ATTESTATION REPORT
OF THE
NEBRASKA COMMISSION OF
INDUSTRIAL RELATIONS

JULY 1, 2017, THROUGH JUNE 30, 2018

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Issued on August 10, 2018
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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
Krista Davis – Audit Manager
Terence Heiser, CPA – Auditor II

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Lincoln, Nebraska 68509
Phone: 402-471-2111
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BACKGROUND

The Commission of Industrial Relations (Commission) was created in 1947 and consists of five Commissioners who are appointed by the Governor for six-year terms. Commission members are paid $475 per day when conducting Commission business. On July 1 of every odd-numbered year, the Commissioners elect a presiding Commissioner for a two-year term from its members. The presiding Commissioner appoints the clerk of the Commission.

The Commission determines bargaining units, conducts representation elections, issues bargaining orders, directs parties to mediation and fact finding, and resolves cases involving wage determination impasses and prohibited practices. The Commission’s jurisdiction is limited to disputes between employees and employers involved in governmental services or public utilities and does not include employees in the private sector.

The Commission administers both the Industrial Relations Act and the State Employees Collective Bargaining Act.
KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Members of the Commission of Industrial Relations

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Term Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>David J. Partsch</td>
<td>Presiding Commissioner</td>
<td>June 9, 2019</td>
</tr>
<tr>
<td>Joel E. Carlson</td>
<td>Commissioner</td>
<td>January 24, 2024</td>
</tr>
<tr>
<td>William G. Blake</td>
<td>Commissioner</td>
<td>June 9, 2021</td>
</tr>
<tr>
<td>Dallas D. Jones</td>
<td>Commissioner</td>
<td>June 9, 2023</td>
</tr>
<tr>
<td>Patricia L. Vannoy</td>
<td>Commissioner</td>
<td>January 24, 2024</td>
</tr>
</tbody>
</table>

Commission of Industrial Relations Staff

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Annette Hord</td>
<td>Clerk/Administrator</td>
</tr>
<tr>
<td>Ashlea R. Whitney</td>
<td>Legal Counsel/Deputy Clerk</td>
</tr>
</tbody>
</table>

Nebraska Commission of Industrial Relations
301 Centennial Mall South
P.O. Box 94864
Lincoln, NE 68509-4864
ncir.nebraska.gov
SUMMARY OF COMMENTS

During our examination of the Nebraska Commission of Industrial Relations (Commission), 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. **Lack of Adequate Segregation of Duties Over Payroll**: We noted a lack of segregation of duties over payroll processing. There was not an adequate review of the certified payroll register or employee timesheets by someone without payroll access.

2. **Revenue Issues**: We noted a lack of segregation of duties over revenues, a lack of documentation to support the Commission’s subscription fees, and a failure to submit written-off fees to the State Claims Board in compliance with State law.

3. **Lack of Adequate Segregation of Duties Over Capital Assets**: We noted a lack of segregation of duties over capital assets. No documented review of capital asset reports was completed by an individual without State accounting system access to maintain capital asset records.

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 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 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 they will be verified in the next examination.
COMMENTS AND RECOMMENDATIONS

1. **Lack of Adequate Segregation of Duties Over Payroll**

The State’s accounting system does not have an established segregation of duties for payroll processing. Therefore, employees with access to process payroll are able to perform all procedures without a secondary individual being required to approve transactions. Accordingly, the Commission of Industrial Relations (Commission) should have compensating procedures in place, such as a documented review of the final payroll register by an individual without payroll access, to ensure no one individual is able to conceal errors or irregularities.

The Commission had three employees who were able to perform all payroll processes within the system. The Presiding Commissioner reviewed the payroll register for reasonableness. However, there was no documentation to ensure the Commissioner reviewed the final payroll register, as the Commissioner was not included on the certification of payroll to the Nebraska Department of Administrative Services (DAS). Furthermore, the Commissioner did not review timesheets for the three individuals to ensure hours paid and leave recorded were proper.

Without a documented review of the final payroll register and employee timesheets, there is an increased risk payroll could be changed prior to final certification to DAS. This would increase the risk that error or irregularities could occur and not be detected.

Payroll expenditures totaled $236,113 for the fiscal year ended June 30, 2018.

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. This would require someone without payroll access to perform a documented review of the final payroll register and employee timesheets to ensure the payroll is proper.

We recommend the Commission implement procedures for someone without payroll access to perform a documented review of the final payroll register certified to DAS and employee timesheets.

**Commission Response:** The Commission proposes to include the Presiding Commissioner in the final e-mail sent to State Accounting, certifying the payroll, so that he can see there are no changes made between certification and submission. In addition, the Presiding Commissioner will be provided a screen shot of the employees’ time sheets so that when certifying the payroll, he may compare the time sheet with the amount of leave recorded in the payroll submission.

2. **Revenue Issues**

The Commission was charged with collecting a $100 docket fee from persons who filed petitions with the Commission in accordance with Neb. Rev. Stat. § 48-811.01 (Reissue 2010). During the fiscal year, the Commission recorded $1,800 in docket fees. The Commission also charged fees for subscriptions to the Commission’s decisions on cases. Subscription fees recorded in the accounting system totaled $1,623 for the fiscal year.

During testing of Commission revenues, we noted the following:
2. **Revenue Issues** (Continued)

- The Commission lacked an adequate segregation of duties over the revenue process for docket and subscription fees collected. One individual was able to open the mail containing cash receipts without a second staff member being present, process the dockets, prepare subscription invoices and apply cash to the invoices, determine uncollectable accounts, and process the deposits in the accounting system. There were no procedures in place to ensure all monies received were properly deposited.

- Furthermore, for first-time subscribers to the Commission’s decisions on cases, individuals and/or organizations were charged $100 with an additional $10 for CDs. For subscription renewals, the Commission charged $25 with an additional $2 charge for CDs. According to the Commission, the fee amounts were set to cover the costs to publish the decisions in booklets and on CDs; however, the Commission did not have documentation to support the rates charged were reasonable to cover its costs.

- Lastly, the Commission used the same subscriber listing from the previous year to send individuals and/or organizations the subscriptions and an invoice for payment. If payment was not received, a second notice was sent. However, no further collection procedures were performed; instead, the Commission removed the individual/organization from the next year’s subscription listing and wrote off the remaining balance. The write-offs were not submitted to the State Claims Board as required by Neb. Rev. Stat. § 81-8,297 (Reissue 2014), which states, in part, the following:

> The State Claims Board shall have the power and authority to receive, investigate, and otherwise carry out its duties with regard to . . . (4) all requests on behalf of any department, board, or commission of the state for waiver or cancellation of money or charges when necessary for fiscal or accounting procedures.

A good internal control plan requires an adequate segregation of duties or compensating procedures to ensure no one individual is in a position both to perpetrate and to conceal errors or irregularities. Good internal controls also require a documented basis for rates charged and compliance with State laws.

A lack of segregation of duties increases the risk of loss, misuse, or theft of State funds. Without adequate documentation of fees, there is an increased risk fees collected may not cover the Commission’s costs or may be excessive. Furthermore, when write-offs are not submitted to the State Claims Board, the Commission is not in compliance with State law.

We recommend the Commission implement a proper segregation of duties or compensating procedures for the handling of receipts. We also recommend the Commission perform a documented review of subscription fees to ensure the fees are adequate to cover its costs. Finally, we recommend the Commission ensure payment is received for subscriptions sent or submit write-offs to the State Claims Board in accordance with State statute.
2. **Revenue Issues** (Concluded)

Commission Response: With only two employees, it becomes difficult to find a foolproof way to handle segregation of duties. The CIR will have Employee #1 physically receive and open mail. The Employee #2 will endorse checks, write receipts, record information in the “CIR Subscription Records” notebook, and prepare the deposit document in E-1. Then, Employee #2 will check the receipt book, initial the receipts, and approve the deposits document in E-1. The CIR also is looking into the feasibility of only accepting electronic deposits of filing fees and subscription renewal fees.

With regard to the cost of subscription renewals to the CIR Reporter, a document will be prepared detailing the costs of providing the CIR Reporter to its subscribers, and a renewal fee will be based upon those costs, with the realization that although costs vary from year to year the renewal fee will remain constant based upon average costs over time.

The Commission will send renewal notices to current subscribers earlier than it has previously, probably in April or May of the upcoming subscription year. If renewal payments are not received on or around August 1st, and a second notice has been sent with no response, then such “write offs” will be submitted to the State Claims Board in accordance with State statute.

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

During our review of capital assets, we noted a lack of segregation of duties over the processing of capital assets in the accounting system. One individual was able to add assets to the inventory records, to surplus and dispose of assets, and to perform the annual inventory. Additionally, no documented secondary review of capital asset reports was performed by an independent person without capital asset access to ensure that the additions and retirements were appropriate and accurate.

As of June 30, 2018, the Commission had only three assets with a total purchase value of $4,182; however, due to depreciation, they have a current combined book value of only $1,719.

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. Without an adequate segregation of duties, there is an increased risk of fraud and misuse of State property.

We recommend the Commission establish an adequate segregation of duties to ensure no one individual is able to perpetrate and/or conceal errors and irregularities. This would include a documented secondary review of capital asset reports by someone without accounting system access to maintain capital assets.

Commission Response: The Commission staff will provide the Commissioners with an annual Fixed Asset Report. The Commissioners will utilize regular meeting time at the Commission’s offices to examine and approve the report.
NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS

INDEPENDENT ACCOUNTANT’S REPORT

Nebraska Commission of Industrial Relations
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance of the Nebraska Commission of Industrial Relations (Commission) for the fiscal year ended June 30, 2018. The Commission’s management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balance based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balance 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Revenues, Expenditures, and Changes in Fund Balance is based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Revenues, Expenditures, and Changes in Fund Balance. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Revenues, Expenditures, and Changes in Fund Balance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, the Schedule of Revenues, Expenditures, and Changes in Fund Balance for the fiscal year ended June 30, 2018, is based on the accounting system and procedures prescribed by the State of Nebraska’s Director of Administrative Services, as set forth in Note 1, in all material respects.

In accordance with Government Auditing Standards, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedule of Revenues, Expenditures, and Changes in Fund Balance; and any other instances that warrant
the attention of those charged with governance; noncompliance with provisions of contracts or
grant agreements, 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 and report the
views of management concerning the findings, conclusions, and recommendations, as well as any
planned corrective actions. 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 no findings that are required to be reported under Government Auditing Standards.

The purpose of this report is to express an opinion on the Schedule of Revenues, Expenditures,
and Changes in Fund Balance, as described in paragraph one above. Accordingly, this report is
not suitable for any other purpose. This report is a matter of public record, and its distribution is
not limited.

August 2, 2018

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska
REVENUES:
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations</td>
<td>$271,263</td>
</tr>
<tr>
<td>Sales &amp; Charges</td>
<td>3,468</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>14</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>274,745</strong></td>
</tr>
</tbody>
</table>

EXPENDITURES:
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>236,113</td>
</tr>
<tr>
<td>Operating</td>
<td>34,231</td>
</tr>
<tr>
<td>Travel</td>
<td>919</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>271,263</strong></td>
</tr>
</tbody>
</table>

Excess of Revenues Over Expenditures: 3,482

OTHER FINANCING (USES):
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposit to General Fund</td>
<td>(3,557)</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING (USES)</strong></td>
<td><strong>(3,557)</strong></td>
</tr>
</tbody>
</table>

Net Change in Fund Balance: (75)

FUND BALANCE, JULY 1, 2017: (143)

FUND BALANCE, JUNE 30, 2018: (218)

FUND BALANCE CONSISTS OF:
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deposits with Vendors</td>
<td>91</td>
</tr>
<tr>
<td>Deposits-Customer</td>
<td>(300)</td>
</tr>
<tr>
<td>Due to Fund</td>
<td>(9)</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCE</strong></td>
<td><strong>$ (218)</strong></td>
</tr>
</tbody>
</table>

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

The accounting policies of the Nebraska Commission of Industrial Relations (Commission) are on the basis of accounting, as prescribed by the State of Nebraska’s Director of Administrative Services (DAS).

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 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 Revenue, Expenditures, and Changes in Fund Balance 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 Commission to record all accounts receivable and related revenues in EnterpriseOne; as such, the Commission’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 June 30, 2018, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of June 30, 2018, does not include amounts for goods and services received before June 30, 2018, which had not been posted to the general ledger as of June 30, 2018.

Other liabilities are recorded in accounts entitled Deposits and Due to Fund for the Commission. The assets in these funds are being held by the State as an agent and will be used to pay those liabilities to individuals, private organizations, and/or other funds. The recording of those liabilities reduces the fund balance/equity.

The Commission had no accounts receivable at June 30, 2018. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.
1. **Criteria** (Concluded)

The fund type established by the State and used by the Commission is:

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

The major revenue account classifications established by State Accounting and used by the Commission 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.

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

- **Miscellaneous** – Revenue from sources not covered by other major categories, such as purchase card rebates.

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

- **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.

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

- **Assets** – Resources owned or held by a government that have monetary value. Assets include deposits with vendors. 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 liabilities recorded in the general ledger for the Commission’s funds at June 30, 2018, included amounts recorded in Deposits and Due to Fund. The activity of these accounts are not recorded through revenue and expenditure accounts on the Schedule of Revenue, Expenditures, and Changes in Fund Balance.

- **Other Financing Sources** – Deposit to the General Fund.
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. 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, and all computers.

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.

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 Commission recorded in the State Accounting System for the fiscal year ended June 30, 2018, 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>$4,182</td>
<td>-</td>
<td>-</td>
<td>$4,182</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>2,463</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total capital assets, net of depreciation</td>
<td></td>
<td></td>
<td></td>
<td>$1,719</td>
</tr>
</tbody>
</table>
4. **Deposit to General Fund**

Neb. Rev. Stat. § 48-811.01 (Reissue 2010) requires a $100 docket fee to be paid for each filing of a petition with the Commission. The docket fee is deposited to the General Fund. The Commission also collects fees to cover its costs of publishing its decisions to subscribers, which is deposited to the General Fund.
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 COMMISSION OF INDUSTRIAL RELATIONS
CASE ACTIVITY
For the Fiscal Years Ended June 30, 2014, through June 30, 2018

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>New and Reopened Cases</td>
<td>37</td>
<td>23</td>
<td>25</td>
<td>25</td>
<td>16</td>
</tr>
<tr>
<td>Disposed Cases</td>
<td>31</td>
<td>29</td>
<td>27</td>
<td>19</td>
<td>18</td>
</tr>
<tr>
<td>Cases Carried Forward</td>
<td>5</td>
<td>11</td>
<td>5</td>
<td>3</td>
<td>9</td>
</tr>
</tbody>
</table>

Source: Nebraska Commission of Industrial Relations Annual Reports; Agency Records
Exhibit B

NEBRASKA COMMISSION OF INDUSTRIAL RELATIONS
EXPENDITURES BY MAJOR OBJECT ACCOUNT
For the Fiscal Years Ended June 30, 2014, through June 30, 2018

<table>
<thead>
<tr>
<th></th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
<th>2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Service</td>
<td>$214,739</td>
<td>$211,127</td>
<td>$224,050</td>
<td>$234,724</td>
<td>$236,113</td>
</tr>
<tr>
<td>Operating</td>
<td>$39,634</td>
<td>$37,005</td>
<td>$39,303</td>
<td>$30,661</td>
<td>$34,231</td>
</tr>
<tr>
<td>Travel</td>
<td>$2,787</td>
<td>$2,471</td>
<td>$3,345</td>
<td>$1,578</td>
<td>$919</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>$349</td>
<td>-</td>
<td>$2,009</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Source: EnterpriseOne, State's Accounting System