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### **State Audit Exposes Alleged Fraud by Rogue State Agency Director**

State Auditor Mike Foley released a report today detailing the results of his office's recent audit of the Nebraska Abstracters Board of Examiners (Board). The Board hired a part-time Executive Director, the audit revealed, who appears to have padded his work hours enormously to bilk the agency out of some \$20,700 in unearned compensation.

Foley remarked, "This guy reminds me of the legendary 'Big Foot,' as there are rumors of his existence but few verifiable on-the-job sightings."

Much of the purported unearned compensation received from the Board might actually have been for hours worked at the Executive Director's other place of employment, Albireo Energy, in Omaha. Interestingly, the auditors also uncovered strong evidence that he may have scammed that private company as well. Foley's audit team collaborated with Albireo Energy representatives in examining 340 work days between May 20, 2024, through June 1, 2025. Of those, on 222 days – or 65% of the time – the Executive Director charged both employers for at least 12 hours, often overlapping, between the two locations. In one forty-eight-hour period examined, the Executive Director claimed to have worked 24 hours straight for Albireo Energy and another 10 hours for the Board.

During a nearly five-month stretch in early 2025, the Board timesheets filled out by the Executive Director showed him working eight hours per day, seven days a week, for 140 consecutive days – a remarkable display of fortitude and devotion to duty by a public servant. Unfortunately, information gathered by Foley's auditors indicates it to be untrue.

During much of this time, the Executive Director was also a student at the University of Nebraska Omaha (UNO), where he earned a master's degree in public administration. How he managed simultaneously to attend classes, work full-time for Albireo Energy, and put in consecutive eight-hour days at the Board for months on end defies the imagination. Nevertheless, shortly after his May 16, 2025, graduation ceremonies, he and a companion took a short getaway trip to California on May 24 - 28. Based on personal charges made with Albireo Energy's corporate credit card and the Executive Director's own Facebook postings, the auditors confirmed that he visited Disneyland and Universal Studios, numerous restaurants, and various other West Coast locations – all while claiming to have been working 42 hours for the Board. As if more corroborating evidence were needed, Foley's audit team found also that the system logs for the Executive Director's State computer account reflected zero activity during the trip.

One of the Executive Director's duties with the Board was to make regular bank deposits of revenues received. State statute requires such funds to be remitted timely to the State Treasurer upon receipt thereof. Nevertheless, the auditors found checks acquired by the Board that had not been deposited in accordance with the law for approximately 100 days or more.

In cooperation with the Nebraska State Patrol and Albireo Energy personnel, Foley's audit team also explored the Executive Director's suspected misuse of that company's corporate credit card. The Executive Director is believed to have made unauthorized personal expenditures for airfare, lodging, and a wide variety of retail purchases – totaling well over \$26,000 – with an Albireo Energy credit card.

After being terminated from his job at Albireo Energy, moreover, the evidently wayward Executive Director filed for unemployment benefits with the Nebraska Department of Labor (NDOL). He claimed a "not working" status on his benefits application despite continuing to work for the Board. The NDOL halted the Executive Director's benefit payments after being notified by Foley of the apparent deception. By then, however, some \$1,128 in improper unemployment benefits had already been paid to him.

"Just when you think that you have experienced it all," a clearly disturbed Foley stated, "something like this comes along as a reminder that, as the old saying goes, 'You ain't seen nothing yet!'" Foley continued, "The astounding level of hubris and complete lack of civic consciousness that appears to have been on display in this case are as egregious as anything that I have encountered during my years as State Auditor."

Attempts were made by the Nebraska State Patrol to interview the Executive Director. Through his attorney, however, the Executive Director declined to respond to such inquiries.

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