



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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January 14, 2026

Alan Snider, Board Chairperson
Wheeler County Agricultural Society
83200 Rodeo Lane
Bartlett, NE 68622

Dear Mr. Snider:

The Nebraska Auditor of Public Accounts (APA) has reviewed the audit waiver request from the Wheeler County Agricultural Society (Society) for the fiscal year ended June 30, 2025. **That request has been approved.**

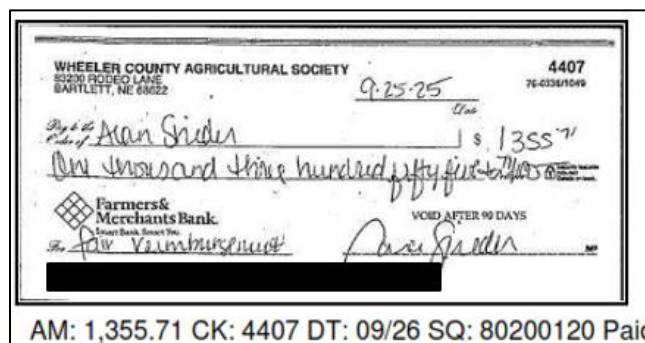
While performing, pursuant to Neb. Rev. Stat. § 84-304 (Supp. 2025), the preliminary examination necessary to determine whether the audit waiver should be allowed or further audit work would be required, the APA noted certain internal control or compliance matters, or other operational issues, within the Society.

The following comment and recommendation is intended to improve internal controls or result in other operational efficiencies.

Comment and Recommendation

Overpayment to Board Chairperson

During the examination of the Society's bank statements, the APA identified one reimbursement, totaling \$1,355.71, made to the Board Chairperson on September 25, 2025, subsequent to the fiscal year end 2025, that appears to include an overpayment of \$121. A copy of the cleared check image is provided below:



The following table summarizes the purchases that make up the total amount reimbursed:

Receipt Date	Items Purchased	Vendor	Amount
7/15/2025	Primer & sealer, paint rollers, paint roller covers, paint brush, paint roller frames, paint trays	Menards	\$239.04
7/15/2025	Ink	Walmart	\$38.66

Receipt Date	Items Purchased	Vendor	Amount
7/15/2025	Cable ties	Walmart	\$50.54
7/16/2025	Cutlery pack, dessert/snack paper plates, plastic cups	Sam's Club	\$105.36
7/16/2025	Cutlery pack, plastic cups and forks, paper plates, steak seasoning, trash bags, baked beans, foil sheets	Sam's Club	\$615.64
7/22/2025	Band-Aids	Walmart	\$10.98
7/25/2025	Cutlery packs	Walmart	\$10.74
7/25/2025	Padlock	Bomgaars	\$20.32
7/28/2025	Pizza	Casey's	\$264.71
Total			\$1,355.99

Note: There is a \$0.28 variance between the total amount paid and the total amount reimbursed due to the Society's incorrect calculation of the total amount paid.

As shown in the table above, included in the \$1,355.71, reimbursement was a purchase made at Menards on July 15, 2025, totaling \$239.04. Based on the documentation provided, however, some of the items included in the Menards purchase were returned on July 22, 2025, and August 12, 2025. Those items are listed in the table below:

Return Date	Vendor	Items Returned	Amount
7/22/2025	Menards	Pain brush	(\$26.55)
		Paint rollers	(\$23.96)
		Paint roller covers	(\$32.94)
		Sales Tax	(\$6.26)
Total Refunded from 7/15/2025 Purchase			(\$89.71)
8/12/2025	Menards	Paint roller frames	(\$14.95)
		Paint trays	(\$13.98)
		Sales Tax	(\$2.17)
Total Refunded from 7/15/2025 Purchase			(\$31.10)
Total Amount Refunded			(\$120.81)

Since some of the items purchased at Menards on July 15, 2025, were returned prior to the September 25, 2025, reimbursement, the Board Chairperson should have only been reimbursed \$1,234.90, resulting in an overpayment of \$120.81.

The APA further inquired with Society representatives to determine if the Board Chairperson reimbursed the Society for this \$120.81 overpayment. According to Society representatives, this overpayment was overlooked, and the Board Chairperson later reimbursed the Society for this amount on December 16, 2025, after the APA's inquiry.

Good internal controls require procedures to ensure that all expenditures, including reimbursements, are calculated correctly. Without such procedures, there is an increased risk for the loss, theft, or misuse of Society funds.

We recommend the Society implement procedures to ensure that all expenditures, including reimbursements, are calculated correctly. Such procedures should include a detailed review of all expense reimbursement requests, which should be completed prior to the reimbursement being made.

* * * * *

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 Society'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 Society.

This communication is intended solely for the information and use of the Society 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, sweeping horizontal line extending to the right.

Mark Avery, CPA
Assistant Deputy Auditor