



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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March 22, 2022

Albert Nielsen, Chairperson
Village of Inglewood
140 Boulevard St
Fremont, NE 68025

Dear Chairperson Nielsen:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Inglewood (Village) for the fiscal year ending 2021. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2021), 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

Lack of Check Payee

The APA obtained the monthly statements for the Village bank accounts from its fiscal year 2021 audit waiver request. From those statements, the APA noted that two Village checks written during the examination period contained no payee. An example of such checks is shown below:



The APA requested documentation for the two checks without the payees, and determined the check shown above was paid to an appropriate vendor of the Village, and the other check was a bank transfer between Village accounts.

Good internal control and sound accounting practices require procedures to ensure that Village checks contain all the required elements including payee. Without such procedures, there is an increased risk of the loss and/or misuse of Village funds.

We recommend the Board implement procedures to ensure that Village checks contain all the required elements including payee.

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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