



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
auditors.nebraska.gov

**August 3, 2023**

### **Audit Alleges Falsification of Documents by Norfolk Public Schools Associate Superintendent**

State Auditor Mike Foley released a letter today detailing his office's investigation into allegations that the Associate Superintendent of the Norfolk Public School District (District) falsified key documents in an effort to secure funding reimbursement from a federal grant program.

The Nebraska Department of Education (Department) administers numerous federal grant programs, many of which offer substantial financial assistance to this State's hundreds of public school districts. One of those grant programs is the "Individuals with Disabilities Education Act" (IDEA), Part C, containing a "Planning Regional Team" (PRT) subgrant.

These grant programs reimburse school districts for certain allowable expenses, provided the reimbursement requests are submitted within specifically designated time frames.

Earlier this year, the District sought reimbursement for over \$5,000 in expenses under the PRT subgrant, but the Department rejected the request because it had been submitted some six months too late.

A District employee then contacted the Department to inquire about a possible remedy but was told that the reimbursement request was so far overdue that it could not be legally processed.

Days later, the District's Associate Superintendent contacted the Department, supposedly explaining that the original reimbursement documentation had been sent in error, and the correct paperwork would be forthcoming.

The next day, the Associate Superintendent submitted the "new" documentation, which the Department denied as well. Information therein appeared to have been altered, containing both revised purchase dates and a different grant year for when the expenses were incurred – presumably to allow the reimbursement payment to be processed during the following grant period.

When Auditor Foley's team requested the relevant documentation, the District provided the auditors with the original submission – not the "new," apparently falsified, paperwork that the Associate Superintendent sent to the Department.

Additionally, the Associate Superintendent appears to have attempted to obscure how the expenses at issue were approved by the Norfolk Board of Education, the means of making those expenditures (credit card or check), and their actual purchase dates.

Nevertheless, Auditor Foley's letter chronicles the apparent falsification of documents by the Associate Superintendent in a failed attempt to secure a federal reimbursement to which the District was not entitled. The evidence gathered during Auditor Foley's investigation is being forwarded, therefore, to the proper authorities for further review.

"The documents that my office believes to have been falsified constitute public records, making that alleged activity both criminal and particularly disgusting," commented Auditor Foley. "It is so important for public officials to remember that their actions reflect upon not only themselves but also the entities that they represent," he continued. "Such cognizance is all the more essential when the reputations of our schools are at stake – the very institutions responsible for setting an example for our youth and teaching them to be responsible, trustworthy citizens."