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For Immediate Release
September 16, 2025

City Mayor Attempts to Mislead State Auditor in Response to Audit Findings

State Auditor Mike Foley released a letter today to the City of Mitchell (City), Nebraska, detailing the results of his office's recent investigation into a variety of concerns, including the City Mayor's apparently improper personal use of municipal equipment and resources.

Foley's office received several allegations, accompanied by photographs and videos, that the Mayor was routinely using municipal equipment for his own benefit. The unauthorized use of public resources for personal financial gain is against Nebraska law. One of the photographs sent to Foley, as displayed below, purports to show the Mayor spraying the area near his driveway with a City-owned utility vehicle:



When questioned by Foley's audit team, the Mayor denied the allegations. In particular, he claimed to own the utility vehicle pictured above, providing the auditors with a Nebraska ATV/UTV sales tax form to support that assertion. The vehicle listed on the sales tax form did not appear to match the one at issue, however. Inquiring with a local farm equipment supplier, as well as being assisted by the Scotts Bluff County Sheriff's office, the audit team confirmed that the utility vehicle is, in fact, owned by the City. It is not, as the Mayor attempted to persuade the auditors, the vehicle listed on the sales tax form that he presented.

State law prohibits not only intentionally obstructing or hindering an examination by the Auditor of Public Accounts but also willfully attempting to mislead anyone responsible for conducting such audit work. Likely ignorant of that statutory prohibition and the attendant criminal penalty, the Mayor appears to have tried unsuccessfully to dupe Foley’s audit team with a deceptive sales tax form.

Foley remarked, “I am amazed that anyone, especially a government official, would attempt to mislead my auditors – who are second to none when it comes to uncovering financial wrongdoing in Nebraska. Do they really think that we won’t verify the information provided?”

The auditors also took strong exception to what appear to have been excessive payments, totaling \$47,448, to the Mayor’s own business, “The Handyman,” for work performed at the Mitchell Care Center, a municipal assisted living and nursing facility. Problematically, several of the payments to his business appear not to have been presented for the City Council’s approval. Furthermore, Foley’s staff found that “The Handyman” invoices lacked adequate details of the services provided.

Concerned local taxpayers alerted Foley initially to some of these issues, prompting him to launch a thorough investigation. “My office can’t have boots on the ground in every corner of the State, so it is comforting to know that citizens are willing to stand up for what is right and report, often anonymously, their concerns through our fraud, waste, and abuse hotline.”

Foley is currently in the process of forwarding all of the documentation and other audit evidence compiled by his staff during the City examination to the Scotts Bluff County Attorney, the Nebraska Attorney General, and the Nebraska Accountability and Disclosure Commission for further review and, as appropriate, legal action.

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