



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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January 26, 2024

Mike Dunse, Chairperson
Village of Huntley
1425 Lock Road
Huntley, NE 68971

Dear Chairperson Dunse:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Huntley (Village) 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 the audit waiver should be allowed or further audit work would be required, the APA noted certain internal control or compliance matters, or other operational issues, within the Village.

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

Comment and Recommendation

Negative Bank Balance

During a review of the bank statements obtained from the Village's audit waiver request, it was noted that the Village's checking account had a negative balance for six consecutive days. As a result of that negative balance, the Village paid \$9 in overdraft charges.

Good internal controls and sound business practices require procedures to ensure that the Village's bank account contains sufficient funds to pay claims. Without such procedures, there is an increased risk for not only the loss, misuse, or theft of Village funds but also the accumulation of overdraft fees.

We recommend the Village implement procedures to ensure the Village's bank account contains sufficient funds to pay claims.

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Mark Avery". The signature is written in a cursive style with a long, sweeping underline.

Mark Avery, CPA
Assistant Deputy Auditor