



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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March 6, 2026

Krystal Miller, Chairperson
Village of Edison
PO Box 206
Edison, NE 68936

Dear Chairperson Miller:

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

While the Nebraska Auditor of Public Accounts’ audit filing requirements have been waived for fiscal year 2025, as noted above, the Village should be alert for and consider whether a “Federal Single Audit” may be required for the fiscal year ended September 30, 2026, or possibly in future years. Federal receipts for fiscal year 2026 are anticipated to be \$2,642,000 according to the 2025-2026 budget filed with our office. Per Federal Requirements, when an entity expends \$1,000,000 or more of Federal dollars in a fiscal year, a “Federal Single Audit” is required. The Village should work with any Federal Agency, and/or State Agency passing through Federal dollars to the Village, to analyze the disbursements for the fiscal year ended 2026 and determine if those disbursements will relate as the underlying expense for any future Federal receipts/reimbursements.

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. Payment of Unapproved Claims

During our comparison of the Village’s bank account details to claims approved by the Board, the APA identified an electronic payment transaction, totaling \$673.67, which was paid but not included on the claims listing to be approved by the Board. Details of the unapproved payment are included in the table below:

Name/Vendor	Check Date	Amount	Check #
NE Department of Revenue	4/15/25	\$ 673.67	EFT

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.

The APA identified a similar issue in a prior review and disclosed it to the Village in a letter dated February 27, 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 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.

2. 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 the following check, totaling \$64.98, was issued before the underlying claim was approved by the Board. The table below provides a summary of the premature payment:

Name/Vendor	Amount	Approval Date	Check Date	Days Paid Before Approval
Verizon	\$ 64.98	4/14/25	4/7/25	7

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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 written in a cursive style with a long, sweeping underline.

Mark Avery, CPA
Assistant Deputy Auditor