



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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February 24, 2021

Tony Primm, Chairperson
Village of Roseland
PO Box 55
Roseland, NE 68973-0055

Dear Chairperson Primm:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Roseland (Village) for the fiscal year ending 2020. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Cum. Supp. 2020), the preliminary examination necessary to determine whether the audit waiver should be allowed or further audit work would be required, the APA noted certain internal control or compliance matters, or other operational issues, within the Village.

The following information is intended to improve internal controls or result in other operational efficiencies.

Comment and Recommendation

Payment of Unapproved Claims

During our comparison of the Village's bank account details to claims approved by the Board, the APA identified five payments, totaling \$2,942.81, which were paid but not included on the claims listing to be approved by the Board.

Details of the unapproved payments are included in the table below:

Check Date	Name/Vendor	Amount	Check #	Cleared Date
1/13/2020	United States Treasury	\$ 2.00	6919	1/22/2020
1/9/2020	Neb Dept Revenue	\$ 1,479.94	ACH	1/9/2020
1/13/2020	IRS Tax	\$ 601.29	ACH	1/13/2020
1/14/2020	Miscellaneous Debit	\$ 847.16	ACH	1/14/2020
1/22/2020	Neb Dept Revenue	\$ 12.42	ACH	1/22/2020
Total		\$ 2,942.81		

Good internal control requires procedures to ensure that all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved. Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure all claims are approved by the Board prior to payment and are adequately documented in the meeting minutes of the month in which they are approved.

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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 Village'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 Village.

This communication is intended solely for the information and use of the Village 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, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov.**

Sincerely,

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

Mark Avery, CPA
Assistant Deputy Auditor