

**ATTESTATION REPORT
OF THE
NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN
JANUARY 1, 2025, THROUGH DECEMBER 31, 2025**

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Issued on June 10, 2026

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BACKGROUND

The Office of Public Guardian (OPG) was established by the Nebraska Legislature in 2014 via the Public Guardianship Act (Act). Set out at Neb. Rev. Stat. §§ 30-4101 through 30-4118 (Reissue 2016, Cum. Supp. 2024), the Act outlines the responsibilities and duties of the OPG, which are primarily to serve as the guardian or conservator for an individual when no other alternative is available. The work of the OPG is conducted in consultation with the Advisory Council on Public Guardianship, whose members are appointed by the State Court Administrator to serve terms of three years.

In addition to providing the means of last resort as guardians or conservators for those situations in which no family member or suitable individual is able, appropriate, and willing, the OPG not only offers education, training, and support for volunteer and family guardians and conservators but also recruits individuals to serve as guardians and conservators for Nebraska’s vulnerable individuals.

As the guardian and/or conservator of last resort, the OPG has a statutory obligation to model the highest standard of practice in guardianship and strives to demonstrate how caring, effective, and responsible guardianships should be administered in Nebraska. Associate Public Guardians serve as the guardians and/or conservators for approximately 20 individuals each, providing ongoing case management that includes monthly in-person visits, regular communication with direct service providers, prudent financial case management, and response to emergency needs, including consent for medical treatment or discharge to appropriate placement. Public guardians and/or conservators are the only guardians in Nebraska statutorily required to visit their wards / protected persons in person on a monthly basis. Members of the multidisciplinary team provide support to Associate Public Guardians in areas of resource development, financial case management, legal representation and support, and clerical support.

The OPG’s Financial Operations team is responsible for the oversight and management of assets and property owned by individuals served. An individual’s income, assets, property, and benefits come from a variety of sources, including Social Security, Supplemental Security Income, veterans benefits, State benefits, and wages. An individual’s monthly bills are paid through the OPG’s budgeting process. The Financial Operations team is staffed by a Financial Operations Manager and a Business Manager, who collaborate with Associate Public Guardians and other members of the OPG’s multidisciplinary team. The OPG utilizes Estate Management Software (EMS), a secure web-based case management system from SEM Applications, Inc., to help manage the finances of persons served, including organizing receipts and disbursements, as well as providing records maintenance, for each such individual.

The Act and related court rules require the use of a sliding scale of fees for payment of court-approved guardianship costs. If the individual does not meet certain criteria or would experience a hardship because of guardianship fees, no fee is charged. The OPG collected fees, totaling \$57,260, from 127 individuals during calendar year 2025

The OPG publishes an annual report detailing the office’s mission and work performed. The most recently published report, for the period November 1, 2024, through October 31, 2025, may be obtained through the Nebraska Supreme Court’s website (<https://nebraskajudicial.gov/administration/media-releases/office-public-guardian-releases-2025-annual-report>).

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KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Office of Public Guardian Advisory Council

Name	Title	Term Ending
Dianne DeLair, JD	Co-Chair	December 31, 2025
Lisa Line, JD	Co-Chair	December 31, 2027
Hon. Todd Hutton	Member	December 31, 2025
Dr. Julie Masters	Member	December 31, 2027
Gina Mack	Member	December 31, 2025
Julianne M. Spatz, JD	Member	December 31, 2027
Lorie Thomas	Member	December 31, 2027
Kristen Larsen	Member	December 31, 2027
Laura Tobiassen	Member	December 31, 2028

Supreme Court and Office of Public Guardian Management

Name	Title
Corey Steel	State Court Administrator
Marla Fischer, JD	Office of Public Guardian Director
Lisa Meyer, JD	Office of Public Guardian Deputy Director
Michelle Moore	Office of Public Guardian Financial Operations Manager

Office of Public Guardian
1540 South 70th Street, Suite 202
Lincoln, NE 68506
(402) 471-2862

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SUMMARY OF COMMENTS

During our examination of the Nebraska Supreme Court’s Program 434 – Office of Public Guardian (OPG), we noted certain deficiencies and other operational matters that are presented here. The following comment is required to be reported in accordance with *Government Auditing Standards*: Comment #1 (“Reliacard 1 Policy Noncompliance”), which is considered to be significant deficiency.

These comments and recommendations are intended to improve the internal control over financial reporting or result in operational efficiencies in the following areas:

1. ***Reliacard 1 Policy Noncompliance:*** Wards can make purchases using a Reliacard 1 for daily expenses. OPG’s Reliacard 1 policies require the completion of the “Receipt of Reliacard” form, to ensure the ward has possession of the card, as well as for the Associate Public Guardian to obtain receipts for purchases in excess of \$50 from the ward. For 9 of 11 wards tested, the OPG was unable to provide a copy of the “Receipt of Reliacard” form requested. Moreover, for 12 of 15 purchases tested, totaling \$1,942, the OPG was unable to provide receipts. These shortcomings constitute violations of the OPG’s Reliacard 1 policies. The OPG loaded a total of \$464,516 on to the Reliacard 1s during the calendar year.
2. ***Lack of Segregation of Duties Within Estate Management Software (EMS):*** The Financial Operations Manager and the Business Manager had EMS access that exceeded their needs. These employees were responsible for creating disbursements in EMS that were then approved by separate OPG staff; however, these two employees also had the ability to approve the disbursements they had created. The OPG disbursed \$6,031,557 in ward funds from the Collective Account during the calendar year.
3. ***Lack of Internal Controls Over Revenues and Expenditures:*** The OPG did not have procedures in place to review activity recorded to its funds in EnterpriseOne (E1), the State’s accounting system, by the Nebraska Supreme Court’s Operations Division, which provided accounting and payroll support to the OPG.
4. ***OPG Administrative Account (Admin. Account) in EMS:*** Beginning in February 2017, the OPG began diverting certain guardianship fees assessed to OPG wards into an Admin. Account set up in EMS, instead of depositing those fees into the Public Guardian Cash Fund, as required by State statute. The funds were then used to pay for emergent or time-sensitive disbursements for its wards. In September 2025, the OPG transferred the remaining balance of \$25,214 into the Public Guardian Cash Fund after closing the Admin. Account.
5. ***Lack of Reliacard 1 Policies:*** The OPG’s Policies and Procedures Manual (OPG Manual) did not instruct Associate Public Guardians on how or when to notify OPG management if they observed unusual or suspicious activity on ward Reliacard 1 statements. Activity observed, for which there was no specific guidance within the OPG Manual, included online gambling, cashback transactions at retailers, and transfers to outside accounts.
6. ***Bank Reconciliation Outstanding Checks:*** The December 31, 2025, bank reconciliation of the OPG’s Collective Account included reconciling items from EMS that included outstanding checks dating back to January 2020. Additionally, those outstanding checks included \$953 for individuals who were no longer OPG wards and \$1,085 in ACH payments that may have already been paid.
7. ***Collective Account ACFR Reporting:*** The OPG did not report the EMS activity and balance for the Collective Account to the Department of Administrative Services for inclusion in the Statewide Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2025. During fiscal year 2025, the OPG disbursed \$6,022,118 in ward funds and received \$6,025,890 on behalf of wards. As of June 30, 2025, the EMS balance for the Collective Account was \$950,237.

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SUMMARY OF COMMENTS
(Concluded)

8. **Monthly Budget Errors:** The OPG Policies and Procedures Manual (OPG Manual) requires the performance of both monthly budgets and reconciliations. For 11 of 51 receipts and disbursements tested from the EMS Ledger of the Collective Account, the activity was not properly included in the monthly budget.

More detailed information on the above items is provided hereinafter. It should be noted that this report is critical in nature, containing only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Nebraska Supreme Court's OPG.

Draft copies of this report were furnished to the Nebraska Supreme Court to provide its management with an opportunity to review and to respond to the comments and recommendations contained herein. All formal responses received have been incorporated into this report. Responses that indicate corrective action has been taken were not verified at this time, but they will be verified in the next examination.

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COMMENTS AND RECOMMENDATIONS

1. Reliacard 1 Policy Noncompliance

One way that the Nebraska Supreme Court’s Office of Public Guardian (OPG) distributes funds to their wards is through a stored value card called a Reliacard. The State contracts with U.S. Bank, which administers the Reliacard program. The OPG utilizes two different versions of the Reliacard:

- Reliacard 1 – This card, held by the ward, is typically loaded by the OPG on a weekly, bi-weekly, or monthly basis, to be used for everyday expenses such as groceries or fuel.
- Reliacard 2 – This card, held by the Associate Public Guardian (APG), is used for: 1) online purchases, insurance, and pharmacy needs that can be made only with a credit or debit card; 2) instances in which a check or ACH disbursement is not possible; or 3) in-person purchases that the APG must make on behalf of the ward.

During calendar year 2025, the OPG loaded a total of \$464,516 on to ward Reliacard 1s.

The OPG’s Policies and Procedures Manual (OPG Manual) has two requirements that the APG is to follow when a ward has a Reliacard 1. First, the APG is to obtain a “Receipt of Reliacard” form, signed by the ward, documenting the ward’s physical possession of the card. Additionally, the APG is to obtain purchase receipts from the ward for any expenditure over \$50.

For 9 of 11 wards tested, the OPG was unable to provide a copy of a signed “Receipt of Reliacard” form for the active Reliacard 1. As detailed in the following table, a total of \$77,947 was loaded on to the Reliacard 1s held by these 9 wards during calendar year 2025:

Ward	Funds Loaded on to the Reliacard 1
Ward #1	\$ 12,595
Ward #2	\$ 11,792
Ward #3	\$ 10,433
Ward #4	\$ 9,845
Ward #5	\$ 9,300
Ward #6	\$ 9,220
Ward #7	\$ 8,897
Ward #8	\$ 3,865
Ward #9	\$ 2,000
Total	\$ 77,947

Additionally, for 12 of 15 purchases tested in excess of \$50, totaling \$1,942, the OPG was unable to provide a copy of a receipt and produced no documentation to support why the APG was unable to do so. The purchases without receipts are shown below:

Description	\$ Amount
Troy Automotive	\$ 635
Thrift Warehouse	\$ 294
Walmart	\$ 203
Amazon	\$ 143
Walmart	\$ 120
Walmart	\$ 112
Casey’s	\$ 100
Russ’s Market	\$ 86

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COMMENTS AND RECOMMENDATIONS
(Continued)

1. Reliacard 1 Policy Noncompliance (Concluded)

Description	\$ Amount
Walmart	\$ 69
Walmart	\$ 66
Walmart	\$ 59
Walmart	\$ 55
Total	\$ 1,942

Lack of cooperation from the ward may make it difficult for the APG to obtain either a signed “Receipt of Reliacard” form or receipt documentation for purchases in excess of \$50. However, the frequency in which the forms and receipt documentation were unavailable raises the concern that the OPG is not sufficiently monitoring compliance with the OPG Manual.

The OPG Manual states the following, in relevant part:

When delivering the Reliacard to the client, the APG shall obtain the client’s signature to verify they received the card using the OPG Receipt of Reliacard form.

The OPG Manual also states the following, in relevant part:

If the client has exclusive use of their card, monthly statements may serve as “receipts” for all purchases under \$50. For purchases of \$50 or more, the APG shall make every effort to obtain receipts from the individual. If unable to obtain, the APG shall document why they were unable to get a receipt from the individual. If the individual’s staff and/or APG assists the client with using the card, actual receipts must be obtained for all purchases.

A proper system of internal control requires monitoring of compliance with the OPG Manual. Without sufficient monitoring of the OPG Manual, there is an increased risk of misuse of ward funds.

We recommend the OPG implement monitoring procedures to ensure that APGs are following the OPG Manual. This would include verifying that “Receipt of Reliacard” forms are obtained for current and new Reliacard 1s, and receipts are obtained for purchases over \$50. Otherwise, documentation should be available to explain why the receipts could not be obtained.

OPG Response: For Reliacards issued without an initial receipt verification will be received. Going forward, a Receipt of Reliacard will be completed at the issuance of each new Reliacard to comply with OPG policies and procedures. The signed receipt will be saved in each ward folder and verified during finance case review meetings.

For purchases over \$50 verification and/or documentation will be reviewed. This has been added to the finance case review meeting agenda for discussion and to ensure compliance.

2. Lack of Segregation of Duties Within Estate Management Software (EMS)

A proper system of internal control includes a plan of organization, procedures, and documentation designed to safeguard ward assets and provide reliable financial records. Such a system of internal control should include a proper segregation of duties, so no one individual is capable of handling all phases of a transaction from beginning to end.

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COMMENTS AND RECOMMENDATIONS

(Continued)

2. Lack of Segregation of Duties Within Estate Management Software (EMS) (Concluded)

We noted that a lack of segregation of duties existed within EMS, a secure web-based case management software from SEM Applications, Inc., used to support the OPG in managing the finances of individuals served, including organizing receipts and disbursements, as well as providing records maintenance. Specifically, the Financial Operations Manager and Business Manager were both capable of handling all aspects of processing transactions from beginning to end within EMS. The EMS access for both individuals was shown to be “*Full Access to everything Except Modify users rights*”, allowing them to approve disbursements they created.

During the year, \$6,031,557 was recorded as ward disbursements in the EMS ledger for the Collective Account.

While this access exceeded what was necessary for the staff to perform their job functions, the OPG did have other procedures in place to review EMS activity. Each month, an Associate Public Guardian (APG) created budgets that identified the planned receipts and disbursements of each ward. At the end of the month, the APG reconciled the budgeted activity to the actual activity in EMS and documented the reason for any differences. The EMS activity used during this process was pulled from EMS by the APG. Additionally, a monthly bank reconciliation was performed by an OPG employee who was not the Business Manager or Financial Operations Manager. The bank reconciliation compares the Collective Account to the EMS Ledger for the Collective Account.

A proper system of internal control requires policies and procedures to ensure a segregation of duties exists. Without such policies and procedures, there is an increased risk of fraud, waste, and abuse of ward funds.

We recommend the OPG review EMS access to ensure a proper segregation of duties exists.

OPG Response: OPG has modified EMS user rights to provide proper segregation and match the level needed for tasks performed.

3. Lack of Internal Controls Over Revenues and Expenditures

During the calendar year, the OPG did not review its guardianship fee revenue, expenditure, or payroll activity recorded in the State’s accounting system, EnterpriseOne (E1), to ensure it was recorded properly. As a result, the OPG was incorrectly charged \$540 for services that were unrelated to the OPG.

The OPG is a division within the Nebraska Supreme Court (Supreme Court). The OPG has a director who is hired by the State Court Administrator to manage the day-to-day operations of the OPG. The Supreme Court has a number of divisions, which include Court Services, Nebraska Probation System, and Supreme Court Operations Division.

The Operations Division includes Human Resource staff and Central Finance that support the other Supreme Court divisions, including the OPG, in processing payroll and recording revenues and expenditures.

During the calendar year, the Supreme Court Operations Division recorded the following in E1: \$2,771,902 in payroll expenditures; \$238,945 in operating and travel expenditures; and \$72,373 in guardianship fee revenues for the OPG.

A proper system of internal control requires procedures to ensure that, as transactions are recorded to the OPG’s funds in E1 by the Supreme Court Operations Division, OPG staff review the transactions to ensure they are recorded properly. Without such procedures, there is an increased risk that an error could be made without the OPG’s knowledge.

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COMMENTS AND RECOMMENDATIONS
(Continued)

3. Lack of Internal Controls Over Revenues and Expenditures (Concluded)

We recommend the OPG implement procedures to review E1 reports to verify the guardianship fee revenue, expenditure, and payroll activity recorded to its funds are reasonable and proper.

OPG Response: OPG has begun to sign and date reviewed reports.

4. OPG Administrative Account (Admin. Account) in EMS

In November 2015, the OPG opened an Admin. Account within EMS. Beginning in February 2017, the OPG began diverting certain guardianship fees assessed on OPG wards into the Admin. Account, instead of depositing those fees into the Public Guardian Cash Fund, as required by Neb. Rev. Stat. § 30-4118 (Reissue 2016). Additionally, in March 2017, the OPG created an administrative reliacard account (Admin. Reliacard Account), funded by the Admin. Account. In July 2025, the OPG closed the Admin. Reliacard Account and, in September 2025, the \$25,214 Admin. Account balance was deposited in the Public Guardian Cash Fund.

Both the Admin. Account and the Admin. Reliacard Account were utilized by the OPG for emergent or time-sensitive disbursements to wards, or in situations in which a ward was unable to afford an assessed charge. When able, the OPG later sought reimbursement from the ward or, in some cases, is still seeking reimbursement.

Below are some example transactions within the Admin. Account:

- For one ward, the OPG paid a total of \$8,693 in August 2021 and February 2022 for psychological evaluations and treatment recommendations relating to the ward's potential discharge from the Lincoln Regional Center (LRC). This expense was paid by the Admin. Account because the ward did not have sufficient resources. The OPG is seeking reimbursement from LRC but has not received payment.
- For two wards, the OPG paid \$6,446 in August 2022 and December 2022 to repay the Social Security Administration's assessed overpayment of benefits, which was incurred due to an error. The OPG used the Admin. Account instead of assessing the charges against the wards' balances in order not to penalize the wards for the OPG's error.
- For one ward, the OPG paid \$718 in legal fees in March 2024 for services relating to the ward's potential inheritance of his mother's home. The attorney hired found that the home had been lost through a tax sale; moreover, because there were no proceeds from the sale of the home, the ward was unable to afford the legal fees incurred. The OPG paid those fees using the Admin. Account as a result. The OPG did not seek reimbursement.
- For one ward, the OPG transferred \$300 in October 2022 from the Admin. Reliacard Account to the ward's Reliacard 2 account, so the ward's APG could purchase medications for the ward over a weekend. The funds were reimbursed from the ward's EMS Ledger balance several weeks later.
- For one ward, the OPG transferred \$369 in January 2024 from the Admin. Reliacard Account to the ward's Reliacard 1 account, so the ward could pay an outstanding phone/cable bill. The funds were reimbursed from the ward's EMS Ledger balance several days later.

Below is a summary of the activity recorded within the Admin. Account and the Admin. Reliacard Account while both were active:

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COMMENTS AND RECOMMENDATIONS
(Continued)

4. OPG Administrative Account (Admin. Account) in EMS (Concluded)

Admin. Account		Admin. Reliacard Account	
Receipts into the Admin. Account	\$ 54,643	Funding from Admin. Account	\$ 5,733
Closing of the Admin. Reliacard Account	\$ 3,729	Repayments from Ward Accounts	\$ 1,085
Total Receipts:	\$ 58,372	Total Receipts:	\$ 6,818
Disbursements for Wards	\$ 27,425	Closing of the Admin. Reliacard Account	\$ 3,729
Remittance to Public Guardian Cash Fund	\$ 25,214	Disbursements for Wards	\$ 3,089
Funding Admin Reliacard Account	\$ 5,733		
Total Disbursements:	\$ 58,372	Total Disbursements:	\$ 6,818

Neb. Rev. Stat. § 30-4109 (Reissue 2016) and Neb. Rev. Stat. § 30-4113 (Reissue 2016) of the Public Guardianship Act authorize the OPG to charge fees pursuant to the guidelines developed for a sliding scale of fees for public guardianship and public conservatorship services.

Neb. Rev. Stat. § 30-4118 (Reissue 2016) then states the following, in relevant part:

The Public Guardianship Cash Fund is created. . . . The fund shall consist of money remitted pursuant to the Public Guardianship Act. . . .

(Emphasis added.) Additionally, Nebraska Supreme Court (Supreme Court) Rules prohibit the comingling of OPG and ward funds within the Collective Account.

Neb. Ct. R. § 6-1433.03 states the following, in relevant part:

The Office of Public Guardian may utilize an organizational collective account at a bank for individuals for whom the Office of Public Guardian has been appointed as guardian and/or conservator.

(A) When an organizational collective account is utilized by the Office of the Public Guardian, the account shall:

* * * *

(2) hold only the funds of wards, incapacitated persons, protected persons, and/or minors, which funds shall not be comingled with any other Office of Public Guardian funds and shall be separate and distinct from any other Office of Public Guardian accounts.

(Emphasis added.) Furthermore, a proper system of internal control requires policies and procedures to ensure compliance with State statute and Supreme Court rules and regulations. Without such policies and procedures, there is a significantly increased risk of fraud, waste, and abuse of State funds.

We recommend the OPG continue to monitor guardianship fee collections to ensure they are properly remitted to the Public Guardian Cash Fund in a timely manner, as required by State statute and Supreme Court rules and regulations.

OPG Response: A policy has been developed and implemented to ensure OPG collective account reconciliations are reviewed for items that are not properly within the collective account. If funds are found, they will be properly and timely rerouted.

5. Lack of Reliacard 1 Policies

The Auditor of Public Accounts (APA) observed that the OPG’s Policies and Procedures Manual (OPG Manual) did not provide guidance as to how APGs should handle certain situations that may be identified when reviewing ward Reliacard 1 statements.

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COMMENTS AND RECOMMENDATIONS
(Continued)

5. Lack of Reliacard 1 Policies (Continued)

The OPG Manual states, in relevant part, the following:

Each APG shall be responsible for obtaining monthly statements from the US Bank Prepaid Admin site, reviewing them, and saving them to the client’s Reliacard folder.

* * * *

All APGs shall meet with the Director and/or Deputy Director for bimonthly case reviews and with the Financial Operations Manager for monthly case reviews. Case reviews are scheduled at mutually agreed upon times and may take place in person or via an electronic meeting platform. Case management reviews will cover each of the APG’s wards to discuss their guardianship plan, needs, and action plans. Finance case management reviews will cover each of the APG’s wards to discuss budgets, reconciliations, resources, Reliacards, Enable accounts, burial trusts, income taxes, etc.

Additionally, the OPG Manual requires APGs to review Reliacard 1 statements and obtain receipts for purchase transactions over \$50. However, during testing, the APA observed examples of unusual or suspicious activity for which the OPG Manual did not provide guidance as to what actions the APG should pursue. A few of those examples are included below:

- The OPG Manual is silent on whether cashback transactions are allowable or thresholds at which APG action, such as discussing with the ward or OPG management, may be necessary. Significant or frequent cashback transactions by a ward may indicate attempts to evade OPG controls to obtain purchase receipts for transactions over \$50. Additionally, the Reliacard 1 is set up to permit the ward to withdraw only \$20 per day from an ATM, so it appears the intent of the OPG is to limit the cash available to wards.
- The OPG Manual is silent on what action is necessary when a ward transfers funds from the Reliacard 1 and to another account held by the ward, such as Cash App, PayPal, Venmo, etc. Transferring funds from the Reliacard 1 to another account may indicate attempts to evade OPG oversight of the ward’s use of his or her funds.
- The OPG Manual is silent on what the APG should do if unusual or suspicious transactions, such as gambling, are identified on the Reliacard statement. Although not necessarily unreasonable or inappropriate, the OPG may benefit from establishing a threshold or some guidance as to when the APG should discuss the use with the ward or OPG management.

The following table, which is compiled from the 18 Reliacard statements reviewed during testing, details the activity from the three concerns addressed above:

Ward	Month	Deposits on to Reliacard	Cash Back	Gambling	Transfer to Outside Account
Ward #1	January	\$ 1,065	\$ -	\$ -	\$ -
	November	\$ 950	\$ 140	\$ -	\$ -
Ward #2	April	\$ 920	\$ 120	\$ -	\$ -
	June	\$ 969	\$ 40	\$ -	\$ -
Ward #3	April	\$ 1,220	\$ 20	\$ -	\$ -
	December	\$ 1,150	\$ -	\$ -	\$ -
Ward #4	April	\$ 823	\$ 110	\$ -	\$ -
	December	\$ 900	\$ 120	\$ -	\$ -

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COMMENTS AND RECOMMENDATIONS
(Continued)

5. Lack of Reliacard 1 Policies (Concluded)

Ward	Month	Deposits on to Reliacard	Cash Back	Gambling	Transfer to Outside Account
Ward #5	May	\$ 1,045	\$ 220	\$ 114	\$ -
	October	\$ 825	\$ 120	\$ -	\$ -
Ward #6	May	\$ 1,350	\$ 180	\$ -	\$ -
	November	\$ 990	\$ 380	\$ -	\$ -
Ward #7	June	\$ 892	\$ 55	\$ -	\$ -
	July	\$ 1,032	\$ 80	\$ -	\$ -
Ward #8	April	\$ 1,451	\$ 5	\$ -	\$ 120
Ward #9	September	\$ 840	\$ 25	\$ -	\$ -
Ward #10	December	\$ 1,815	\$ -	\$ -	\$ 1,558
Ward #11	January	\$ 1,800	\$ 595	\$ -	\$ -
Totals		\$ 20,037	\$ 2,210	\$ 114	\$ 1,678

The APA observed that Ward #11 above, whose January 2025 Reliacard 1 statement had the largest amount of cashback transactions, was arrested and incarcerated that same month in relation to an eventual conviction of felony drug possession.

It would be unreasonable to expect the OPG Manual to provide specific guidance for all situations that could arise from a ward possessing a Reliacard. However, the APA contends that, as the conservator of the ward, the OPG has the statutory responsibility to provide sufficient oversight to ensure the disbursement of ward funds are reasonably necessary for the ward’s support, education, care, or benefit, in accordance with Neb. Rev. Stat. § 30-2654 (Reissue 2016).

As previously stated, the APGs have periodic case review meetings with OPG management, and any unusual or suspicious items may be discussed at that time. However, without a policy explicitly instructing APGs how and when to communicate concerns with OPG management, there is an increased likelihood that the APGs may not be consistent when determining when to communicate unusual or suspicious items with OPG management.

We recommend the OPG consider providing specific guidance within the OPG Manual as to when to communicate unusual or suspicious Reliacard activity to OPG management.

OPG Response: Examples of unusual Reliacard activity that must be reported and/or discussed during case review and finance case review meetings will be added to the policies and procedures manual. Staff will be trained accordingly.

6. Bank Reconciliation Outstanding Checks

In accordance with the OPG’s Policies and Procedures Manual (OPG Manual), the OPG performs a monthly reconciliation to compare ward balances in EMS, the application used to track ward financial accounts and activity, to funds held at the bank in the OPG’s Collective Account.

The APA reviewed the December 31, 2025, bank reconciliation of the Collective Account and observed that reconciling items included \$185,436 in outstanding checks that dated back to January 2020.

Below is a table of the outstanding checks by year as of December 31, 2025:

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COMMENTS AND RECOMMENDATIONS
(Continued)

6. **Bank Reconciliation Outstanding Checks** (Concluded)

Year Check Was Written	Amount Outstanding
2020	\$ 593
2021	\$ 2,240
2022	\$ 326
2023	\$ (40)
2024	\$ 2,265
2025	\$ 180,052
Total	\$ 185,436

Included in these outstanding checks were two that exceeded \$1,000 and had not been voided in over one year – one \$1,838 check dated February 12, 2024, and one \$1,000 check dated June 23, 2021.

Additionally, included in these outstanding checks were four checks, totaling \$953, that appeared to be funds for individuals who were no longer OPG wards, resulting in the OPG holding funds due to the ward or the successor guardian:

Year Check Was Written	Amount Outstanding
2020	\$ 250
2021	\$ 402
2022	\$ 301
Total	\$ 953

Furthermore, the APA observed three Automated Clearing House (ACH) payments that were noted as outstanding; however, the APA questions whether they may have actually been paid, given the expectation that ACH payments take only a couple of days to clear:

Year ACH Was Issued	Amount Outstanding
2022	\$ 25
2023	\$ 60
2025	\$ 1,000
Total	\$ 1,085

A proper system of internal control requires policies and procedures to be in place to ensure the proper performance of bank reconciliations, which would include investigating and resolving long outstanding checks or ACH payments. Without such policies and procedures, there is an increased risk of miscounting or misuse of ward funds.

We recommend the OPG implement policies and procedures to ensure that outstanding checks and ACH payments are reviewed and investigated, and appropriate action is taken in a timely manner.

OPG Response: All outstanding check and ACH payments were resolved during the attestation. Policies and procedures have been developed to address this issue.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

COMMENTS AND RECOMMENDATIONS
(Continued)

7. Collective Account ACFR Reporting

The Department of Administrative Services, State Accounting Division (State Accounting), prepares the State of Nebraska Annual Comprehensive Financial Report (ACFR) and requires all State agencies to determine and report financial information not contained within the State’s accounting system at the end of the fiscal year.

Financial information for ward activity and balances within the OPG’s Collective Account is not recorded within the State’s accounting system, EnterpriseOne, and instead is recorded in the OPG’s case management system, EMS.

During testing, the APA observed that receipts, disbursements, and balances of the EMS Ledger for the Collective Account were not reported to State Accounting. Upon review, the APA believes the activity and balances of the EMS Ledger for the Collective Account meet the criteria to be considered as custodial funds. During the State fiscal year ended June 30, 2025, the EMS Ledger for the Collective Account included receipts of \$6,025,890, disbursements of \$6,022,118, and a balance of \$950,237.

GASB Codification Section 1300.115 states that “Custodial funds are used to report fiduciary activities. . . .”

Additionally, Neb. Ct. R. § 6-1433.03(A)(1) further states that “the Office of Public Guardian holds the account in a fiduciary capacity on behalf of wards, incapacitated persons, protected persons, and/or minors who own the funds, but who shall have no access to the account[.]”

A good internal control plan requires procedures to ensure that custodial activity and balances are properly reported to State Accounting for inclusion in the ACFR. Without such procedures, there is an increased risk of material misstatement of the ACFR financial statements.

We recommend the OPG consult with State Accounting to ensure that Collective Account activity and balances, as recorded in EMS, are properly reflected in the ACFR.

OPG Response: OPG through the Administrative Office of the Courts and Probation has contacted the Department of Administrative Services (DAS). Awaiting final instructions from DAS.

8. Monthly Budget Errors

The OPG’s Policies and Procedures Manual (OPG Manual) requires APGs to perform both monthly budgets and reconciliations of ward disbursements and receipts.

Specifically, the OPG Manual states the following, in relevant part:

The APG shall develop subsequent budgets monthly for each individual on their caseload. Client budgets are a vital component of Office of Public Guardian (OPG) operations The budget and reconciliation template shall be used for each individual to record the anticipated receipts and disbursements for the upcoming month Every individual’s budget must be reconciled by the 10th of the following month. For example, June reconciliations are due by July 10th’s close of business.

Additionally, Neb. Ct. R. § 6-1433.03 further requires the performance of budgets and reconciliations, providing the following, in relevant part:

(C) When an organizational collective account is utilized, the Office of Public Guardian shall develop financial policies and procedures to include:

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

COMMENTS AND RECOMMENDATIONS
(Concluded)

8. Monthly Budget Errors (Concluded)

(1) an individual ledger for each ward, incapacitated person, protected person, and/or minor for which the Public Guardian holds funds. . . .

* * * *

(3) documentation comparing, and reconciling if necessary, the monthly prospective budget of the ward, incapacitated person, protected person, and/or minor; managed by the Associate Public Guardian, to the individual ledger of the actual monthly expenditures administered by the business manager and disbursed from the ward's, incapacitated person's, protected person's, and/or minor's funds, which shall be attached to the annual report for the ward, incapacitated person, protected person, and/or minor[.]

During testing, the APA observed that, for 7 of 24 Collective Account receipts from the EMS Ledger tested, the monthly budget prepared did not include the anticipated receipt, although sufficient information was available at the time the budget was prepared.

As an example, one ward received \$13,342 in pension proceeds on December 1, 2025, and the OPG was notified by the company on November 11, 2025, of the upcoming payment; however, the receipt was not included in the December 2025 budget.

Additionally, the APA observed that, for 4 of 27 Collective Account disbursements from the EMS Ledger tested, the monthly budget prepared did not include the anticipated disbursement, although sufficient information was available at the time the budget was prepared.

One ward spent \$999 on February 5, 2025, for an upcoming trip to Chicago. The OPG was aware of the trip several months in advance of the payment, and an email conversation on January 22, 2025, finalized the dollar amount of the trip to be paid; however, the disbursement was not included in the February 2025 budget.

While 11 of 51 Collective Account receipts and disbursements from the EMS Ledger tested were not properly included in their respective budget, they were included in the OPG's month-end reconciliation of the ward's activity.

A proper system of internal control requires procedures to monitor monthly budgets to ensure they are complete and accurate and are completed timely and in a proper manner. Without proper completion of monthly budgets, the OPG will not be in compliance with its policies.

We recommend the OPG strengthen procedures to ensure the timely and proper completion of monthly budgets.

OPG Response: OPG has formulated and presented a PowerPoint at an All-Staff meeting to remind/re-train staff to budget anticipated receipts and expenditures. A review and edit will be done to policies and procedures to ensure better compliance with expectations. These will continue to be reviewed at each monthly finance case review meeting.



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NEBRASKA SUPREME COURT PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Supreme Court
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenue and Expenditures and Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account of the Nebraska Supreme Court Program 434 – Office of Public Guardian (Office of Public Guardian) for the year ended December 31, 2025. The Supreme Court's management is responsible for the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account are based on the accounting system and procedures set forth in Note 1, in all material respects. An examination involves performing procedures to obtain evidence about the Schedule of Revenue and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account for the year ended December 31, 2025, is based on the accounting system and procedures set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account; fraud that is

material, either quantitatively or qualitatively, to the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account; and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed a certain finding that is required to be reported under *Government Auditing Standards*, and the finding, along with the views of management, is described in the Comments Section of the report.

Government Auditing Standards also require us to perform limited procedures on the Office of Public Guardian's response to the findings identified in the Comments and Recommendations section of the report. The Office of Public Guardian's responses were not subjected to the other procedures applied in the attestation of the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account and, accordingly, we express no opinion on the responses.

The purpose of this report is to express an opinion on the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account, as described in paragraph one above. Accordingly, this report is not suitable for any other purpose. This report is a matter of public record, and its distribution is not limited.



Zachary Wells CPA, CISA
Assistant Deputy Auditor
Lincoln, Nebraska



Mike Foley
Auditor of Public Accounts

June 5, 2026

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN
SCHEDULE OF REVENUES AND EXPENDITURES
For the Calendar Year Ended December 31, 2025

	General Fund 10000	Public Guardian Cash Fund 20515	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 2,960,477	\$ -	\$ 2,960,477
Sales & Charges	-	124,857	124,857
Miscellaneous	-	11,770	11,770
TOTAL REVENUES	2,960,477	136,627	3,097,104
EXPENDITURES:			
Personal Services	2,771,902	-	2,771,902
Operating	132,693	44,637	177,330
Travel	55,882	5,733	61,615
TOTAL EXPENDITURES	2,960,477	50,370	3,010,847
Excess of Revenues Over Expenditures	\$ -	\$ 86,257	\$ 86,257

The accompanying notes are an integral part of the schedule.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN
**SCHEDULE OF RECEIPTS AND DISBURSEMENTS OF THE EMS LEDGER
FOR THE COLLECTIVE ACCOUNT**
For the Calendar Year Ended December 31, 2025

	EMS Ledger for the Collective Account
RECEIPTS	\$ 6,073,827
DISBURSEMENTS	<u>6,031,557</u>
Excess of Receipts over Disbursements	<u><u>\$ 42,270</u></u>

The accompanying notes are an integral part of the schedule.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

NOTES TO THE SCHEDULE

For the Calendar Year Ended December 31, 2025

1. Criteria

The accounting policies of the Nebraska Supreme Court’s (Supreme Court) Program 434 – Office of Public Guardian (Office of Public Guardian) activity, as recorded on EnterpriseOne, the State’s accounting system, are on the basis of accounting, as prescribed by the State of Nebraska’s Director of the Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2024), the duties of the State of Nebraska’s Director of DAS include:

The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes[.]

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2024), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by the DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Revenues and Expenditures was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the Supreme Court to record all accounts receivable and related revenues in EnterpriseOne; as such, the Office of Public Guardian’s Schedule of Revenues and Expenditures does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the Schedule of Revenues and Expenditures includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2025, and not yet paid as of that date. The amount recorded as expenditures on the Schedule of Revenues and Expenditures, as of December 31, 2025, **does not** include amounts for goods and services received before December 31, 2025, which had not been posted to the general ledger as of December 31, 2025.

The following fund types are established by the State and used by the Office of Public Guardian:

10000 – General Fund – accounts for activities funded by general tax dollars and related expenditures and transfers.

20000 – Cash Funds – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

The following major revenue account classifications are established by State Accounting and used by the Office of Public Guardian:

Appropriations – Appropriations are granted by the Legislature to make expenditures and to incur obligations. The amount of appropriations reported as revenue is the amount of expenditures.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

NOTES TO THE SCHEDULE
(Continued)

1. **Criteria** (Concluded)

Sales & Charges – Income derived from guardianship fees and fees for guardianship certification.

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income.

The following major expenditure account classifications are established by State Accounting and used by the Office of Public Guardian:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Office of Public Guardian.

Operating – Expenditures directly related to a program’s primary service activities.

Travel – All travel expenses for any State officer, employee, or member of any commission, council, committee, or board of the State.

The Collective Account, established in accordance with Neb. Ct. R. § 6-1433.03, adopted June 15, 2016, is the pooled bank account that holds the funds of the over 360 wards served by the Office of Public Guardian. This Court Rule requires the Office of Public Guardian to develop policies and procedures if an organizational collective account, such as the Collective Account, is used. Additionally, the Office of Public Guardian has created a Policies and Procedures Manual that provides guidance for how ward funds are managed in the Collective Account and recorded in a ledger maintained in the Estate Management Software (EMS), a secure web-based software from SEM Applications, Inc. The Collective Account complies with Social Security Administration and Veterans Administration fiduciary guidelines. The Office of Public Guardian manages the account, but does not own it, and the wards/protected persons served by the Office of Public Guardian own the account but do not have access to it. The Collective Account is required to remain separate from the Office of Public Guardian’s other operating and cash fund accounts, to ensure that ward funds are never comingled with State funds.

The financial information used to prepare the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account was obtained directly from information recorded in EMS. Within EMS, all ward transactions are recorded in individual, ward-specific ledgers, and the Office of Public Guardian tracks each ward’s share of the balance of the Collective Account. EMS is not an accrual accounting system; instead, accounts are maintained on a cash basis. As ward funds are deposited into the Collective Account, the Office of Public Guardian records receipts into the ward’s respective EMS account. Likewise, as expenses are incurred by the ward, the Office of Public Guardian records disbursements from the ward’s respective EMS account. The Office of Public Guardian does not record receivables or payables in the EMS Ledger.

Activity within the EMS Ledger for the Collective Account does not constitute the entirety of receipts and disbursements of ward funds managed by the Office of Public Guardian. In addition to the Collective Account, the Office of Public Guardian tracks the balance and activity of ward funds deposited into Enable Savings accounts and Certificates of Deposit accounts within EMS. These funds, however, are not deposited in the Collective Account, and are managed separately by the Office of Public Guardian, and their activity is not presented in the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account.

Additionally, there are other ward funds, such as those deposited into Quality of Life Foundation (QLF) Trust accounts, that are neither tracked in EMS nor deposited into the Collective Account and are not otherwise managed by the Office of Public Guardian. This activity is also not presented in the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

NOTES TO THE SCHEDULE
(Continued)

2. Reporting Entity

The Supreme Court is a State agency established under and governed by the laws of the State of Nebraska. As such, the Supreme Court is exempt from State and Federal income taxes. The Office of Public Guardian, which is part of the Supreme Court, was established by the Nebraska Legislature in 2014 via the Public Guardianship Act. The Schedule includes all funds of the Office of Public Guardian included in the general ledger as well as ward funds it manages in the Collective Account.

The Supreme Court is part of the primary government for the State of Nebraska.

3. Totals

The Totals “Memorandum Only” column represents an aggregation of individual account balances. The column is presented for overview informational purposes and does not present consolidated financial information because interfund balances and transactions have not been eliminated.

4. Balances

Below are the December 31, 2025, balances of the various accounts managed by the Office of Public Guardian:

Account	Balance at December 31, 2025
Public Guardian Cash Fund 20515	\$ 455,977
Collective Account	\$ 1,006,785
Enable Savings Accounts	\$ 1,102,885
Certificates of Deposits	\$ 390,819
Ward Bank Accounts Outside the Collective Account	\$ 56,602

The Public Guardian Cash Fund, established by LB 920 (2014), consists of money remitted pursuant to the Public Guardianship Act, administered by the State Court Administrator. Per Neb. Rev. Stat. § 30-4118 (Reissue 2016), the fund shall only be used to support the Public Guardianship Act. The money within the fund is invested with the State’s Investment Council, which maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

In addition to the Collective Account, the Office of Public Guardian manages ward funds held in other accounts, such as Enable Savings Plan accounts and Certificates of Deposit (CD) accounts.

The Enable Savings Plan is sponsored by the State and administered by the State Treasurer. For individuals with eligible disabilities, an Enable Savings Plan account is a savings account that those individuals can contribute to that is not counted towards Medicaid, HUD, or SNAP requirements, and can be used to fund qualified disability expenses such as housing, transportation, employment training and support, personal services, and other expenses to enhance the account owner’s quality of life. The Office of Public Guardian has the ability to move funds to/from these accounts depending on the ward’s needs.

A CD is a savings account that holds a fixed amount of money for a fixed period of time and earns interest. If a ward has excess funds, the Office of Public Guardian will place ward funds into CD’s so the ward can earn interest.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

NOTES TO THE SCHEDULE
(Concluded)

4. Balances (Concluded)

In addition, a ward may have other bank accounts maintained by the Office of Public Guardian. When the Office of Public Guardian becomes guardian and/or conservator of a new ward and/or protected person, they will take possession of the ward's bank accounts. Eventually, the Office of Public Guardian will work to ensure that all ward funds are deposited into the Collective Account, however due to timing there is typically a period of time where there are Office of Public Guardian managed accounts, that are not yet deposited into the Collective Account.

There are other instances in which a ward may have funds deposited into other accounts not managed by the Office of Public Guardian. One example would be Quality of Life Foundation Trust accounts, which are managed by the Quality of Life Foundation. For funds in those accounts, the Office of Public Guardian must submit a request to the Quality of Life Foundation Trustee prior to the funds being disbursed. Other examples include outside bank accounts for wards in which the Office of Public Guardian serves as guardian, but not as conservator and/or the guardianship does not include management of ward finances.

Ward balances and activity that are managed by the Office of Public Guardian, are tracked within EMS. For ward funds not managed by the Office of Public Guardian, the balances and activity are not tracked within EMS; however, the Office of Public Guardian maintains documentation such as account statements for those funds.

NEBRASKA SUPREME COURT
PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the Schedule of Revenues and Expenditures and the Schedule of Receipts and Disbursements of the EMS Ledger for the Collective Account, and, accordingly, we express no opinion on it.

PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

EMS LEDGER DISBURSEMENTS OF THE COLLECTIVE ACCOUNT BY CATEGORY

For the Calendar Year Ended December 31, 2025

The information below comes directly from the EMS Ledger for the Collective Account. When a transaction is entered into EMS, the OPG must select a Category to describe the transaction. Below are the Disbursements from the Collective Account by EMS Category.

Category	Total (\$)
Room & Board	\$ 3,941,367
Personal Needs Allowance	\$ 630,479
Transfer (Note 1)	\$ 512,468
Rent	\$ 247,023
Phone, Internet and Utilities	\$ 92,615
Burial Plan	\$ 82,795
Repayment	\$ 80,973
Medical Service	\$ 76,095
Miscellaneous (Note 2)	\$ 75,199
Insurance	\$ 59,643
Guardianship Fees	\$ 57,260
Food	\$ 46,226
Home Maintenance	\$ 34,159
Funeral Expenses	\$ 30,109
Medicines	\$ 19,939
Attorney Fee	\$ 17,217
Clothing	\$ 15,859
Furniture	\$ 12,131
	\$ 6,031,557

Note 1: This total includes transfers of ward funds from the Collective Account, tracked within EMS, to accounts outside of EMS (e.g., Enable Savings accounts and Certificates of Deposits), as well as transfers of ward funds to successor guardians.

Note 2: This total includes disbursements of ward funds that were labeled within EMS as "Miscellaneous" as well as other disbursements such as tax payments, court fees, transportation costs, and others, combined above.

PROGRAM 434 – OFFICE OF PUBLIC GUARDIAN

EMS LEDGER RECEIPTS OF THE COLLECTIVE ACCOUNT BY CATEGORY

For the Calendar Year Ended December 31, 2025

The information below comes directly from the EMS Ledger for the Collective Account. When a transaction is entered into EMS, the OPG must select a Category to describe the transaction. Below are Receipts of the Collective Account by EMS Category.

Category	Total
Social Security	\$ 3,541,357
Supplemental Security Income	\$ 986,638
Transfers (Note 1)	\$ 342,317
Veteran's Affairs Benefits	\$ 287,171
Aid to the Aged, Blind, or Disabled Benefits	\$ 194,075
Balance Transfer from Closed Account	\$ 162,064
Sale of Real Estate	\$ 154,873
Company Pension	\$ 119,608
Annuity Payment	\$ 83,569
Wages	\$ 53,845
Insurance Proceeds	\$ 38,090
Miscellaneous (Note 2)	\$ 35,115
Refunds	\$ 33,802
Tax Refund	\$ 16,976
Sale of Personal Property	\$ 13,018
Inheritance	\$ 11,309
	\$ 6,073,827

Note 1: Transfers are primarily transfers of ward funds from accounts outside the Collective Account (e.g., Enable Savings accounts and Certificates of Deposits) to the Collective Account, which is tracked within EMS.

Note 2: This total includes Receipts that were labeled within EMS as "Miscellaneous" as well as other Receipts such as restitution, cash and coin, and worker's compensation payments, and others, combined above.