



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
auditors.nebraska.gov

**May 16, 2025**  
**For Immediate Release**

### **State Auditor Mike Foley Faults Nebraska Wheat Board for Lavish Meal Expenditures and Other Unnecessary Costs**

State Auditor Mike Foley has issued an audit report on the Nebraska Wheat Development, Utilization, and Marketing Board (Wheat Board), pointing out spending on meals far in excess of what is allowable under State law. Over a 26-month period alone, Foley’s audit report reveals, the Wheat Board paid nearly \$17,000 primarily to feed its seven members and three employees during travel and Board meetings – although some of those funds were spent also to host trade teams while promoting Nebraska’s wheat industry.

The Wheat Board audit report, which was released, on May 16, 2025, is available on the Auditor of Public Accounts’ web site at <https://auditors.nebraska.gov/>.

Excessive spending on food is not a sudden development at the Wheat Board, Foley’s report makes clear. Rather, the following meal costs were incurred over the past two years or more: \$9,173.15 in 2023; \$5,630.50 in 2024; and \$2,157.81 during the first two months of 2025. “The size of these aggregate costs is particularly surprising,” Foley pointed out, “considering that no more than 10 people serve on and work for the Wheat Board.”

Foley’s audit report contains, among many others, these examples of Wheat Board members or employees racking up enormous restaurant bills, which were paid with a State of Nebraska purchasing card:

- While traveling for the U.S. Wheat Associates 2024 Fall Meeting in Phoenix, Arizona, two Wheat Board members and two staff paid \$102.16 each for steak dinners topped off with grilled asparagus, potatoes, and crème brûlée for dessert.
- During attendance at the 2025 Winter Conference for the National Association of Wheat Growers in Washington, DC, four Board members and three staff paid \$121.07 each for meals that included rib-eye steak, filet mignon, lobster tail, scallop and lobster risotto, potatoes au gratin, coconut cream pie, “hand crafted” ice cream, and crème brûlée.
- When plans for a dinner with an international trade team went awry, and it was too late not to be charged for the reservation at Mahogany Prime Steakhouse in Omaha, the Wheat Board decided to use the occasion instead as a “team building” opportunity for 10 attendees – three staff, five Board members, and two spouses of Board members – at a cost of \$137.44 per person.

As Foley’s audit letter explains, these meal expenditures, as well as others detailed therein, are problematic for two primary reasons. First, the meal costs per person were far above the rates established by both the Nebraska Department of Administrative Services (DAS) and the United States General Service Administration (GSA) for reimbursing allowable meal expenses of government personnel while traveling. The various cases described in the audit report exceeded those limits by anywhere from 224.4% to 677.0%.

No less troublesome, by using the Wheat Board’s purchasing card to pay for these meals, rather than following the reimbursement guidelines established by DAS per State law, the applicable cost limits were circumvented, effectively paving the way for unlimited food expenditures.

“The DAS expense reimbursement rates, which are based on Federal guidelines, serve an important purpose,” Foley observed. “They ensure that public officials and employees do not abuse their positions by squandering money intended for State programs for their own personal benefit.”

Foley was quick to point out that much of the money spent by the Wheat Board for the meals at issue came from a 0.5% excise tax on the net value of wheat marketed in Nebraska at the point of first sale. “While different from legislative appropriations and even some other types of tax revenues,” Foley explained, “these checkoff taxes are public funds nonetheless – and they should be treated that way.”

Foley’s audit report also addresses other questionable Wheat Board expenses that were not paid with a government purchasing card. In 2023, for example, a Wheat Board member was reimbursed \$1,621.13 for driving from his home in western Nebraska to a Wheat Foods Council annual board meeting in San Antonio, Texas. Foley’s audit team calculated that it would have cost only \$803.02 to fly (including attendant expenses) to the meeting – an estimated savings of \$818.11, more than half of the amount reimbursed.

On another occasion, a Wheat Board member attending United Export Strategy multi-region meetings in Naples, Italy, was reimbursed \$176 for parking in a garage at Eppley Airfield in Omaha from February 9, 2024, through February 17, 2024. Foley’s audit team calculated that alternative parking was available at the time for \$48.00 in the economy lot and \$80 and \$104, respectively, in the covered or garage rooftop alternatives. While “security, time efficiency, weather protection, and convenience” were cited by the Wheat Board member as justification for paying the more expensive parking fees, those amenities were purchased with taxpayer dollars – which, according to Foley, “should be treated with no less care and frugality than one would apply to his or her own money.”

Foley commented on his report’s findings, “Statutory compliance issues aside, it is difficult to imagine that the hard-working wheat farmers of Nebraska, who contribute enormously to our State’s economy, appreciate their checkoff taxes being spent so extravagantly.”

Noticing the apparent flaunting of State personnel reimbursement limitations, as addressed in the audit report, DAS has taken what Foley described as the “extraordinary action” of placing restrictions on the Wheat Board’s purchasing card. “I appreciate that prompt and meaningful move,” Foley stated. “DAS has displayed quite admirable oversight in this situation, which should go a long way toward resolving this matter.”

# # #