



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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August 28, 2024

Don Lighthill, Board Chairperson  
Village of Litchfield  
P.O. Box 166  
Litchfield, NE 68852

Dear Mr. Lighthill:

We have received and reviewed the audit waiver request for the Village of Litchfield (Village) for the fiscal year ended September 30, 2023. **That request has been approved.**

As you may know, however, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding alleged financial improprieties by the Village's Clerk, Julie Miller, who also has been known previously as Julie Tyrrell. 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 financial records and other relevant documentation from the Village. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time.

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

## **Background Information**

The Village is located in Sherman County, Nebraska. The Board of Trustees (Board) is the governing body that exercises financial accountability and control over activities relevant to the operations of the Village. Board members are elected by the public and have broad decision-making authority, including the power to levy taxes and to designate management, the ability to exert significant influence over all Village operations, and the primary responsibility for related fiscal matters.

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

## **Comments and Recommendations**

### **1. Payroll Issues**

Julie Miller was hired as the Village Clerk in November 2022. As the Village Clerk, Ms. Miller has oversight and control over the Village's financial and utility billing processes, including processing payroll payments for herself and other employees of the Village.

The APA received allegations that Ms. Miller is the owner of a hair salon located next to the Village office and is working at the hair salon during Village office hours while charging that time to the Village. Responding to those allegations, the APA obtained not only the municipal detailed pay history reports for Ms. Miller but also her

timesheets for the period November 1, 2022, through September 30, 2023. During this period, Ms. Miller was paid a net total of \$26,419.51 as Village Clerk. The following is a summary of Ms. Miller’s payroll payments for the period examined:

Check #	Check Date	Period	Hourly Hrs	Hourly Amt	OT Hrs	OT Amt	Total Hrs	Gross Pay	Net Pay
22	12/15/2022	12/1/22-12/31/22	55.50	\$832.50	0.00	\$0.00	55.50	\$832.50	\$705.26
26	1/10/2023	1/1/23-1/31/23	98.30	\$1,474.50	0.00	\$0.00	98.30	\$1,474.50	\$1,208.16
31	2/9/2023	2/1/23-2/28/23	80.00	\$1,200.00	31.25	\$937.50	111.25	\$2,137.50	\$1,721.33
35	3/9/2023	3/1/23-3/31/23	80.00	\$1,200.00	51.50	\$1,545.00	131.50	\$2,745.00	\$2,174.55
38	4/6/2023	4/1/23-4/30/23	80.00	\$1,200.00	136.00	\$1,680.00	216.00	\$2,880.00	\$2,274.65
40	4/14/2023	4/1/23-4/30/23	40.00	\$600.00	27.00	\$810.00	67.00	\$1,410.00	\$1,168.91
42	4/27/2023	4/1/23-4/30/23	40.00	\$600.00	36.00	\$1,080.00	76.00	\$1,680.00	\$1,376.20
44	5/9/2023	5/1/23-5/31/23	40.00	\$600.00	36.00	\$1,080.00	76.00	\$1,680.00	\$1,309.36
46	5/24/2023	5/1/23-5/31/23	40.00	\$600.00	42.00	\$1,260.00	82.00	\$1,860.00	\$1,442.49
48	6/8/2023	6/1/23-6/30/23	40.00	\$600.00	36.00	\$1,080.00	76.00	\$1,680.00	\$1,309.36
49	6/14/2023	6/1/23-6/30/23	40.00	\$600.00	12.00	\$360.00	52.00	\$960.00	\$774.44
52	6/20/2023	6/1/23-6/30/23	25.00	\$375.00	25.00	\$750.00	50.00	\$1,125.00	\$898.40
54	6/30/2023	6/1/23-6/30/23	20.00	\$300.00	27.50	\$825.00	47.50	\$1,125.00	\$898.40
57	7/7/2023	7/1/23-7/31/23	20.00	\$300.00	12.00	\$360.00	32.00	\$660.00	\$546.62
62	7/14/2023	7/1/23-7/31/23	20.00	\$300.00	17.00	\$510.00	37.00	\$810.00	\$661.28
65	7/21/2023	7/1/23-7/31/23	20.00	\$300.00	21.50	\$645.00	41.50	\$945.00	\$763.13
67	7/28/2023	7/1/23-7/31/23	20.00	\$300.00	11.50	\$345.00	31.50	\$645.00	\$535.05
70	8/2/2023	8/1/23-8/31/23	20.00	\$300.00	27.37	\$821.10	47.37	\$1,121.10	\$895.51
75	8/11/2023	8/1/23-8/31/23	20.00	\$300.00	15.50	\$465.00	35.50	\$765.00	\$627.34
78	8/18/2023	8/1/23-8/31/23	37.50	\$562.50	1.00	\$525.00	38.50	\$1,087.50	\$870.59
80	8/25/2023	8/1/23-8/31/23	20.00	\$300.00	16.75	\$502.50	36.75	\$802.50	\$655.61
83	9/1/2023	9/1/23-9/30/23	20.00	\$300.00	18.75	\$562.50	38.75	\$862.50	\$700.88
86	9/8/2023	9/1/23-9/30/23	20.00	\$300.00	18.50	\$555.00	38.50	\$855.00	\$695.23
89	9/13/2023	9/1/23-9/30/23	20.00	\$300.00	21.35	\$640.50	41.35	\$940.50	\$759.73
91	9/22/2023	9/1/23-9/30/23	20.00	\$300.00	19.00	\$570.00	39.00	\$870.00	\$706.54
94	9/29/2023	9/1/23-9/30/23	20.00	\$300.00	20.50	\$615.00	40.50	\$915.00	\$740.49
<b>Totals</b>			<b>956.30</b>	<b>\$14,344.50</b>	<b>680.97</b>	<b>\$18,524.10</b>	<b>1,637.27</b>	<b>\$32,868.60</b>	<b>\$26,419.51</b>

The APA noted the following issues with Ms. Miller’s payroll:

***Questionable “Overtime” Payments***

Based on discussion with Village representatives, Ms. Miller was originally hired in November 2022 to work 20 hours per week at \$15 per hour. However, according to the Village’s January 25, 2023, meeting minutes and a discussion that the APA had on August 2, 2024, with the Board Chairperson for that January 2023 meeting, Ms. Miller claimed that her work for the Village was taking more than the agreed upon 20 hours per week and was causing her to lose wages at her hair salon business. In order to account for these lost wages, the Village voted during the January 2023 Board meeting to pay Ms. Miller \$30 per hour – twice her normal pay rate – for any time worked over 20 hours per week. The special pay rate is recorded as “overtime” in the Village’s payroll system. This was meant to be a temporary increase until Ms. Miller had received enough training as the new Village Clerk, and her hours were within expectations. As shown in the above table, however, Ms. Miller was still receiving this “overtime” rate some eight months later.

According to the detailed pay history reports provided, Ms. Miller received \$18,524.10 in “overtime” pay for 680.97 hours in only eight months. For the check dated August 18, 2023, as shown in the above table, Ms. Miller paid herself \$525 for one hour of overtime. Below is an excerpt from the detailed pay history report showing this payment:

Check# : 78	Check Date : 8/18/2023	Net Pay : \$870.59				
<u>Earn#</u>	<u>Description</u>	<u>Hours</u>	<u>Amount</u>	<u>Deduct#</u>	<u>Description</u>	<u>Amount</u>
1	Hourly	37.500	562.50	4	Social Security	67.43
3	Overtime	1.000	525.00	5	Medicare	15.77
		38.500	1,087.50	6	Federal Married	97.81
				8	State Married	35.90
						<u>216.91</u>

While on site at the Village office on July 23, 2024, the APA inquired with Ms. Miller regarding this payment; however, she could not provide an explanation for why this hour was paid at a rate \$495 more than her approved \$30 per hour “overtime” rate.

The APA questions the reasonableness of both this payment and other “overtime” payments made to Ms. Miller to make up for the lost wages at her personal business.

It should be noted that the Village Board approved the hiring of an Assistant Clerk in April 2023 to help Ms. Miller with her duties. During May 2023 through September 2023, the Assistant Clerk worked a total of 418 hours, while Ms. Miller worked 881.72 hours. Despite the help from the Assistant Clerk, Ms. Miller continued to receive the “overtime” payments.

Good internal controls require procedures to ensure that Village employees receive reasonable compensation at the correct rate. Those same procedures should ensure also that payroll is formally reviewed for reasonableness and accuracy.

***Other Questionable Payroll Payments***

The APA compared the municipal detailed pay history reports to the limited timesheets that were provided for Ms. Miller for the period November 1, 2022, through September 30, 2023, and noted that she was paid for 9.93 hours more than what was recorded on her timesheets for two different payroll periods. The APA recalculated Ms. Miller’s payroll payments for these two periods with the hours worked based on her timesheets and observed that Ms. Miller was paid \$297.90 more than what was earned.

The table below provides a summary of these overpayments:

Check #	Check Date	Period	Total Hrs Per Pay History	Gross Pay Per Pay History	Total Hrs Per Timesheet	APA Gross Pay	Overpayment
57	7/7/2023	7/1/23-7/31/23	32.00	\$660.00	24.00	\$420.00	\$240.00
89	9/13/2023	9/1/23-9/30/23	41.35	\$940.50	39.42	\$882.60	\$57.90
<b>Totals</b>			<b>73.35</b>	<b>\$1,600.50</b>	<b>63.42</b>	<b>\$1,302.60</b>	<b>\$297.90</b>

Good internal controls require procedures to ensure that Village employees are paid only for time actually worked. Those same procedures should ensure that payroll is formally reviewed for reasonableness and accuracy.

***Duplicate Timesheets***

During examination of her timesheets, the APA discovered that Ms. Miller had duplicate timesheets for the same periods, but with different hours and days worked. Below are images of Ms. Miller’s duplicate timesheets for the week of February 1, 2023, through February 5, 2023:

EXTRA TIME		REGULAR TIME	
NAME Julie Tyrrell			
DATE 2-1-23 No. _____			
to 2-5-23			
	MONDAY	A.M.	
		NOON	
		P.M.	
	TUESDAY	A.M.	
		NOON	
		P.M.	
2-1	TH	A.M.	9:00Am
7.5hr	S	NOON	
		P.M.	4:30pm
2-2	TH	A.M.	9:00Am
5.5hr	S	NOON	2:30pm
2hr	ID	NOON	5:30pm
2-3	FE	P.M.	7:30pm
		A.M.	10:00Am
7.5hr	RO	NOON	
2-4	T	P.M.	5:30pm
	SATURDAY	A.M.	
		NOON	
		P.M.	
2-5	SUNDAY	A.M.	
		NOON	
		P.M.	
TOTAL	22.5	TOTAL	

EXTRA TIME		REGULAR TIME	
NAME Julie Tyrrell			
DATE 2-1-23 to 2-5-23 No. _____			
	MONDAY	A.M.	
		NOON	
		P.M.	
	TUESDAY	A.M.	
		NOON	
		P.M.	
2-1	TH	A.M.	9Am
4.5	S	NOON	1:30pm
		P.M.	
2-2	TH	A.M.	10Am
8	S	NOON	6pm
5.5	ID	P.M.	9Am
2-3	FE	A.M.	
		NOON	2:30pm
		P.M.	
2-4	SATURDAY	A.M.	
		NOON	
		P.M.	
2-5	SUNDAY	A.M.	
		NOON	
		P.M.	
TOTAL		TOTAL	

For all three days during this week where time was recorded, the hours worked and total hours per day did not agree. Based on the timesheet on the left, Ms. Miller worked 22.5 hours, but the timesheet on the right lists only 18 hours for the week, a difference of 4.5 hours.

In addition to these duplicate timesheets, Ms. Miller had overlapping timesheets for November 2022. Images of these timesheets can be seen as **Attachment A** herein.

Due to these conflicting timesheets, the APA was unable to determine when Ms. Miller was actually working and if she was paid the correct amount for that time.

Good internal controls require procedures to ensure that: 1) Village employees are paid only for time actually worked, as reflected in the appropriate supporting documentation; 2) payroll is formally reviewed for reasonableness and accuracy; and 3) one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including fraud.

***Inadequate Payroll Procedures***

For the period examined, the Village was unable to provide all timesheets or other documentation to support all hours supposedly worked by its employees, including Ms. Miller. Specifically, timesheets were lacking for 1,035.85 hours paid to Ms. Miller from November 1, 2022, through September 30, 2023, totaling \$16,856.84 of her net pay.

Aside from lacking proper documentation of time worked, the Village did not have any policies regarding annual sick and vacation leave, holiday pay, or timekeeping in general. After reviewing the Village check registers provided to the Board during its meetings, the Board appears not to have been approving payroll wages during its monthly proceedings.

Neb. Rev. Stat. § 17-614(1)(a) (Supp. 2023) sets out the proper method for the appropriation or payment of money by the Village, as follows:

*All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the city council in a city of the second class or village board of trustees.*

Good internal controls require procedures to ensure that payroll expenditures are adequately documented and supported by timesheets or other evidence of the actual hours worked each day, and all claims, including payroll, are authorized by the Board prior to payment.

Without such procedures, there is an increased risk for loss or misuse of Village funds.

We recommend the Board implement procedures to ensure the following: 1) employees receive reasonable compensation at the correct rate; 2) employees are not receiving pay for time which they did not actually work; 3) the Board reviews employee pay to ensure payments are accurate and reasonable; 4) one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including fraud; 5) payroll expenditures are adequately documented and supported by timesheets or other evidence of the actual hours worked each day; and 6) all claims, including payroll, are authorized by the Board prior to payment and adequately documented in the Board meeting minutes.


## **2. Questionable Expenditure of Village Funds**

The Village utilizes two credit cards to make municipal purchases. According to Village representatives, Ms. Miller and the Village Utilities Superintendent have access to those purchasing cards.


The APA reviewed the available Village credit card statements for the period August 30, 2022, through August 24, 2023. During that time, it was noted, Ms. Miller made a purchase at Walmart, totaling \$97.89, on July 4, 2023, with a Village purchasing card. The APA requested supporting documentation for this purchase; however, this was not provided by the Village. When APA staff inquired about this purchase while on site at the Village office on July 23, 2024, Ms. Miller stated that she had requested permission from the Board Chairperson for this transaction, which was for the purchase of cleaning supplies for the Village office.

In order to verify the specific items included in this purchase, the APA utilized Walmart's "Receipt Lookup" website (<https://www.walmart.com/receipt-lookup>). From this website, the APA was able to obtain not only the receipt for this purchase but also a detailed listing of the specific items purchased. Instead of cleaning supplies, this purchase appears to have included a women's tank top, a pair of women's shorts, charcoal briquettes, a kiddie pool, and various food and beverage items.


Shown below is a copy of that receipt and examples of a few of the items purchased:

**Walmart**   
**Save money. Live better.**  
 308-381-0333 Mgr: JORDAN  
 2250 NO. DIERS AVE  
 GRAND ISLAND NE 68803


ST# 01326	OP# 001928	TE# 08	TR# 01965
MAC SALAD	007874213231	F	3.97 O
FG ORI POTAT	007874202678	F	5.67 O
LADIES TANK	019620307394		5.98 X
WOMENS SHORT	019606734120		14.00 X
WID SIMP	005110089075	F	4.24 N
VEL SHEL 3PK	002100004512	F	7.47 O
CHEESECAKES	019434603880	F	12.98 O
ITAL CREAMER	005000060535	F	6.88 O
MUG	001200081000	F	6.98 N
CRUSH 12PK	007800001305	F	6.98 N
CHARCOAL	001680051029		7.88 X
MED MLDED PL	019554500133		11.88 X
SUBTOTAL			94.91
TAX 1	7.500 %		2.98
TOTAL			97.89
VISA TEND			97.89
VISA CREDIT			**** * 2476 I O
APPROVAL #	216885		
REF #	318500744518		
TRANS ID	463185854343220		
VALIDATION	FDG2		
PAYMENT SERVICE	E		
AID	A0000000031010		
AAC	E233D4C75CBD438B		
TERMINAL #	SC010771		
*NO SIGNATURE REQUIRED			
07/04/23	18:43:57		
CHANGE DUE			0.00
# ITEMS SOLD			12
TC#	9943	1764	0027 3416 6083




Low Prices You Can Trust. Every Day.  
 07/04/23 18:43:57  
 \*\*\*CUSTOMER COPY\*\*\*




Athletic Works Women's Core Active Racerback Tank Top  
**\$5.98**



Reebok Women's 4" Inseam Favorite Short with Side Pockets  
**\$14.00**



Expert Grill Charcoal Briquets, Charcoal Briquettes, 16 lb  
**\$7.88**



Funsicle Light Blue QuickFun Pool for Kids, Age 3 & up, Unisex  
**\$11.88**

The APA also reached out to the former Board Chairperson on August 2, 2024, and inquired whether he was aware of the items purchased. The former Board Chairperson stated that he was unaware of this purchase until it was brought to his attention by the APA.

The above information points to the apparently unauthorized expenditure of Village funds by Ms. Miller for her own personal benefit, giving rise to serious statutory concerns – which are exacerbated by her apparent attempt to deceive the APA regarding the true nature of the purchases at issue.

To start, Neb. Rev. Stat. § 84-305.02 (Cum. Supp. 2022) provides the following, in relevant part:

*Any person who . . . willfully obstructs or hinders the conduct of an audit, examination, or related activity by the Auditor of Public Accounts, or who willfully misleads or attempts to mislead any person charged with the duty of conducting such audit, examination, or related activity shall be guilty of a Class II misdemeanor.*

Neb. Rev. Stat. § 13-610(2) (Reissue 2022) requires a political subdivision's purchasing card to be used for the exclusive benefit of that governmental entity, as follows:

*Any political subdivision may utilize its purchasing card program for the purchase of goods and services for and on behalf of the political subdivision.*

In addition, Neb. Rev. Stat. § 28-511 (Reissue 2016) provides, in relevant part, the following:

- (1) A person is guilty of theft if he or she takes, or exercises control over, movable property of another with the intent to deprive him or her thereof.
- (2) A person is guilty of theft if he or she transfers immovable property of another or any interest therein with the intent to benefit himself or herself or another not entitled thereto.

As for the apparent misuse of the Village credit card specifically, Neb. Rev. Stat. § 28-512(4) (Reissue 2016) provides the following as is relevant:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

\* \* \* \*

*(4) Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.*

(Emphasis added.) Moreover, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2021) of the Nebraska Political Accountability and Disclosure Act, as set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021, Cum. Supp. 2022), places the following restriction upon the use of property under the “official care and control” of a public official or public employee:

*A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.*

Per subsection (7) of that same statute, “[A]ny person violating this section shall be guilty of a Class III misdemeanor . . . .”

Thus, the misuse of municipal resources for personal gain is strictly prohibited under State law.

These potential statutory concerns aside, it should be noted that good internal controls and sound accounting practices require procedures to ensure that one person is not in a position both to perpetrate and to conceal financial errors or irregularities, including fraud.

Without such procedures, there is an increased risk for fraud or the misappropriation of funds.

We recommend the Board implement procedures to ensure purchases made with the Village’s purchasing card are made only for appropriate municipal purposes. Additionally, because this comment gives rise to concerns regarding possible violations of State statute, we are forwarding the information herein to the Nebraska Attorney General, the Sherman County Attorney, and the Nebraska Accountability and Disclosure Commission for further review.

### 3. Other Credit Card Issues

The APA identified the following additional issues with the Village’s credit card procedures:

#### *Other Questionable Credit Card Purchases*

In addition to the purchase described in **Comment and Recommendation Number 2** (“Questionable Expenditure of Village Funds”), the APA noted two other questionable transactions, totaling \$29.62, made with the Village’s purchasing card ending in 2476. Those charges are summarized in the following table:

Transaction Date	Post Date	Payee	Amount
6/20/2023	6/21/2023	McDonald’s	\$10.04
6/22/2023	6/26/2023	Gourmet Grill	\$19.58
<b>Total</b>			<b>\$29.62</b>

Both the McDonald's and Gourmet Grill transactions from June 2023 were made by Ms. Miller while she was in travel status attending the Municipal Accounting and Finance Conference in Lincoln, NE, which took place from June 21, 2023, through June 23, 2023. The APA questions the McDonald's expense because this meal was the second dinner purchase Ms. Miller had made on June 20, 2023. She had previously purchased dinner in her hometown of Loup City at the Whoa and Go at 5:00 p.m. prior to traveling to Lincoln, NE. The McDonald's purchase was then charged to the municipal credit card later that night at around midnight.

Images of both receipts are included below:

**WELCOME TO LOUP CITY WHOA AND GO**  
 \*\*\*\*\*  
 1251 HWY 92  
 Loup City NE 68853

<CUSTOMER COPY>

Description	Qty	Amount
PROPEL BLACK CHERRY	1	1.87
2.49 Disc -0.62		
PROPEL BLACK CHERRY	1	1.88
2.49 Disc -0.61		
T Cheeseburger	1	4.79
PLUS E-10 CA #01		11.5196
SELF @ 3.299/ G		
T Breaded Mushrooms	1	3.20
Subtotal		49.83
Tax		0.11
<b>TOTAL</b>		<b>50.44</b>
CREDIT \$		50.44

SALE Receipt  
 USD\$50.44  
 Acct/Card #: \*\*\*\*\*2476  
 Entry: Chip Read  
 AppName: VISA CREDIT  
 AuthNet: VISA  
 MODE: Issuer  
 AID: A000000031010  
 Auth #: 989429  
 Resp Code: 000  
 Stan: 19503818176  
 Invoice #: 122066  
 Shift #: 1  
 Store # \*\*\*\*\*

CUSTOMER COPY

**THANKS COME AGAIN**  
 ST# A8123 TILL XXXX DR# 1 TRAN# 1010232  
 CSH: 4 6/20/23 5:06:53 PM

BUY ONE GET ONE FREE QUARTER POUNDER  
 W/CHEESE OR EGG MCMUFFIN  
 Go to [www.mcdvoice.com](http://www.mcdvoice.com) within 7 days  
 and tell us about your visit.  
 Validation Code: \_\_\_\_\_  
 Expires 30 days after receipt date.  
 valid at participating US McDonald  
 OFFICE: (855) 904-2091  
 Survey Code:  
 06062-13730-62023-23490-00100-4

McDonald's Restaurant #6062  
 6500 O STREET  
 LINCOLN, NE 68510  
 TEL# 402-466-5766

K# 13 06/20/2023 11:49 PM  
 Side1 Order 73

1 10 McNuggets M1-Lrg	9.18
2 S&S Sauce	
1 L Diet Dr Pepper	
Subtotal	9.18
Tax 1 (2%)	0.18
Subtotal	9.36
Tax 2 (7.25%)	0.68
Take-Out Total	10.04
Cashless	10.04
Change	0.00

MER# 368440  
 CARD ISSUER ACCOUNT#  
 Visa SALE \*\*\*\*\*2476  
 TRANSACTION AMOUNT 10.04  
 CONTACTLESS  
 AUTHORIZATION CODE - 644450  
 SEQ# 317602  
 AID: A000000031010

Earn points for  
 FREE MCDONALD'S  
 Join in the app  
 Have A Nice Day!

A registration form was provided for the conference, showing that Ms. Miller purchased both the Wednesday and Thursday luncheon tickets. The following image is an excerpt from the registration form:



You have received a registration from your website.

**OVERVIEW**

Tracking # 6477b469efa13  
Date 05/31/2023, 3:56pm

**EVENT INFO**

Title Municipal Accounting and Finance Conference - DELEGATE REGISTRATION  
Date Wednesday, June 21, 2023 - Friday, June 23, 2023  
Location Cornhusker Marriott Hotel, Lincoln

**DETAILS**

Municipality Litchfield  
Name Julie Tyrrell  
Title Village Clerk  
Billing Address 221 N. Main St., P.O. Box 166, LITCHFIELD, NE, 68852, US  
Phone (308) 446-2285  
E-mail vol@nctc.net

**TICKETS & AMOUNTS**

"Wednesday Preconference Seminar AND Thursday & Friday Conference" Tickets	\$521.00
#1 Ticket Price	\$521.00

Name: Julie Tyrrell  
Title: Village Clerk  
First League Conference?: Yes  
Email for Electronic Handbook: vol@nctc.net

"Wednesday Luncheon" Tickets	\$31.00
#1 Ticket Price Name: Julie Tyrrell	\$31.00
"Thursday Luncheon" Tickets	\$31.00
#1 Ticket Price Name: Julie Tyrrell	\$31.00
<b>Subtotal</b>	<b>\$583.00</b>
<b>TOTAL</b>	<b>\$583.00</b>

**PAYMENT DETAILS**

05/31/2023, 3:56pm  
Action Payment (Credit Card)  
Transaction ID 19bac05a1a2d462f993a5da54304b72e  
Subtotal \$583.00  
Transaction Fee \$0.00  
Amount \$583.00  
Cardholder Name Julie Tyrrell  
Credit Card Type Visa

As shown in the table above (page 7), the date of the Gourmet Grill charge was June 22, 2023, which would have been the Thursday of the conference. Since Ms. Miller was registered for the Thursday luncheon, no additional meal purchases should have been made for lunch on that day.

A good internal control plan and sound business practices include procedures to ensure that expenses are appropriate and reasonable.

***Lack of Supporting Documentation***

The APA noted that three credit card transactions for the period August 30, 2022, through August 24, 2023, lacked any underlying documentation to support that the charges were allowable and appropriate.

The table below lists the totally unsupported charges, totaling \$888.28.

Last 4 of Card	Transaction Date	Post Date	Payee	Amount
8934	9/20/2022	9/21/2022	Amazon	\$39.01
8934	9/30/2022	10/3/2022	OfficeMax/Office Depot	\$363.78
2476	8/16/2023	8/17/2023	Walmart	\$485.49
<b>Total</b>				<b>\$888.28</b>

Neb. Rev. Stat. § 13-610(4) (Reissue 2022) requires all purchases with a political subdivision’s purchasing card to be supported by an itemized receipt, as follows:

*An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.*

(Emphasis added.) Good internal control requires procedures to ensure that proper documentation is maintained for all disbursement transactions, including itemized receipts for all purchases made with municipal funds.

***Lack of Purchasing Card Policy***

The Village lacked a written purchasing card policy that not only specified allowable purchases and authorized users but also outlined procedures for safeguarding Village assets when using a municipal credit or debit card.

Neb. Rev. Stat. § 13-610 (Reissue 2022) provides, in relevant part, the following requirements for a political subdivision’s purchasing card program:

*(1) A political subdivision, through its governing body, may create its own purchasing card program. The governing body shall determine the type of purchasing card or cards utilized in the purchasing card program and shall approve or disapprove those persons who will be assigned a purchasing card. Under the direction of its governing body, any political subdivision may contract with one or more financial institutions, card-issuing banks, credit card companies, charge card companies, debit card companies, or third-party merchant banks capable of operating the purchasing card program on behalf of the political subdivision. Expenses associated with the political subdivision’s purchasing card program shall be considered, for purposes of this section, as an administrative or operational expense.*

\* \* \* \*

*(4) An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.*

\* \* \* \*

*(6) No officer or employee of a political subdivision shall use a political subdivision purchasing card for any unauthorized use as determined by the governing body.*

(Emphasis added.) Ensuring that Village purchasing cards are used only for authorized purposes, or the privilege of their use is properly suspended, as required by law, is difficult, if not impossible, without formal municipal guidelines or, as referenced in statute, “rules and regulations adopted and promulgated by the political subdivision” to establish the parameters for such legitimate use. After this issue was brought to the Village’s attention, the Board adopted and approved a credit card policy at its June 4, 2024, meeting.

Good internal control requires written guidelines for the proper use of the Village’s purchasing cards, including formal designation of both the authorized users and the allowable uses thereof.

***Payment of Overlimit Fee, Late Fees, and Sales Tax***

While examining the Village’s credit card statements, the APA noted that the Village paid a total of \$113 in various costs, including an overlimit fee and late fees, to the credit card company. In addition, the APA observed that the Village paid a total of \$136.68 in Nebraska sales tax.

Per Neb. Rev. Stat. § 77-2704.15(1)(a) (Supp. 2023), purchases made by the State or its 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 . . .*

Good internal control requires procedures to ensure that credit card billings are paid timely to avoid unnecessary penalties, and sales taxes are not paid on municipal purchases.

Without such procedures, there is an increased risk for not only loss or misuse of Village funds but also noncompliance with State statute.

We recommend the Board implement procedures to ensure the following: 1) all disbursement transactions are appropriate and reasonable; 2) proper documentation is maintained for all transactions, including itemized receipts; 3) a formal purchasing card policy is implemented to outline procedures for the proper use of the Village’s cards, including designation of allowable purchases and authorized users; and 4) credit card billings are paid timely to avoid unnecessary penalties, and sales taxes are not paid on municipal purchases.

**4. Utility Billing Issues**

The APA examined five different utility customers of the Village for the period January 1, 2022, through July 1, 2024, and noted a number of issues related to the Village’s utility billing processes, as detailed below:

***Inaccurate Billings***

The APA recalculated utility billings for the five utility customers tested using the Village’s current utility rates and noted that the Village appears to have underbilled all five customers for two different months – August 2023 and October 2023 – for a total underbilling of \$172.68. The table below summarizes these apparent inaccurate charges:

<b>August 2023 Utility Billing</b>			
<b>Customer #</b>	<b>Village Total Billed</b>	<b>APA Total Billed</b>	<b>Variance</b>
229	\$122.76	\$130.10	(\$7.34)
52	\$137.00	\$153.25	(\$16.25)
137	\$145.37	\$237.15	(\$91.78)
23	\$62.47	\$80.44	(\$17.97)
47	\$58.49	\$58.76	(\$0.27)
<b>Totals</b>	<b>\$526.09</b>	<b>\$659.70</b>	<b>(\$133.61)</b>
<b>October 2023 Utility Billing</b>			
<b>Customer #</b>	<b>Village Total Billed</b>	<b>APA Total Billed</b>	<b>Variance</b>
229	\$125.87	\$132.89	(\$7.02)
52	\$132.36	\$142.49	(\$10.13)
137	\$90.67	\$105.90	(\$15.23)
23	\$58.87	\$64.82	(\$5.95)
47	\$58.33	\$59.07	(\$0.74)
<b>Totals</b>	<b>\$466.10</b>	<b>\$505.17</b>	<b>(\$39.07)</b>

In addition to these seemingly inaccurate billings, the Village appears to have been charging differing utility tax rates. Two of the customers tested, were residential customers who were charged a flat \$0.60 tax for all billings starting September 2022. However, the other commercial customers were charged a tax rate of 5.50% based on their total water and sewer charges. No documentation supporting these differing tax rates could be found.

***Utility Rates***

The utility rates currently being charged by the Village are not the rates approved by ordinance. The rates set by ordinance for water service were last approved by the Village Board in September 2004 at a minimum rate of \$12 plus \$1.15 per 1,000 gallons of usage per meter, per month. The current minimum amount being charged for water service is \$24, double the amount set by ordinance, plus \$1.00 per 1,000 gallons of usage per month. The Village could not provide the sewer and trash rates that were set by ordinance.

Neb. Rev. Stat. § 17-538 (Reissue 2022) requires a village to set the water rate by ordinance, as follows:

*Cities of the second class and villages shall have the right and power to tax, assess, and collect from the inhabitants of such cities and villages such tax, rent, or rates for the use and benefit of water used or supplied to them by such waterworks, mains, portion, or extension of any system of waterworks or water supply as the city council or village board of trustees shall deem just or expedient. All such water rates, taxes, or rent shall be a lien upon the premises, or real estate, upon or for which such water is used or supplied; and such taxes, rents, or rates shall be paid and collected and such lien enforced in such manner as the city council or village board of trustees shall provide by ordinance.*

(Emphasis added). Similarly, Neb. Rev. Stat. § 17-925.01 (Reissue 2022) provides the following for sewer rates:

*The mayor and city council of any city of the second class or the village board of trustees is hereby authorized, after the establishment of a system of sewerage and at the time of levying other taxes for city or village purposes, to levy a tax of not more than three and five-tenths cents on each one hundred dollars upon the taxable value of all the taxable property in such city or village for the purpose of creating a fund to be used for the maintenance and repairing of any sewer or water utilities in such city or village. In lieu of the levy of such tax, the mayor and city council or the village board of trustees may establish by ordinance such rates for such sewer service as may be deemed to be fair and reasonable, to be collected from either the owner or the person, firm, or corporation requesting the services at such times, either monthly, quarterly, or otherwise, as may be specified in the ordinance. All sewer charges shall be a lien upon the premises or real estate for which the same is used or supplied. Such lien shall be enforced in such manner as the city council or village board of trustees provides by ordinance. The charges thus made when collected shall be placed either in a separate fund or in a combined water and sewer fund and used exclusively for the purpose of maintenance and repairs of the sewer system, or the water and sewer system, in such city or village.*

(Emphasis added). Good internal control requires procedures to ensure that all utility rates charged are approved and implemented through Village ordinances.

Without such procedures, there is an increased risk for not only statutory noncompliance but also loss or misuse of Village funds.

We recommend the Village implement procedures to ensure all utility rates charged are documented properly by ordinance.

## 5. Other Issues

In addition to the payroll issues, questionable expenditure of Village funds, credit card issues, utility billing issues, and lack of documentation described in the previous comments herein, the APA noted the following issues related to municipal operations:

### ***Lack of Supporting Documentation***

In addition to the unsupported credit card payments noted previously in **Comment and Recommendation Number 3** (“Other Credit Card Issues”), the APA examined the bank statements for the Village’s various bank accounts for the period October 1, 2022, through September 30, 2023, and found three other purchases made by check, totaling \$1,055.78, that either lacked supporting documentation altogether or had inadequate documentation to reflect the expense details. The table below lists these check payments:

Check #	Check Date	Payee	Purpose	Amount
8635	2/8/2023	Belinda Tolle	Professional Services	\$722.50
8678	4/17/2023	Dean Wood	Office Supplies	\$54.88
8681	5/10/2023	Belinda Tolle	Consulting	\$278.40
<b>Totals</b>				<b>\$1,055.78</b>

- The Village hired Belinda Tolle, the Village of Upland Clerk, to help with the training of Ms. Miller when she began her duties as the Village Clerk. According to municipal representatives, the Board approved these services and would reimburse Ms. Tolle for mileage and her time. While the Village provided a timecard for check #8635, the pay rate for Ms. Tolle’s time was not documented to ensure she was paid appropriately. The Village failed to provide any supporting documentation for Ms. Tolle’s “Consulting” payment, check #8681.
- Board member Dean Wood was reimbursed \$54.88 for office supplies; however, the Village had an itemized receipt for only \$25.03 of that amount.

Good internal control requires procedures to ensure that proper documentation is maintained for all disbursement transactions made with municipal funds.

***Failure to Remit Payroll Taxes***

For, at least, the tax period January 1, 2023, through June 30, 2023, taxes withheld from wages paid to Village employees were not remitted to the Nebraska Department of Revenue (Department). The Village is required to withhold State income tax from compensation paid to municipal employees.

On October 16, 2023, the Village received a “Notice of Deficiency Determination and Assessment” from the Department with notification that the Village had failed to report and pay a total of \$1,137.83 in withholdings, as summarized below:

Tax Type	Tax Period	Tax	Interest	Total
Withholding	January – March 2023	\$555.00	\$17.41	\$572.41
Withholding	April – June 2023	\$555.00	\$10.42	\$565.42
<b>Total</b>		<b>\$1,110.00</b>	<b>\$27.83</b>	<b>\$1,137.83</b>

The requirements for withholding payroll taxes from compensation paid to public officials and employees are explained in the Department’s “2024 Nebraska Circular EN,” as follows:

*If you have an office or conduct business in Nebraska and are considered an employer for federal purposes, you must withhold income taxes for Nebraska. This includes payments made to all employees, including nonresidents, for services performed in this state.*

(Emphasis added.) Good internal controls require procedures to ensure the collection of all required State taxes from Village employees, as appropriate, and the proper remittance thereof.

***Payment of Unnecessary Fees and Sales Tax***

Along with the payment of fees and sales tax with the municipal purchasing cards, the Village also paid late fees and sales taxes on its expenditures made by check from its various bank accounts. An examination of its claims support, including invoices and receipts, reveals also that the Village was past due on multiple bills for a number of months for such providers as Black Hills Energy and Spectrum. Due to its untimely payment of expenses, the Village was charged multiple late fees adding to its unpaid amounts. In addition to the late fees, the Village paid \$752.98 in sales tax on purchases made by check.

As noted previously, per Neb. Rev. Stat. § 77-2704.15(1)(a) (Cum. Supp. 2022), purchases made by the Village are exempt from sales tax.

Good internal control requires procedures to ensure that Village billings are paid timely to avoid unnecessary late fees, and sales taxes are not paid on municipal purchases.

***Cell Phone Reimbursements***

During our examination of the Village’s bank statements, the APA noted that Village employees were receiving \$60 payments each month. The APA inquired with the Village regarding these payments and was told that they were reimbursements for use of the employees’ personal cell phones for Village business. The Village appears to have lacked a formal policy or guidelines, as adopted by the Board, for employee cell phone allowances or reimbursements. After the APA’s inquiry regarding a cell phone reimbursement policy, the Board implemented and approved a policy for the \$60 cell phone reimbursement at its June 4, 2024, meeting.

Good internal control requires procedures to ensure that all provisions for employee allowances or reimbursements, including cell phone reimbursements, are specified in written policies or agreements formally approved by the Board.

### ***Meeting Minutes Not Published Timely and Lack of Claims Approved Listing***

During our review of the fiscal year 2023 audit waiver request, it was noted that the Village failed to publish the “official proceedings” of the Board meetings within 30 days thereof, as required by State statute. For example, the minutes for the August 15, 2023, meeting were not published until November 8, 2023, more than two months later.

Furthermore, the APA observed that not all of the Board’s proceedings included a listing of approved claims; however, those listings were provided to the APA upon request. Moreover, the relatively few proceedings with claims listings included inaccurate expenditure totals and incorrect dates of claims.

Neb. Rev. Stat. § 19-1102 (Reissue 2022) requires publication of the Board’s official proceedings, which must include, among other things, the name of the claimant, the amount to be paid, and the purpose of each claim allowed, as follows:

*It shall be the duty of each city clerk or village clerk in every city or village having a population of not more than one hundred thousand inhabitants as determined by the most recent federal decennial census or the most recent revised certified count by the United States Bureau of the Census to prepare and publish the official proceedings of the city council or village board of trustees within thirty days after any meeting of the city council or village board of trustees. The publication shall be in a legal newspaper in or of general circulation in the city or village, shall set forth a statement of the proceedings of the meeting, and shall also include the amount of each claim allowed, the purpose of the claim, and the name of the claimant, except that the aggregate amount of all payroll claims may be included as one item. Between July 15 and August 15 of each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles shall be published. Each job title published shall be descriptive and indicative of the duties and functions of the position. The charge for the publication shall not exceed the rates provided for in section 23-122.*

(Emphasis added.) Good internal control and sound accounting practices require procedures to ensure that the Board’s official proceedings are published and include a listing of the claims approved, with each claim stating the name of the claimant, the amount to be paid, and the purpose of the claim.

### ***Audit Waiver Filing***

The APA communicated with the Chairman of the Village Board regarding the unfiled fiscal year 2023 audit or audit waiver of the Village. On April 12, 2024, the APA wrote to the Chairman to notify him that our office had not received an audit for the fiscal year ending September 30, 2023. When no response to our initial notice was forthcoming, the APA sent a second letter to the Chairman on May 1, 2024, explaining that highway allocation funds would be withheld starting on that same day, but noting that the funds could be released if the required filing was received and accepted on or before November 1, 2024. To ensure adequate time to review the village waiver requests, the APA required all villages seeking an audit waiver to file their requests with the APA by December 31, 2023.

The Village’s audit waiver request for the fiscal year ended September 30, 2023, was filed with the APA on April 25, 2024, almost seven months after the fiscal year end, and well after the APA’s deadline of December 31, 2023. While the APA eventually received the fiscal year 2023 audit waiver request, this document was inaccurate and needed additional corrections from the preparer. The APA did not receive a fully corrected audit waiver form until May 29, 2024.

Good internal control requires procedures to ensure that forms required to be filed with the APA are submitted within the time constraints set out by State statute and the APA.

### ***Timeliness of Responses to Information Requests***

The Village failed to provide timely responses to the APA’s requests for information and, therefore, failed to comply with Neb. Rev. Stat. § 84-305(2) (Cum. Supp. 2022), which requires a response to the auditor’s written requests for audit information within three business days. The improperly delayed responses not only violated State statute but also hindered the timing of the APA’s approval of the fiscal year 2023 audit waiver, increasing the amount of highway allocation funds being withheld from the Village.

An information request was sent to the Village on May 10, 2024, and the APA was still pending receipt of the requested documentation as of July 15, 2024. In fact, in order to obtain this pending documentation, the APA traveled to Litchfield, NE, on July 23, 2024.

Section 84-305 states, in relevant part, the following:

*(1) The Auditor of Public Accounts shall have access to any and all information and records, confidential or otherwise, of any public entity, in whatever form or mode the records may be, unless the auditor is denied such access by federal law or explicitly named and denied such access by state law. If such a law exists, the public entity shall provide the auditor with a written explanation of its inability to produce such information and records and, after reasonable accommodations are made, shall grant the auditor access to all information and records or portions thereof that can legally be reviewed.*

*(2) Upon receipt of a written request by the Auditor of Public Accounts for access to any information or records, the public entity shall provide to the auditor as soon as is practicable and without delay, but not more than three business days after actual receipt of the request, either (a) the requested materials or (b)(i) if there is a legal basis for refusal to comply with the request, a written denial of the request together with the information specified in subsection (1) of this section or (ii) if the entire request cannot with reasonable good faith efforts be fulfilled within three business days after actual receipt of the request due to the significant difficulty or the extensiveness of the request, a written explanation, including the earliest practicable date for fulfilling the request, and an opportunity for the auditor to modify or prioritize the items within the request . . . . The three business days shall be computed by excluding the day the request is received, after which the designated period of time begins to run. Business day does not include a Saturday, a Sunday, or a day during which the offices of the custodian of the public records are closed.*

(Emphasis added.) Additionally, Neb. Rev. Stat. § 84-305.02 (Cum. Supp. 2022) provides a criminal penalty for failure to comply with the above statutory mandate, as follows:

*Any person who willfully fails to comply with section 84-305 or 84-305.01, who otherwise willfully obstructs or hinders the conduct of an audit, examination, or related activity by the Auditor of Public Accounts, or who willfully misleads or attempts to mislead any person charged with the duty of conducting such audit, examination, or related activity shall be guilty of a Class II misdemeanor.*

Good internal control requires procedures to ensure the Village responds to information requests timely and in compliance with State statute.

Without such procedures, there is an increased risk for the loss or misuse of Village funds.

We recommend the Board implement procedures to ensure the following: 1) proper documentation is maintained for all transactions; 2) State income taxes are withheld from municipal employee compensation and remitted to the Nebraska Department of Revenue; 3) Village billings are paid timely to avoid unnecessary late fees, and Nebraska sales tax is not paid; 4) all provisions for employee allowances or reimbursements, including cell phone reimbursements, are specified in written policies or agreements formally approved by the Board; 5) the Board's official proceedings are published timely and include a listing of the claims approved, with each claim stating the name of the claimant, the amount to be paid, and the purpose of the claim; 6) forms required to be filed with the APA are submitted within the time constraints set out by State statute and the APA; and 7) the Village responds timely to information requests by the APA.

*Overall Village Response:*

*The Village, prior to issuance of your office's letter and since its issuance, has been investigating allegations regarding the Municipal Clerk position previously held by Julie Miller, who also was known previously as Julie Tyrrell. The Village Board, before addressing the recommendations in the draft letter, wants to advise your office that Julie Miller has resigned and is no longer the Village Clerk for the Village of Litchfield. Village of Litchfield*

administration met with Julie prior to the issuance of your draft. At that meeting Julie agreed to resign from her position. Her resignation was formally accepted at a special meeting on August 20, 2024. Further, the Village Board has engaged Dana F. Cole & Company as the accounting firm for the Village and scheduled Dana Cole to conduct an audit for the Village during 2025. Beyond this general information the Village Board would offer the following responses to the recommendations as follows:

1. Regarding the recommendations set forth in section one the Village Board is proposing to implement the below policies and procedures to address payroll concerns:
  - A. The Board will implement a time clock, to better keep track of accurate hours worked each day by employees.
  - B. The Chairperson will be tasked and has agreed to review all employee time prior to payroll, to ensure time is accurate.
  - C. The Chairperson and Interim Village Clerk have agreed to contact the Village's accountant regarding suggestions and implementation of payroll procedures to comply with State and Federal Reporting Guidelines.
  - D. The Village Board will review each individual employee's payroll compensation as part of claims monthly. This will create multiple levels of review and redundancy to ensure payments are accurate and at the correct rate.
2. Regarding the recommendations set forth in section two the Village Board is proposing to implement the below policies and procedures to address questionable expenditure concerns:
  - A. The Village Board agrees to create and implement a written personnel policy that will set out procedures regarding charging or receiving reimbursement for expenses on behalf of village expenses. This will include but not be limited to submission of documentation and review at the Chairperson and Village Board level.
  - B. The Village will limit Village purchasing cards to one card which will require a check out process to purchase items for the Village of Litchfield. Further any charges with the Village purchasing card will require compliance with the written personal policy procedures as indicated in section 2A.
3. Regarding the recommendations set forth in section three the Village Board is proposing to implement the below policies and procedures to address other credit card concerns:
  - A. Regarding ensuring proper documentation and appropriate transaction procedures, please see response in Paragraph 2A regarding implementation of a written policy and procedures.
  - B. The Village Board will review monthly the credit card billing statement to ensure that the municipal card is timely paid.
  - C. The Board will require a sales tax exemption report and review the report monthly in conjunction with the billing statement in 3B to ensure sales tax exemption form is being appropriately utilized and unnecessary sales tax is not paid.
4. Regarding the recommendations set forth in section four the Village Board is proposing to implement the below policies and procedures to address utility billing concerns:
  - A. To create redundancy and multiple levels of review, on a rotating basis, a board member will check all utility bills every month to ensure all utility rates charged are documented properly by ordinance.
5. Regarding the recommendations set forth in section five the Village Board is proposing to implement the below policies and procedures to address other concerns:
  - A. Regarding appropriate documentation for all transactions, please see response in Paragraph 2A regarding implementation of a written policy and procedures.
  - B. Regarding appropriate taxes being withheld, the Village Board has engaged an accounting firm to review and confirm that state income taxes are appropriately withheld and timely remitted to the Nebraska Department of Revenue.
  - C. Regarding billings being timely paid, please see response in Paragraph 3B regarding implementation of a policy and monthly review procedures.



- D. *Regarding appropriate reimbursement procedures, please see response in Paragraph 2A regarding implementation of a written policy and procedures.*
- E. *Regarding timely publication of official proceedings, the Village Board will implement a policy where the Board members will be Cc'd in the e-mail that submits the publication to the newspaper to ensure timely submission and appropriate content.*
- F. *Regarding timely compliance with APA submission requests, the Board will implement a policy where all State entity requests are forwarded to all Board members, unless otherwise designated in the request, to ensure notice to the Village Board and timely compliance.*

\* \* \* \* \*

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 the Village.

Draft copies of this letter were furnished to the Village to provide its 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 the Village and its 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  
Kelsey Lutz – Examiner

Sincerely,



Craig Kubicek, CPA, CFE  
Deputy Auditor  
Auditor of Public Accounts  
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cc. Nebraska Attorney General  
Sherman County Attorney  
Nebraska Accountability and Disclosure Commission

VILLAGE OF LITCHFIELD  
 Village Clerk Overlapping Timesheets  
 November 2022

Attachment A

NAME Julie Tyrrell  
 DATE 11-7-22 to 11-13-22 No. \_\_\_\_\_

EXTRA TIME			REGULAR TIME
11-7	MONDAY	A.M. NOON P.M.	
11-8	TUESDAY	A.M. NOON P.M.	
11-9	THIS WEDNESDAY	A.M. NOON P.M.	
11-10	THIS THURSDAY	A.M. NOON P.M.	
11-11	THIS FRIDAY	A.M. NOON P.M.	
HR 2 OUT			5:30pm 7:30pm
11-12	SATURDAY	A.M. NOON P.M.	
11-13	SUNDAY	A.M. NOON P.M.	
TOTAL 2	TOTAL 55.5		

Office DEPOT. www.officedepot.com 1-866-795-8481 Item 1378270  
 OM99858

NAME Julie Tyrrell  
 DATE 11-11-22 to 11-13-22 No. \_\_\_\_\_

EXTRA TIME			REGULAR TIME
	MONDAY	A.M. NOON P.M.	
	TUESDAY	A.M. NOON P.M.	
	THIS WEDNESDAY	A.M. NOON P.M.	
	THIS THURSDAY	A.M. NOON P.M.	
11-11	THIS FRIDAY	A.M. NOON P.M.	
2hr OUT			4:00 6:00
11-12	SATURDAY	A.M. NOON P.M.	
11-13	SUNDAY	A.M. NOON P.M.	
TOTAL	TOTAL		

Office DEPOT. www.officedepot.com 1-866-795-8481 Item 1378270  
 OM99858

VILLAGE OF LITCHFIELD  
 Village Clerk Overlapping Timesheets  
 November 2022

Attachment A

NAME Julie Tyrrell  
 DATE 11-14-22 No. \_\_\_\_\_  
to 11-20-22

EXTRA TIME		REGULAR TIME	
<u>11-14</u>	MONDAY	IN	A.M. <u>9:00am</u>
<u>HR 8</u>		OUT	NOON
	TUESDAY	IN	P.M. <u>5:00pm</u>
<u>11-15</u>		OUT	A.M.
<u>HR 3</u>	WEDNESDAY	IN	NOON <u>3:15pm</u>
<u>11-16</u>		OUT	P.M. <u>6:15pm</u>
<u>HR 4</u>	THURSDAY	IN	A.M. <u>9:00am</u>
<u>11-17</u>		OUT	NOON <del>1:00pm</del>
<u>HR 4</u>	FRIDAY	IN	P.M. <u>1:00pm</u>
<u>11-18</u>		OUT	A.M.
<u>11-19</u>	SATURDAY	IN	NOON <del>1:00pm</del>
<u>HR 2.25</u>		OUT	P.M. <u>1:15pm</u>
<u>11-20</u>	SUNDAY	IN	A.M.
		OUT	NOON
	SUNDAY	IN	P.M.
		OUT	
TOTAL <u>21.25</u>		TOTAL	

Office DEPOT.  
 www.officedepot.com  
 OM99858 1-866-795-8481  
 Item 1378270

NAME Julie Tyrrell  
 DATE 11-14-22 No. \_\_\_\_\_  
to 11-20-22

EXTRA TIME		REGULAR TIME	
<u>11-14</u>	MONDAY	IN	A.M. <u>9:00Am</u>
<u>8hr</u>		OUT	NOON
	TUESDAY	IN	P.M. <u>5:00pm</u>
<u>11-15</u>		OUT	A.M.
<u>4-hr</u>	WEDNESDAY	IN	NOON <u>2:00 pm</u>
<u>11-16</u>		OUT	P.M. <u>6:00pm</u>
<u>4hr</u>	THURSDAY	IN	A.M. <u>9:00 Am</u>
<u>11-17</u>		OUT	NOON
<u>4-hr</u>	FRIDAY	IN	P.M. <u>1:00pm</u>
<u>11-18</u>		OUT	A.M.
<u>11-19</u>	SATURDAY	IN	NOON
		OUT	P.M. <u>1:00pm</u>
<u>11-20</u>	SUNDAY	IN	A.M.
		OUT	NOON
	SUNDAY	IN	P.M.
		OUT	
TOTAL		TOTAL	

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VILLAGE OF LITCHFIELD  
 Village Clerk Overlapping Timesheets  
 November 2022

Attachment A

NAME Julie Tyrrell  
 DATE 11-21-2022 No. \_\_\_\_\_  
 to 11-27-2022

EXTRA TIME		REGULAR TIME	
11-21	MONDAY	A.M.	9:00 am
hr 6.5		NOON	
		P.M.	3:30 pm
11-22	TUESDAY	A.M.	
hr 4		NOON	2:00 pm
		P.M.	6:00 pm
11-23	WEDNESDAY	A.M.	9:00 am
hr 4		NOON	
		P.M.	1:00 pm
11-24	THURSDAY	A.M.	Thanks-giving
Thanks-giving		NOON	
		P.M.	
11-25	FRIDAY	A.M.	9:00 am
hr 7		NOON	4:00 pm
		P.M.	
11-26	SATURDAY	A.M.	
		NOON	
		P.M.	
11-27	SUNDAY	A.M.	
		NOON	
		P.M.	
TOTAL 21.5		TOTAL	

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NAME Julie Tyrrell  
 DATE 11-21-22 No. \_\_\_\_\_  
 to 11-27-22

EXTRA TIME		REGULAR TIME	
11-21	MONDAY	A.M.	9:00 am
8 hr		NOON	
		P.M.	5:00 pm
11-22	TUESDAY	A.M.	
4-hr		NOON	2:00 pm
		P.M.	6:00 pm
11-23	WEDNESDAY	A.M.	9:00 am
4-hr		NOON	
		P.M.	1:00 pm
11-24	THURSDAY	A.M.	Thanks-giving
		NOON	
		P.M.	
11-25	FRIDAY	A.M.	
		NOON	
		P.M.	
11-26	SATURDAY	A.M.	
		NOON	
		P.M.	
11-27	SUNDAY	A.M.	
		NOON	
		P.M.	
TOTAL		TOTAL	

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VILLAGE OF LITCHFIELD  
 Village Clerk Overlapping Timesheets  
 November 2022

Attachment A

NAME Julie Tyrrell  
 DATE 11-28-2022  
 to 11-30-2022

EXTRA TIME	REGULAR TIME
11-28 hr 5.5	MONDAY IN 12:00pm OUT 5:30pm
11-29	TUESDAY
11-30 hr 3.5	WEDNESDAY IN 9:30am OUT 1:00pm OUT 5:00pm OUT 6:45pm
hr 1.75	THURSDAY
SIDE OUT	FRIDAY
	SATURDAY
	SUNDAY
TOTAL 10.75	TOTAL

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 Item 1378270

NAME Julie Tyrrell  
 DATE 11-28-22  
 to 11-30-22

EXTRA TIME	REGULAR TIME
11-28 8hr	MONDAY IN 9:00am OUT 5:00pm
11-29 4.5hr	TUESDAY IN 2:00pm OUT 6:30pm
11-30 4.5hr	WEDNESDAY IN 9:00am OUT 1:30pm
SIDE OUT	THURSDAY
	FRIDAY
	SATURDAY
	SUNDAY
TOTAL	TOTAL

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