



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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January 14, 2026

Chris Klaasmeyer, Chairperson
Hershey Rural Fire Protection District
117 Railroad Street
Hershey, NE 69143

Dear Chairperson Klaasmeyer:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request received from the Hershey Rural Fire Protection District (District) 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 further audit work would be required or the audit waiver should be allowed, the APA noted certain internal control or compliance matters, or other operational issues, within the District.

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

Comment and Recommendation

Lack of Adequate Supporting Documentation

While reviewing the District's bank statements, the APA noted that the District had one credit card that was mainly used for online purchases and travel expenses. During the fiscal year ended June 30, 2025, the District's credit card purchases totaled \$556. The APA requested supporting documentation for all credit card payments, and the District was able to provide receipts to support all purchases. However, the receipts provided were not itemized for the following purchases:

Date	Vendor	Amount
10/18/2024	Sheryl's Log Cabin – Gering, NE	\$ 20
2/7/2025	Angus Burgers & Shakes – Kearney, NE	85
Total		\$ 105

Neb. Rev. Stat. § 13-610(4) (Reissue 2022) provides, in relevant part, the following requirements for a purchasing card program:

An itemized receipt for purposes of tracking expenditures shall accompany all purchasing card purchases. In the event that a receipt does not accompany such a purchase, purchasing card privileges shall be temporarily or permanently suspended in accordance with rules and regulations adopted and promulgated by the political subdivision.

(Emphasis added.) As noted above, State law requires an itemized receipt for all purchases made with a political subdivision's purchasing card.

Good internal controls require procedures to ensure an itemized receipt is maintained for all purchasing card expenditures. Without such procedures, there is an increased risk for not only loss, theft, or misuse of District funds but also noncompliance with State statute.

We recommend the District implement procedures to ensure an itemized receipt is maintained for all purchasing card expenditures.

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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 District's policies or procedures. Nevertheless, our objective is to use the knowledge gained during the performance of that preliminary planning work to make comments and suggestions that we hope will prove useful to the District.

This communication is intended solely for the information and use of the District 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, appearing to read "Mark Avery", with a long horizontal flourish extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor