The Nebraska Auditor of Public Accounts Office was created by the first territorial Legislature in 1855. The Auditor was the general accountant and revenue officer of the territory. Those duties have expanded and evolved over the decades, as modern accounting theory has been implemented. The office of the Auditor of Public Accounts is one of six offices making up the executive branch of Nebraska State Government. Charlie Janssen was elected in November 2014 and re-elected in November 2018, as the Nebraska Auditor of Public Accounts. He was sworn into office on January 8, 2015, as Nebraska’s 25th State Auditor.

The mission of the Nebraska Auditor of Public Accounts’ office is to provide independent, accurate, and timely audits, reviews, or investigations of the financial operations of Nebraska State and local governments. 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 Manger
Matt Schochenmaier, CPA – Auditor-In-Charge
Joseph Mueller – Auditor

Our reports can be found electronically at: auditors.nebraska.gov

Additionally, you may request them by contacting us at:  

Nebraska Auditor of Public Accounts
State Capitol, Suite 2303
P.O. Box 98917
Lincoln, Nebraska 68509
Phone: 402-471-2111
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## Supplementary Information
- **Exhibit A** – Number of Appeals Filed ......................... 13
The Tax Equalization and Review Commission (Commission) was created on January 1, 1996. The Commission consists of three commissioners, one from each congressional district. The Governor appoints the commissioners with the approval of a majority of the members of the Legislature. Each commissioner serves a staggered six-year term. Each Chairperson and Vice-Chairperson serves a term of two years on a rotating basis. At least one commissioner must possess the certification or training required to become a licensed residential real property appraiser and at least one commissioner must have engaged in the practice of law in Nebraska for at least five years and must be a licensed attorney. Each commissioner must satisfy certain continuing education requirements on an annual basis.

The Commission is charged with four principle duties: (1) to hear and decide appeals from decisions of the County Boards of Equalization; (2) to hear and decide appeals from certain decisions of the Property Tax Administrator, the Tax Commissioner, and the Department of Motor Vehicles; (3) to hear and decide petitions filed by the County Boards of Equalization after the protest process; and (4) to review and equalize assessments of property for taxation within the State, as provided under Article IV, Section 28, of the Constitution of the State of Nebraska. The Commission spends the majority of its time hearing individual appeals from County Boards of Equalization regarding the valuation of real property. The hearings are usually “informal,” though structured. The commissioners travel extensively to regional hearing sites to hear these appeals in order to be accessible to both taxpayers and county officials. Most hearings are held in Lincoln. Hearings are conducted by a single commissioner or a panel of the Commission.

A filing fee is required for each appeal filed with the Commission, except if the appeal is filed by a county assessor, the Tax Commissioner, the Property Tax Administrator, or a County Board of Equalization. The fee is deposited in the Commission’s Cash Fund. Prior to passage of LB 4 (2020), which the Governor approved with an emergency clause on February 12, 2020, a flat fee of $25 was charged for each appeal filed. Currently, the filing fee is variable, ranging from $40 to $85, based on the taxable value of the parcel of real property under appeal.

Informal Single Commissioner Hearings Flow Chart

An appeal is filed with the Commission.

Chairperson designates the appeal for a single commissioner hearing.

Chairperson designates the appeal for a Commission hearing.

Informal hearing before a single commissioner and the single commissioner issues an order.

Either party files an application for rehearing of the appeal before the Commission.

Hearing before the Commission.

Either party elects in writing, prior to the single commissioner hearing, to have the appeal heard before the Commission.

Decision of the Commission appealed to the Nebraska Court of Appeals pursuant to Section 77-5019 of Nebraska Statutes.
NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

KEY OFFICIALS AND COMMISSION CONTACT INFORMATION

Nebraska Tax Equalization and Review Commissioners

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Term Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Robert W. Hotz</td>
<td>Chairperson</td>
<td>January 1, 2022</td>
</tr>
<tr>
<td>James D. Kuhn</td>
<td>Vice-Chair</td>
<td>January 1, 2027</td>
</tr>
<tr>
<td>Steven A. Keetle</td>
<td>Commissioner</td>
<td>January 1, 2024</td>
</tr>
</tbody>
</table>

Nebraska Tax Equalization and Review Commission
301 Centennial Mall South
P.O. Box 95108
Lincoln, NE 68509
terc.ne.gov
SUMMARY OF COMMENTS

During our examination of the Nebraska Tax Equalization and Review Commission (Commission), we noted certain deficiencies and other operational matters that are presented here. The following comment is required to be reported in accordance with Government Auditing Standards: Comment #1, “Revenue Control Issues,” which is considered to be a significant deficiency.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. **Revenue Control Issues**: We noted the Commission did not have adequate internal controls over revenues for appeal fees. Receipts were not adequately controlled to ensure all monies received were deposited. Additionally, 5 of 10 receipts tested were not deposited timely. A total of $14,375 in receipts tested was not deposited timely.

2. **Lack of Controls Over Capital Assets**: We noted a lack of segregation of duties over capital assets. No documented review of fixed asset reports was completed by an individual without State accounting system access.

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.
1. **Revenue Control Issues**

A filing fee is required for each appeal filed with the Commission, except if the appeal is filed by a county assessor, the Tax Commissioner, the Property Tax Administrator, or a County Board of Equalization. The fee is deposited in the Commission’s Cash Fund. Prior to passage of LB 4 (2020), which the Governor approved with an emergency clause on February 12, 2020, a flat fee of $25 was charged for each appeal filed. The filing fee changed to a variable fee, ranging from $40 to $85, based on the taxable value of the parcel of real property under appeal. For the fiscal year ended June 30, 2020, the Commission recorded $33,245 in fees.

During testing of the Commission’s receipt process, we noted a lack of adequate controls over revenues, as an initial log of monies received was not documented, not all monies received were deposited, checks were not restrictively endorsed for deposit when received, and the Commission did not have procedures to ensure all monies received were deposited.

- The Commission indicated its practice was to have two individuals open the mail; however, the process was not documented, and a log of monies received was not created.

- Not all monies received were deposited, and checks were not restrictively endorsed for deposit until all items required for the appeal were received. If items were missing and a hearing was not requested, or if the appeal was withdrawn, the Commission returned all documents, along with the original filing fee.

- The Commission did not have procedures to ensure all monies received were deposited properly. The Commission did not perform procedures, such as a reconciliation of receipts to the amount deposited in the State’s accounting system, or review the general ledger detail report to ensure all monies were deposited.

We also noted the Commission did not perform deposits timely in accordance with Neb. Rev. Stat. § 84-710 (Reissue 2014). For 5 of 10 receipts tested, the monies were deposited one to five business days late. The daily receipt amounts ranged from $1,575 to $3,975. A total of $14,375 in receipts tested was not deposited timely.

Section 84-710 provides, in relevant part, the following:

> It shall be unlawful for any executive department, state institution, board, or officer acting under or by virtue of any statute or authority of the state . . . to receive any fees, proceeds from the sale of any public property, or any money belonging to the state or due for any service rendered by virtue of state authority without paying the same into the state treasury within three business days of the receipt thereof when the aggregate amount is five hundred dollars or more and within seven days of the receipt thereof when the aggregate amount is less than five hundred dollars.

A good internal control plan requires adequate controls to ensure no one individual is in a position both to perpetrate and to conceal errors or irregularities. This would require procedures to ensure all monies received by the Commission are deposited both properly and timely in accordance with State law.

Without adequate internal controls, there is an increased risk of not only loss or misuse of State funds but also noncompliance with State statute. A similar finding was noted during the previous attestation.

We recommend the Commission implement procedures to ensure an adequate system of internal controls exits for monies received, including procedures to ensure a log of monies received is performed by two individuals, checks are restrictively endorsed upon receipt, and deposits are intact or procedures are established to ensure all monies received are deposited. Furthermore, we recommend the Commission implement procedures to ensure all monies received are remitted promptly to the State Treasurer in accordance with State law.
1. **Revenue Control Issues** (Concluded)

Commission Response: What might go unnoticed when reading the audit comment above is the fact that the auditors found no single check for filing fees that was not accounted for, and no taxpayer (or anyone, for that matter) has claimed that any filing fee check or other payment was lost, stolen, or deposited inappropriately. In response to this anticipated comment, the Commission has already taken two significant actions: As of June 18, 2020, we have implemented a policy that all checks received will be restrictively endorsed upon receipt, and for the period August 1, 2020 to September 30, 2020, the State Treasurer has granted the Commission up to seven days to remit funds for deposit pursuant to Neb. Rev. Stat. § 84-710.

APA Response: Our attestation procedures were not designed to examine all transactions, therefore, receipts could be unaccounted for and not be detected based on the entities procedures.

2. **Lack of Controls 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, surplus and dispose of assets, and perform the annual inventory. 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. Additionally, no procedure was in place to account for items not tracked in the State Accounting System.

As of June 30, 2020, the Commission had 13 assets with a total purchase value of $30,204; however, due to depreciation, those assets have a current combined book value of $0.

A good internal control plan requires an adequate segregation of duties, so no one individual is able both to perpetrate and to conceal errors or irregularities. Such internal control plan should also include a procedure to account for items not tracked in the State Accounting System.

Without an adequate segregation of duties, as well as a procedure to account for items not tracked in the State Accounting System, 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. Additionally, the Commission should implement a procedure to account for items not tracked in the State Accounting System.

Commission Response: We emphasize the language in the comment which states that “those assets have a current combined book value of $0.” Therefore, any procedure that we implement will be commensurate with the stated risk.
NEBRASKA AUDITOR OF PUBLIC ACCOUNTS
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State Auditor
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NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

INDEPENDENT ACCOUNTANT’S REPORT

Nebraska Tax Equalization and Review Commission
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Tax Equalization and Review Commission (Commission) for the period July 1, 2019, through June 30, 2020. The Commission’s management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balances 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 Change in Fund Balances 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 Balances 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 Balances. 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 Balances, 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 Balances for the period July 1, 2019, through June 30, 2020, 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 Balances; 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 Balances is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures, and Changes in Fund Balances or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that is required to be reported under Government Auditing Standards, and the finding, along with the views of management, is described in the Comments Section of the report.
The purpose of this report is to express an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balances, 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 21, 2020

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska
### REVENUES:

<table>
<thead>
<tr>
<th>来源类型</th>
<th>General Fund</th>
<th>Tax Equalization and Review Commission Cash Fund</th>
<th>Totals (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appropriations</td>
<td>$ 781,974</td>
<td>-</td>
<td>$ 781,974</td>
</tr>
<tr>
<td>Sales &amp; Charges</td>
<td>80</td>
<td>33,245</td>
<td>33,325</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>-</td>
<td>663</td>
<td>663</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td><strong>782,054</strong></td>
<td><strong>33,908</strong></td>
<td><strong>815,962</strong></td>
</tr>
</tbody>
</table>

### EXPENDITURES:

<table>
<thead>
<tr>
<th>支出类型</th>
<th>General Fund</th>
<th>Tax Equalization and Review Commission Cash Fund</th>
<th>Totals (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personal Services</td>
<td>701,844</td>
<td>-</td>
<td>701,844</td>
</tr>
<tr>
<td>Operating</td>
<td>75,962</td>
<td>16,020</td>
<td>91,982</td>
</tr>
<tr>
<td>Travel</td>
<td>4,168</td>
<td>5,447</td>
<td>9,615</td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td><strong>781,974</strong></td>
<td><strong>21,467</strong></td>
<td><strong>803,441</strong></td>
</tr>
</tbody>
</table>

|盈余 | 80 | 12,441 | 12,521 |

### OTHER FINANCING SOURCES (USES):

<table>
<thead>
<tr>
<th>来源类型</th>
<th>General Fund</th>
<th>Tax Equalization and Review Commission Cash Fund</th>
<th>Totals (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales of Assets</td>
<td>-</td>
<td>319</td>
<td>319</td>
</tr>
<tr>
<td>Deposit to General Fund</td>
<td>(80)</td>
<td>-</td>
<td>(80)</td>
</tr>
<tr>
<td><strong>TOTAL OTHER FINANCING SOURCES (USES)</strong></td>
<td><strong>(80)</strong></td>
<td><strong>319</strong></td>
<td><strong>239</strong></td>
</tr>
</tbody>
</table>

|盈余 | 12,760 | 12,760 |

### FUND BALANCES:

|期初 | 397 | 17,733 | 18,130 |
|期末 | $ 397 | $ 30,493 | $ 30,890 |

### FUND BALANCES CONSIST OF:

<table>
<thead>
<tr>
<th>项</th>
<th>General Fund</th>
<th>Tax Equalization and Review Commission Cash Fund</th>
<th>Totals (Memorandum Only)</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Cash</td>
<td>$ -</td>
<td>$ 30,468</td>
<td>$ 30,468</td>
</tr>
<tr>
<td>Insufficient Funds Items</td>
<td>-</td>
<td>25</td>
<td>25</td>
</tr>
<tr>
<td>Deposits with Vendors</td>
<td>397</td>
<td>-</td>
<td>397</td>
</tr>
<tr>
<td><strong>TOTAL FUND BALANCES</strong></td>
<td><strong>$ 397</strong></td>
<td><strong>$ 30,493</strong></td>
<td><strong>$ 30,890</strong></td>
</tr>
</tbody>
</table>

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

The accounting policies of the Nebraska Tax Equalization and Review Commission (Commission) are on the basis of accounting, as prescribed by the Department of Administrative Services (DAS).

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

> The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2014), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Revenues, Expenditures, and Changes in Fund Balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the 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, 2020, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of June 30, 2020, does not include amounts for goods and services received before June 30, 2020, which had not been posted to the general ledger as of June 30, 2020.

The Commission had no accounts receivable at June 30, 2020. State Accounting did not require the Commission to record its receivables on the general ledger, and these amounts are not reflected in revenues or fund balances on the Schedule. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The following fund types are established by the State and used by the Commission:

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

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

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

- **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.
1. **Criteria (Concluded)**

- **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.

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

- **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 the following:

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

- **Liabilities** – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures, resulting in a decrease to fund balance.

- **Other Financing Sources** – Proceeds of fixed asset dispositions.

2. **Reporting Entity**

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

The Commission is part of the primary government for the State of Nebraska.

3. **Totals**

The Totals “Memorandum Only” column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

4. **General Cash**

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

Capital assets include land, buildings, equipment, improvements to buildings, construction in progress, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Under State Accounting policies, expenditures for such capital assets are not capitalized as an asset in the funds used to acquire or construct them. Rather, costs of obtaining the capital assets are reflected as expenditures in the general ledger and are reported as such on the Schedule.

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). In addition, the Commission takes an annual inventory, recording in the State Accounting System all equipment that has a cost of $1,500 or more at the date of acquisition.

For the CAFR, the State requires the Commission to value all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of $5,000 or more at the date of acquisition and has an expected useful life of more than one year is capitalized. Depreciation expenses are reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend the asset’s life is not capitalized.

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, 2020, 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>$ 30,204</td>
<td>$ -</td>
<td>$ -</td>
<td>$ 30,204</td>
</tr>
<tr>
<td>Less accumulated depreciation for:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
<td></td>
<td></td>
<td>30,204</td>
</tr>
<tr>
<td>Total capital assets, net of depreciation</td>
<td>$ -</td>
<td></td>
<td></td>
<td>$ -</td>
</tr>
</tbody>
</table>
SUPPLEMENTARY INFORMATION

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

NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION

NUMBER OF APPEALS FILED

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

Source: Nebraska Tax Equalization and Review Commission records