



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov

PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
[www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

March 6, 2019

Wendy Ramaekers, Board President  
East Central District Health Department  
4321 41<sup>st</sup> Avenue  
Columbus, NE 68602

Dear Ms. Ramaekers:

As you may know, the Nebraska Auditor of Public Accounts (APA) received concerns regarding excessive or unreasonable spending by the East Central District Health Department (ECDHD) and the Good Neighbor Community Health Center (GNCHC).

In response to these concerns, the APA requested documentation to support hotel expenses, car rentals, credit card expenses, and the expense reimbursement documents of the current Chief Executive Officer (CEO) and the current Chief Operating Officer (COO) of the ECDHD/GNCHC for the period July 2017 through September 2018. The following individuals served as Executive Management of the ECDHD during that timeframe:

- Will Rodgers, Interim CEO from approximately May 2017 to December 7, 2017 (a consultant from Illinois)
- William McInnis, CEO beginning November 27, 2017
- Aaron Maxey, COO beginning January 22, 2018
- Rosario Velasco, CFO from approximately June 2012 through May 4, 2018
- Joshua Duame, Interim CFO from approximately May 2018 to November 2018
- Beth Wewel, CFO beginning November 2018

The total credit card purchases of the ECDHD/GNCHC from December 2017 to September 2018 are summarized in the following table:

Statement Closing Date	Totals
December 28, 2017	\$ 4,621.81
January 29, 2018	\$ 2,429.25
February 27, 2018	\$ 6,871.05
March 29, 2018	\$ 2,401.37
April 27, 2018	\$ 3,502.26
May 29, 2018	\$ 4,788.85
June 27, 2018	\$ 8,104.80
July 27, 2018	\$ 9,395.24
August 28, 2018	\$ 8,048.12
September 27, 2018	\$ 14,196.84
<b>Totals</b>	<b>\$ 64,359.59</b>

Based upon the outcome of this preliminary planning work, the APA has determined that it is unnecessary for this office to perform a separate financial audit or attestation of the ECDHD/GNCHC at this time.

During the course of our preliminary planning work, however, we noted certain internal control or compliance matters, or other operational matters within the ECDHD/GNCHC, that are presented below. The following information is intended to improve internal controls or result in other operational efficiencies.

### **Comments and Recommendations**

#### **1. Suspected Fraudulent Expenses**

The APA identified \$1,563.63 in certain travel-related expenses that does not appear to be for a legitimate business purpose. The details of those expenditures are provided below:

##### ***Example 1***

On July 21, 2018, three hotel room charges were charged to the CEO's business credit card, as follows:

7-21	7-23	24717058204132048634213	DRURY INN JACKSON MS JACKSON MS	Room Refund	\$372.57
7-21	7-23	24717058204132048634742	DRURY INN JACKSON MS JACKSON MS		\$226.78
7-21	7-23	24717058204132048634783	DRURY INN JACKSON MS JACKSON MS		\$291.58

On July 22, 2018, the first of the three charges, for \$372.57, was refunded to the credit card, leaving a balance of \$518.36 on the card.

The ECDHD provided the APA with the hotel receipts – included herein as **Attachment A** – related to these charges.

On his Requisition to Purchase Form, the CEO indicated that the rooms were for interviews with job candidates Trudy Wright, Janice Robinson, Lee Morgan, and Jason Ng. Two of the interviewee names did not match those included on the invoices in **Attachment A**.

As a result, the APA contacted the hotel and requested copies of the invoices. The invoices included in **Attachment B** were received directly from the hotel. Differences from the invoices provided by the ECDHD have been highlighted. The invoices provided by the ECDHD appear to have been altered.

**Attachment B** also includes a third invoice that matches the first entry on the credit card receipt included above, which was later refunded to the credit card account.

The APA also contacted two of the four interviewees, Janice Robinson, the Chief Human Resources Officer at the Southeast Mississippi Rural Health Initiative, Inc., and Jason Ng, the CFO for the Southwest Louisiana Center for Health Services. Both individuals responded by telephone that they had never interviewed for a position with the ECDHD – either in Mississippi or elsewhere.

Additionally, the APA obtained emails – included herein as **Attachment C** – from Ms. Robinson and Mr. Ng confirming that neither had interviewed with the CEO.

As additional documentation to support the purpose of the trip, the CEO provided scoring sheets for his interviews. The two scoring sheets for Ms. Robinson and Mr. Ng, the same individuals who denied categorically having interviewed with him, are included in **Attachment D**.

The APA found no other expenses related to this trip, including personal vehicle mileage, rental cars, airfare, or meal reimbursements paid by ECDHD.

The documents provided by the ECDHD to support this trip appear to have been falsified.

### Example 2

The second group of suspected fraudulent expenses related to expenditures for a meeting in Omaha, Nebraska, from June 22, 2018, through June 24, 2018. According to an email received from the ECDHD, the purpose of the meeting was as follows:

*Met with 2 HCAN staff Member (Amy and Pat) to discuss and put HCAN presentation for GNCHC Board Strategic Planning and creating a Strategic Planning portfolio. This was done after hours and Will paid for dinner and lunch in Omaha. We worked from 6:00 pm – 9:00 pm and 9:00 AM – 6:00 pm to finalize the strategic plan for our GNCHC Board Retreat*

The following expenses were incurred for that event:

Credit Card Transaction Date	Description	Amount
6/20/2018	Car rental from 6/20/2018 to 6/25/2018 for a total of 828 miles. The reason for the trip is stated as “HCAN & Fremont Meeting.”	\$ 210.93
6/21/2018	Gas in Norfolk, Nebraska, 18.582 gallons	\$ 47.55
6/22/2018	Gas in Omaha, Nebraska, 9.065 gallons	\$ 24.92
6/22/2018	Meals at Buffalo Wings & Rings in Omaha, Nebraska. Two orders of wings, in addition to bacon mac and cheese, and fried pickle chips at 6:15 p.m. on 6/22/2018 (Friday).	\$ 27.82
6/25/2018	Hotel stay at the Fairfield Inn & Suites in Omaha, Nebraska, from 6/22/2018 to 6/24/2018.	\$ 482.11
6/24/2018	Three meals at Chipotle in Omaha, Nebraska, at 7:45 p.m. on 6/23/18 (Saturday).	\$ 23.85
<b>Total</b>		<b>\$ 817.18</b>

The APA contacted Amy Behnke, the CEO of the Health Center Association of Nebraska (HCAN), to obtain verification of the meeting with the ECDHD CEO on the weekend of June 22, 2018. Ms. Behnke provided an email – included herein as **Attachment E** – stating that she found no records of meetings with the ECDHD CEO and HCAN staff during the timeframe specified.

### Example 3

During our review of gas purchases made with the ECDHD credit cards, we noted a few instances in which the amount of gas purchased exceeded the fuel tank capacity for the rental car. Those instances are detailed below:

Transaction Date	Transaction Description	Person	Amount	Description	Rental Car Make and Model	Rental Car Fuel Tank Capacity
6/25/2018	Casey's	CEO	\$ 39.85	15.572 gallons in Norfolk, NE	Nissan Sentra (2018)	13.2
7/28/2018	Casey's	CEO	\$ 70.81	27.141 gallons in Norfolk, NE	Chevrolet Impala LT (2018)	18.5
8/4/2018	Casey's	CEO	\$ 52.34	19.684 gallons in Norfolk, NE	Hyundai Santa Fe Sport (2018)	17.4
8/14/2018	Casey's	CEO	\$ 65.09	22.377 gallons in Norfolk, NE	Nissan Rogue (2018)	14.5
<b>Total</b>			<b>\$ 228.09</b>			

If the gas was not purchased for the rental car, it is possible that the fuel may have been purchased for a personal vehicle. The CEO resides in Norfolk, Nebraska, the same location as all of the gas purchases. The CEO has a 2012 Dodge RAM – Crew pickup registered in his name, which has a 26 to 32-gallon fuel tank.

Not only were many of these expenses apparently incurred for invalid business purposes, but also some of the documentation provided appears to have been falsified. The total suspected fraudulent expenses are included below:

Description	Amount
Drury Inn Charges	\$ 372.57
Drury Inn Charges	\$ 226.78
Drury Inn Charges	\$ 291.58
Drury Inn Charges Refund	\$ (372.57)
Omaha Meeting 6/22/18-6/24/18	\$ 817.18
Casey's Gas Charges	\$ 228.09
<b>Total Suspected Fraudulent</b>	<b>\$ 1,563.63</b>

Good internal control requires procedures to safeguard assets and to ensure adequate documentation is on file for all expenses. Without such procedures, there is an increased risk for loss or misuse of funds.

We recommend the ECDHD take appropriate action in response to the apparent falsification of records. We also recommend the ECDHD recover the funds incurred for the aforementioned expenses. Further, we recommend the ECDHD implement procedures to ensure all travel-related expenses are legitimate, reasonable, and necessary. Due to the nature of this finding, the APA has forwarded the relevant information to the appropriate law enforcement officials.

## **2. Lack of Adequate Supporting Documentation**

The APA also identified a number of payments made by ECDHD that lacked adequate documentation to support the expenses. Including moving expenses, lodging expenses, car rentals, and meal expenses, those expenditures are addressed in more detail below.

### ***Moving Expenses***

As a part of the current CEO's offer of employment with the ECDHD, a \$9,000 "relocation compensation package" was offered to cover any relocation expenses. Examples of these expenses are described in the offer letter as moving, travel, meals, lodging, and mileage. The APA determined that \$4,500 of the total allowance was advanced to the CEO on October 23, 2017, before any relocation expenses were incurred. The other \$4,500 was paid on November 20, 2017.

In examining the documentation to support the relocation expenses, the APA found payments for a security deposit and rent, moving trucks, labor for movers, fuel purchases, and supplies from Home Depot, Lowe's, and Walmart. The documentation for the \$2,000 payment for a security deposit and rent lacked sufficient documentation to support the expense. The documentation provided is shown below:

DDJ & PP Investments, LLC (Owner)	
Receipt from tenant	<u>William and Angela McInnis</u>
Deposit	<u>\$1000.00</u>
First Month Partial Rent	<u>\$1000.00</u>
Total Payment	<u>\$2000.00</u>
 <u>Paula Hoeft</u>	
Date: <u>10/27/2017</u>	

Similarly, the ECDHD's COO was also provided with a \$3,000 "relocation" allowance as part of his offer of employment letter. Examples of relocation expenses are not described in his offer letter. The \$3,000 was paid as an advancement to the COO by check in December 2017. From January to March 2018, the expenses were incurred for a U-Haul, rental deposit, and rent payment.

Again, the APA determined that payments for a rental deposit and rent lacked sufficient documentation to support the expenses. The documentation provided is shown below:

<b>RECEIPT</b>		DATE <u>2-14-18</u>	No. <u>585001</u>
RECEIVED FROM <u>Arson Masey</u>		<u>\$1350.00</u>	
<u>One Thousand Three Hundred Fifty and No/100</u> DOLLARS			
<input type="radio"/> FOR RENT <input checked="" type="radio"/> FOR <u>Rental Deposit</u>			
ACCOUNT		<input type="radio"/> CASH	
PAYMENT		<input checked="" type="radio"/> CHECK	FROM _____ TO _____
BAL DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	BY <u>Lucie Bickert</u>

<b>RECEIPT</b>		DATE <u>3-3-18</u>	No. <u>585002</u>
RECEIVED FROM <u>Arson Masey</u>		<u>\$1350.00</u>	
<u>One Thousand Three Hundred Fifty</u> DOLLARS			
<input checked="" type="radio"/> FOR RENT <input type="radio"/> FOR _____			
ACCOUNT		<input type="radio"/> CASH	
PAYMENT		<input checked="" type="radio"/> CHECK	FROM _____ TO _____
BAL DUE		<input type="radio"/> MONEY ORDER	
		<input type="radio"/> CREDIT CARD	BY <u>Lucie Bickert</u>

Moving or relocation expenses are generally considered allowable expenses by the Federal government, if they are provided under an established, written policy. Likewise, the State of Nebraska also has an established "Moving Expenses" policy. However, the ECDHD lacked a formal, written policy covering moving or relocation expenses. Therefore, the APA determined that the \$12,000 in moving expenses paid above appear to be unreasonable expenses.

Furthermore, the Internal Revenue Service (IRS) has regulations related to moving expenses. IRS Publication 521 (2017), pg. 9 and 10, provides the following:

*You can't deduct the following items as moving expenses.*

- *Expenses of entering into or breaking a lease.*  
\* \* \* \*
- *Security deposits (including any given up due to the move).*  
\* \* \* \*

*The reimbursements you receive for the nondeductible expenses and any allowances for miscellaneous or unspecified expenses are treated as paid under a nonaccountable plan . . . and are included in your income.*

Because the payments were made under a nonaccountable plan, the moving expenses paid to the CEO and COO should be included as income to the employees. Since the payments were made in 2017, the amounts should have been reported as income on IRS Form W-2 for that year. To our knowledge, those payments were not recorded as income to the CEO or COO in 2017.

### ***Lodging Expenses***

The APA identified certain lodging expenses that lacked adequate supporting documentation.

First, the ECDHD incurred \$15,016.45 in lodging expenses for 167 nights for the interim CEO from May 2017 through November 2017 at a Columbus, Nebraska, hotel. The ECDHD agreed to provide lodging to the interim CEO, but details of that arrangement, such as the cost and timeframe, were not specified. The table below summarizes all hotel invoices for the interim CEO during the period tested.

<b>Invoice Date</b>	<b>Vendor</b>	<b>Location</b>	<b>Amount</b>	<b>Description</b>
7/19/2017	Days Inn & Suites	Columbus, NE	\$ 4,949.45	Lodging provided for Will Rodgers. For time period 5/7/2017 to 6/30/2017.
9/5/2017	Days Inn & Suites	Columbus, NE	\$ 2,879.68	Lodging provided for Will Rodgers. For time period 7/10/2017 to 8/10/2017.
10/2/2017	Days Inn & Suites	Columbus, NE	\$ 3,869.57	Lodging provided for Will Rodgers. For time period 8/20/2017 to 10/1/2017.
11/1/2017	Days Inn & Suites	Columbus, NE	\$ 2,249.75	Lodging provided for Will Rodgers. For time period 10/2/2017 to 10/26/2017.
12/5/2017	Days Inn & Suites	Columbus, NE	\$ 1,068.00	Lodging provided for Will Rodgers. For time period 11/5/2017 to 11/16/2017.
<b>Total</b>			<b>\$ 15,016.45</b>	

The ECDHD also paid other lodging expenses in Columbus and Fremont for which the purpose or reason was inadequate. The table below identifies those expenses:

<b>Invoice Date</b>	<b>Vendor</b>	<b>Location</b>	<b>Amount</b>	<b>Description</b>
7/19/2017	Days Inn & Suites	Columbus, NE	\$ 59.99	Lodging provided for John Brady. Mr. Brady is an employee who works at ECDHD/GNCHC's Fremont location. He was temporarily assigned to work at the Columbus location. However, there is no documentation to support his temporary assignment.
11/1/2017	Days Inn & Suites	Columbus, NE	\$ 119.98	Lodging provided for Deb Burnight. Ms. Burnight is an employee of Burnight Facilitated Resources, which provides LPHSA training/facilitation services. She was hired to provide these services for ECDHD/GNCHC on 10/17/2018 and 10/18/2018. However, there is no written agreement to provide lodging for her.

Invoice Date	Vendor	Location	Amount	Description
5/3/2018	Holiday Inn Express	Fremont, NE	\$ 108.33	The COO received reimbursement for a hotel room for a one-night stay on 5/2/2018. The ECDHD explained that the reason for the stay was due to late work hours and early morning meetings. See the image of his calendar, below, which does not have meetings listed for 5/3/2018. The documentation for the purpose of this meeting is inadequate.
<b>Total</b>			<b>\$ 288.30</b>	

May 2018						
<div><div>May 2018</div><div><div>Su</div><div>Mo</div><div>Tu</div><div>We</div><div>Th</div><div>Fr</div><div>Sa</div></div><div><div>1</div><div>2</div><div>3</div><div>4</div><div>5</div><div>6</div><div>7</div></div><div><div>8</div><div>9</div><div>10</div><div>11</div><div>12</div><div>13</div><div>14</div></div><div><div>15</div><div>16</div><div>17</div><div>18</div><div>19</div><div>20</div><div>21</div></div><div><div>22</div><div>23</div><div>24</div><div>25</div><div>26</div><div>27</div><div>28</div></div><div><div>29</div><div>30</div><div>31</div></div></div>						
<div><div>June 2018</div><div><div>Su</div><div>Mo</div><div>Tu</div><div>We</div><div>Th</div><div>Fr</div><div>Sa</div></div><div><div>1</div><div>2</div><div>3</div><div>4</div><div>5</div><div>6</div><div>7</div></div><div><div>8</div><div>9</div><div>10</div><div>11</div><div>12</div><div>13</div><div>14</div></div><div><div>15</div><div>16</div><div>17</div><div>18</div><div>19</div><div>20</div><div>21</div></div><div><div>22</div><div>23</div><div>24</div><div>25</div><div>26</div><div>27</div><div>28</div></div><div><div>29</div><div>30</div><div>31</div></div></div>						
SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Apr 29	30	May 1 8:30am Senior 10:00am Title X reports 11:30am Ana Ortiz 12:00pm OSV Webinar 2:00pm Aaron Maxey-	2 1:30pm Canceled: GN-WF Meeting (Aaron's Office) - 4:00pm Canceled: Meeting with KS	3 PREMONT ?	4 10:00am OB Meeting (Education Room) - 1:00am Meeting on 5/4/18 (Mr. Maxey's 12:00pm OSV Webinar	5
6	7 2:00pm Meeting with	8 Return 8:30am Senior	9 9:00am Meeting	10 PREMONT 8:30am Management	11 8:30am Canceled: FY18	12

June 2018

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### Car Rental Expenses

The APA also found a lack of adequate documentation to support each of the 45 car rental expenses incurred by the CEO or COO. Generally, the ECDHD lacked documentation to determine whether an ECDHD vehicle was available on the date of each trip and the purpose of the trip for which the car rental was used.

The table below summarizes all car rentals made by the CEO and COO during the period tested.

Date Out	Date In	Renter	Pickup & Drop-off	Destination(s)	Days Used	Mileage	Cost
12/8/2017	12/8/2017	Will McInnis	Norfolk	Omaha	1	272	\$ 51.49
12/18/2017	12/18/2017	Will McInnis	Norfolk	Omaha	1	255	\$ 39.99
12/18/2017	12/20/2018	Aaron Maxey	Omaha	N/A	2	241	\$ 163.42
1/3/2018	1/5/2018	Will McInnis	Norfolk	Lincoln	2	385	\$ 79.98
1/15/2018	1/15/2018	Will McInnis	Columbus	Fremont	1	115	\$ 60.69
1/25/2018	1/26/2018	Will McInnis	Norfolk	Fremont, Lincoln	2	426	\$ 125.98
1/31/2018	2/2/2018	Will McInnis	Norfolk	Lincoln	2	259	\$ 121.38
2/8/2018	2/9/2018	Will McInnis	Norfolk	Blair	1	233	\$ 60.69
2/15/2018	2/16/2018	Will McInnis	Norfolk	Lincoln	1	253	\$ 69.24
2/15/2018	2/16/2018	Aaron Maxey	Norfolk	Omaha	1	246	\$ 65.29
2/19/2018	2/23/2018	Aaron Maxey	Columbus	Fremont, Fremont, Schuyler, Fremont	4	417	\$ 186.96
3/5/2018	3/8/2018	Will McInnis	Norfolk	Lincoln, Blair, Fremont	3	627	\$ 119.97
3/22/2018	3/26/2018	Will McInnis	Norfolk	Fremont, Omaha, Lincoln	4	754	\$ 201.36
4/4/2018	4/5/2018	Will McInnis	Norfolk	Omaha, Lincoln	1	135	\$ 78.53
4/9/2018	4/12/2018	Aaron Maxey	Columbus	Fremont	3	570	\$ 138.37



Date Out	Date In	Renter	Pickup & Drop-off	Destination(s)	Days Used	Mileage	Cost
4/13/2018	4/13/2018	Aaron Maxey	Columbus	Fremont	1	18,367	\$ 62.99
4/16/2018	4/16/2018	Aaron Maxey	Columbus	Fremont	1	199	\$ 79.59
4/17/2018	4/20/2018	Aaron Maxey	Columbus	Fremont	3	244	\$ 140.67
4/23/2018	4/24/2018	Will McInnis	Columbus	N/A	1	165	\$ 51.49
4/26/2018	4/26/2018	Will McInnis	Norfolk	N/A	1	205	\$ 36.99
4/30/2018	4/30/2018	Aaron Maxey	Columbus	Fremont	1	102	\$ 39.99
5/2/2018	5/3/2018	Will McInnis	Norfolk	N/A	1	243	\$ 53.09
5/2/2018	5/4/2018	Aaron Maxey	Columbus	Fremont	2	179	\$ 90.73
5/7/2018	5/8/2018	Aaron Maxey	Columbus	Fremont	1	130	\$ 50.74
5/10/2018	5/11/2018	Aaron Maxey	Columbus	Fremont	1	278	\$ 49.19
5/10/2018	5/11/2018	Will McInnis	Columbus	N/A	1	141	\$ 52.99
5/14/2018	5/15/2018	Aaron Maxey	Columbus	Fremont	1	163	\$ 39.99
5/16/2018	5/17/2018	Aaron Maxey	Columbus	Fremont	1	82	\$ 49.19
5/22/2018	5/23/2018	Will McInnis	Norfolk	N/A	1	257	\$ 36.99
5/23/2018	5/24/2018	Aaron Maxey	Columbus	Fremont	1	169	\$ 39.99
5/30/2018	5/31/2018	Aaron Maxey	Columbus	Fremont	1	283	\$ 57.49
6/4/2018	6/11/2018	Will McInnis	Norfolk	Lincoln	8	2,691	\$ 267.42
6/14/2018	6/15/2018	Aaron Maxey	Columbus	Fremont	1	47	\$ 52.99
6/20/2018	6/25/2018	Will McInnis	Norfolk	Fremont, N/A	5	828	\$ 210.93
7/5/2018	7/15/2018	Will McInnis	Norfolk	New Orleans	11	275	\$ 424.39
7/11/2018	7/12/2018	Aaron Maxey	Columbus	Fremont	1	101	\$ 39.99
7/18/2018	7/19/2018	Aaron Maxey	Columbus	Fremont	1	75	\$ 39.99
7/25/2018	7/26/2018	Aaron Maxey	Columbus	Fremont	1	2,377	\$ 39.99
7/26/2018	7/27/2018	Aaron Maxey	Columbus	Fremont	1	100	\$ 39.99
7/27/2018	7/28/2018	Will McInnis	Norfolk	Lincoln	2	824	\$ 79.98
8/3/2018	8/4/2018	Will McInnis	Norfolk	Omaha	1	333	\$ 34.99
8/8/2018	8/9/2018	Aaron Maxey	Columbus	N/A	1	101	\$ 39.99
8/13/2018	8/14/2018	Will McInnis	Norfolk	Omaha	1	73	\$ 34.99
8/16/2018	8/17/2018	Will McInnis	Norfolk	Fremont, Genoa	2	273	\$ 69.98
8/23/2018	8/24/2018	Will McInnis	Norfolk	Fremont	1	449	\$ 34.99
<b>Total</b>							<b>\$ 3,906.06</b>

Note: The miles driven were determined using the miles recorded on the invoices from the rental car company. There are a couple of entries that appear to be overstated, as they are rather unreasonable for the number of days traveled. The rows shaded in yellow are trips that included a weekend.

The ECDHD's Accounting Policy and Procedure Manual, Expense Management Section, Policy Number 2k, Use of Company Vehicle or Rental Vehicle for Travel (effective September 29, 2005), states that the company vehicle should be used when available. The ECDHD failed to provide documentation to determine whether the company vehicles were in use at the time of the car rentals.

Additionally, the ECDHD's Employee Expense Reimbursement and Per Diem Policy (effective 1/8/2004) states that a company vehicle must be used when available. The same policy also provides the following:

*If the company vehicle is not available employee must use their personal vehicle, and be reimbursed for mileage. Personal vehicles must hold a minimum of \$500,000/\$500,000 of liability insurance coverage policy as of January 1st, 2016.*



Later in the same policy is the following provision:

*ECDHD does not reimburse for rental cars unless extraordinary circumstances are involved. Any request for rental car usage must be accompanied by an approval from department funding source as well as written permission from the Chief Executive Officer.*

Due to the lack of supporting documentation, the use of these rental vehicles does not appear to be in accordance with ECDHD policy or a reasonable use of its funds.

In addition to the costs of these car rentals, the ECDHD incurred related fuel expenses. The CEO and COO spent a combined total of \$1,104.57 on fuel for those rental cars, as shown in the table below.

Purchaser	Gallons	Amount
CEO	341.828	\$ 912.69
COO	66.540	\$ 191.88
<b>Total</b>	<b>408.368</b>	<b>\$ 1,104.57</b>

Included in the above table is also one instance of the COO being reimbursed for fuel purchases with an ECDHD credit card for his personal vehicle, as noted below:

Transaction Date	Transaction Description	Person	Amount	Description
9/16/2018	Cenex	COO	\$ 56.04	19.396 gallons in Columbus, NE. Note on purchase requisition stated he drove his personal vehicle, and McInnis approved. However, no approval was attached to documentation.

Also included are two gas purchases on the same date by the CEO:

Transaction Date	Transaction Description	Person	Amount	Description
9/13/2018	Frontier Coop	CEO	\$ 20.00	\$20 prepaid gas in Silver Creek, NE, at 16:54
9/13/2018	Casey's	CEO	\$ 46.04	17.713 gallons in Norfolk, NE

Good internal control requires procedures to ensure that adequate documentation is maintained to support all expenses, including documentation related to the necessity of a car rental and the specific nature or purpose of the travel for which an expense was incurred. Good internal control also requires procedures to ensure fuel purchases are in accordance with approved policies, and all policies are followed. Without such documentation, there is an increased risk for the loss or misuse of ECDHD funds.

### ***Meal Expenses***

The APA identified five meal receipts from the CEO and eight meal receipts from the COO that lacked sufficient detail to support the meal expenses. These meals were purchased using the ECDHD credit card. In most cases, the receipts were not itemized and contained only the credit card copy of the receipts. The following is an example of a meal receipt that was not itemized.

Pizza Ranch Columbus  
2266 33rd Ave  
Columbus, NE 68601

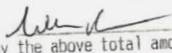
Name  
Card Type Visa  
Card Number \*\*\*\*\*2920  
Date/Time 9/24/2018 11:35 am  
Ticket # 8  
Server JOE

Amount \$34.17

Tip \_\_\_\_\_

Total \_\_\_\_\_

Approved - Thank you  
Auth # 762842  
Seq # 264759

Signature X   
I agree to pay the above total amount  
according to the card issuer agreement.

The table below summarizes the inadequate meal receipts and includes four other non-meal receipts that lacked sufficient documentation.

Date	Vendor	Purchaser	Location	Amount	Issue
4/6/2018	Domino's	CEO	Columbus, NE	\$ 42.23	Not Itemized
6/22/2018	Duster's	COO	Columbus, NE	\$ 21.38	Not Itemized
6/25/2018	Pizza Ranch	CEO	Columbus, NE	\$ 41.67	Not Itemized
7/11/2018	China Doll Restaurant	CEO	Harvey, LA	\$ 59.75	Not Itemized
7/11/2018	J's Steakhouse	COO	Fremont, NE	\$ 39.56	Not Itemized
7/18/2018	Ninja Steak Sushi House	COO	Fremont, NE	\$ 39.20	Not Itemized
7/25/2018	Village Inn	COO	Fremont, NE	\$ 14.06	Not Itemized
8/25/2018	Everglades	CEO	Orlando, FL	\$ 127.68	Not Itemized
8/26/2018	Harry's Poolside Bar	COO	Orlando, FL	\$ 60.32	Not Itemized
8/29/2018	The Cheesecake Factory	COO	Orlando, FL	\$ 47.77	Not Itemized
9/7/2018	Hacienda Real Family Mexican Restaurant	COO	Lincoln, NE	\$ 50.77	Not Itemized
9/21/2018	Village Inn	COO	Fremont, NE	\$ 21.30	Not Itemized
9/24/2018	Pizza Ranch	CEO	Columbus, NE	\$ 34.17	Not Itemized
<b>Meal Total</b>				<b>\$ 599.86</b>	
6/28/2018	Columbus Area Chamber of Commerce	CEO	Columbus, NE	\$ 130.00	Not Itemized
9/13/2018	Small Town Blooms*	COO	David City, NE	\$ 100.68	No Receipt
9/18/2018	Unknown-Travel Insurance	COO	Unknown	\$ 28.41	No Receipt
3/13-18/2018	Aaron Maxey	COO	Unknown	\$ 50.00	No Receipt
<b>Miscellaneous Total</b>				<b>\$ 309.09</b>	
<b>Total</b>				<b>\$ 908.95</b>	

\*The ECDHD provided the APA with an email receipt from the vendor after the APA noted no receipt was originally on file.

Neb. Rev. Stat. § 13-610(4) (Reissue 2012) which governs purchasing card programs implemented by political subdivisions, requires itemized receipts, as follows:

*An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.*

The \$50 that the COO was reimbursed for baggage fees was claimed as part of a per diem payment. The ECDHD's Employee Expense Reimbursement and Per Diem Policy, Number G4, states, "Receipts are not required for per diem meals and incidentals." The ECDHD considered the baggage fee to be an incidental expense. However, its policies do not define incidental expenses. In fact, according to the Federal Travel Regulation, Chapter 300, Part 300-3, under Per Diem Allowance, incidental expenses are described as follows:

*Fees and tips given to porters, baggage carriers, hotel staff, and staff on ships.*

Therefore, unless its policy specifically defines baggage fees as incidental, the ECDHD should require receipts to support the payment of airline baggage expenses.

Good internal control requires employee expense reimbursement requests to be accompanied by adequate documentation to support the purpose of the expenditure being reimbursed. Such information is necessary to allow for a determination regarding the necessity of the expense and to ensure the reasonableness of the amounts claimed for reimbursement. Without such procedures, there is an increased risk for loss, waste, or abuse of ECDHD funds.

We recommend the ECDHD implement procedures to ensure that all employee expense reimbursement requests are accompanied by both formal policies or agreements and adequate supporting documentation, including the following:

- A written policy that specifies the types of moving and relocation expenses that are reimbursable. The ECDHD should also ensure the moving expenses paid to the CEO and COO are appropriately reported as income for those employees.
- A policy or agreement for the payment of significant lodging expenses of employees.
- Documentation to support the purpose or reason for travel, as well as any expenditures associated therewith, especially lodging and meal expenses.
- Documentation to support whether an agency vehicle was available when renting vehicles for employee travel and/or the extraordinary circumstance involving such rental.
- Detailed receipts showing itemized purchases, as opposed to generic credit card receipts, per formal policy.

### **3. Unreasonable Expenses**

The APA also identified instances of excessive meal expenses, per diem payments, and other expenses that exceeded the amount in the approved ECDHD policies or were otherwise unreasonable.

### ***Excessive Meal Expenses***

The APA found 26 meal purchases, made with an ECDHD credit card, by either the CEO or COO when they were not in travel status. The table below lists these meal purchases:

<b>Date</b>	<b>Vendor</b>	<b>Location</b>	<b>Amount</b>
4/6/2018	Domino's	Columbus, NE	\$ 42.23
5/1/2018	Jimmy John's	Columbus, NE	\$ 33.65
5/8/2018	Jimmy John's	Columbus, NE	\$ 49.99
5/29/2018	Duster's	Columbus, NE	\$ 48.00
6/14/2018	Jimmy John's	Fremont, NE	\$ 36.33
6/20/2018	Raising Cane's	Fremont, NE	\$ 25.19
6/22/2018	Duster's	Columbus, NE	\$ 21.38
6/25/2018	Pizza Ranch	Columbus, NE	\$ 41.67
7/10/2018	Pizza Hut	Columbus, NE	\$ 35.28
7/11/2018	J's Steakhouse	Fremont, NE	\$ 39.56
7/12/2018	Pizza Hut	Columbus, NE	\$ 159.90
7/12/2018	Valentino's	Columbus, NE	\$ 83.05
7/18/2018	Ninja Steak Sushi House	Fremont, NE	\$ 39.20
7/25/2018	Village Inn	Fremont, NE	\$ 14.06
7/26/2018	J's Steakhouse	Fremont, NE	\$ 46.30
8/2/2018	Pizza Hut	Columbus, NE	\$ 45.98
8/8/2018	Milady Coffeehouse	Fremont, NE	\$ 22.50
8/15/2018	Jimmy John's	Columbus, NE	\$ 93.00
8/15/2018	Jimmy John's	Fremont, NE	\$ 35.46
8/16/2018	HyVee	Fremont, NE	\$ 301.35
8/22/2018	Pizza Hut	Columbus, NE	\$ 93.37
8/24/2018	Tortilleria Anita	Fremont, NE	\$ 32.35
9/3/2018	Domino's	Columbus, NE	\$ 44.72
9/14/2018	Pizza Hut	Columbus, NE	\$ 78.24
9/21/2018	Village Inn	Fremont, NE	\$ 21.30
9/24/2018	Pizza Ranch	Columbus, NE	\$ 34.17
<b>Total</b>			<b>\$ 1,518.23</b>

Additionally, two lunches were reimbursed to the COO when he was not in travel status, as follows:

<b>Date</b>	<b>Vendor</b>	<b>Location</b>	<b>Amount</b>
5/22/2018	Jimmy John's	Fremont, NE	\$ 18.85
5/24/2018	Jimmy John's	Columbus, NE	\$ 35.28
<b>Total</b>			<b>\$ 54.13</b>

The ECDHD's Employee Expense Reimbursement and Per Diem Policy, Meals, states the following:

- 1. Meals expenses will be reimbursed in connection with out-of-town meetings, conferences, and other work related events.*

\* \* \* \*

- b. Lunch expenses will not be reimbursed for in-state travel unless the employee has spent the night out-of-town the day before.*

Because these meals were all purchased in towns where the ECDHD/GNCHC primarily conducts its operations, they are not categorized as out-of-town and are not reimbursable. Therefore, the APA would consider the meals to be an unreasonable use of funds.

Furthermore, Neb. Rev. Stat. § 81-1174 (Reissue 2014), which governs State employee reimbursement for expenses, provides, in relevant part, the following:

*No personal maintenance expenses shall be allowed to any state officer, state employee, or member of any commission, council, committee, or board of the state when such expenses are incurred in the city or town in which the residence or primary work location of such individual is located, except that individuals required to attend official functions, conferences, or hearings within such location, not to include normal day-to-day operations of the department, agency . . . .*

For State employees, meals are provided only for official functions and not day-to-day operations. This is a reasonable guideline to avoid excessive meal expenses by agency personnel.

Good internal control requires procedures to ensure that all meal expenses comply with ECDHD policies. Without such procedures, there is an increased risk for the loss or misuse of ECDHD funds.

We recommend the ECDHD implement procedures to ensure all meal expenses comply with ECDHD policies.

#### ***Per Diem Payments***

The APA also identified certain per diem meal payments that appear to have been in excess of the amount allowed by ECDHD policy. The amounts exceeded the allowable per diem rate because a meal was provided by the conference or meeting. These meals are identified below:

Date	Title	Amount Paid	Correct Amount	Difference	Notes
3/16/2018	CEO	\$ 69.00	\$ 53.00	\$ 16.00	According to the conference schedule, a continental breakfast was provided, so the full-day per diem was not allowed. For the location of the conference, \$16 was the per diem amount for breakfast.
3/16/2018	COO	\$ 69.00	\$ 53.00	\$ 16.00	According to the conference schedule, a continental breakfast was provided, so the full-day per diem was not allowed. For the location of the conference, \$16 was the per diem amount for breakfast.
6/6/2018	CEO	\$ 51.00	\$ 16.00	\$ 35.00	According the event schedule, lunch and dinner were provided, so the full-day per diem was not allowed. For the location of the meeting, the lunch per diem was \$12, and the dinner per diem was \$23, so the employee should have received only \$16 for breakfast that day.
6/7/2018	CEO	\$ 51.00	\$ 28.00	\$ 23.00	The CEO was actually registered for two events on 6/7/2018. One event provided a lunch, and one event provided a breakfast and lunch, so the full-day per diem was not allowed. For the location of the meeting, the breakfast per diem was \$11, and the lunch per diem was \$12, so the employee should have received only \$28 that day.
6/7/2018	COO	\$ 51.00	\$ 28.00	\$ 23.00	According the event schedule, breakfast and lunch were provided, so the full-day per diem was not allowed. For the location of the meeting, the breakfast per diem was \$11, and the lunch per diem was \$12, so the employee should have received only \$28 that day.

Date	Title	Amount Paid	Correct Amount	Difference	Notes
6/8/2018	CEO	\$ 38.25	\$ 21.00	\$ 17.25	According the event schedule, breakfast and lunch were provided, so the full-day per diem was not allowed. For the location of the meeting, the breakfast per diem was \$8.25, and the lunch per diem was \$9, so the employee should have received only \$21 that day.
6/8/2018	COO	\$ 38.25	\$ 21.00	\$ 17.25	According the event schedule, breakfast and lunch were provided, so the full-day per diem was not allowed. For the location of the meeting, the breakfast per diem was \$8.25, and the lunch per diem was \$9, so the employee should have received only \$21 that day.
7/11/2018	CEO	\$ 64.00	\$ 33.00	\$ 31.00	According the event schedule, breakfast and lunch were provided, so the full-day per diem was not allowed. For the location of the meeting, the breakfast per diem was \$15, and the lunch per diem was \$16, so the employee should have received only \$33 that day.
7/12/2018	CEO	\$ 64.00	\$ 33.00	\$ 31.00	According the event schedule, breakfast and lunch were provided, so the full-day per diem was not allowed. For the location of the meeting, the breakfast per diem was \$15, and the lunch per diem was \$16, so the employee should have received only \$33 that day.
<b>Totals</b>		<b>\$ 495.50</b>	<b>\$ 286.00</b>	<b>\$ 209.50</b>	

The ECDHD's Employee Expense Reimbursement and Per Diem Policy, Meals, states the following:

1. *Meals expenses will be reimbursed in connection with out-of-town meetings, conferences, and other work related events. Meal expenses will not be reimbursed in [sic] a meal is provided as part of the event.*

### ***Rental Vehicle***

The CEO charged the rental of a Cadillac Escalade, totaling \$408.71 for four days, to the ECDHD credit card. The rental vehicle was prepaid on July 24, 2018, picked up on August 7, 2018, and returned on August 11, 2018. The rental was related to the National Association of Local Boards of Health (NALBOH) annual conference in Raleigh, North Carolina, from August 8, 2018, through August 10, 2018.

The type of vehicle rented is not a reasonable use of public funds.

### ***Clothing Purchases***

The CEO charged \$276.63 in clothing purchases to the ECDHD. According to the ECDHD, the CEO's luggage was lost on his flight to the NALBOH annual conference. As a result, the CEO charged underwear, a belt, jeans, two pairs of pants, several shirts, and two pairs of shoes to the ECDHD credit card.

The ECDHD does not have a policy that allows for this type of purchase. Additionally, the CEO kept all of the clothes for his personal use, so the purchase using the credit card is not reasonable.

Good internal control requires procedures to ensure a reasonable use of ECDHD funds. This would include ensuring the amounts paid for meals are reasonable and in accordance with approved policies. When meals are provided at an event, moreover, a reduction should be made to the daily per diem amount for those meals. Without such procedures, there is an increased risk for the loss or misuse of ECDHD funds.

We recommend the ECDHD implement procedures to ensure all payments are reasonable, necessary, and made in accordance with its policies.

#### **4. Unallowable Expense Reimbursements**

The APA identified a number of expense reimbursements that were unallowable under the ECDHD's policies, as follows.

##### ***Fuel Expenses***

The CEO received \$441.66 for reimbursement of fuel expenses during his move to Nebraska. However, in his employment offer letter, the approved relocation expenses included mileage expenses but not fuel expenses.

The total cost for the mileage expense for a trip from Lake Charles, Louisiana, to Columbus, Nebraska, based upon the 2017 Federal GSA privately owned vehicle mileage moving rate, would have been \$168.81, which is \$272.85 less than the actual fuel reimbursement of \$441.66.

Additionally, the CEO received a total of \$93.64 as reimbursement for fuel expenses for two separate trips. The first was for a Nebraska Association of County Officials (NACO) conference in Kearney, Nebraska, between December 12, 2017, and December 15, 2017. It is unclear whether the CEO used a rental car or his personal vehicle for this trip. The second was for a trip to a Board meeting and training in Lincoln, Nebraska, from January 4, 2018, and January 5, 2018. The CEO had a rental car for this trip.

There is no provision in the ECDHD's policies to reimburse employees for fuel purchases. The ECDHD's Employee Expense Reimbursement and Per Diem Policy, Travel, discusses the payment of automobile mileage based on the current rate per mile. Therefore, the reimbursement of fuel purchases by employees does not appear to be an allowable expense.

##### ***Tips on Uber Rides***

The APA determined that the CEO was reimbursed \$22 for tips related to 10 of 11 Uber rides during a trip to a National Association of Community Health Centers Policy & Issues conference in Washington, DC, from March 13, 2018, to March 18, 2018.

The ECDHD's Employee Expense Reimbursement and Per Diem Policy states the following:

*Certain travel expenses are considered as personal and not essential and therefore, are not reimbursable. Such expenses include, but are not limited to:*

- *Laundry and valet service, entertainment expenses, radio or video rental, tips and gratuities, and other items of a similar nature;*

Good internal control requires procedures to ensure that the ECDHD's policies are being properly followed. Without such procedures, there is an increased risk for the loss or misuse of ECDHD funds.

We recommend the ECDHD implement procedures to ensure that the payment of employee expense reimbursements is in accordance with its policies.



## 5. In-State Lodging Taxes Incorrectly Paid

On three different occasions, the ECDHD paid taxes on the cost of Nebraska hotel rooms for the CEO and COO, all of which were paid with an ECDHD credit card. The APA also found that the ECDHD paid taxes on the cost of a Fremont, Nebraska, hotel room in May 2018 for the COO, who received a reimbursement for that expense.

The combined cost of those taxes paid for lodging was \$129.95. The table below illustrates the taxes paid for each hotel stay in Nebraska.

Vendor	Location	Check-in Date	Check-out Date	Total Cost	Taxes Paid	Direct Billed
Holiday Inn Express	Fremont, NE	5/2/2018	5/3/2018	\$ 108.33	\$ 15.33	No
Fairfield Inn & Suites Marriott	Omaha, NE	6/22/2018	6/24/2018	\$ 482.11	\$ 74.11	No
Fairfield Inn & Suites Marriott	Omaha, NE	9/5/2018	9/6/2018	\$ 111.13	\$ 17.08	No
Courtyard Marriott Aksarben Village	Omaha, NE	9/10/2018	9/11/2018	\$ 152.43	\$ 23.43	No
<b>Total</b>				<b>\$ 854.00</b>	<b>\$ 129.95</b>	

The ECDHD is exempt from paying sales and use taxes under Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2016). When obtaining lodging accommodations in Nebraska, the ECDHD should attempt to direct bill the charges or provide the vendor its Nebraska Resale or Exempt Sale Certificate, Form 13.

Good internal control requires procedures to ensure that sales and use taxes are not paid for in-state lodging expenses. Without such procedures, there is an increased risk for the loss or misuse of ECDHD funds.

We recommend the ECDHD implement procedures to ensure that taxes are not paid for in-state lodging expenses.

## 6. Lack of Appropriate Approval

The APA identified issues with the approval of purchases or travel requests in accordance with Board-approved policies, as follows:


### ***Rental Car Requisitions***

The APA noted that 2 of 41 requisitions forms lacked appropriate approval, and the CEO can approve his own rental car requisitions.

The ECDHD's Employee Expense Reimbursement and Per Diem Policy states, "[A]ny request for rental car usage must be accompanied by an approval from department funding source as well as written permission from the Chief Executive Officer." Therefore, any approval form that does not contain the CEO's written authorization is insufficient.

The following is an example of a rental car requisition that lacked appropriate approval.

**East Central District Health Department**


  
EAST-CENTRAL DISTRICT  
Health Department  
a nebraskahealth center

**REQUEST FOR RENTAL CAR**

Employee Name: Arnon May Date: 2-14-2018  
 Department Name: GNCHC Dept. #: 330

Please indicate all dates and times you are requesting to use a rental car:

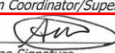
	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY
DATE				<u>2-15-2018</u>	
START TIME:			<u>4pm</u>	<u>8-5pm</u>	
END TIME:				<u>5pm</u>	
TOTAL HOURS REQUESTED					

Purpose of Travel : \_\_\_\_\_


Destination: Omaha  
P/U in Norfolk before 5pm, Thursday morning

Rental Company:	Enterprise Rental
Address:	917 23 <sup>rd</sup> Street Columbus, NE 68601
	2445 North Broad Street Fremont, NE 68025
Columbus:	402-564-0022
Fremont:	402-727-4160

**SIGNATURES**

Program Coordinator/Supervisor Signature  


Date  
2/14/2018

Employee Signature  


Date  
2/14/2018

Created: 1/12/2016-jadkisson  
 Updated: 2/5/2016-jadkisson

### ***Purchase Requisitions***

The APA determined that 2 of 61 purchase requisitions requested by the CEO or COO lacked appropriate approval. Additionally, 40 of them were self-approved by the CEO, and 18 were self-approved by the COO.

The ECDHD Credit Card Policy states, “Purchases made with the corporate credit card need to have a requisition to purchase form filled out when appropriate.” The ECDHD has additional purchasing requisition requirements in its Procurement Procedure and Policy – Goods and Services (effective 7/26/2002):

1. *A requisition to purchase will be completed for all items to be ordered. (See form following this policy) The requisition should be completed prior to purchase of item. The form should be filled out completely to include vendor name. If vendor is not frequently used vendor ordering information should be attached to the requisition. The freight may be added after the order is received. If this is a RUSH order, please indicate so on the requisition. No orders should be RUSH unless the absence of the item would affect clinic or program management.*
2. *Any staff member may submit a request to purchase an item. All program purchase requisitions will be reviewed and approved by the program coordinator, or program director. The program coordinator or program director will assign an expense accounting code to the requisition. Only one vendor per requisition and only one program per requisition whenever practical.*
3. *All program orders which total up to \$500.00 or any individual item over \$100.00 requires approval of the Director on leadership team with ECDHD or GNCHC.*



## 7. Unallowable Miscellaneous Expenses

The APA also identified unallowable expenditures for flowers that were made with the ECDHD credit cards, as follows:

Date	Vendor	Description	Amount
7/6/2018	HyVee	3 floral arrangements for \$100 each plus delivery charge	\$ 307.00
8/21/2018	Dubas Funeral Home	Bouquet of flowers for funeral	\$ 90.93
9/14/2018	Small Town Blooms	Flowers for funeral	\$ 100.68
<b>Total</b>			<b>\$ 498.61</b>

The Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. §§ 13-2201 through 13-2204 (Reissue 2012, 2018 Neb. Laws, LB 1036, §1), addresses various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions.

It should be noted that Neb. Rev. Stat. § 13-2202(3) specifies the various public entities that are subject to the provisions of the Act. Unlike counties and other political subdivisions, local public health departments are not among them. Nevertheless, Neb. Rev. Stat. § 13-804(1) (Reissue 2012) of the Interlocal Cooperation Act states, in part, the following:

*Any power or powers, privileges, or authority exercised or capable of exercise by a public agency of this state may be exercised and enjoyed jointly with any other public agency of this state . . .*

Likewise, Neb. Rev. Stat. § 13-804(6) (Reissue 2012) makes clear that joint entities agreed to under the Interlocal Cooperation Act, including the ECDHD, exist for the purpose of “exercising public powers and acting on behalf of the public agencies which are parties to such agreement.” Consequently, no joint entity created under the Interlocal Cooperation Act should exercise powers greater than those enjoyed by the governmental authorities responsible for its creation.

Section 13-2203 of the Act specifies the types of miscellaneous expenditures permitted by the governing bodies of local governments. Flower purchases for funerals or other personal occasions are not found among that select statutory list of allowable expenditures. Because § 13-2203 does not expressly include the purchase of flowers for such events among the permissible expenditures listed, such expenditures must be considered disallowed by law.

On September 17, 1993, the Nebraska Accountability and Disclosure Commission issued a document entitled “A Guideline to the Use of Public Funds by Cities and Villages – Revised” (Guideline). The Guideline includes a number of specific scenarios involving the expenditure of public funds. Although issued more than two decades ago, the Guideline remains relevant.

Regarding the issue of flower purchases, the Guideline provides the following:

*Question #6 – May municipal funds be expended for flowers and memorials for deceased elected officials, employees or their families?*

*Response – No.*

Good internal control requires procedures to ensure that all purchases are allowable under statute, policies, and other guidelines. Without such procedures, there is an increased risk of not only loss or misuse of ECDHD funds but also noncompliance with the applicable requirement.

We recommend the ECDHD implement procedures to ensure that all purchases are allowable.

## 8. Other Issues Noted

The APA also noted two other areas of concern, as follows:

### ***Lodging Expenses in Excess of GSA Rates***

Lodging costs in excess of the General Services Administration (GSA) per diem rates were paid with the ECDHD credit card for 6 of 11 lodging expenses examined. The table below summarizes the GSA per diem rates and the actual room rates for each stay tested.

Vendor	Location	Check-in Date	Check-Out Date	Room Rate	Total Actual Cost	GSA Rate	Total GSA Cost
Fairfield Inn & Suites Marriott	Omaha, NE	6/22/2018	6/24/2018	\$ 199.00*	\$ 408.00	\$ 109.00	\$ 218.00
Resorts at Coushatta	Kinder, LA	7/8/2018	7/9/2018	\$ 159.00	\$ 159.00	\$ 96.00	\$ 96.00
Drury Hotels	Ridgeland, MS	7/20/2018	7/22/2018	\$ 104.99	\$ 209.98	\$ 93.00	\$ 186.00
Drury Hotels	Ridgeland, MS	7/20/2018	7/22/2018	\$ 134.99	\$ 269.98	\$ 93.00	\$ 186.00
Courtyard Marriott Aksarben Village	Omaha, NE	9/10/2018	9/11/2018	\$ 129.00	\$ 129.00	\$ 109.00	\$ 109.00
Courtyard Marriott Aksarben Village	Omaha, NE	9/10/2018	9/11/2018	\$ 129.00	\$ 129.00	\$ 109.00	\$ 109.00
<b>Total</b>					<b>\$ 1,304.96</b>		<b>\$ 904.00</b>

\*The room rate listed on the hotel folio is \$199.00. However, the room was charged at \$209.00 for the first night. The second night was charged at the listed rate, which resulted in the total actual cost of \$408.00.

The ECDHD incurred over \$400 in lodging costs that were in excess of the GSA per diem rate.

The ECDHD does not appear to have a lodging policy that references the GSA per diem rates. However, the GSA per diem rates are frequently used as a reasonable guideline for lodging expenses. Good internal control requires procedures to ensure lodging expenses are reasonable based on some criteria.

We recommend the ECDHD consider using the GSA per diem rates as a guideline for lodging expenses to ensure these expenses are reasonable.

### ***Excessive Tipping***

The APA also determined that seven meal expenses included the payment of tips in excess of the allowable percentage per ECDHD policy. The table below summarizes the meal purchases with excessive tips paid.

Date	Vendor	Location	Amount Paid	Meal Amount	Tip Amount	Tip Percentage
5/29/2018	Duster's	Columbus, NE	\$ 48.00	\$ 41.15	\$ 6.85	16.65%
7/11/2018	J's Steakhouse	Fremont, NE	\$ 39.56	\$ 32.56	\$ 7.00	21.50%
8/26/2018	Harry's Poolside Bar	Orlando, FL	\$ 60.32	\$ 50.32	\$ 10.00	19.87%
8/28/2018	Hyatt Regency Hotel	Orlando, FL	\$ 32.81	\$ 27.90	\$ 4.91	17.60%
9/7/2018	Lied Lodge & Conference Center	Nebraska City, NE	\$ 18.32	\$ 15.32	\$ 3.00	19.58%
9/3/2018	Domino's	Columbus, NE	\$ 44.72	\$ 34.72	\$ 10.00	28.80%
9/7/2018	Hacienda Real Family Mexican Restaurant	Lincoln, NE	\$ 50.77	\$ 40.77	\$ 10.00	24.53%

The ECDHD's Credit Card Policy states, in relevant part, the following:

*Purchases that are not approved:*

\* \* \* \*

*b. Tips over 15%*

The ECDHD policy states explicitly that tips above 15% are not to be approved, so that portion of the expense is not allowable.

We recommend the ECDHD ensure all tips paid for meal expenses are equal to or less than the percentage defined in its policy.

*ECDHD Overall Response: East Central District Health Department ("ECDHD") and Good Neighbor Community Health Center ("GNCHC") are in receipt of your February 12, 2019 correspondence containing a draft of the Auditor of Public Accounts' findings and recommendations regarding ECDHD ("Draft Report"). ECDHD and GNCHC's respective Boards of Directors appreciate the thoroughness of the State Auditor's Report and take the findings and recommendations very seriously. The Boards are conducting an investigation to review the findings of the Auditor and to determine what changes will need to be made to ECDHD and GNCHC's policies and practices to continue to ensure that ECDHD and GNCHC's resources are utilized properly and with appropriate controls to safeguard the resources.*

*To clarify the relationship of the two entities, I wanted to provide some additional background information. ECDHD is a public health agency operating under the direction and control of a Board of Directors. GNCHC is a non-profit corporation and federally qualified community health center. GNCHC operates as a separate non-profit entity, with policy making authority retained by the legally constituted GNCHC Governing Board. ECDHD does not operate GNCHC. A Memorandum of Understanding ("MOU") defines the relationship between the two entities. Under the MOU, ECDHD's Board of Directors has oversight authority for personnel policies and fiscal policies established by the GNCHC. However, the GNCHC Board of Directors operates GNCHC. The two entities have separate financials, bank accounts, accounting, and credit cards which further demonstrate the distinct nature of the two entities. Given these two different entities are subject to different requirements regarding reimbursements and expenditures depending on the source of the funding – program income, federal grant funding, state funding, etc. – additional clarification in the policies and procedures would help to explain these differences and what is appropriate for a particular source of funding.*

*While the Boards' investigation is ongoing, after the ECDHD and GNCHC Boards and executive leadership's initial review of the Draft Report, ECDHD and GNCHC has determined that some of the financial policies related to expense reimbursements would be improved through clarification with regard to allowable expenses, sufficient supporting documentation and pre-approval for expenses. In addition to clarifying policies and developing additional policies, ECDHD and GNCHC will take steps to re-train its staff regarding these updated policies and implement procedures to ensure its employees abiding by them.*

*ECDHD and GNCHC take their responsibility to utilize their resources appropriately and responsibly very seriously. On a annual basis, ECDHD and GNCHC engage an independent accounting firm to perform an audit of their financial records. The last audit for ECDHD and GNCHC was performed in June, 2018. This audit did not reveal any concerns at that time. Along with their regular independent accounting firm audits, ECDHD and GNCHC will also develop procedures for internal audits.*

*The ECDHD and GNCHC Boards will continue their investigation and take the steps they deem appropriate once they are able to gather all of the relevant information. The ECDHD and GNCHC Boards will work to review and clarify the policies and procedures, particularly with regard to expense reimbursements and what is appropriate for the various different sources of funding.*

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the ECDHD's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the ECDHD.

Draft copies of this letter were furnished to the ECDHD 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 letter. Responses have been objectively evaluated and recognized, as appropriate, in the letter. Responses that indicated corrective action has been taken were not verified at this time.

This communication is intended solely for the information and use of the ECDHD and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Sincerely,

A handwritten signature in cursive script that reads "Mary Avery".

Mary Avery  
Special Audits and Finance Manager  
Phone 402-471-3686  
Mary.Avery@nebraska.gov

cc: Platte County Attorney



East Central District Health Department  
Drury Inn Hotel Invoices – Provided by ECDHD

**Attachment A**



610 East County Line Road  
Ridgeland, MS 39157  
601-956-6100  
drury@druryhotels.com

<b>Guest</b> WILLIAM MCINNIS	<b>Arrival Date</b> Jul 20 2018	<b>Departure Date</b> Jul 22 2018	<b>Guests on reservation</b> Adults: 2 Children: 2
<b>Room type / number</b> NKX / 301	<b>Reservation confirmation</b> S66SP6DBR	<b>Group</b>	<b>Company</b> ...

DATE	DESCRIPTION	AMOUNT
Jul 20 2018	Nightly Room Charge (Eleanor Papillion Candidate)	\$104.99
Jul 20 2018	Room Tax	\$7.35
Jul 20 2018	Occupancy Tax	\$1.05
Jul 21 2018	Nightly Room Charge (Janice Robinson Candidate)	\$104.99
Jul 21 2018	Room Tax	\$7.35
Jul 21 2018	Occupancy Tax	\$1.05
Jul 22 2018	Visa 2920	(\$226.78)
Charges:		<b>\$209.98</b>
Taxes:		<b>\$16.80</b>
Total:		<b>\$226.78</b>
Payments:		<b>(\$226.78)</b>
Balance:		<b>\$0.00</b>

Thank you for choosing 111 - Drury Inn & Suites Jackson Ridgeland.

TERMS: Due and payable upon presentation. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

Additional charges made after 1:00 a.m. will be added to your credit card.

Drury Hotels Company, LLC • 200 South Farrar Drive, Cape Girardeau, MO 63701 • drury@druryhotels.com

East Central District Health Department  
Drury Inn Hotel Invoices – Provided by ECDHD

Attachment A



610 East County Line Road  
Ridgeland, MS 39157  
601-956-6100  
drury@druryhotels.com

<b>Guest</b> WILLIAM MCINNIS	<b>Arrival Date</b> Jul 20 2018	<b>Departure Date</b> Jul 22 2018	<b>Guests on reservation</b> Adults: 2 Children: 2
<b>Room type / number</b> NKS / 309	<b>Reservation confirmation</b> SN882H93C	<b>Group</b>	<b>Company</b> ...

DATE	DESCRIPTION	AMOUNT
Jul 20 2018	Nightly Room Charge (Mary Jackson Candidate)	\$134.99
Jul 20 2018	Room Tax	\$9.45
Jul 20 2018	Occupancy Tax	\$1.35
Jul 21 2018	Nightly Room Charge (Jason Ng Candidate)	\$134.99
Jul 21 2018	Room Tax	\$9.45
Jul 21 2018	Occupancy Tax	\$1.35
Jul 22 2018	Visa 2920	(\$291.58)
Charges:		<b>\$269.98</b>
Taxes:		<b>\$21.60</b>
Total:		<b>\$291.58</b>
Payments:		<b>(\$291.58)</b>
Balance:		<b>\$0.00</b>

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East Central District Health Department  
Drury Inn Hotel Invoices – Provided by Hotel

Attachment B



610 East County Line Road  
Ridgeland, MS 39157  
601-956-6100  
drury@druryhotels.com

<b>Guest</b> WILLIAM MCINNIS	<b>Arrival Date</b> Jul 20 2018	<b>Departure Date</b> Jul 22 2018	<b>Guests on reservation</b> Adults: 2 Children: 2
<b>Room type / number</b> NKX / 301	<b>Reservation confirmation</b> S66SP6DBR	<b>Group</b> MCINNIS REUNION	<b>Company</b> ...

DATE	DESCRIPTION	AMOUNT
Jul 20 2018	Nightly Room Charge	\$104.99
Jul 20 2018	Room Tax	\$7.35
Jul 20 2018	Occupancy Tax	\$1.05
Jul 21 2018	Nightly Room Charge	\$104.99
Jul 21 2018	Room Tax	\$7.35
Jul 21 2018	Occupancy Tax	\$1.05
Jul 22 2018	Visa 2920	(\$226.78)
Charges:		<b>\$209.98</b>
Taxes:		<b>\$16.80</b>
Total:		<b>\$226.78</b>
Payments:		<b>(\$226.78)</b>
Balance:		<b>\$0.00</b>

Thank you for choosing 111 - Drury Inn & Suites Jackson Ridgeland.

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Additional charges made after 1:00 a.m. will be added to your credit card.

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East Central District Health Department  
Drury Inn Hotel Invoices – Provided by Hotel

Attachment B

<b>DRURY HOTELS.</b>		610 East County Line Road Ridgeland, MS 39157 601-956-6100 drury@druryhotels.com	
<b>Guest</b> WILLIAM MCINNIS [REDACTED]	<b>Arrival Date</b> Jul 20 2018	<b>Departure Date</b> Jul 22 2018	<b>Guests on reservation</b> Adults: 2 Children: 2
<b>Room type / number</b> NKS / 309	<b>Reservation confirmation</b> SN882H93C	<b>Group</b> MCINNIS REUNION	<b>Company</b> ...

DATE	DESCRIPTION	AMOUNT
Jul 20 2018	Nightly Room Charge	\$134.99
Jul 20 2018	Room Tax	\$9.45
Jul 20 2018	Occupancy Tax	\$1.35
Jul 21 2018	Nightly Room Charge	\$134.99
Jul 21 2018	Room Tax	\$9.45
Jul 21 2018	Occupancy Tax	\$1.35
Jul 22 2018	Visa 2920	(\$291.58)
		Charges: \$269.98
		Taxes: \$21.60
		Total: \$291.58
		Payments: (\$291.58)
		Balance: \$0.00

Thank you for choosing 111 - Drury Inn & Suites Jackson Ridgeland.

TERMS: Due and payable upon presentation. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

Additional charges made after 1:00 a.m. will be added to your credit card.

Drury Hotels Company, LLC • 200 South Farrar Drive, Cape Girardeau, MO 63701 • drury@druryhotels.com

East Central District Health Department  
Drury Inn Hotel Invoices – Provided by Hotel

Attachment B

<b>DRURY HOTELS.</b>		610 East County Line Road Ridgeland, MS 39157 601-956-6100 drury@druryhotels.com	
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<b>Guest</b> WILLIAM 2 MCINNIS	<b>Arrival Date</b> Jul 19 2018	<b>Departure Date</b> Jul 22 2018	<b>Guests on reservation</b> Adults: 2 Children: 2
<b>Room type / number</b> NKSU / 609	<b>Reservation confirmation</b> 8ZQYGDGMH	<b>Group</b> MCINNIS REUNION	<b>Company</b> ...

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DATE	DESCRIPTION	AMOUNT
Jul 19 2018	Nightly Room Charge	\$114.99
Jul 19 2018	Room Tax	\$8.05
Jul 19 2018	Occupancy Tax	\$1.15
Jul 22 2018	Charge adjusted by peoh0 from \$124.19 to \$0.00	(\$114.99)
Jul 22 2018	Room Tax	(\$8.05)
Jul 22 2018	Occupancy Tax	(\$1.15)
Jul 20 2018	Nightly Room Charge	\$114.99
Jul 20 2018	Room Tax	\$8.05
Jul 20 2018	Occupancy Tax	\$1.15
Jul 22 2018	Charge adjusted by peoh0 from \$124.19 to \$0.00	(\$114.99)
Jul 22 2018	Room Tax	(\$8.05)
Jul 22 2018	Occupancy Tax	(\$1.15)
Jul 21 2018	Nightly Room Charge	\$114.99
Jul 21 2018	Room Tax	\$8.05
Jul 21 2018	Occupancy Tax	\$1.15
Jul 22 2018	Charge adjusted by peoh0 from \$124.19 to \$0.00	(\$114.99)
Jul 22 2018	Room Tax	(\$8.05)
Jul 22 2018	Occupancy Tax	(\$1.15)
Jul 22 2018	Visa 2920	(\$372.57)
Jul 22 2018	Refund	\$372.57
Jul 22 2018	Mastercard 4096	(\$372.57)
Jul 22 2018	Nightly Room Charge	\$344.97
Jul 22 2018	Room Tax	\$24.15
Jul 22 2018	Occupancy Tax	\$3.45

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DATE	DESCRIPTION	AMOUNT
	Charges:	\$344.97
	Taxes:	\$27.60
	Total:	\$372.57
	Payments:	(\$372.57)
	Balance:	\$0.00

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Thank you for choosing 111 - Drury Inn & Suites Jackson Ridgeland.

TERMS: Due and payable upon presentation. I agree that my liability for this bill is not waived and agree to be held personally liable in the event that the indicated person, company or association fails to pay for any part or the full amount of these charges.

Additional charges made after 1:00 a.m. will be added to your credit card.

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**Janssen, Cindy**

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**From:** Jason Ng <jng@swlahealth.org>  
**Sent:** Friday, January 18, 2019 9:26 AM  
**To:** Janssen, Cindy  
**Subject:** RE: email confirmation

Cindy:

The best I can remember, I did not interview for a position with the East Central District Health Department in Nebraska at any time - in Mississippi or anywhere else from December 2015 to present. If I interviewed with them prior to December 2015, I do not remember the interview.

Jason Ng

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**From:** Janssen, Cindy [mailto:cindy.janssen@nebraska.gov]  
**Sent:** Thursday, January 17, 2019 12:05 PM  
**To:** Jason Ng  
**Subject:** email confirmation

Jason,

Thank you for taking the time to talk to me via the telephone just now. I wanted to get a written acknowledgment from you that you **DID NOT** interview for a position with the East Central District Health Department in Nebraska at any time - in Mississippi or anywhere else.

For your purposes, I have included a link to my office's official website, below. You can find my contact information on there under About Us > Staff Listing.

<http://auditors.nebraska.gov/>

Please confirm via email our conversation and the information I have included above.

Thank you!

*Cindy Janssen*  
*Audit Manager*  
*NE Auditor of Public Accounts*  
*State Capitol, Suite 2303*  
*Lincoln, NE 68509*

(402) 326-3047  
[Cindy.Janssen@nebraska.gov](mailto:Cindy.Janssen@nebraska.gov)

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**Janssen, Cindy**

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**From:** Janice Robinson <janice@semrhi.com>  
**Sent:** Monday, February 4, 2019 8:46 AM  
**To:** Janssen, Cindy  
**Subject:** RE: Reply to voicemail

I have not interviewed for the position at any time.

**Janice Robinson, MPH**

Chief Human Resources Officer  
Southeast Mississippi Rural Health Initiative, Inc.  
5488 US.. Hwy 49 | P.O. Box 1729  
Hattiesburg, MS 39403-1729  
Phone: 601-545-3700 | Fax: 601-450-0231  
janice@semrhi.com | www.semrhi.com



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**From:** Janssen, Cindy [mailto:cindy.janssen@nebraska.gov]  
**Sent:** Monday, February 4, 2019 7:30 AM  
**To:** Janice Robinson  
**Subject:** RE: Reply to voicemail

The interview was for a position at the East Central District Health Department in Columbus, Nebraska. The interview supposedly took place in Ridgeland, Mississippi around July 19 to 22, 2018.

I just need to know whether you interviewed for a position at that time or any other time.

Thanks.

*Cindy Janssen*  
*Audit Manager*  
*NE Auditor of Public Accounts*  
*State Capitol, Suite 2303*  
*Lincoln, NE 68509*

(402) 326-3047  
[Cindy.Janssen@nebraska.gov](mailto:Cindy.Janssen@nebraska.gov)



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**From:** Janice Robinson <[janice@semrhi.com](mailto:janice@semrhi.com)>  
**Sent:** Friday, February 1, 2019 1:04 PM  
**To:** Janssen, Cindy <[cindy.janssen@nebraska.gov](mailto:cindy.janssen@nebraska.gov)>  
**Subject:** Reply to voicemail

Hi Cindy,

I listened to your voice mail about the interview I supposedly attended in Nebraska. Can you email me to let me know what exactly I need to submit to you in an email.

**Janice Robinson, MPH**

Chief Human Resources Officer  
Southeast Mississippi Rural Health Initiative, Inc.  
5488 US.. Hwy 49 | P.O. Box 1729  
Hattiesburg, MS 39403-1729  
Phone: 601-545-3700 | Fax: 601-450-0231  
[janice@semrhi.com](mailto:janice@semrhi.com) | [www.semrhi.com](http://www.semrhi.com)



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**East Central District Health Department  
Interview Scoring Sheets Provided by ECDHD**

**Attachment D**

Interview Date: <u>2/22</u>				
Interview Time: _____				
On Time: _____				
Interview Questions for <u>Jason Ng - CFO</u>				
<p>Scoring Guide</p> <p>0 = Answered very poorly, did not have information      3 = Good response</p> <p>1 = Responded poorly      4 = Excellent response</p> <p>2 = Acceptable response</p>				
Questions for the Applicant	1	2	3	4
Thanks You for coming to this interview. Please visit with us a little about yourself and your work experiences			X	
Tell us about what you know about ECDHD?			X	
What unique qualities would you bring to this position?				X
Do you have any previous experience in working with a non-profit organization? How do you view nonprofit positions as different from for-profit positions?				X
What are some of the critical issues that face the community regarding uninsured people and how would you address them?			X	
What interest you most about working with ECDHD?			X	
If the position was offered to you, when could you start?		X		
Tell about your strengths?			X	
What are some areas that you need to work on?		X		
Tell me what tasks that you least and most enjoy in your current position?			X	
Tell me about a time that you had to address a problem with your supervisor; how did you handle it?			X	
How do you feel about the changing demographic of this area?				X

Comm  
CFO  
10 years  
Fall 12

90 days

a. 11.15

area?	1	2	3	4
Questions for the Applicant				X
Have you ever been late to an appointment and how did you handle that.				X
Why are you looking to make a job change at this time?				X
Do you have any clinic or immunization experience?				X
Tell me about a time when you used initiative in a job.			X	
Where do you see yourself career wise in 5 years?				X
How do you organize yourself job wise?			X	
Tell me about your use of bilingual language skills in your current position?				X
When we contact your last employer what will they say about you?				X
Is there anything else you would like to tell this committee or that your feel we need to know in order to consider you for this position?			X	
Dressed appropriately for the position.				X
Good eye contact/articulates self well. Written response to questions.			X	
General impression of this candidate.			X	
TOTAL POINTS			X	

CEO random

7 long term

Interviewed by Will McIntire

## Attachment D

- 32 -

**Janssen, Cindy**

---

**From:** Amy Behnke <abehnke@hcannebraska.org>  
**Sent:** Thursday, January 24, 2019 1:46 PM  
**To:** Janssen, Cindy  
**Subject:** East Central District Health Department

Cindy –

With respect to your request regarding expenses incurred by East Central District Health Department on June 22-24, 2018, please be advised that I do not have any record of meetings between Will McInnis and any HCAN staff during that timeframe.

As part of my role as HCAN's CEO, I am in frequent contact with the community health center CEOs, including Will. It would be common for me to reach out when receiving communication from a state agency in order to ensure that I am up-to-speed on issues and keeping lines of communication open. If, for some reason, it would not be appropriate to contact Will in this situation, please let me know as I would not want to do anything out of turn.

Please let me know if I can provide any additional information. Thank you.

Regards,  
Amy

Amy R. Behnke, J.D.  
Chief Executive Officer  
Health Center Association of Nebraska  
3929 S. 147th Street, Suite 100A  
Omaha, NE 68144  
(402) 932-3132 (office)  
(402) 871-4668 (cell)

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OF NEBRASKA

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