



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Dr. Steven Corsi, Chief Executive Officer
Department of Health and Human Services
301 Centennial Mall South
Lincoln, Nebraska 68508

Dear Dr. Corsi:

As you may know, the Nebraska Auditor of Public Accounts (APA) has received concerns regarding certain charges made using Nebraska Department of Health and Human Services (Department) purchasing cards, as well as expense reimbursements paid to Department employees. 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.

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

Purchasing Card and Expense Reimbursement Issues

As part of our examination, the APA observed that a State purchasing card (P-Card) issued to Dr. Corsi was used to make 105 transactions, totaling \$19,477.18, during the period of October 1, 2023, through October 24, 2025. Of those transactions, the APA identified issues with 44 purchases, totaling \$3,281.15.

The specific issues noted by the APA included the following:

- P-Card meal purchases made by Dr. Corsi that overlapped with per diem allowances paid to him;
- A P-Card meal purchase that included alcohol;
- Disallowed P-Card meal purchases made while Dr. Corsi was in travel status;
- Apparent lack of a payroll adjustment for taxable meal purchases; and
- Lack of adequate documentation to support certain P-Card purchases.

It is important to note that multiple issues were identified with 9 of the 44 purchases at issue. Therefore, the same charge may be addressed herein more than once for different reasons.

P-Card Meal Purchase Overlap with Per Diem Allowance

On June 11, 2025, Dr. Corsi submitted to the Department an expense reimbursement document requesting reimbursement of, among other things, meal expenses for a trip to Washington, D.C., from April 7, 2025, through April 9, 2025. An excerpt from this expense reimbursement document is provided below:

TRANSPORTATION DOCUMENT NUMBER	LODGING DOCUMENT NUMBER	STATE OF NEBRASKA EXPENSE REIMBURSEMENT DOCUMENT - Effective 10/01/24										
DATE	NAME OF PLACE AND NATURE OF SERVICE		TRAVEL TIMES		TRAVEL DESTINATION			MEALS				
month/day	Enter start and stop points for each trip State purpose of each trip		STARTED	STOPPED	Trip	State	Destination	Trip 1st or Last Day	Reimbursed Meals		Per Diem	
	B	L							D			
4/7	Washington, D.C. APHSA Day on the Hill		6:00 p.m.	11:00 p.m.	Trip 1	DC	District of Columbia	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	22.58
4/8	Washington, D.C. APHSA Day on the Hill		6:30 a.m.	9:00 p.m.	Trip 1	DC	District of Columbia	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	64.40
4/9	Washington, D.C. APHSA Day on the Hill		6:30 a.m.	10:00p.m.	Trip 1	DC	District of Columbia	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	48.30

Although he received a per diem allowance for these three days, the APA noted multiple overlapping meal purchases made by Dr. Corsi on his State P-Card. These overlapping charges are listed in the following table:

Transaction Date	Transaction Time	Payee	Location	Amount
*4/8/2025	8:15 a.m.	Ushr Longworth Food Court	Washington, D.C.	\$10.49
4/8/2025	7:13 p.m.	Founding Farmers & Distillers	Washington, D.C.	\$274.92
4/9/2025	9:20 a.m.	Dirksen Senate Office Building Café	Washington, D.C.	\$14.31

*According to the P-Card transaction history report obtained by the APA, the date for this transaction was listed as April 8, 2025. However, the date listed on the Affidavit for Lost Receipts document signed by Dr. Corsi was April 7, 2025.

As shown above, on April 8, 2025, Dr. Corsi used his assigned State P-Card to purchase both breakfast at Ushr Longworth Food Court at 8:15 a.m. and dinner at 7:13 p.m. at Founding Farmers & Distillers. However, the per diem he received for this day also has the breakfast ("B") and dinner ("D") reimbursed meal boxes checked, resulting in an overlap. Similarly, on April 9, 2025, Dr. Corsi purchased breakfast using his P-Card; however, he also received an overlapping per diem allowance for that same meal.

The receipt for one of the two breakfast meal P-Card purchases is shown below:



In addition, the APA noted two charges made on April 7, 2025, to United Ventures Consortium Inc and United Airlines for \$22.04 and \$29.99, respectively. Per an Affidavit for Lost Receipts signed by him on May 16, 2025 – which is discussed in further detail in the “**Lack of Itemized Receipt or Other Supporting Documentation**” section herein – Dr. Corsi recorded that the business name and city of purchase was “Longworth Food Court/Washington, D.C.” and “United Airlines Washington, D.C.” However, neither of these purchases appear to have been for meals. An excerpt of the Affidavit is shown below:

4-7-25	8:00am	Longworth Food Court DC	\$22.04	Lost Receipt
4-7-25	8:15am	Longworth Food Court DC	\$10.49	Lost Receipt
4-7-25	2:15pm	United Airlines Washington, DC	\$29.99	Lost Receipt
4-9-25	Noon	Arlo Hotel Washington DC	\$22.00	Lost Receipt

According to the “Unacceptable Uses” section of the “State of Nebraska Purchasing Card Program” manual (06/13/2023), promulgated by the Department of Administrative Services (DAS) – State Accounting, allowable P-Card purchases do not include “meals while traveling on State business” because the cost of such meals must be “reimbursed through an Expense Reimbursement Document.” That request form is used to ensure that employees are reimbursed in accordance with the GSA per diem rate for each type of meal (i.e., breakfast, lunch, and dinner).

Additionally, Neb. Rev. Stat. § 81-118.02(6) (Reissue 2024) states the following:

No officer or employee of the state shall use a state purchasing card for any unauthorized use as determined by the department by rule and regulation.

The “Meals” (“Overnight Travel”) section (11/2023) of the State of Nebraska’s online “Accounting Manual” (<https://das.nebraska.gov/accounting/manual.html>), also promulgated by DAS – State Accounting, states the following, “Meal expenses incurred during travel shall be reimbursed (Breakfast, Lunch, Dinner) on a per diem basis pursuant to Neb. Rev. Stat. § 81-1174, based on the destination of the travel.” The same section also provides a further directive that “any meal that is provided shall be deducted from the daily Per Diem Rate.” Such meals would include those provided for in conference fees, by hotels, by a 3rd party, and “meal expenses charged directly to and paid for by the State of Nebraska.”

Similarly, Neb. Rev. Stat. § 81-1174(2)(b) (Reissue 2024) requires, “Any meal expense charged directly to and paid for by the state shall be identified on the request for reimbursement and deducted from the per diem based on the percentage established for the meal provided.” Subsection (4) of that same statute provides further, “No request shall be submitted by an individual for an expense when such expense has been paid by the agency or department concerned.”

Despite the above requirements, Dr. Corsi not only used his assigned State P-Card to make meal purchases while in travel status but also received per diem allowances for those same meals. As a result, the APA questions the propriety of these meal charges.

Alcohol Purchase

The APA noted one \$274.92 meal purchase made with Dr. Corsi’s P-Card that included two alcoholic beverages. That charge is detailed in the following table:

Transaction Date	Transaction Time	Payee	Location	Amount
4/8/2025	7:13 p.m.	Founding Farmers & Distillers	Washington, D.C.	\$274.92

Copied below is the itemized receipt for the above charge:

 <p>FOUNDING FARMERS & DISTILLERS plus out-of-state partners</p> <p>Founding Farmers and Distillers 600 Mass Ave NW Washington, DC 20001</p> <p>Server: Andrew M Check #398 Table 102 Guest Count: 6 Ordered: 4/8/25 7:13 PM</p> <p>1 Herb-Crusted Prime Rib \$37.50 1 Coconut Old Fashioned \$14.50 1 Vegetable Cashew Fried Rice \$18.99 1 Today's Rickey \$4.99 1 Good All Green \$18.99 Add Salmon \$10.99 2 Chinese Fried Chicken \$38.98 1 BLS3 Atlas Ponzi \$8.99 1 Decaf Latte \$5.50 1 Oat Milk \$0.75 1 FOD Halibut \$36.99 1 Reward \$2.50</p>	<p>DC Operational Surcharge inclusive of Tax (5.00%) \$10.03</p> <p>Subtotal \$210.70 Tax \$20.07 Tip \$44.15 Total \$274.92</p> <p>INPUT TYPE C (EMV Chip Read) VISA CREDIT XXXXXXXX7304 TIME 8:46 PM</p> <p>TRANSACTION TYPE Sale Authorization Approved Approval Code 048031 PAYMENT ID TkkyunniscLc3 APPLICATION ID A00000000031010 APPLICATION LABEL VISA CREDIT TERMINAL ID 9cb9c876a1a8d68e</p>
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As shown above, the two alcoholic beverages – a Coconut Old Fashioned and an Atlas Ponzi – were purchased on April 8, 2025, when Dr. Corsi ate at the Founding Farmers and Distillers in Washington, D.C. The Department appears to have identified only one of the two alcoholic beverages, the \$8.99 Atlas Ponzi, and asked Dr. Corsi to reimburse its cost. However, Dr. Corsi does not appear to have reimbursed the State for the \$14.50 Coconut Old Fashioned beverage.

The “Overview of the Program” section of the “State of Nebraska Purchasing Card Program” manual (06/13/2023), referenced previously, states the following, in relevant part:

The program is not intended to avoid or bypass policies that are in the EnterpriseOne (E1) Manual or in place at the agencies. Rather, the purchasing card is to be used within the guidelines of existing policies as an alternative method of payment. Expenditures that would not normally be incurred should not be made using a purchasing card. Continued usage of the purchasing cards within state government requires that cards not be abused.

Under no circumstances can a card be used for personal use. Card usage will be audited and either the Department of Administrative Services or the agency may rescind the card at any time. Failure to comply with the guidelines of this program may result in severe consequences, up to and including termination of employment.

Moreover, the “Unacceptable Uses” section of that same document includes “[a]ny merchant, product, or service normally considered to be an inappropriate use of State funds.” Despite the lack of any express prohibition against purchasing alcohol with State funds, it should be self-evident that such purchases are improper.

Additionally, Neb. Rev. Stat. § 81-118.02(6) (Reissue 2024) states the following:

No officer or employee of the state shall use a state purchasing card for any unauthorized use as determined by the department by rule and regulation.

Disallowed P-Card Meal Purchases

During the examination of the P-Card charges made by Dr. Corsi, the APA noted several purchases for meals. Those charges, listed in the table below, were made with his assigned P-Card while in travel-status:

Transaction Date	Transaction Time	Payee	Location	Amount
10/1/2024	7:42 p.m.	Flyover Brewing Company	Scottsbluff, NE	\$157.44
12/9/2024	6:48 p.m.	Luke's Lobster	Washington, D.C.	\$101.24
*4/8/2025	8:15 a.m.	Ushr Longworth Food Court - Note	Washington, D.C.	\$10.49
4/8/2025	7:13 p.m.	Founding Farmers & Distillers - Note	Washington, D.C.	\$274.92
4/9/2025	9:20 a.m.	Dirksen Senate Office Building Café - Note	Washington, D.C.	\$14.31
5/22/2025	12:47 p.m.	Founding Farmers & Distillers	Washington, D.C.	\$34.24
5/22/2025	9:48 p.m.	CNN News	Online	\$4.47
5/22/2025	6:00 p.m.	Reservoir	Arlington, VA	\$42.23
5/22/2025	5:48 a.m.	Tailwind Airport Concession	Lincoln, NE	\$5.48
**6/24/2025	8:43 p.m.	The Dubliner Restaurant	Washington, D.C.	\$52.24
**6/25/2025	7:18 a.m.	The Dubliner Restaurant	Washington, D.C.	\$94.64
**6/26/2025	8:12 a.m.	The Dubliner Restaurant	Washington, D.C.	\$95.44
**6/27/2025	8:56 p.m.	The Dubliner Restaurant	Washington, D.C.	\$27.71
9/29/2025	9:48 a.m.	Bar 18	Omaha, NE	\$20.71
9/30/2025	2:37 p.m.	Kingbird Restaurant	Washington, D.C.	\$40.30
9/30/2025	9:54 a.m.	Le Meridien Hotel	Salt Lake City, UT	\$104.09
10/1/2025	4:44 p.m.	Gourmandise Café	Salt Lake City, UT	\$64.87
10/9/2025	9:10 a.m.	Capones Bar and Grill	North Platte, NE	\$36.46

*According to the P-Card transaction history report obtained by the APA, the date for this transaction was listed as April 8, 2025. However, the date listed on the Affidavit for Lost Receipts document signed by Dr. Corsi was April 7, 2025.

**According to the P-Card transaction history report obtained by the APA, the date for these transactions were listed one day after the date recorded on the receipts.

Note: These are the charges for which Dr. Corsi also received a per diem expense reimbursement.

The “Unacceptable Uses” section of the “State of Nebraska Purchasing Card Program” manual (06/13/2023), as referenced previously herein, states that “meals while traveling on State business” are unacceptable, and meals must be “reimbursed through an Expense Reimbursement Document.” Therefore, the APA questions these charges.

Taxable Meal Purchases

According to the “Meals” (“One-Day Travel”) section (11/2023) of the State of Nebraska’s online “Accounting Manual,” meal reimbursements in excess of \$200 in a single calendar year paid to an employee while in one-day travel status should be considered taxable income for the employee. The APA noted that, based upon his expense reimbursements and P-Card purchases, Dr. Corsi received more than \$200 for meal expenses incurred in both 2024 and 2025. Those expenses are shown below:

Year	Number of Transactions	Amount
2024	16	\$1,009.48
2025 (As of October 24, 2025)	15	\$1,400.09
Totals	31	\$2,409.57

Such purchases consisted of payments to Jimmy Johns, Nothing Bundt Cakes, Ticos, Bison Witches Bar and Deli, and other restaurants in Lincoln, NE and Omaha, NE.

As shown above, Dr. Corsi was well above the \$200 meal reimbursements in both 2024 and 2025 calendar years. Therefore, a payroll override should have been processed during that applicable calendar year, which would have added the reimbursements to the employee’s gross wages and withheld the correct amount of payroll taxes.

The “Meals” (“One-Day Travel”) section (11/2023) of the State of Nebraska’s online “Accounting Manual” says the following, in relevant part:

The IRS has taken the position that reimbursement for meal expenses incurred on one-day travel is taxable income to the employee unless such reimbursements are deemed “occasional”. In order to monitor this provision, all such reimbursements for one-day travel shall be coded to account 571600 (Meals – Taxable). Meals in the city or town in which the residence or primary work location of such employee is located for official functions, conferences or hearings shall also be coded to 571600. When total one-day travel meal reimbursements are \$200 or more for an

employee in any one year (December 1 through November 30), the entire amount of such reimbursements will be considered taxable income. If reimbursements for an employee are \$200 or more for any one year, the agency will enter a payroll one-time override using DBA 1005 for the total amount coded to object code 571600. This should be processed during the calendar year payroll. The reimbursements will be added to the employee's gross wages and payroll taxes will be withheld accordingly.

Reimbursement to one employee for two or more employee's expenses will not be allowed for meals because of this provision. (Travel Expense Policy #9. Reimbursement to One Employee for Two or More Employee's Expenses)

Despite the above provision, the APA found no adjustments to Dr. Corsi's paystubs for this benefit in either year as of December 2025. The APA confirmed with DAS that no such adjustments have been made as of January 28, 2026.

Lack of Itemized Receipt or Other Supporting Documentation

The Department was unable to provide any documentation to support the following P-Card charges:

Transaction Date	Transaction Time	Payee	Location	Amount
4/7/2025	8:00 a.m.	United Ventures Consortium Inc	Washington, D.C.	\$22.04
4/7/2025	2:15 p.m.	United Airlines	Online	\$29.99
*4/8/2025	8:15 a.m.	Ushr Longworth Food Court	Washington, D.C.	\$10.49
4/9/2025	12:00 p.m.	Arlo Hotel	Washington, D.C.	\$22.00
**5/21/2025	4:00 p.m.	Southwest Airlines	Online	\$136.70
5/22/2025	6:00 p.m.	Reservoir	Arlington, VA	\$42.23
5/22/2025	2:00 p.m.	United Ventures Consortium Inc	Washington, D.C.	\$26.17

*According to the P-Card transaction history report obtained by the APA, the date for this transaction was listed as April 8, 2025. However, the date listed on the Affidavit for Lost Receipts document signed by Dr. Corsi was April 7, 2025.

**According to the P-Card transaction history report obtained by the APA, the date for this transaction was listed as May 21, 2025. However, the date listed on the Affidavit for Lost Receipts document signed by Dr. Corsi was May 22, 2025.

It is important to note that the Department allows its employees to submit an "Affidavit for Lost Receipts" if it is not repeatedly used and abused. The following are excerpts from such affidavits signed by Dr. Corsi for the above charges:

AFFIDAVIT FOR LOST RECEIPTS

I, Steve Corsi, certify that actual receipts for expenses in the amount of \$ 84.52 were lost. I claim reimbursement for the below expenses which were incurred by me in the line of duty an in accordance with Nebraska Statues. I declare that this is a true account of such expenses for which payment has not previously been made by the State of Nebraska or another source. NOTE: Repeated use of this form to report lost receipts is not acceptable. Employees who abuse the use of this form risk not having their expenses reimbursed.

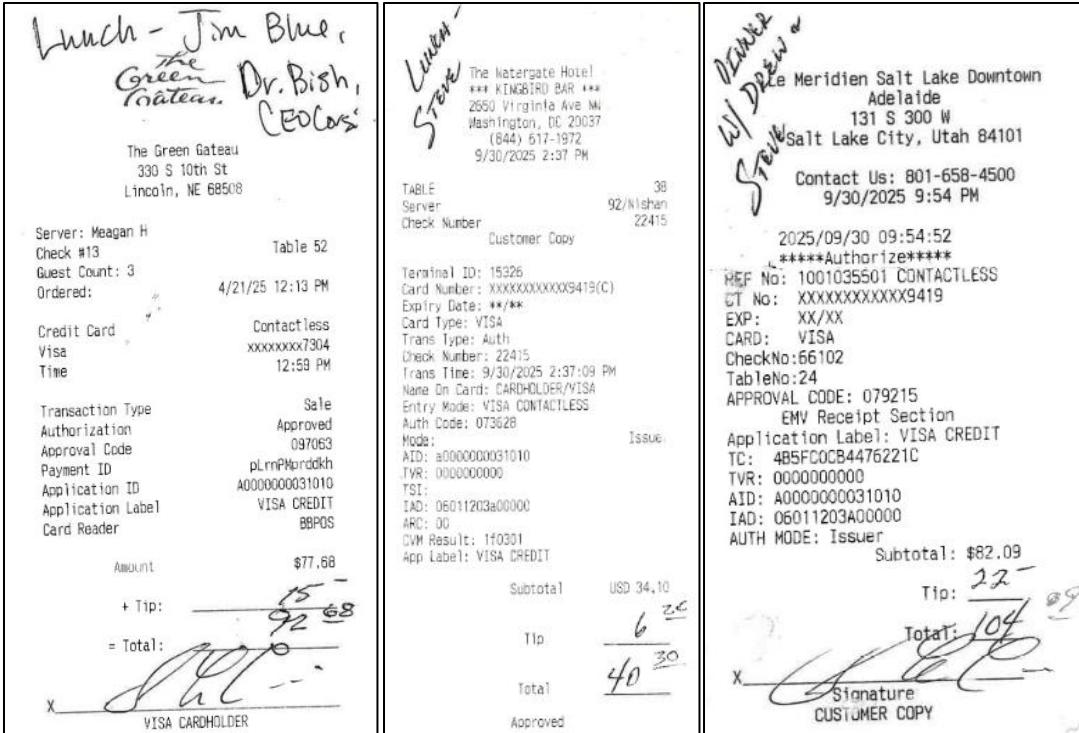
Date of expense	Time of Expense	Business Name and City of Purchase	Amount	Detailed Receipt Information
4-7-25	8:00 am	Longworth Food Court, Washington, DC	\$22.04	Lost Receipt
4-7-25	8:05am	Longworth Food Court, Washington, DC	\$10.49	Lost Receipt
4-7-25	2:15pm	United Airlines, Washington, DC	\$29.99	Lost Receipt
4-9-25	Noon	Arlo Hotel, Washington, DC	\$22.00	Lost Receipt

Date of expense	Time of Expense	Business Name and City of Purchase	Amount	Detailed Receipt Information
5/22	2pm	Washington, DC	\$26.17	UBER / Lost Receipt
5/22	4pm	Washington, DC	\$136.70	Southwest Airlines Changed flight to airport
5/22	4pm	Washington, DC	\$42.23	DCA Reserv 571600

Although the Department allows its employees to utilize these affidavits, all P-Card charges are statutorily required to be accompanied by an itemized receipt. Such receipts were missing for the following P-Card charges as well:

Transaction Date	Transaction Time	Payee	Location	Amount
4/21/2025	12:13 p.m.	The Green Gateau	Lincoln, NE	\$92.68
9/30/2025	2:37 p.m.	Kingbird Restaurant	Washington, D.C.	\$40.30
9/30/2025	9:54 a.m.	Le Meridien Hotel	Salt Lake City, UT	\$104.09

For each of these three purchases, Dr. Corsi submitted only a non-itemized receipt, as shown below:



Per the “Cardholder’s Responsibilities” section of the “State of Nebraska Purchasing Card Program” manual (06/13/2023), it is the cardholder’s responsibility to “[o]btain a receipt for every purchase and attach the receipts to your monthly cardholder statement.”

Additionally, the “Receipts” (01/2021) section in the State of Nebraska’s online “Accounting Manual” provides the following:

Receipts – Detailed receipts are required as support for all expenditures except per diem meals and immaterial items identified by the Director of Administrative Services. Common expenses requiring detailed receipts include, but are not limited to, lodging, car rental, commercial travel, and registration fees.

Detailed receipt is defined as a receipt that identifies the date, time, city, state, itemization of item(s) claimed, and the cost.

Immaterial items are anything less than \$10.00; however, you are required to substantiate immaterial items in a log, as described under Travel Expense Policy #5. Substantiation of Expense.

In the absence of detailed receipts supporting an employee’s claim, State Accounting requires a signed written explanation including one of the following:

- Copy of a cancelled check with purchase details;
- Charge card slip with purchase details; or
- Subsequently acquired receipt with purchase details.

If one of the above options cannot be provided, or where a receipt was not provided, the employee must create and provide a signed affidavit. This policy is for the convenience of the agency and the employee. The absence of documentation may necessitate the discontinuation of this process and the subsequent inability to reimburse employees when detailed receipts are not available.

Further, Neb. Rev. Stat. § 81-118.02(4) (Reissue 2024) states the following:

An itemized receipt for purposes of tracking expenditures shall accompany all state purchasing card purchases. In the event that an itemized receipt does not accompany such a purchase, the Department of Administrative Services shall have the authority to temporarily or permanently suspend state purchasing card purchases in accordance with rules and regulations adopted and promulgated by the department.

Untimely Expense Reimbursement Submission

The APA noted two expense reimbursements, totaling \$777.58, paid to Dr. Corsi that were not submitted within the 60-day deadline required under State statute.

The first expense reimbursement of \$259.28 was submitted for approval on April 9, 2025. However, the reimbursement request included expenses incurred back to October 21, 2024 – 170 days prior.

The second expense reimbursement of \$518.30 was submitted for approval on June 11, 2025. Again, the reimbursement request included expenses incurred back to March 13, 2025 – 90 days prior.

It should be noted that there were no overlapping expenses between the two reimbursement requests.

Neb. Rev. Stat. § 81-1174(1) (Reissue 2024) provides the following:

Whenever any state officer, state employee, or member of any commission, council, committee, or board of the state is seeking reimbursement for expenses incurred by him or her in the line of duty, he or she shall be required to present a request for payment or reimbursement to the Director of Administrative Services not later than sixty days after the final day on which expenses were incurred for which reimbursement is sought.

Good internal controls require procedures to ensure the following: 1) State employees do not both receive per diem allowances and use a P-Card for the same meal expenses; 2) all P-Card usage is compliant with governing statutory and administrative requirements; 3) the Department tracks and reviews employee taxable meals through both expense reimbursements and P-Card charges to ensure compliance with applicable tax regulations and administrative requirements; 4) proper supporting documentation, including itemized receipts, is maintained for all P-Card transactions; and 5) employee expense reimbursement requests are submitted within the statutorily allowed timeframe.

Without such procedures, there is an increased risk for not only loss, theft or misuse of State funds but also noncompliance with statutory and administrative requirements for appropriate P-Card use.

We recommend the Department implement procedures to ensure the following: 1) State employees do not both receive per diem allowances and use a P-Card for the same meal expenses; 2) all P-Card usage is compliant with governing statutory and administrative requirements; 3) the Department tracks and reviews employee taxable meals through both expense reimbursements and P-Card charges to ensure compliance with applicable tax regulations and administrative requirements; 4) proper supporting documentation, including itemized receipts, is maintained for all P-Card transactions; and 5) employee expense reimbursement requests are submitted within the statutorily allowed timeframe.

Department Response:

The Agency has received reimbursement for the per diem allowance overlaps and the alcohol purchase. The Agency will continue to work through the list of items identified as possible taxable income to determine the correct amount to be included in employee's taxes. The Agency acknowledges the importance of including accurate supporting documentation and timely submission for reimbursement and will ensure that employees follow this standard.

* * * * *

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 comments and recommendations 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:

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Sincerely,



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