engagement; and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. 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 a certain finding that is required to be reported under *Government Auditing Standards*, and the finding, along with the views of management, is described in the Comment and Recommendation Section of the report.

This report is intended solely for the information and use of management, the Commission, others within the Commission, 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 3, 2017

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For the Period July 1, 2015, through December 31, 2016

	General Fund 10000	NADC Cash Fund 28710	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 735,922	\$ -	\$ 735,922
Sales & Charges	-	202,931	202,931
Miscellaneous	-	103,349	103,349
TOTAL REVENUES	<u>735,922</u>	<u>306,280</u>	<u>1,042,202</u>
EXPENDITURES:			
Personal Services	676,458	151,946	828,404
Operating	49,021	9,936	58,957
Travel	10,443	-	10,443
Capital Outlay	-	280,800	280,800
TOTAL EXPENDITURES	<u>735,922</u>	<u>442,682</u>	<u>1,178,604</u>
Deficiency of Revenues Under Expenditures	<u>-</u>	<u>(136,402)</u>	<u>(136,402)</u>
OTHER FINANCING SOURCES (USES):			
Sales of Assets	163	-	163
Deposit to General Fund	(163)	-	(163)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(136,402)	(136,402)
FUND BALANCES, July 1, 2015	<u>903</u>	<u>807,686</u>	<u>808,589</u>
FUND BALANCES, December 31, 2016	<u>\$ 903</u>	<u>\$ 671,284</u>	<u>\$ 672,187</u>
FUND BALANCES CONSIST OF:			
General Cash	\$ -	\$ 671,034	\$ 671,034
Petty Cash	25	-	25
NSF Items	-	50	50
Deposits with Vendors	878	-	878
Accounts Receivable Invoiced	-	200	200
TOTAL FUND BALANCES	<u>\$ 903</u>	<u>\$ 671,284</u>	<u>\$ 672,187</u>

The accompanying notes are an integral part of the schedule.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

NOTES TO THE SCHEDULE

For the Period July 1, 2015, through December 31, 2016

1. Criteria

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the State of Nebraska's Director of the Department of Administrative Services (DAS) include the following:

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 Nebraska Accountability and Disclosure Commission (Commission) to record all accounts receivable and related revenues in EnterpriseOne; as such, the Commission's schedule does not include all accounts receivable. 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, 2016, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2016, **does not** include amounts for goods and services received before December 31, 2016, which had not been posted to the general ledger as of December 31, 2016.

The Commission had accounts receivable not included in the schedule of \$58,350 from late filing fees and civil penalties. State Accounting did not require the Department to record its receivables on the general ledger, and these amounts are not reflected in the fund balances on the schedule. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The Commission uses the following fund types established by the State:

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

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

NOTES TO THE SCHEDULE

(Continued)

1. Criteria (Concluded)

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 Commission uses the following major revenue account classifications established by State Accounting:

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

Sales & Charges – Income derived from lobbying and campaign filing fees.

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

The Commission uses the following major expenditure account classifications established by State Accounting:

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

Operating – Expenditures directly related to a program's primary service activities.

Travel – All travel expenses for any State officer, employee, or member of any commission, council, committee, or board of the State.

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.

The Commission uses the following other significant accounting classifications and procedures established by State Accounting:

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, receivable accounts, and petty cash. 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.

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 the General Fund.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

NOTES TO THE SCHEDULE

(Continued)

2. Reporting Entity

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

The Commission 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 Commission 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 Commission 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.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

NOTES TO THE SCHEDULE
(Concluded)

5. Capital Assets (Concluded)

Equipment is depreciated in the CAFR using the straight-line method with estimated useful lives of 3-10 years.

Capital asset activity of the Commission recorded in the State Accounting System for the period July 1, 2015, through December 31, 2016, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets				
Equipment	\$ 23,028	\$ 280,800	\$ 18,657	\$ 285,171
Less accumulated depreciation for:				
Equipment				<u>4,320</u>
Total capital assets, net of depreciation				<u>\$ 280,851</u>

Note: The accumulated depreciation noted in the table above was calculated in the accounting system through November 30, 2016.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

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.

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Period July 1, 2015, through June 30, 2016

	General Fund 10000	NADC Cash Fund 28710	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 459,357	\$ -	\$ 459,357
Sales & Charges	-	128,684	128,684
Miscellaneous	-	70,347	70,347
TOTAL REVENUES	<u>459,357</u>	<u>199,031</u>	<u>658,388</u>
EXPENDITURES:			
Personal Services	418,120	125,685	543,805
Operating	33,869	9,212	43,081
Travel	7,368	-	7,368
Capital Outlay	-	224,775	224,775
TOTAL EXPENDITURES	<u>459,357</u>	<u>359,672</u>	<u>819,029</u>
Deficiency of Revenues Under Expenditures	<u>-</u>	<u>(160,641)</u>	<u>(160,641)</u>
OTHER FINANCING SOURCES (USES):			
Sales of Assets	163	-	163
Deposit to General Fund	(163)	-	(163)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	-	(160,641)	(160,641)
FUND BALANCES, July 1, 2015	<u>903</u>	<u>807,686</u>	<u>808,589</u>
FUND BALANCES, June 30, 2016	<u>\$ 903</u>	<u>\$ 647,045</u>	<u>\$ 647,948</u>
FUND BALANCES CONSIST OF:			
General Cash	\$ -	\$ 646,995	\$ 646,995
Petty Cash	25	-	25
NSF Items	-	50	50
Deposits with Vendors	878	-	878
TOTAL FUND BALANCES	<u>\$ 903</u>	<u>\$ 647,045</u>	<u>\$ 647,948</u>

**NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**

For the Period July 1, 2016, through December 31, 2016

	General Fund 10000	NADC Cash Fund 28710	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 276,565	\$ -	\$ 276,565
Sales & Charges	-	74,247	74,247
Miscellaneous	-	33,002	33,002
TOTAL REVENUES	276,565	107,249	383,814
EXPENDITURES:			
Personal Services	258,338	26,261	284,599
Operating	15,152	724	15,876
Travel	3,075	-	3,075
Capital Outlay	-	56,025	56,025
TOTAL EXPENDITURES	276,565	83,010	359,575
Excess of Revenues Over Expenditures	-	24,239	24,239
OTHER FINANCING SOURCES (USES):			
Sales of Assets	-	-	-
Deposit to General Fund	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
Net Change in Fund Balances	-	24,239	24,239
FUND BALANCES, July 1, 2016	903	647,045	647,948
FUND BALANCES, December 31, 2016	\$ 903	\$ 671,284	\$ 672,187
FUND BALANCES CONSIST OF:			
General Cash	\$ -	\$ 671,034	\$ 671,034
Petty Cash	25	-	25
NSF Items	-	50	50
Deposits with Vendors	878	-	878
Accounts Receivable Invoiced	-	200	200
TOTAL FUND BALANCES	\$ 903	\$ 671,284	\$ 672,187