



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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August 7, 2023

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City of Norfolk
309 N. 5th Street
Norfolk, Nebraska 68701

Lacy Kimes, President
North Fork Area Transit, Inc.
222 N. 4th St.
Norfolk, Nebraska 68701

Dear Sirs and Madams:

As you may know, during the course of our fiscal year 2022 Statewide Single Audit, the Nebraska Auditor of Public Accounts (APA) became aware of potential fraud related to the North Fork Area Transit (NFAT), a subrecipient of the Nebraska Department of Transportation (NDOT). In the audit, we tested the payment made to NFAT for its April 2022 reimbursement request to NDOT and identified a total of \$40,104 in questioned costs. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained NFAT's financial records and other relevant documentation. The APA noted also that NFAT is currently the subject of a criminal investigation by the County Attorney and County Sheriff of Madison County (County). In addition, it is the APA's understanding that NFAT is presently in the process of having a financial audit performed. Therefore, the APA has determined that a separate financial audit or attestation by this office is unnecessary at this time.

Nevertheless, during the preliminary planning work, the APA noted certain issues that merit corrective action.

Background Information

The North Fork Area Transit (NFAT) is located in Madison County, Nebraska. According to the Nebraska Secretary of State's website (<https://sos.nebraska.gov/>), NFAT is a public benefit non-profit corporation established on September 21, 1972. NFAT provides public transit services to individuals who reside in and around the City of Norfolk, Nebraska. NFAT receives funding primarily from reimbursement requests submitted to the Nebraska Department of Transportation (NDOT) for State and Federal rural transit grants, which NDOT reviews and approves prior to payment. Another principal source of funding are payments from local government sources, including Madison County (County) and the City of Norfolk (City), and passenger fares.

NFAT maintained three bank accounts, one at U.S. Bank and two at Elkhorn Valley Bank, during the period January 1, 2022, to December 31, 2022. The following table shows the bank activity of these three accounts.

Bank Account	Beginning Balance	Total Deposits/Other Credits	Transfers In	Total Checks/Other Debits	Transfers Out	Ending Balance
U.S. Bank #1	\$ 243,254.17	\$ 3,170,067.92	\$ 160,000.00	\$ 3,433,543.42	\$ 157,500.00	\$ (17,721.33)
Elkhorn Valley Bank #1	\$ 0.00	\$ 459,843.36	\$ 956,253.33	\$ 1,256,096.69	\$ 160,000.00	\$ 0.00
Elkhorn Valley Bank #2	\$ 0.00	\$ 803,855.07	\$ 5,000.00	\$ 5,101.74	\$ 803,753.33	\$ 0.00
Total Bank Activity	\$ 243,254.17	\$ 4,433,766.35	\$ 1,121,253.33	\$ 4,694,741.85	\$ 1,121,253.33	\$ (17,721.33)

The table below lists the different revenue sources for NFAT, which comprise the total deposits of \$4,433,766.35.

Funding Source	Amount
State Payments	\$ 2,718,330.91
Madison County Payments	\$ 750,000.00
Loan Advance Payments	\$ 210,000.00
City of Norfolk Payments	\$ 198,791.06
Non-NFAT Bank Account Transfers	\$ 109,141.61
Great Dane LLC Payment	\$ 85,499.00
Norfolk Area Visitor Center Payment	\$ 36,000.00
Tyson Payment	\$ 25,000.01
Other Deposits	\$ 202,509.09
Other Donation Payments	\$ 70,994.67
Unknown Deposits Note	\$ 27,500.00
Total	\$ 4,433,766.35

Note: The “Unknown Deposits” amount consists of deposits made into the NFAT’s bank accounts where the APA was unable to determine the source of the funds.

As shown clearly in the table above, NFAT received a significant portion (nearly 83%) of its funding from the State, County, and City, in addition to donations and other payments received from other local businesses and organizations. The State payments alone comprised over 61% of NFAT’s funding. Payments received by NFAT from its ride fares is included in the “Other Deposits” item of \$202,509.09.

The following table provides a breakdown of how NFAT funds were expended from January 1, 2022, to December 31, 2022.

Funding Use	Amount
Personnel Expenses (Operating and Non-Operating)	\$ 1,596,933.59
Other Non-Operating Expenses	\$ 1,317,814.53
Credit Card Payments	\$ 1,106,116.07
Non-Operating (Vehicle Maintenance) Expenses	\$ 385,963.55
Operating (Fuel/Oil) Expenses	\$ 211,046.44
Non-NFAT Bank Account Transfers	\$ 32,394.32
Zelle Payments	\$ 30,500.00
Closing Withdrawals Note	\$ 13,973.35
Total	\$ 4,694,741.85

Note: NFAT’s two bank accounts at Elkhorn Valley Bank were closed in December 2022. It is the APA’s understanding that the closing withdrawals were then used to open a new bank account.

The payments that NFAT received from the State were reimbursements made by NDOT for State and Federal rural transit grants. In order to receive these reimbursements, NFAT was required first to complete and submit a form prescribed by NDOT. This reimbursement form has separate worksheets for reporting the following expense categories: operating personnel expenses; operating (fuel/oil) expenses; non-operating (personnel) expenses; non-operating (vehicle maintenance) expenses; and other non-operating and capital expenses. The APA used these categories to break out the payments that were observed from NFAT’s bank statements. However, the APA also identified additional payments that do not appear to have been claimed for reimbursement. In particular, despite making up over 23% of NFAT’s total expenditures during that period, the credit card payments were not claimed for reimbursement. The other payments that NFAT did not report on the reimbursement forms included the Zelle (digital payment network) expenses and closing withdrawal amounts.

As mentioned previously, the APA became aware of potential fraud related to NFAT during the course of our fiscal year 2022 Statewide Single Audit. While our Statewide Single Audit work was ongoing, but unrelated thereto, the Director of NFAT was suspended on December 15, 2022. The following day, on December 16, 2022, the Madison County Attorney filed a complaint in the County Court of Madison County charging the Director with one count of Theft by Unlawful Taking or Disposition in the amount of \$5,000 or more – a Class 2A Felony. Shortly thereafter, the County Attorney filed a motion for the Director’s arrest warrant, and an investigator with the Madison County

Sheriff's Office filed an affidavit in support thereof, alleging that between April and December 2022 the Director made unauthorized purchases in excess of \$740,000 with an NFAT credit card over which he exercised sole control. The Director was arrested on July 14, 2023.

The following comments and recommendations, which have been discussed with the appropriate members of NDOT, the City, the County, and NFAT, and their management, are intended to improve internal control or result in other operating efficiencies.

Comments and Recommendations

1. NFAT Timesheet Discrepancies and Director's Questionable Transactions


The APA examined, along with other supporting documentation, NFAT's employee timesheets and credit card statements for the period April 1, 2022, to November 30, 2022. In analyzing this documentation, the APA noted the following issues.

Alleged Falsified Timesheets

As detailed in the table below, NFAT claimed and received \$219,530.68 in reimbursement payments from NDOT for non-operating personnel (managerial and administrative support staff) costs during the period examined.

Employee	Month								Total
	April	May	June	July	August	September	October	November	
Lizette Contreras	\$ 0.00	\$ 0.00	\$ 5,041.27	\$ 5,946.91	\$ 6,213.10	\$ 6,247.84	\$ 7,218.40	\$ 5,403.00	\$ 36,070.52
Jeffrey Stewart	\$ 9,612.75	\$ 7,010.91	\$ 10,185.36	\$ 15,567.86	\$ 6,790.23	\$ 6,790.24	\$ 6,790.23	\$ 6,790.24	\$ 69,537.82
Ignacio Gonzalez	\$ 6,930.73	\$ 4,541.81	\$ 7,204.27	\$ 8,496.08	\$ 4,802.84	\$ 5,009.87	\$ 5,216.89	\$ 5,216.90	\$ 47,419.39
Josh Schmitz	\$ 6,792.99	\$ 4,544.74	\$ 7,204.27	\$ 7,204.27	\$ 4,802.85	\$ 0.00	\$ 0.00	\$ 0.00	\$ 30,549.12
James Diott	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 5,549.32	\$ 5,549.32
Jeanne Doerneman	\$ 6,792.99	\$ 4,544.74	\$ 6,666.01	\$ 6,707.40	\$ 4,471.61	\$ 4,471.61	\$ 4,471.61	\$ 4,471.60	\$ 42,597.57
Admin Adjustment	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ (12,193.06)	\$ (12,193.06)
Total	\$ 30,129.46	\$ 20,642.20	\$ 36,301.18	\$ 43,922.52	\$ 27,080.63	\$ 22,519.56	\$ 23,697.13	\$ 15,238.00	\$ 219,530.68

However, the employee timesheets provided to NDOT as support for these reimbursement payments appear to have been falsified. For example, the following images are of two different timesheets that NFAT included for one non-operating employee in its July 2022 reimbursement request.

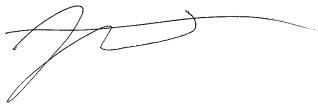


North Fork
Area Transit

Time Sheet

Employee Name- Lizette Contreras

Date	Time In	Time out
7/1/2022	7AM	4PM
7/5/2022	7AM	4PM
7/6/2022	7AM	4PM
7/7/2022	7AM	4PM
7/8/2022	7AM	4PM
7/11/2022	7AM	4PM
7/12/2022	7AM	4PM
7/13/2022	7AM	4PM
7/14/2022	7AM	4PM
7/15/2022	7AM	4PM
7/18/2022	7AM	4PM
7/19/2022	7AM	4PM
7/20/2022	7AM	4PM
7/21/2022	7AM	4PM
7/22/2022	7AM	4PM
7/25/2022	7AM	4PM
7/26/2022	7AM	4PM
7/27/2022	7AM	4PM
7/28/2022	7AM	4PM
7/29/2022	7AM	4PM



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Lizette Contreras				Regular	PTO	OT	OT	Total Hours
07/01/2022 to 07/31/2022				164.08	0.00	40.57	0.00	204.65
Time in	Time out	Duration	Customer					
July 1, 2022								
8:00am	4:06pm	8.10	Shift Total					
July 5, 2022								
8:15am	6:00pm	9.75	Administration					
July 6, 2022								
8:30am	6:00pm	9.50	Shift Total					
July 7, 2022								
8:00am	11:36am	3.60	Shift Total					
11:36am	12:06pm	0.50	Break					
12:06pm	6:00pm	5.90	Administration					
July 8, 2022								
8:10am	12:48pm	4.63	Shift Total					
12:48pm	1:18pm	0.50	Break					
1:18pm	5:30pm	4.20	Administration					
July 11, 2022								
8:15am	1:36pm	5.35	Shift Total					
1:36pm	2:06pm	0.50	Break					
2:06pm	6:00pm	3.90	Administration					
July 12, 2022								
8:00am	6:00pm	10.00	Shift Total					
July 13, 2022								
8:00am	12:48pm	4.80	Shift Total					
12:48pm	1:18pm	0.50	Break					
1:18pm	6:00pm	4.70	Administration					
July 14, 2022								
9:00am	12:36pm	3.60	Shift Total					
12:36pm	1:06pm	0.50	Break					
1:06pm	6:00pm	4.90	Administration					
July 15, 2022								
		8.00	Unpaid Time Off					
8:00am	4:36pm	8.60	Shift Total					
July 18, 2022								
8:30am	4:00pm	7.50	Administration					
Generated for North Fork Area Transit				09/07/2022				17/83
July 19, 2022								
8:00am	6:06pm	10.10	Administration					
July 20, 2022								
8:15am	6:06pm	9.85	Shift Total					
July 21, 2022								
8:35am	12:00pm	3.42	Shift Total					
12:30pm	5:06pm	4.60	Shift Total					
July 22, 2022								
9:00am	11:00am	2.00	Shift Total					
11:30am	6:01pm	6.52	Shift Total					
July 23, 2022								
8:10am	3:00pm	6.83	Shift Total					
July 25, 2022								
8:02am	6:06pm	10.07	Shift Total					
July 26, 2022								
8:00am	8:34pm	12.57	Shift Total					
July 27, 2022								
7:30am	6:00pm	10.50	Shift Total					
July 28, 2022								
8:00am	7:30pm	11.50	Shift Total					
July 29, 2022								
7:20am	8:00pm	12.67	Shift Total					
July 30, 2022								
8:00am	1:00pm	5.00	Shift Total					

It is apparent that these two timesheets differ significantly from each other. While the first timesheet shows only 20 days worked during the month, with daily clock-in times of 7:00 a.m. and clock-out times of 4:00 p.m., the second timesheet shows 22 days worked, with various clock-in and clock-out times each day.

In addition, the following images are of NFAT non-operating employee timesheets submitted to NDOT for the May 2022 reimbursement request. These employee timesheets are clearly identical copies of each other, with only the employee names and signatures changed at the bottom of each page.


Furthermore, the top of the signature for Josh Schmitz is partially cut off, indicating that the clock-in and clock-out times were likely pasted over it.

The "Time in" and "Time out" columns on all of these timesheets are clearly identical, moreover, displaying not only the same times and handwriting but also the same leftward curvature.



Time Sheet

Employee Name- Jeffrey Stewart

Date	Time In	Time out
May 2 nd	05:00	5:00
May 3 rd	04:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th	08:00	5:00
May 31 st		




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Time Sheet

Employee Name- Jeanne Doerman

Date	Time In	Time out
May 2 nd	05:00	5:00
May 3 rd	04:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th		
May 31 st		




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Time Sheet

Employee Name- Josh Schmitz

Date	Time In	Time out
May 2 nd	05:00	5:00
May 3 rd	04:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th	08:00	5:00
May 31 st		




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Time Sheet

Employee Name- Ignacio Gonzalez

Date	Time In	Time out
May 2 nd	05:00	5:00
May 3 rd	04:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th		
May 31 st		



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These non-operating personnel timesheets for May 2022, as well as others displaying comparable oddities, are included as **Attachment A** through **Attachment G** herein. Similar issues were noted for all other months during the period, except for June 2022. For the June 2022 reimbursement request, NDOT was unable to provide the APA with timesheets for NFAT non-operating employees.

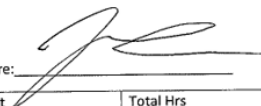
Despite the glaringly obvious problems with these non-operating personnel timesheets, NDOT accepted them as adequate supporting documentation and paid NFAT's reimbursement requests. Consequently, the APA is questioning all of NFAT's non-operating payroll costs, totaling \$219,530.68, claimed for reimbursement from April 2022 through November 2022.

Director Vacation on NFAT Time

One of the four apparently falsified timesheets shown above belongs to the Director of NFAT. In examining that document, the APA noted also the semblant inaccurate reporting of his actual hours worked.

Shown below is the Director's timesheet for the month of July 2022.



July Timesheet: Jeffrey Stewart Signature: 

Date	Clock In	Clock Out	Total Hrs
7-1-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-4-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-5-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-6-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-7-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-8-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-11-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-12-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-13-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-14-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-15-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-18-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-19-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-20-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-21-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-22-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-25-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-26-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-27-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-28-22	9:00 AM	5:00 PM	8 Tansit Only Salary
7-29-22	9:00 AM	5:00 PM	8 Tansit Only Salary

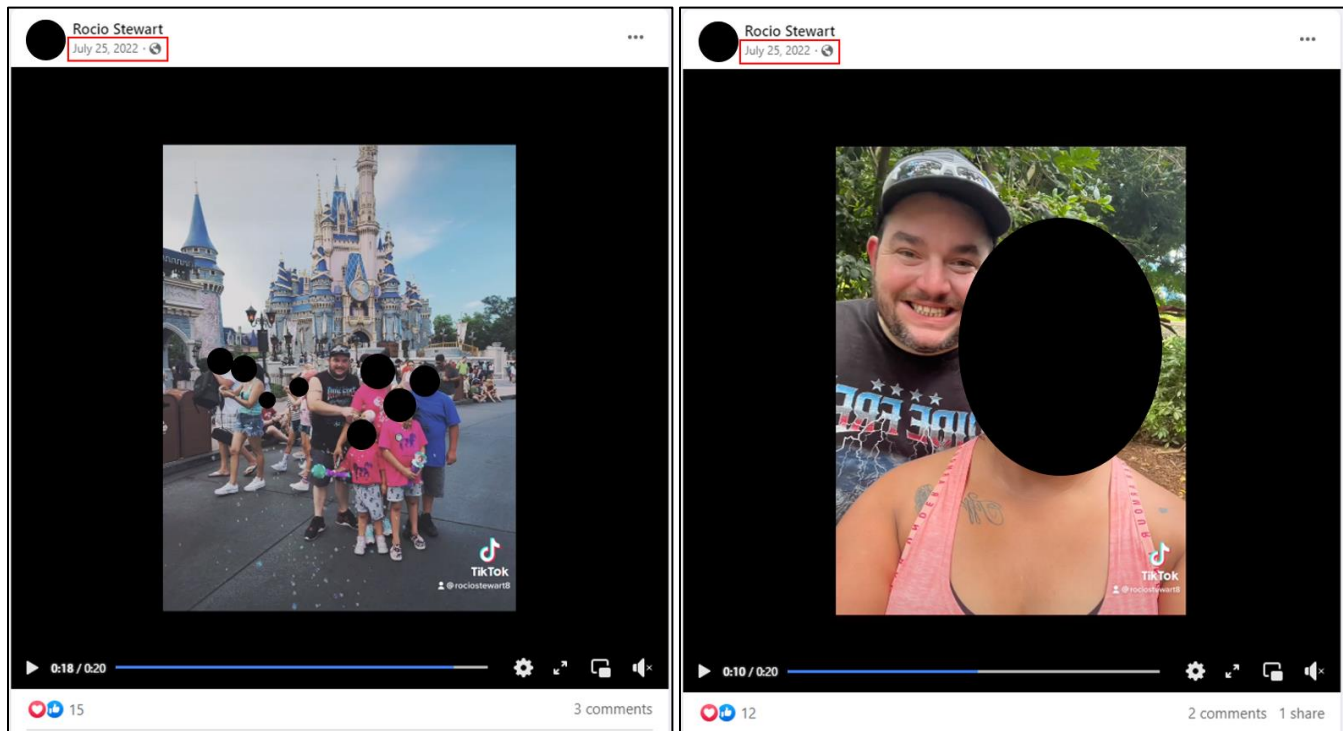
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As highlighted above, the Director claims to have hours worked from 9:00 a.m. to 5:00 p.m. each day for the period July 25, 2022, to July 29, 2022. However, according to the monthly statement for the NFAT credit card issued to the Director, that credit card was used to make tens of thousands of dollars of expenditures in Florida at the same time that the Director was supposedly working.

Those credit card charges, totaling \$24,369.35, are listed in the following table:

Transaction Date	Vendor	Description	Amount
7/23/2022	Walmart	WM SUPERCENTER #5214 KISSIMMEE FL	\$ 212.17
7/24/2022	Giordano's	GIORDANOS OF KISSIMMEE KISSIMMEE FL	\$ 341.40
7/25/2022	Circle K	CIRCLE K 07471 KISSIMMEE FL	\$ 37.34
7/25/2022	Walt Disney World Resort	WDW COOL SHIP LAKE BUENA VI FL	\$ 59.00
7/25/2022	Walt Disney World Resort	WDW COOL SHIP LAKE BUENA VI FL	\$ 38.89
7/25/2022	Walt Disney World Resort	WDW ICE CREAM CARTS LAKE BUENA VI FL	\$ 55.75
7/25/2022	Walt Disney World Resort	WDW PINOCCHIO HAUS LAKE BUENA VI FL	\$ 192.63
7/25/2022	Walt Disney World Resort	WDW VILLAGE MARKET LAKE BUENA VI FL	\$ 96.45
7/26/2022	Buffalo Wild Wings	BUFFALO WILD WINGS 0541 407-3971500 FL	\$ 225.10
7/26/2022	Walmart	WALMART #5214 KISSIMMEE FL	\$ 258.67
7/26/2022	Universal Orlando Resort	UNIVERSAL ORLANDO WEBSIT 407-224-4233 FL	\$ 5,297.21
7/26/2022	Universal Orlando Resort	UNIVERSAL ORLANDO WEBSIT 407-224-4233 FL	\$ 817.90
7/27/2022	Panda Express	PANDA EXPRESS #1713 ORLANDO FL	\$ 37.81
7/28/2022	Sunoco	SUNOCO 0596628800 DAVENPORT FL	\$ 54.64
7/28/2022	Seminole Hard Rock Hotel & Casino	EVI* SEMINOLE HARD RO TAMPA FL	\$ 7,016.75
7/28/2022	Seminole Hard Rock Hotel & Casino	EVI* SEMINOLE HARD RO TAMPA FL	\$ 8,636.00
7/29/2022	Shell	SHELL OIL12879221013 CLEARWATER FL	\$ 12.71
7/29/2022	Budget Rent a Car	BUDGET RENT A CAR CLEARWATER FL	\$ 205.06
7/29/2022	Sand & Sky Shoppe	SAND&SKY SHOPPE ST2091 CLEARWATER FL	\$ 207.50
7/30/2022	Seminole Hard Rock Hotel & Casino	SEMINOLE HR HOTEL TPA 8136277827 FL	\$ 566.37
Total			\$ 24,369.35

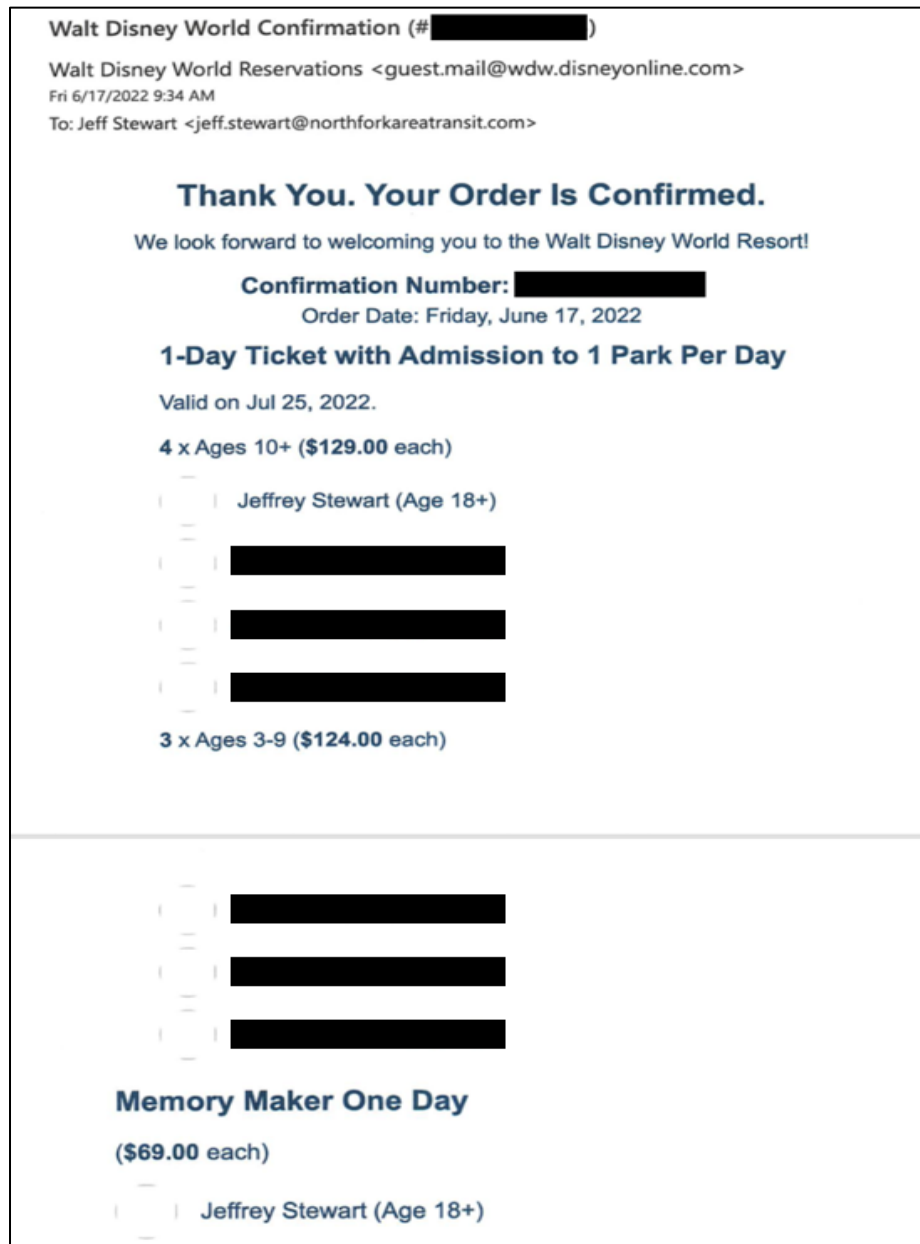
The APA also observed multiple videos and pictures posted to the Facebook account of the Director's wife, which appear to show the Director and his family enjoying themselves at both Walt Disney World and Sea World, in Orlando, Florida, during the same time that he was supposedly working at NFAT.



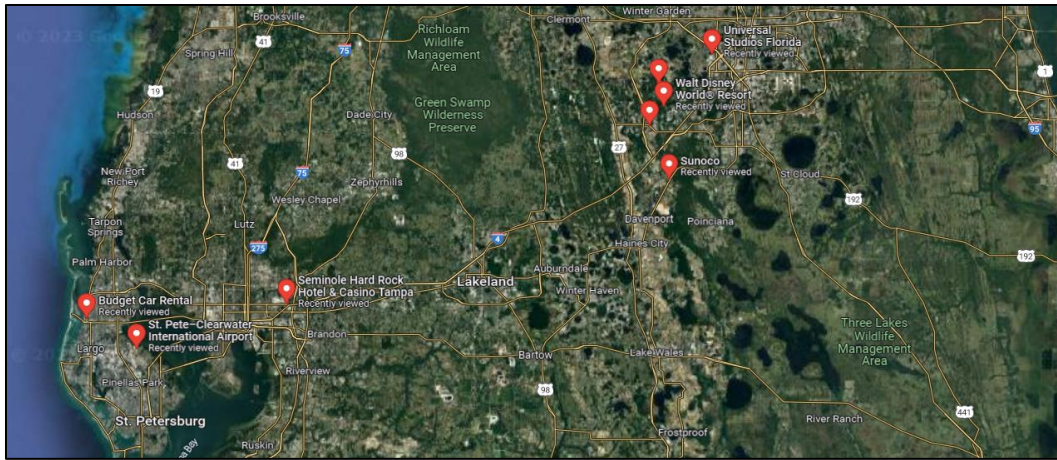
The APA identified additional charges made on the Director's NFAT credit card – incurred earlier in June and July 2022 – that also appear to be related to the Florida trip, as shown in the table below.

Transaction Date	Vendor	Description	Amount
6/13/2022	Allegiant Air	ALLEGNT*AIR BYCDDH LAS VEGAS NV	\$ 864.00
6/17/2022	SeaWorld/Busch Gardens	SEAWORLD/BUSCH GARDENS 407-545-5550 FL	\$ 1,604.39
6/17/2022	SeaWorld/Busch Gardens	SEAWORLD/BUSCH GARDENS 407-545-5550 FL	\$ 488.31
6/17/2022	Walt Disney World Resort	WDW TICKETS 407-828-5630 FL	\$ 1,014.74
7/19/2022	SeaWorld/Busch Gardens	SEAWORLD/BUSCH GARDENS 407-545-5550 FL	\$ 7,418.14
Total			\$ 11,389.58

Furthermore, the APA observed a copy of an email confirmation sent to the Director's NFAT email address for the June 17, 2022, purchase of the Walt Disney World tickets, totaling \$1,014.74, as shown in the above table. The following image shows an excerpt of that email confirmation:



In light of the above documentation, rather than working at NFAT, the Director appears to have been vacationing with his family in Florida. The following image shows the locations of the charges listed in the tables above.



Director Gambling on NFAT Time

While examining NFAT’s credit card statements, bank activity, and employee timesheets for the period April 1, 2022, through November 30, 2022, the APA identified numerous wire transfers that were made with the Director’s NFAT credit card at two different Iowa casinos.

The APA also obtained the Director’s gambling activity reports from both Iowa casinos for this same time period. According to those reports, most of the time that the Director spent at the casinos was when he was supposedly working.

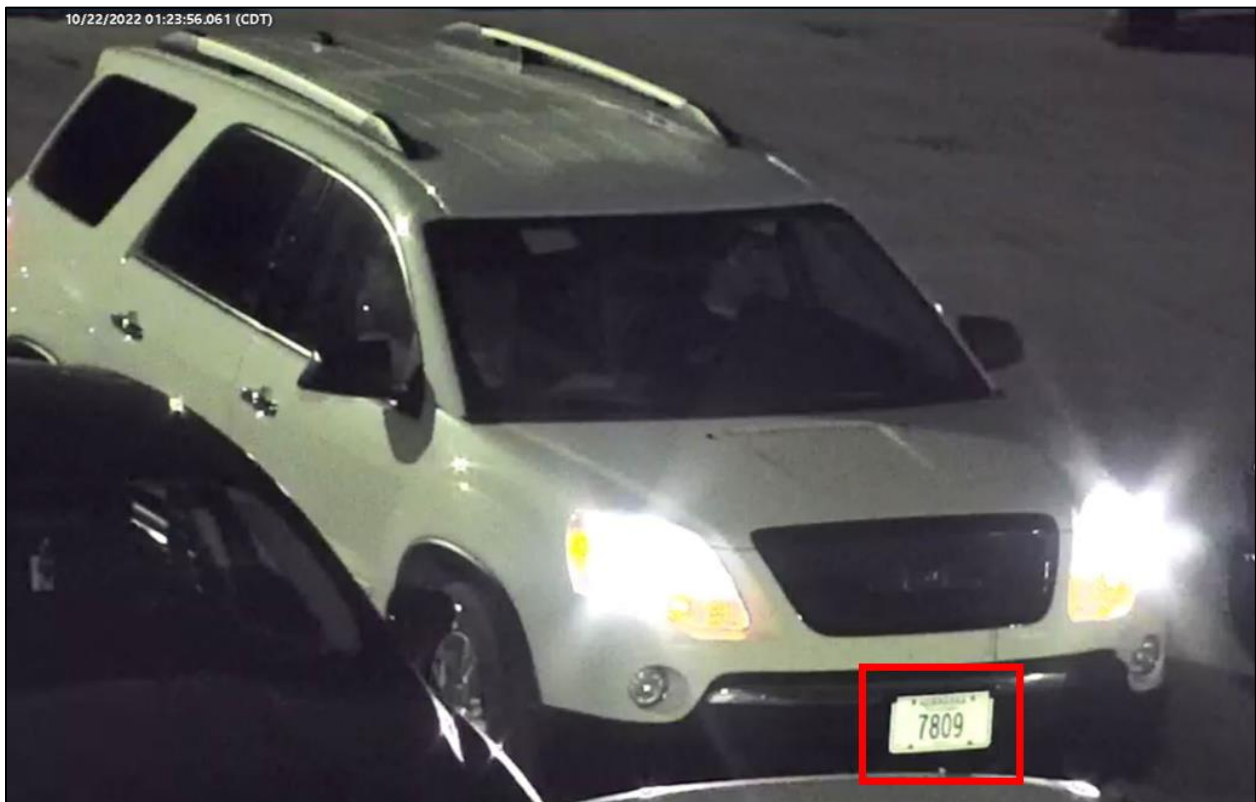
The following table provides a comparison between the Director’s gambling activity reports and the hours recorded on his timesheets:

Per Gambling Reports					Per Timesheets		
Date	Location	Casino Arrival	Casino Departure	Hours At Casino	Clock-In	Clock-Out	Hours At Casino During Work
4/19/22	Prairie Flower Casino	1:14 p.m.	4:10 p.m.	2.93	8:00 a.m.	5:00 p.m.	5.77
4/29/22	Prairie Flower Casino	5:09 p.m.	11:57 p.m.	6.80	8:00 a.m.	5:00 p.m.	1.85
5/3/22	Prairie Flower Casino	11:25 a.m.	2:24 p.m.	2.98	8:00 a.m.	5:00 p.m.	6.98
5/5/22	Prairie Flower Casino	12:02 p.m.	8:48 p.m.	8.77	8:00 a.m.	5:00 p.m.	6.97
5/10/22	Prairie Flower Casino	4:00 p.m.	11:40 p.m.	7.67	8:00 a.m.	5:00 p.m.	3.00
5/26/22	Prairie Flower Casino	1:11 p.m.	2:37 p.m.	1.43	8:00 a.m.	5:00 p.m.	5.43
6/2/22	Prairie Flower Casino	3:54 p.m.	10:14 p.m.	6.33	Note		
6/8/22	Prairie Flower Casino	3:41 p.m.	10:36 p.m.	6.92	Note		
6/22/22	Hard Rock Hotel & Casino	2:05 p.m.	4:21 p.m.	2.27	Note		
6/27/22	Hard Rock Hotel & Casino	1:57 p.m.	3:20 p.m.	1.38	Note		
7/1/22	Prairie Flower Casino	2:57 p.m.	10:54 p.m.	7.95	9:00 a.m.	5:00 p.m.	4.05
7/6/22	Prairie Flower Casino	6:08 p.m.	9:22 p.m.	3.23	9:00 a.m.	5:00 p.m.	0.87
7/12/22	Prairie Flower Casino	4:42 p.m.	11:21 p.m.	6.65	9:00 a.m.	5:00 p.m.	2.30
7/21/22	Prairie Flower Casino	5:28 p.m.	11:25 p.m.	5.95	9:00 a.m.	5:00 p.m.	1.53
8/9/22	Prairie Flower Casino	6:21 p.m.	8:25 p.m.	2.07	9:00 a.m.	5:00 p.m.	0.65
8/26/22	Prairie Flower Casino	6:23 p.m.	10:54 p.m.	4.52	9:00 a.m.	5:00 p.m.	0.62
9/9/22	Prairie Flower Casino	4:32 p.m.	11:40 p.m.	7.13	9:00 a.m.	5:00 p.m.	2.47
9/14/22	Prairie Flower Casino	5:09 p.m.	8:05 p.m.	2.93	9:00 a.m.	5:00 p.m.	1.85
10/11/22	Hard Rock Hotel & Casino	12:29 p.m.	3:59 p.m.	3.50	9:00 a.m.	5:00 p.m.	5.89
10/14/22	Prairie Flower Casino	5:54 p.m.	11:54 p.m.	6.00	9:00 a.m.	5:00 p.m.	1.10
10/18/22	Hard Rock Hotel & Casino	10:14 a.m.	5:30 p.m.	7.27	9:00 a.m.	5:00 p.m.	8.00
10/21/22	Prairie Flower Casino	3:43 p.m.	11:48 p.m.	8.08	9:00 a.m.	5:00 p.m.	3.28
10/25/22	Hard Rock Hotel & Casino	3:28 p.m.	5:50 p.m.	2.37	9:00 a.m.	5:00 p.m.	2.91
10/28/22	Prairie Flower Casino	4:43 p.m.	11:41 p.m.	6.97	9:00 a.m.	5:00 p.m.	2.28
11/1/22	Hard Rock Hotel & Casino	9:17 a.m.	2:39 p.m.	5.37	9:00 a.m.	5:00 p.m.	7.03
11/8/22	Prairie Flower Casino	9:54 a.m.	3:00 p.m.	5.10	9:00 a.m.	5:00 p.m.	8.00
11/11/22	Prairie Flower Casino	6:47 p.m.	6:49 p.m.	0.03	9:00 a.m.	5:00 p.m.	0.22
11/29/22	Prairie Flower Casino	1:25 p.m.	3:28 p.m.	2.05	9:00 a.m.	5:00 p.m.	5.58
Totals				134.65			88.63

Note: NDOT was unable to provide the APA with the Director’s timesheets for the June 2022 reimbursement request.

As mentioned previously, NDOT was unable to provide the APA with the Director's timesheets for the June 2022 reimbursement request. Regardless, the other timesheets provided showed that the Director usually worked every weekday from 8:00 a.m. or 9:00 a.m. to 5:00 p.m. No leave was observed on any of those timesheets. It seems reasonable to surmise, therefore, that the Director would have recorded eight-hour workdays on his June 2022 timesheet as well.

The APA obtained images of what appear to be the Director and other(s) at the Prairie Flower Casino around 1:23 a.m. on October 22, 2022. Those images are shown below.



According to NDOT's Vehicle Title and Registration System (VicToRy), the vehicle with the license plate #7809 has been registered to NFAT since April 2022. These images appear to coincide with the Prairie Flower Casino trip that the Director made on the previous day, October 21, 2022, which is reflected in the table above.

According to Google Maps, the roundtrip distance between the NFAT office in Norfolk, NE, and the Prairie Flower Casino in Carter Lake, IA, is approximately 236 miles (4 hours). Round-trip travel between the NFAT office and the Hard Rock Hotel & Casino in Sioux City, IA, totals about 151 miles (2.75 hours).

For each of the casino visits detailed in the table on page 9 herein, the APA totaled both the time that the Director spent there ("clock-in" to "clock-out") and the travel time from the NFAT office and back. The APA then compared those hours to the Director's timesheets for those same days.

According to the APA's best estimations, the Director spent nearly 89 hours at the casinos during times when, as reported on his own timesheets, he claimed to have been working for NFAT.

All of the above information gives rise to concerns regarding possible violations of both NFAT's policies and certain State statutes.

To start, NFAT's Employee Handbook (Handbook), Heading B, "Workplace Guidelines," Section 3 ("Conflict of Interest Policy"), provides, in relevant part, the following:

Employees should avoid all situations while conducting business that compromise North Fork Area Transit's integrity through actions supporting their personal interests, such as self-promotion, appropriation of North Fork Area Transit's assets, influence peddling, or abuses of confidence.

In addition, Heading C, "North Fork Area Transit Policies," Section 15 ("Other Policies – Incompatible Activities"), of the Handbook contains the following:

An employee shall not engage in any activity or enterprise which is incompatible with the employee's duties for North Fork Area Transit or with the duties, functions, and responsibilities of North Fork Area Transit.

Neb. Rev. Stat. § 28-911 (Reissue 2016) prohibits "abuse of public records," as follows:

(1) *A person commits abuse of public records, if:*

(a) He knowingly makes a false entry in or falsely alters any public record; or

(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or

(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or

(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.

(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

(3) Abuse of public records is a Class II misdemeanor.

(Emphasis added.) Neb. Rev. Stat. § 28-603 (Reissue 2016) provides the following:

(1) Whoever, with intent to deceive or harm, falsely makes, completes, endorses, alters, or utters any written instrument which is or purports to be, or which is calculated to become or to represent if completed, a written instrument which does or may evidence, create, transfer, terminate, or otherwise affect a legal right, interest, obligation, or status, commits forgery in the second degree.

(2) Forgery in the second degree is a Class IIA felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five thousand dollars or more.

(3) Forgery in the second degree is a Class IV felony when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is one thousand five hundred dollars or more but is less than five thousand dollars.

(4) Forgery in the second degree is a Class I misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is five hundred dollars or more but is less than one thousand five hundred dollars.

(5) Forgery in the second degree is a Class II misdemeanor when the face value, or purported face value, or the amount of any proceeds wrongfully procured or intended to be procured by the use of such instrument, is less than five hundred dollars.

(6) For the purpose of determining the class of penalty for forgery in the second degree, the face values, or purported face values, or the amounts of any proceeds wrongfully procured or intended to be procured by the use of more than one such instrument, may be aggregated in the indictment or information if such instruments were part of the same scheme or course of conduct which took place within a sixty-day period and within one county. Such values or amounts shall not be aggregated into more than one offense.

Per 2 CFR § 1201.1 (January 1, 2022), the U.S. Department of Transportation adopted the Uniform Administrative Requirements, Cost Principles, and Audit Requirements set forth at Title 2 CFR part 200.

2 CFR § 200.403 (January 1, 2022) requires costs to be reasonable, necessary, and adequately documented.

2 CFR § 200.332(d) (January 1, 2022) requires the pass-through entity to do the following:

Monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

2 CFR § 200.430(i)(1) (January 1, 2022) states the following, in relevant part:

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

(i) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;

** * * **

(vii) Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

(viii) Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards . . . [.]

Per 2 CFR § 200.405(a) (January 1, 2022), "A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received."

Further, good internal control requires procedures to ensure that NFAT employee timesheets provide truthful and accurate representations of actual work hours performed. Those same procedures should ensure also that one person is not in a position both to perpetrate and to conceal financial errors or irregularities, and NFAT's purchasing card program is subject to adequate oversight and management. Good internal control also requires procedures to ensure that expenditures are allowable and in accordance with Federal requirements for recipients of NDOT grants.

Without such procedures, there is an increased risk for not only the loss or misuse of NFAT funds, misuse of NFAT's purchasing cards, and inaccurate – or even fraudulent – reporting of employee hours worked but also violations of both NFAT's policies and State statute.

We recommend the implementation of procedures to ensure that NFAT employee timesheets provide truthful and accurate representations of actual work hours performed. We also recommend NFAT implement procedures to prevent one person from being in a position both to perpetrate and to conceal financial errors, irregularities, or fraud. We further recommend NDOT strengthen subrecipient monitoring procedures and improve procedures to ensure expenditures are allowable and in accordance with Federal regulations. Additionally, due to the nature of the concerns discussed in this comment, the APA will forward this information to the Nebraska Attorney General and the Madison County Attorney for further review.

2. Questionable NFAT Reimbursement Submissions

As mentioned already in the "Background Information" section above, nearly all of the funding received by NFAT consisted of payments from the State of Nebraska, Madison County, and the City of Norfolk. The table below details the specific funding amounts that NFAT received from each of those governmental entities between January 1, 2022, and December 31, 2022.

Funding Source	Amount
State Payments	\$ 2,718,330.91
Madison County Payments	\$ 750,000.00
City of Norfolk Payments	\$ 198,791.06
Total	\$ 3,667,121.97

The following table provides a breakdown of how NFAT's funds were expended during that period.

Funding Use	Amount
Personnel Expenses (Operating)	\$ 1,377,402.91
Personnel Expenses (Non-Operating)	\$ 219,530.68
Other Non-Operating Expenses	\$ 1,317,814.53
Credit Card Payments	\$ 1,106,116.07
Non-Operating (Vehicle Maintenance) Expenses	\$ 385,963.55
Operating (Fuel/Oil) Expenses	\$ 211,046.44
Non-NFAT Bank Account Transfers	\$ 32,394.32
Zelle Payments	\$ 30,500.00
Closing Withdrawals	\$ 13,973.35
Total	\$ 4,694,741.85

The APA identified certain expenses that, despite typically being considered eligible for reimbursement or allowable uses of public funds, appear to have been illegitimate, including: credit card payments; transfers out to non-NFAT bank accounts; Zelle (digital payment network) expenditures; and bank account closing withdrawal amounts. As a result, NFAT could not possibly have accrued sufficient legitimate expenses to warrant the total amounts received from the State, County, and City during calendar year 2022.

The only expenses that NFAT could possibly support as allowable are the operating personnel expenses of \$1,377,402.91, operating expenses of \$211,046.44, non-operating expenses of \$385,963.55, and other non-operating expenses of \$1,317,814.53. Combined, these would result in total legitimate expenditures of only \$3,292,227.43.

In examining NFAT's October 2022 reimbursement submission to NDOT, along with NFAT's bank statements, moreover, the APA noted that the reimbursement submission appears to have been misrepresented with respect to NFAT's actual expenses. On the reimbursement form, NFAT claimed the following amounts for its "Non-Operating & Capital" costs.

NON-OPERATING & CAPITAL (from Worksheets 3A, 3B, and 3C)		
10	Personnel (manager and administrative support positions)	\$ 23,697
11	General Administrative (insurance, supplies, contractual obligations)	\$ 52,662
12	Maintenance, Parts and Supplies (facilities, equipment and vehicles)	\$ 35,172
13	TOTAL NON-OPERATING COSTS (Lines 10+11+12)	\$ 111,531

NFAT's "General Administrative" costs were comprised of the amounts shown below.

Invoice Approval Month: OCTOBER, 2022-2023 Transit ID: RPT-M591(222) System Name: Community Concern of Norfolk

1A 1B 2A 2B 3A 3B 3C 4A ← Prev

Other Non Operating and Capital Expenses

Expense Category	Description	Amount
Insurance	Supplemental Policy	6036.18
Memberships	Radio Replacement	15466.58
Insurance	Vehicle Policy	18521.00
Marketing	Creative Revolution October	12638.57
Totals:		52662.33

Along with invoices and other supporting documentation, NFAT included copies of checks relating to the amounts shown in the above reimbursement submission to NDOT. For some of those copies, however, the Director appears to have been writing the checks but not mailing them to the vendor – keeping the money instead for personnel use, especially when remaining NFAT funds grew scarce.

One example was a \$15,466.58 check for "Radio Replacement" – as shown listed above among the "General Administrative" costs – that had not cleared the bank by the date of the reimbursement submission on November 9, 2022, or even by the end of December 2022. Nevertheless, NDOT approved the total reimbursement on November 21, 2022, and electronically deposited it into NFAT's account at U.S. Bank on November 28, 2022.

The following is an image of that unmailed \$15,466.58 check:

CASH ONLY IF ALL CheckLock™ SECURITY FEATURES LISTED ON BACK INDICATE NO TAMPERING OR COPYING

NORTH FORK AREA TRANSIT FUND
222 N. 4th STREET
NORFOLK, NE 68701
PH: (402) 379-4595

U.S. Bank National Association
Norfolk, NE 68701
27-2/1040

11438
10-31-2022

PAY TO THE ORDER OF First Wireless INC \$ 15,466.58
Fifteen Thousand four hundred sixty six and 58/100 DOLLARS

MEMO: Radios

011438 104000029

According to investigators with the Madison County Sheriff's Office, a multitude of such filled-out checks that were never sent out were found stuffed in desk drawers at the NFAT office.

The APA also obtained the agreements between NFAT and both the City of Norfolk and Madison County pertaining to the amounts listed in the “Funding Source” table shown on page 13 herein. The agreement with the City of Norfolk, dated October 18, 2021, contains the following provisions:

2. FUNDING. For services provided, CITY agrees to dedicate and transfer one-time startup funding for a FlexRoute transit system in the amount of \$201,200.00 to establish a three-route FlexRoute transit system within the City of Norfolk. The startup funding payment shall be paid upon execution of this Agreement. Further, CITY agrees to dedicate and transfer funding for ongoing operations for NFAT services in the amount of \$108,333.00 annually, adjusted for inflation in accordance with CITY’s annual budgeting process. Such funding for ongoing operations shall be made quarterly in four equal payments.

3. AUDIT. As a way of insuring that CITY’s funds will be used in compliance with the Nebraska Public Transportation Act (Nebraska Revised Statutes, Section 13-1201 to 13-1214), NFAT shall provide CITY with an annual audit of NFAT’s financial statements by a certified public accountant. The audit shall provide specific information relating to whether all expenditures of public monies are compliant with the provisions of the Nebraska Public Transportation Act. The audit shall be provided by December 31 of each year for the fiscal year ending June 30 of that year.

(Emphasis added.) A contract addendum was subsequently agreed to on December 16, 2022, to amend the “FUNDING” section, as follows:

For services provided, CITY has dedicated and transferred one-time startup funding for a FlexRoute transit system in the amount of \$201,200.00 to establish a three-route FlexRoute transit system within the City of Norfolk. The startup funding payment has been previously paid by CITY. CITY agrees to dedicate and transfer funding for ongoing operations for NFAT services in the amount of \$108,333.00 annually, adjusted for inflation in accordance with CITY’s annual budgeting process. Such funding for ongoing operations shall be made either quarterly in four equal payments, in one lump sum paid up front or as otherwise determined by CITY, at CITY’s sole discretion.

Similarly, the agreement between Madison County and NFAT, dated July 19, 2022, says the following:

2. FUNDING. For services provided, COUNTY agrees to dedicate and transfer one-time startup funding for Capital transit system in the amount of \$750,000 to establish a transit facility within the County of Madison. The startup funding payment shall be paid upon execution of this Agreement. Upon payment of that \$750,000 the COUNTY shall have no other obligations under this agreement.

3. AUDIT. As a way of insuring that COUNTY’s funds will be used in compliance with the Nebraska Public Transportation Act (Nebraska Revised Statutes, Section 13-1201 to 13-1214), NFAT shall provide COUNTY with an annual audit of NFAT’s financial statements by a certified public accountant. NFAT shall also provide any documents related to transaction requested by COUNTY within a reasonable amount of time. The audit shall provide specific information relating to whether all expenditures of public monies are compliant with the provisions of the Nebraska Public Transportation Act. The audit shall be provided by December 31 of each year for the previous fiscal year. The Audit shall fully disclose all monies paid as salary, or otherwise, to all officers of NFAT.

COUNTY may, at its sole discretion, select and employ an auditor of County’s choosing and at County’s cost to perform any audit deemed appropriate by COUNTY at any time during the term of this agreement.

In addition, NFAT will promptly inform COUNTY should any State or Federal regulatory agency or law enforcement agency begin an investigation or otherwise question the legality or propriety of any part of the operations of NFAT.

(Emphasis added.) Despite the audit requirement found in both of the agreements, as highlighted above, NFAT failed to provide either the City or the County with an audit for the fiscal year ended June 30, 2022. According to City and County representatives, NFAT is currently in the process of having an audit completed.

Good internal control requires procedures to ensure that: 1) NFAT’s claimed expenditures on reimbursement forms submitted to NDOT are legitimate, allowable, and in accordance with Federal requirements for recipients of NDOT grants as mentioned previously in **Comment and Recommendation Number 1** (“NFAT Timesheet Discrepancies and Director’s Questionable Transactions”); and 2) annual audit reports are submitted to the City and County in accordance with the terms of NFAT’s agreements with those political subdivisions.

Without such procedures, there is an increased risk for the loss or misuse of NDOT, City, and County funds.

We recommend NDOT strengthen subrecipient monitoring procedures, such as ensuring expenditures are legitimate, allowable, and in accordance with Federal regulations. Those procedures could include obtaining copies of cancelled checks or bank statements with cleared check images to verify expenditures claimed for reimbursement have been paid. We also recommend the City and County implement procedures to ensure NFAT is satisfying the audit requirements in its agreements with those political subdivisions.

3. Unreasonable Hours Worked

The APA noted numerous instances of drivers and dispatchers working over 12 hours in a single day, often with no meal breaks. Below are the hours, per the payroll records submitted by NFAT to NDOT, for five drivers with excessive overtime during the period April through November 2022.

Employee	Regular Hours	Overtime Hours	Total Hours
Employee 1	1,494.37	1,218.43	2,712.80
Employee 2	1,497.71	1,068.44	2,566.15
Employee 3	1,462.28	883.58	2,345.86
Employee 4	1,431.07	620.02	2,051.09
Employee 5	1,465.30	504.79	1,970.09

To provide added perspective, there are a total of 244 days between April 1, 2022, and November 30, 2022. For Employee 1 to have worked 2,712.80 hours, he would have had to have worked an average of 11.12 hours per day, 7 days per week, for 244 days straight with no breaks and no leave usage. Similarly, Employee 2's total of 2,566.15 hours is equivalent to working an average of 10.52 hours per day, 7 days per week, for 244 days straight with no breaks and no leave usage.

For NFAT's reimbursement request submission for June 2022, the payroll costs claimed for its employees included three biweekly pay periods from May 15, 2022, to June 25, 2022. Employee 1 recorded a total of 232 regular hours and 221.65 overtime hours, for a total of 453.65 hours worked. He also received 8 hours of holiday pay that was not recorded on his timesheets but was reflected on his associated pay stubs. Of the 42 days during this period, he had 29 days with over 12 hours of work reported, often consecutively, and even recorded working as much as 19.20 hours in one day. Apart from holiday pay, which was not reflected on the timesheet, he recorded no leave usage during this period.

It should be noted also that we observed nine drivers who recorded on their timesheets having worked 24 or more consecutive hours – with one employee being clocked in for a total of 59.30 hours with no breaks, from 5:42 a.m. on September 14, 2022, to 5:00 p.m. on September 16, 2022.

These drivers and their hours are listed in the following table:

Name	Clock-In Date	Clock-In Time	Clock-Out Date	Clock-Out Time	Total Hours Worked Per Timesheet
Employee 4	3/10/2022	7:41 a.m.	3/11/2022	7:05 p.m.	35.40
Employee 6	7/8/2022	2:18 p.m.	7/10/2022	2:36 a.m.	36.30
Employee 6	7/15/2022	2:54 p.m.	7/17/2022	2:12 a.m.	35.30
Employee 7	8/3/2022	3:54 a.m.	8/7/2022	12:00 a.m.	92.10
Employee 8	8/19/2022	8:30 a.m.	8/21/2022	12:00 a.m.	39.50
Employee 9	8/19/2022	8:30 a.m.	8/21/2022	12:00 a.m.	39.50
Employee 10	9/14/2022	5:42 a.m.	9/16/2022	5:00 p.m.	59.30
Employee 11	9/28/2022	12:00 a.m.	9/29/2022	12:12 a.m.	24.20
Employee 10	10/7/2022	3:52 a.m.	10/8/2022	12:54 a.m.	21.03
Employee 12	10/24/2022	12:20 p.m.	10/25/2022	6:55 p.m.	30.58

Name	Clock-In Date	Clock-In Time	Clock-Out Date	Clock-Out Time	Total Hours Worked Per Timesheet
Employee 12	10/27/2022	11:05 a.m.	10/28/2022	7:02 p.m.	31.95
Employee 13	11/2/2022	5:54 a.m.	11/3/2022	8:36 p.m.	37.70 Note
Employee 12	11/3/2022	12:08 p.m.	11/4/2022	6:42 p.m.	30.57

Note: This employee took half-hour lunch breaks on both days; otherwise, he appears to have worked continuously for over 37 hours.

All of these hours were submitted to NDOT and subsequently reimbursed as part of NFAT’s operating payroll costs.

In addition to questions regarding the reasonableness and necessity of such overtime payments, there could be concerns regarding compliance with applicable labor standards – not to mention safety issues for riders. The potential safety concerns are expanded upon further in **Comment and Recommendation Number 4** (“NFAT Hours of Operation and Vehicle Licensing Requirements”) herein.

NFAT’s Employee Handbook (Handbook), Heading C, “North Fork Area Transit Policies,” Section 8 (“Scheduling – Scheduling Guidelines”), provides, in relevant part, the following:

The following guidelines will be used by dispatchers when assigning work.

- No more than six hours driving time without a 30-minute lunch break.
- At least nine hours off between working days.
- Drivers must have at least one day off per week. The work week runs from Monday through Sunday.
- These guidelines may be waived during emergency situations.

The APA found no evidence of any “emergency situations” during the period examined that would allow for the waiver of the mandatory rest periods set out in the above Handbook excerpt.

Heading A, “Employee Information,” Section 9 (“General Information – Time Cards”), of the Handbook states the following, as is relevant:

Drivers must write down on the paper timesheets the actual time of clocking in for shift and clocking out. Employees should not work overtime, unless approved by management.

Administrative acceptance of an employee’s timesheet, including the overtime hours claimed therein, might be considered a form of implicit retroactive approval; nevertheless, the APA found no written documentation of explicit managerial authorization for any of the overtime hours at issue.

Good internal control requires procedures to ensure that: 1) amounts claimed on NFAT reimbursement forms submitted to NDOT are correct; 2) NFAT employee timesheets provide truthful and accurate representations of actual hours worked; 3) NFAT Handbook policies mandating employee rest periods are followed strictly to safeguard both driver and rider safety and to avoid any potential labor standards issues; 4) overtime hours worked are supported by written documentation of explicit managerial approval; and 5) payroll expenditures are allowable and in accordance with Federal requirements for recipients of NDOT grants as mentioned previously in **Comment and Recommendation Number 1** (“NFAT Timesheet Discrepancies and Director’s Questionable Transactions”).

Without such procedures, there is an increased risk for not only the loss or misuse of NFAT funds but also inaccurate – or even fraudulent – reporting of employee hours worked.

We recommend the implementation of procedures to ensure that amounts claimed on NFAT reimbursement forms submitted to NDOT are correct, and NFAT employee timesheets provide truthful and accurate representations of actual hours worked. Those same procedures should ensure also strict adherence to NFAT Handbook policies mandating employee rest periods to safeguard both driver and rider safety and to avoid any potential labor standards issues. Finally, the procedures adopted should ensure that overtime hours worked are supported by written documentation of explicit managerial approval, and payroll expenditures are allowable and in accordance with Federal requirements for recipients of NDOT grants.

4. NFAT Hours of Operation and Vehicle Licensing Requirements

The APA obtained from NDOT's Vehicle Title and Registration System (VicToRy) a listing of all vehicles registered to NFAT – which provided information about those vehicles, including their type, description, number of passengers, and the weight. In total, 16 of NFAT's vehicles were identified as either commercial motor vehicles (CMV) or those that would otherwise be subject to specific statutory restrictions on hours of operation.

The following table provides a listing of those 16 NFAT vehicles:

Type of Vehicle	Classified as CMV?	Number of Passengers	Weight (lbs.)
2004 Gillig Bus	Yes	32	39,000
2004 Gillig Bus	Yes	32	39,000
2009 Gillig Bus	Yes	37	39,000
2009 Gillig Bus	Yes	37	39,000
2009 Gillig Bus	Yes	37	39,000
2009 Gillig Bus	Yes	37	39,000
2011 Goshen Coach Bus	No	12	14,000
2013 Eldorado Aerotech Ford 220 Bus	No	14	14,000
2013 Eldorado Aerotech Ford 220 Bus	No	14	14,000
2015 Ford Econoline Bus	Yes	16	15,000
2015 Ford Econoline Bus	Yes	17	14,000
2015 Ford Econoline Bus	Yes	17	14,000
2015 Ford Econoline Bus	Yes	17	15,000
2016 Ford F550 Bus	Yes	30	14,000
2016 Ford F550 Bus	Yes	30	13,000
2017 Chevy Glaval Titan Bus	Yes	17	14,000

Neb. Rev. Stat. § 60-465(1) (Reissue 2021) defines a CMV, in relevant part, as follows:

Commercial motor vehicle means a motor vehicle or combination of motor vehicles used in commerce to transport passengers or property if the motor vehicle:

(a) Has a gross combination weight rating or gross combination weight of eleven thousand seven hundred ninety-four kilograms or more (twenty-six thousand one pounds or more) inclusive of a towed unit with a gross vehicle weight rating or gross vehicle weight of more than four thousand five hundred thirty-six kilograms (ten thousand pounds);

(b) Has a gross vehicle weight rating or gross vehicle weight of eleven thousand seven hundred ninety-four or more kilograms (twenty-six thousand one pounds or more);

(c) Is designed to transport sixteen or more passengers, including the driver[.]

Restrictions on the operation of the aforementioned vehicles are set out in Neb. Rev. Stat. § 75-363 (Cum. Supp. 2022):

(1) The parts, subparts, and sections of Title 49 of the Code of Federal Regulations listed below, as modified in this section, or any other parts, subparts, and sections referred to by such parts, subparts, and sections, in existence and effective as of January 1, 2022, are adopted as Nebraska law.

(2) Except as otherwise provided in this section, the regulations shall be applicable to:

(a) All motor carriers, drivers, and vehicles to which the federal regulations apply; and

(b) All motor carriers transporting persons or property in intrastate commerce to include:

(i) All vehicles of such motor carriers with a gross vehicle weight rating, gross combination weight rating, gross vehicle weight, or gross combination weight over ten thousand pounds;

(ii) All vehicles of such motor carriers designed or used to transport more than eight passengers, including the driver, for compensation, or designed or used to transport more than fifteen passengers, including the driver, and not used to transport passengers for compensation;

* * * *

(iv) All drivers of such motor carriers if the drivers are operating a commercial motor vehicle as defined in section 60-465 which requires a commercial driver's license.

(3) The Legislature hereby adopts, as modified in this section, the following parts of Title 49 of the Code of Federal Regulations:

* * * *

(i) Part 395 - HOURS OF SERVICE OF DRIVERS;

* * * *

(9)(a) Part 395 - HOURS OF SERVICE OF DRIVERS shall apply to motor carriers and drivers who engage in intrastate commerce as defined in section 75-362, except that no motor carrier who engages in intrastate commerce shall permit or require any driver used by it to drive nor shall any driver drive:

(i) More than twelve hours following ten consecutive hours off duty; or

(ii) For any period after having been on duty sixteen hours following ten consecutive hours off duty.

(b) No motor carrier who engages in intrastate commerce shall permit or require a driver of a commercial motor vehicle, regardless of the number of motor carriers using the driver's services, to drive, nor shall any driver of a commercial motor vehicle drive, for any period after:

(i) Having been on duty seventy hours in any seven consecutive days if the employing motor carrier does not operate every day of the week; or

(ii) Having been on duty eighty hours in any period of eight consecutive days if the employing motor carrier operates motor vehicles every day of the week.

(Emphasis added.) Neb. Rev. Stat. § 75-367 (Reissue 2018) provides the following penalty for violating the above-cited statute:

Any person who violates any of the provisions adopted under section 75-363 or 75-364 shall be guilty of a Class III misdemeanor.

In addition, NFAT's Employee Handbook (Handbook), Heading C, "North Fork Area Transit Policies," Section 8 ("Scheduling – Scheduling Guidelines"), states the following:

The following guidelines will be used by dispatchers when assigning work.

- *No more than six hours driving time without a 30-minute lunch break.*
- *At least nine hours off between working days.*
- *Drivers must have at least one day off per week. The work week runs from Monday through Sunday.*
- *These guidelines may be waived during emergency situations.*

The APA noted the following issues during our examination of NFAT's operating personnel and registered vehicles.

Hours of Operation Requirements

As mentioned above, the APA noted a total of 16 NFAT vehicles subject to specific statutory hours of operation requirements. Therefore, any NFAT employees who drive these vehicles must adhere to the restrictions in both § 75-363 and the NFAT Handbook hours of operation policy.

Based on the work hours recorded on the employees' timesheets, the APA identified several instances of apparent violations of both § 75-363 and the NFAT operation policy. The following table illustrates an example of one NFAT employee's hours worked during the period July 1, 2022, to July 31, 2022:

Date	Clock-In Time	Clock-Out Time	Off Duty Hours	Hours Worked
7/1/2022	4:06 a.m.	8:06 p.m.		16.00
7/2/2022	8:48 a.m.	3:06 p.m.	12.70	6.30
7/2/2022	4:48 p.m.	12:00 a.m.	1.70	7.20
7/3/2022	12:00 a.m.	12:12 a.m.	0.00	0.20
7/3/2022	11:12 a.m.	4:06 p.m.	11.00	4.90
7/5/2022	4:00 a.m.	5:30 p.m.	35.90	13.50
7/6/2022	3:54 a.m.	7:36 p.m.	10.40	15.70
7/7/2022	4:00 a.m.	8:00 p.m.	8.40	16.00
7/8/2022	4:06 a.m.	9:42 p.m.	8.10	17.60
7/11/2022	3:54 a.m.	7:18 p.m.	54.20	15.40
7/12/2022	4:06 a.m.	8:24 p.m.	8.80	16.30
7/13/2022	3:54 a.m.	11:24 a.m.	7.50	7.50
7/13/2022	11:24 a.m.	11:54 a.m.	0.00	0.50
7/13/2022	11:54 a.m.	7:42 p.m.	0.00	7.80
7/14/2022	4:06 a.m.	8:06 p.m.	8.40	16.00
7/15/2022	2:00 p.m.	9:18 p.m.	17.90	7.30
7/17/2022	12:42 p.m.	6:18 p.m.	39.40	5.60
7/18/2022	4:06 a.m.	7:18 p.m.	9.80	15.20
7/19/2022	4:06 a.m.	4:06 p.m.	8.80	12.00
7/20/2022	4:12 a.m.	3:00 p.m.	12.10	10.80
7/21/2022	4:06 a.m.	6:36 p.m.	13.10	14.50
7/22/2022	4:06 a.m.	7:48 p.m.	9.50	15.70
7/23/2022	10:12 a.m.	11:42 a.m.	14.40	1.50
7/25/2022	4:12 a.m.	5:54 p.m.	40.50	13.70
7/26/2022	4:06 a.m.	7:06 p.m.	10.20	15.00
7/27/2022	4:06 a.m.	6:24 p.m.	9.00	14.30
7/28/2022	4:12 a.m.	8:00 p.m.	9.80	15.80
7/29/2022	4:06 a.m.	8:48 p.m.	8.10	16.70
7/31/2022	1:18 p.m.	6:36 p.m.	40.50	5.30

As shown clearly in the above table, this employee worked 16 hours or more on July 7, 2022, and July 12, 2022. Per § 75-363(9)(a), the employee should have taken 10 consecutive hours off work before driving again on July 8, 2022, and July 13, 2022. However, this employee had only 8.1 hours off duty between July 7, 2022, and July 8, 2022, and 7.5 hours between July 12, 2022, and July 13, 2022. Since this employee did not take the required 10 consecutive hours off duty prior to driving the next day, the hours worked on both July 8, 2022, and July 13, 2022, are unallowable. This employee also did not take the 30-minute lunch break required under the Handbook for any day during the month.

Additionally, the following table shows one NFAT driver who, according to his timesheet, worked more than 80 hours in less than eight consecutive days during the month of August 2022.

Date	Clock-In Time	Clock-Out Time	Off Duty Hours	Hours Worked
8/3/2022	3:54 a.m.	12:00 a.m.		20.10
8/4/2022	12:00 a.m.	12:00 a.m.	0.00	24.00
8/5/2022	12:00 a.m.	12:00 a.m.	0.00	24.00
8/6/2022	12:00 a.m.	12:00 a.m.	0.00	24.00
Total				92.10

This employee recorded a total of 92.10 hours worked in four days, with three straight 24-hour workdays and no breaks. Such excessive hours violate § 75-363(9)(b), which prohibits driving further after being: 1) “on duty seventy hours in any seven consecutive days if the employing motor carrier does not operate every day of the week;” and 2) “on duty eighty hours in any period of eight consecutive days if the employing motor carrier operates motor vehicles every day of the week.”

Likewise, driving 92.10 hours in only four days – which equals approximately 23.025 hours each day behind the wheel – violates the NFAT’s Handbook guidelines requiring “[a]t least nine hours off between working days.” Far more importantly, though, driving uninterrupted for nearly four days straight would unquestionably create a significant safety risk for any passengers whom the employee transported.

Finally, the number of excessive hours recorded for some NFAT drivers necessarily occasions doubts regarding the validity of the employee timesheet reflecting those extraordinary, if not actually illegal, numbers.

Good internal control requires procedures to ensure that NFAT employee timesheets provide truthful and accurate representations of actual work hours performed. Those same procedures should ensure also that NFAT drivers operate NFAT vehicles in accordance with both applicable statutory requirements and NFAT policies.

Without such procedures, there is an increased risk for not only violation of State statute and NFAT policies but also inaccurate – or even fraudulent – reporting of employee hours worked and a detrimental impact upon public safety.

Operational Licensing Requirements

Utilizing the Nebraska Driver License Information System (Driver’s License System) maintained by the Nebraska Department of Motor Vehicles (DMV), the APA found that only 29 out of 90 of NFAT’s operating personnel listed as “drivers” on its reimbursement forms submitted to NDOT had either a valid commercial driver’s license (CDL) or commercial learner’s permit (CLP) during the period April 2022 to November 2022. Only these employees would have been authorized to operate NFAT’s 13 CMVs, as listed in the table on page 18 herein.

The APA noted that one of these employees had received a valid CLP, which was issued on January 20, 2022, with an expiration date of July 19, 2022. The APA observed that NFAT listed the employee as a driver on its reimbursement forms as early as April 2022; however, he continued to be listed on the reimbursement forms until September 2022, two months after his CLP had expired. This employee did not subsequently receive a CDL but did have a valid Class O driver’s license, which authorized him to operate any vehicle except a CMV or motorcycle. Nevertheless, because the forms and supporting documentation that NFAT submitted to NDOT failed to specify the type of vehicles driven, the APA was unable to determine which NFAT vehicles this employee operated and whether he drove only those vehicles that he was authorized to operate.

Neb. Rev. Stat. § 60-4,137 (Reissue 2021) provides the following:

Any resident of this state operating a commercial motor vehicle on the highways of this state shall possess a valid commercial driver’s license or a valid CLP-commercial learner’s permit issued pursuant to the Motor Vehicle Operator’s License Act.

In addition, NFAT’s Handbook, Heading A, “Employee Information,” Section 5 (“Driver License Information – Commercial Instruction Permit”), states the following:

A Commercial Instruction Permit or a Commercial Driver License (Class C, Automatic transmission, Hydraulic Brakes, Passenger Endorsement) is required for all driver employees.

Good internal control requires procedures to ensure that each NFAT driver has the appropriate vehicle operator’s license – including, when needed, that which is required for a CMV.

Without such procedures, there is an increased risk for not only violations of State statute and NFAT policies but also a deleterious impact upon public safety.

NFAT Driver With Invalid License

The APA also identified from the Driver's License System one NFAT employee who, despite being listed as a "driver" on the reimbursement forms submitted to NDOT, lacked a valid motor vehicle operator's license from May 2022 through November 2022.

The following image is a screenshot from the Driver's License System showing the license revocations for this employee:

DLN	ADMINISTRATIVE/WITHDRAWALS						LAST PAGE
							1 OF 1
REASON	DATE WITHDRAWN	DATE ELIGIBLE	DATE REINSTATED	JURIS	FILM	EXTENT	CR
SUSP-INS CAN	07/11/2022	INDEFINITE REG/PLT	NO	NE		ALL	
ADMIN LIC REVO-SUB	05/24/2022	05/24/2023	NO	NE		ALL	
	CIT DATE	05092022					

As shown above, this employee's license was revoked on May 24, 2022, for a period of one year. The APA learned from Madison County Court records that the revocation was due to a second DUI conviction. Consequently, she should not have been listed as a NFAT driver any time thereafter. The APA observed, however, that NFAT listed this employee as a "driver" on the NDOT reimbursement request forms from September 2022 through October 2022, which gives rise to certain statutory concerns.

To start, Neb. Rev. Stat. § 60-484(1) (Reissue 2021) states the following:

Except as otherwise provided in the Motor Vehicle Operator's License Act, no resident of the State of Nebraska shall operate a motor vehicle upon the alleys or highways of this state until the person has obtained an operator's license for that purpose.

Likewise, Neb. Rev. Stat. § 60-486(1) (Reissue 2021) provides the following:

No person shall be licensed to operate a motor vehicle by the State of Nebraska if such person has an operator's license currently under suspension or revocation in this state or any other state or jurisdiction in the United States.

Neb. Rev. Stat. § 60-498 (Reissue 2021) provides the following:

The director shall immediately revoke the operator's license of any person upon receiving a copy of judgment of such person's conviction of any of the following offenses when such conviction becomes final:

* * * *

(2) Driving a motor vehicle while under the influence of alcoholic liquor or any drug as provided in city or village ordinances or in section 60-6,196. The period of revocation shall, in each case except for revocations pursuant to sections 60-498.01 to 60-498.04 and offenses specified in section 60-4,168, correspond with the period that is determined by the court;

* * * *

(7) Willful reckless driving as provided in city or village ordinances or as described in section 60-6,214.

Neb. Rev. Stat. § 60-491 (Reissue 2021) states, in relevant part, the following:

It shall be unlawful for any person:

(1) To display or cause or permit to be displayed or have in his or her possession any canceled, revoked, suspended, impounded, fictitious, or fraudulently altered operator's license or state identification card issued by the State of Nebraska or any other state;

* * * *

(6) To permit any unlawful use of an operator's license or state identification card issued to him or her by the State of Nebraska or any other state;

* * * *

(10) To authorize or knowingly permit a motor vehicle owned by him or her under his or her control to be driven upon any highway by any person who is not authorized under the act or is in violation of any provisions of the act[.]

Good internal control requires procedures to ensure that each NFAT driver has, as well as maintains, a valid vehicle operator's license while performing his or her duties.

Without such procedures, there is an increased risk for not only violations of State statute but also a threat to public safety, including the endangerment of those being transported by unlicensed NFAT drivers.

We recommend the implementation of procedures to ensure the following: 1) NFAT drivers operate NFAT vehicles in accordance with applicable statutory requirements and NFAT policies; 2) a routine review is performed to ensure that each NFAT driver has, and maintains, the appropriate vehicle operator's license for the type of duty assigned; and 3) NFAT employee timesheets provide truthful and accurate representations of actual work hours performed.

5. Other Payroll Issues

The APA identified the following additional issues regarding NFAT's payroll processes:

Reported Compensation Variances

The APA observed NFAT payroll registers and the reimbursement submissions to NDOT for both its operating and non-operating employees. For 17 of 60 operating employees and 1 of 4 non-operating employees, the APA noted discrepancies, ranging from (\$470.46) to \$1,811.97, between the amount paid per the payroll register and the amount submitted to NDOT for reimbursement in October 2022.

The following table details the discrepancies noted:

Employee	Employee Type	Payroll Register Amount	Requested Reimbursement Amount	Variance
Employee 1	Operating	\$ 3,217.65	\$ 3,212.00	\$ 5.65
Employee 2	Operating	\$ 3,138.07	\$ 3,073.18	\$ 64.89
Employee 6	Operating	\$ 2,786.76	\$ 2,686.76	\$ 100.00
Employee 14	Operating	\$ 768.18	\$ 767.88	\$ 0.30
Employee 15	Operating	\$ 2,134.22	\$ 2,124.72	\$ 9.50
Employee 16	Operating	\$ 1,895.94	\$ 1,898.94	\$ (3.00)
Employee 17	Operating	\$ 1,716.88	\$ 1,717.78	\$ (0.90)
Employee 18	Operating	\$ 1,425.19	\$ 1,416.19	\$ 9.00
Employee 19	Operating	\$ 1,199.99	\$ 1,178.60	\$ 21.39
Employee 20	Operating	\$ 1,921.63	\$ 1,904.32	\$ 17.31
Employee 21	Operating	\$ 3,055.53	\$ 2,995.63	\$ 59.90
Employee 22	Operating	\$ 732.88	\$ 731.88	\$ 1.00
Employee 23	Operating	\$ 5,751.63	\$ 5,761.12	\$ (9.49)
Employee 24	Operating	\$ 1,665.47	\$ 1,675.17	\$ (9.70)
Employee 25	Operating	\$ 4,485.82	\$ 4,557.21	\$ (71.39)
Employee 26	Operating	\$ 3,229.56	\$ 3,193.36	\$ 36.20
Employee 27	Operating	\$ 1,811.97	\$ 0.00	\$ 1,811.97
Employee 28	Non-Operating	\$ 6,747.94	\$ 7,218.40	\$ (470.46)
Total		\$ 47,685.31	\$ 46,113.14	\$ 1,572.17

Similar issues were noted for many of these and other employees in several other months during the period April 2022 through November 2022.

Improper Hourly Rates

The APA noted that the payroll register for NFAT's April 2022 reimbursement submission did not include the proper hourly rates.

The following table lists the employees with incorrect hourly rates:

Employee	Hourly Rate	Regular Hours	Overtime Rate	Overtime Hours	Gross Pay
Employee 4	506.12	41.00	27.00	32.33	\$ 2,099.12
Employee 5	395.85	41.00	593.78	27.22	\$ 1,689.05
Employee 29	270.71	42.00	406.07	9.60	\$ 1,448.84
Employee 30	162.43	41.00	243.65	13.27	\$ 1,360.43
Employee 31	287.72	41.00	27.45	0.23	\$ 1,026.12
Employee 32	162.43	42.00	27.00	9.80	\$ 1,228.59
Employee 33	144.15	41.00	27.00	37.78	\$ 1,884.30

Reported Hours Worked Variances

The APA observed the hours recorded for NFAT employees on the payroll registers and timesheets included in the reimbursement submissions to NDOT. The APA noted variances between the hours recorded on the payroll registers and the timesheets for several NFAT employees.

The table below lists the July 2022 discrepancies noted:

Name	Per Payroll Register			Per Timesheet			Regular Hours Variances	Holiday Hours Variances	Overtime Hours Variances
	Regular Hours	Holiday Hours	Overtime Hours	Regular Hours	Holiday Hours	Overtime Hours			
Employee 1	241.30	8.00	215.97	165.30	0.00	158.50	76.00	8.00	57.47
Employee 2	227.83	8.00	204.93	169.30	0.00	132.70	58.53	8.00	72.23
Employee 3	240.00	8.00	136.62	160.00	0.00	85.80	80.00	8.00	50.82
Employee 4	235.00	8.00	79.13	157.10	0.00	49.05	77.90	8.00	30.08
Employee 5	238.97	8.00	44.43	163.70	0.00	32.60	75.27	8.00	11.83
Employee 6	242.18	8.00	104.35	173.70	0.00	61.70	68.48	8.00	42.65
Employee 7	211.37	8.00	7.20	145.90	0.00	0.00	65.47	8.00	7.20
Employee 10	241.12	8.00	105.28	160.00	0.00	70.15	81.12	8.00	35.13
Employee 12	111.08	8.00	0.00	116.30	0.00	0.00	(5.22)	8.00	0.00
Employee 17	228.80	8.00	69.58	148.80	0.00	54.30	80.00	8.00	15.28
Employee 19	82.47	8.00	0.00	116.90	0.00	0.00	(34.43)	8.00	0.00
Employee 20	227.20	8.00	21.15	159.30	0.00	10.50	67.90	8.00	10.65
Employee 22	226.72	8.00	13.22	165.40	0.00	11.70	61.32	8.00	1.52
Employee 23	200.00	8.00	62.12	163.70	0.00	70.30	36.30	8.00	(8.18)
Employee 26	200.00	8.00	84.17	120.00	0.00	77.63	80.00	8.00	6.54
Employee 28	242.58	8.00	30.60	164.08	0.00	40.57	78.50	8.00	(9.97)
Employee 29	238.03	8.00	56.98	140.05	0.00	12.95	97.98	8.00	44.03
Employee 30	233.53	8.00	38.50	167.00	0.00	40.00	66.53	8.00	(1.50)
Employee 31	116.98	8.00	0.00	70.60	0.00	0.00	46.38	8.00	0.00
Employee 32	233.00	8.00	39.40	148.70	0.00	19.60	84.30	8.00	19.80
Employee 33	291.70	16.00	15.23	142.35	0.00	2.00	149.35	16.00	13.23
Employee 34	28.65	0.00	0.00	Note			28.65	0.00	0.00
Employee 35	32.68	8.00	0.00	32.85	0.00	0.00	(0.17)	8.00	0.00
Employee 36	153.13	8.00	16.57	173.25	0.00	21.25	(20.12)	8.00	(4.68)
Employee 37	191.43	8.00	0.53	123.90	0.00	0.90	67.53	8.00	(0.37)
Employee 38	153.02	8.00	15.48	135.20	0.00	15.80	17.82	8.00	(0.32)
Employee 39	19.70	0.00	0.00	Note			19.70	0.00	0.00
Employee 40	186.72	8.00	56.68	166.42	0.00	57.05	20.30	8.00	(0.37)

Name	Per Payroll Register			Per Timesheet			Regular Hours	Holiday Hours	Overtime Hours
	Regular Hours	Holiday Hours	Overtime Hours	Regular Hours	Holiday Hours	Overtime Hours	Variances	Variances	Variances
Employee 41	67.53	0.00	0.00	122.10	0.00	4.77	(54.57)	0.00	(4.77)
Employee 42	31.00	0.00	0.00	Note			31.00	0.00	0.00
Employee 43	26.23	0.00	0.00	88.20	0.00	2.30	(61.97)	0.00	(2.30)
Employee 44	247.78	8.00	96.88	168.40	0.00	78.00	79.38	8.00	18.88
Employee 45	123.77	8.00	0.00	67.60	0.00	0.00	56.17	8.00	0.00
Employee 46	110.88	8.00	0.00	155.03	0.00	6.65	(44.15)	8.00	(6.65)
Employee 47	215.07	8.00	0.00	146.30	0.00	0.00	68.77	8.00	0.00
Employee 48	145.40	8.00	14.80	28.80	0.00	4.00	116.60	8.00	10.80
Employee 49	20.53	0.00	0.00	60.90	0.00	5.90	(40.37)	0.00	(5.90)
Employee 50	42.37	0.00	0.00	60.30	0.00	0.00	(17.93)	0.00	0.00
Employee 51	158.42	8.00	9.08	153.00	0.00	29.57	5.42	8.00	(20.49)
Employee 52	100.37	8.00	0.30	52.40	0.00	0.30	47.97	8.00	0.00
Employee 53	165.67	8.00	0.00	109.50	0.00	0.00	56.17	8.00	0.00
Employee 54	26.30	0.00	0.00	47.00	0.00	0.00	(20.70)	0.00	0.00
Employee 55	247.72	8.00	64.37	183.50	0.00	64.47	64.22	8.00	(0.10)
Employee 56	105.98	8.00	0.00	74.70	0.00	0.00	31.28	8.00	0.00
Employee 57	167.97	8.00	11.57	55.70	0.00	7.70	112.27	8.00	3.87
Employee 59	85.23	0.00	2.53	118.90	0.00	27.40	(33.67)	0.00	(24.87)
Employee 60	232.18	8.00	58.03	156.00	0.00	31.70	76.18	8.00	26.33
Total	7,595.59	312.00	1,675.68	5,598.13	0.00	1,287.81	1,896.61	312.00	387.87

Note: These three NFAT employees did not have timesheets for July 2022.

Illustrative of these variances are the following two images, which show Employee 1's payroll summary report and his timesheet for July 2022.

10:41 AM

09/07/22

North Fork Area Transit
Payroll Summary
July 1 through August 1, 2022

	Hours	Rate	Jul 1 - Aug 1, 22
Employee Wages, Taxes and Adjustments			
Gross Pay			
Salary			0.00
Holiday Pay	8	20.00	160.00
Hourly	241.3	20.00	4,826.00
Overtime (x1.5) hourly	215.96667	30.00	6,479.00
Payroll Reimbursement			0.00
Safety Meeting			0.00
CDL Reimbursement			0.00
Incentive Pay			0.00
Total Gross Pay	465.26667		11,465.00

	Regular	PTO	OT	DT	Total Hours
07/01/2022 to 07/31/2022	165.30	0.00	158.50	0.00	323.80

Time in	Time out	Duration	Customer	
July 1, 2022				
4:06am	8:06pm	16.00	Training	16.00
July 2, 2022				
8:48am	3:05pm	6.30	Training	6.30
4:48pm	12:00am	7.20	Training	7.20
July 3, 2022				
12:00am	12:12am	0.20	Training	0.20
11:12am	4:06pm	4.90	Training	4.90

As shown above, this employee recorded a total of 165.30 regular hours and 158.50 overtime hours on the timesheet for a total of 323.80 hours worked in one month. However, the payroll summary shows that the total amount of hours worked was 465.27 hours, a variance of 141.47 hours.

Similar issues were noted for many of these and other employees in several other months during the period April 2022 through November 2022.

NFAT's Employee Handbook (Handbook), Heading A, "Employee Information," Section 9 ("General Information – Time Cards"), states, in relevant part, the following:

Drivers must write down on the paper timesheets the actual time of clocking in for shift and clocking out. Employees should not work overtime, unless approved by management.

Given that NFAT included both the employee payroll registers and timesheets with the reimbursement submissions to NDOT, and those documents contained conflicting information regarding the number of hours worked, it is possible, if not likely, that the amounts subsequently reimbursed were inaccurate.

Good internal control requires procedures to ensure the following: (1) amounts claimed on all NFAT reimbursement forms submitted to NDOT are accurate and consistent; (2) NFAT employee payroll information, including hourly rates and hours worked, are recorded correctly in NFAT's accounting system; and (3) NFAT employee timesheets provide truthful and accurate representations of actual work hours performed. Good internal control also requires procedures to ensure expenditures are allowable and in accordance with Federal requirements for recipients of NDOT grants as mentioned previously in **Comment and Recommendation Number 1** ("NFAT Timesheet Discrepancies and Director's Questionable Transactions").

Without such procedures, there is an increased risk for not only loss or misuse of NFAT funds but also inaccurate, or even fraudulent, reporting of employee hours worked.

We recommend the implementation of procedures to ensure: (1) amounts claimed on all NFAT reimbursement forms submitted to NDOT are accurate and consistent; (2) NFAT employee payroll information, including hourly rates and hours worked, are recorded correctly in NFAT's accounting system; and (3) NFAT employee timesheets provide truthful and accurate representations of actual work hours performed. We also recommend NDOT strengthen subrecipient monitoring procedures, such as ensuring expenditures are allowable and in accordance with Federal regulations.

North Fork Area Transit Response: *In response to the public audit received, we have been in full cooperation with the investigative authorities. The Board of Directors for North Fork Area Transit, NFAT, did their own internal investigation, and feel this public audit represents the order of events. We have hired an external CPA firm to oversee our finances as we transition into the future. We have also added a CPA to the Board of Directors and finance committee to lead the Board in strengthening internal financial controls. Seven new Board members were added in January/February. These new members bring financial, legal, business, nonprofit, and elected official experience to the Board. We are very optimistic about the hard work our Board and staff have accomplished these past six months to ensure that North Fork Area Transit is positioned for success and that the communities, businesses, and citizens NFAT serves receive the services they need.*

City of Norfolk Response: *Under the City's agreement with NFAT, NFAT was to provide the City their audit for the Fiscal Year Ended (FYE) June 30, 2022 by December 31, 2022. The City was first made aware of embezzlement of NFAT funds on December 14, 2022. At that same time, the City discovered that NFAT had not contracted for an audit of their FYE June 30, 2022 financial statements. NFAT hired a local CPA firm to put their books in order so they could be audited, and on March 20, 2023 put out an RFP for their audit, but received no responses despite advertising and reaching out to firms to respond. Most recently NFAT reached out to one of the top 10 US CPA firms who referred NFAT to an affiliated CPA firm. This firm has experience with non-profit transit agencies as well as forensic audit experience. NFAT is currently in discussions with this firm about performing NFAT's audit.*

Nebraska Department of Transportation Response: I appreciate the opportunity to provide a response in form of context that is meant to build upon the Nebraska Department of Transportation's (NDOT) prior response to the 2022 Single Audit findings. The NDOT encourages the following three items of context be considered when reviewing the comments and observations of this audit.

This situation regarding the North Fork Area Transit (NFAT) is extremely unusual in NDOT's history in that it involved the intentionally deceptive, criminal, and fraudulent actions of a local transit supervisory employee who understood these federal and state programs, knew what claims to make to avoid detection, and was willing to falsify documents showing both the need for each claim and the documentation to support the claimed expenses. Reimbursement programs like this are not designed to, or effective in, preventing this type of intentional fraudulent and criminal conduct. NDOT did not hire or have any day-to-day control over the leadership of the local transit agency, or its supervisory public entities. NDOT reasonably relied on local officials to provide quality control reviews and to begin investigations at the local level in response to any allegations of questionable conduct related to the operation of this local transit organization.

The state's reimbursement program is structured to provide a prompt review of claimed eligible expenses and to require reasonable documentation to support the amounts of the claims in a timely manner. Local transit providers rely on prompt reimbursement to support continuous operations. NDOT receives monthly invoices from all local transit providers and conducts multi-level reviews of costs before approving claims for reimbursement. Any invoice lacking the necessary documentation is denied until adequate documentation is submitted. NDOT is committed to continuous process improvement and updates its processes periodically to address internal and external concerns and proposed improvements.

The operation of state and federal transit assets provided substantial benefits to the citizens of Nebraska. The North Fork Area Transit (NFAT) provided over 70,000 trips for local residents in fiscal year 2022. Riders were recorded utilizing transit services for access to employment and health care, as well as to participate in and contribute to the local and state economies. NDOT's Local Assistance Division administers the Section 5311 funds for 52 active rural transit subrecipients, including receiving, reviewing, and approving monthly invoices for each of those subrecipients. NDOT's review of program costs must meet the balance of timeliness while providing appropriate review. NDOT is committed to continuing its support of these valuable programs.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will be useful to NDOT, the County, the City, and NFAT.

Draft copies of this letter were furnished to NDOT, the County, the City, and NFAT to provide their management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of NDOT, the County, the City, and NFAT and their management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this communication is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor

Mason Culver – Auditor-In-Charge

Destini Morales – Auditor

Sincerely,



Craig Kubicek, CPA, CFE

Deputy Auditor

Auditor of Public Accounts

Room 2303, State Capitol


Lincoln, NE 68509

Phone (402) 471-3686

craig.kubicek@nebraska.gov

NORTH FORK AREA TRANSIT
Non-Operating Employee Timesheets April 2022

Attachment A




North Fork
Area Transit


Time Sheet

Employee Name- Jeffrey Stewart

Date	Time In	Time out
4/1/2022	08:00	5:00
4/4/2022	08:00	5:00
4/5/2022	08:00	5:00
4/6/2022	08:00	5:00
4/7/2022	08:00	5:00
4/8/2022	08:00	5:00
4/11/2022	08:00	5:00
4/12/2022	08:00	5:00
4/13/2022	08:00	5:00
4/14/2022	08:00	5:00
4/15/2022	08:00	5:00
4/18/2022	08:00	5:00
4/19/2022	08:00	5:00
4/20/2022	08:00	5:00
4/21/2022	08:00	5:00
4/22/2022	08:00	5:00
4/25/2022	08:00	5:00
4/26/2022	08:00	5:00
4/27/2022	08:00	5:00
4/28/2022	08:00	5:00
4/29/2022	08:00	5:00



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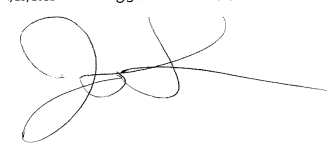


North Fork
Area Transit


Time Sheet

Employee Name- Josh Schmitz

Date	Time In	Time out
4/1/2022	08:00	5:00
4/4/2022	08:00	5:00
4/5/2022	08:00	5:00
4/6/2022	08:00	5:00
4/7/2022	08:00	5:00
4/8/2022	08:00	5:00
4/11/2022	08:00	5:00
4/12/2022	08:00	5:00
4/13/2022	08:00	5:00
4/14/2022	08:00	5:00
4/15/2022	08:00	5:00
4/18/2022	08:00	5:00
4/19/2022	08:00	5:00
4/20/2022	08:00	5:00
4/21/2022	08:00	5:00
4/22/2022	08:00	5:00
4/25/2022	08:00	5:00
4/26/2022	08:00	5:00
4/27/2022	08:00	5:00
4/28/2022	08:00	5:00
4/29/2022	08:00	5:00



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North Fork
Area Transit


Time Sheet

Employee Name- Jeanne Doerman

Date	Time In	Time out
4/1/2022	08:00	5:00
4/4/2022	08:00	5:00
4/5/2022	08:00	5:00
4/6/2022	08:00	5:00
4/7/2022	08:00	5:00
4/8/2022	08:00	5:00
4/11/2022	08:00	5:00
4/12/2022	08:00	5:00
4/13/2022	08:00	5:00
4/14/2022	08:00	5:00
4/15/2022	08:00	5:00
4/18/2022	08:00	5:00
4/19/2022	08:00	5:00
4/20/2022	08:00	5:00
4/21/2022	08:00	5:00
4/22/2022	08:00	5:00
4/25/2022	08:00	5:00
4/26/2022	08:00	5:00
4/27/2022	08:00	5:00
4/28/2022	08:00	5:00
4/29/2022	08:00	5:00



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North Fork
Area Transit

Time Sheet

Employee Name- Ignacio Gonzalez

Date	Time In	Time out
4/1/2022	08:00	5:00
4/4/2022	08:00	5:00
4/5/2022	08:00	5:00
4/6/2022	08:00	5:00
4/7/2022	08:00	5:00
4/8/2022	08:00	5:00
4/11/2022	08:00	5:00
4/12/2022	08:00	5:00
4/13/2022	08:00	5:00
4/14/2022	08:00	5:00
4/15/2022	08:00	5:00
4/18/2022	08:00	5:00
4/19/2022	08:00	5:00
4/20/2022	08:00	5:00
4/21/2022	08:00	5:00
4/22/2022	08:00	5:00
4/25/2022	08:00	5:00
4/26/2022	08:00	5:00
4/27/2022	08:00	5:00
4/28/2022	08:00	5:00
4/29/2022	08:00	5:00



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NORTH FORK AREA TRANSIT
Non-Operating Employee Timesheets May 2022

Attachment B



Time Sheet

Employee Name- Jeffrey Stewart

Date	Time In	Time out
May 2 nd	08:00	5:00
May 3 rd	08:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th	08:00	5:00
May 31 st	08:00	5:00

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Time Sheet

Employee Name- Jeanne Doerman

Date	Time In	Time out
May 2 nd	08:00	5:00
May 3 rd	08:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th	08:00	5:00
May 31 st	08:00	5:00

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Time Sheet

Employee Name- Josh Schmitz

Date	Time In	Time out
May 2 nd	08:00	5:00
May 3 rd	08:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th	08:00	5:00
May 31 st	08:00	5:00

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Time Sheet

Employee Name- Ignacio Gonzalez

Date	Time In	Time out
May 2 nd	08:00	5:00
May 3 rd	08:00	5:00
May 4 th	08:00	5:00
May 5 th	08:00	5:00
May 6 th	08:00	5:00
May 9 th	08:00	5:00
May 10 th	08:00	5:00
May 11 th	08:00	5:00
May 12 th	08:00	5:00
May 13 th	08:00	5:00
May 16 th	08:00	5:00
May 17 th	08:00	5:00
May 18 th	08:00	5:00
May 19 th	08:00	5:00
May 20 th	08:00	5:00
May 23 rd	08:00	5:00
May 24 th	08:00	5:00
May 25 th	08:00	5:00
May 26 th	08:00	5:00
May 27 th	08:00	5:00
May 30 th	08:00	5:00
May 31 st	08:00	5:00

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NORTH FORK AREA TRANSIT Non-Operating Employee Timesheets July 2022

Attachment C

Lizette Contreras 07/01/2022 to 07/31/2022				Regular 164.08	PTD 0.00	OT 40.57	OT 0.00	Total Hours 204.65
Time In	Time out	Duration	Customer					
July 1, 2022								
8:00am	4:06pm	8.10	Shift Total					8.10
July 5, 2022								9.72
8:15am	6:00pm	9.75	Administration					
July 6, 2022								9.50
8:30am	6:00pm	9.50	Shift Total					
July 7, 2022								9.50
8:00am	11:36am	3.60	Shift Total					
11:36am	12:06pm	0.50	Break					
12:06pm	6:00pm	5.90	Administration					
July 8, 2022								9.35
8:10am	12:48pm	4.63	Shift Total					
12:48pm	1:18pm	0.50	Break					
1:18pm	5:30pm	4.20	Administration					
July 11, 2022								9.25
8:15am	1:36pm	5.35	Shift Total					
1:36pm	2:06pm	0.50	Break					
2:06pm	6:00pm	3.90	Administration					
July 12, 2022								10.00
8:00am	6:00pm	10.00	Shift Total					
July 13, 2022								9.50
8:00am	12:48pm	4.80	Shift Total					
12:48pm	1:18pm	0.50	Break					
1:18pm	6:00pm	4.70	Administration					
July 14, 2022								8.50
9:00am	12:36pm	3.60	Shift Total					
12:36pm	1:06pm	0.50	Break					
1:06pm	6:00pm	4.90	Administration					
July 15, 2022								8.60
		8.00	Unpaid Time Off					
8:00am	4:36pm	8.60	Shift Total					
July 18, 2022								7.50
8:30am	4:00pm	7.50	Administration					
Generated for North Fork Area Transit 09/07/2022								17/83



Time Sheet


Employee Name- Lizette Contreras

Date	Time In	Time out
7/1/2022	7AM	4PM
7/5/2022	7AM	4PM
7/6/2022	7AM	4PM
7/7/2022	7AM	4PM
7/8/2022	7AM	4PM
7/11/2022	7AM	4PM
7/12/2022	7AM	4PM
7/13/2022	7AM	4PM
7/14/2022	7AM	4PM
7/15/2022	7AM	4PM
7/18/2022	7AM	4PM
7/19/2022	7AM	4PM
7/20/2022	7AM	4PM
7/21/2022	7AM	4PM
7/22/2022	7AM	4PM
7/25/2022	7AM	4PM
7/26/2022	7AM	4PM
7/27/2022	7AM	4PM
7/28/2022	7AM	4PM
7/29/2022	7AM	4PM

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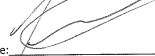
July 19, 2022				10.10
8:00am	6:06pm	10.10	Administration	
July 20, 2022				9.28
8:15am	6:06pm	9.85	Shift Total	
July 21, 2022				9.02
8:35am	12:00pm	3.42	Shift Total	
12:30pm	5:06pm	4.60	Shift Total	
July 22, 2022				8.52
9:00am	11:00am	2.00	Shift Total	
11:30am	6:01pm	6.52	Shift Total	
July 23, 2022				6.83
8:10am	3:00pm	6.83	Shift Total	
July 25, 2022				10.07
8:02am	6:06pm	10.07	Shift Total	
July 26, 2022				12.57
8:00am	8:34pm	12.57	Shift Total	
July 27, 2022				10.50
7:30am	6:00pm	10.50	Shift Total	
July 28, 2022				11.50
8:00am	7:30pm	11.50	Shift Total	
July 29, 2022				12.67
7:20am	8:00pm	12.67	Shift Total	
July 30, 2022				5.00
8:00am	1:00pm	5.00	Shift Total	
Generated for North Fork Area Transit 09/07/2022				18/83

Attachment D



North Fork

Area Transit



August Timesheet: Josh Schmits
Signature: _____

Date	Clock In	Clock Out	Total Hrs
8-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-2-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff

8-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-31-22	9:00 AM	5:00 PM	8 Non-Operation Staff

North Fork

Area Transit

August Timesheet: Ignacio Gonzalez

Signature: _____

Date	Clock In	Clock Out	Total Hrs
8-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-2-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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8-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff
8-31-22	9:00 AM	5:00 PM	8 Non-Operation Staff

NORTH FORK AREA TRANSIT Non-Operating Employee Timesheets September 2022

Attachment E



September Timesheet: Ignacio Gonzalez

Signature: 

Date	Clock In	Clock Out	Total Hrs
9-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-2-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-6-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-13-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-20-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-27-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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9-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff
		TOTAL HOURS	176



September Timesheet: Jeffrey Stewart

Signature: 

Date	Clock In	Clock Out	Total Hrs
9-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-2-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-6-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-13-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-20-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-27-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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9-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff
		TOTAL HOURS	176



September Timesheet: Jeanne Doerneman

Signature: 

Date	Clock In	Clock Out	Total Hrs
9-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-2-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-6-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-13-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-20-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-27-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
9-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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9-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff
		TOTAL HOURS	176

NORTH FORK AREA TRANSIT
Non-Operating Employee Timesheets October 2022

Attachment F

September Timesheet: Ignacio Gonzalez Signature: _____

Date	Clock In	Clock Out	Total Hrs
10-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-6-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-13-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-20-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-27-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-31-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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Total Hours Non Op 168

September Timesheet: Jeanne Doerneman Signature: _____

Date	Clock In	Clock Out	Total Hrs
10-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-6-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-13-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-20-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-27-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-31-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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Total Hours Non Op 168

September Timesheet: Jeffrey Stewart Signature: _____


Date	Clock In	Clock Out	Total Hrs
10-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-5-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-6-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-12-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-13-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-19-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-20-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-26-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-27-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
10-31-22	9:00 AM	5:00 PM	8 Non-Operation Staff


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Total Hours Non Op 168

NORTH FORK AREA TRANSIT
Non-Operating Employee Timesheets November 2022

Attachment G





 Signature: _____

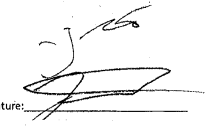
November Timesheet: Ignacio Gonzalez

Date	Clock In	Clock Out	Total Hrs
11-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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Total Hours Non Op 168





 Signature: _____

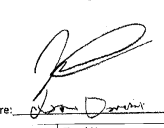
November Timesheet: Jeffrey Stewart

Date	Clock In	Clock Out	Total Hrs
11-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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Total Hours Non Op 168




 Signature: _____

November Timesheet: Jeanne Doerneman

Date	Clock In	Clock Out	Total Hrs
11-1-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-3-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-4-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-7-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-8-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-9-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-10-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-11-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-14-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-15-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-16-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-17-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-18-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-21-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-22-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-23-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-24-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-25-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-28-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-29-22	9:00 AM	5:00 PM	8 Non-Operation Staff
11-30-22	9:00 AM	5:00 PM	8 Non-Operation Staff

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Total Hours Non Op 168