



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

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December 28, 2022

Rick Novacek, Chairperson  
Oak Creek Township Butler County  
2421 County Road 29  
Brainard, NE 68626

Dear Chairperson Novacek:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Oak Creek Township Butler County (Township) for the fiscal year ending 2022. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Cum. Supp. 2022), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

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

### Comment and Recommendation

#### Negative Bank Balance

While examining the Township's bank statements, the APA noted that the Township's checking account had a negative balance from September 21, 2021, to September 22, 2021. During that period, the largest negative balance was \$2,758. For the fiscal year ended June 30, 2022, the Township incurred no overdraft fees.

Good internal controls and sound business practices require procedures to ensure that funds are available in the Township's bank account prior to payment. Without such procedures, additional fees can occur.

We recommend the Township Board implement procedures to ensure funds are available in the bank account prior to payment.

\* \* \* \* \*

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 Township'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 Township.

This communication is intended solely for the information and use of the Township 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 that reads "Mark Avery". The signature is written in a cursive style with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA  
Assistant Deputy Auditor