

**ATTESTATION REPORT  
OF  
DODGE COUNTY COURT**

**JANUARY 1, 2025, THROUGH DECEMBER 31, 2025**

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**Issued on March 31, 2026**

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## **Audit Staff Working On This Examination**

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DODGE COUNTY COURT

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DODGE COUNTY COURT

**SUMMARY OF COMMENTS**

During our examination of Dodge County Court (County Court), 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*: Comment #2 (“Improper or Unsupported Action Taken”), which is considered to be a significant deficiency, and Comment #1 (“Segregation of Duties”), which is considered to be a material weakness.

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

1. ***Segregation of Duties:*** County Court staff were capable of handling all phases of a transaction from beginning to end.
2. ***Improper or Unsupported Action Taken:*** For 11 transactions tested, the County Court failed to maintain adequate supporting documentation or act in accordance with relevant State statute.

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 of any strengths of the County Court.

Draft copies of this report were furnished to the County Court to provide 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 have been objectively evaluated and recognized as appropriate in 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.

## DODGE COUNTY COURT

### COMMENTS AND RECOMMENDATIONS

#### 1. Segregation of Duties

The Judicial User System to Improve Court Efficiency (JUSTICE) application is the Supreme Court's case and financial management system for Nebraska trial courts.

The office of the Dodge County Court (County Court) and the JUSTICE application lacked a sufficient segregation of duties, as one person could handle all aspects of processing transactions from beginning to end.

The JUSTICE system contains an inherent lack of segregation of duties within the "Administrator," "Supervisor," and "Financial" user classes. These user classes are able to complete, at least, the following tasks in JUSTICE: 1) issue, adjust, and void receipts, including non-monetary receipts; 2) issue, adjust, reprint, and void checks; 3) enter citations and court orders; 4) change the dates that checks clear the bank; 5) adjust funds from one account to another on a receipt; and 6) adjust funds from one account to another on a check. Staff assigned to these user roles also have physical access to the cash and checks in the office.

Furthermore, within JUSTICE is a module, DOCKET, used to issue court orders affixed with the Judge's signature. The "Judge Staff" role in JUSTICE granted users the ability to create and issue Judge-signed court orders through DOCKET and was assigned to 21 users of the County Court who were not Judges. As a result, these users were able to create and issue orders affixed with the Judge's signature without formal documentation to support the Judge's approval of the order. Of those 21 users, we noted that this access had been given to four State employees who were not employees of the Supreme Court.

We noted 15 users with the "Judge Staff" role of the County Court who also have access to court receipts, which would allow them to record non-monetary transactions (e.g., waiving fines) in JUSTICE. Access to both the Judge's signature and court receipts significantly increases the risk of improper transactions, as one individual would be able to collect cash, record a non-monetary receipt in the system, create an authorization signed by the Judge to waive the fee, and not deposit the cash.

Lastly, we noted the following additional error due to the lack of segregation of duties in the Court:

- One voided check, totaling \$64,072, issued to the Dodge County Treasurer was not on file for subsequent inspection.

A proper system of internal control includes a plan of organization, procedures, and documentation designed to safeguard assets and provide reliable financial records. Such system of internal controls should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end. Further, a proper system of internal controls includes: 1) procedures to ensure system access is limited, being granted only to appropriate individuals, and documentation is properly approved and maintained for such access; 2) court orders affixed with a Judge's signature by someone other than the Judge have formal documentation to support the Judge's approval of the order, and such documentation is maintained for subsequent review; and 3) voided checks are maintained on file.

A lack of segregation of duties increases the risk of possible errors or irregularities; however, due to a limited number of personnel, an adequate segregation of duties may not be possible without additional cost. Further, personnel are under the direction of both the Nebraska State Court Administrator and the Presiding Judge.

We have noted this issue in previous attestations.

DODGE COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Continued)

1. **Segregation of Duties** (Concluded)

We recommend the County Court and the Nebraska State Court Administrator review this situation. As always, the cost of hiring additional personnel versus the benefit of a proper segregation of duties must be weighed. Where reasonably possible, the Nebraska State Court Administrator should work with the County Court to ensure adequate segregation of duties, as well as limit system access and ensure that such access is granted only to appropriate individuals. We also recommend the Nebraska State Court Administrator implement procedures to ensure that court orders affixed with a Judge's signature by someone other than the Judge have formal documentation to support the Judge's approval of the order, and such documentation is maintained for subsequent review. Lastly, we recommend the County Court implement procedures to ensure all voided checks are maintained on file.

*County Court's Response:*

*Segregation of Duties. The Administrative Office of the Courts and Probation (AOC) accepts that there is a risk from one person having the authority to initiate and complete financial transactions. To reduce the risk of improper transactions, court financial specialists review court records and provide assistance to county courts if there are discrepancies. However, the Judicial Branch does not have the financial and human resources to mitigate all risks related to segregation of duties sufficient to meet current audit guidelines. As a result, in order to fulfill all statutory obligations, the AOC has determined that all clerk magistrates will have the authority to operate all financial functions of a court.*

2. **Improper or Unsupported Action Taken**

We tested 11 transactions, totaling \$2,497, that were either improperly assessed, not adequately supported, or not handled in accordance with State statute.

- Seven criminal cases tested applied bonds held to fines, totaling \$2,050; however, no support was on file to ensure the consent of the defendants prior to the application of the bonds.
- Four cases tested did not have the correct fines and costs assessed in the cases, causing the amounts due on the cases to be understated, as follows:
  - One criminal case tested contained a citation for speeding 36+ MPH in a construction zone, which, per Neb. Rev. Stat. § 60-682.01(3) (Supp. 2025), doubles the statutory fine to \$600. The County Court imposed a fine of only \$300 on this case, stating that no workers were present at the time of the citation; however, no documentation in the court order was provided to support this reduction of the fine.
  - One civil case tested assessed a judgment that included, among other amounts, \$80 in court costs and \$40 in attorney fees. When entering this judgment into the system, the County Court incorrectly entered the \$80 as attorney fees and excluded the \$40 in its entirety.
  - One traffic case tested received payment of the non-waiverable fees from Dodge County; however, the defendant's reimbursement of these fees, totaling \$17, was not entered in the system. The defendant on this case appropriately paid the \$17 owed; however, due to the failure of the County Court to assess the reimbursement of the fees, this balance was attempted to be refunded to the defendant.

DODGE COUNTY COURT

COMMENTS AND RECOMMENDATIONS

(Concluded)

2. **Improper or Unsupported Action Taken** (Concluded)

- One juvenile case tested ordered the defendant to pay \$60 in court costs; however, only \$50 was assessed.

Neb. Rev. Stat. § 29-2206(3) (Cum. Supp. 2024) states the following, in relevant part:

*As an alternative to a lump-sum payment or as an alternative or in conjunction with installment payments, the court or magistrate may, with the consent of the offender, deduct fines from a bond posted by the offender to the extent that such bond is not otherwise encumbered by a valid lien, levy, execution, or assignment to counsel of record or the person who posted the bond.*

(Emphasis added.) A proper system of internal control and sound accounting practices require procedures to ensure that amounts ordered to be paid are appropriately added to each case, proper action is taken on balances held or due on cases, and such action is appropriately documented and accounted for in compliance with relevant State statute.

We noted a similar issue in the previous attestation.

We recommend the County Court implement procedures to ensure that amounts ordered to be paid are appropriately added to each case, proper action is taken on balances held or due on cases, and such action is appropriately documented and accounted for in compliance with relevant State statute.

*County Court's Response:*

*Improper or Unsupported Action Taken. Dodge County Court has implemented staff training to strengthen the importance of proper documentation and accurate records. Quality assurance measures will be performed by staff through the double-checking of work products. Dodge County Court aims to ensure the accuracy, transparency, and traceability of its official records.*



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### DODGE COUNTY COURT

### INDEPENDENT ACCOUNTANT'S REPORT

Dodge County Court  
Fremont, Nebraska 68025

We have examined the accompanying Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the Dodge County Court as of and for the calendar year ending December 31, 2025. The County Court's management is responsible for the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions 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 Changes in Assets and Liabilities Arising from Cash Transactions 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 Changes in Assets and Liabilities Arising from Cash Transactions. 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 Changes in Assets and Liabilities Arising from Cash Transactions, 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 ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

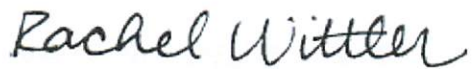
In our opinion, the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions for the calendar year ending December 31, 2025, is based on the accounting system and procedures prescribed by the Nebraska Supreme Court, as set forth in Note 1, in all material respects.

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 Changes in Assets and Liabilities Arising from Cash Transactions; fraud that is material, either quantitatively or qualitatively, to the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions; and any other instances that warrant the attention of those charged with governance. We performed our examination to express an opinion on whether the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions 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 Changes in Assets and Liabilities Arising from Cash Transactions 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.

*Government Auditing Standards* also require us to perform limited procedures on the Dodge County Court's response to the findings identified in the Comments and Recommendations section of the report. The Dodge County Court's responses were not subjected to the other procedures applied in the attestation of the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions and, accordingly, we express no opinion on the responses.

The purpose of this report is to express an opinion on the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions, 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.



Rachel Wittler, CPA, CFE  
Audit Manager  
Lincoln, Nebraska



Mike Foley  
Auditor of Public Accounts

March 31, 2026

**DODGE COUNTY COURT**  
**FREMONT, NEBRASKA**  
**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**ARISING FROM CASH TRANSACTIONS**  
**CUSTODIAL FUNDS**

For the Calendar Year Ended December 31, 2025

	Balance January 1, 2025	Additions	Deductions	Balance December 31, 2025
<b>ASSETS</b>				
Cash and Deposits	\$ 316,260	\$ 1,992,304	\$ 1,961,824	\$ 346,740
<b>LIABILITIES</b>				
Due to State Treasurer:				
Regular Fees	\$ 12,974	\$ 171,006	\$ 170,795	\$ 13,185
Law Enforcement Fees	1,249	15,389	15,401	1,237
State Judges Retirement Fund	9,625	121,697	120,858	10,464
Court Administrative Fees	13,414	148,749	152,606	9,557
Legal Services Fees	4,996	62,071	62,104	4,963
Due to County Treasurer:				
Regular Fines	17,961	467,845	450,204	35,602
Overload Fines	124	70,047	66,471	3,700
Regular Fees	3,709	43,538	41,756	5,491
Petty Cash Fund	300	-	-	300
Municipality Fines	150	4,784	4,291	643
Due to Municipalities:				
Regular Fees	-	14	14	-
Trust Fund Payable	251,758	887,164	877,324	261,598
<b>Total Liabilities</b>	<b>\$ 316,260</b>	<b>\$ 1,992,304</b>	<b>\$ 1,961,824</b>	<b>\$ 346,740</b>

The accompanying notes are an integral part of the Schedule.

DODGE COUNTY COURT  
**NOTES TO FINANCIAL SCHEDULE**  
For the Calendar Year Ending December 31, 2025

**1. Criteria**

**A. Reporting Entity**

The Dodge County Court is established by State statute and is administratively operated through the Court Administrator's Office of the Nebraska Supreme Court, which is part of the State of Nebraska reporting entity. The Schedule of Changes in Assets and Liabilities Arising from Cash Transactions of the County Court reflects only the Custodial Funds activity of the County Court, including the receipts and their subsequent disbursement to the appropriate entities for which they were collected. The Schedule does not reflect the personal services expenses of the County Court, which are paid by the Nebraska Supreme Court, or the operating expenses, which are paid by Dodge County.

**B. Basis of Accounting**

The accounting records of the County Court Custodial Funds are maintained, and the Schedule of Changes in Assets and Liabilities Arising from Cash Transactions has been prepared, based on the accounting system and procedures prescribed by the Nebraska Supreme Court. Under this system of accounting, fines, fees, and receipts relating to trust funds are shown as additions to assets and as an increase in the related liability when received or collected. Likewise, disbursements are shown as deductions to assets and as a decrease in the related liability when a check is written.

**2. Deposits and Investments**

Funds held by the County Court are deposited and invested in accordance with rules issued by the Supreme Court, as directed by Neb. Rev. Stat. § 25-2713 (Reissue 2016). Funds are generally consolidated in an interest-bearing checking account; however, the County Court may order certain trust funds to be invested separately. Any deposits in excess of the amount insured by the Federal Deposit Insurance Corporation are required by Neb. Rev. Stat. § 77-2326.04 (Reissue 2018) to be secured either by a surety bond or as provided in the Public Funds Deposit Security Act.