



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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April 9, 2026

Craig Forbes, Chairperson
Village of Brunswick
PO Box 401
Brunswick, NE 68720

Dear Chairperson Forbes:

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

While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether the audit waiver should be allowed or further audit work would be required, the APA noted certain internal control or compliance matters, or other operational issues, within the Village. The following information is intended to improve internal controls or result in other operational efficiencies.

Comments and Recommendations

1. Possible Conflict of Interest

The APA received the minutes, along with the accompanying claims listing, for the Village Board's (Board) meetings held on April 9, 2025, May 14, 2025, and September 10, 2025. From that documentation, the APA identified a potential conflict of interest involving the actions of Board member Todd Buck. According to the meeting minutes, Todd Buck appears to have failed to abstain from voting on the following claims payable to his spouse, Krystal Buck, who is also the Village Clerk:

Name	Date Approved	Amount Paid
Krystal Buck	4/9/25	\$ 646.45
Krystal Buck	5/14/25	646.45
Krystal Buck	9/10/25	646.45
Total		\$1,939.35

Excerpts from the September 10, 2025, Board meeting minutes are provided below:

BRUNSWICK BOARD OF TRUSTEES REGULAR BOARD MEETING AGENDA
Date: September 10th, 2025 at Community Room.
Chairman Craig Forbes called the meeting to order at 7:00pm. with a Roll Call: Ed Wahrer, Joe Rumsey, Todd Buck, Riley Meuret Guest: Feron Fish
Village board stated the Pledge of Allegiance.
Joe Rumsey made a motion to approve the agenda, seconded by Ed Wahrer. All ayes, motion carried.
Joe Rumsey made motion to approve minutes from last meeting. Todd Buck seconded. All ayes, motion carried
Board reviewed financials and monthly bills and wages. Joe Rumsey made motion to approve treasures report as well as pay bills and wages presented, second by Todd Buck. All ayes, motion carried.

Bills Approved: J & J Sanitation- trash pickup-\$1193.61; NCCPD-electricity-\$1565.60; Plainview News-publishing-\$31.09; Kayton International-Service Call on tractor-\$238.20; Professional Accounting Solutions-budget hearing-\$700.00; Plainview Telephone-camera internet-\$49.99; Maguire Iron- annual contract fee-\$8614.32; NE Public Health Lab-water sampling-\$238.00; Village of Orchard-Water Sampling, mosquito spraying-\$325.00; Ashlee Masat- hall supplies-\$118.00; Municipal Supply Inc-new meter reader-\$1346.84; LARM-insurance contract-\$40569.00; Mike Masat Wages-\$840.00; Ashlee Masat Wages-\$60.00; Krystal Buck Wages-\$700.00;

Similar wording and approvals were noted in the meeting minutes for April 9, 2025, and May 14, 2025.

The apparent failure of Board member Todd Buck to abstain from voting on the motions above gives rise to concerns regarding possible violations of the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2021, Cum. Supp. 2024, Supp. 2025).

To start, Neb. Rev. Stat. § 49-14,101.01(1) (Reissue 2021) states the following:

A public official or public employee shall not use or authorize the use of his or her public office or any confidential information received through the holding of a public office to obtain financial gain, other than compensation provided by law, for himself or herself, a member of his or her immediate family, or a business with which the individual is associated.

The penalty for violating the above-cited conflict of interest statute is set out in subsection (7) thereof, as follows:

[A]ny person violating this section shall be guilty of a Class III misdemeanor, except that no vote by any member of the Legislature shall subject such member to any criminal sanction under this section.

Furthermore, Neb. Rev. Stat. § 49-1499.03(2) (Cum. Supp. 2024) provides the following for claims not associated with a contract:

(a) Any public official of any political subdivision not designated in section 49-1493 who would be required to take any action or make any decision in the discharge of his or her official duties that may cause financial benefit or detriment to him or her, a member of his or her immediate family, or a business with which he or she is associated, which is distinguishable from the effects of such action on the public generally or a broad segment of the public, shall take the following actions as soon as he or she is aware of such potential conflict or should reasonably be aware of such potential conflict, whichever is sooner:

(i) Prepare a written statement describing the matter requiring action or decision and the nature of the potential conflict;

(ii) Deliver a copy of the statement to the person in charge of keeping records for the political subdivision who shall enter the statement onto the public records of the political subdivision; and

(iii) Except as otherwise provided in subsection (3) of this section, abstain from participating or voting on the matter in which the public official has a conflict of interest.

(b) The public official may apply to the commission for an opinion as to whether the person has a conflict of interest.

(Emphasis added.) It should be noted also that subsection (b) of the above statute authorizes the Nebraska Accountability and Disclosure Commission (Commission) to issue, upon request, “an opinion as to whether the person has a conflict of interest.” This is correlative to Neb. Rev. Stat. § 49-14,100 (Reissue 2021) of the Act, which provides the following:

Any person who is in doubt as to the propriety of action proposed to be taken by him may apply to the commission for an advisory opinion relating thereto, and the commission shall have authority to render such opinions. When an advisory opinion is issued pursuant to a complete and accurate request, such opinion shall be a complete defense to any charge of violation of sections 49-1493 to 49-14,104 as to any action taken strictly subject to the terms of such opinion.

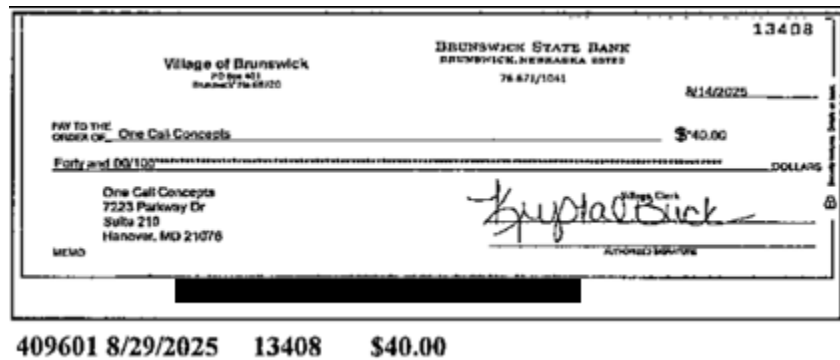
Good internal control requires procedures to ensure compliance with applicable provisions of the Act. Those procedures should include also seeking needed guidance from the Commission, especially regarding potential conflicts of interest.

Without such procedures, there is an increased risk for both statutory violations and the loss of Village funds.

We recommend the Board implement procedures to ensure compliance with applicable provisions of the Act. Such procedures should include also seeking needed guidance from the Commission, especially regarding potential conflicts of interest. Because the issue addressed herein constitutes a possible violation of the Act, we are forwarding this information to the Commission for further review.

2. Lack of Dual Signatures

The APA obtained the bank statements for the Village’s accounts from its fiscal year 2025 audit waiver request. From these statements, the APA noted that one of the Village checks written during the examination period contained only one signature, as shown below:



State statute requires Village checks to be signed by both the Chairperson of the Board of Trustees (Board) and the Village Clerk. Specifically, Neb. Rev. Stat. § 17-711 (Reissue 2022) provides the following:

All warrants drawn upon the city treasurer of a city of the second class or village treasurer must be signed by the mayor or chairperson of the village board of trustees and countersigned by the city clerk or village clerk, stating the particular fund to which the same is chargeable, the person to whom payable, and for what particular object. No money shall be otherwise paid than upon such warrants so drawn. Each warrant shall specify the amount included in the adopted budget statement for such fund upon which it is drawn and the amount already expended of such fund.

(Emphasis added.) Good internal control and sound accounting practices require procedures to ensure that Village checks contain the statutorily required endorsements.

Without such procedures, there is an increased risk for not only failure to comply with State statute but also loss and/or misuse of Village funds.

The APA identified a similar issue in a prior review and disclosed it to the Village in a letter dated April 2, 2025, which can be found on the APA’s website. However, this issue does not appear to have been corrected after the APA’s notification.

We recommend the Board implement procedures to require dual signatures, from the Board Chairperson and the Village Clerk, on all Village checks, as required by law.

3. Payment of Claims Prior to Board Approval

During our comparison of the Village’s bank account details to claims approved by the Board, the APA noted that a number of checks, totaling \$4,445.13, were issued before the underlying claims were approved by the Board.

The table below provides a summary of those premature payments:

Name/Vendor	Amount	Approval Date	Check Date	Days Paid Before Approval
Employee 1	\$ 1,342.66	4/9/25	3/31/25	9
Employee 2	83.11	4/9/25	3/31/25	9
Employee 3	646.45	4/9/25	3/31/25	9
Employee 1	1,629.49	5/14/25	4/30/25	14
Employee 3	646.45	5/14/25	4/30/25	14
Employee 2	96.97	5/14/25	4/30/25	14
Total	\$ 4,445.13			

Neb. Rev. Stat. § 17-614(1)(a) (Cum. Supp. 2024) sets out the proper method for the appropriation or payment of money by the Village, as follows:

All ordinances and resolutions or orders for the appropriation or payment of money shall require for their passage or adoption the concurrence of a majority of all elected members of the city council in a city of the second class or village board of trustees.

(Emphasis added.) Good internal control requires procedures to ensure that all claims are authorized by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

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

We recommend the Board implement procedures to ensure all claims are authorized by the Board prior to payment and are adequately documented in the minutes of the meeting during which they are approved.

4. Negative Fund Balance

On Exhibit A of the Village’s audit waiver request form, the APA noted that the Enterprise fund had a deficit balance of \$1,373 as of September 30, 2025. This deficit balance has improved from the prior deficit balance of \$87,174 as of September 30, 2024.

Good internal control and sound accounting practices require procedures to ensure that Village fund balances are sufficient to cover fully all disbursements and transfers approved by the Board. Those same procedures should ensure also that the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein.

Without such procedures, there is an increased risk of not only insufficient Village fund balances but also the resultant inability to cover fully all disbursements and transfers approved by the Board.

The APA identified a similar issue in a prior review and disclosed it to the Village in a letter dated April 2, 2025, which can be found on the APA’s website. However, this issue does not appear to have been corrected after the APA’s notification.

We recommend the Village Board implement procedures to ensure the Board is apprised regularly of each Village fund balance and, therefore, placed in a position to take necessary action to resolve any deficits therein.

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The preliminary planning work that resulted in this letter was designed primarily on a test basis and, therefore, may not bring to light all existing weaknesses in the Village's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to offer comments and suggestions that we hope will prove useful to the Village.

This communication is intended solely for the information and use of the Village and its management. It is not intended to be, and should not be, used by anyone other than those specified parties. However, this letter is a matter of public record, and its distribution is not limited.

If you have any questions, please contact **Dakota Christensen at 402-499-8702 or dakota.christensen@nebraska.gov**.

Sincerely,

A handwritten signature in black ink that reads "Mark Avery". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor