



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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May 7, 2025

Charles Blowers, Chairperson
Custer County Board of Supervisors
431 S 10th Avenue
Broken Bow, NE 68822

Dear Mr. Blowers:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding a former Custer County (County) Highway Department (Department) employee, Jessica Burnett. 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 County. 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, as the County is audited on an annual basis.

Nevertheless, during the course of the preliminary planning work, the APA noted a certain issue that merits corrective action.

The following comment and recommendation, which has been discussed with the appropriate members of the County and its management, is intended to improve internal control or result in other operating efficiencies.

Comment and Recommendation

Questionable Employee Timekeeping Practices

The APA received allegations that Ms. Burnett was misusing the County's timekeeping system, TimeClock Plus (TCP) – which, in addition to logging employee work hours, records the locations where the employee clocked in and out. The TCP system allows employees also to clock in and out of work using their mobile devices, such as a cell phone or laptop computer. After being logged in the system, employee work hours are reviewed and approved by a supervisor before the overall payroll claims are approved by the County Board and paid out. However, this review process appears inconsistent across the County's different departments. Per inquiry by the APA, moreover, the County Highway Department appears not to review the location information logged in the TCP system before approving employee timesheets.

Ms. Burnett began working for the County on February 1, 2024, and resigned effective December 4, 2024. The APA requested Ms. Burnett's timesheets, pay stubs, and a report from the TCP system that lists the dates, as well as the employee's work clock in and clock out times and locations, during this period.

During our examination of the documentation provided, the APA noted 12 days in which Ms. Burnett clocked in or clocked out at questionable locations during working hours. There could be additional questionable days, moreover, as Ms. Burnett used her mobile device to clock in and/or out of work on a total of 157 days while employed with the County.

The following table provides a listing of the 12 questionable days identified by the APA:

Date	Clock In Time	Start Location	Clock Out Time	End Location	Hours Worked	Hourly Rate	APA Calculated Gross Pay
2/2/2024	04:59 PM	Employee's Residence	06:29 PM	Employee's Residence	1.50	\$18.00	\$27.00
2/3/2024	01:22 PM	Anselmo-Merna Public Schools	02:34 PM	Anselmo-Merna Public Schools	1.20	\$18.00	\$21.60
2/3/2024	07:17 PM	Employee's Residence	09:57 PM	Employee's Residence	2.67	\$18.00	\$48.06
2/4/2024	09:22 PM	Employee's Residence	10:56 PM	Employee's Residence	1.57	\$18.00	\$28.26
2/6/2024	07:48 AM	Gateway Motors/Casey's/Road	04:56 PM	Anselmo-Merna Public Schools	9.13	\$18.00	\$164.34
2/7/2024	08:41 AM	Taylor Jr-Sr High School/Elementary School	04:52 PM	Custer County Roads Department	8.18	\$18.00	\$147.24
3/1/2024	01:13 PM	Broken Bow Legends Neighborhood Grill	05:27 PM	Custer County Roads Department	4.23	\$18.00	\$76.14
3/11/2024	08:01 AM	Gateway Motors/Casey's/Road	05:07 PM	Employee's Residence	9.10	\$18.00	\$163.80
3/22/2024	11:30 AM	Kearney High School	07:37 PM	Employee's Residence	8.12	\$18.00	\$146.16
3/27/2024	08:02 AM	County Office/Stoplight	09:30 AM	Callaway High School	1.47	\$18.00	\$26.46
4/2/2024	10:30 AM	Employee's Residence	05:00 PM	Employee's Residence	6.50	\$18.00	\$117.00
8/2/2024	06:25 AM	Employee's Residence	05:00 PM	Custer County Roads Department	10.58	\$18.00	\$190.44
Totals					64.25		\$1,156.50

As detailed in the above table, the locations at which Ms. Burnett was clocking in and out of work included the following: her personal residence; her children's school building (Anselmo-Merna Public Schools); the Broken Bow Legends Neighborhood Grill restaurant; Taylor Jr-Sr High School/Elementary School; Kearney High School; and Callaway High School.

Images of the questionable clock in and clock out locations noted by the APA are included as **Attachment A** herein.

During the days on which she was clocking in and out of these locations, Ms. Burnett recorded working a total of 64.25 hours. Using her approved pay rate of \$18 per hour, the APA calculated that she received \$1,156.50 in gross pay for those hours. The APA questions whether the work hours claimed by Ms. Burnett and the resulting payroll payments are reasonable given that she was clocking in and out at these unusual locations.

Using Facebook and other websites, the APA has attempted to determine why Ms. Burnett clocked in and out of work at certain locations on the following dates: February 3, 2024; February 7, 2024; March 22, 2024; and March 27, 2024. Those presumed determinations are discussed in further detail below.

February 3, 2024

The APA observed a Facebook post made by the Anselmo-Merna Public School District (AMPS) on February 2, 2024, announcing basketball games to be hosted by the AMPS on February 3, 2024. This Facebook post is shown below:



According to the AMPS Girls Basketball Roster the APA obtained from the MaxPreps website (maxpreps.com), one of Ms. Burnett's children appears to have played for the girls basketball team during the 2023-2024 school year. As shown in the table above, Ms. Burnett clocked both in and out at the AMPS building at 1:22 p.m. and 2:34 p.m., respectively, on the day of the announced basketball games.

February 7, 2024

The APA observed a post made by the Loup County Public Schools District (LCPS) on February 4, 2024, announcing that “MNAC Speech” – an event in which one of Ms. Burnett’s children supposedly participated – would be hosted in Taylor, NE, on Wednesday (February 7, 2024). The Facebook post made on February 4, 2024, is shown below:



In addition, the following image is an excerpt from the LCPS’s activities calendar showing that the MNAC Conference was hosted in Taylor, NE, where Ms. Burnett clocked in to work on the day in question:


5	6	7	8	9	10
JH GBB & BBB vs South Loup @Callaway 1:00pm MNAC Band Clinic	GBB & BBB vs SEM @Sumner 6/7:30pm	NO SCHOOL MNAC Conference Speech @Taylor FFA State Degree Interviews @Stuart	Spelling Bee 2:00pm	GBB & BBB vs Central Valley @Greeley 6/7:30pm	Burwell Speech Meet
				District Wrestling	

March 22, 2024

The APA noted from the Nebraska School Activities Association’s (NSAA) website (<https://nsaahome.org/>), that the NSAA State Speech event was hosted in Kearney, NE, on March 20-22, 2024. Excerpts from that website are shown below:

NSAA State Speech

March 20, 2024 - March 22, 2024



VENUE

Kearney High School

2702 W 11th St

Kearney, NE 68845 United States + [Google Map](#)

The AMPS Facebook page had multiple posts indicating that one of Ms. Burnett's children participated in this event as a member of the AMPS speech team. On this day, Ms. Burnett clocked in to work at the Kearney High School at 11:30 a.m., and clocked out at her personal residence at 7:37 p.m.

March 27, 2024

On the AMPS website (<https://www.a-mps.org/>), the APA observed that students – allegedly including one of Ms. Burnett's children – participated at the MNAC Music Contest hosted in Callaway, NE, on March 27, 2024. An excerpt from the website is provided below:

A-M MUSIC GRAND CHAMPIONS AT MNAC

A-M Journalism

April 8, 2024

Forty-nine A-M JH and HS music students participated in the MNAC Music Contest on Wednesday March 27th, in Callaway where they claimed the Vocal Division Champions as well as Grand Champions for the conference! The students worked hard to pull together 25 entries for the competition, including 12 vocal entries and 13 instrumental entries. See below for the individual results. The students worked very hard to earn this title. Congratulations!

On this day, as reflected in the table on page 2 herein, Ms. Burnett clocked out of work at the Callaway High School at 9:30 a.m.

On April 15, 2025, the APA contacted Ms. Burnett and inquired with her about the days in which she clocked in and out of work remotely. Ms. Burnett acknowledged that she did use either her phone or laptop computer to work remotely and specifically recalled doing so at her child's school speech events in Taylor, Nebraska, and Kearney, Nebraska. She said she believes the days where she clocked in and out at her house would likely be related to either bad weather, such as a snowstorm, or medical issues she was dealing with at the time. She also claimed that she always received verbal approval to work remotely – either from her house or otherwise – from her supervisors in the Department; however, she did not believe that this approval was documented.

If Ms. Burnett can be proven to have knowingly and intentionally clocked in and out of work at these questionable locations without proper approval, which would indicate that she was not actually working at the time, such misleading activity could give rise to concerns regarding possible abuse of public records.

Neb. Rev. Stat. § 28-911 (Reissue 2016) provides the following:

(1) A person commits abuse of public records, if:

(a) He knowingly makes a false entry in or falsely alters any public record; or

(b) Knowing he lacks the authority to do so, he intentionally destroys, mutilates, conceals, removes, or impairs the availability of any public record; or

(c) Knowing he lacks the authority to retain the record, he refuses to deliver up a public record in his possession upon proper request of any person lawfully entitled to receive such record; or

(d) He makes, presents, or uses any record, document, or thing, knowing it to be false, and with the intention that it be taken as a genuine part of the public record.

(2) As used in this section, the term public record includes all official books, papers, or records created, received, or used by or in any governmental office or agency.

(3) Abuse of public records is a Class II misdemeanor.

(Emphasis added.) Furthermore, if Ms. Burnett can be shown to have acted intentionally – by fostering a false impression or otherwise – to receive pay for more hours than she had actually worked, such deceptive behavior may have constituted fraud.

Additionally, good internal control requires procedures to ensure the following: 1) County employees using the TCP system report accurately actual hours worked; 2) only County-related business is performed during work hours, or any special approval for working outside of normal work hours is formally documented; and 3) work hours recorded on employee timesheets are reasonable, per supervisory review.

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

We recommend the County implement procedures to ensure the following: 1) County employees using the TCP system report accurately actual hours worked; 2) only County-related business is performed during work hours, or any special approval for working outside of normal work hours is formally documented; and 3) work hours recorded on employee timesheets are reasonable, per supervisory review. Finally, we are referring the information contained herein to the Custer County Attorney for further review.

* * * * *

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 County.

Draft copies of this letter were furnished to the County to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. The County declined to respond.

This communication is intended solely for the information and use of the County and its management. It is not intended to be, and should not be, used by anyone other than the specified party. 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 II
Kelsey Lutz – Examiner

Sincerely,



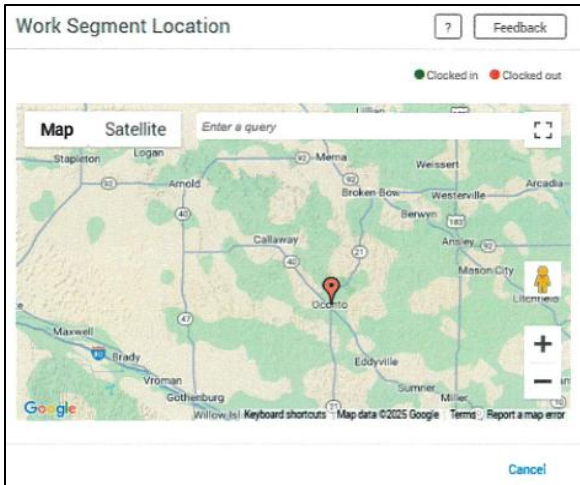
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cc. Custer County Attorney

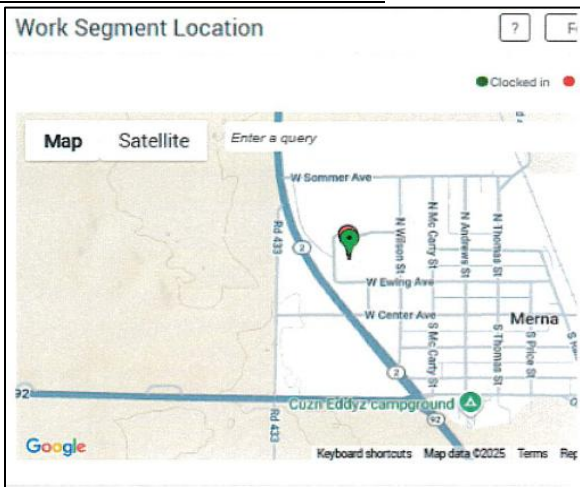
Ms. Burnett's Questionable Clock In and Out Locations

February 1, 2024, through December 4, 2024

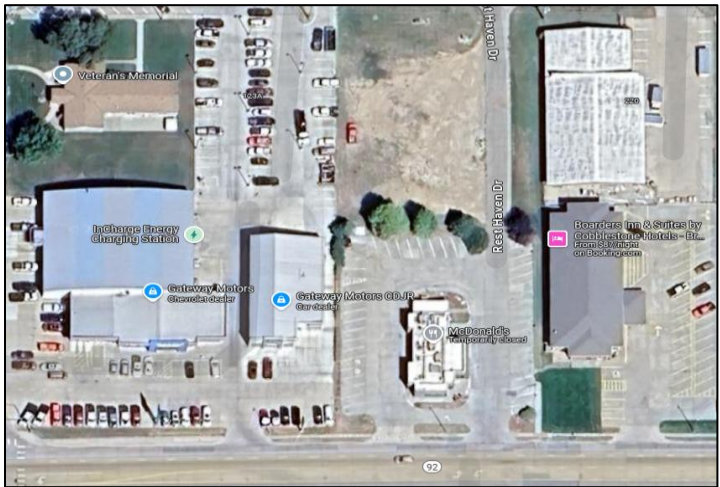
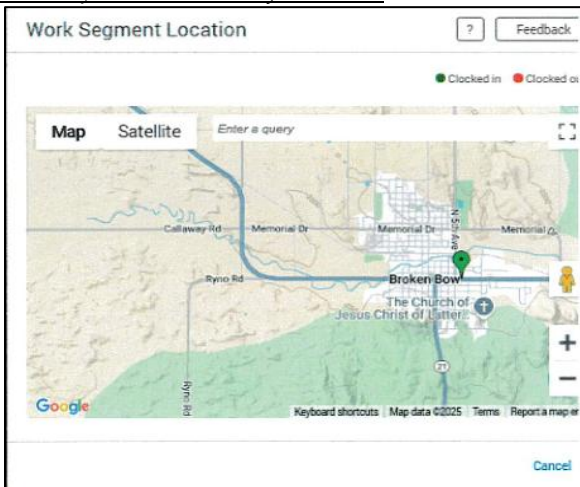
Ms. Burnett's Personal Residence



Anselmo Merna Public Schools



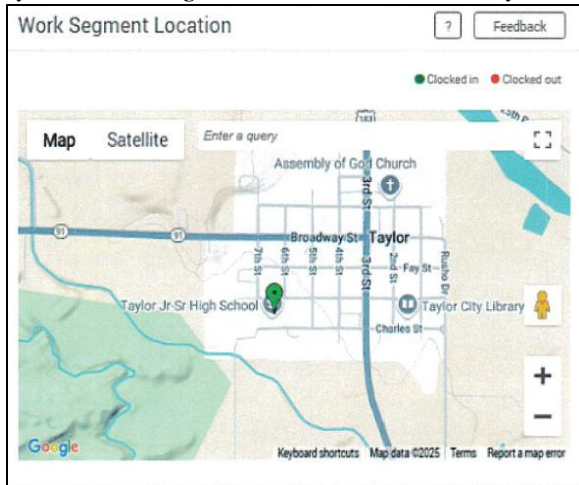
Gateway Motors/Casey's/Road



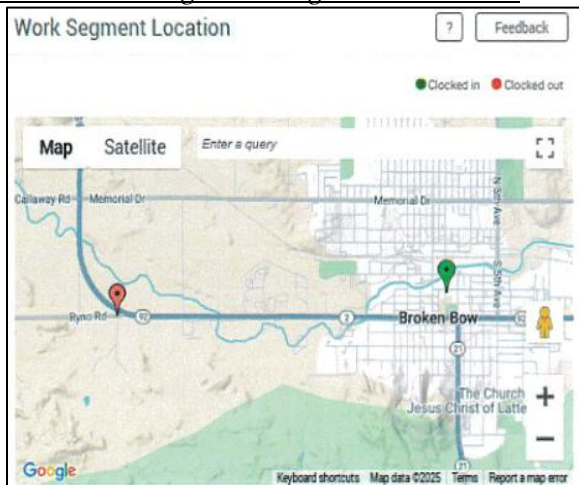
Ms. Burnett's Questionable Clock In and Out Locations

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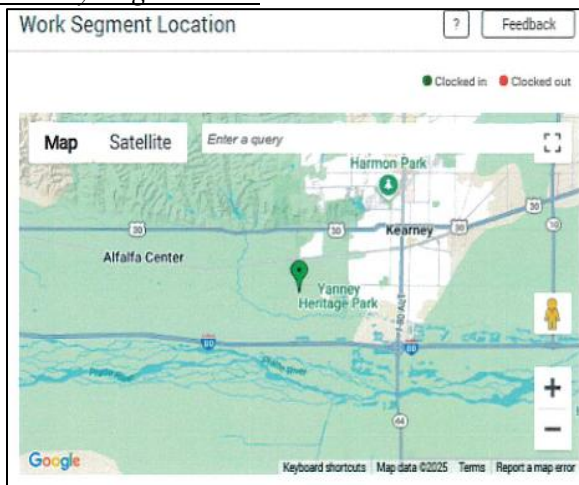
Taylor Jr-Sr High School and Elementary School



Broken Bow Legends Neighborhood Grill



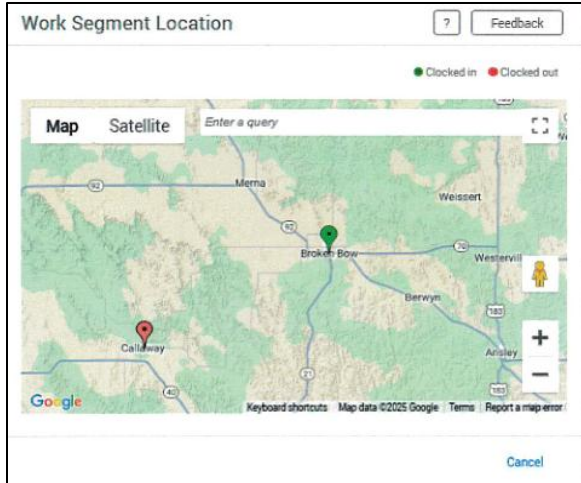
Kearney High School



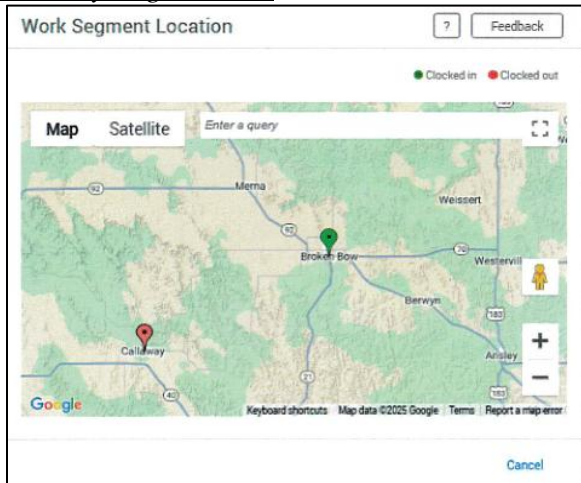
CUSTER COUNTY
Ms. Burnett's Questionable Clock In and Out Locations
February 1, 2024, through December 4, 2024

Attachment A

County Office



Callaway High School



Custer County Roads Department

