

**ATTESTATION REPORT  
OF THE  
NEBRASKA WHEAT DEVELOPMENT,  
UTILIZATION, AND MARKETING BOARD  
JULY 1, 2019, THROUGH DECEMBER 31, 2020**

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**Issued on July 13, 2021**

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

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NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

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# NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

## BACKGROUND

The Nebraska Wheat Development, Utilization, and Marketing Board (Board) was created to protect and foster the economic health of the State's wheat-producing areas and wheat economy, stated as public policy under the Nebraska Wheat Resources Act. This public policy guides the Board in establishing its overall policy, marketing plan, goals and objectives, and program priorities. The Board also evaluates wheat market developments worldwide, and contracts with public and private institutions to meet these goals. The Board takes actions to strengthen the position of Nebraska wheat growers and the Nebraska wheat industry by working in research, international marketing, domestic marketing, education, promotion, and Federal policy.

On average, Nebraska exports 50 percent of its wheat crop. Foreign wheat markets are developed, and export sales promoted through U.S. Wheat Associates (USW), a partnership of the Board and 16 other State wheat commissions, which has 15 U.S. wheat promotion offices throughout the world. USW encourages the growth of world wheat consumption and utilization of wheat products by providing technical assistance, service, and education. USW develops, maintains, and expands markets for U.S. wheat producers. This program covers over 300 projects in 160 countries.

In addition, the Board is a member of the Wheat Marketing Center (WMC), which develops relationships with individual companies both domestic and internationally. The WMC has pilot scale milling and baking equipment to conduct a wide variety of on-site product testing and conducts several milling and baking short courses. These activities promote the use of U.S. wheat by providing current data and allowing the customer to see results firsthand.

The Board contracts with Plains Grains, Inc. (PGI), an organization of hard red winter wheat-growing states to collect wheat samples, grade, and conduct milling and baking tests. The results of these tests are utilized to educate and inform customers of the quality and is critical to marketing Nebraska wheat. PGI has recently launched an online searchable platform with over 14 million data points, so first purchasers can find the quality of wheat they desire and know the exact quality of the wheat produced in the United States.

The Board works with organizations, such as the Wheat Foods Council (WFC), to educate consumers about the nutritional value of wheat to a healthy, balanced diet. The WFC works with representatives from the flour milling and baking industries to develop and implement programs and educational materials for consumers.

The Board contracts with the University of Nebraska's Institute of Agriculture and Natural Resources wheat-breeding team for research and development of wheat variety improvement in both the hard red, hard white winter, and hard red spring wheat. Additional research to combat diseases that affect wheat crop yields and to examine the benefits of genetically enhanced wheat and hybrid wheat are also funded. Improving the quality of Nebraska's wheat crop enhances the crop's appeal in foreign markets and increases export opportunities. Furthermore, research in cropping practices, management, and marketing is conducted by the University and USDA-Agricultural Research Service.

Informational and educational activities are conducted through various contracts with outside entities to inform and update wheat producers on issues that affect and impact their livelihood. Such contracts may include working with the National Association of Wheat Growers (NAWG), the Nebraska Wheat Growers Association (NWGA), or various media organizations to inform wheat producers of the benefits of growing preferred varieties, marketing clean wheat, and maintaining quality of wheat in storage.

Additional promotional and educational activities include working with Ag in the Classroom, 4-H, FFA and like organizations to keep youth connected to the farm and create an understanding of how food is produced. Programs like this provide a foundation and appreciation of agriculture.

By working with the National Association of Wheat Growers, the Board can address various wheat quality and trade issues as well as the development of genetically enhanced traits in wheat production, particularly as they relate to Federal policy.

# NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

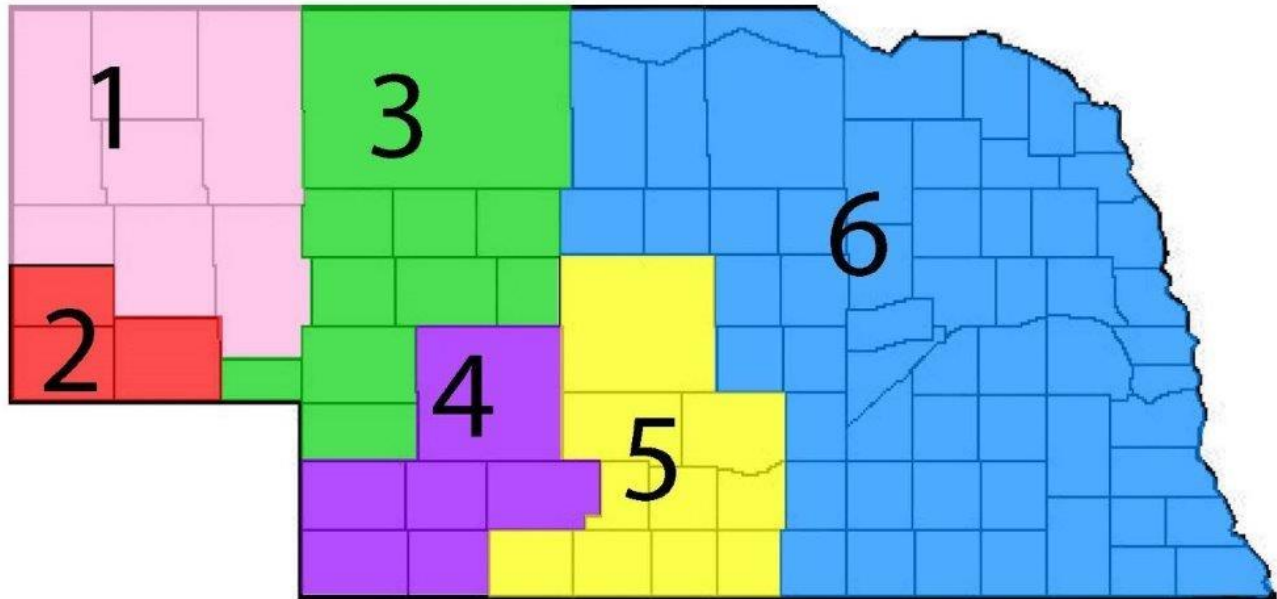
## BACKGROUND

(Concluded)

The Board's programs are financed by the State's check-off of 0.4 percent of the net market value of the wheat, assessed on all wheat marketed in the State at the point of first sale in addition to any license fees or royalties generated from Board-funded research.

The Board consists of seven wheat growers, including an at-large member and representatives of Nebraska's six districts, who are appointed by the governor to five-year terms. The members of the Board must be Nebraska residents, be at least 21 years old, have been growing wheat in the state for at least five years, and derive a substantial portion of their income from growing wheat. The Board's non-voting members are the Director of the Nebraska Department of Agriculture and the Vice Chancellor of the Institute of Agriculture and Natural Resources. The Board meets at least once every three months. Members are entitled to expenses while attending Board meetings or while performing official responsibilities, as determined by the Board.

## DISTRICT MAP



District 7: The at-large district

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

**KEY OFFICIALS AND AGENCY CONTACT INFORMATION**

**Nebraska Wheat Development, Utilization, and Marketing Board Members**

Bob Delsing  
Chairperson – District #1  
Term Ending June 30, 2024

Tyson Narjes  
Member – District #2  
Term Ending June 30, 2023

Larry Flohr  
Member – District #3  
Term Ending June 30, 2022

Kent Lorens  
Member – District #4  
Term Ending June 30, 2021

Jared Sayer  
Member – District #5  
Term Ending June 30, 2025

Mark Knobel  
Vice Chairman – District #6  
Term Ending June 30, 2024

Rick Dunbar  
Member – District #7  
Term Ending June 30, 2025

Steve Wellman  
Department of Agriculture  
Non-Voting

Mike Boehm  
University of Nebraska Institute of  
Agriculture and Natural Resources  
Non-Voting

**Nebraska Wheat Development, Utilization, and Marketing Board Staff**

Royce Schaneman  
Executive Director

Sarah Ahrens  
Agriculture Promotion Coordinator

Nebraska Wheat Development, Utilization, and Marketing Board  
301 Centennial Mall South  
P.O. Box 94912  
Lincoln, NE 68509  
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# NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

## SUMMARY OF COMMENTS

During our examination of the Nebraska Wheat Development, Utilization, and Marketing Board (Board), we noted certain deficiencies and other operational matters that are presented here.

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

- 1. *Compliance Reviews:*** Compliance review policies and procedures could be improved. There is no minimum number of reviews to be completed within a year or guidance on how many years can elapse before a first purchaser is reviewed.
- 2. *Contracts Not on the State Contract Database:*** We noted that four contracts were not posted properly to the State Contracts Database, as required by Neb. Rev. Stat. § 84-602.04(4)(a) (Cum. Supp. 2020).

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 Board.

Draft copies of this report were furnished to the Board 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.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENTS AND RECOMMENDATIONS

1. **Compliance Reviews**

The Nebraska Wheat Development, Utilization, and Marketing Board (Board) is funded by the wheat producers of the State through an assessment of four-tenths percent of the net market value on all wheat sold in the State. This check-off fee is paid by the wheat producer and collected by the first purchaser. The first purchaser is required to maintain records related to the fees collected on each purchase. The Board contracts with the Nebraska Department of Agriculture (Department) to conduct compliance reviews of first purchasers to verify that the quarterly information submitted agrees to records on file with the first purchaser.

We noted that compliance review policies and procedures could be improved. There is no minimum number of reviews to be completed within a year or guidance on how many years can elapse before a first purchaser is reviewed.

Based on the most recent list of historical first purchasers provided, 59 first purchasers were identified. We noted that nine reviews were completed during fiscal year 2019. No reviews were completed in fiscal year 2020, and three were completed during fiscal year 2021. We also noted 20 entities that had no review in the last ten years.

A good internal control plan requires the Commission to have written policies and procedures for conducting compliance reviews and ensuring that adequate review coverage is obtained.

Without such policies and procedures, there is an increased risk of compliance audits not being conducted timely and consistently. If adequate coverage is not obtained, moreover, there is an increased risk for noncompliance and loss of funds.

A similar comment was noted in the 2013 report.

We recommend the Board develop, in conjunction with the Department, written policies and procedures for the selection of entities subject to compliance reviews and for conducting such reviews.

*Board Response: The Department communicated compliance audit reviews to the Board. It should be noted that during the fiscal years reviewed, the Department randomly selected over ninety first purchasers for compliance audit review. During fiscal year 2020, compliance audits were limited due to staffing issues and the pandemic. The Wheat Board did submit a formal letter to NDA with concerns regarding compliance audits during 2019/20 FY. The Board will review current compliance audit procedures and work with the Department to strengthen the documentation of the Board's expectations*

2. **Contracts Not on the State Contract Database**

During testing of five expenditures made pursuant to Board contracts, we noted that four of those contracts were not included on the State's contract database, as required by Neb. Rev. Stat. § 84-602.04(4)(a) (Cum. Supp. 2020).

Contractor	Period	Amount
National Association of Wheat Growers	7/1/2019 – 6/30/2020	\$ 50,000
US Wheat Associates	7/1/2019 – 6/30/2020	\$ 189,600
Wheat Marketing Center	7/1/2019 – 6/30/2020	\$ 25,000
Nebraska Crop Improvement Association	7/1/2020 – 6/30/2021	\$ 20,000

Section 84-602.04(4)(a)(i) requires the Department of Administrative Services' web site to contain the following:

*A data base that includes a copy of each active contract that is a basis for an expenditure of state funds, including any amendment to such contract and any document incorporated by reference in such contract. For purposes of this subdivision, amendment means an agreement to modify a contract which has been reduced to writing and signed by each party to the contract, an agreement to extend the duration of a contract, or an agreement to renew a contract.*



NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

COMMENTS AND RECOMMENDATIONS

(Concluded)

2. **Contracts Not on the State Contract Database** (Concluded)

*The data base shall be accessible by the public and searchable by vendor, by state entity, and by dollar amount. All state entities shall provide to the Department of Administrative Services, in electronic form, copies of such contracts for inclusion in the data base beginning with contracts that are active on and after January 1, 2014 . . . [.]*

Good internal control requires procedures to ensure that all applicable contracts are included on the State's contract database.

Without such procedures, there is an increased risk of the Board failing to comply with State statute.

We recommend the implementation of procedures to ensure that applicable Board contracts are included on the State's contract database.

*Board Response: The Board contracts with the Nebraska Department of Agriculture for accounting transactions and will work with the Department to ensure contracts are appropriately available per State Statute. The Department Accounting and Finance Manager indicated a transition of NDA staff and workflow created a delay in the process.*



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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## NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

### INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Wheat Development, Utilization, and Marketing Board  
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balance of the Nebraska Wheat Development, Utilization, and Marketing Board (Board) for the period July 1, 2019, through December 31, 2020. 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, 2019, through December 31, 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 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.

July 9, 2021

Charlie Janssen  
Auditor of Public Accounts  
Lincoln, Nebraska

**NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

For the Period July 1, 2019, through December 31, 2020

	Wheat Development Fund 29500
<b>REVENUES:</b>	
Taxes	\$ 1,336,971
Miscellaneous	163,220
<b>TOTAL REVENUES</b>	<b>1,500,191</b>
<b>EXPENDITURES:</b>	
Personal Services	339,499
Operating	861,012
Travel	57,377
<b>TOTAL EXPENDITURES</b>	<b>1,257,888</b>
Excess of Revenues Over Expenditures	242,303
<b>OTHER FINANCING SOURCES:</b>	
Sales of Assets	92
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>92</b>
Net Change in Fund Balance	242,395
FUND BALANCE, July 1, 2019	295,300
FUND BALANCE, December 31, 2020	\$ 537,695
<b>FUND BALANCE CONSISTS OF:</b>	
General Cash	\$ 538,680
Deposits with Vendors	2,614
Accounts Receivable Invoiced	1,590
Due From Other Government	287
Due to Vendors	(5,476)
<b>TOTAL FUND BALANCE</b>	<b>\$ 537,695</b>

The accompanying notes are an integral part of the schedule.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

NOTES TO THE SCHEDULE

For the Period July 1, 2019, through December 31, 2020

1. Criteria

The accounting policies of the Nebraska Wheat Development, Utilization, and Marketing Board (Board) are on the basis of accounting, as prescribed by the State of Nebraska's Director of 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 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, 2020, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2020, **does not** include amounts for goods and services received before December 31, 2020, which had not been posted to the general ledger as of December 31, 2020.

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:

**Taxes** – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. Taxes recorded as revenue for the Board consist of an excise tax of 0.4 percent of the net market value of wheat.

**Miscellaneous** – Revenue from sources not covered by other major categories, such as investment income and royalties.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

NOTES TO THE SCHEDULE

(Concluded)

1. **Criteria** (Concluded)

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

**Personal Services** – Salaries, wages, and related employee benefits provided for all persons employed 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:

**Assets** – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, and receivable accounts. Accounts receivable are recorded as an increase to revenues, resulting in an increase to fund balance on the schedule. Cash accounts and deposits with vendors 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** – This category includes proceeds from the sale of surplus property, recorded as Sales of Assets.

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. **Royalties**

The Board provides funding to the University of Nebraska-Lincoln (UNL) for wheat research, including development of new wheat varieties. This research results in the development of intellectual property, including but not limited to, copyrights, patents, plant variety protection, and licensing agreements. The sale of licensing agreements related to the intellectual property generates royalties, which is fee income collected by UNL. Neb. Rev. Stat. § 2-2317 (Reissue 2012) allows the Board to accept license fees and royalties into the fund. The Board requires UNL to submit a complete and accurate accounting of all proceeds, from all projects, financially supported by the Board within 45 days prior to the end of the fiscal year. During the audit period, the Board received royalties in the amount of \$148,581.

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD

**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 WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD **Exhibit A**

**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

For the Period July 1, 2019, through June 30, 2020

	Wheat Development Fund 29500
REVENUES:	
Taxes	\$ 847,519
Miscellaneous	95,921
TOTAL REVENUES	<u>943,440</u>
EXPENDITURES:	
Personal Services	212,400
Operating	718,043
Travel	48,055
TOTAL EXPENDITURES	<u>978,498</u>
Net Change in Fund Balance	(35,058)
FUND BALANCE, July 1, 2019	<u>295,300</u>
FUND BALANCE, June 30, 2020	<u><u>\$ 260,242</u></u>
FUND BALANCE CONSISTS OF:	
General Cash	\$ 255,751
Deposits with Vendors	2,614
Accounts Receivable Invoiced	1,590
Due From Other Government	287
TOTAL FUND BALANCE	<u><u>\$ 260,242</u></u>



NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD **Exhibit B**

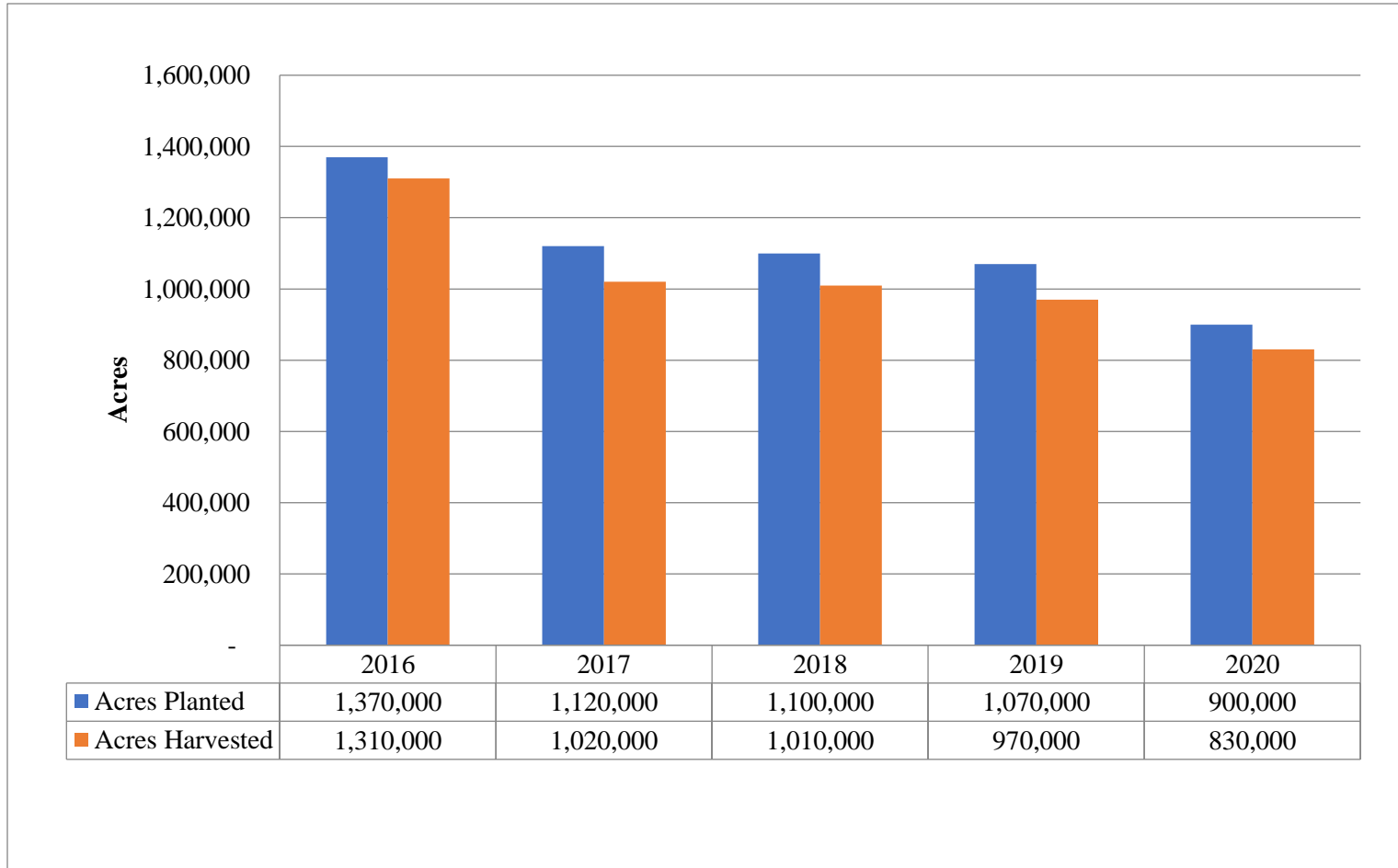
**REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

For the Period July 1, 2020, through December 31, 2020

	Wheat Development Fund 29500
REVENUES:	
Taxes	\$ 489,452
Miscellaneous	67,299
TOTAL REVENUES	<u>556,751</u>
EXPENDITURES:	
Personal Services	127,099
Operating	142,969
Travel	9,322
TOTAL EXPENDITURES	<u>279,390</u>
Excess of Revenues Over Expenditures	<u>277,361</u>
OTHER FINANCING SOURCES:	
Sales of Assets	92
TOTAL OTHER FINANCING SOURCES	<u>92</u>
Net Change in Fund Balance	277,453
FUND BALANCE, July 1, 2020	<u>260,242</u>
FUND BALANCE, December 31, 2020	<u><u>\$ 537,695</u></u>
FUND BALANCE CONSISTS OF:	
General Cash	\$ 538,680
Deposits with Vendors	2,614
Accounts Receivable Invoiced	1,590
Due From Other Government	287
Due to Vendors	(5,476)
TOTAL FUND BALANCE	<u><u>\$ 537,695</u></u>

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD  
**NEBRASKA WHEAT PRODUCTION**  
 Harvest Years 2016 through 2020

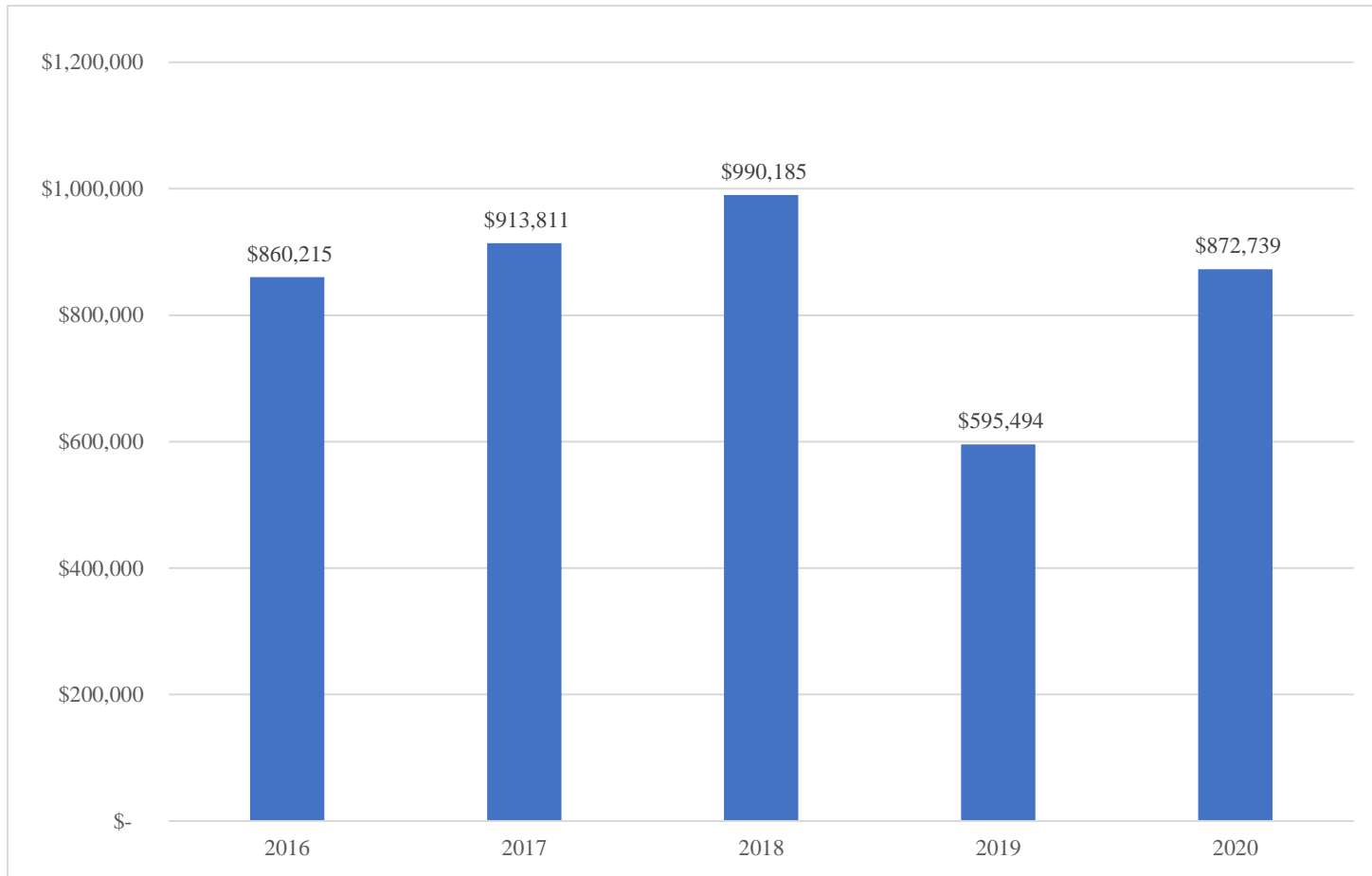
Exhibit C



Source: USDA Quick Stats

NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD  
**WHEAT TAXES RECEIVED**  
Calendar Years 2016 through 2020

**Exhibit D**



NEBRASKA WHEAT DEVELOPMENT, UTILIZATION, AND MARKETING BOARD  
**EXPENDITURES BY SUBPROGRAM**  
For the Period July 1, 2019, through December 31, 2020

Exhibit E

