



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

February 23, 2026

Sherry Vinton, Director
Nebraska Department of Agriculture
PO Box 94947
Lincoln, Nebraska 68509

Dear Ms. Vinton:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding the apparent misuse of a State vehicle assigned to a Nebraska Department of Agriculture (Department) employee. Specifically, this employee, who works under the Department's Commercial Dog and Cat Inspection Program, was supposedly using the assigned State vehicle for personal use. As a result, the APA began limited preliminary planning work to determine if a full financial audit or attestation would be warranted. Pursuant thereto, the APA obtained financial records and other relevant documentation from the Department. Based on the outcome of this preliminary planning work, including an analysis of the information obtained, the APA has determined that a separate financial audit or attestation is unnecessary at this time.

Nevertheless, during the course of the preliminary planning work, the APA noted a certain issue that merits corrective action.

Background Information

The Department was established by the Civil Administrative Code Law of 1919 and operates regulatory programs to protect livestock and crop production industries in Nebraska. The Department's purpose is to regulate industries, as prescribed by statute, and to encourage and promote the interest of agriculture through advocacy and education. The Department is organized into three core focus areas, supported by Shared Services: Food Safety and Consumer Protection; Animal and Plant Health Protection; and Agriculture Promotion and Development.

The Animal and Plant Health Protection core focus area monitors livestock, enforces import and pesticide regulations, and protects animals, people, and the environment by educating and licensing livestock feed manufacturers in Nebraska. Within this area is the Commercial Dog and Cat Inspection Program (Program). Inspectors under the Program inspect animal control facilities, rescues, and shelters, boarding kennels, commercial dog and cat breeders, dealers, and pet shops to ensure that they are in compliance with the Nebraska's Commercial Dog and Cat Operator Inspection Act, which is set out in Neb. Rev. Stat. §§ 54-625 to 54-643 (Reissue 2021).

The Department has one Agriculture Program Manager (Program Manager) within this Program. According to Department representatives, the Program Manager is responsible for both supervisory and investigative roles and duties. As an investigator, the Program Manager conducts border checks, which involve patrolling roads and highways near bordering states. During these border checks, the Program Manager will perform traffic stops of vehicles that are transporting animals into the State to ensure that proper documentation is maintained for such transportation.

The following comment and recommendation, which has been discussed with the appropriate members of the Department and its management, is intended to improve internal control or result in other operating efficiencies.

Comment and Recommendation

State Vehicle Usage

The APA received allegations that Thomas “Tom” Dozler, the Department Program Manager, had been using the 2017 Ford F-150 State vehicle assigned to him for personal use. As a result, the APA obtained the Global Positioning System (GPS) records for the State vehicle driven by Mr. Dozler, as well as his corresponding timesheets and other relevant supporting documentation for the period July 1, 2024, through July 31, 2025.

During this period, Mr. Dozler utilized this vehicle, which the Department leased through the Nebraska Department of Administrative Service’s Transportation Services Bureau (TSB) for 101 days, to drive a total of 15,552 miles. In addition, there were 39 other days during the period for which an entry was recorded on the vehicle’s GPS log, but zero or less than one mile was driven. This was due to Mr. Dozler turning the vehicle on and off at his personal residence but not actually driving it to a different location.

During our examination of the timesheets and GPS records, the APA noted 47 trips that included questionable stops made by Mr. Dozler, as summarized in the table below:

Month	Per GPS Records			Per Timesheets	Hours Driven Variance
	Number of Trips	Hours Driven	Miles Traveled	Drive Time	
July 2024	4	16.81	614.90	11.00	5.81
August 2024	3	13.10	574.27	6.00	7.10
September 2024	4	16.22	561.72	10.00	6.22
October 2024	5	30.22	1,431.83	16.50	13.72
November 2024	4	23.75	1,083.35	14.50	9.25
December 2024	2	13.28	632.68	9.50	3.78
January 2025	2	10.14	373.58	7.00	3.14
February 2025	4	28.77	1,165.20	14.50	14.27
March 2025	5	25.86	1,080.43	15.00	10.86
April 2025	6	30.31	1,193.78	22.00	8.31
May 2025	4	17.29	625.19	9.50	7.79
June 2025	2	12.59	399.93	7.00	5.59
July 2025	2	11.62	378.98	7.00	4.62
Totals	47	249.96	10,115.84	149.50	100.46

Note 1: It is important to note that the “Hours Driven” calculation in the above table included only the time during which Mr. Dozler was driving or left the vehicle on and idling during certain stops made on the trips taken.

Note 2: The APA noted several days on which the total drive time recorded on Mr. Dozler’s timesheets did not agree to the total drive time per the GPS logs.

A complete listing of the 47 questionable trips taken using the State vehicle during this period is included as **Exhibit 1** herein. Maps showing the route taken during the 47 questionable trips are included as **Attachment A** herein.

The APA inquired with the Department and Mr. Dozler on October 21, 2025, regarding the questionable stops, which are discussed in further detail below. The Department and Mr. Dozler provided the APA with notes and an explanation for each questionable stop. Those notes are as follows:

Note	Explanation
1	The Department has an account with this store to purchase uniforms for investigators. Most likely checking on availability/purchase.
2	As the Manager, [Mr. Dozler receives] phone calls and emails from team members, facility owners, [and] various people with complaints or concerns. For safety, [he] pulls over to adequately communicate. This stop is probably due to communication.

Note	Explanation
3	These stores are licensed or were previously licensed with the Department. It is necessary to stop by to investigate if a license is needed and check the for sale board to see if there are individuals that need to be licensed.
4	For safety the vehicle was left in a public parking lot, and [Mr. Dozler] rode with a team member to go on an investigation.
5	Lenth [sic] of time makes it difficult for exact reasoning. This stop is most likely to pick up food for meals - and/or to use the restroom or stretch. [Mr. Dozler provided a] doctor's note.

The notes provided in the table above correspond with the questionable stops identified by the APA, which are included in **Exhibit 1** herein.

It should be noted that, according to the Department, Mr. Dozler was not issued a State purchasing card, so the reason for any of the questioned stops made by him during working hours in his State assigned vehicle, as summarized above, would appear to preclude any Department-related purchases.

It is important to note also that the doctor's note mentioned in the above table (Note 5) was dated November 1, 2025, which is 11 days after the APA's initial inquiry regarding the stops at issue. Due to the generic responses provided by the Department and Mr. Dozler, as shown above, the APA obtained Mr. Dozler's personal bank records to confirm the reasonableness of his explanations.

During the comparison of the GPS detail to the bank records, the APA identified 21 purchases that were made during certain stops recorded on the GPS detail. Eight of these charges and trips, as well as 11 stops made at an apparent relative's residence, are described in further detail below:

1. October 3, 2024

The table below summarizes the stops made by Mr. Dozler on this day:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
10/3/2024	Personal residence in David City, NE	Bomgaars in Wahoo, NE	9:14 a.m.	10:55 a.m.	1.11	0.58	26.91
10/3/2024	Bomgaars in Wahoo, NE	Pla Too Thai Cuisine in Omaha, NE	10:56 a.m.	11:52 a.m.	0.70	0.25	27.65
10/3/2024	Pla Too Thai Cuisine in Omaha, NE	Gretna, NE, Outlet Mall	11:53 a.m.	1:46 p.m.	0.62	1.27	15.97
10/3/2024	Gretna, NE, Outlet Mall	Ashland, NE, Public Library	1:47 p.m.	2:38 p.m.	0.27	0.61	8.26
10/3/2024	Ashland, NE, Public Library	Sinclair in Valparaiso, NE	2:39 p.m.	3:30 p.m.	0.86	0.00	26.41
10/3/2024	Sinclair in Valparaiso, NE	Personal residence in David City, NE	3:31 p.m.	4:11 p.m.	0.68	0.00	24.11
Totals					4.24	2.71	129.31

As shown above, Mr. Dozler turned the vehicle on at his personal residence at 9:14 a.m., where it idled for about 36 minutes before he began his drive to the Bomgaars farm and ranch supply store in Wahoo, Nebraska. Between 11:53 a.m. and 1:46 p.m., Mr. Dozler traveled to the Nebraska Crossing Outlet Mall in Gretna, Nebraska.

During our examination of Mr. Dozler's bank account statements, the APA noted a \$66.36 purchase at the TJ Maxx/Home Goods store located in the mall. This purchase was made at 1:01 p.m., which, according to the GPS records, was during the time Mr. Dozler had stopped at the mall. The APA obtained a copy of the transaction receipt, as shown below:

<p>NEBRASKA CROSSING 21143 NE CROSSING RD GRETNA, NE 68028 United States 402-332-2311</p> <hr/> <p style="text-align: center;">REGULAR SALE</p> <p>54 - GOURMET FOOD 420572 \$39.99 N 31 - DINNERWARE/CER 264662 \$6.99 TT 41 - KITCHEN/ACCESS 074292 \$3.99 TT 41 - KITCHEN/ACCESS 052241 \$9.99 TT 54 - GOURMET FOOD 439272 \$3.99 N</p> <p>Subtotal \$64.95 NE 4.750% Sales Tax \$1.00 NE NC OCC Tax \$0.41</p> <p>Total \$66.36</p>	<p>----- TRANSACTION RECORD ----- *****6223 PURCHASE EXPIRES **/** CHIP AUTH# 696886 AID A0000000980840</p> <p>APPLICATION LABEL US DEBIT</p> <p>303211 239739 10-03-2024 13:01:50 APPROVED</p> <hr/> <p>Change \$0.00</p> <hr/> <p>***** T.J.MAXX VALUES YOUR FEEDBACK! Tell us what you think about your store visit today and enter a monthly drawing to win a \$500 T.J.Maxx Gift Card! Visit www.TJMAXXFEEDBACK.com Respond by 10/17/24 You will need to reference your receipt Survey number: 1525060306 SEE WEBSITE FOR COMPLETE RULES NOW HIRING: Apply at jobs.tjx.com ***** Sold Item Count = 5</p>
--	--

The receipt shows that Mr. Dozler purchased several items from the store’s gourmet food section. In a written explanation to the APA, Mr. Dozler said that he went to the outlet mall because “these stores are licensed or were previously licensed with the Department. It is necessary to stop by to investigate if a license is needed and check the for sale board to see if there are individuals that need to be licensed” and that the “lenth [sic] of time makes it difficult for exact reasoning. This stop is most likely to pick up food for meals - and/or to use the restroom or stretch.”

After further inquiry with the Department and Mr. Dozler, the APA was provided photographs showing that he had made a stop at the Woof Gang Bakery & Grooming store, which is also located at the outlet mall, to drop off dog and cat pamphlets. Although this stop at the grooming store appears to have been for a Department-related purpose, the APA questions whether, based on the previous explanations given, it was appropriate for Mr. Dozler to stop also at TJ Maxx/Home Goods and make a purchase there – especially, given that the store appears not to be among those that, in Mr. Dozler’s words, “are licensed or were previously licensed with the Department.” Furthermore, it does not seem reasonable that stretching, using the restroom, and dropping off cat and dog pamphlets would take over an hour, which the GPS records show to have been spent at that location.

Upon departing the mall at 1:46 p.m., Mr. Dozler drove to the Public Library/Resources Center in Ashland, Nebraska. Mr. Dozler stayed there for 36 minutes, claiming to have done so because he felt sick. For his safety, therefore, he parked the vehicle to “walk around and get fresh air.” The APA questions whether it would have taken a full 36 minutes to revive himself, especially when the time was counted toward his total work hours on this day.

2. October 7, 2024

The table below summarizes the stops made by Mr. Dozler on this day:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
10/7/2024	Personal residence in David City, NE	Fairfield Inn & Suites in Kearney, NE	8:01 a.m.	4:16 p.m.	2.21	6.04	140.50
10/7/2024	Fairfield Inn & Suites in Kearney, NE	Bill’s Liquor in Kearney, NE	4:17 p.m.	5:14 p.m.	0.88	0.07	5.46
10/7/2024	Bill’s Liquor in Kearney, NE	Fairfield Inn & Suites in Kearney, NE	5:15 p.m.	7:39 p.m.	0.15	2.26	2.05
10/7/2024	Fairfield Inn & Suites in Kearney, NE	Personal residence in David City, NE	7:40 p.m.	9:47 p.m.	2.14	0.00	140.93
Totals					5.38	8.37	288.94

The APA inquired with the Department and Mr. Dozler regarding the stop made at Bill’s Liquor between 5:09 p.m. and 5:14 p.m. and was informed that the stop was to purchase a bottle of water and to use the restroom. The APA’s examination of Mr. Dozler’s bank account statements revealed, however, that a purchase was made at the liquor store during that time. The following is an image of a receipt for that purchase:

ITEM#	DESCRIPTION	DEPT	RETAIL	QTY	PAID	EXTENDED	TX
850229	WYATT EARP SM BATCH SNG75	1	89.99	2	89.99	179.98	T
						TAXED	179.98
						TAX	12.60
						TOTAL	192.58
						CARD	192.58

As seen above, two bottles of Wyatt Earp Whiskey were purchased for a total of \$192.58. Shown below is an advertisement image of that particular brand of alcohol:



The above invoice gives no indication of bottled water having been purchased. Based upon that transaction record, therefore, the APA appears to have been given inaccurate information regarding the actual purpose of this stop. This gives rise to serious concerns regarding an apparent attempt to mislead the APA or to hinder our inquiry. Nevertheless, despite uncertainty as to whether any of the alcohol was consumed at the moment, it is clear that Mr. Dozler drove the State vehicle to the liquor store to make the purchase while on Department time.

3. December 11, 2024

The following table summarizes the stops made by Mr. Dozler on this day:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
12/11/2024	Personal residence in David City, NE	Western Edge in Grand Island, NE	7:29 a.m.	2:29 p.m.	2.44	4.56	83.02
12/11/2024	Western Edge in Grand Island, NE	Bomgaars in Central City, NE	2:30 p.m.	3:17 p.m.	0.62	0.19	25.31
12/11/2024	Bomgaars in Central City, NE	Osceola, NE, Food Mart	3:18 p.m.	3:45 p.m.	0.42	0.05	25.45
12/11/2024	Osceola, NE, Food Mart	Personal residence in David City, NE	3:46 p.m.	8:02 p.m.	0.61	3.67	32.54
Totals					4.09	8.47	166.32

Between 2:30 p.m. and 3:17 p.m., Mr. Dozler stopped at the Bomgaars farm and ranch supply store in Central City, Nebraska. The APA observed further from his personal bank statements that Mr. Dozler made a \$61.25 purchase at the location on this day. The APA obtained a listing of the items purchased, as shown below:

ST# 42, DATE 12/11/24, REG# 01, TRAN# 01474, TAX 3.52									
ITEM#	DESCRIPTION	TRAN CU	CL	QTY	AMOUNT	DISC.	T P	X T	BYR TIME
		TYPE ST	RK	RSOLD					
FARM EXEMPTION	DOLER THOMAS								
FARM EXEMPTION									
FARM EXEMPTION									
FARM EXEMPTION									
CHK BANK & ACCT#									
CHK BANK & ACCT#									
PAID BY CHECK	61.25								
0639-2104	SALT, STOCK, FINE	REG	1	50 1	7.49	.00	0 R	BB	15:11
0075-1257	INSULATOR, ROUND POST	REG	1	50 1	7.29	.00	1 R	MA	15:11
0860-6122	CAT FOOD, 9 LIVES	REG	1	50 1	15.49	.00	1 R	ML	15:11
0534-0026	PELLETS, BRANDS MAY V	REG	1	50 3	19.47	.00	1 R	RB	15:11
0859-1420	SHAVINGS, PINE	REG	1	50 1	7.99	.00	1 P	SK	15:11
	*****			END OF SELECTION	*****				

The transaction time of this purchase, as reflected above, was 3:11 p.m., which occurred shortly before the State vehicle GPS records show Mr. Dozler departing the store at 3:17 p.m.

The following are advertisement images of some of the items purchased:



The following explanation was provided to the APA for this stop: “These stores are licensed or were previously licensed with the Department. It is necessary to stop by to investigate if a license is needed and check the for sale board to see if there are individuals that need to be licensed.” Additionally, “Lenth [sic] of time makes it difficult

for exact reasoning. This stop is most likely to pick up food for meals - and/or to use the restroom or stretch.” The APA questions whether this stop was for a Department-related purpose, however, as the items purchased while on Department time appear to have been for personal use.

4. December 16, 2024

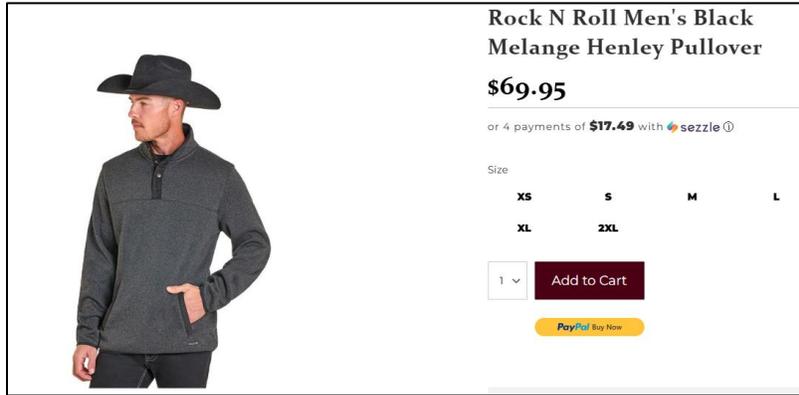
The table below summarizes the stops made by Mr. Dozler on this day:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
12/16/2024	Personal residence in David City, NE	Casey’s in Norfolk, NE	8:20 a.m.	9:44 a.m.	1.31	0.09	73.70
12/16/2024	Casey’s in Norfolk, NE	Sunset Plaza Mall in Norfolk, NE	9:45 a.m.	10:01 a.m.	0.03	0.27	0.22
12/16/2024	Sunset Plaza Mall in Norfolk, NE	Bomgaars in O’Neill, NE	10:02 a.m.	11:10 a.m.	1.10	0.04	72.69
12/16/2024	Bomgaars in O’Neill, NE	M.C. Tee’s & More in Springview, NE	11:11 a.m.	2:00 p.m.	2.62	0.22	97.83
12/16/2024	M.C. Tee’s & More in Springview, NE	Circle B Livestock in Bassett, NE	2:01 p.m.	2:44 p.m.	0.54	0.19	31.43
12/16/2024	Circle B Livestock in Bassett, NE	The Fort in Columbus, NE	2:45 p.m.	6:27 p.m.	3.08	0.64	160.04
12/16/2024	The Fort in Columbus, NE	Personal residence in David City, NE	6:28 p.m.	6:58 p.m.	0.51	0.00	30.45
Totals					9.19	1.45	466.36

As shown above, Mr. Dozler stopped at the Sunset Plaza Mall in Norfolk, Nebraska, between 9:45 a.m. and 10:01 a.m. The following explanation was provided to the APA for this stop: “Lenth [sic] of time makes it difficult for exact reasoning. This stop is most likely to pick up food for meals - and/or to use the restroom or stretch.” However, Mr. Dozler’s personal bank statements show that a \$54.56 purchase was made that day at Renegade Stores, a western and work apparel retailer in the mall. The APA obtained a copy of the receipt for this purchase, as shown below:



The following is an advertisement image of the item purchased:



As shown on the receipt, the transaction was made at 9:58 a.m., which is during the period when Mr. Dozler had stopped at the mall. It is important to note also that Mr. Dozler remained at the mall for only approximately 15 minutes, departing at 10:01 a.m. Therefore, the APA questions whether “stretching” and a supposed restroom break, as opposed to shopping while on Department time, was actually the reason for the stop.

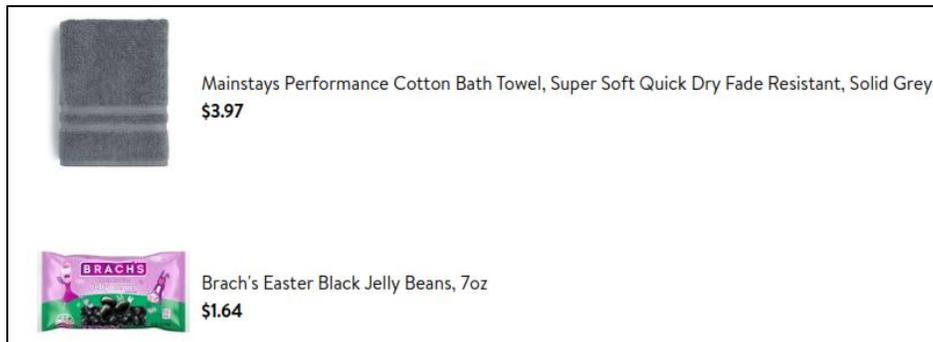
5. February 25, 2025

The table below summarizes the stops made by Mr. Dozler on this day:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
2/25/2025	Personal residence in David City, NE	First Wireless in Lincoln, NE	11:12 a.m.	12:43 p.m.	1.44	0.08	46.57
2/25/2025	First Wireless in Lincoln, NE	Walmart in Lincoln, NE	12:44 p.m.	1:38 p.m.	0.12	0.80	1.73
2/25/2025	Walmart in Lincoln, NE	Hy-Vee in Lincoln, NE	1:39 p.m.	2:21 p.m.	0.12	0.59	0.41
2/25/2025	Hy-Vee in Lincoln, NE	Personal residence in David City, NE	2:22 p.m.	3:46 p.m.	1.42	0.00	47.50
Totals					3.10	1.47	96.21

During a stop at Walmart in Lincoln, Nebraska, Mr. Dozler made a \$30.31 purchase. Utilizing the Walmart “Receipt Lookup” website (<https://www.walmart.com/receipt-lookup>), the APA found that the purchase consisted of several towels and a bag of black jelly beans.

Advertisement images of the items purchased are shown below:



According to the Department and Mr. Dozler, this stop was either for a work-related phone call or email or because the store was among those that are “licensed or were previously licensed with the Department.” The stop could have been also, it was claimed, to “check the for sale board to see if there are individuals that need to be licensed.” The APA questions, however, whether the purchase of bath towels and jelly beans would have any correlation to a work-related phone call, email, or license check by the Department. To the contrary, this appears to have been a personal purchase made while on Department time.

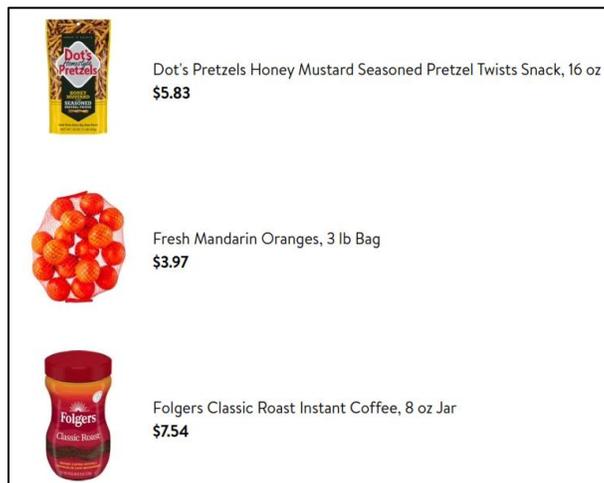
6. February 26, 2025

The table below summarizes the stops made by Mr. Dozler on this day:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
2/26/2025	Personal residence in David City, NE	Dollar General in Sutton, NE	7:59 a.m.	11:04 a.m.	3.02	0.07	87.39
2/26/2025	Dollar General in Sutton, NE	Shell Gas Station in McCook, NE	11:05 a.m.	1:49 p.m.	2.71	0.05	171.51
2/26/2025	Shell Gas Station in McCook, NE	Walmart in McCook, NE	1:50 p.m.	2:14 p.m.	0.07	0.35	0.68
2/26/2025	Walmart in McCook, NE	Wendy's in McCook, NE	2:15 p.m.	2:23 p.m.	0.06	0.08	0.81
2/26/2025	Wendy's in McCook, NE	NE/KS Border near Stratton, NE	2:24 p.m.	6:10 p.m.	1.71	2.08	35.76
2/26/2025	NE/KS Border near Stratton, NE	Sinclair Gas Station in Trenton, NE	6:11 p.m.	6:33 p.m.	0.27	0.11	14.66
2/26/2025	Sinclair Gas Station in Trenton, NE	Tequilas Mexican Food in McCook, NE	6:34 p.m.	8:30 p.m.	1.32	0.63	51.38
2/26/2025	Tequilas Mexican Food in McCook, NE	Personal residence in David City, NE	8:31 p.m.	11:59 p.m.	3.48	0.00	240.45
Totals					12.64	3.37	602.64

As shown above, Mr. Dozler stopped at Walmart in McCook, Nebraska, between 1:50 p.m. and 2:14 p.m. During this stop, he made a \$44.57 purchase at the store. Similar to the other Walmart purchases discussed herein, the APA utilized the Walmart "Receipt Lookup" website and found that the purchase consisted of crackers, peanut butter granola, pretzels, oranges, coffee, vinegar, water, and bananas.

Advertisement images of some of the items purchased are shown below:



Despite being made on his work time, this purchase appears to have consisted entirely of grocery items obtained for Mr. Dozler's personal use – not made for Department purposes.

7. March 26, 2025

Mr. Dozler began driving the State vehicle at 8:37 a.m., departing from his personal residence and not returning there until 1:26 a.m. on the following day. The stops taken in the State vehicle during this extended trip are summarized in the table below:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
3/26/2025	Personal residence in David City, NE	Walmart in McCook, NE	8:37 a.m.	1:18 p.m.	4.33	0.37	241.84
3/26/2025	Walmart in McCook, NE	NE/KS Border near Stratton, NE	1:19 p.m.	7:58 p.m.	4.01	2.66	76.86
3/26/2025	NE/KS Border near Stratton, NE	Shops in McCook, NE	7:59 p.m.	9:14 p.m.	0.67	0.59	36.53
3/26/2025	Shops in McCook, NE	Casey's in Cambridge, NE	9:15 p.m.	9:47 p.m.	0.47	0.07	25.59
3/26/2025 & 3/27/2025	Casey's in Cambridge, NE	Phillips 66 in York, NE	9:48 p.m.	12:19 a.m.	2.36	0.18	154.96
3/27/2025	Phillips 66 in York, NE	Personal residence in David City, NE	12:20 a.m.	1:26 a.m.	1.11	0.00	61.52
Totals					12.95	3.87	597.30

Upon inquiry with the Department and Mr. Dozler, the APA was informed that the reason for the late ending time was his not staying overnight in McCook and the trip home taking over 4.5 hours. Although this trip – particularly the time between 1:19 p.m. to 7:58 p.m. – appears to have consisted of patrolling roads and highways as part of his border check responsibilities, the APA questions not only whether it was reasonable for Mr. Dozler to have continued driving the vehicle past midnight but also some of the locations at which he stopped, such as the Walmart in McCook, Nebraska.

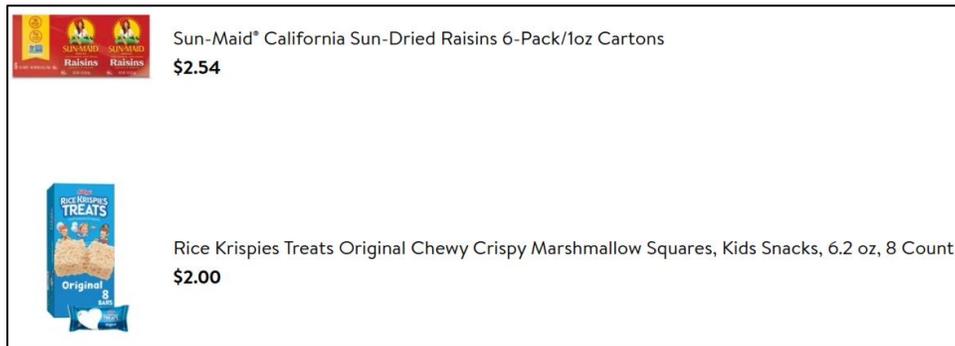
8. May 14, 2025

This trip began at 11:17 a.m., at his personal residence, where the State vehicle idled for 30 minutes until 11:47 a.m., when Mr. Dozler began driving it to his first destination. The following table summarizes all stops made during this trip:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
5/14/2025	Personal residence in David City, NE	Walmart in York, NE	11:17 a.m.	1:22 p.m.	1.79	0.31	61.93
5/14/2025	Walmart in York, NE	Shell Gas Station in Geneva, NE	1:23 p.m.	4:11 p.m.	2.77	0.05	87.68
5/14/2025	Shell Gas Station in Geneva, NE	Apparent family member’s residence in Geneva, NE	4:12 p.m.	5:26 p.m.	0.06	1.18	1.21
5/14/2025	Apparent family member’s residence in Geneva, NE	Bomgaars in York, NE	5:27 p.m.	6:10 p.m.	0.42	0.31	23.06
5/14/2025	Bomgaars in York, NE	Personal residence in David City, NE	6:11 p.m.	7:21 p.m.	1.19	0.00	58.02
Totals					6.23	1.85	231.90

As shown in the above table, there was a questionable stop at Walmart in York, Nebraska, between 1:03 p.m. and 1:22 p.m. During that time, Mr. Dozler made a \$23.37 purchase at the store. Similar to the other Walmart purchases discussed herein, the APA utilized the Walmart “Receipt Lookup” website and found that the purchase consisted of grocery items, such as coffee, a nutrition package, granola bars, raisins, Rice Krispies Treats, oranges, and bananas.

Advertisement images of some of the items purchased are shown below:



The Department could not provide any other detailed documentation to support the purpose of each stop made by Mr. Dozler during this day; therefore, the APA is unable to determine whether these stops were for work-related purposes. In particular, the APA questions the apparently personal purchase by Mr. Dozler during his stop at Walmart.

Additionally, Mr. Dozler appears to have recorded no drive time on his timesheet for this day – when, per GPS records, he drove 6.23 hours. Instead, he recorded two hours to “Office Hours” and six hours to “Com Dog and Cat Administrative.” As a result, the APA questions the accuracy of the time recorded on his timesheet for that day.

It should be noted also that, according to Department representatives, these GPS logs are relied upon to support all trips taken in State vehicles by the employees assigned to them. In addition to these GPS logs, the Department requires its employees to maintain a weekly itinerary to document what they did throughout each workday. For the

trip taken on October 3, 2024, as discussed previously (pages 3-4) herein, the APA questions the actual work performed by Mr. Dozler because, according to the GPS detail records, he made stops at a Bomgaars farm and ranch supply store, TJ Maxx/Home Goods, the Ashland Public Library, and a gas station – all while driving over four hours in the State vehicle. However, Mr. Dozler recorded only “Border Checks” for the investigations program on his itinerary for this trip, as shown below:

Name: Thomas N. Dozler		Week Beginning--2024	
Title: Investigator			
Date	Name, Place, and Purpose of Each Contact (Include Motel, if Staying Overnight)	Program	Telephone Number where You Can Be Reached
SATURDAY 9-28 -24	Off	Investigations	402 326-8052
SUNDAY 9-29 -24	Off	Investigations	402
MONDAY 9-30 -24	Meet Doug Insp.	Investigations	
TUESDAY 10-1- 24	Off	Investigations	
WEDNESDAY 10-2 -24	Follow-up inspections	Investigations	
THURSDAY 10-3 -24	Border Checks	Investigations	
FRIDAY 10-4-24	Office	Investigations	

As shown above, the weekly itinerary lacks sufficient detail in the “Name, Place, and Purpose of Each Contact” column to allow for determining exactly where Mr. Dozler conducted his “Border Checks,” nor does it list the stops noted above made on that same day at Bomgaars in Wahoo, Nebraska, the mall in Gretna, Nebraska, and the Library in Ashland, Nebraska. As a result, the APA was unable to verify whether these stops were, in fact, for Department-related purposes.

Due to the lack of details provided in the weekly itineraries, the APA requested from the Department travel logs documenting the points of travel and purpose of each trip. Department representatives informed the APA that Department field staff are not required to keep any sort of travel log. For specific trip information, the Department relies solely on the GPS logs recorded by an employee’s assigned State vehicle and the weekly itineraries completed by Department staff.

However, the GPS logs used by the Department record only the locations where the vehicle is turned on and off, not the locations in which the vehicle is idling or stopped but still running. For example, on February 24, 2025, Mr. Dozler turned on the vehicle at 11:42 p.m. and did not turn it off until 2:59 p.m. Both the starting and ending locations recorded on the GPS log were shown as his personal residence, with no other stops recorded between. Nevertheless, the log reflected that the State vehicle was driven 154 miles. The APA was unable to identify the specific stops taken by Mr. Dozler for this trip – until, that is, a minute-by-minute GPS detail report was obtained directly from TSB. Similar trips to the one taken on February 24, 2025, in which the starting and ending locations recorded on the GPS logs consisted only of Mr. Dozler’s personal residence, occurred on 12 other days between July 1, 2024, and July 31, 2025, with a total of 1,024.24 miles driven by Mr. Dozler in his assigned State vehicle on these days.

9. *Stops Made at an Apparent Relative’s Residence*

Per the GPS detail records examined, the APA noted that Mr. Dozler made 11 stops at an apparent relative’s residence in Geneva, Nebraska. An image of the residence is provided below:



These stops are summarized in the following table:

Date	Start Time at Residence	End Time at Residence	Time Spent at Residence
9/5/2024	2:35 p.m.	4:36 p.m.	2.01
10/31/2024	5:30 p.m.	6:53 p.m.	1.39
1/24/2025	1:50 p.m.	3:06 p.m.	1.26
2/6/2025	11:41 a.m.	12:19 p.m.	0.65
2/14/2025	3:19 p.m.	4:36 p.m.	1.30
3/6/2025	3:48 p.m.	4:29 p.m.	0.70
4/24/2025	3:25 p.m.	3:45 p.m.	0.35
4/28/2025	3:58 p.m.	5:22 p.m.	1.40
5/14/2025	4:15 p.m.	5:26 p.m.	1.19
6/18/2025	3:12 p.m.	3:23 p.m.	0.20
7/16/2025	3:24 p.m.	4:21 p.m.	0.97
Total			11.42

Note: It is important to note that the “Time Spent at Residence” calculation in the above table included both the times during which Mr. Dozler was driving and left the vehicle on and idling during the stops made at this property.

As shown above, Mr. Dozler stopped at this residence for a total of 11.42 hours during the period examined. For example, on March 6, 2025, he made the following stops:

Date	Start Location	End Location	Start Time	End Time	Hours Driven	Time at End Location	Miles Traveled
3/6/2025	Personal residence in David City, NE	Sinclair Gas Station in Valparaiso, NE	11:38 a.m.	12:28 p.m.	0.75	0.09	24.80
3/6/2025	Sinclair Gas Station in Valparaiso, NE	Highway 81 near Bruning, NE	12:29 p.m.	3:09 p.m.	*2.68	0.00	97.70
3/6/2025	Highway 81 near Bruning, NE	Casey’s in Geneva, NE	3:10 p.m.	3:44 p.m.	0.54	0.05	15.09
3/6/2025	Casey’s in Geneva, NE	Apparent family member’s residence in Geneva, NE	3:45 p.m.	4:29 p.m.	**0.75	0.00	0.49
3/6/2025	Apparent family member’s residence in Geneva, NE	Overtime Grill & Lounge in Geneva, NE	4:30 p.m.	5:26 p.m.	0.04	0.91	0.57
3/6/2025	Overtime Grill & Lounge in Geneva, NE	Personal residence in David City, NE	5:27 p.m.	6:39 p.m.	1.21	0.00	81.49
Totals					5.97	1.05	220.14

*The APA included all hours for this stop under “Hours Driven” because Mr. Dozler did not turn off his vehicle. Rather, he idled (left the car running) on Highway 81 near Bruning, NE, for approximately an hour.

**The APA included all hours for this stop under “Hours Driven” because Mr. Dozler did not turn off his vehicle. Rather, he idled (left the car running) at this apparent family member’s residence for approximately 41 minutes.

The APA examined also the relevant weekly itinerary that Mr. Dozler submitted to the Department. Copied below is an excerpt from that document for the day at issue:

Date	Name, Place, and Purpose of Each Contact (Include Motel, if Staying Overnight)	Program	Telephone Number where You Can Be Reached
TUESDAY 3-6 -25	Office		
		Investigations	

As seen above, Mr. Dozler reported under the “Name, Place, and Purpose of Each Contact” column that he was working in the office. However, nowhere does the GPS detail reviewed by the APA indicate that Mr. Dozler stopped at the office. Rather, he is shown to have driven from his personal residence in David City to Highway 81 near Bruning, Nebraska, where he idled for approximately an hour before stopping at the apparent family member’s residence and then dining at the Overtime Grill and Lounge in Geneva, Nebraska. Moreover, per our examination of his personal bank account statements, Mr. Dozler does appear to have made a purchase at the restaurant, as detailed in the table below:

Date	Type	Payee	Amount
3/6/2025	Debit card	Overtime Grill & Lounge	\$43.88

It should be noted that the APA has addressed herein only a limited number of Mr. Dozler’s many suspect trips with a State vehicle during the period examined. A full listing of those trips, including the stops at issue, is provided as **Exhibit 1** herein. Nevertheless, the information presented above gives rise to possible concerns regarding not only the apparent misuse of a State-owned vehicle but also the seeming use of inaccurate information in an ostensible attempt to mislead the APA or hinder our examination of the vehicle usage at issue.

To start, Neb. Rev. Stat. § 84-305.02 (Reissue 2024) says the following, in relevant part:

Any person who . . . willfully obstructs or hinders the conduct of an audit, examination, or related activity by the Auditor of Public Accounts, or who willfully misleads or attempts to mislead any person charged with the duty of conducting such audit, examination, or related activity shall be guilty of a Class II misdemeanor.

Neb. Rev. Stat. § 81-1024 (Reissue 2024) states the following:

No officer or employee of the State of Nebraska shall use any motor vehicle owned by the State of Nebraska for any personal use whatsoever. Any officer or employee who violates any of the provisions of this section shall be deemed guilty of a Class V misdemeanor, and in addition thereto the officer or employee shall be deemed guilty of official misconduct in office for palpable omission of duty, and upon conviction thereof the court shall have the power to add to the judgment that any officer or employee so convicted shall be removed from office or employment.

Additionally, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2021), which is found in the Nebraska Political Accountability and Disclosure Act (Act), as set out at Neb. Rev. Stat. §§ 49-14,101 to 49-14,142 (Reissue 2021, Cum. Supp. 2024, Supp. 2025), provides the following:

A public official or public employee shall not use or authorize the use of personnel, resources, property, or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory, and regulatory procedures or use such items, other than compensation provided by law, for personal financial gain.

(Emphasis added.) Neb. Rev. Stat. § 49-14,101.03(3) (Reissue 2021) of the Act adds the following:

Use of a government vehicle by a public official or public employee to travel to a designated location or the home of the public official or public employee is permissible when the primary purpose of the travel serves a government purpose and the use is pursuant to a written policy approved by a government body.

Neb. Rev. Stat. § 81-1025(1) (Reissue 2024):

Each operator of a bureau fleet vehicle shall report the points between which the bureau fleet vehicle traveled each time used, the odometer readings at such points, the time of arrival and departure, the necessity and purpose for such travel, the license number of such vehicle, and the department to which such vehicle is assigned.

Furthermore, Neb. Rev. Stat. § 28-924 (Reissue 2016) creates the offense of “official misconduct,” as follows:

(1) A public servant commits official misconduct if he knowingly violates any statute or lawfully adopted rule or regulation relating to his official duties.

(2) Official misconduct is a Class II misdemeanor.

TSB Policies & Procedures, Section 7, “Official Travel Log,” states the following:

State statutes mandate all travel in state-owned vehicles to be recorded and reported in detail (§81-1025). An entry is defined as a record of the following information required each time the vehicle is stopped and started: date, beginning and ending mileage, number of miles traveled, start time, finish time, from and to destinations, purpose of trip, and the driver’s signature.

* * * *

Driver’s signature in the right hand column certifies the accuracy of those entries reflecting their official travel and repairs, maintenance, and warranty work accomplished during the period.

As made clear herein, moreover, such information as travel destinations, odometer readings, arrival and departure times, and the trip purposes should be documented scrupulously when using a State vehicle.

Finally, good internal controls require procedures to ensure the following: 1) State vehicles are driven only for official, as opposed to personal, use; 2) timesheets provide truthful and accurate representations of actual work hours performed; 3) travel logs are accurate and compliant with applicable regulations; 4) all responses to APA requests for information are factual and forthright, as mandated by law.

Without such procedures, there is an increased risk for not only misuse of State vehicles but also noncompliance with State statute and TSB policies.

We recommend the Department implement procedures to ensure the following: 1) State vehicles are driven only for official, as opposed to personal, use; 2) timesheets provide truthful and accurate representations of actual work hours performed; 3) travel logs are accurate and compliant with applicable regulations; and 4) all responses to APA requests for information are factual and forthright, as mandated by law. Furthermore, because this comment addresses possible violations of the State statute, we are forwarding the information herein to both the Nebraska Attorney General and the Nebraska Accountability and Disclosure Commission for further review.

Department Response: The Nebraska Department of Agriculture (NDA) takes the findings of the State Auditor’s Office seriously and appreciates the thoroughness of the review.

NDA will draft a written policy to ensure all state-owned vehicles are being used by employees in compliance with all relevant statutes and State procedures. NDA will conduct formal training in 2026 for employees who operate state vehicles to reinforce the policies regarding permitted vehicle usage. Additionally, NDA will require employees to verify they have reviewed the written policy during on-boarding and annually each year for all employees.

NDA also recognizes the importance of accurate timesheet reporting. Historically, supervisor-approved timesheets have served as the primary internal control. Moving forward, NDA will evaluate the implementation of periodic sample testing of Kronos timesheets, travel logs, and GPS data to further strengthen internal controls and oversight.

* * * * *

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use the knowledge gained during our work to make comments and recommendations that we hope will be useful to the Department.

Draft copies of this letter were furnished to the Department to provide its management with an opportunity to review and to respond to the comment and recommendation contained herein. Any formal response received has been incorporated into this letter. Such response has been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time.

This communication is intended solely for the information and use of the Department and its management. It is not intended to be, and should not be, used by anyone other than these specified parties. However, this communication is a matter of public record, and its distribution is not limited.

If you have any questions regarding the above information, please contact our office.

Audit Staff Working on this Examination:

Craig Kubicek, CPA, CFE – Deputy Auditor
Mason Culver – Auditor-In-Charge
Destini Morales – Auditor II
Caden Janak – Examiner

Sincerely,



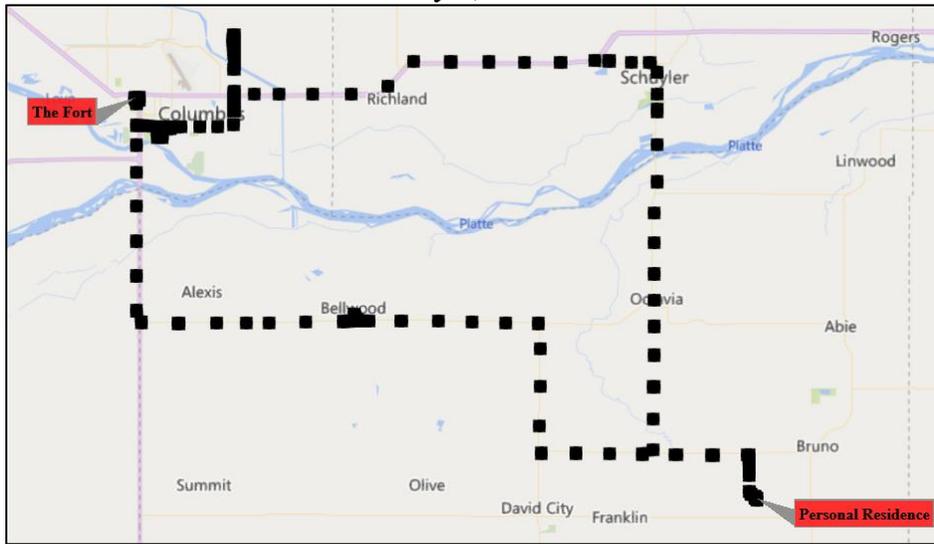
Craig Kubicek, CPA, CFE
Deputy Auditor
Auditor of Public Accounts
Room 2303, State Capitol
Lincoln, NE 68509
Phone (402) 471-3686
craig.kubicek@nebraska.gov

cc. Nebraska Attorney General
Nebraska Accountability and Disclosure Commission

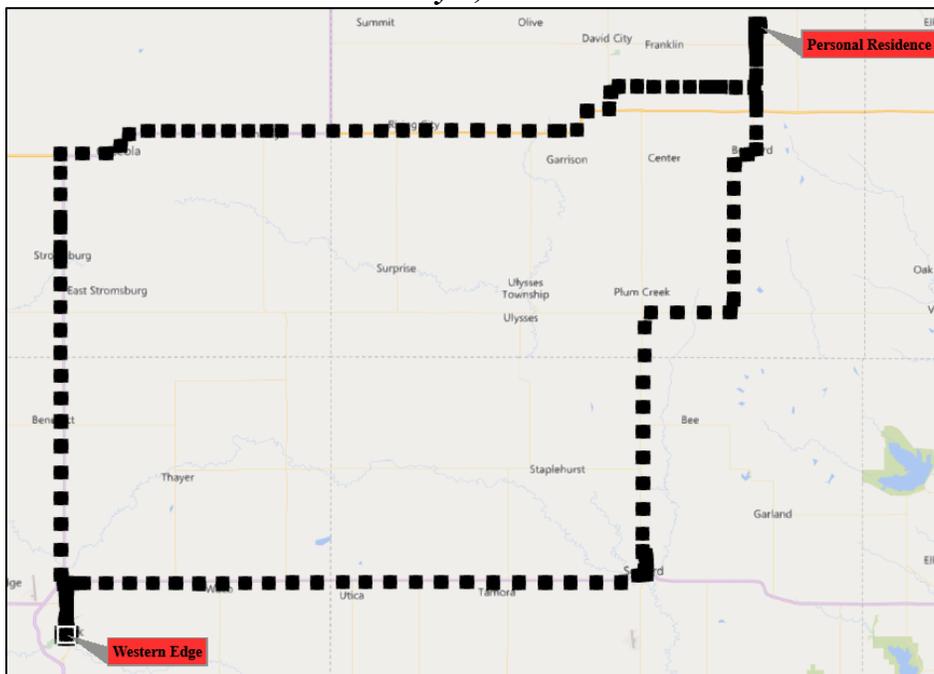
Map Tours of Questioned Trips

July 1, 2024, through July 31, 2025

July 8, 2024



July 9, 2024

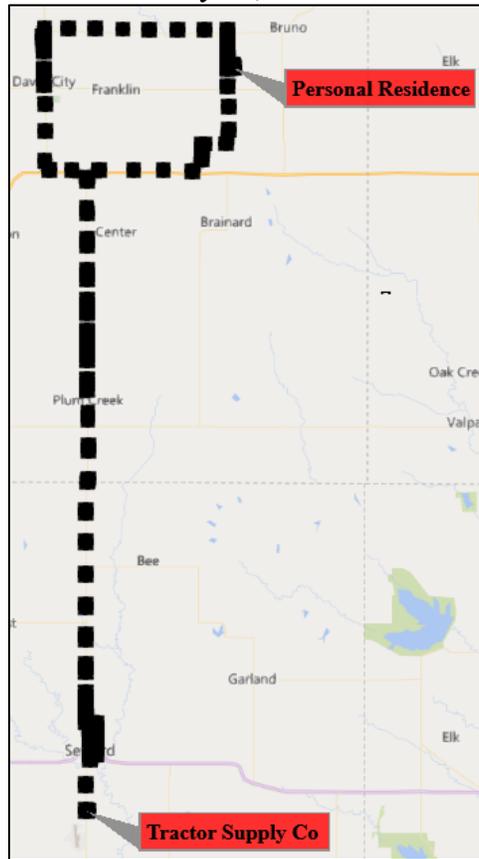


July 18, 2024

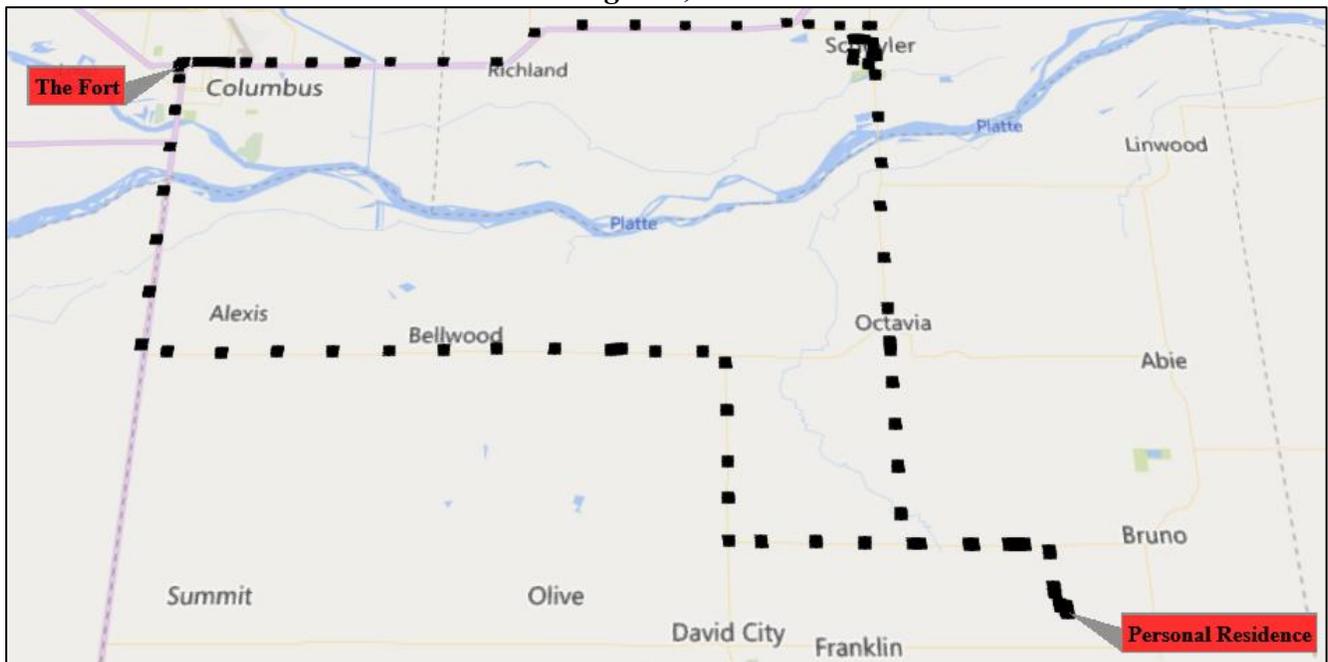


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

July 25, 2024

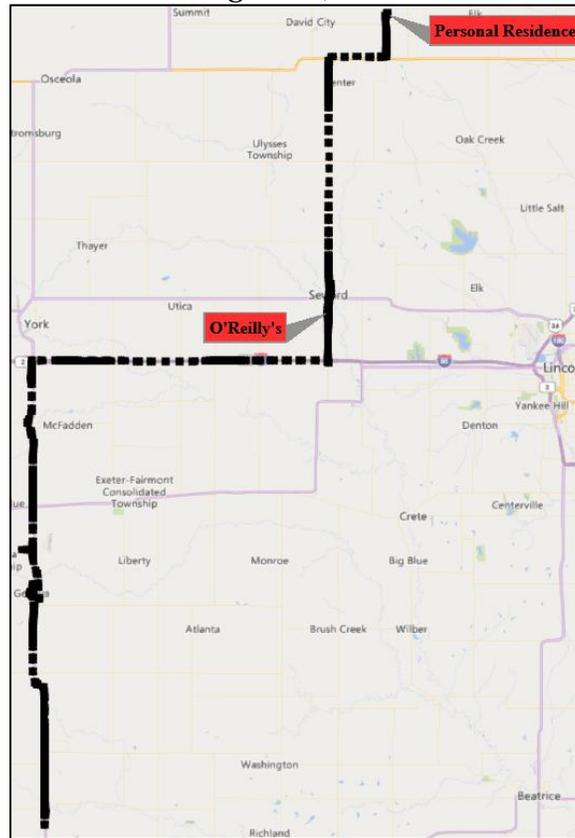


August 8, 2024

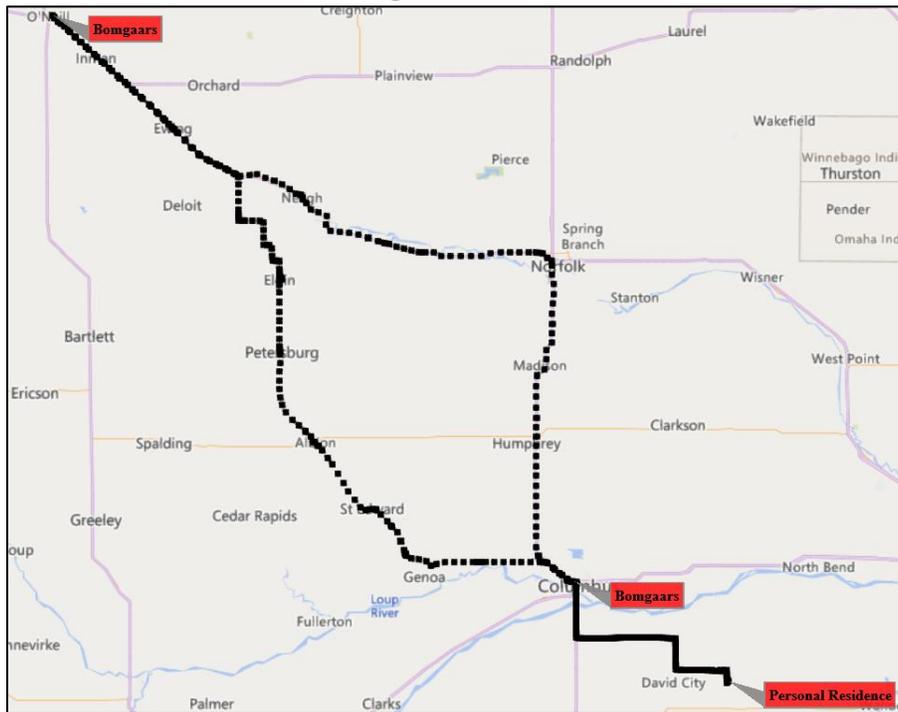


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

August 14, 2024



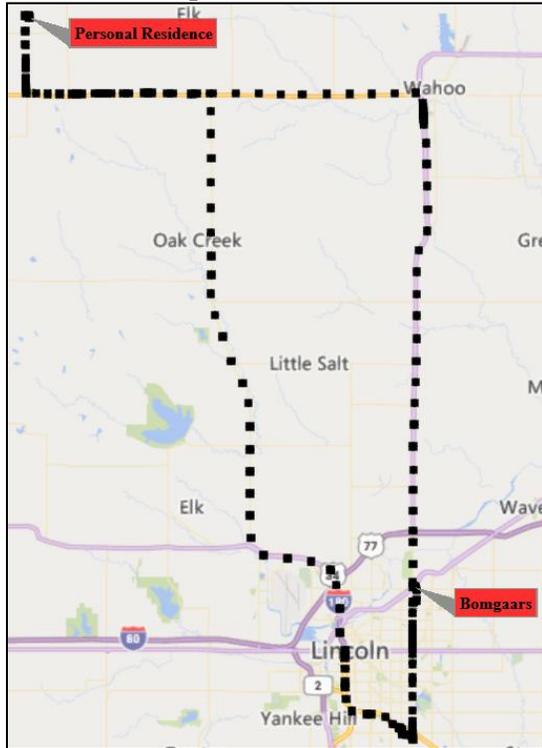
August 15, 2024



Map Tours of Questioned Trips

July 1, 2024, through July 31, 2025

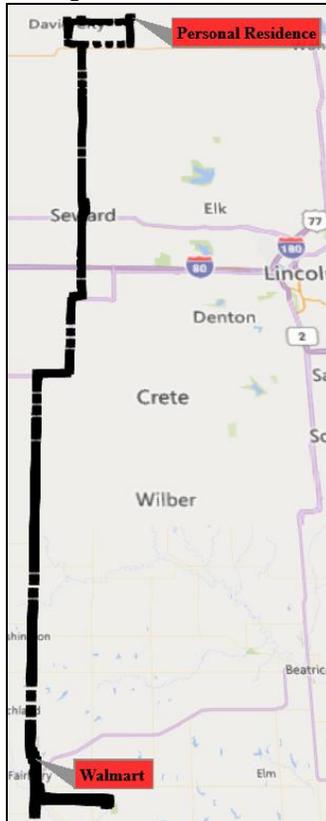
September 4, 2024



September 5, 2024

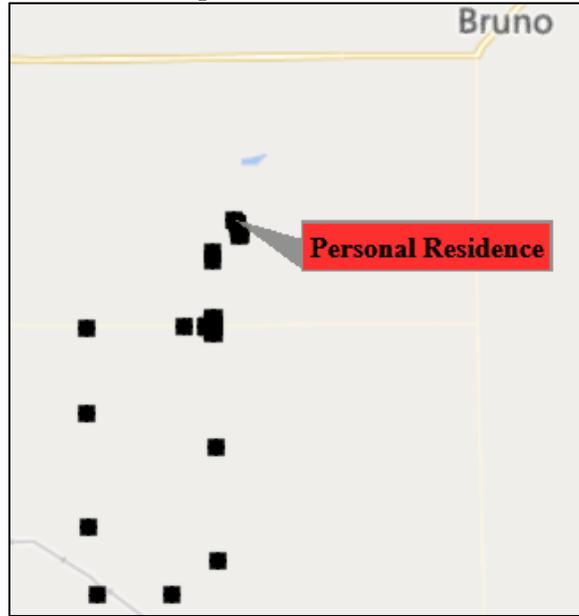


September 18, 2024

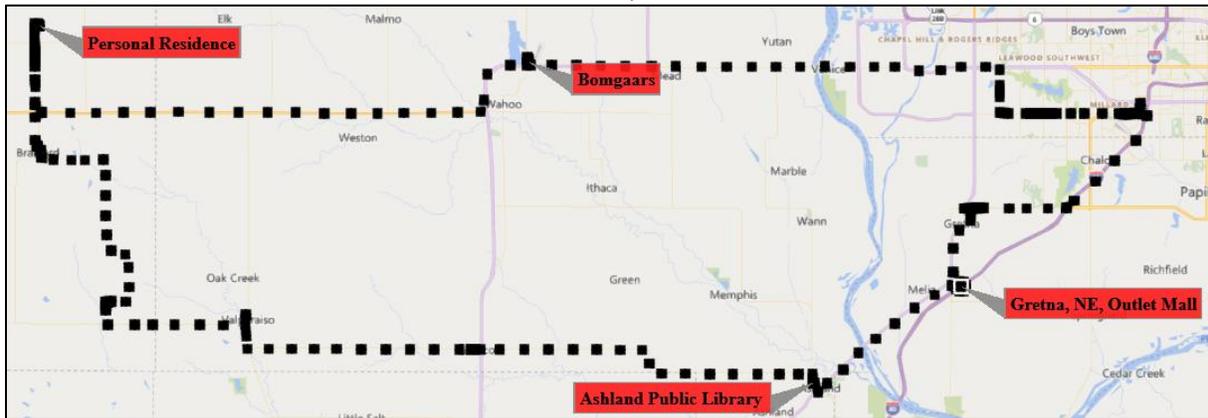


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

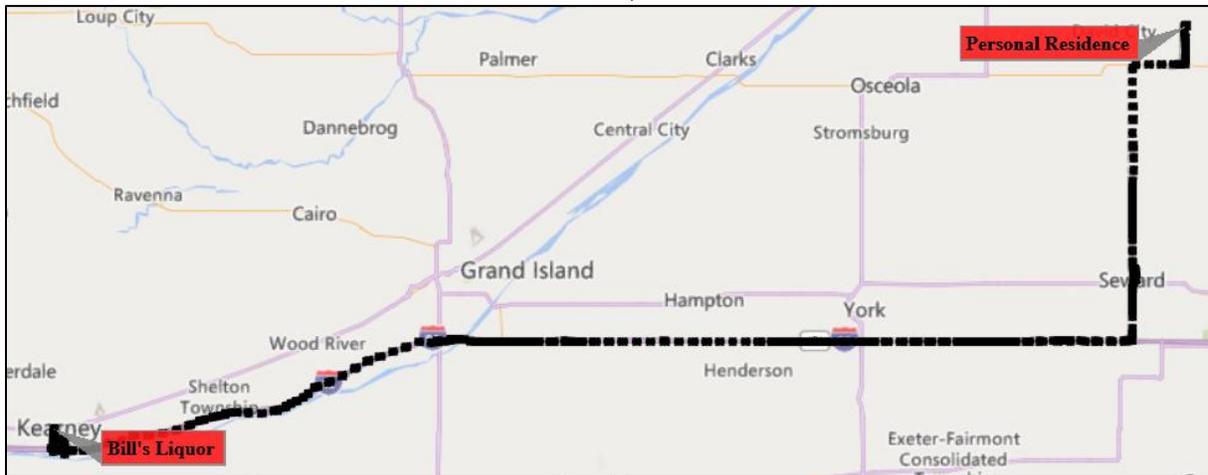
September 20, 2024



October 3, 2024



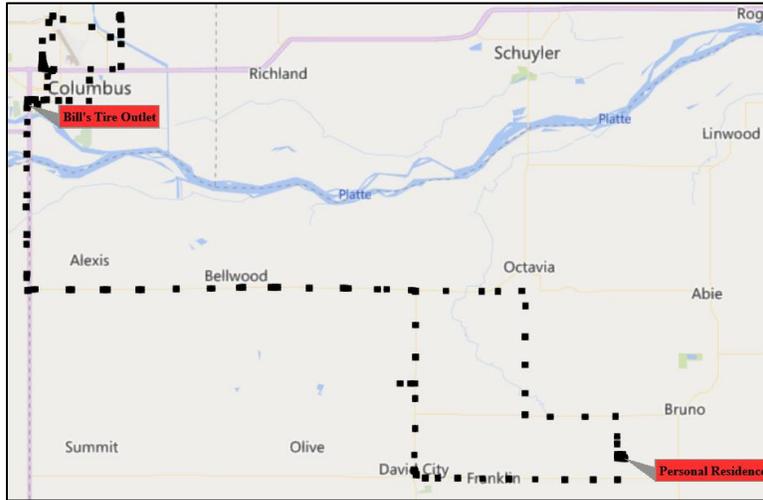
October 7, 2024



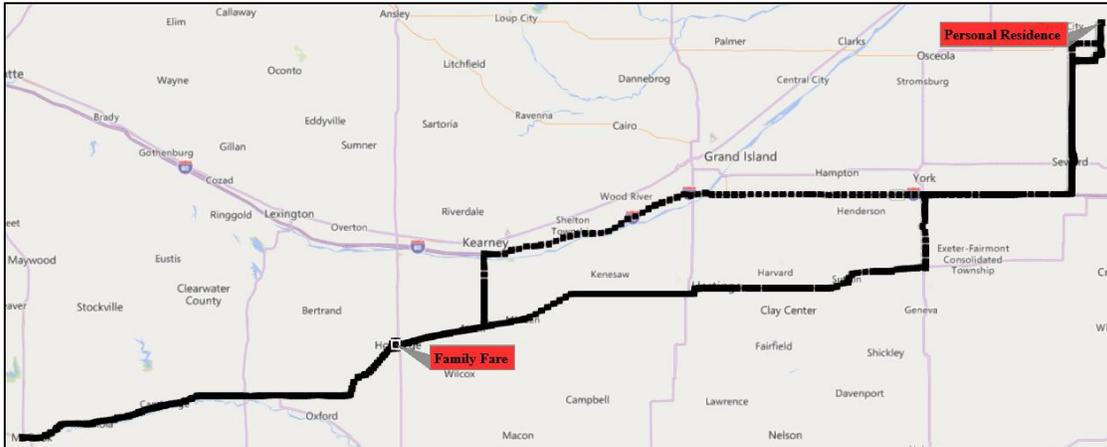
Map Tours of Questioned Trips

July 1, 2024, through July 31, 2025

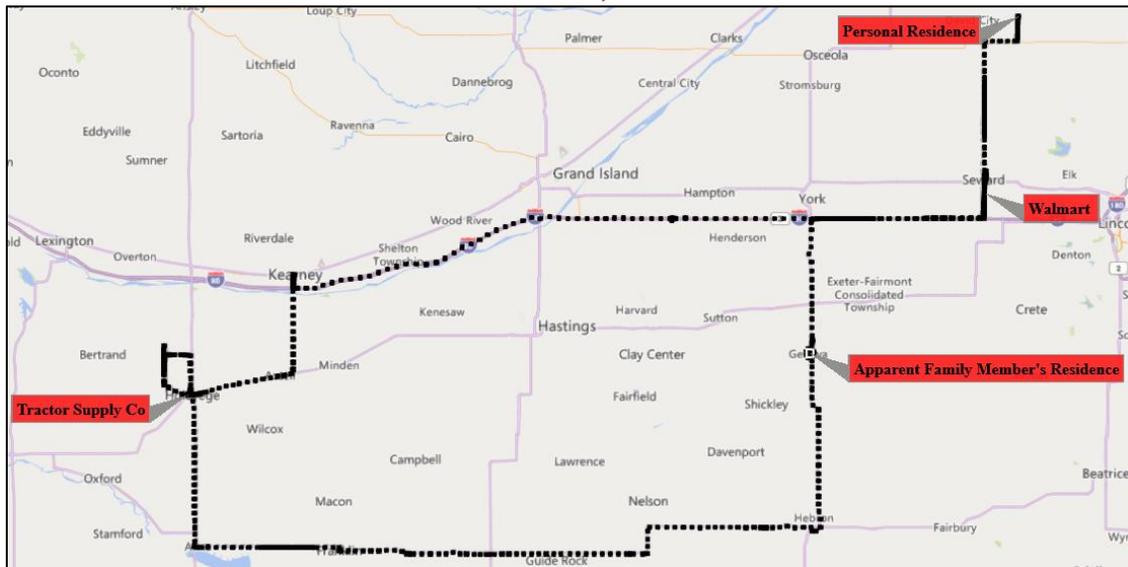
October 17, 2024



October 21, 2024

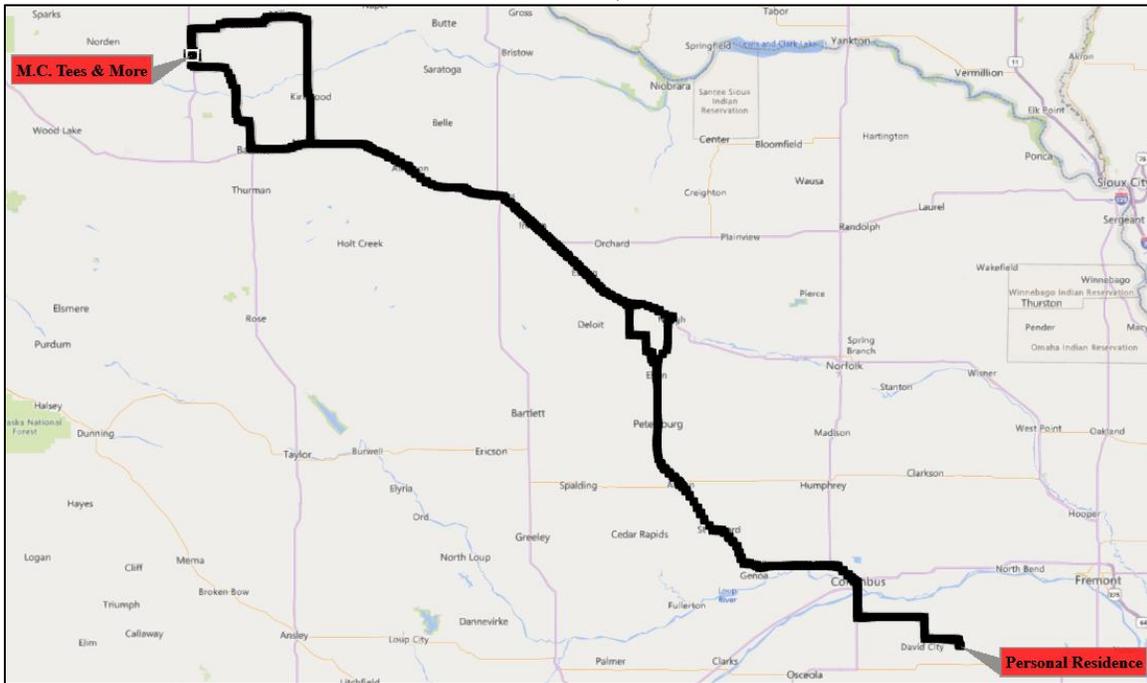


October 31, 2024

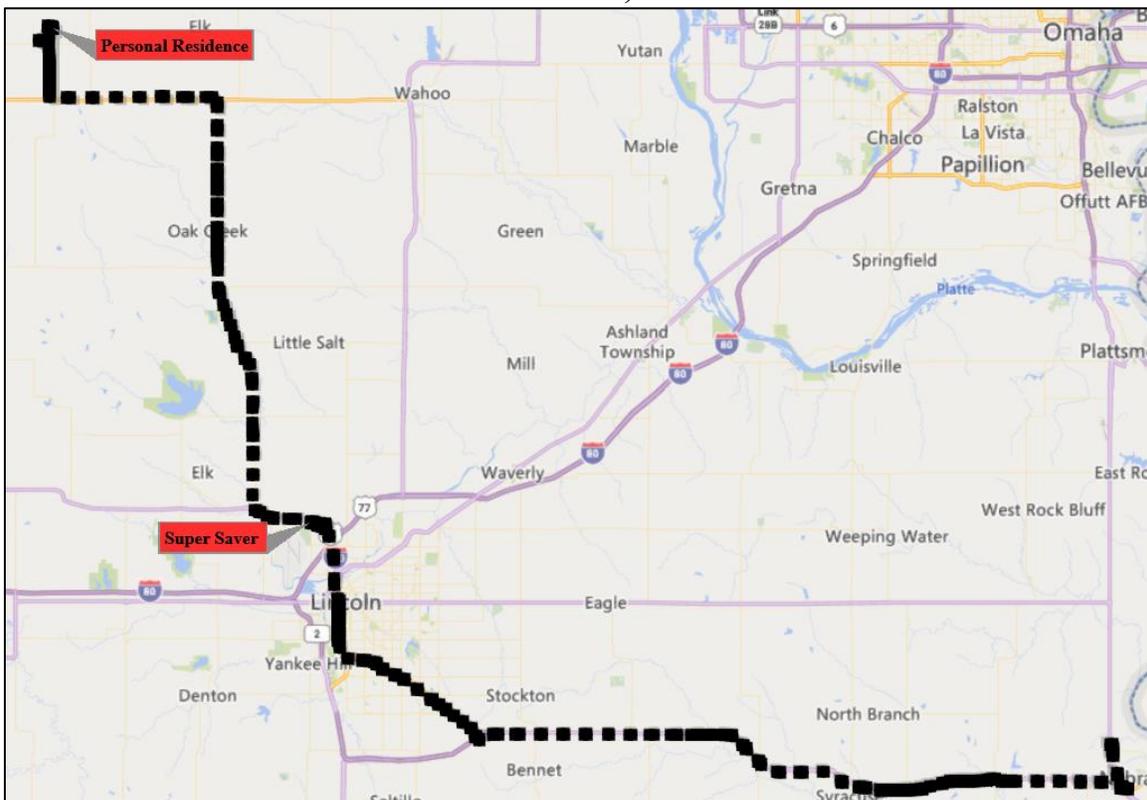


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

November 6, 2024

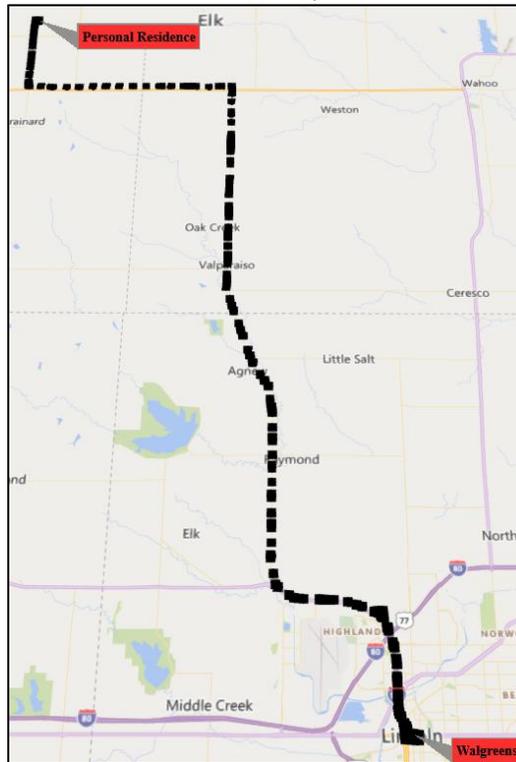


November 12, 2024

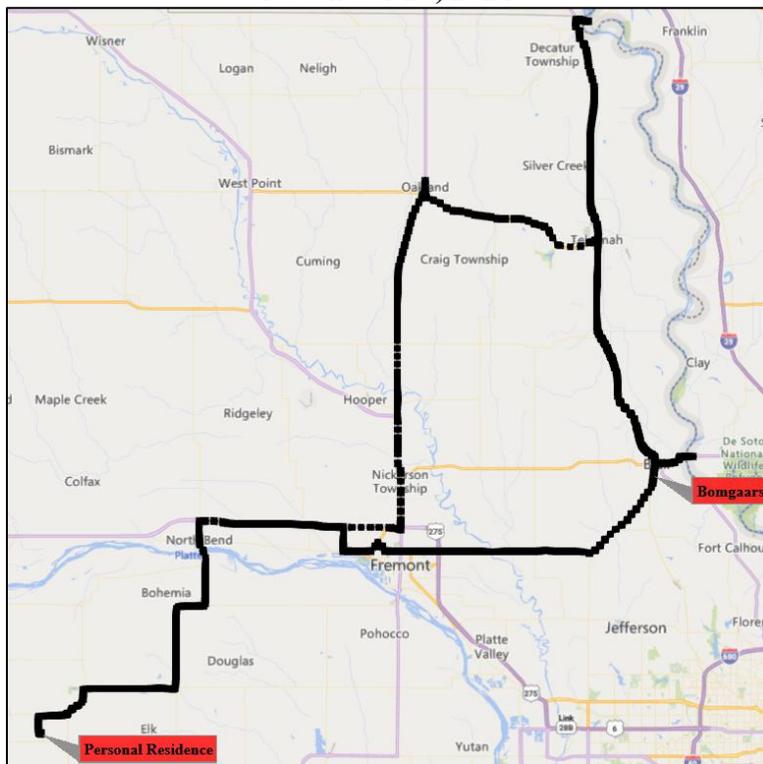


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

November 20, 2024

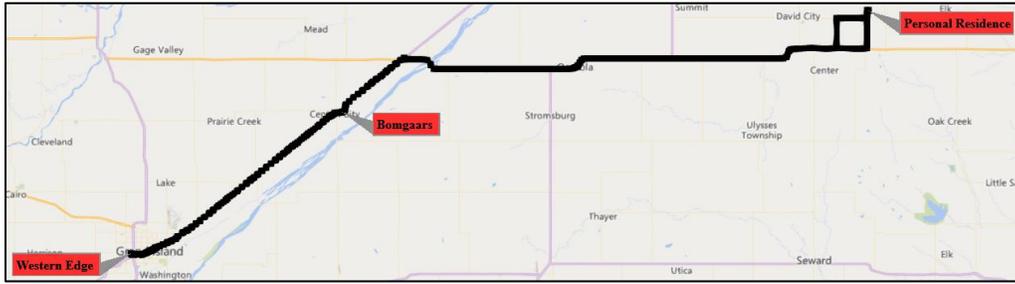


November 26, 2024

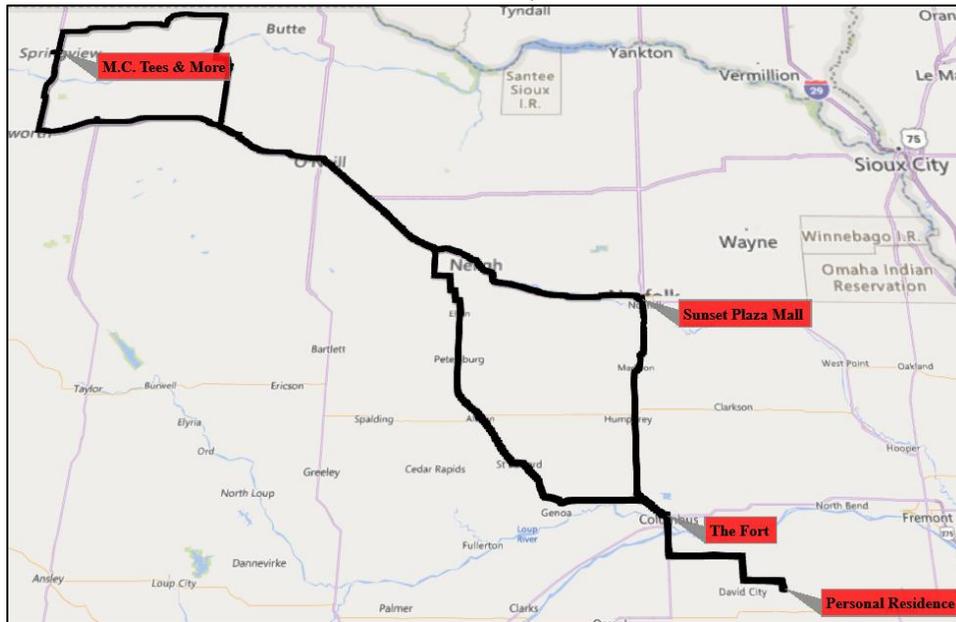


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

December 11, 2024



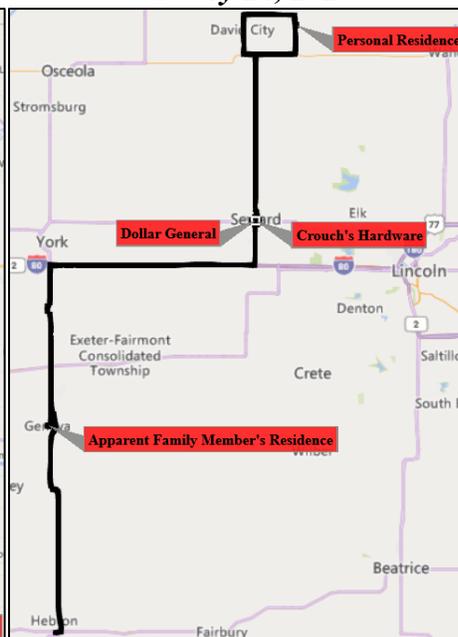
December 16, 2024



January 7, 2025



January 24, 2025

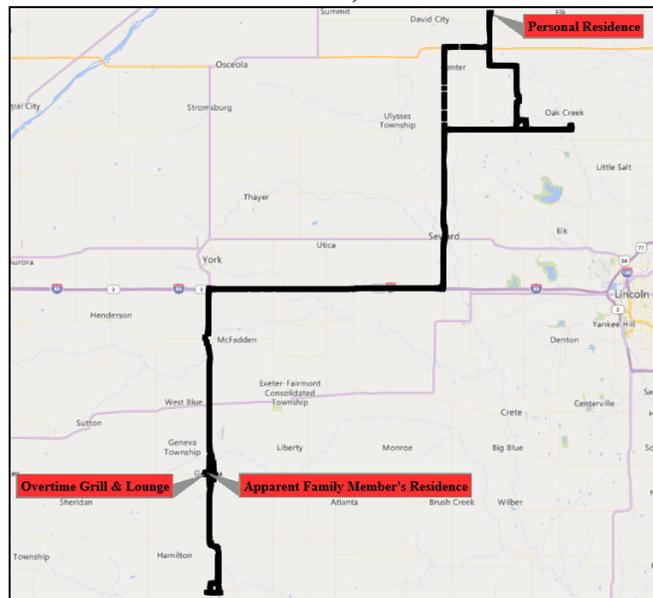


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

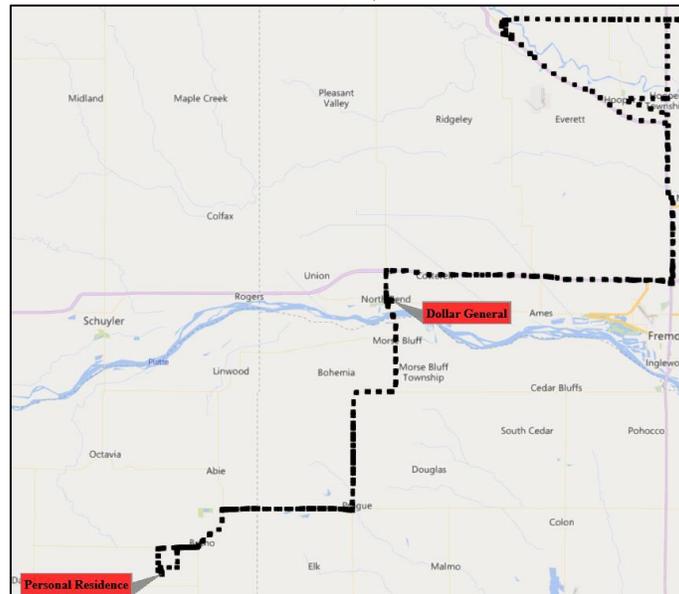
February 26, 2025



March 6, 2025



March 10, 2025

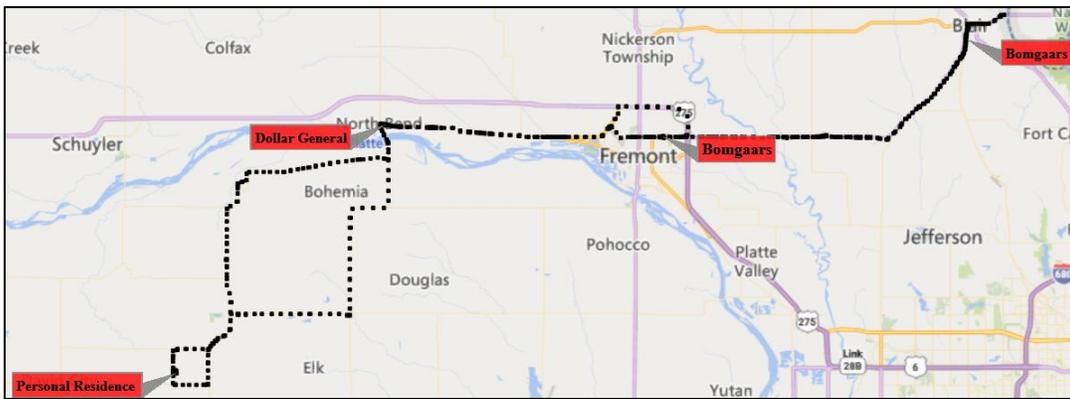


Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

March 26 and 27, 2025



March 31, 2025



April 1, 2025



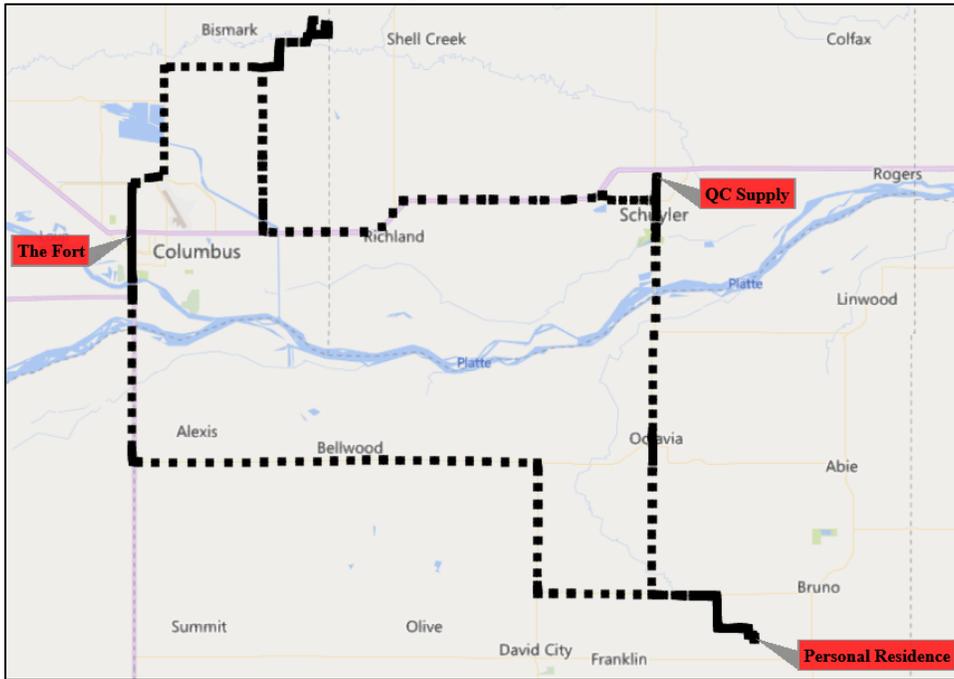
April 10, 2025



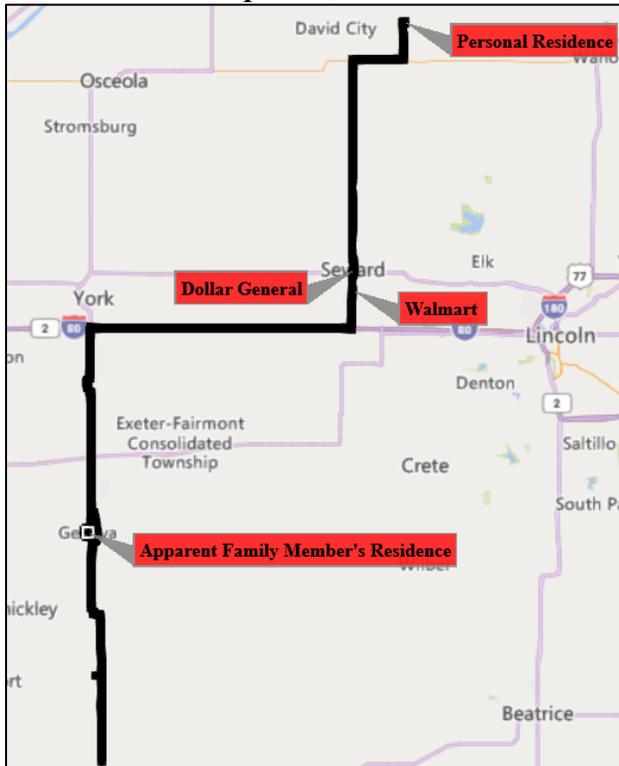
Map Tours of Questioned Trips

July 1, 2024, through July 31, 2025

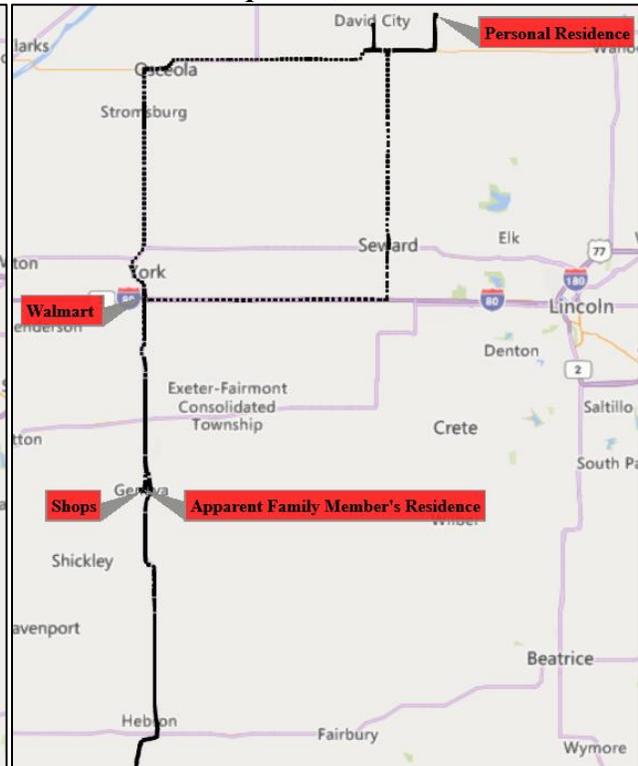
April 14, 2025



April 24, 2025

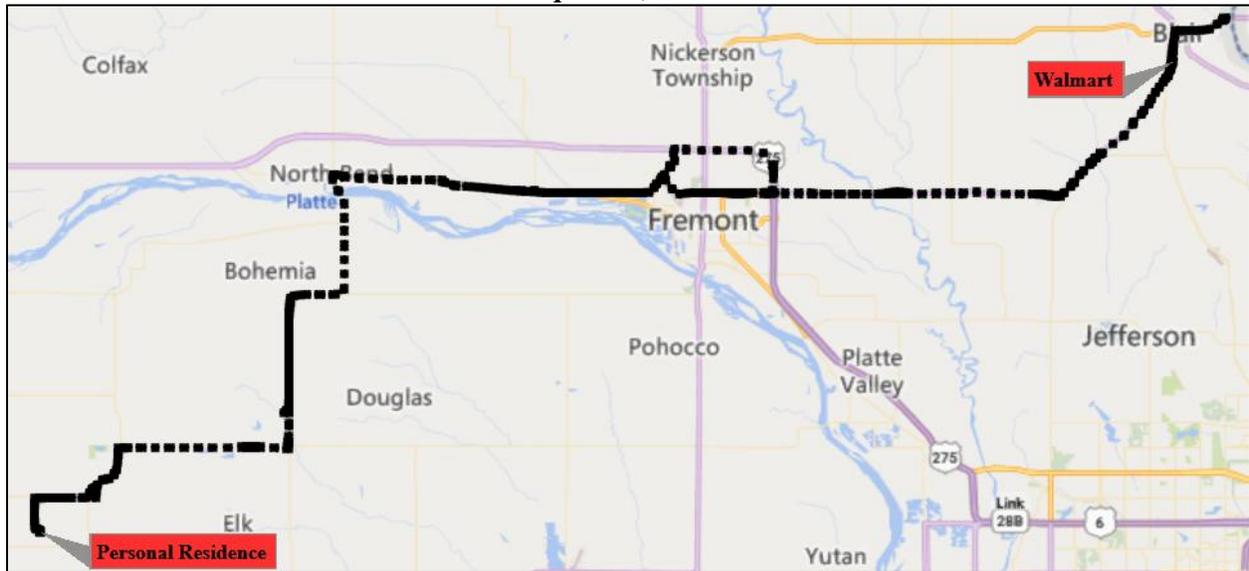


April 28, 2025



Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

April 29, 2025



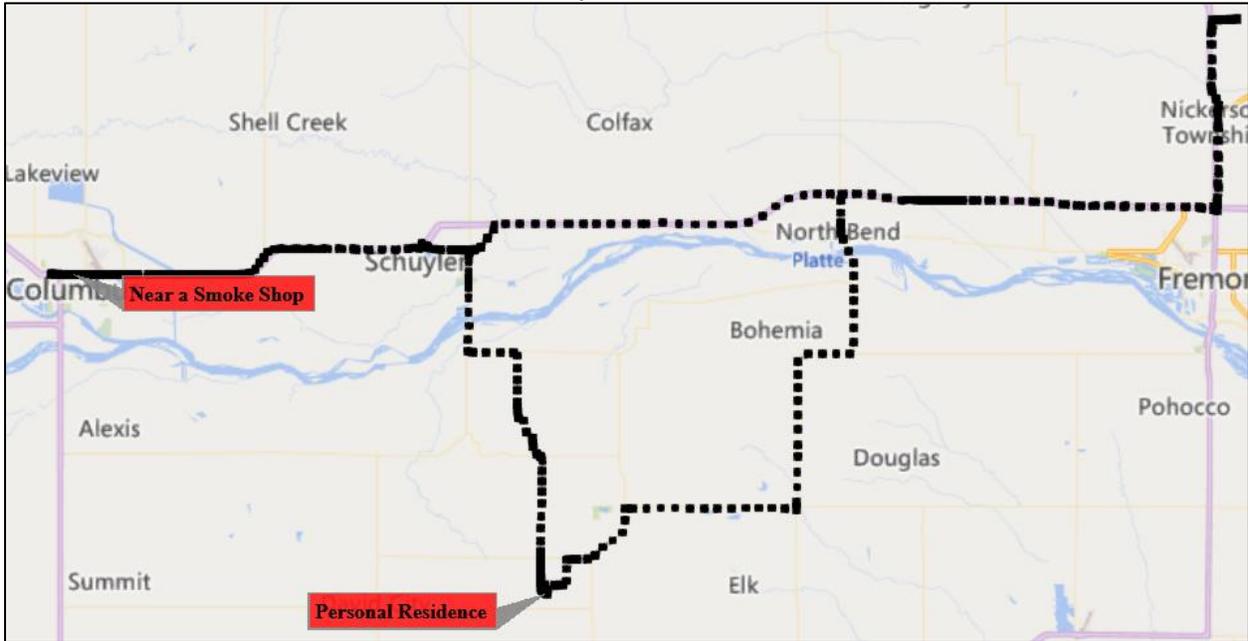
May 6, 2025



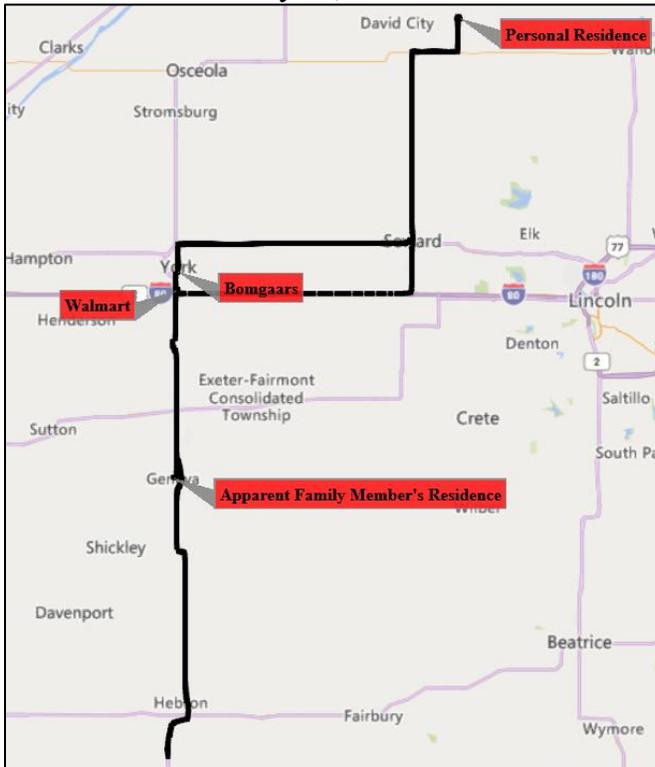
Map Tours of Questioned Trips

July 1, 2024, through July 31, 2025

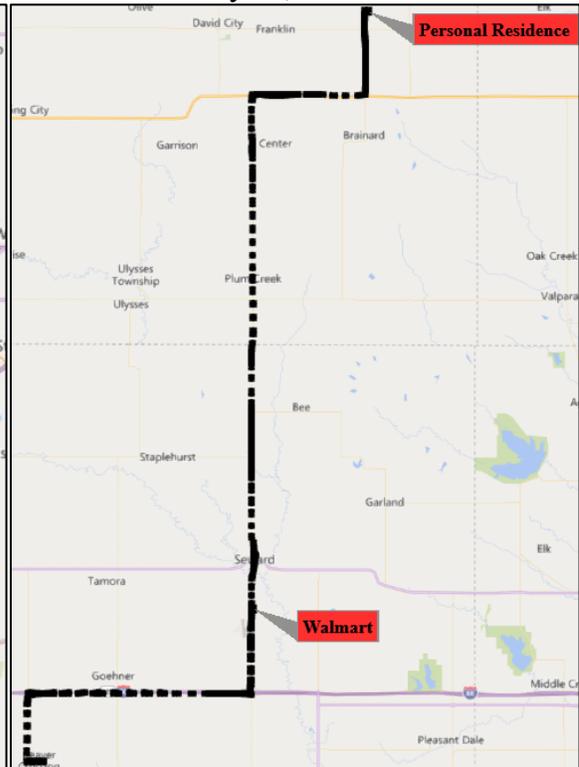
May 12, 2025



May 14, 2025



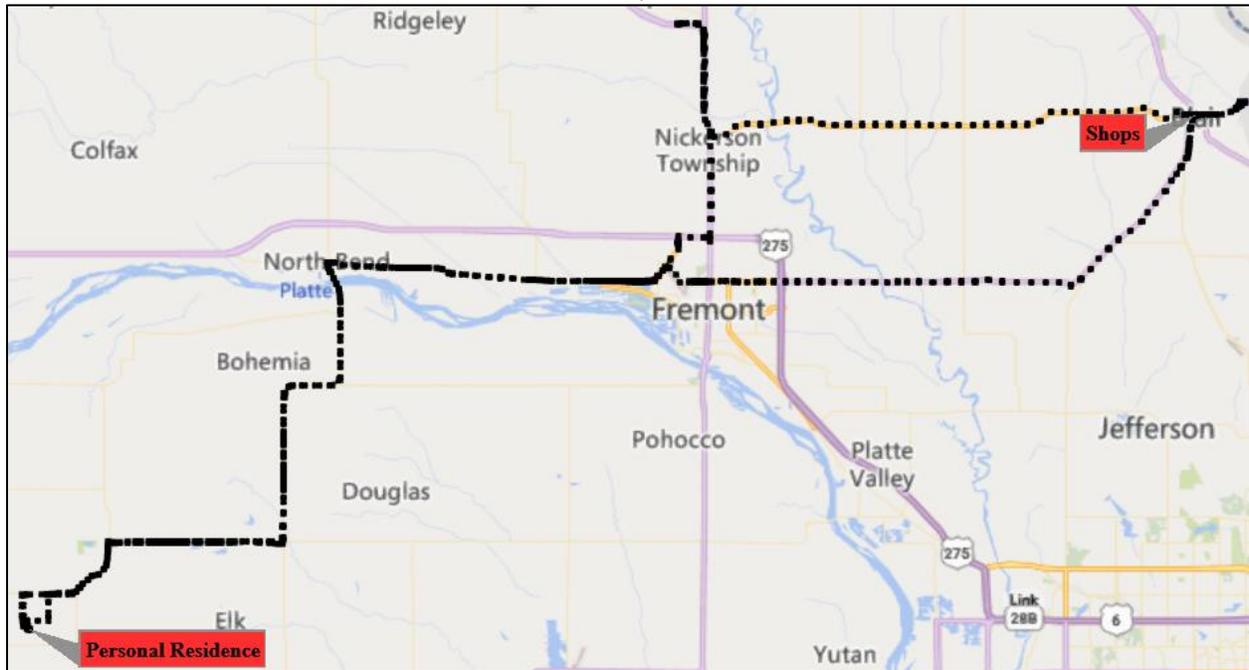
May 21, 2025



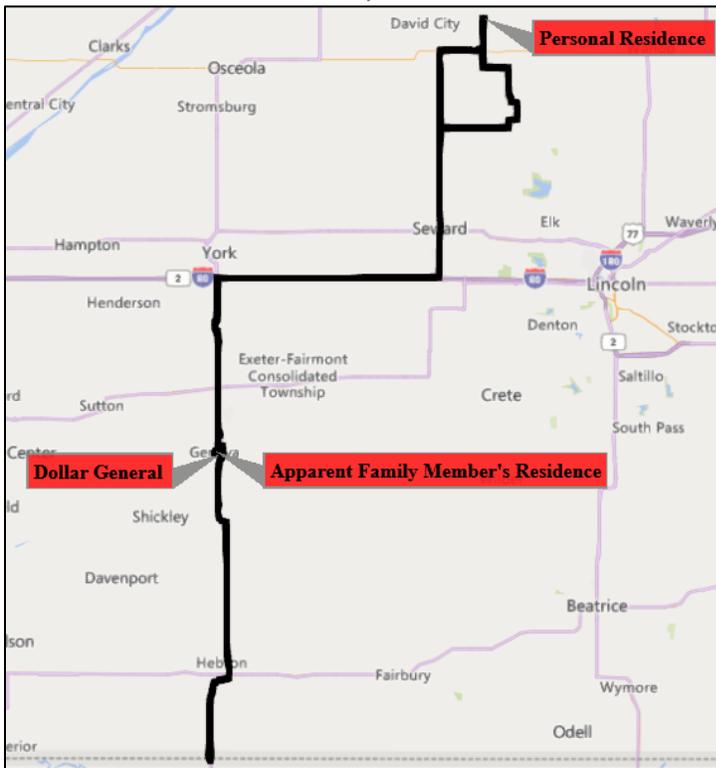
Map Tours of Questioned Trips

July 1, 2024, through July 31, 2025

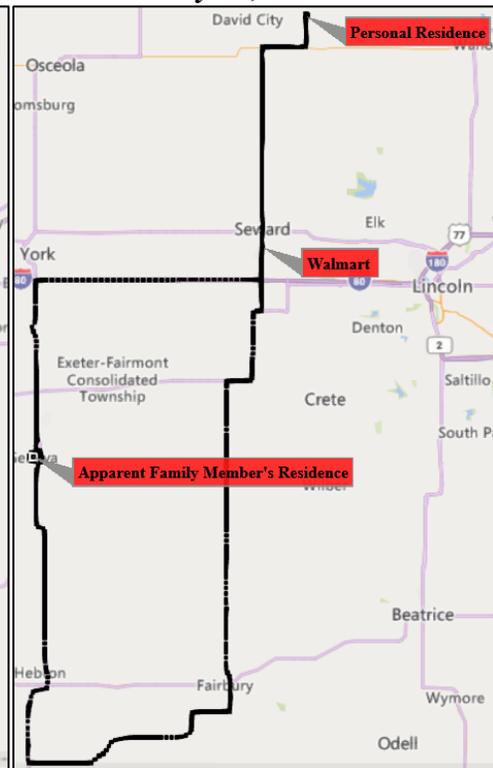
June 13, 2025



June 18, 2025

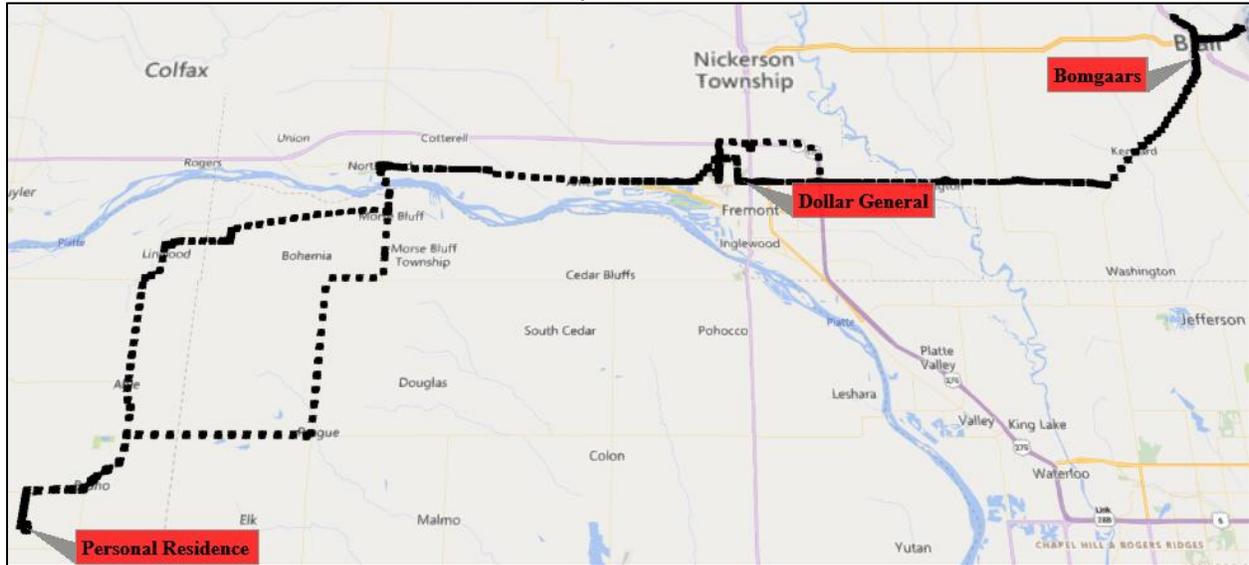


July 16, 2025



Map Tours of Questioned Trips
July 1, 2024, through July 31, 2025

July 17, 2025



NEBRASKA DEPARTMENT OF AGRICULTURE

Trips with Questionable Stops

July 1, 2024, through July 31, 2025

Exhibit 1

Per GPS Records					Per Department Explanations					Per Timesheets		Per Statements					
Date	Start Time	End Time	APA Calc: Hours Driven	Miles Traveled	APA Questionable Stops in Nebraska	Note 1	Note 2	Note 3	Note 4	Note 5	Drive Time	APA Calc: Hours Driven Variance	Date	Type	Payee	Time of Payment	Amount
7/8/2024	9:44 a.m.	12:46 p.m.	2.51	72.26	The Fort in Columbus - 10:39 a.m. to 11:16 a.m.	X					3.00	(0.49)	Note 2				
7/9/2024	1:16 p.m.	4:55 p.m.	2.96	114.21	Western Edge in York - 3:17 p.m. to 3:33 p.m.	X					0.00	2.96	Note 2				
7/18/2024	9:57 a.m.	8:45 p.m.	8.54	357.47	Dollar Tree in Ogallala - 5:53 p.m. to 6:03 p.m.					X	6.50	2.04	Note 2				
					Walmart in Ogallala - 8:23 p.m. to 8:40 p.m.		X	X									
7/25/2024	8:28 a.m.	12:18 p.m.	2.80	70.96	Tractor Supply Co. in Seward - 11:01 a.m. to 11:30 a.m.			X	X		1.50	1.30	Note 2				
8/8/2024	9:16 a.m.	12:50 p.m.	2.05	66.49	The Fort in Columbus - 10:05 a.m. to 10:37 a.m.	X					1.50	0.55	Note 2				
8/14/2024	7:23 a.m.	1:16 p.m.	5.05	217.73	O'Reilly Auto Parts in Seward - 8:09 a.m. to 8:19 a.m.	Checked for missing screw in license plate.					3.50	1.55	Note 2				
8/15/2024	6:52 a.m.	5:15 p.m.	6.00	290.05	Bomgaars in O'Neill - 10:00 a.m. to 1:09 p.m.				X	X	1.00	5.00	Note 2				
9/4/2024	12:46 p.m.	4:28 p.m.	2.93	104.15	Bomgaars in Lincoln - 1:58 p.m. to 2:44 p.m.		X	X			2.00	0.93	9/4/2024	Check	Bomgaars	Note 1	\$42.87
9/5/2024	7:48 a.m.	6:05 p.m.	7.56	255.13	Dollar General in Hebron - 12:33 p.m. to 12:47 p.m.					X	4.50	3.06	Note 2				
					Apparent family member's residence - 2:35 p.m. to 4:36 p.m.												
9/18/2024	9:43 a.m.	3:37 p.m.	5.42	194.49	Walmart in Fairbury - 1:16 p.m. to 1:41 p.m.		X	X		X	3.50	1.92	Note 2				
9/20/2024	8:20 a.m.	8:39 a.m.	0.31	7.95	Entire trip questionable.						0.00	0.31	Note 2				
10/3/2024	9:14 a.m.	4:11 p.m.	4.24	129.31	Bomgaars in Wahoo - 10:20 a.m. to 10:55 a.m.		X	X			2.50	1.74	10/3/2024	Check	Bomgaars	Note 1	\$23.63
					Gretna, NE, Outlet Mall - 12:17 p.m. to 1:46 p.m.			X	X	10/3/2024			Card	TJ Maxx	1:01 p.m.	\$66.36	
					Ashland Public Library - 1:59 p.m. to 2:38 p.m.	Felt sick so he pulled over to walk around and get fresh air.							Note 2				
10/7/2024	8:01 a.m.	9:47 p.m.	5.38	288.94	Bill's Liquor in Kearney - 5:09 p.m. to 5:14 p.m.	Purchased water and used the restroom.					4.00	1.38	10/7/2024	Card	Bill's Liquor	5:12 p.m.	\$192.58
10/17/2024	2:02 p.m.	5:03 p.m.	2.92	76.18	Bill's Tire Outlet in Columbus - 2:52 p.m. to 3:04 p.m.	Checked tire air pressure.					2.00	0.92	10/17/2024	Check	Bill's Tire	Note 1	\$15.00
10/21/2024	10:02 a.m.	7:39 p.m.	8.70	494.8	Family Fare in Holdrege - 1:03 p.m. to 1:13 p.m.					X	1.50	7.20	10/21/2024	Card	Family Fare	1:12 p.m.	\$10.68
10/31/2024	7:12 a.m.	8:31 p.m.	8.98	442.60	Tractor Supply Co in Holdrege - 11:27 a.m. to 11:42 a.m.			X		X	6.50	2.48	Note 2				
					Apparent family member's residence - 5:30 p.m. to 6:53 p.m.												
					Walmart in Seward - 7:41 p.m. to 7:52 p.m.		X	X									
11/6/2024	9:28 a.m.	9:17 p.m.	9.45	448.38	M.C.'s Tees in Springview - 1:45 p.m. to 2:34 p.m.	X					5.50	3.95	Note 2				
11/12/2024	7:53 a.m.	3:06 p.m.	5.78	196.16	Super Saver in Lincoln - 9:21 a.m. to 9:34 a.m.					X	4.50	1.28	11/12/2024	Card	Super Saver	9:30 a.m.	\$13.61
11/20/2024	10:05 a.m.	3:00 p.m.	2.51	193.28	New GPS system updated between 11:27 a.m. and 11:53 a.m. so no new locations were recorded during that time.						1.50	1.01	11/20/2024	Card	Walgreens	11:37 a.m.	\$12.83
11/26/2024	7:51 a.m.	2:03 p.m.	6.01	245.53	Bomgaars in Blair - 12:10 p.m. to 12:20 p.m.			X		X	3.00	3.01	Note 2				
12/11/2024	7:29 a.m.	8:02 p.m.	4.09	166.32	Western Edge in Grand Island - 9:55 a.m. to 2:29 p.m.				X		3.50	0.59	Note 2				
					Bomgaars in Central City - 3:02 p.m. to 3:17 p.m.		X	X									
12/16/2024	8:20 a.m.	6:58 p.m.	9.19	466.36	Sunset Plaza Mall in Norfolk - 9:46 a.m. to 10:01 a.m.					X	6.00	3.19	12/11/2024	Check	Bomgaars	3:11 p.m.	\$61.25
					M.C.'s Tees in Springfield - 1:47 p.m. to 2:00 p.m.	X		X		12/16/2024			Check	Renegade	9:58 a.m.	\$54.56	
					The Fort in Columbus - 5:48 p.m. to 6:27 p.m.	X		X		Note 2							
1/7/2025	8:58 a.m.	1:29 p.m.	4.36	149.14	The Fort in Columbus - 10:31 a.m. to 10:41 a.m.	X					3.00	1.36	12/16/2024	Check	The Fort	Note 1	\$32.10
					Walmart in Norfolk - 11:47 a.m. to 12:12 p.m.		X	X		1/7/2025			Check	The Fort	Note 1	\$178.62	
1/24/2025	9:22 a.m.	4:39 p.m.	5.78	224.44	Apparent family member's residence - 1:50 p.m. to 3:06 p.m.						4.00	1.78	Note 2				
					Crouch's Hardware in Seward - 3:49 p.m. to 4:00 p.m.		X										
					Dollar General in Seward - 4:01 p.m. to 4:07 p.m.			X		1/24/2025							
2/6/2025	9:39 a.m.	4:13 p.m.	6.44	231.47	Apparent family member's residence - 11:41 a.m. to 12:19 p.m.						5.00	1.44					
2/14/2025	11:21 a.m.	10:07 p.m.	6.59	234.88	Dollar General in Fairbury - 1:21 p.m. to 1:28 p.m.					X	0.00	6.59	Note 2				
					Apparent family member's residence - 3:19 p.m. to 4:36 p.m.												

NEBRASKA DEPARTMENT OF AGRICULTURE
Trips with Questionable Stops
 July 1, 2024, through July 31, 2025

Exhibit 1

Per GPS Records					Per Department Explanations					Per Timesheets		Per Statements						
Date	Start Time	End Time	APA Calc: Hours Driven	Miles Traveled	APA Questionable Stops in Nebraska	Note 1	Note 2	Note 3	Note 4	Note 5	Drive Time	APA Calc: Hours Driven Variance	Date	Type	Payee	Time of Payment	Amount	
2/25/2025	11:12 a.m.	3:46 p.m.	3.10	96.21	First Wireless in Lincoln - 12:30 p.m. to 12:43 p.m.	Possibly checked out a phone cord.					1.50	1.6	Note 2					
					Walmart in Lincoln - 12:48 p.m. to 1:38 p.m.		X	X						2/25/2025	Card	Walmart	1:33 p.m.	\$30.31
					Hy-Vee in Lincoln - 1:40 p.m. to 2:21 p.m.		X		X					Note 2				
2/26/2025	7:59 a.m.	11:59 p.m.	12.64	602.64	Walmart in McCook - 1:50 p.m. to 2:14 p.m.		X	X		X	8.00	4.64	2/26/2025	Card	Walmart	2:09 p.m.	\$44.57	
3/6/2025	11:38 a.m.	6:39 p.m.	5.97	220.14	Apparent family member's residence - 3:48 p.m. to 4:29 p.m.						3.50	2.47	Note 2					
					Overtime Grill and Lounge in Geneva - 4:30 p.m. to 5:26 p.m.								3/6/2025	Card	Overtime Grill	Note 1	\$43.88	
3/10/2025	1:18 p.m.	3:49 p.m.	2.52	129.55	Dollar General in North Bend - 1:48 p.m. to 1:58 p.m.					X	2.50	0.02	Note 2					
3/26/2025	8:37 a.m.	11:59 p.m.	11.69	529.94	Walmart in McCook - 12:56 p.m. to 1:18 p.m.			X		X	9.00	2.69	Note 2					
					Several Shops in McCook - 8:39 p.m. to 9:14 p.m.				X									
					Questionable End Time.	Did not stay overnight in McCook. Drive home is 4.5 hours.												
3/27/2025	12:00 a.m.	1:26 a.m.	1.26	67.36	Continuation of the previous trip. Questionable End Time.	Did not stay overnight in McCook. Drive home is 4.5 hours.					0.00	1.26	Note 2					
3/31/2025	11:11 a.m.	4:42 p.m.	4.42	133.44	Dollar General in North Bend - 12:14 p.m. to 12:24 p.m.					X	0.00	4.42	Note 2					
					Bomgaars in Blair - 1:54 p.m. to 2:15 p.m.		X	X		X								
					Bomgaars in Fremont - 2:43 p.m. to 2:50 p.m.		X	X		X								
4/1/2025	9:14 a.m.	5:54 p.m.	7.10	275.82	Bomgaars in Columbus - 4:54 p.m. to 5:15 p.m.			X		X	5.00	2.10	4/1/2025	Check	Bomgaars	Note 1	\$18.55	
4/10/2025	1:55 p.m.	9:02 p.m.	4.66	236.51	Several Shops in Geneva - 5:08 p.m. to 5:28 p.m.					X	4.00	0.66	Note 2					
4/14/2025	11:02 a.m.	2:29 p.m.	2.92	82.73	The Fort in Columbus - 11:50 a.m. to 12:28 p.m.	X					2.00	0.92	Note 2					
					QC Supply in Schuyler - 1:36 p.m. to 1:59 p.m.			X		X			4/14/2025	Check	QC Supply	Note 1	\$28.88	
4/24/2025	11:25 a.m.	5:28 p.m.	5.42	215.48	Walmart in Seward - from 12:14 p.m. to 12:31 p.m.			X		X	4.00	1.42	4/24/2025	Card	Walmart	12:27 p.m.	\$2.74	
					Apparent family member's residence - 3:25 p.m. to 3:45 p.m.								Note 2					
					Dollar General in Seward - 4:34 p.m. to 4:56 p.m.		X		X	4/24/2025			Card	Dollar General	4:53 p.m.	\$58.44		
4/28/2025	9:52 a.m.	6:37 p.m.	6.19	243.64	Walmart in York - 12:09 p.m. to 12:43 p.m.		X	X		X	4.00	2.19	Note 2					
					Several Shops in Geneva - 3:50 p.m. to 3:56 p.m.				X									
					Apparent family member's residence - 3:58 p.m. to 5:22 p.m.													
4/29/2025	9:35 a.m.	11:20 p.m.	4.02	139.60	Walmart in Blair - 11:19 a.m. to 11:46 a.m.		X	X		X	3.00	1.02	Note 2					
5/6/2025	9:21 a.m.	2:18 p.m.	4.16	157.09	Several Shops in Columbus - 10:07 a.m. to 10:25 a.m.		X			X	4.00	0.16	Note 2					
					Super Saver in Columbus - 10:37 a.m. to 10:52 a.m.		X		X									
					Bomgaars in Albion - 11:41 a.m. to 11:51 a.m.			X	X									
5/12/2025	11:34 a.m.	4:24 p.m.	4.60	137.45	Near a Smoke Shop in Columbus - 12:44 p.m. to 12:59 p.m.		X			X	3.00	1.60	Note 2					
5/14/2025	11:17 a.m.	7:21 p.m.	6.23	231.90	Walmart in York - 1:03 p.m. to 1:22 p.m.		X	X		X	0.00	6.23	5/14/2025	Card	Walmart	1:19 p.m.	\$23.37	
					Apparent family member's residence - 4:15 p.m. to 5:26 p.m.								Note 2					
					Bomgaars in York - 5:50 p.m. to 6:10 p.m.		X	X		X								
5/21/2025	10:10 a.m.	2:16 p.m.	2.30	98.75	Walmart in Seward - 1:11 p.m. to 1:18 p.m.			X		X	2.50	(0.20)	Note 2					
6/13/2025	7:19 a.m.	11:34 a.m.	4.26	142.57	Several Shops in Blair - 9:11 a.m. to 9:48 a.m.	Turned around in area to continue border checks.					2.50	1.76	Note 2					
6/18/2025	7:59 a.m.	5:09 p.m.	8.33	257.36	Dollar General in Geneva, NE - 10:18 a.m. to 10:26 a.m.					X	4.50	3.83	Note 2					
					Apparent family member's residence - 3:12 p.m. to 3:23 p.m.													
7/16/2025	10:06 a.m.	5:42 p.m.	6.20	239.38	Walmart in Seward, NE - 11:31 a.m. to 11:52 a.m.					X	4.50	1.70	Note 2					
					Apparent family member's residence - 3:24 p.m. to 4:21 p.m.													
7/17/2025	9:20 a.m.	3:46 p.m.	5.42	139.60	Bomgaars in Blair, NE - 1:35 p.m. to 1:45 p.m.			X			2.50	2.92	Note 2					
					Dollar General in Fremont, NE - 2:38 p.m. to 2:46 p.m.				X									
Totals			249.96	10,115.84							149.50	100.46		21			\$977.93	

Note 1: The APA was unable to obtain supporting documentation for these bank account payments.
Note 2: The APA did not observe any payments made from Mr. Dozler's bank account statements for these questionable stops.