

**ATTESTATION REPORT
OF THE
NEBRASKA BOARD OF GEOLOGISTS
JULY 1, 2018, THROUGH DECEMBER 31, 2019**

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Issued on June 15, 2020

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

Audit Staff Working On This Examination

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NEBRASKA BOARD OF GEOLOGISTS

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NEBRASKA BOARD OF GEOLOGISTS

BACKGROUND

The Nebraska Board of Geologists (Board) was created by the Geologists Regulation Act (Act) of 1998. Statutory provisions creating the Board became operative January 1, 1999. The Act provides for the certification and licensure of professional geologists in Nebraska whose activities may affect public health and safety. The Board accomplishes this through licensure, education, compliance oversight, regulatory services, and other duties specified by the Act. The Board is financed by fees it collects from applications, examinations, certificates, and renewals.

The Board consists of seven governor-appointed individuals who serve five-year terms. Six members are licensed geologists with at least 10 years of experience. One member must be a member of the professional faculty of a geology or related geosciences department of a college or university located in Nebraska. The seventh member represents the public. The Board meets at least quarterly. Members are not paid but are reimbursed for expenses.

The Board has a memorandum of agreement with the Board of Engineers and Architects for administrative support, equipment, and office space.

Source: 2018-2019 Nebraska Blue Book and 2019 A Legislator's Guide to Nebraska State Agencies

NEBRASKA BOARD OF GEOLOGISTS

KEY OFFICIALS AND BOARD CONTACT INFORMATION

Nebraska Board of Geologists Board Members

Name	Title	Term Ending
Douglas Hallum	Chairperson – Geologist	February 28, 2022
Martha Link	Vice-Chairperson – Geologist	February 28, 2021
Charles Joyce	Secretary – Geologist	February 28, 2025
David Svingen	Geologist	February 28, 2021
Harmon Maher, Jr.	Geologist/Education Member	February 28, 2023
Andrew Grimm	Public Member	February 28, 2024
Ralph Martin, Jr.	Geologist	February 28, 2024

Nebraska Board of Engineers and Architects Executive Management

Name	Title
Jon Wilbeck	Executive Director

Nebraska Board of Geologists
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NEBRASKA BOARD OF GEOLOGISTS

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Board of Geologists
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance of the Nebraska Board of Geologists (Board) for the period July 1, 2018, through December 31, 2019. The Board'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 period July 1, 2018, through December 31, 2019, 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.

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

June 15, 2020

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA BOARD OF GEOLOGISTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

For the Period July 1, 2018, through December 31, 2019

	Geologists Regulation Fund 25910
REVENUES:	
Sales & Charges	\$ 44,043
Miscellaneous	4,171
TOTAL REVENUES	48,214
EXPENDITURES:	
Operating	37,119
Travel	10,741
TOTAL EXPENDITURES	47,860
Net Change in Fund Balance	354
FUND BALANCE, July 1, 2018	74,795
FUND BALANCE, December 31, 2019	\$ 75,149
FUND BALANCE CONSISTS OF:	
General Cash	\$ 75,070
Deposits with Vendors	54
Due to Vendors	25
TOTAL FUND BALANCE	\$ 75,149

The accompanying notes are an integral part of the schedule.

NEBRASKA BOARD OF GEOLOGISTS

NOTES TO THE SCHEDULE

For the Period July 1, 2018, through December 31, 2019

1. Criteria

The accounting policies of the Nebraska Board of Geologists (Board) are on the basis of accounting, as prescribed by the State of Nebraska's Director of Administrative Services.

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 Revenues, 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 Board to record all accounts receivable and related revenues in EnterpriseOne; as such, the Board's schedule does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the schedule includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2019, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2019, **does not** include amounts for goods and services received before December 31, 2019, which had not been posted to the general ledger as of December 31, 2019.

The Board had no accounts receivable at December 31, 2019. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The following fund type is established by the State and used by the Board:

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

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

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 investment income.

NEBRASKA BOARD OF GEOLOGISTS

NOTES TO THE SCHEDULE

(Concluded)

1. Criteria (Concluded)

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

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

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

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

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts and deposits with vendors. Cash accounts and deposits with vendors are included in fund balance and are reported as recorded in the general ledger.

2. Reporting Entity

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

3. General Cash

General cash accounts are under the control of the State Treasurer or other administrative bodies, as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State’s Investment Council, which maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

4. Memorandum of Agreement with the Board of Engineers and Architects

The Board has signed a memorandum of agreement with the Nebraska Board of Engineers and Architects for administrative support, equipment, and office space. Therefore, the Board does not have payroll expenses or capital assets.

NEBRASKA BOARD OF GEOLOGISTS

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balance. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Revenues, Expenditures, and Changes in Fund Balance, and, accordingly, we express no opinion on it.

NEBRASKA BOARD OF GEOLOGISTS
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Period July 1, 2018, through June 30, 2019

Exhibit A

	Geologists Regulation Fund 25910
REVENUES:	
Sales & Charges	\$ 24,993
Miscellaneous	1,787
TOTAL REVENUES	26,780
EXPENDITURES:	
Operating	22,494
Travel	7,519
TOTAL EXPENDITURES	30,013
Net Change in Fund Balance	(3,233)
FUND BALANCE, July 1, 2018	74,795
FUND BALANCE, June 30, 2019	\$ 71,562
FUND BALANCE CONSISTS OF:	
General Cash	\$ 71,511
Deposits with Vendors	54
Due to Vendors	(3)
TOTAL FUND BALANCE	\$ 71,562

Source: The State accounting system, EnterpriseOne

NEBRASKA BOARD OF GEOLOGISTS
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For the Period July 1, 2019, through December 31, 2019

Exhibit B

	Geologists Regulation Fund 25910
REVENUES:	
Sales & Charges	\$ 19,050
Miscellaneous	2,384
TOTAL REVENUES	21,434
 EXPENDITURES:	
Operating	14,625
Travel	3,222
TOTAL EXPENDITURES	17,847
Net Change in Fund Balance	3,587
FUND BALANCE, July 1, 2019	71,562
FUND BALANCE, December 31, 2019	\$ 75,149
 FUND BALANCE CONSISTS OF:	
General Cash	\$ 75,070
Deposits with Vendors	54
Due to Vendors	25
TOTAL FUND BALANCE	\$ 75,149

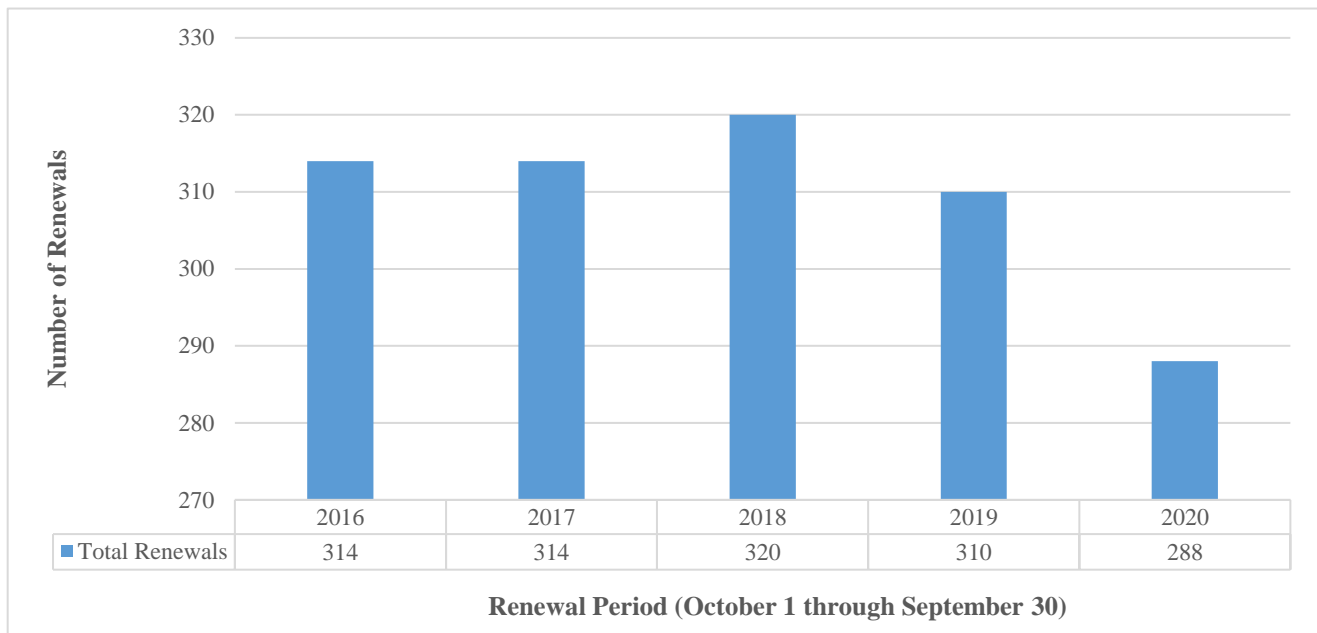
Source: The State accounting system, EnterpriseOne

NEBRASKA BOARD OF GEOLOGISTS

Exhibit C

TOTAL LICENSE RENEWALS BY RENEWAL PERIOD

For the Periods Ended September 30, 2016, through September 30, 2020



Note: The Board is still in the 2020 renewal period. License renewals for 2020 are presented as of May 12, 2020. Any renewals made after that date are not presented on this chart.

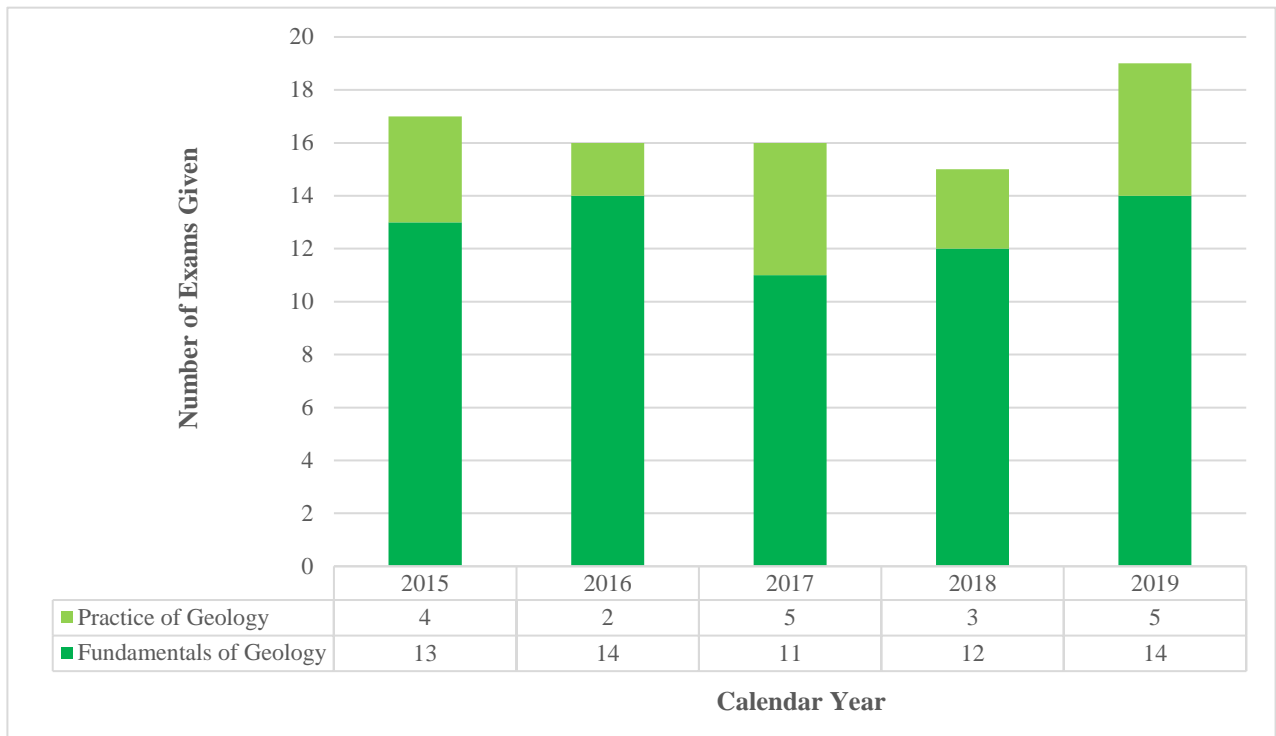
Source: The Board's database, FileMaker

NEBRASKA BOARD OF GEOLOGISTS

Exhibit D

TOTAL EXAMINATIONS PROVIDED BY CALENDAR YEAR

For the Calendar Years Ended December 31, 2015, through December 31, 2019



Source: National Association of State Boards of Geology (ASBOG®) Examination Score Reports For Nebraska Candidates