



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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March 30, 2023

Donna Lockard, Chairperson
Village of Shubert
PO Box 83
Shubert, NE 68437

Dear Chairperson Lockard:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Shubert (Village) 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 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

Payments Made in Excess of Approved Amounts

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified three checks paid in excess of the amounts approved by the Board.

The following table summarizes those overpayments:

Name	Claim Date	Approved Amount	Amount Paid	Overpayment
NPPD	06/06/22	\$ 31.58	\$ 45.61	\$ 14.03
NPPD	06/06/22	\$ 6.03	\$ 6.90	\$ 0.87
NPPD	06/06/22	\$ 237.94	\$ 281.47	\$ 43.53
NPPD	06/06/22	\$ 162.49	\$ 162.55	\$ 0.06
Total		\$ 438.04	\$ 496.53	\$ 58.49

Good internal controls 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.

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". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor