

**ATTESTATION REPORT
OF THE
ADMINISTRATIVE OFFICE OF PROBATION
JANUARY 1, 2024, THROUGH DECEMBER 31, 2024**

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Issued on August 4, 2025

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ADMINISTRATIVE OFFICE OF PROBATION

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ADMINISTRATIVE OFFICE OF PROBATION

BACKGROUND

A statewide Nebraska probation system originated in 1957. The probation system was aligned initially with the judicial branch of government. From 1958 to 1971, the statewide probation system functioned primarily for adult felons, and supervision of misdemeanants from the county courts was performed as a courtesy. In 1971, legislation was passed creating the Administrative Office of Probation (AOP), which included district, county, and some juvenile courts. In 1985, the legislature created a unified probation system that provides services to all district, county, and juvenile courts.

The duties of a probation officer are set out in State statute. The law specifies that the Probation Administrator – along with other employees needed to operate the system – is directly responsible to the Nebraska Supreme Court and encompassed within the “Strategic Agenda” of that judicial body. Evidence-based practices and principles are the tools used by officers to carry out their statutory responsibility to reduce recidivism for adult and juvenile justice-involved individuals. For a list of services provided to probationers, see **Exhibit A** herein.

Probation Fees

Per Neb. Rev. Stat. § 29-2262.06 (Reissue 2016), the following fees are to be collected from adult probationers:

- One-Time Administrative Enrollment Fee: \$30
- Monthly Probation Programming Fee: \$25 per month. For adult probationers on intensive supervision, the fee is \$35 per month.

Neb. Rev. Stat. § 29-2262(2)(m) and (o) (Cum. Supp. 2024) allows the courts to require probationers to pay for drug tests, offender assessment screens, electronic surveillance, and other services. The AOP has set the following fees that the courts may assess for drug tests, offender assessment screens, and electronic surveillance.

- Drug Testing: \$5 per month
- Offender Assessment Screening: \$10
- Electronic Surveillance: \$3 to \$9 per day

The courts have the discretion to waive fees charged. The table below provides a summary of fees charged, collected, and waived during the calendar year ended 2024:

Fee Type	Charged	Collected	Waived	Outstanding
Monthly Probation Programming Fee	\$ 2,039,019	\$ 622,060	\$ 902,561	\$ 514,398
Monthly Intensive Supervision Programming Fee	92,250	16,002	21,540	54,708
One-Time Administrative Enrollment Fee	197,705	189,650	6,125	1,930
Drug Testing Fee	322,573	187,019	56,156	79,398
Electronic Surveillance Fee	720	250	-	470
Totals	\$ 2,652,267	\$ 1,014,981	\$ 986,382	\$ 650,904

**The data used to compile this information was retrieved by the AOP from the Judicial User System to Improve Court Efficiency (JUSTICE) application. The data was compiled only from cases with a judgment date during the calendar year ended December 31, 2024. Therefore, any fees charged prior to January 1, 2024, but collected during the calendar year ended December 31, 2024, are not included. Additionally, when reviewing the data provided, the Auditor of Public Accounts noted that some fees charged during the calendar year ended December 31, 2024, were absent. Per discussion with the AOP, some fees were omitted due to limitations of the application and the difficulty in retrieving the data. Nevertheless, this table above was included for informational purposes only.*

ADMINISTRATIVE OFFICE OF PROBATION

BACKGROUND

(Concluded)

Probation Services

Prior to being placed on probation, an investigation is initiated that looks into his or her likelihood to reoffend. The investigation includes assessments and screenings that identify an individual's risk, need, and responsivity. If a behavioral health need is identified, the probation officer can recommend that the court order an evaluation to identify the behavioral health service that can address the need. After that evaluation is completed, the court uses the resulting information to order the probationer to obtain services as a condition of his or her probation.

Part of the probation process involves the probationer – and, if a juvenile, his or her family – completing the Family Service Access Inventory Report (FSAI). The FSAI is to include the household members, household income and expenses, any private health insurance, whether the individual is on Medicaid, and whether he or she has access to a reliable vehicle. The FSAI categorizes household income by employment, Social Security income, disability income, income from Child Support, other income, and any other available resources.

The accurate completion of the FSAI is integral to the AOP's ability to determine if the household has the ability to contribute to the cost of the services the probationer requires. The AOP created the Family Service Access Protocol (Protocol) (January 2023), which requires the FSAI to be used to determine the options for private pay, insurance, and Medicaid eligibility. The Protocol goes further to state, "Families should participate financially in their juvenile's care."

The AOP has completed a FSAI for adult probationers, having previously relied on the same Protocol as that used for juvenile probationers. The AOP created a sliding fee scale that identifies the percentage of the service cost that the adult is to pay based upon income and number of dependents.

Court-ordered services are based upon the AOP's various Service Definitions and Rate Sheets. The Service Definitions describe the different services and the normal length of service, while the Rate Sheet describes the cost. When a court orders a service and, based upon the FSAI, the probationer is deemed unable to contribute to the cost, the AOP creates a voucher in order to pay for the required service. This voucher is reduced for any amount the household, insurance, or Medicaid pays.

The table below summarizes the number of vouchers paid by the AOP during the calendar year ended December 31, 2024, and the testing performed:

Type of Voucher Paid	Cost of Vouchers Tested	Total Voucher Amount	Number of Vouchers Tested	Total Number of Vouchers	Number of Probationers Tested	Total Number of Probationers
Juvenile Probationer	\$ 501,541	\$ 55,176,282	43	20,754	26	2,689
Adult Probationer	21,983	7,051,652	5	5,867	5	2,773
Parole	-	47,959	-	39	-	35
Totals	\$ 523,524	\$ 62,275,893	48	26,660	31	5,497

Note: Nine probationers had both juvenile and adult vouchers in 2024 and, therefore, are counted twice in the "Total Number of Probationers" column.

ADMINISTRATIVE OFFICE OF PROBATION

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Supreme Court and Administrative Office of Probation Executive Management

Name	Title
Corey Steel	State Court Administrator
Gene Cotter	Probation Administrator
Deborah Carey-Minardi	Former Probation Administrator (as of February 1, 2025)
Robert Denton	Deputy Probation Administrator – Adult Probation Services Division
Kari Rumbaugh	Deputy Probation Administrator – Juvenile Probation Services Division
Ralene Cheng	Director of Finance
Eric Asboe	Administrative Fiscal Analyst

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ADMINISTRATIVE OFFICE OF PROBATION

SUMMARY OF COMMENTS

During our examination of the Administrative Office of Probation (AOP), we noted certain deficiencies and other operational matters that are presented here. The following comments are required to be reported in accordance with *Government Auditing Standards*: Comments #1 “Ability to Pay Determination” and #2 “Medicaid and Private Insurance,” which are considered to be significant deficiencies.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Ability to Pay Determination:*** The AOP lacked policies and procedures to ensure that probationers/households capable of contributing to the probationer service cost did contribute. For the 48 vouchers tested, totaling \$523,524, neither any of the probationers nor their families contributed to the cost of the probationers’ services.
2. ***Medicaid and Private Insurance:*** For four of eight vouchers tested that were for private insurance/Medicaid eligible treatments, totaling \$46,633, the AOP lacked documentation to support that all options for private insurance/Medicaid had been exhausted before payment for treatment was made.
3. ***Special Eligibility Requests:*** No documentation was on file to support that two adult vouchers, totaling \$26,161, should have been paid by the AOP.
4. ***Unauthorized Vouchers:*** For 4 of 48 vouchers tested, totaling \$10,494, the services provided were not court ordered, and documentation was not on file to support that the individual needed the service.
5. ***Variances Between EnterpriseOne and the Fee for Service Financial Assistance System:*** For 37 vouchers, the amounts paid per the AOP’s Fee for Service Financial Assistance system did not agree to the amounts paid per the State’s accounting system (EnterpriseOne).
6. ***Duplicate Payments:*** The AOP made seven duplicate payments, totaling \$9,370, during the calendar year.
7. ***Incorrect Voucher Amounts:*** For 4 of 48 vouchers tested, a total of \$1,146 was paid incorrectly based on the supporting documentation on file.
8. ***Issues Coordinating with DHHS:*** In certain situations, services provided to juvenile probationers could be paid for by the Department of Health and Human Services (DHHS) or Federal funding provided through DHHS. The AOP has not entered into agreements with DHHS to utilize these funding sources.
9. ***Transportation Vouchers:*** For two of five transportation vouchers tested, totaling \$4,914, the AOP lacked documentation to support that the household could not provide the necessary transport.
10. ***Services Provided for Longer than Allowed:*** For 1 of 26 vouchers tested, the services provided exceeded applicable service thresholds.
11. ***Probation Program Cash Fund Balance:*** The AOP lacked procedures to ensure that the cash funds were used, and the fund balance was maintained at a reasonable level. Over \$12 million available in the AOP’s cash fund at calendar year end was not used to pay for the cost of services provided to probationers.
12. ***Probation Cash Fund Fees:*** The AOP neither maintained documentation to support the amount of fees charged nor completed a recent analysis to determine if such fees are proper. The AOP had costs of \$3,481,366 related to these fees in the calendar year but collected only \$485,764 in fees during the year.

ADMINISTRATIVE OFFICE OF PROBATION

SUMMARY OF COMMENTS

(Concluded)

13. ***JUSTICE Receipts Reconciliation:*** The AOP and the Judicial Branch lacked procedures to verify that probation fees collected by the county and district courts and remitted to the State Treasurer for deposit were for the correct amounts. The AOP received \$2,577,531 from county and district courts during the calendar year.
14. ***Travel Testing Issues:*** During review of 12 vehicles used by the AOP during the calendar year, multiple issues were noted, including: 1) incomplete travel logs; 2) inconsistent travel logs; and 3) a lack of supporting documentation for three trips taken during the year.
15. ***Issues with Contracts:*** During testing of two payments made to AOP contractors, totaling \$332,076, multiple issues were noted, including: 1) \$26,450 paid that was not in accordance with the applicable contract; 2) inadequate tracking of one of the contracts; 3) untimely payment of one of the payments tested; and 4) portions of one of the contracts tested not being uploaded properly to the State Contracts Database.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the AOP.

Draft copies of this report were furnished to the AOP to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

1. Ability to Pay Determination

Testing of \$523,524 in services provided to probationers revealed that the Administrative Office of Probation (AOP) paid the entirety of that amount, even though some of the probationers, and their households, appeared to have the ability to pay for a portion of the cost. A total of 36 Family Service Access Inventory Reports (FSAI) were completed for the 48 vouchers tested that were paid for 31 probationers. The table below summarizes the 36 FSAs noted during testing.

Adult or Juvenile	Probationer #	Service(s) Received	FSAI Date	FSAI Income	FSAI Expenses	Net Income (Loss)	Cost of Vouchers Tested
Juvenile	Probationer #1	Day Reporting	6/20/2024	\$ 8,300	\$ 7,212	\$ 1,088	\$ 54,919
Juvenile	Probationer #2	Secure Detention	10/13/2023	-	-	-	106,821
Juvenile	Probationer #2	Secure Detention	7/19/2024	1,200	745	455	
Juvenile	Probationer #3	Group Home A	8/24/2023	3,000	3,284	(284)	5,280
Adult	Probationer #4	Transitional Living - Level 2	1/26/2022	-	-	-	2,790
Juvenile	Probationer #5	Group Home B	6/8/2023	10,730	3,410	7,320	3,960
Juvenile	Probationer #6	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	3/19/2024	4,800	3,877	923	17,551
Juvenile	Probationer #7	Crisis Stabilization	3/8/2024	2,353	1,206	1,147	9,000
Juvenile	Probationer #8	Community Youth Coaching	1/17/2023	1,568	3,851	(2,283)	3,100
Juvenile	Probationer #9	Specialized Restorative Residential Program (RESTORE)	8/2/2024	-	-	-	10,560
Juvenile	Probationer #10	Staff Detention	8/9/2023	7,700	8,210	(510)	10,571
Juvenile	Probationer #11	Shelter Care	2/8/2024	-	2,455	(2,455)	8,220
Juvenile	Probationer #12	Day Reporting	8/10/2023	1,200	2,938	(1,738)	5,704
Juvenile	Probationer #13	Juvenile Electronic Monitoring GPS	3/13/2024	726	2,243	(1,517)	1,500
Juvenile	Probationer #14	In Home Family Service (IHFS)	4/22/2023	-	-	-	3,021
Juvenile	Probationer #15	Family Support	1/1/2024	988	1,364	(376)	1,720
Juvenile	Probationer #15	Family Support	6/13/2024	988	1,364	(376)	
Juvenile	Probationer #16	Juvenile Transportation	12/27/2023	3,100	5,934	(2,834)	4,050
Juvenile	Probationer #17	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	1/5/2024	3,767	2,743	1,024	15,469
Juvenile	Probationer #18	Secure Detention	12/20/2024	-	-	-	65,464
Adult	Probationer #19	Transitional Living - Level 2	N/A	-	-	-	2,883
Adult	Probationer #20	Transitional Living - Level 2	7/11/2022	1,500	685	815	2,697
Adult	Probationer #21	Adult Substance Use Short-Term Residential	N/A	-	-	-	8,250
Adult	Probationer #22	Adult Substance Use Halfway House	12/1/2022	350	-	350	5,363
Juvenile	Probationer #23	Day Reporting; Group Home A	10/24/2023	2,400	3,610	(1,210)	47,998
Juvenile	Probationer #24	Day Reporting; Group Home A	3/26/2024	4,600	3,414	1,186	35,894
Juvenile	Probationer #24	Juvenile Psychological Evaluation	3/21/2023	4,600	3,414	1,186	200
Juvenile	Probationer #25	Community Youth Coaching; Juvenile Transportation	6/13/2023	2,328	2,550	(222)	979
Juvenile	Probationer #25	Group Home A	5/21/2024	2,204	2,175	29	5,280
Juvenile	Probationer #26	Juveniles Who Sexually Harm Risk Evaluation; Crisis Stabilization	4/11/2024	2,657	3,677	(1,020)	11,424
Juvenile	Probationer #27	Juvenile Transportation	7/11/2023	2,827	740	2,087	1,020
Juvenile	Probationer #27	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	4/8/2024	2,327	1,081	1,246	17,040
Juvenile	Probationer #28	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	10/4/2022	4,600	4,007	593	16,530
Juvenile	Probationer #28	Secure Detention	6/13/2024	4,160	3,380	780	3,674
Juvenile	Probationer #28	Family Support	6/14/2023	7,000	3,765	3,235	1,549

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Ability to Pay Determination (Continued)

Adult or Juvenile	Probationer #	Service(s) Received	FSAI Date	FSAI Income	FSAI Expenses	Net Income (Loss)	Cost of Vouchers Tested
Juvenile	Probationer #29	Group Home A	5/5/2023	2,200	4,213	(2,013)	7,502
Juvenile	Probationer #30	Juvenile Electronic Monitoring; Group Home B; Staff Detention; Juvenile Transportation; Shelter Care	12/12/2023	1,800	1,531	269	14,651
Juvenile	Probationer #31	Specialized Restorative Residential Program (RESTORE); In Home Family Service (IHFS)	2/9/2024	2,885	2,564	321	10,891
Total							\$ 523,524

Juvenile Income Available to Contribute to Costs

Sixteen of 33 juvenile FSAIs tested, used to determine if the household had resources available to pay all or a portion of the probationer's service cost, indicated the household had resources available to contribute.

The Family Service Access Protocol (Protocol) (January 2023) states, "Families should participate financially in their juvenile's care." Nevertheless, the AOP lacked a policy that defined how the probation officer was to determine the amount the household should contribute to the service cost. Without such a policy, there is an increased risk that the AOP will pay the entire service costs when a household has the resources to contribute.

No Income Reported

Six probationers, and their households, did not report any monthly income. The AOP lacked documentation to support whether this was accurate or reasonable. In addition, the AOP lacked a policy instructing the probation officer of the steps to be taken when no income was reported on the FSAI. Without a policy that defines the procedures a probation officer is to perform when a FSAI is returned without income reported, there is an increased risk the AOP will pay unnecessarily for the probationer's services.

Expenses not Verified

Twelve of the 36 FSAIs tested reported expenses that exceeded the household income amounts. These 12 FSAIs do not include instances when the household did not report any income.

The AOP does not require any substantiating evidence for expenses reported on the FSAIs. The Protocol requires paystubs to support the household income reported on the FSAI, but the Protocol does not require the probation officer to verify expenses reported. Failure to verify that household expenses are reasonable and accurate increases the risk the household will inflate its expenses in order to appear unable to contribute to the probationer's service cost.

Lack of Completed FSAIs

Two of the adult probationers did not have a completed FSAI on file as of the date of testing. The AOP noted multiple times throughout the attestation that all individuals receiving vouchered services must complete the FSAI.

The "Adult Officer Guide: Assessing Medicaid Eligibility and Accessing Medicaid Benefits" states, in relevant part, the following:

*The assessment of the individual's ability to access services will be determined through completion of the Family Service Access Inventory (FSAI) to identify options for private/self-pay, insurance, and Medicaid eligibility. See the **Family Service Access Protocol** for additional information regarding financial screening for financial assistance eligibility.*

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Ability to Pay Determination (Continued)

It is the expectation that every individual involved in the probation system and requesting financial assistance receive an immediate screening by a probation officer or staff person to determine the ability to financially support themselves. A voucher shall not be issued for the individual until this process is complete. It is essential to understand when financial assistance is requested, the first step is to determine what the individual can do to support themselves.

Additionally, the AOP did not have a policy in place outlining the procedures to be taken by the officer if the probationer/household refuses to complete the FSAI.

When an FSAI is not completed, there is an increased risk that the AOP will pay unnecessarily for the probationer's services.

Other Resources Available

In addition to the probationer/family's income and expenses, the FSAI includes a section for reporting other assets (e.g., bank accounts, stocks, bonds, certificates of deposit, etc.). However, the AOP did not have a policy regarding how these amounts are used in determining the ability to pay of the probationer/family. When other resources available to the probationer/family are not considered in the determination of their ability to pay, there is an increased risk the AOP will pay unnecessarily for the probationer's services.

Income Verification

The Protocol directed the probation officer to obtain paystubs to support the household's reported monthly income. The Protocol required paystubs for wages and failed to define what, if any, evidence was required for Social Security, child support, unemployment, or any other form of income reported on the FSAI.

Of the 36 FSAIs reviewed, all 36 lacked support for the reported household income. For these FSAIs, the Auditor of Public Accounts (APA) compared the household income reported on the FSAI to the employee wages that were quarterly reported by businesses to the Nebraska Department of Labor (NDOL).

When the family reported Social Security benefits (SSB) and child support, the APA compared the amounts to systems maintained by the Nebraska Department of Health and Human Services (DHHS). The AOP stated that it did not have access to data maintained on these systems.

For 13 of the 36 FSAIs reviewed, the household income reported did not agree with what was observed in the NDOL and DHHS systems. The difference in household income fell under the following categories:

- Twelve FSAIs were completed where the reported household income did not agree to what was observed in the NDOL or DHHS systems.
- One FSAI incorrectly did not include all members of the probationer's household.

Adult or Juvenile	Probationer #	Service(s) Received	FSAI Date	FSAI Monthly Household Income	APA Identified Monthly Income	Variance	Variance Explanation
Juvenile	Probationer #2	Secure Detention	10/13/2023	\$ -	\$ 2,919	\$ (2,919)	APA identified household wages of \$2,919 not reported on the FSAI.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Ability to Pay Determination (Continued)

Adult or Juvenile	Probationer #	Service(s) Received	FSAI Date	FSAI Monthly Household Income	APA Identified Monthly Income	Variance	Variance Explanation
Juvenile	Probationer #9	Specialized Restorative Residential Program (RESTORE)	8/2/2024	-	3,929	(3,929)	APA identified household wages of \$3,929 not reported on the FSAI.
Juvenile	Probationer #13	Juvenile Electronic Monitoring GPS	3/13/2024	726	3,009	(2,283)	The \$296 of Social Security Income (SSI) for the juvenile reported on the FSAI was more than the amount identified by the APA (\$262). However, the juvenile's legal guardian reported only \$430 in household wages, while the APA identified \$1,409. Additionally, the APA identified another \$1,338 in income for the legal guardian from DHHS (guardianship subsidy) not reported on the FSAI.
Juvenile	Probationer #14	In Home Family Service (IHFS)	4/22/2023	-	12,185	(12,185)	The juvenile's mother was not included on the FSAI. The APA identified household wages of \$12,185 for the mother.
Juvenile	Probationer #15	Family Support	1/1/2024	988	1,239	(251)	The FSAI reported \$988 in household wages for the juvenile's mother. The APA could not identify these wages, but did identify \$1,239 in household wages for the juvenile's father that were not included on the FSAI.
Juvenile	Probationer #15	Family Support	6/13/2024	988	3,029	(2,041)	The FSAI reported \$988 in household wages for the juvenile's mother. The APA could not identify these wages, but did identify \$3,029 in household wages for the juvenile's father that were not included on the FSAI.
Juvenile	Probationer #16	Juvenile Transportation	12/27/2023	3,100	10,504	(7,404)	The juvenile's mother reported \$3,000 in household wages and another \$100 of other income. The APA identified household wages of \$10,504 for the mother.
Juvenile	Probationer #18	Secure Detention	12/20/2024	-	876	(876)	The APA identified \$876 in SSI for the juvenile not reported on the FSAI.
Juvenile	Probationer #25	Group Home A	5/21/2024	2,204	2,616	(412)	The FSAI reported \$500 of household wages, \$1,142 of SSI, and \$562 of Other Income. The APA identified that the juvenile's legal guardian had \$1,329 of household wages and \$1,287 of SSI.
Juvenile	Probationer #27	Juvenile Transportation	7/11/2023	2,827	4,043	(1,216)	The juvenile's mother reported \$600 of Other Income and \$1,727 of household wages, but the APA identified \$2,620 of household wages. The juvenile's sibling reported \$500 in household wages, but the APA identified \$1,423.
Juvenile	Probationer #27	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	4/8/2024	2,327	4,160	(1,833)	The juvenile's mother reported \$600 of Other Income and \$1,727 of household wages, but the APA identified \$227 of Child Support and \$2,826 of household wages. The juvenile's sibling reported \$0 in household wages, but the APA identified \$1,107.
Juvenile	Probationer #29	Group Home A	5/5/2023	2,200	3,042	(842)	The juvenile's mother reported \$2,200 in household wages, but the APA identified \$3,042.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Ability to Pay Determination (Continued)

Adult or Juvenile	Probationer #	Service(s) Received	FSAI Date	FSAI Monthly Household Income	APA Identified Monthly Income	Variance	Variance Explanation
Juvenile	Probationer #31	Specialized Restorative Residential Program (RESTORE); In Home Family Service (IHFS)	2/9/2024	2,885	4,188	(1,303)	The FSAI identified a total of \$885 in SSI for the juvenile and his sibling. The APA identified \$550 total for the juvenile and sibling but also identified another \$1,496 in SSI for the juvenile's father that was not included on the FSAI. The juvenile's mother reported \$2,000 of household wages, but the APA identified \$2,142.
Totals				\$ 18,245	\$ 55,739	\$ (37,494)	

Sound business practices require policies and procedures to be in place to ensure complete and accurate information is obtained in order to make sound decisions. When the AOP does not verify the accuracy of household income reported on the FSAI, there is an increased risk of inaccurate data being used to make ability to pay decisions.

FSAIs Not Completed Every Six Months

Twenty-three of the 48 individual vouchers tested did not have an FSAI completed every six months, as required by the Protocol.

Section III.F.1 of the Protocol states, "Formal updates of the FSAI shall occur at a minimum every 6 months during supervision."

When FSAIs are not completed in a timely manner, there is an increased risk the probation officer may be using inaccurate data to determine the household's ability to contribute to the cost of the probationer's service.

Notification of the Probationers' Financial Situation to the Courts

The AOP utilizes the FSAI to evaluate the ability of a juvenile's household to pay. Through the FSAI, the AOP collects information regarding the monthly income and expenses of the juvenile's household. However, the AOP does not have the authority to order a juvenile or the household to pay for court-ordered services. This responsibility rests with the court, as stated in Neb. Rev. Stat. § 43-290 (Reissue 2016). If services are not ordered by the court to be paid by the juvenile's household, they must be paid by the AOP as stated in Neb. Rev. Stat. § 43-290.01 (Reissue 2016).

In order to assess properly a household's ability to pay, the court must be informed of the juvenile household's current financial situation, which is primarily done through the Predisposition Investigation Report (PDI), which must be ordered to be completed by the judge. Per discussion with the AOP, the PDI should contain information regarding the juvenile household's current financial situation that was collected during the FSAI interview. Additionally, according to the AOP's own policies, the information collected during the FSAI interview should be included in the PDI.

For 23 of 25 juvenile probationers with a PDI ordered, as noted in the table below, the APA did not observe that the information provided on the FSAI was included in the PDI report submitted to the court, or the PDI report was completed prior to an FSAI interview being completed. For each of probationers tested, the household did not contribute to the costs of services.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Ability to Pay Determination (Continued)

Probationer #	PDI Completion Date	FSAI Date Note 1	FSAI Total Income	FSAI Total Expenses	FSAI Monthly Household Net Income	Cost of Vouchers Tested
Probationer #1	1/6/2023	11/30/2022	\$ 8,300	\$ 7,212	\$ 1,088	\$ 54,919
Probationer #2	6/7/2023	4/10/2023	\$ 1,200	\$ 745	\$ 455	\$ 106,821
Probationer #3	8/9/2022	Note 2				\$ 5,280
Probationer #6	7/12/2022	12/1/2021	\$ 6,000	\$ 2,092	\$ 3,908	\$ 17,551
Probationer #7	9/18/2023	8/15/2023	\$ 2,353	\$ 1,206	\$ 1,147	\$ 9,000
Probationer #8	9/4/2024	1/17/2023	\$ 1,568	\$ 3,851	\$ (2,283)	\$ 3,100
Probationer #9	8/28/2023	7/17/2023	\$ 3,000	\$ 3,524	\$ (524)	\$ 10,560
Probationer #10	10/5/2023	8/9/2023	\$ 7,700	\$ 8,210	\$ (510)	\$ 10,571
Probationer #12	9/18/2023	8/10/2023	\$ 1,200	\$ 2,938	\$ (1,738)	\$ 5,704
Probationer #13	2/14/2024	Note 2				\$ 1,500
Probationer #14	7/11/2023	4/22/2023	\$ -	\$ -	\$ -	\$ 3,021
Probationer #15	8/30/2022	8/2/2022	\$ 988	\$ 3,456	\$ (2,468)	\$ 1,720
Probationer #16	1/30/2024	12/27/2023	\$ 3,100	\$ 5,934	\$ (2,834)	\$ 4,050
Probationer #17	3/8/2024	1/5/2024	\$ 3,767	\$ 2,743	\$ 1,024	\$ 15,469
Probationer #18	7/3/2023	Note 2				\$ 65,464
Probationer #23	3/24/2023	Note 2				\$ 47,998
Probationer #24	10/3/2022	9/15/2022	\$ 4,600	\$ 3,414	\$ 1,186	\$ 36,094
Probationer #25	7/25/2022	1/12/2022	\$ 2,204	\$ 2,025	\$ 179	\$ 6,259
Probationer #26	5/1/2024	4/11/2024	\$ 2,657	\$ 3,677	\$ (1,020)	\$ 11,424
Probationer #27	8/9/2023	7/11/2023	\$ 2,827	\$ 740	\$ 2,087	\$ 18,060
Probationer #28	9/30/2021	7/27/2021	\$ 4,600	\$ 2,592	\$ 2,008	\$ 21,753
Probationer #30	5/26/2022	3/17/2022	\$ -	\$ -	\$ -	\$ 14,651
Probationer #31	4/25/2023	1/31/2023	\$ 2,885	\$ 2,500	\$ 385	\$ 10,891

Note 1: Auditor reviewed the most recent FSAI on file at the time that the PDI Report was submitted, so these FSAI dates may not match the previous tables.

Note 2: The PDI report was completed prior to the earliest FSAI on file.

Additionally, we noted one juvenile who did not have a PDI ordered by the court; however, based on the net income available each month reported by the juvenile's household, it did not appear reasonable that this information was not reported to the court.

Probationer #	PDI Report Date	FSAI Date	FSAI Total Income	FSAI Total Expenses	FSAI Monthly Household Net Income	Cost of Vouchers Tested
Probationer #5	N/A	6/8/2023	\$ 10,730	\$ 3,410	\$ 7,320	\$ 3,960

Neb. Rev. Stat. § 43-290 (Reissue 2016) states, in relevant part:

It is the purpose of this section to promote parental responsibility and to provide for the most equitable use and availability of public money.

Pursuant to a petition filed by a county attorney or city attorney having knowledge of a juvenile in his or her jurisdiction who appears to be a juvenile described in subdivision (1), (2), (3), or (4) of section 43-247, whenever the care or custody of a juvenile is given by the court to someone other than his or her parent, which shall include placement with a state agency, or when a juvenile is given medical, psychological, or psychiatric study or treatment under order of the court, the court shall make a determination of support to be paid by a parent for the juvenile at the same proceeding at which placement, study, or treatment is determined or at a separate proceeding. Such proceeding, which may occur prior to, at the same time as, or subsequent to adjudication, shall be in the nature of a disposition hearing.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Ability to Pay Determination** (Continued)

At such proceeding . . . the court may order and decree that the parent shall pay, in such manner as the court may direct, a reasonable sum that will cover in whole or part the support, study, and treatment of the juvenile, which amount ordered paid shall be the extent of the liability of the parent. The court in making such order shall give due regard to the cost of the support, study, and treatment of the juvenile, the ability of the parent to pay, and the availability of money for the support of the juvenile from previous judicial decrees, social security benefits, veterans benefits, or other sources.

* * * *

Whenever medical, psychological, or psychiatric study or treatment is ordered by the court, whether or not the juvenile is placed with someone other than his or her parent, or if such study or treatment is otherwise provided as determined necessary by the custodian of the juvenile, the court shall inquire as to the availability of insured or uninsured health care coverage or service plans which include the juvenile. The court may order the parent to pay over any plan benefit sums received on coverage for the juvenile. The payment of any deductible under the health care benefit plan covering the juvenile shall be the responsibility of the parent.

(Emphasis added.) Section III of the Protocol states, in relevant part, the following:

(E)(3) Information from the Family Service Access Inventory will be summarized and included in the designated section of the Predisposition investigation per Predisposition Investigation (PDI) Interview Guide.

* * * *

(F)(2) Updated investigation reports must include updated Family Service Access Inventory Information.

The AOP's Juvenile Investigation and Court Recommendation Protocol (March 2025) states the following, as is relevant:

(C)(3)(a) The PDI is a comprehensive investigation and report outlining the background, environmental factors and status of a juvenile who is awaiting disposition. The information obtained is to be specific to the circumstances of the adjudicated offense, risk, and needs of the juvenile in order to provide information that will assist the court in determining disposition. The PDI shall be constructed utilizing the following guides, forms, formats, assessments, and screens:

* * * *

(8) Family Service Access Inventory (FSAI)

Good internal controls and sound accounting practices require procedures to ensure that the court is adequately informed of the juvenile household's current financial situation prior to ordering services.

Without such procedures, there is an increased risk of State funds being used to pay for services that the juvenile's household could assist with or pay for outright.

Overall, the AOP lacked policies and procedures to ensure that probationers/households capable of contributing to the probationer service cost did contribute. As a result, the AOP used State General Funds to pay the entire cost of all vouchers tested.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement policies and procedures to ensure the cost of services for probationers is properly shared between the probationer/household and the AOP. This would include ensuring the information on the FSAI is accurate and properly communicated to the court.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

1. Ability to Pay Determination (Concluded)

AOP's Response: The Administrative Office of Probation (AOP) will work, within its current financial and human resources, to improve policies, procedures, and data so that courts receive the financial information to determine ability to pay. The AOP does not have access to the information used by the Auditor of Public Accounts (APA) through the Department of Health and Human Services (DHHS). Contact will be made with DHHS and other state entities to determine the feasibility of reviewing financial information.

APA Response: Being unable to access DHHS information was not the sole cause of the shortcoming detailed in the comment. No less responsible was a lack of adequate policies and procedures for not only verifying financial information provided by the household but also assessing the accompanying ability to pay towards the service costs. It should be noted that similar issues were communicated in our attestation report nine years ago. It is the intent of State law to “promote parental responsibility and to provide for the most equitable use and availability of public money.” To accomplish this, courts are authorized to consider parents’ ability to pay and, when appropriate, order such payment. Procedures should be improved for providing the courts with adequate financial information and a recommendation on a household’s ability to pay – both of which are essential to correct judicial determinations.

2. Medicaid and Private Insurance

The AOP paid \$12,290,225 for potentially Medicaid-eligible treatments when the probationer may or may not have been eligible for Medicaid. These same treatments could have potentially been covered with private insurance. During the FSAI process, all probationers are asked if they are currently enrolled in Medicaid or private insurance. The AOP can verify a probationer’s Medicaid status, and if a probationer is not currently enrolled in Medicaid and does not have private insurance, the probation officer completing the FSAI will help the probationer apply for Medicaid coverage.

If the probationer reports not currently having private insurance coverage, the AOP has no policy for how to confirm this.

When a Medicaid-eligible probationer receives required treatment, the provider was to apply to Medicaid for payment of the treatment provided. Medicaid then determines whether the individual had the medical need for the treatment, paying the provider if that criterion was met.

Section III.A of the AOP’s Rehabilitative Services Standard Financial Assistance Protocol (March 2024) states, in relevant part:

3. For all individuals eligible for financial assistance vouchers, the following funding sources must be considered prior to utilizing Probation funds:

a) Private insurance, Medicaid, Medicare, or other primary insurance or coverage

* * * *

4. If a justice-involved juvenile has private insurance, Medicaid, Medicare or other primary insurance or coverage, these resources must serve as the primary payer.

* * * *

5. If a justice-involved adult has private insurance, Medicaid, Medicare or other coverage for the identified service, he or she is not eligible for Financial Assistance.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Medicaid and Private Insurance (Continued)

The AOP's "Juvenile Officer Guide: Assessing Medicaid Eligibility and Accessing Medicaid Benefits" states the following:

If the family does not have private insurance or Medicaid coverage, the probation officer will complete the DHHS ACCESSNebraska screening online with the parent/guardian to determine if they may be eligible for Medicaid coverage. If the result of the ACCESSNebraska online screening tool indicates that the youth and/or family may be eligible for Medicaid coverage, the probation officer will review the instructions on completion of the Nebraska DHHS Application Medicaid with the family.

The AOP's "Adult Officer Guide: Assessing Medicaid Eligibility and Accessing Medicaid Benefits" states the following:

If the individual does not have private insurance or Medicaid coverage, the probation officer will complete the DHHS ACCESSNebraska screening online with the individual to determine if they may be eligible for Medicaid coverage. If the result of the ACCESSNebraska online screening tool indicates that the individual may be eligible for Medicaid coverage, the probation officer will review the instructions on completion of the Nebraska DHHS Application Medicaid with the individual.

The AOP's "Juvenile Voucher Review Guides for Officers" states the following:

If insurance is to be billed an EOB or denial letter must be uploaded into each voucher.

For four of eight vouchers tested for services that could have been covered by Medicaid or private insurance, the AOP lacked documentation to support they were denied by Medicaid or private insurance. The following table lists the different treatments paid for by the AOP:

Probationer #	Treatment	Treatment Period	Voucher Cost Paid by AOP
Probationer #6	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	7/1/2024 - 7/30/2024	\$ 17,551
Probationer #17	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	5/1/2024 - 5/31/2024	15,469
Probationer #21	Adult Substance Use Short-Term Residential	9/11/2024 - 10/10/2024	8,250
Probationer #22	Adult Substance Use Halfway House	1/1/2024 - 1/31/2024	5,363
Total			\$ 46,633

For Probationer 6, the juvenile probationer was on his mother's private insurance. It was observed an Estimate of Benefits (EOB) was submitted by the provider denying the services received; however, it was noted that they were denied for clerical errors. Additionally, this EOB was attached to multiple vouchers for the same juvenile. Thus, it did not appear that services tested were properly submitted to private insurance for reimbursement.

For Probationer 17, the juvenile probationer was on her father's insurance and had indicated she had Medicaid. There was no documentation that the provider applied to have private insurance or Medicaid cover the services provided. The AOP stated that this service would not have to be submitted to private insurance or Medicaid because it was provided through an agreement between the provider and the AOP. However, this agreement specifically stated, "To receive payment please submit a billing invoice, all explanations of benefits/payments received from insurance, and clinical progress reports on a monthly basis (at minimum)." Therefore, it did not appear reasonable that documentation of this service being submitted to private insurance or Medicaid and denied was unavailable.

For Probationer 21, the AOP had no documentation on file regarding whether the probationer had Medicaid or private insurance as an FSAI was not completed.

For Probationer 22, there was documentation showing that this individual was covered by private insurance; however, no documentation was available to support that the services received were denied by private insurance. Additionally, there was no documentation on file regarding whether the probationer had Medicaid.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

2. Medicaid and Private Insurance (Concluded)

Good internal controls and sound accounting practices require procedures to ensure that documentation of a probationer's insurance status and claims filed to Medicaid or private insurance is retained to verify accurately the necessity for voucher disbursements, as required by Protocol/Guidance above.

When treatments are not submitted to Medicaid or private insurance for payment, there is an increased risk the AOP will only use State funds to pay for treatments when other funds are available. Furthermore, when documentation is not obtained to support that Medicaid or private insurance denied payment for treatments, there is an increased risk that the provider could receive duplicate payment for the same treatment.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement policies and procedures to ensure all eligible treatments are applied for Medicaid or private insurance. We also recommend the AOP maintain documentation to support that treatments were denied by Medicaid or private insurance before payment is made by the AOP.

AOP's Response: The AOP will work to improve internal policies and procedures. Note that determination of a person's eligibility and eligibility determination for a particular service can differ.

3. Special Eligibility Requests

The AOP's policies state that adult probationers with private insurance, Medicaid, Medicare, or other primary insurance or coverage are not eligible for financial assistance vouchers. However, in these cases, the probation officer can fill out a Special Eligibility Request for Financial Assistance on behalf of the adult probationer. If approved, the Special Eligibility Request would allow an adult probationer to receive financial assistance vouchers, even though he or she is ineligible per the AOP's policies.

Two of two adult probationers tested received a Medicaid or private insurance eligible service without an approved Special Eligibility Request being on file. The AOP did not have documentation on file to support that these probationers did not have Medicaid or private insurance; thus, the APA would expect an approved Special Eligibility Request to be on file.

Probationer #	Treatment	Treatment Period	Total Voucher Cost Paid by AOP in 2024
Probationer #21	Adult Substance Use Short-Term Residential	9/11/2024 - 10/10/2024	\$ 8,250
Probationer #22	Adult Substance Use Halfway House	11/1/2023 - 2/14/2024	17,911
Total			\$ 26,161

Good internal controls require procedures to ensure that adequate documentation regarding coverages available to probationers is obtained prior to vouchers being issued for these individuals.

Without such procedures, there is an increased risk of the AOP paying unnecessarily for vouchers when private health insurance or Medicaid could have covered the payments for the services.

We recommend the AOP obtain documentation for whether the adult probationer has private health insurance or Medicaid prior to issuing vouchers for the services received.

AOP's Response: The AOP will work to improve policies and procedures and documentation of these requests.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

4. Unauthorized Vouchers

For 4 of 48 vouchers tested, the services provided were not court ordered, and documentation was not on file to support that the individual needed the service.

Probationer #	Service Received	Service Period	Voucher Amount
Probationer #16	Juvenile Transportation	7/2/24 - 7/30/24	\$ 4,050
Probationer #19	Transitional Living - Level 2	12/1/23 - 12/31/23	2,883
Probationer #20	Transitional Living - Level 2	2/1/24 - 2/29/24	2,697
Probationer #25	Juvenile Transportation	10/18/24 - 10/20/24	864
Total			\$ 10,494

Good internal controls and sound accounting practices require that the services received by probationers and paid by the AOP are court ordered, or sufficient documentation is on file to support that the service was necessary.

Without such procedures, there is an increased risk of loss or misuse of State funds by paying for unnecessary services for the probationer.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement procedures to ensure all services paid for are Court ordered, or the reason for providing the service is properly documented.

AOP's Response: Although the services provided were best practices that promote successful probation, the AOP will work to improve documentation.

5. Variances Between EnterpriseOne and the Fee for Service Financial Assistance System

Normally, vouchers paid by the AOP are interfaced to EnterpriseOne (the State's official accounting system) through the Fee for Service Financial Assistance system. However, vouchers paid to Whitehall PRTF (Psychiatric Residential Treatment Facility), which is operated by DHHS, are paid via an Interagency Billing Transaction (IBT) and are tracked only in the Fee for Service Financial Assistance system. During the APA's reconciliation of vouchers paid in 2024 by the Fee for Service Financial Assistance system to vouchers paid in EnterpriseOne, it was noted that there were 37 vouchers paid to Whitehall PRFT that had variances between the two systems.

#	Voucher	E1 Amount	Service Provider Amount	Correct Amount	E1 Variance	Service Provider Variance
1	2024JUV53685	\$ 16,530	\$ 14,370	\$ 14,370	\$ (2,160)	\$ -
2	2024JUV48541	17,040	15,906	15,906	(1,134)	-
3	2023JUV31102	10,224	17,040	17,040	6,816	-
4	2024JUV51324	17,040	1,704	17,040	-	15,336
5	2024JUV42686	16,530	14,370	16,530	-	2,160
6	2023JUV24086	16,530	14,370	16,530	-	2,160
7	2024JUV54273	16,530	14,370	16,530	-	2,160
8	2024JUV61434	8,674	8,106	8,674	-	568
9	2024JUV51444	12,496	12,457	12,496	-	39
10	2024JUV51688	13,891	14,370	13,891	-	(479)
11	2024JUV51325	16,472	17,040	16,472	-	(568)
12	2024JUV53272	1,000	2,136	1,000	-	(1,136)
13	2024JUV53518	14,370	16,530	14,370	-	(2,160)
14	2024JUV51304	11,020	16,348	11,020	-	(5,328)
15	2024JUV51345	11,020	16,530	11,020	-	(5,510)
16	2024JUV53153	568	8,520	568	-	(7,952)

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

5. **Variances Between EnterpriseOne and the Fee for Service Financial Assistance System** (Concluded)

#	Voucher	E1 Amount	Service Provider Amount	Correct Amount	E1 Variance	Service Provider Variance
17	2024JUV51346	4,959	16,530	4,959	-	(11,571)
18	2024JUV53873	479	14,247	479	-	(13,768)
19	2023JUV22779	10,469	1,217	1,217	(9,252)	-
20	2024JUV43476	17,040	12,673	11,017	(6,023)	(1,656)
21	2024JUV54255	2,666	2,667	2,667	1	-
22	2024JUV53271	14,370	15,824	15,824	1,454	-
23	2024JUV51420	14,370	16,530	16,530	2,160	-
24	2024JUV53147	1,136	1,149	1,136	-	(13)
25	2024JUV52919	14,370	16,530	14,370	-	(2,160)
26	2024JUV53146	12,469	12,509	7,938	(4,531)	(4,571)
27	2024JUV53155	14,370	14,670	16,530	2,160	1,860
28	2023JUV22893	13,891	13,775	13,891	-	116
29	2024JUV47931	6,706	7,714	6,706	-	(1,008)
30	2023JUV22892	13,891	15,979	13,891	-	(2,088)
31	2024JUV47924	14,370	16,530	14,370	-	(2,160)
32	2024JUV47925	14,370	16,530	14,370	-	(2,160)
33	2024JUV47926	14,370	16,530	14,370	-	(2,160)
34	2024JUV47928	14,370	16,530	14,370	-	(2,160)
35	2024JUV47929	14,370	16,530	14,370	-	(2,160)
36	2024JUV47930	14,370	16,530	14,370	-	(2,160)
37	2023JUV22891	13,412	16,530	13,412	-	(3,118)
Totals		\$ 440,753	\$ 481,891	\$ 430,244	\$ (10,509)	\$ (51,647)

Good internal controls and sound accounting practices require procedures to reconcile the amounts paid to the Fee for Service Financial Assistance system to ensure that either the amounts paid are correct or the Fee for Service Financial Assistance system is accurate.

Without such procedures, there is an increased risk for the misuse of State funds.

We recommend the AOP implement procedures to ensure the amounts paid to DHHS for Whitehall PRFT vouchers are accurate, and the amounts agree to the supporting documentation within the Fee for Service Financial Assistance system.

AOP's Response: The AOP has drafted a process and is working with IT to address this issue.

6. **Duplicate Payments**

During the attestation, we identified seven duplicate payments, totaling \$9,370, made by the AOP during the calendar year ended December 31, 2024. Those duplicate payments are detailed below:

Duplicate #	Duplicate Amount	Original Voucher		Duplicate Voucher(s)	
		Date	Voucher #	Date	Voucher #
1	\$ 5,040	5/9/2024	2023AD1945	4/9/2023 / 4/23/2023	2023AD4218 / 2023AD4375
2	2,208	4/1/2024	2024JUV36692	4/1/2024	2024JUV36692
3	612	4/1/2024	2024AD36752	4/1/2024	2024AD36752
4	570	4/1/2024	2024JUV36795	4/1/2024	2024JUV36795
5	558	4/1/2024	2024PRS42125	4/1/2024	2024PRS42125
6	265	10/23/2024	2024JUV59224	1/15/2025	2024JUV59857
7	117	4/3/2024	2024JUV39593	4/9/2024	2024JUV39593
Total	\$ 9,370				

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

6. Duplicate Payments (Concluded)

Duplicate #1 was the result of the AOP issuing multiple vouchers for the same service, but under different service descriptions. Voucher 2023AD1945 was for Short-Term Residential services provided between 1/24/2023 and 2/22/2023, while vouchers 2023AD4218 and 2023AD4375 were for Halfway House services provided between 1/24/2023 and 2/26/2023. All three vouchers were supported by the same documentation from the provider, which was not caught during the AOP's review process. Upon inquiry by the APA, the AOP issued adjustments to reduce Voucher 2023AD4218 to \$0 and 2023AD4375 to \$672, in order to cover the services received between 2/23/2023 and 2/26/2023.

Duplicates #2 – 5 and 7 occurred because the same voucher was interfaced to EnterpriseOne multiple times from the Fee for Service Financial Assistance system due to the voucher receiving multiple approvals. Not believing that the Fee for Service Financial Assistance system would allow a voucher to be submitted for payment multiple times, the AOP did not focus on looking for duplicate payments during their review. Adjustments to correct the duplicate payments were posted after the APA's inquiry.

Duplicate #6 occurred due to the AOP issuing two vouchers for the same service that had overlapping service dates. Both vouchers paid for In-Home Family Services that occurred on 8/8/2024, 8/20/2024, and 8/22/2024. Upon inquiry by the APA, Voucher 2024JUV59857 was reduced by \$265 to account for the duplicate dates paid.

Good internal controls and sound business practices require procedures to ensure that a detailed review of all vouchers is performed prior to payment to identify and prevent duplicate payments.

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

We recommend the AOP implement procedures for reviewing all vouchers adequately prior to approval to ensure they are not duplicate payments.

AOP's Response: All duplicate payments were resolved or corrected. IT identified and corrected the cause of the duplication.

7. Incorrect Voucher Amounts

For 4 of 48 vouchers tested, the amount paid was incorrect based on the dates of service and the rate payable on the applicable voucher rate sheet.

Probationer #	Service Received	APA Calculated Amount	Amount Paid	Variance
Probationer #6	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	\$ 17,370	\$ 17,551	\$ 181
Probationer #28	Family Support	1,448	1,549	101
Probationer #30	Group Home B	792	1,584	792
Probationer #30	Juvenile Transportation	1,113	1,185	72
Totals		\$ 20,723	\$ 21,869	\$ 1,146

The amount paid for Probationer #6's voucher was incorrectly inputted by the provider when the voucher was submitted to the AOP. This should have been caught during staff review of the voucher prior to payment. Upon notification by the APA, the AOP issued an adjustment to the voucher to reduce it by \$181 to \$17,370.

For the vouchers related to Probationers #28 and #30, the documentation submitted by the provider for the services provided did not support the amounts paid.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

7. **Incorrect Voucher Amounts** (Concluded)

- Probationer #28's voucher for Family Support paid for 23 hours of service received. However, the documentation submitted by the provider supported only 21.5 hours. At a rate of \$67/hour, this resulted in an additional \$101 being paid to the provider for services that did not occur.
- During review of the documentation of Probationer #30's Group Home B voucher, it was noted that the juvenile had run away from his out-of-home placement during the period for which the voucher was paid. The APA noted six days paid for on the voucher where the juvenile was not at the Group Home – which, at \$132/day, resulted in \$792 being paid for services that did not occur.
- The provider billed for 6.5 hours, at \$11/hour of “escort” time on Probationer #30's Juvenile Transportation voucher. Per the applicable rate sheet, escort time is defined as “*the time a transportation staff must wait with a secure/non-secure transported juvenile for an appointment or when an additional driver is needed to ensure safety, as authorized by the court.*” The APA did not observe an order from the court authorizing the use of an additional driver, and the AOP had no support on file that a second driver made the trip.

Good internal controls and sound accounting practices require procedures to ensure that the amounts paid to providers are properly supported by documentation, and the documentation received is reviewed properly to ensure the amounts paid are accurate.

Without such procedures, there is an increased risk for misuse of State funds by paying for services that did not actually occur, were unnecessary, or were submitted improperly to the AOP.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement procedures to ensure the amounts paid to providers for services rendered are properly supported, and the support submitted is reviewed for accuracy.

AOP's Response: The AOP will work to improve documentation and accuracy.

8. **Issues Coordinating with DHHS**

The AOP has not entered into an agreement with DHHS to utilize Title IV-E Federal dollars or to coordinate who should pay for services when a juvenile probationer is a ward of the State.

Title IV-E

Neb. Rev. Stat. § 29-2260.02 (Reissue 2016) was passed by the 103rd Legislature (2013-2014) and approved by the Governor on April 15, 2014, on Legislative Bill 464. The intent of the statute was to allow the AOP to enter into an agreement with DHHS in order to utilize Title IV-E Federal dollars for juveniles who will be in the care of the AOP.

Title IV-E refers to Federal funds that can be used to help cover maintenance costs for State and Tribal Wards who are placed in out-of-home care when eligible criteria apply. Many of the services provided to juvenile probationers include out-of-home placements.

The statute has been in force since 2014; however, over 10 years later, the AOP has not entered into an agreement with DHHS regarding Title IV-E and has not utilized Title IV-E Federal dollars. Per discussions with both the AOP and DHHS, part of the reason an agreement has not been entered into is due to the lack of cooperation from both agencies.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

8. **Issues Coordinating with DHHS** (Continued)

Wards of the State

During testing of probationer service payments, the AOP was found to be paying the service costs for four juveniles ordered to be in custody of DHHS. The AOP paid a total of \$224,895 for these wards during the calendar year ended December 31, 2024.

For three of the juveniles, the AOP had no documentation on file to support why DHHS did not pay for all, or even a portion, of the probationer's service costs. For one of the juveniles, the AOP had reached an agreement with DHHS to split the costs for the juvenile on October 17, 2024, which was after the AOP had already paid for the costs in full. The AOP had not been reimbursed for the costs it overpaid as of May 14, 2025. After the APA brought this to the AOP's attention, the AOP created adjustments to the original vouchers to receive reimbursement from the provider on May 27, 2025, six months after the agreement with DHHS had been reached. Additionally, the APA noted that the voucher adjustments were \$2,588 greater than necessary based on the agreement with DHHS.

Neb. Rev. Stat. § 43-290.01 (Reissue 2016) identifies the entity responsible for the payment of certain juvenile service costs. Subsection (1) of that statute requires the county to pay such costs prior to adjudication. The AOP is responsible, however, for post-adjudication service costs, as follows:

Payment of costs for juveniles described in or alleged to be described in subdivision (1), (2), (3)(b), or (4) of section 43-247, except as ordered by the court pursuant to section 43-290, shall be paid by:

(a) The county for the period of time prior to adjudication, except as provided in subdivision (1)(b) of this section. Such costs paid for by the county include, but are not limited to, the costs of detention, services, detention alternatives, treatment, voluntary services, and transportation;

(b) The Office of Probation Administration for:

(i) The period of time after adjudication until termination of court jurisdiction, including, but not limited to, the costs of evaluations, detention, services, placement that is not detention, detention alternatives, treatment, voluntary services, and transportation, other than transportation paid under subdivision (1)(c) of this section;

Per § 43-290.01(2), DHHS is responsible for service costs incurred as a result of a juvenile's court-ordered placement with that agency:

For payment of costs involved in the adjudication and disposition of juveniles, other than those described in subsection (1) or (3) of this section:

(a) The Department of Health and Human Services shall pay the costs incurred during an evaluation or placement with the department that is ordered by the court except as otherwise ordered by the court pursuant to section 43-290[.]

Unlike either the counties or the AOP, DHHS received Federal funding that could be used to pay for eligible juveniles' service costs.

A good internal control plan requires procedures to ensure that proper funding sources are being used to pay for probationer treatment costs.

Without such procedures, there is an increased risk that the AOP will pay for services with State funds that could have been paid with Federal funds.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

8. **Issues Coordinating with DHHS** (Concluded)

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP work with DHHS to determine the viability of utilizing Title IV-E Federal funds and to ensure that proper funding sources are being used to pay for probationer service costs.

AOP's Response: Title IV-E funds can only be accessed through DHHS as the sole IV-E draw-down agency. Multiple, documented, attempts to receive such funding have not been successful. Regarding wards of the State, multiple, documented attempts to develop, with DHHS, standard protocol and procedures to reduce delay and provide consistency have not been successful. AOP will continue to work with DHHS to address payment issues.

9. **Transportation Vouchers**

For 2 of 5 transportation vouchers tested, the AOP did not have documentation to support why the household could not provide transportation for the juvenile. The FSAI stated whether the household had access to transportation and if the vehicle was reliable; however, nothing was noted on the voucher or on the case management system as to why it was necessary for the AOP to provide and pay for the transportation.

Probationer #	FSAI Indicated the Family had a Vehicle	FSAI Indicated the Vehicle was Reliable	Cost of Transportation Voucher
Probationer #16	Yes	Yes	\$ 4,050
Probationer #25	Yes	Yes	864
Total			\$ 4,914

Good internal controls and sound accounting practices require adequate documentation be on file to support that the probationer needed assistance with transportation.

Without such documentation, there is an increased risk of the AOP paying for transportation that could be provided by the household.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement procedures to document why transportation services are necessary.

AOP's Response: The AOP will work to improve documentation.

10. **Services Provided for Longer than Allowed**

The AOP's Probation Service Definitions outline the services available for probationers and the normal period for those services. These serve as guidelines, and services can be provided for longer periods than normal if ordered by the court. During testing, we noted that 1 of 26 vouchers tested had services provided that exceeded the thresholds established in the Probation Service Definitions, and court orders authorizing the extended service periods were not on file.

Probationer #	Service Received	Max. Service Period	Total Services Received
Probationer #8	Community Youth Coaching	45 Days	118 Days

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

10. Services Provided for Longer than Allowed (Concluded)

\$7,192 was paid for Community Youth Coaching, of which \$4,433 was paid for the 73 days that exceeded the maximum service period.

Good internal controls and sound accounting practices require that any service provided over the standard length of time per the Probation Service Definition require either a court order extending the service length or adequate support and additional approval.

Without such procedures, there is an increased risk of loss and misuse of State funds.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement procedures to ensure that vouchered services are only provided up to the maximum length of service, or exceptions to this are properly court ordered.

AOP's Response: The AOP will work to improve documentation.

11. Probation Program Cash Fund Balance

The AOP collects the following fees, which are deposited to the Probation Program Cash fund per Neb. Rev. Stat. § 29-2262.06 and § 29-2262.07 (Reissue 2016).

Fee	Amount
Probation and Intensive Supervision Probation Enrollment Fee	\$ 30
Probation Programming Fee (per month)	\$ 25
Intensive Supervision Probation Programming Fee (per month)	\$ 35

Per Neb. Rev. Stat. § 29-2252(14) (Cum. Supp. 2024), the Probation Program Cash Fund can be used for costs associated with the development, implementation, and evaluation of enhanced probation-based programs. Per that same subsection of statute, “Enhanced probation-based-programs include, but are not limited to, specialized units of supervision, related equipment purchases and training, and programs that address a probationer’s vocational, educational, mental health, behavioral, or substance abuse treatment needs.”

The AOP lacked procedures to ensure that the cash funds were used, and the fund balance was maintained at a reasonable level. As of June 30, 2016, the Probation Program Cash Fund had a fund balance of \$1,366,859. Over the next eight and a half years, the fund balance had grown to \$12,484,344 as of December 31, 2024. During calendar year 2024, the AOP had over \$60 million in vouchers that were paid with General Funds that could have potentially been paid from the Probation Program Cash Fund instead. The AOP stated that it had a project several years ago to develop a tool for probation officers to make supervision of and services for probationers more effective. The project was estimated to cost \$5 to \$7 million dollars. However, the vendor selected was unable to meet contract requirements, and the project did not go forward. Additionally, the AOP claimed to be unsure whether it had authority to use the Probation Program Cash Fund for juvenile probationers.

The AOP stated that it plans on spending down the cash funds within the next biennium due to directions from the State Legislature that will require most of the fund balance to be used.

Sound business practice requires a review of fund balances, including the Probation Program Cash Fund, to ensure that funds are being spent appropriately, and excess funds are not being accumulated.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

11. Probation Program Cash Fund Balance (Concluded)

Failure to review the adequacy of fund balances could result in State cash funds not being used and potentially reappropriated for other uses by the State Legislature.

We recommend the AOP review its fund balances, including the Probation Program Cash Fund, to determine whether they are reasonable for the goals of the AOP.

AOP's Response: The Judicial Branch will continue to review the balance of the Probation Program Cash Fund. As of the end of FY25, the balance was approximately \$9.86 million. The APA included our statement that the balance will decline quickly based on current 2025-2027 biennium appropriations. Note that the Probation Program Cash Fund was created, before the transfer of juvenile duties from DHHS, to address services for adult probationers. General Funds were transferred to the Judicial Branch from DHHS to provide services for juveniles.

12. Probation Cash Fund Fees

State statute authorizes the courts to require probationers to pay for costs of drug tests, offender assessment screens, and electronic monitoring devices. The AOP has set the following fees to cover these costs:

Fee	Amount
Drug Testing (per month)	\$5
Electronic Surveillance (per day)	\$3 - \$9
Offender Assessment Screens	\$10

The AOP collected \$485,764 in these fees during calendar year 2024; however, the costs related to these fees (laboratory supplies, offender assessments, and electronic monitoring services) were \$3,481,366. It is up to the courts to determine whether a probationer has the ability to pay, so there will be instances when the courts do not order the probationers to pay these fees. Additionally, the AOP stated that it is not the intent for the fees to cover the entire costs of the services. However, these fees have been in place for decades, and no analysis or calculation was available to document if the fee amounts were reasonable and adequately covered the costs of the services.

Neb. Rev. Stat. § 29-2259.01 (Reissue 2016) states the following, in relevant part:

(1) There is hereby created the Probation Cash Fund. All money collected pursuant to subdivisions (2)(m) and (2)(o) of section 29-2262 shall be remitted to the State Treasurer for credit to the fund.

(2) Expenditures from the money in the fund collected pursuant to subdivisions (2)(m) and (2)(o) of section 29-2262 shall include, but not be limited to, supplementing any state funds necessary to support the costs of the services for which the money was collected.

Neb. Rev. Stat. § 29-2262(2) (Cum. Supp. 2024) states the following, in relevant part:

The court may, as a condition of sentence of probation, require the offender:

* * * *

(m) To pay for tests to determine the presence of drugs or alcohol, psychological evaluations, offender assessment screens, and rehabilitative services required in the identification, evaluation, and treatment of offenders if such offender has the financial ability to pay for such services;

* * * *

(o) To be monitored by an electronic surveillance device or system and to pay the cost of such device or system if the offender has the financial ability;

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

12. **Probation Cash Fund Fees** (Concluded)

Sound business practices require the AOP to document formally and review periodically its rationale to determine the rates assessed to probationers.

Failure to maintain documentation to support the rates charged for services increases the risk that fees will be insufficient to meet their objectives, resulting in the loss of State funds.

We recommend the AOP periodically review the fees that are charged and document such review. Such documentation should reflect the AOP's consideration of the costs of the services when determining the rate, and the intent of how much of the costs should be covered by the State versus the probationer.

AOP's Response: The Judicial Branch will review the fees taking into account the factors outlined by the APA.

13. **JUSTICE Receipts Reconciliation**

When an individual is placed on probation, probation fees are ordered by a county or district court judge on a document called "Orders of Probation." This document dictates what the probationer is to pay or do as part of his or her probation. Receipts of probation fees are collected and entered in the Judicial User System to Improve Court Efficiency (JUSTICE), which is used by the county and district courts to record all financial and case activity.

On a monthly basis, county and district courts run reports from JUSTICE that identify the probation fees collected that were to be remitted to the State Treasurer for deposit to the AOP funds.

The AOP and the Judicial Branch relied solely on the State Treasurer to ensure all probation fees were receipted in JUSTICE and were deposited correctly to the AOP funds. Additionally, the AOP and the Judicial Branch did not have a procedure to reconcile money deposited into AOP funds to probation fee receipts in JUSTICE.

The AOP received \$2,577,531 from the county and district courts during the calendar year ended December 31, 2024.

A good internal control plan and sound accounting practices require procedures to ensure that the AOP reconciles probation fees deposited into its funds to the appropriate probation fee receipts in JUSTICE.

Without such procedures, there is an increased risk that a probation fee may be recorded to the wrong fund, or the amount deposited may be incorrect.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement procedures to ensure probation fees deposited into its funds are reconciled to the appropriate probation fee receipts in JUSTICE.

AOP's Response: Although no issues regarding deposits have been found in the past, the Judicial Branch will develop a procedure for periodic review.

14. **Travel Testing Issues**

During the calendar year ended December 31, 2024, the AOP leased approximately 124 permanently assigned State vehicles through the Transportation Services Bureau (TSB). Those vehicles had Global Positioning System (GPS) tracking devices installed, which logged all locations driven; however, the AOP did not review this GPS location information to ensure that the leased vehicles were being used appropriately and only for travel required for essential State business. Per the AOP's Vehicle Usage Policy, the AOP shall adhere to the State of Nebraska Department of Administrative Services Bureau Policies and Procedures Manual.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

14. Travel Testing Issues (Concluded)

During the calendar year ended December 31, 2024, the AOP paid TSB \$756,436 and drove the leased State vehicles a total of 1,640,850 miles.

We selected 12 vehicles to test and obtained the GPS tracking data and the TSB travel logs for one month for each vehicle. We reviewed the TSB travel logs and GPS tracking data for reasonableness, and then selected five to seven trips, for a total of 65 trips, from the GPS tracking data for each vehicle to obtain additional detail and support for the purpose of the trips. During testing, we noted the following.

- Six of the 12 TSB travel logs reviewed were not completed for each day the State vehicle was used. The number of days not completed on the TSB travel log ranged from 1 to 6 days out of 17 to 27 days for the month.
- The AOP was not consistent with how it completed the purpose of the trip on the TSB travel logs. Certain travel logs noted the name of the individual being visited, and others provided specific addresses. Some recorded only general locations or cities, and some noted only that the vehicle was used for home visits or field visits.
- Supporting documentation was not on file to support the purpose of travel for 3 of the 65 trips selected from the GPS tracking data. Generally, the probation officer entered case notes in the AOP's case management system to document the engagement with the probationer. For one trip, however, there were no such case notes. For the other two trips, the case notes were updated after our inquiry, so we were unable to verify if the case notes had been entered before we questioned the trips.

Neb. Rev. Stat. § 81-1025(1) (Reissue 2024) provides the following:

Each operator of a bureau fleet vehicle shall report the points between which the bureau fleet vehicle traveled each time used, the odometer readings at such points, the time of arrival and departure, the necessity and purpose for such travel, the license number of such vehicle, and the department to which such vehicle is assigned.

(Emphasis added.) A good internal control plan and sound business practices require procedures to ensure that State vehicles are used only for work-related travel, and the purpose of travel for each employee's trips with a State vehicle is properly documented.

Without such procedures, there is an increased risk for misuse of State vehicles.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP establish procedures for reviewing the TSB travel logs and GPS tracking data. Such procedures should include ensuring that State vehicles are used only for work-related travel, and the purpose of travel for each employee's trips with a State vehicle is properly documented.

AOP's Response: The AOP will establish review procedures. Processes will also be reviewed to improve consistency.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Continued)

15. Issues with Contracts

We tested payments to two contractors and noted the following:

TEKsystems Global Services, LLC

The AOP did not adequately monitor the contract with TEKsystems Global Services, LLC (TEKsystems) to ensure that the items billed were in accordance with the contractual provisions and the project change requests. As of December 31, 2024, there has been 11 project change requests to the contract. The project change requests were to add/extend consultants, which would include the time period the consultants were to work on the project, the hourly rate, and whether overtime was included. We tested a payment to TEKsystems for \$178,990, which included overtime billed for two of the consultants. We noted the following:

- One of the consultants included on the invoice was not approved for overtime in the project change requests, resulting in \$490 being billed that was not in accordance with the terms of the contract.
- The payment tested included \$4,840 for the Delivery Manager for the period July 28, 2024, to August 31, 2024. However, the project change requests had approved the Delivery Manager only through October 21, 2023.
- The AOP kept a spreadsheet to track the expenditures of the contract with TEKsystems. However, the tracking spreadsheet included only the original contract amount of \$985,600 and expenditures through April 12, 2024, which totaled \$1,679,316. As of December 31, 2024, the contract amount had been increased to \$3,624,950 from the project changes requests, and total expenditures as of December 31, 2024, were \$2,176,332.
- The AOP received the invoice tested on October 16, 2024, but did not pay TEKsystems until December 17, 2024, 62 days later. Neb. Rev. Stat. § 81-2403(1) (Reissues 2024) requires payment for services rendered to be paid within 45 calendar days. The AOP had questions regarding the invoice; however, the AOP did not request additional information from TEKsystems until December 10, 2024, which is still over the 45-calendar day requirement.
- Lastly, we noted that the project change requests were not uploaded to the State Contracts Database, as required per Neb. Rev. Stat. § 84-602.04 (Reissue 2024).

The AOP made 10 payments, totaling \$744,155, to TEKsystems during the calendar year ended December 31, 2024.

Capstone Consulting, Inc.

The contract between the AOP and Capstone Consulting, Inc. (Capstone) was based upon a Master Service Agreement, which utilized additional agreements to establish each project and the consultants' hourly rates. Per the agreement for the time period July 1, 2023, through June 30, 2025, Capstone agreed to provide up to six full-time developers to support the project. However, for a \$153,086 payment tested, the invoice included eight full-time developers. The AOP stated that two additional developers were added to the project temporarily, but an amendment to the agreement was not completed. Additionally, no timesheet was provided for one of the developers to support the number of hours that were billed on the invoice. The amount billed for the one developer was \$21,120.

The AOP made 12 payments, totaling \$1,529,888, to Capstone during the calendar year ended December 31, 2024.

ADMINISTRATIVE OFFICE OF PROBATION

COMMENTS AND RECOMMENDATIONS

(Concluded)

15. Issues with Contracts (Concluded)

Neb. Rev. Stat. § 84-602.04(4)(a)(i) (Reissue 2024) requires the Department of Administrative Services' website to contain the following:

A database that includes a copy of each active contract that is a basis for an expenditure of state funds, including any amendment to such contract and any document incorporated by reference in such contract. For purposes of this subdivision, amendment means an agreement to modify a contract which has been reduced to writing and signed by each party to the contract, an agreement to extend the duration of a contract, or an agreement to renew a contract. The database shall be accessible by the public and searchable by vendor, by state entity, and by dollar amount. All state entities shall provide to the Department of Administrative Services, in electronic form, copies of such contracts for inclusion in the database beginning with contracts that are active on and after January 1, 2014 . . . [.]

A good internal control plan requires the AOP to have procedures in place to ensure that amounts invoiced agree to the terms of the agreements. Additionally, good internal controls require procedures to ensure that payments are made timely, and all contract agreements and amendments are disclosed on the State Contracts Database.

Without such procedures, there is an increased risk of the AOP overpaying for services and not complying with State statute.

A similar finding was noted during the prior examination of the AOP.

We recommend the AOP implement procedures for comparing the invoices to the agreements to ensure amounts billed are proper. We also recommend the AOP improve procedures to ensure invoices are paid timely, and all contracts and amendments are disclosed on the State Contracts Database.

AOP's Response: The AOP will work to strengthen all procedures regarding contracts.



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ADMINISTRATIVE OFFICE OF PROBATION

INDEPENDENT ACCOUNTANT'S REPORT

Administrative Office of Probation
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues and Expenditures of the Administrative Office of Probation for the calendar year ended December 31, 2024. The Administrative Office of Probation's management is responsible for the Schedule of Revenues and Expenditures based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Revenues and Expenditures based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Revenues and Expenditures is based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Revenues and Expenditures. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Revenues and Expenditures, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

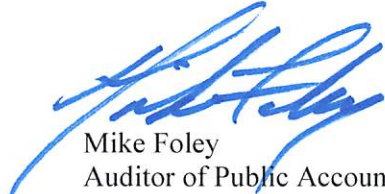
We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule of Revenues and Expenditures for the calendar year ended December 31, 2024, is based on the accounting system and procedures prescribed by the State of Nebraska's Director of the Department of Administrative Services, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedule of Revenues and Expenditures; fraud that is material, either quantitatively or qualitatively, to the Schedule of Revenues and Expenditures; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedule of Revenues and Expenditures is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues or Expenditures or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards*, and those findings, along with the views of management, are described in the Comments Section of the report.

The purpose of this report is to express an opinion on the Schedule of Revenues and Expenditures, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.

July 28, 2025



Mike Foley
Auditor of Public Accounts
Lincoln, Nebraska

ADMINISTRATIVE OFFICE OF PROBATION
SCHEDULE OF REVENUES AND EXPENDITURES
For the Calendar Year Ended December 31, 2024

	General Fund 10000	Probation Supervision Fund 20520	Probation Program Cash Fund 20580	Totals (Memorandum Only)
REVENUES:				
Sales & Charges - Probation Fees	\$ -	\$ 485,764	\$ 2,091,767	\$ 2,577,531
TOTAL REVENUES	<u>\$ -</u>	<u>\$ 485,764</u>	<u>\$ 2,091,767</u>	<u>\$ 2,577,531</u>
EXPENDITURES:				
Operating - Direct Services for Probationers	\$ 63,735,261	\$ -	\$ 1,458,632	\$ 65,193,893
Travel - State-Owned Transportation	756,436	-	-	756,436
TOTAL EXPENDITURES	<u>\$ 64,491,697</u>	<u>\$ -</u>	<u>\$ 1,458,632</u>	<u>\$ 65,950,329</u>

The accompanying notes are an integral part of the schedule.

ADMINISTRATIVE OFFICE OF PROBATION

NOTES TO THE SCHEDULE

For the Calendar Year Ended December 31, 2024

1. Criteria

The accounting policies of the Administrative Office of Probation (AOP) are on the basis of accounting, as prescribed by the State of Nebraska's Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2024), the duties of the State of Nebraska's Director of DAS include:

The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2024), the DAS State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by the DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Revenues and Expenditures (Schedule) was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the AOP to record all accounts receivable and related revenues in EnterpriseOne; as such, the AOP's Schedule does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the Schedule includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2024, and not yet paid as of that date. The amount recorded as expenditures on the Schedule, as of December 31, 2024, **does not** include amounts for goods and services received before December 31, 2024, which had not been posted to the general ledger as of December 31, 2024.

The following fund types are established by the State and used by the AOP:

10000 – General Fund – accounts for activities funded by general tax dollars and related expenditures and transfers.

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

The following major revenue account classifications are established by State Accounting and used by the AOP:

Sales & Charges – Probation Fees – Income derived from fees collected from probationers.

The following major expenditure account classifications are established by State Accounting and used by the AOP:

Operating – Direct Services for Probationers – Expenditures for services directly provided to probationers. This does not include payroll of the AOP or other operating expenditures.

Travel – State-Owned Transportation – Travel expenses from the use of State-owned transportation.

ADMINISTRATIVE OFFICE OF PROBATION

NOTES TO THE SCHEDULE

(Concluded)

2. **Reporting Entity**

The AOP is a division of the Nebraska Supreme Court, which is part of the primary government for the State of Nebraska. As such, the AOP is exempt from State and Federal income taxes. The Schedule includes only the Sales & Charges, Operating expenditures, and Travel expenditures related to Probation Fees, Probation Services, and State-Owned Transportation included in the general ledger, which includes the following State programs:

Program Number	Program Description
067	Probation Services
235	Probation Contractual Services
397	Statewide Probation
398	Intensive Supervision Probation
435	Probation Community Corrections
437	Juvenile Justice

The AOP does not include activity from Program 420, State Specialized Court Operations. The Program 420 activity was not included in the Schedule of Revenues and Expenditures.

The Schedule does not purport to, and does not, present all the activity of the Nebraska Supreme Court.

3. **Totals**

The Totals "Memorandum Only" column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

ADMINISTRATIVE OFFICE OF PROBATION

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues and Expenditures. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Revenues and Expenditures; accordingly, we express no opinion on it.

ADMINISTRATIVE OFFICE OF PROBATION
ADMINISTRATIVE OFFICE OF PROBATION VOUCHERS PAID
BY TYPE OF SERVICE PROVIDED

Exhibit A

The following table lists the amounts paid for the different services provided to juvenile and adult probationers during calendar year 2024. The table also includes the number of probationers that received each service, and the average amount paid for each probationer for the calendar year. The table only includes services that were paid through the AOP's Service Provider system.

Service Provided	Number of Probationers that Received the Service	Amount Paid	Average Amount Paid Per Probationer
Invoice - Day Reporting (Developmental Disability Services)	92	\$ 9,786,493	\$ 106,375
Invoice - Secure Detention	495	7,561,614	15,276
Hospital Based Psychiatric Residential Treatment Facility (PRTF)	126	6,955,103	55,199
Group Home A	276	4,608,910	16,699
Transitional Living - Level 2	859	3,800,217	4,424
Group Home B	150	3,638,837	24,259
Crisis Stabilization	280	3,231,790	11,542
Community Youth Coaching	775	2,165,652	2,794
Specialized Restorative Residential Program (RESTORE)	43	1,716,525	39,919
Invoice - Staff Detention	168	1,610,409	9,586
Shelter Care	138	1,506,032	10,913
Day Reporting	448	1,447,535	3,231
Juvenile Electronic Monitoring	884	1,398,858	1,582
In Home Family Service (IHFS)	393	1,359,335	3,459
Family Support	547	1,205,069	2,203
Juvenile Transportation	645	1,163,371	1,804
Juveniles Who Sexually Harm Therapeutic Group Home	20	1,050,512	52,526
Evening Reporting	178	727,668	4,088
Adult Substance Use Short-Term Residential	102	725,838	7,116
Professional Foster Care	35	627,243	17,921
Multisystemic Therapy (MST)	118	579,427	4,910
Adult Substance Use Outpatient Treatment	425	578,912	1,362
Agency Supported Foster Care	46	570,636	12,405
Adult Substance Use Intensive Outpatient Counseling (IOP)	242	452,426	1,870
Continuous Alcohol Monitoring (CAM)	453	445,558	984
Intensive Family Preservation	65	374,383	5,760
Adult Substance Use Evaluation	885	238,251	269
Independent Living	9	196,305	21,812
Adult Substance Use Halfway House	63	185,904	2,951
Adult Sex Offense-Specific Outpatient Counseling (Individual/Group)	87	175,276	2,015
Adult Co-Occurring Evaluation	394	172,914	439
Specialty Psychiatric Residential Treatment Facility (PRTF)	6	168,159	28,027
Adult Sex Offense-Specific Evaluation	133	151,649	1,140
Juvenile Substance Use Intensive Outpatient (IOP)	53	151,602	2,860
EM Sarpy CARE	40	126,958	3,174
Family Partner	52	119,910	2,306
Adult Mental Health Outpatient Counseling (Individual)	91	117,718	1,294
Invoice - H.O.M.E.	42	96,620	2,300
Juvenile Psychological Evaluation	108	89,695	831
Mediation	68	72,173	1,061
Juvenile Omaha Metro Transportation	175	69,766	399
Juvenile Mental Health Outpatient Counseling	72	69,250	962
Invoice - Mileage	379	68,060	180
Expedited Co-Occurring Evaluation	144	64,923	451
Case Managed Tutoring	24	56,380	2,349
Juvenile Substance Use Outpatient Treatment	45	51,329	1,141
Juvenile Co-Occurring Evaluation	115	42,145	366

ADMINISTRATIVE OFFICE OF PROBATION
ADMINISTRATIVE OFFICE OF PROBATION VOUCHERS PAID
BY TYPE OF SERVICE PROVIDED

Exhibit A

Service Provided	Number of Probationers that Received the Service	Amount Paid	Average Amount Paid Per Probationer
Invoice - Competency Evaluation	28	33,500	1,196
Invoice - Mindfulness	70	32,638	466
Invoice - Foster Care	3	30,779	10,260
Juveniles Who Sexually Harm Outpatient Treatment	19	30,733	1,618
Juveniles Who Sexually Harm Risk Evaluation	27	29,923	1,108
Invoice - Kinship Foster Care	4	28,600	7,150
Invoice - Thrive	34	28,310	833
Thrive Mentoring	29	27,528	949
Justice Wraparound	5	26,518	5,304
Adult Co-Occurring Capable Short-Term Residential	2	24,340	12,170
Expedited Substance Use Evaluation	81	22,108	273
Transitional Living - Level 1	9	21,160	2,351
PRS-BIP	47	18,760	399
Split Cost Hospital Based PRTF	1	17,370	17,370
Expedited Family Group Conference	8	17,228	2,154
Juvenile Substance Use Evaluation	72	16,894	235
Invoice-MH Therapeutic Group Home	1	15,468	15,468
Adult Psychological Evaluation	14	14,800	1,057
Adult Mental Health Evaluation	44	11,664	265
Juveniles Who Sexually Harm Intensive Outpatient Counseling (IOP)	2	8,448	4,224
Expedited Mental Health Evaluation	28	7,656	273
Adult Substance Use Addendum	58	6,224	107
Invoice-Detention Transportation	11	5,120	465
Juvenile Psychiatric Evaluation	12	4,341	362
Relative/Kinship Home Study	12	4,185	349
Invoice - Law Enforcement Transportation	11	3,991	363
Adult Sex Offense-Specific Polygraph Examination	9	3,870	430
General Education Class	35	3,434	98
Juvenile Mental Health Evaluation	18	2,840	158
Adult Matrix Substance Use Intensive Outpatient Treatment (IOP)	2	2,756	1,378
Juvenile Medication Management	3	500	167
Juvenile Substance Use Addendum	4	433	108
Co-Occurring Evaluation	1	215	215
Juvenile Psychiatric Evaluation Interview Only	1	169	169
MH Outpatient Services	1	50	50
Total	11,694	\$ 62,275,893	\$ 5,325

ADMINISTRATIVE OFFICE OF PROBATION
TOP 10 SERVICE PROVIDING AGENCIES BY SERVICE PROVIDED

Exhibit B

This table identifies the top 10 agencies that provided service to adult and juvenile probationers during calendar year 2024. The table also includes the type of service, the amount the agency paid, the number of probationers that received the service, and the average amount paid per probationer. The table only includes services that were paid through the AOP's Service Provider system.

Agency	Service Provided	Number of Probationers that Received the Service	Amount Paid	Average Amount Paid Per Probationer
OMNI Inventive Care	Invoice - Day Reporting (Developmental Disability Services)	41	\$ 6,517,253	\$ 158,957
OMNI Inventive Care	Intensive Family Preservation	32	190,717	5,960
OMNI Inventive Care	Professional Foster Care	9	172,514	19,168
OMNI Inventive Care	Group Home A	41	140,620	3,430
OMNI Inventive Care	Agency Supported Foster Care	2	56,098	28,049
OMNI Inventive Care	Family Support	11	5,001	455
OMNI Inventive Care	Expedited Co-Occurring Evaluation	7	3,109	444
OMNI Inventive Care	Expedited Substance Use Evaluation	11	2,954	269
OMNI Inventive Care	Juvenile Mental Health Outpatient Counseling	1	936	936
OMNI Inventive Care	Expedited Mental Health Evaluation	3	795	265
OMNI Inventive Care	Juvenile Co-Occurring Evaluation	2	658	329
OMNI Inventive Care	Relative/Kinship Home Study	1	251	251
OMNI Inventive Care Total			\$ 7,090,906	
Boys Town	Group Home B	150	3,638,837	24,259
Boys Town	In Home Family Service (IHFS)	268	948,533	3,539
Boys Town	Shelter Care	61	867,929	14,228
Boys Town	Group Home A	17	501,111	29,477
Boys Town	Multisystemic Therapy (MST)	48	235,646	4,909
Boys Town	Juvenile Substance Use Intensive Outpatient (IOP)	13	64,095	4,930
Boys Town	Agency Supported Foster Care	4	30,451	7,613
Boys Town	Invoice - Foster Care	2	15,907	7,954
Boys Town	Juvenile Substance Use Outpatient Treatment	5	6,882	1,376
Boys Town	Professional Foster Care	1	6,341	6,341
Boys Town	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	9	(2,039)	(227)
Boys Town Total			\$ 6,313,693	
Douglas County Youth Center	Invoice - Secure Detention	245	4,683,429	19,116
Douglas County Youth Center	Invoice - H.O.M.E.	42	96,620	2,300
Douglas County Youth Center Total			\$ 4,780,049	
CEDARS Youth Services	Crisis Stabilization	106	1,198,750	11,309
CEDARS Youth Services	Community Youth Coaching	269	644,380	2,395
CEDARS Youth Services	Juvenile Electronic Monitoring	250	367,148	1,469
CEDARS Youth Services	In Home Family Service (IHFS)	83	335,553	4,043
CEDARS Youth Services	Independent Living	7	177,280	25,326
CEDARS Youth Services	Agency Supported Foster Care	8	84,469	10,559
CEDARS Youth Services	Professional Foster Care	1	19,022	19,022
CEDARS Youth Services	Invoice - Mileage	99	11,060	112
CEDARS Youth Services	Family Support	5	5,142	1,028
CEDARS Youth Services	Juvenile Co-Occurring Evaluation	1	448	448
CEDARS Youth Services Total			\$ 2,843,252	
Cathedral Home for Children	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	31	2,506,156	80,844
Cathedral Home for Children	Split Cost Hospital Based PRTF	1	17,370	17,370
Cathedral Home for Children Total			\$ 2,523,526	
Rite of Passage, Inc.	Group Home A	83	1,999,761	24,094
Rite of Passage, Inc.	Crisis Stabilization	37	430,134	11,625
Rite of Passage, Inc. Total			\$ 2,429,895	
Whitehall PRTF	Hospital Based Psychiatric Residential Treatment Facility (PRTF)	41	2,347,046	57,245
Whitehall PRTF Total			\$ 2,347,046	
Northeast Nebraska Juvenile Services	Invoice - Secure Detention	97	1,094,038	11,279
Northeast Nebraska Juvenile Services	Invoice - Staff Detention	107	989,671	9,249
Northeast Nebraska Juvenile Services Total			\$ 2,083,709	
RADIUS	Specialized Restorative Residential Program (RESTORE)	43	1,716,525	39,919
RADIUS	In Home Family Service (IHFS)	23	40,626	1,766
RADIUS Total			\$ 1,757,151	
Lancaster County Youth Services Center	Invoice - Secure Detention	122	1,599,020	13,107
Lancaster County Youth Services Center Total			\$ 1,599,020	

ADMINISTRATIVE OFFICE OF PROBATION
ADMINISTRATIVE OFFICE OF PROBATION VOUCHERS
PAID BY PROBATIONER

Exhibit C

The following table lists the amounts paid on behalf of each probationer during calendar year 2024.

Probationer	Number of Juvenile Probationers	Number of Adult Probationers	Number of Parolees	Amount Paid
Probationer #1	1	-	-	\$ 368,100
Probationer #2	1	-	-	358,710
Probationer #3	1	-	-	348,525
Probationer #4	1	-	-	345,723
Probationer #5	1	-	-	328,021
Probationer #6	1	-	-	315,166
Probationer #7	1	-	-	289,964
Probationer #8	1	-	-	284,363
Probationer #9	1	-	-	284,272
Probationer #10	1	-	-	282,046
Probationer #11	1	-	-	269,225
Probationer #12	1	-	-	264,732
Probationer #13	1	-	-	251,813
Probationer #14	1	-	-	250,802
Probationer #15	1	-	-	241,471
Probationer #16	1	-	-	235,690
Probationer #17	1	-	-	213,138
Probationer #18	1	-	-	211,933
Probationer #19	1	-	-	209,294
Probationer #20	1	-	-	201,266
Probationer #21	1	-	-	198,220
Probationer #22	1	-	-	194,787
Probationer #23	1	-	-	194,223
Probationer #24	1	-	-	193,885
Probationer #25	1	-	-	191,259
Probationer #26	1	-	-	187,320
Probationer #27	1	-	-	182,773
Probationer #28	1	-	-	181,594
Probationer #29	1	-	-	178,686
Probationer #30	1	-	-	178,620
Probationer #31	1	-	-	177,107
Probationer #32	1	-	-	176,307
Probationer #33	1	-	-	173,014
Probationer #34	1	-	-	170,136
Probationer #35	1	-	-	170,012
Probationer #36	1	-	-	165,152
Probationer #37	1	-	-	164,975
Probationer #38	1	-	-	164,953
Probationer #39	1	-	-	164,448
Probationer #40	1	-	-	163,991

ADMINISTRATIVE OFFICE OF PROBATION
ADMINISTRATIVE OFFICE OF PROBATION VOUCHERS
PAID BY PROBATIONER

Exhibit C

Probationer	Number of Juvenile Probationers	Number of Adult Probationers	Number of Parolees	Amount Paid
Probationer #41	1	-	-	163,465
Probationer #42	1	-	-	162,552
Probationer #43	1	-	-	160,412
Probationer #44	1	-	-	155,284
Probationer #45	1	-	-	153,094
Probationer #46	1	-	-	147,628
Probationer #47	1	-	-	141,472
Probationer #48	1	-	-	138,143
Probationer #49	1	-	-	137,380
Probationer #50	1	-	-	137,256
Probationer #51	1	-	-	137,039
Probationer #52	1	-	-	136,745
Probationer #53	1	-	-	134,024
Probationer #54	1	-	-	126,224
Probationer #55	1	-	-	125,228
Probationer #56	1	-	-	125,054
Probationer #57	1	-	-	123,510
Probationer #58	1	-	-	121,490
Probationer #59	1	-	-	121,232
Probationer #60	1	-	-	120,939
Probationer #61	1	-	-	119,865
Probationer #62	1	-	-	118,518
Probationer #63	1	-	-	117,479
Probationer #64	1	-	-	117,392
Probationer #65	1	-	-	116,377
Probationer #66	1	-	-	114,180
Probationer #67	1	-	-	113,302
Probationer #68	1	-	-	112,417
Probationer #69	1	-	-	111,540
Probationer #70	1	-	-	110,913
Probationer #71	1	-	-	110,353
Probationer #72	1	-	-	109,361
Probationer #73	1	-	-	108,947
Probationer #74	1	-	-	108,725
Probationer #75	1	-	-	108,166
Probationer #76	1	-	-	107,945
Probationer #77	1	-	-	106,846
Probationer #78	1	-	-	106,435
Probationer #79	1	-	-	106,198
Probationer #80	1	-	-	105,503
Probationer #81	1	-	-	105,146
Probationer #82	1	-	-	105,020

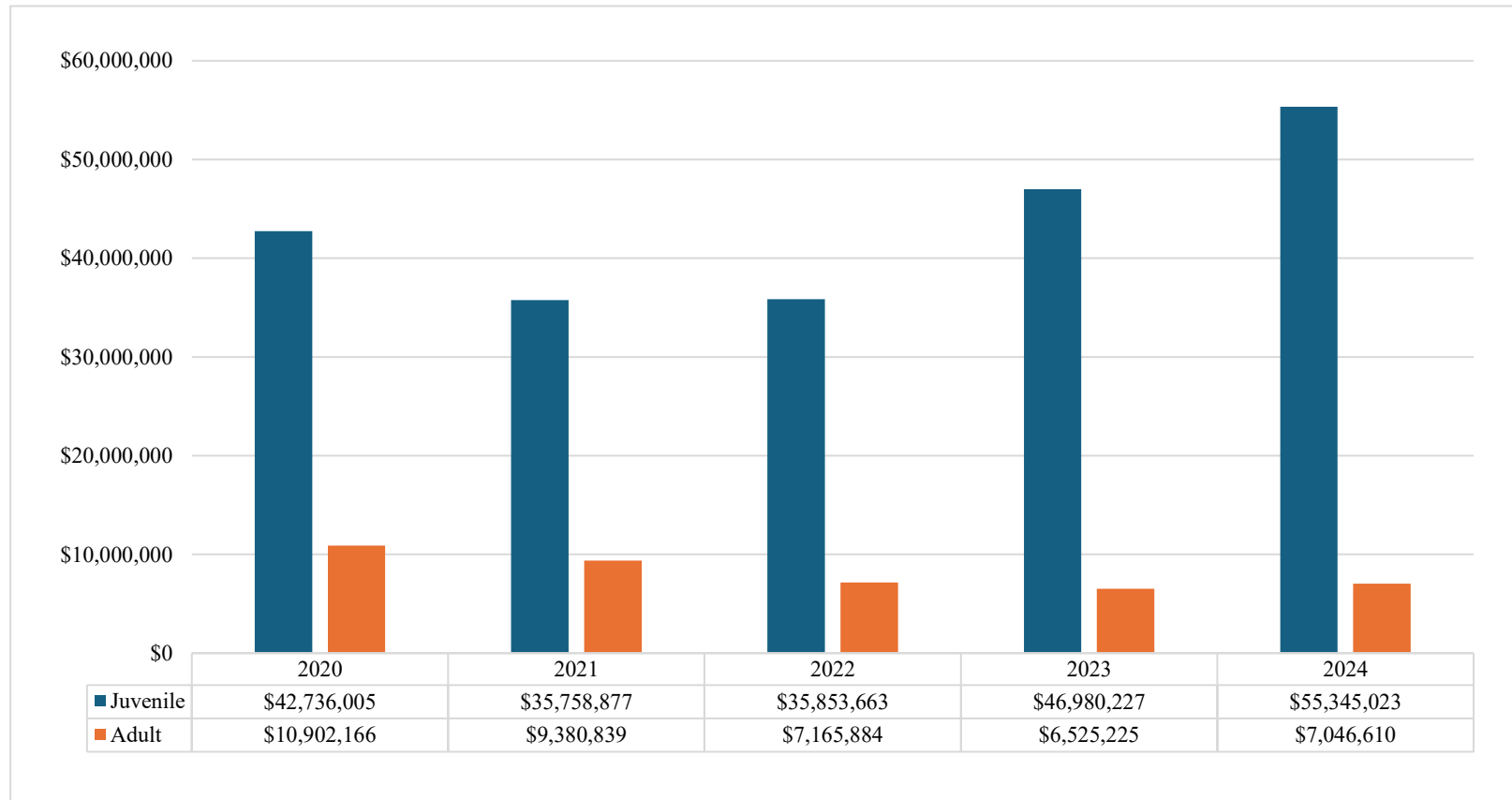
ADMINISTRATIVE OFFICE OF PROBATION
ADMINISTRATIVE OFFICE OF PROBATION VOUCHERS
PAID BY PROBATIONER

Exhibit C

Probationer	Number of Juvenile Probationers	Number of Adult Probationers	Number of Parolees	Amount Paid
Probationer #83	1	-	-	102,608
Probationer #84	1	-	-	102,597
Probationer #85	1	-	-	102,411
Probationer #86	1	-	-	102,365
Probationer #87	1	-	-	101,952
Probationer #88	1	-	-	101,198
Probationer #89	1	-	-	100,738
Probationers with \$75,000 - \$99,999	72	-	-	6,172,160
Probationers with \$50,000 - \$74,999	177	-	-	10,731,493
Probationers with \$25,000 - \$49,999	326	3	-	11,840,366
Probationers with \$0 - \$24,999	2,025	2,770	35	18,483,490
Total	2,689	2,773	35	\$ 62,275,893

ADMINISTRATIVE OFFICE OF PROBATION
FINANCIAL ASSISTANCE VOUCHERS PAID
 Calendar Years 2020 through 2024

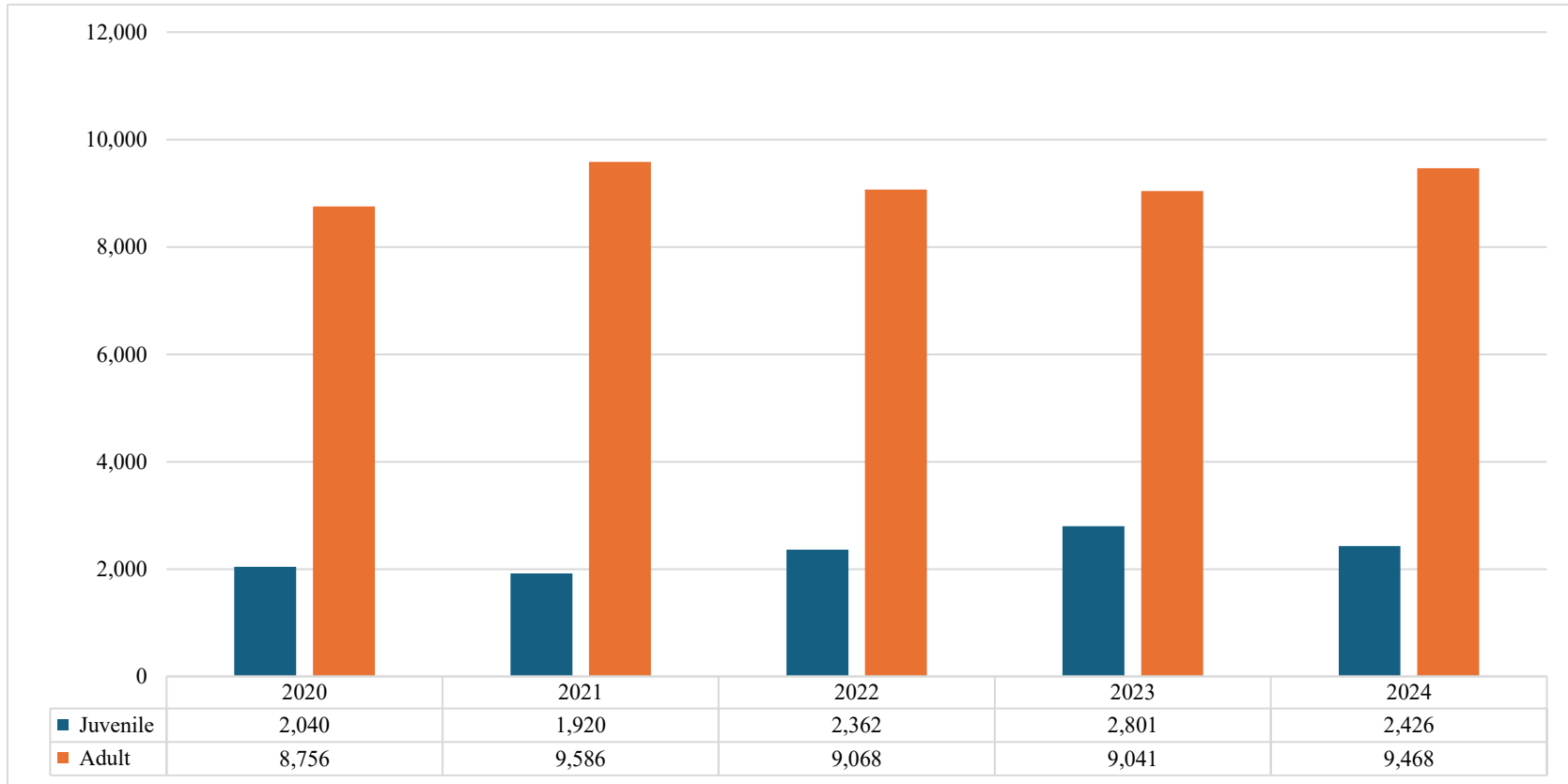
Exhibit D



The amounts above were taken directly from the State's Official Accounting System (EnterpriseOne) and were not reconciled to the Fee for Service Financial Assistance system. Therefore, there may be differences in the amounts previously reported.

ADMINISTRATIVE OFFICE OF PROBATION
PROBATIONERS PLACED ON PROBATION
 Calendar Years 2020 through 2024

Exhibit E



The table above represents all probationers placed on probation in the last five calendar years. This includes probationers that did not receive financial assistance.