



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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December 11, 2023

James Lichtenberg, Chairperson
Cedar Bluffs Suburban Fire Protection District 7
1848 County Road 15
Colon, NE 68018

Dear Chairperson Lichtenberg:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Cedar Bluffs Suburban Fire Protection District 7 (District) for the fiscal year ending 2023. **That request has been approved.**

However, as noted in **Comment and Recommendation Number 1** (“Annual Banquet and Recognition Dinner – Purchase of Alcohol and Other Issues”), the District expended public funds on apparently disallowed purchases, totaling \$2,015, and spent an excessive amount of public funds on its Annual Banquet and Recognition Dinner. While the fiscal year 2023 audit waiver request has been approved, **the District must provide to our office a formal, detailed corrective action plan to ensure District funds are protected from misuse, loss, and theft. The corrective action plan must include the District’s planned course of action to resolve the issues noted below in this letter. If the corrective action plan is not submitted timely or is deemed to be inadequate, the APA will require a financial audit or attestation to be performed at the expense of the District.**

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 certain internal control or compliance matters, or other operational issues, within the District. The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Annual Banquet and Recognition Dinner – Purchase of Alcohol and Other Issues

While reviewing the District’s bank statements for fiscal year 2023, the APA noted 12 checks, totaling \$15,358, written to the Cedar Bluffs Fire Department (Department) as reimbursement for monthly expenses. The APA requested supporting documentation for two of these checks, issued in February and March, totaling \$6,686, from the District’s “Special Funds” bank account, which contains public funds from Emergency Medical Services (EMS) and rescue billings. These two reimbursements were mainly for the annual banquet and recognition dinner hosted by the District and the Department.

According to the District, this banquet and recognition dinner is held each year, and the invitees include the Department’s volunteers, members of the Board of Directors (Board) for the District, special guests, and spouses. Upon review of the supporting documentation received from the District for these reimbursements, the APA noted multiple issues with the District’s expenditures related to the annual banquet and recognition dinner held during fiscal year 2023.

Purchase of Alcohol

One of the District checks to the Department included a reimbursement to the Fire Chief for a purchase of \$1,100.08 at the Hy-Vee supermarket in Fremont, Nebraska. This reimbursement was for food and beverage supplies for the annual banquet and recognition dinner. Upon review of the itemized receipt, this purchase included \$744.60 for alcoholic beverages, as shown in the table below:

Item Purchased	Price
RumChata Horchata Cream Liqueur	\$ 45.99
Jack Daniels Whiskey	43.99
Knob Creek 9 Year Bourbon	37.99
Fireball Cinnamon Whisky	29.99
Fireball Cinnamon Whisky	29.99
Skrewball Peanut Butter Whiskey	28.99
Skrewball Peanut Butter Whiskey	28.99
Tito's Handmade Vodka	28.99
Jameson Irish Whiskey	26.99
Captain Morgan Spiced Rum	26.99
Captain Morgan Spiced Rum	26.99
Crown Royal Regal Apple Whisky	26.99
Crown Royal Regal Apple Whisky	26.99
Busch Light 30 Pack Cans	22.98
Busch Light 30 Pack Cans	22.98
Busch Light 30 Pack Cans	22.98
Bud Light 24 Pack Cans	21.73
Bud Light 24 Pack Cans	21.73
Coors Banquet 24 Pack	19.98
UV Orange Vodka	18.99
UV Orange Vodka	18.99
Boulevard Quirk Citrus Mix	17.99
Boulevard Quirk Berry & Botanical	17.99
Dr. McGillicuddy's Cherry Liqueur	16.99
Dr. McGillicuddy's Cherry Liqueur	16.99
Dr. McGillicuddy's Cherry Liqueur	16.99
Bacardi Superior Rum	16.99
White Claw Variety Pack 12 Pack	16.48
Truly Berry Mix 12 Pack	16.48
White Claw Surge Variety Pack	16.48
Keystone Light 15 Pack	10.99
Total	\$ 744.60

An image of the actual itemized receipt showing the above purchases is provided in **Attachment A** hereto.

The Local Government Miscellaneous Expenditure Act (Act), which is set out at Neb. Rev. Stat. §§ 13-2201 to 13-2204 (Reissue 2022), specifies the various expenditures, aside from those otherwise authorized by law, that constitute allowable uses of public funds by designated political subdivisions. The provisions of the Act are made applicable to rural or suburban fire protection districts, among numerous other public entities, by both subsections (2) and (3) of Neb. Rev. Stat. § 13-2202 (Reissue 2022).

The purchase of alcohol with public funds is prohibited by Neb. Rev. Stat. § 13-2203(2) (Reissue 2022), which permits the governing body of a local government subject to the Act to purchase, among other things, only nonalcoholic beverages.

Good internal controls require procedures to ensure that all District expenditures are allowable and appropriate, which necessarily precludes the purchase of alcohol with public funds. Without such procedures, there is an increased risk for not only noncompliance with State statute but also loss, misuse, or theft of District funds.

We recommend the District implement procedures to ensure all District expenditures are allowable and appropriate, which necessarily precludes the purchase of alcohol with public funds.

Potentially Disallowed Purchase

The APA noted also that the District reimbursed the Department \$1,040 for the cost of booking a comedian to perform at the annual banquet and recognition dinner. The APA questions whether such a purchase is an allowable expense under the Act.

Neb. Rev. Stat. § 13-2203 (Reissue 2022) of the Act enumerates the miscellaneous expenditures permitted by governing bodies of local governments. Payments for entertainment at an annual banquet and recognition dinner are not found among that select statutory list of permissible expenditures.

Consequently, not being expressly permitted under the Act – or, to the best of our knowledge, elsewhere in State statute – the use of public funds to pay for the entertainment costs addressed herein must be presumed disallowed by law.

Good internal control requires procedures to ensure that all expenditures of public funds are lawful. Without such procedures, there is an increased risk for not only noncompliance with applicable State statutes but also loss or misuse of District funds.

We recommend the Board implement procedures to ensure all District expenditures are allowable under State statute, including the provisions of the Act.

Payment of Nebraska and Local Sales Tax

During review of the supporting documentation for the District’s payments to the Department, the APA noted reimbursement for \$230.62 in Nebraska and local sales taxes. Of this amount, \$54.27 was incurred on the purchase of alcohol from Hy-Vee, as shown on the image of the itemized receipt in **Attachment A** hereto. The remaining \$176.35 in sales tax was part of a \$2,527.65 payment to Hake Catering of Colon, Nebraska, for the meal at the annual banquet and recognition dinner, as shown below:

Sub-Total = \$ 2391.30
7 ½% tax = \$ 176.35
Grand total = \$ 2527.65

Neb. Rev. Stat. § 77-2704.15(1)(a) (Supp. 2023) says that purchases made by the State or its designated political subdivisions are exempt from sales tax, as follows:

Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of purchases by the state, including public educational institutions recognized or established under the provisions of Chapter 85, or by any county, township, city, village, rural or suburban fire protection district

(Emphasis added.) Good internal controls require procedures to ensure that District funds are not expended for the payment or reimbursement of Nebraska or local sales tax, besides reasonable reimbursements made to employees or officials of the District for expenses such as meals while traveling or at training. Without such procedures, there is an increased risk for not only noncompliance with State statute but also loss or misuse of District funds.

We recommend the District implement procedures to ensure District funds are not expended for the payment or reimbursement of Nebraska or local sales tax, besides reasonable reimbursements made to employees or officials of the District for expenses such as meals while traveling or at training.

Annual Banquet Expenditures

In addition to the specific purchases addressed above for the annual banquet and recognition dinner, the APA questions the total amount of funds expended on the event.

The table below details purchases, totaling \$4,733, reimbursed by the District for the annual banquet and recognition dinner:

Date of Reimbursement	Name/Vendor	Amount	Description
2/20/2023	Hake Catering	\$ 2,528	Meals for Banquet
3/20/2023	Hy-Vee	1,100	Alcohol/Snacks/Supplies for Banquet
3/20/2023	Gigsalad	1,040	Comedian for Banquet
3/20/2023	Hobby Lobby	65	Banquet Supplies
Total		\$ 4,733	

As the APA tested a sample of the payments, the District may have incurred more expenses related to the annual banquet and recognition dinner than those listed in the above table.

Based on its roster, as of September 15, 2023, the Department had 29 volunteer members, in addition to the five members of the District Board. For these 34 individuals, the District would have spent at least \$139 per attendee on the annual banquet and recognition dinner. It should be noted that the above total of \$4,733 includes \$2,015 (\$744.60 alcohol; \$1,040 comedian; \$230.62 sales tax) in apparently disallowed purchases. Had the District not made reimbursement for these questioned expenditures, the allowable purchases would have totaled only \$2,718 – resulting in a cost of approximately \$80 per person. Even so, the District would have still exceeded the \$50 maximum cost per person allowed under the Act.

Neb. Rev. Stat. § 13-2203 (Reissue 2022) states the following, as is relevant:

In addition to other expenditures authorized by law, each governing body may approve:

* * * *

(2) The expenditure of public funds for:

* * * *

(b) Nonalcoholic beverages and meals:

* * * *

(iii) Provided at one recognition dinner each year held for elected and appointed officials, employees, or volunteers of the local government. The maximum cost per person for such dinner shall be established by formal action of the governing body, but shall not exceed fifty dollars. . . .

(Emphasis added.) In addition, the Board appears to have failed to take the “formal action” required for establishing the “maximum cost per person,” as highlighted in the above statutory language.

Neb. Rev. Stat. § 13-2204 (Reissue 2022) prohibits, moreover, expending public funds to pay for costs incurred by a spouse, as quoted below, in relevant part:

Nothing in the Local Government Miscellaneous Expenditure Act shall authorize the expenditure of public funds to pay for any expenses incurred by a spouse of an elected or appointed official, employee, or volunteer unless the spouse is also an elected or appointed official, employee, or volunteer of the local government.

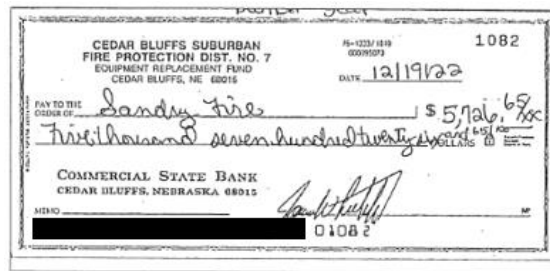
Further, good internal controls require procedures to ensure that the District expends public funds in strict compliance with applicable statutory restrictions and requirements. Without such procedures, there an increased risk for not only noncompliance with State statute but also loss, misuse, or theft of public funds.

We recommend the District implement procedures to ensure that the District expends public funds in strict compliance with applicable statutory restrictions and requirements.

District Response: a) Purchase of Alcohol – The Board agrees with your position on this finding. The receipts were not reviewed in adequate detail to break out this un-allowed cost. More thorough review of receipts/invoices will be performed in the future to ensure this does not occur again. b) Payment for comedian / entertainment – As stated in your letter, there is not clear guidance on payment for entertainment by the District for the banquet. However, your interpretation that these costs should be disallowed (since the guidance doesn't clearly state otherwise), appears reasonable. Now that the Board is aware of this clarification, they will be sure they do not incur these costs in the future. c) Payment of NE Sales Taxes of \$176.35 – The Board agrees with your position on this finding. The receipts were not reviewed in adequate detail to break out this un-allowed cost. The department member who presents these costs for reimbursement, has discussed a revised summary/cover sheet to provide to the board with a separate column for “allowed” and “unallowed” costs, to be sure to exclude all sales taxes going forward. d) Annual Banquet Expenditures in excess of statute – The Board was unaware of the \$50/member limitation based on Neb. Rev. Stat. 13-2203 (reissue 2022). Now that the Board is aware of this clarification, they will be sure they do not incur costs in excess of this limit in the future.

2. Lack of Dual Signatures

The APA obtained the monthly statements for the District’s bank accounts from its fiscal year 2023 audit waiver request. From those statements, the APA noted that one District check written during the examination period contained only a single signature, as shown below:



01/23/2023 1082 \$5,726.65

Nebraska law requires both the Secretary-Treasurer and the President of the District to sign all checks approved by the Board. In particular, Neb. Rev. Stat. § 35-511 (Reissue 2016) states that those checks “shall bear the signature of the secretary-treasurer and the countersignature of the president of such district.”

In addition, good internal controls and sound accounting practices require procedures to ensure that District checks contain the statutorily required endorsements. Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss or misuse of public funds.

We recommend the Board implement procedures to ensure all District checks contain the dual signatures, from both the Secretary-Treasurer and the President, required by law.

District Response: The Board does closely follow the requirement to have two signatures on every check that is issued. They were extremely surprised to see that this one had missed a second signature. When signing checks, the two signers pass around each applicable check book and take turns signing. This particular check selected for testing was written from the “Equipment Replacement” account (primarily made up of MFO funds). Because it is not common to use checks from this check book, it must have been missed. The Board will be diligent to obtain both signatures on all checks going forward.

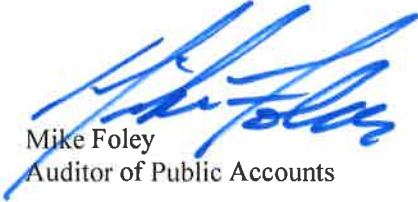
* * * * *

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 District'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 District.

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

If you have any questions, please contact **Dakota Christensen** at 402-499-8702 or dakota.christensen@nebraska.gov.

Sincerely,



Mike Foley
Auditor of Public Accounts

cc: Joni Cantrall, CPA

CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
RECEIPT FOR PURCHASE OF ALCOHOL

Your e-Receipt detailing your recent purchase at Hy-Vee.

Hy-Vee
deals\$

Hy-Vee

Hy-Vee
aisles
online

OVER \$900 in savings per year!

H⁺
Hy-Vee PLUS
PREMIUM MEMBERSHIP


- FREE Grocery Delivery
- FREE Express Pickup
- Exclusive Fuel Savings
- Exclusive Monthly Deals

Today's Transaction

Christopher, Thank you for your purchase.

Date: Jan 28 2023 11:39 AM

Dairy (2):

	<u>DEANS FRENCH ONION</u> 2670013301 1 x \$4.99	\$4.99
	<u>DEANS FRENCH ONION</u> 2670013301 1 x \$4.99	\$4.99


General Mdse (7):

	<u>MINI PARTY CUPS</u> 73304602074 1 x \$4.39	\$4.39
	<u>MINI PARTY CUPS</u> 73304602074 1 x \$4.39	\$4.39


CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
 RECEIPT FOR PURCHASE OF ALCOHOL

3/13/23, 6:48 PM

Gmail - Your Hy-Vee Receipt

	<u>MINI PARTY CUPS</u> 73304602074 1 x \$4.39	\$4.39
	<u>RED JR CUP 2OZ</u> 63711810443 1 x \$4.39	\$4.39
	<u>RED JR CUP 2OZ</u> 63711810443 1 x \$4.39	\$4.39
	<u>RED JR CUP 2OZ</u> 63711810443 1 x \$4.39	\$4.39
	<u>RED JR CUP 2OZ</u> 63711810443 1 x \$4.39	\$4.39













Grocery (21):

	<u>WHEAT THINS ORIGINAL</u> 4400006923 1 x \$3.98	\$3.98
	<u>WHEAT THINS ORIGINAL</u> 4400006923 1 x \$3.98	\$3.98
	<u>WHEAT THINS SD TOMTO</u> 4400006920 1 x \$3.98	\$3.98
	<u>WHEAT THINS SD TOMTO</u> 4400006920 1 x \$3.98	\$3.98
	<u>RUFFLES ORIG PARTY</u> 2840051773 1 x \$6.59	\$6.59
	<u>RUFFLES ORIG PARTY</u> 2840051773 1 x \$6.59	\$6.59
	<u>RUFFLES ORIG PARTY</u> 2840051773 1 x \$6.59	\$6.59
	<u>HYV PRETZEL STICKS</u> 7545013123 1 x \$1.49	\$1.49
	<u>HYV PRETZEL STICKS</u> 7545013123 1 x \$1.49	\$1.49

CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
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	<u>RED BULL 12PK ENERGY</u> 61126942672 1 x \$19.99	\$19.99
	<u>RED BULL 12PK ENERGY</u> 61126942672 1 x \$19.99	\$19.99
	<u>RED BULL 12PK SF ENE</u> 61126973373 1 x \$19.99	\$19.99
	<u>HYV 100% UNSWT ORANG</u> 7545022933 1 x \$4.49	\$4.49
	<u>HYV 100% UNSWT ORANG</u> 7545022933 1 x \$4.49	\$4.49
	<u>HYV LEMONADE</u> 7545000851 1 x \$3.29	\$3.29
	<u>LIBBY PINEAPPLE JUIC</u> 7458405064 1 x \$4.79	\$4.79
	<u>MOTTS 100% APLE JCE</u> 1480000039 1 x \$6.59	\$6.59
	<u>OS CRANBERRY JCE</u> 3120020300 1 x \$6.99	\$6.99
	<u>OS CRAN-GRAPE</u> 3120022007 1 x \$3.68	\$3.68
	<u>CMPBLLS TOMATO JCE</u> 5100014757 1 x \$4.29	\$4.29
	<u>CHILI DAWGS HABANERO</u> 89301800205 1 x \$6.99	\$6.99
HV Beer (12):		
	<u>WHITE CLAW VPK #3.12</u> 63598580026 1 x \$16.48	\$16.48

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	<u>TRULY BERRY MIX 12PK</u> 8769200686 1 × \$16.48	\$16.48
	<u>WHITE CLAW SURGE VP</u> 63598580080 1 × \$16.48	\$16.48
	<u>BLVD QUIRK CITRUS MI</u> 72695991462 1 × \$17.99	\$17.99
	<u>BLVRD QUIRK BRY&BOTA</u> 72695991397 1 × \$17.99	\$17.99
	<u>BUD LIGHT 24PK CANS</u> 1820053168 1 × \$21.73	\$21.73
	<u>BUD LIGHT 24PK CANS</u> 1820053168 1 × \$21.73	\$21.73
	<u>BUSCH LIGHT 30PK CAN</u> 1820086031 1 × \$22.98	\$22.98
	<u>BUSCH LIGHT 30PK CAN</u> 1820086031 1 × \$22.98	\$22.98
	<u>BUSCH LIGHT 30PK CAN</u> 1820086031 1 × \$22.98	\$22.98
	<u>KEYSTONE LIGHT 15PK</u> 7199048045 1 × \$10.99	\$10.99
	<u>COORS BANQUET 24PK</u> 7199011600 1 × \$19.98	\$19.98

HV Food Mdse (5):

	<u>ZING ZANG BLOODY MRY</u> 61600374136 1 × \$6.49	\$6.49
	<u>LIQUID ICE ENERGY</u> 85815900120 1 × \$5.00	\$2.50
	<u>LIQUID ICE ENERGY</u> 85815900120 1 × \$5.00	\$2.50

CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
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	<u>LIQUID ICE ENERGY</u> 85815900120 1 x \$5.00	\$2.50
	<u>LIQUID ICE ENERGY</u> 85815900120 1 x \$5.00	\$2.50

HV Nonfood Mdse (1):

	<u>ROSES GRENADINE SYRP</u> 1660000104 1 x \$5.99	\$5.99
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HV Spirits (19):

	<u>JAMESON IRISH WHISKE</u> 8043250017 1 x \$26.99	\$26.99
	<u>KNOB CREEK 9YR BOURB</u> 8068601676 1 x \$37.99	\$37.99
	<u>DR MCG CHERRY LIQ</u> 8800414822 1 x \$16.99	\$16.99
	<u>DR MCG CHERRY LIQ</u> 8800414822 1 x \$16.99	\$16.99
	<u>DR MCG CHERRY LIQ</u> 8800414822 1 x \$16.99	\$16.99
	<u>JACK DANIELS WHISKEY</u> 8218409042 1 x \$43.99	\$43.99
	<u>UV ORANGE</u> 8711601445 1 x \$18.99	\$18.99
	<u>UV ORANGE</u> 8711601445 1 x \$18.99	\$18.99
	<u>FIREBALL PLASTIC BTL</u> 8800402617 1 x \$29.99	\$29.99
	<u>SKREWBALL PB WHISKEY</u> 86026500240 1 x \$28.99	\$28.99



CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
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Gmail - Your My-Vee Receipt

	<u>BACARDI SUPR RUM</u> 8048001545 1 × \$16.99	\$16.99
	<u>SKREWBALL PB WHISKEY</u> 86026500240 1 × \$28.99	\$28.99
	<u>FIREBALL PLASTIC BTL</u> 8800402617 1 × \$29.99	\$29.99
	<u>CAPT MRGN SPICED RUM</u> 8200075910 1 × \$26.99	\$26.99
	<u>CAPT MRGN SPICED RUM</u> 8200075910 1 × \$26.99	\$26.99
	<u>CROWN ROYAL APPLE</u> 8200077156 1 × \$26.99	\$26.99
	<u>CROWN ROYAL APPLE</u> 8200077156 1 × \$26.99	\$26.99
	<u>RUMCHATA HORCHATA</u> 89035500100 1 × \$45.99	\$45.99
	<u>TITOS HANDMADE VODKA</u> 61994700003 1 × \$28.99	\$28.99

Health Markt FS (2):

	<u>VALLEY WHITE POPCORN</u> 85003244001 1 × \$6.99	\$6.99
	<u>VALLEY WHITE POPCORN</u> 85003244001 1 × \$6.99	\$6.99












Milk (3):

	<u>HILAND JALAPENO FIES</u> 7206000419 1 × \$4.19	\$4.19
	<u>HILAND BACON & CHEDD</u> 7206000423 1 × \$4.19	\$4.19

CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
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	<u>HILAND BACON & CHEDD</u> 7206000423 1 × \$4.19	\$4.19
Pop (12):		
	<u>PEPSI 12PK CANS</u> 1200080994 1 × \$7.99 1300116 Pepsi 12/8/10pk 0%: (\$3.03)	\$7.99
	<u>PEPSI 12PK CANS</u> 1200080994 1 × \$7.99 1300116 Pepsi 12/8/10pk 0%: (\$3.03)	\$7.99
	<u>DIET PEPSI 12PK</u> 1200017186 1 × \$7.99 1300116 Pepsi 12/8/10pk 0%: (\$3.03)	\$7.99
	<u>DIET PEPSI 12PK</u> 1200017186 1 × \$7.99 1300116 Pepsi 12/8/10pk 0%: (\$3.03)	\$7.99
	<u>A&W ROOTBEER 12PK</u> 7800005216 1 × \$7.49	\$7.49
	<u>SQUIRT 12PK CAN</u> 7800001616 1 × \$7.49	\$7.49
	<u>MTN DEW 12PK CAN</u> 1200080996 1 × \$7.99 1300116 Pepsi 12/8/10pk 0%: (\$3.03)	\$7.99
	<u>MTN DEW 12PK CAN</u> 1200080996 1 × \$7.99 1300116 Pepsi 12/8/10pk 0%: (\$3.03)	\$7.99
	<u>COKE CLASSIC 12PK</u> 4900002890 1 × \$15.00	\$7.50
	<u>SPRITE 12PK CANS</u> 4900002892 1 × \$15.00 1300114 Coke/Aha 12/8pk 0%: (\$7.50)	\$7.50

CEDAR BLUFFS SUBURBAN FIRE PROTECTION DISTRICT 7
RECEIPT FOR PURCHASE OF ALCOHOL

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Gmail - Your Hy-Vee Receipt



DIET COKE 12PK CAN
4900002891
1 x \$15.00

\$7.50



DIET DR PEPPER 12PK
7800008316
1 x \$7.49

\$7.49



Hy-Vee Deals & Coupons

[View Coupons](#)



Hy-Vee Deals & Coupons

[View Coupons](#)

Sub-Total	\$1,045.81
Net Amount	\$1,045.81
NE State General 5.50% on \$775.33	\$42.64
City of Fremont NE 1.50% on \$775.33	\$11.63
NO TAX	\$0.00
Total	\$1,100.08