



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

---

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
auditors.nebraska.gov

April 2, 2026

Jamie Knisley, Chairperson  
Village of Goehner  
PO Box 113  
Goehner, NE 68364

Dear Chairperson Knisley:

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

However, the Village's disbursements for the fiscal year ending September 30, 2025, exceeded our normal threshold (\$500,000) for granting a waiver of the audit requirement. Disbursements for the fiscal year ended 2025, totaled \$549,637, which exceeds the normal audit waiver threshold. Due to the Village's submission of supporting documentation for one-time, low risk expenditures, that accounted for a significant percentage of the current year's expenditures, we were able to consider for this year, the Village's activity to be low enough to grant the audit waiver request.

However, if the September 30, 2026, fiscal year end disbursements are similar to or greater than the fiscal year 2025's expenditures, or close to the budgeted disbursements for fiscal year 2026, an audit of fiscal year end September 30, 2026, may be required. This information is only for your consideration of planning for fiscal year 2026 and forward.

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. Audit Waiver Filing**

The Village's audit waiver request was filed with the APA on March 30, 2026, six months after the fiscal year end, and nearly three months after the APA's deadline of December 31, 2025. To ensure adequate time to review the village waiver requests, the APA required all villages to file their audit waiver request by December 31, 2025.

Good internal controls require procedures to ensure that all forms required to be filed with the APA, including audit waiver requests, are submitted within the time constraints set out by both State statute and the APA.

Without such procedures, there is an increased risk of not only noncompliance with State statute but also an increased chance of the Village's waiver request being denied or forfeited funds due to its delinquent filing with the APA.

We recommend the Village implement procedures to ensure all forms required to be filed with the APA, including audit waiver requests, are submitted within the time constraints set out by State statute and the APA.

## **2. Negative Fund Balance**

On Exhibit A of the Village's audit waiver request form, the APA noted that the Water fund had a deficit balance of \$11,653.49, as of September 30, 2025.

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.

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.

## **3. Improper Reconciling Items**

During review of the Village's bank account reconciliation as of September 25, 2025, we noted that the reconciliation included over 100 deposits in transit, totaling \$32,264.41, that had not cleared the Village's accounting system. These deposits were recorded between January 2021 and September 2025. As outstanding deposits normally clear the bank account in just a few business days, these reconciling items do not appear reasonable.

Additionally, the reconciliation included 32 outstanding checks, totaling \$325,172.97. These checks were dated from July 2021 through September 2025.

When comparing the reconciliation from the Village's accounting system to the Village's bank statements, the APA noted that the recorded outstanding items had already cleared the Village's bank account. One such instance of this occurred in January 2025, where the Village's accounting system had two payments to the IRS and one payment to QuickBooks recorded as outstanding. These items, however, cleared the Village's bank account in January 2025 and should not have been recorded as outstanding items in the accounting system at the end of fiscal year 2025.

Good internal controls require procedures to ensure that reconciling items are appropriate and reasonable. Without such procedures, there is an increased risk for not only the loss or misuse of funds but also inaccurate financial reporting.

We recommend the Village implement procedures to ensure that reconciling items are appropriate and reasonable.

\* \* \* \* \*

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 our office at (402) 471-2111.

Sincerely,

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

Mark Avery, CPA  
Assistant Deputy Auditor