



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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December 1, 2023

Lynn Wiegert, Chairperson  
Viereg Township, Merrick County  
130 D Road  
Grand Island, NE 68801

Dear Chairperson Wiegert:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Viereg Township Merrick County (Township) for the fiscal year ending 2023. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2023), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted a certain internal control or compliance matter within the Township.

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

## Comment and Recommendation

### Budget Hearing and Budget Meeting

During our review of the minutes for the September 28, 2023, budget hearing and budget meeting held by the Township Board (Board), we noted that only one of the three Board members was present.

The Board member attendance for the hearing and meeting is documented below:

#### Board Members

Present:

Lynn Wiegert  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Absent:

Monte Stelk  
Sue Schmitt  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

#### Others Present

Sue Wiegert  
Larry Wiegert  
\_\_\_\_\_  
\_\_\_\_\_

Additionally, the APA noted that attendees other than Board members voted on both the motion to approve the budget and the motion to request an audit waiver, as shown below:

Request for Audit Waiver

A motion was made by Lynn Wiegert and seconded by Sue Wiegert to request an audit waiver for the fiscal year ended June 30, 2023.

3 Ayes      \_\_\_\_\_ Nays      Motion: Passed       Failed \_\_\_\_\_

Budget Approval

A motion was made by Lynn Wiegert and seconded by Sue Wiegert to approve the 2023 - 2024 Vieregg Township budget as proposed.

3 Ayes      \_\_\_\_\_ Nays      Motion: Passed       Failed \_\_\_\_\_

The Nebraska Supreme Court has stated the following:

*In the absence of a contrary statutory provision, a majority of a quorum which constitutes a simple majority of a collective body may act for that body.*

*Chase v. Bd. of Trs.*, 194 Neb. 688, 692, 235 N.W.2d 223, 227 (1975). Given that only one Board member attended the hearing and meeting, it is apparent that neither a quorum of that body nor a majority thereof was present to take action on behalf of the Township.

Good internal controls require procedures to ensure that a quorum is present whenever official action is taken by the Board.

Without such procedures, there is an increased risk for not only loss or misuse of public funds but also the unauthorized transaction of Township business.

We recommend the implementation of procedures to ensure that a quorum is present whenever official action is taken by the Board.

\* \* \* \* \*

The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Township's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the Township.

This communication is intended solely for the information and use of the Township and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Jeff Schreier at 402-416-8612 or [jeff.schreier@nebraska.gov](mailto:jeff.schreier@nebraska.gov)**.

Sincerely,



Mark Avery, CPA  
Assistant Deputy Auditor