



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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October 29, 2025

Douglas Steffensmeier, Chairperson
Beemer Township Cuming County
P.O. Box 100
Beemer, NE 68716

Dear Chairperson Steffensmeier:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Beemer Township Cuming County (Township) for the fiscal year ending 2025. **That request has been approved.**

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the Township.

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

Comment and Recommendation

Lack of Adequate Supporting Documentation

While reviewing the Township's bank statements, the APA noted that the Township issued check #3559, dated December 9, 2024, to Tim Wooten, a Township employee, in the amount of \$650. An excerpt from the December 9, 2024, meeting minutes of the Township Board (Board), showing the Board's approval of this payment, is shown below:

David D. Steffensmeier made a motion to pay the bills. Douglas R. Steffensmeier seconded. 3 ayes.

Check ACH Payroll – Wooten	\$ 3,100.00
#3553 Parts Junction	\$ 345.45
#3554 Stalp Gravel Inc.	\$ 4,405.27
#3555 Tim's Sinclair LLC	\$ 1,565.51
#3556 BHE	\$ 112.54
#3557 First Community Bank	\$ 957.21
#3558 First Community Bank	\$ 25.00
#3559 Tim Wooten – Mileage	\$ 650.00
#3560 Douglas R. Steffensmeier – Mileage	\$ 1,500.00
#3561 Roy L. Liermann – Mileage	\$ 1,500.00
#3562 David D. Steffensmeier – Mileage	\$ 1,500.00
#3563 CCPPC	\$ 74.14
#3564 First Community Bank	\$ 1,221.30

These minutes show that this payment was for mileage. When asked for additional documentation to support the amount of miles traveled by this employee in a personal vehicle, the Township Clerk replied with the following:

Regarding the payment to Tim Wooten for mileage, we do not require a report to show actual miles driven. This is a policy that has been followed for at least the last 5 years that I know of and maybe even longer. Mr. Wooten uses his personal vehicle to inspect the township roads and to also drive to Norfolk, Fremont, Omaha and Sioux City when necessary to pick up supplies, oil and lubricants, replacement filters and other items for the township grader.

Good internal controls require procedures to ensure that adequate documentation is maintained for all expenditures of Township funds, specifically payments for personal vehicle mileage. Without such procedures, there is an increased risk for the loss, theft, or misuse of Township funds.

We recommend the Township implement procedures to ensure adequate supporting documentation is maintained for all Township expenditures.

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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 Township'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 Township.

This communication is intended solely for the information and use of the Township 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, appearing to read "Mark Avery", with a long, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor