



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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March 1, 2021

Miranda Martin, Chairperson
Village of Benedict
P.O. Box 116
Benedict, NE 68316

Dear Chairperson Martin:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Benedict (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 in Excess of Approved Amount

During our comparison of the Village's bank account details to claims approved by the Board, the APA identified two checks in excess of the amount approved by the Board.

The following table summarizes the overpayments:

Name	Claim Date	Approved Amount	Amount Paid	Over Payment
Kelly K Brooke	1/14/2020	\$ 1,845.12	\$ 1,865.56	\$ 20.44
Timothy L Beck	1/14/2020	\$ 552.45	\$ 609.22	\$ 56.77
Totals		\$ 2,397.57	\$ 2,474.78	\$ 77.21

Good internal control requires procedures to ensure that all claims are made in the amounts approved by the Board. Without such procedures, there is an increased risk for the loss or misuse of Village funds.

A similar issue was identified by the APA in a prior year review and it was disclosed to the Village in the APA's letter dated September 20, 2019, which can be found on the APA's website.

We recommend the Village implement procedures to ensure payments are made in the amounts approved by the Board.

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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