



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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March 19, 2026

Nina Landwehr, Chairperson  
Village of Lorton  
7 Cypress St.  
Lorton, NE 68382

Dear Chairperson Landwehr:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Village of Lorton (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 matter, or other operational issues, within the Village.

The following information is intended to improve internal controls or result in other operational efficiencies.

### **Comment and Recommendation**

#### **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 November and December 2024 claims, totaling \$7,589.21, were not approved until January 20, 2025, as shown from that meeting minutes excerpt below.

#### **Village of Lorton Regular Monthly Meeting Monday, January 20, 2025**

A regular meeting of the Village of Lorton was called to order Monday, January 20, 2025 at 6:02 pm. Board members in attendance: Nina Landwehr, Judy Neemann, Terry Jura and Patricia Hogancamp. Jeri Rowen was absent. Motion to accept the October 2024 minutes by Judy Neemann, second by Patricia Hogancamp, motion carried.

Bills for the month of November 2024: Nebraska City Utilities \$229.08, Adobe Software \$21.09, Stephanie DeGroot (accounting fees) \$500.00, Stephanie DeGroot (reimburse phone & internet expense) \$75.00, Column Software (legal notice) \$16.97, Roz Mans, LLC (keno operator fees) \$1,752.24, Roz Mans, LLC (replacement check for lost August check) \$1,997.45.

Bills for the month of December 2024: Nebraska City Utilities \$229.08, Adobe Software \$21.09, Stephanie DeGroot (accounting fees) \$500.00, Stephanie DeGroot (reimburse phone & internet expense) \$75.00, USPS (stamps) \$73.00, Roz Mans, LLC (keno operator fees) \$2,099.21.

On October 21, 2024, the Village Board of Trustees approved a motion to authorize the Board Chairperson and Village Treasurer to “pay all November and December 2024 bill as necessary” with a report of bills paid due back to the Board in January 2025. This motion was approved as the Village Board was not planning on meeting during the months of November and December 2024; an excerpt from the October 21, 2024, meeting is shown below.

The village board will not meet in November or December 2024; therefore Patricia Hogancamp made a motion to have the board chair, and the village treasurer pay all November and December 2024 bills as necessary, and then report the list of bills paid during the January 2025 meeting. Seconded by Nina Landwehr, motion carried.

Also, it should be noted that similar wording was noted in the October 20, 2025, meeting minutes.

The APA questions this broad and unspecific authority for the Board Chairperson and Village Treasurer to make payments prior to the specific claim approval by the Village Board, as the APA is unaware of any authority for such authorization approved by the Village Board.

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.

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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,



Mark Avery, CPA  
Assistant Deputy Auditor