

**AUDIT REPORT  
OF THE  
NEBRASKA GAME AND PARKS COMMISSION**

**JULY 1, 2000 THROUGH JUNE 30, 2001**

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NEBRASKA GAME AND PARKS COMMISSION

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## NEBRASKA GAME AND PARKS COMMISSION

### **BACKGROUND**

The Game and Parks Commission is responsible for State parks, wildlife, fish, and all things related to those areas. The Commission is funded through permit sales, State general fund appropriations, and federal funds.

The Commission's duties include: law enforcement; wildlife management; information and education, including the *Nebraskaland* magazine, hunter safety training, aquatic resource education, and outdoor education; boating; acquisition, development, and management of wildlife management areas and fisherman and motorboat access sites; a State park system that includes eight State parks, sixty-six recreation areas, eleven historical parks, and one recreational trail; and all of the necessary support functions. Also, associated with the Commission is the Nebraska Environmental Trust Board, which receives proceeds from the Nebraska State lottery for use on projects which enhance the State's environmental qualities. The Nebraska Environmental Trust Board was not included in this audit report.

The Commission has seven members who are selected from each of seven game and parks districts, appointed by the Governor, and approved by the Legislature for five-year terms. Commission members must be Nebraska citizens and well informed on wildlife conservation and restoration. They meet at least four times annually. Members receive a per diem of \$35 per day when conducting Commission business and are reimbursed for their expenses. The Commission appoints a secretary, who acts as director and chief conservation officer.

# NEBRASKA GAME AND PARKS COMMISSION

## MISSION STATEMENT

The Game and Parks Commission has adopted the following Mission Statement to describe the Agency's purpose and to serve as a foundation for its organization: "The Game and Parks Commission is responsible for stewardship of the state's fish, wildlife, park and outdoor recreation resources in the best long-term interests of the people and those resources." The following definitions are provided to assist the reader:

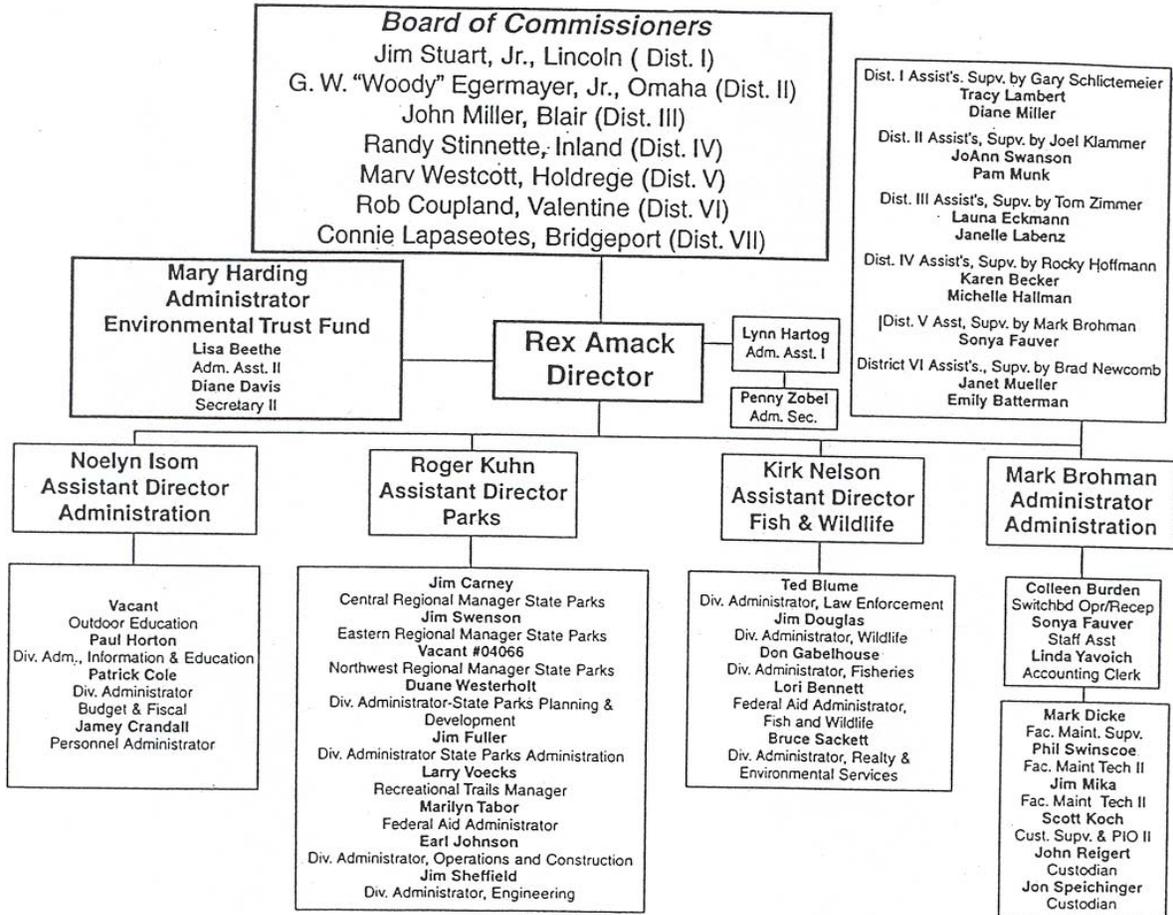
Stewardship – the prudent caring and management of all resources entrusted to the Agency by the Nebraska Legislature. This includes the full range of responsibilities and activities authorized and identified for the Commission in statute, namely, Chapters 37 and 81. Essentially, this includes regulatory protection, overall management of species populations and habitats supporting them, advocacy of ecosystems integrity, as well as resource investigations and education.

The State's fish, wildlife, park and outdoor recreation resources – all species of aquatic and terrestrial animals and plants over which the Commission has jurisdiction, as well as the communities they inhabit. This includes all state wildlife management areas, state parks, state historical parks, state recreation areas, state recreational trails, and other lands and waters owned, leased, or operated by the Commission. Communities refer to habitat types that collectively make up the diverse ecosystems found in the Great Plains State.

In the best long-term interest of the people and those resources – sustaining adequate levels of fish, wildlife, and park resources in order to provide consumptive and non-consumptive recreational opportunities for our citizens that contribute to the State's economy. These resources, the habitats supporting them, and our citizens are the key ingredients that make up and contribute to the quality of life in Nebraska. In summary, if future generations are to enjoy them, we must perpetuate and enhance all fish, wildlife, and park resources for recreational, aesthetic, educational, and scientific use by Nebraska citizens and their visitors.

NEBRASKA GAME AND PARKS COMMISSION

ORGANIZATIONAL CHART



## NEBRASKA GAME AND PARKS COMMISSION

### SUMMARY OF COMMENTS

During our audit of the Nebraska Game and Parks Commission, we noted certain matters involving the internal control over financial reporting and other operational matters which are presented here. Comments and recommendations are intended to improve the internal control over financial reporting, ensure compliance, or result in operational efficiencies.

1. ***Internal Control Over Receipts:*** There were not adequate controls over the receipts of the Commission that were deposited to the State Treasurer by the Permits Section and the Parks Division at the Central Office.
2. ***Control Over Nebraskaland Subscription & Merchandise Receipts:*** Our evaluation of the *Nebraskaland* subscription receipts noted there were no controls in place to ensure all money received was forwarded to the Permits Section for deposit. When the Permits Section received the checks and the order forms there were no controls to ensure all money received for subscriptions was deposited. Our evaluation of the *Nebraskaland* merchandise receipts noted there were no controls to ensure all money for orders processed by the Mailroom were forwarded to the Permits Section for deposit. A periodic inventory was not conducted by an individual independent of the collection of money for orders or the processing of orders. A reconciliation was not made of the inventory count to items purchased, sold, and transferred.
3. ***Internal Control Over Permits and Licenses:*** There were inadequate controls over the issuance of miscellaneous, specialty type permits and licenses. A periodic inventory was not taken of most unissued permits and licenses. In addition, one person was able to handle the money and issue the permit for many types of permits and licenses.
4. ***Fee Approval by the Commission:*** We noted four of ten park related fees tested for calendar year 2000 were not properly approved by the Commission. In addition, two of five parks tested during the park deposit testing were charging fees that had not been presented to the Commission for approval or that were different from the fee on the fee schedule approved by the Commission. Finally, the Activity Center at E.T. Mahoney State Park opened in December of 1998 with fees that were not presented to or approved by the Commission.
5. ***Payment To State Title Company:*** We noted funds in the amount of \$179,200 were remitted to State Title Company that should have been remitted to Nebraska Title Company. State Title Company has subsequently declared bankruptcy.
6. ***Miscoding of Capital Outlay to Expense Accounts:*** We noted eight lines of coding which were coded to 4200 operating expense accounts for items that were capital in nature and should have been coded to 4800 capital outlay accounts. The total coding errors were \$163,236.

NEBRASKA GAME AND PARKS COMMISSION

**SUMMARY OF COMMENTS**

(Continued)

7. ***Meal Limitations:*** The meal log for one of five individuals listed meal costs for the entire day, and was not broken down by each meal. The same meal log did not list the location of each meal. Also, for three of six items tested, documentation listed amounts for meals that exceeded the dollar limitations.
8. ***Building Inventory:*** While testing the building inventory, we could not verify the building cost recorded for three of eight new buildings tested. Two buildings tested were added in fiscal year 2001, but were completed in 1991 and 1995. Engineering did not include the time or costs of consultants or time of their employees in the cost of new buildings. The building costs for five of six buildings tested were entered incorrectly on the Building Inventory list. We also noted an entry error overstating the value of the Building Inventory by approximately \$15,000,000.
9. ***Segregation of Duties – Fixed Assets:*** One person, the Inventory Clerk, was responsible for maintaining, adding, and deleting items from the fixed asset equipment inventory list. The Clerk also reviewed the Account Code 4800 Expenditures Not on Inventory Report, without the review of a supervisor. There was no review done by the Supervisor of the history report for approval of deletions. There was a handwritten list, made by the Clerk, for approval by the Supervisor, but because this list was handwritten it could be adjusted and may not be accurate.
10. ***Fixed Assets Not Added in a Timely Manner – Equipment:*** We noted computer hardware items that should have been added to the inventory list. These items were purchased on March 26, 2001, for \$17,010. These items had not been added to the Statewide Inventory System after nearly nine months. We used a six-month time frame to determine whether items were added in a timely manner.
11. ***Lessor Leases:*** Wildlife Management did not have proper procedures in place to reconcile income reports from the District offices to actual deposits to ensure all money due to the Commission from leases was being collected.
12. ***Records Retention Schedule:*** The Commission had not updated their records retention schedule since 1991. When they updated the schedule in 1991, they excluded pertinent information from the previous schedule dated 1976, including used permit vendor books and ledger sheets.

NEBRASKA GAME AND PARKS COMMISSION

**SUMMARY OF COMMENTS**  
(Concluded)

PARK VISITS

13. ***Internal Control Over Receipts at Parks:*** There was inadequate control over cash receipts at the parks noted during park visits and park deposit testing. Parks where inadequate control was noted were Arbor Lodge, E.T. Mahoney State Park, Ponca State Park, Niobrara State Park, and Fort Robinson State Park.
14. ***Segregation of Duties Over Accounts Receivable at the Parks:*** There was not an adequate segregation of duties or compensating controls for the handling of the group billings at the parks. At four of five parks visited (Platte River State Park, Niobrara State Park, Ponca State Park, and Arbor Lodge State Historical Park), one individual at each park was handling all phases of the receivables transactions. At E.T. Mahoney State Park there were limited controls in place over group billings, but controls could be improved.
15. ***Parks – Fixed Assets:*** During our park visits we noted the following related to our fixed assets testing: 1) Twenty-nine of fifty-four items observed were not identified as “Property of the State of Nebraska;” 2) Nine of thirty-nine items tested were not tagged with an inventory number; and 3) Two of twelve items tested could not be located when tracing items from the list to the floor.
16. ***Artifacts Inventory:*** During our visit to Arbor Lodge we noted one of ten items tested was not properly tagged with a registration number. We also noted that two of the same ten items had registration number tags but the tags were illegible.

More detailed information on the above items is provided hereafter. It should be noted this report is critical in nature since it contains only our comments and recommendations on the areas noted for improvement.

Draft copies of this report were furnished to the Commission to provide them an opportunity to review the report and to respond to the comments and recommendations included in this report. All formal responses received have been incorporated into this report. Responses have been objectively evaluated and recognized, as appropriate, in the report. Responses that indicate corrective action has been taken were not verified at this time but will be verified in the next audit.

We appreciate the cooperation and courtesy extended to our auditors during the course of the audit.

# NEBRASKA GAME AND PARKS COMMISSION

## COMMENTS AND RECOMMENDATIONS

### 1. Internal Control Over Receipts

Good internal control requires a plan of organization, procedures, and records designed to ensure all money received by the Commission is deposited. A system of internal controls should include a proper segregation of duties so no one individual is capable of handling all phases of a transaction, or adequate compensating controls if a segregation of duties is not possible. In addition, good internal control requires documentation be maintained for all voided receipts.

There were not adequate controls over the receipts of the Commission that were deposited to the State Treasurer by the Permits Section and the Parks Division at the Central Office. Also, documentation was not maintained by the Permits Section for several receipts voided on the Access permit vendor accounting program.

There were two daily deposits made by the Permits Section – one for the permit vendor remittances and one for a majority of the other miscellaneous receipts of the Commission. There was no verification of the miscellaneous receipts deposit by an individual independent of the receipt of the money or the issuance of permits and licenses. For the vendor remittance deposit, the amount deposited was verified by an individual who had the ability to make changes to the receipt information entered into the vendor accounting Access database. In addition, checks were not endorsed before they were forwarded to the Permits Section, and the same employee could potentially handle a check and issue a permit. This allowed for the possibility that an employee could issue a permit and keep the check without anyone knowing.

For deposits made by the Parks Division, there was a lack of segregation of duties as one individual handled all phases of the receipts transactions.

Inadequate controls over the receipts of the Commission, the lack of a proper segregation of duties, and the lack of documentation for voided receipts increase the risk of loss, misuse, or theft of State funds by increasing the possibility of the perpetuation and concealment of errors or irregularities. If individuals have access to unendorsed checks and have the ability to process the transaction, for which the payment was received, the risk of theft increases significantly.

We recommend adequate controls be established for each area receiving money to ensure all money received by the Commission is deposited to the State Treasurer. We further recommend documentation be maintained for all voided receipts.

*Commission's Response: All comments made in the report representing permit agents and the miscellaneous receipts deposit have been acknowledged and a reasonable effort has been and is being made to comply with the recommendations. We will continue to improve our internal control procedures, to include further assurance mail room staff open mail and endorse checks before sending to next processor. We will assess staffing level needs for total compliance and adequate segregation of duties.*

# NEBRASKA GAME AND PARKS COMMISSION

## COMMENTS AND RECOMMENDATIONS

### 2. Control Over *Nebraskaland* Subscription & Merchandise Receipts

Good internal control requires the following: 1) Individuals who have the ability to process transactions for which a fee is received should not have access to the money received; 2) Receipts should be verified to ensure all money sent to another section to be deposited was in fact deposited; and 3) A periodic inventory should be conducted by an individual independent of the collection of money or processing of orders. In addition, a reconciliation should be performed to ensure ending inventory equals beginning inventory plus purchases less items sold or transferred out.

Our evaluation of the *Nebraskaland* subscription receipts noted the following weaknesses:

- Occasionally the subscription department opened their own mail. When this occurred there were no controls to ensure all money received was forwarded to the Permits Section for deposit.
- When the Permits Section received the checks and the order forms, there were no controls to ensure all money received for subscriptions was deposited, since there was no reconciliation of the orders entered into the subscription system to the money deposited.

Our evaluation of the *Nebraskaland* merchandise receipts noted the following weaknesses:

- There were no controls to ensure all money for orders processed by the Mailroom were forwarded to the Permits Section for deposit.
- There was no periodic inventory conducted by an individual independent of the collection of money for orders or the processing of orders.
- There was no reconciliation of the inventory count to items purchased, sold, and transferred.

The lack of control over *Nebraskaland* subscription and merchandise receipts increases the risk of loss, misuse, or theft of these receipts.

We recommend the Commission implement controls over the *Nebraskaland* subscription and merchandise receipts to ensure all money received is deposited. We also recommend a periodic inventory and reconciliation be conducted of *Nebraskaland* merchandise to ensure merchandise is properly controlled.

*Commission's Response: Efforts will be made to discuss all comments made reference internal control over Nebraskaland subscription and Merchandise receipts. Dollars received, processing of orders and stock inventory will be reviewed. Adequate inventory controls will be established to the extent possible and procedures implemented to improve the segregation of duties and that an independent periodic reconciliation of stock inventory is conducted.*

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

**2. Control Over Nebraskaland Subscription & Merchandise Receipts (Concluded)**

*Commission's Response, Concluded:*

*A review of the automated Nebraskaland subscription system capabilities will be conducted. An automated reconciliation process will be considered and a reasonable effort made to establish procedures and implement the recommended controls.*

**3. Internal Control Over Permits and Licenses**

Good internal control and sound business practice require adequate controls and procedures be established to ensure a fee is collected and deposited for each permit issued by the Commission. Internal control procedures should include a segregation of duties or compensating controls, and a periodic inventory of unissued permits and licenses.

There were inadequate controls over the issuance of miscellaneous, specialty type permits and licenses. A periodic inventory was not taken of most unissued permits and licenses. In addition, one person was able to handle the money and issue the permit for many types of permits and licenses.

For all permit and license types issued by the Fisheries Division (Bait Vendor, Aquaculture Facility, Commercial Put & Take Fishery, Missouri River Seining, Non-Resident Fish Dealer, and fishing permits for disabled applicants) the following was noted. A periodic inventory of unissued permits and licenses was not conducted and there was no supervisory review to ensure the fee was deposited for each permit issued. Receipts from the Permits Section were not reconciled to the permits issued, so there was no verification that all money for the permits or licenses issued was deposited.

In the Wildlife Division, Controlled Shooting Area Licenses were issued from a WordPerfect merge file and assigned a sequential number as each permit was issued. There were no controls established. Someone could issue a permit without collecting the fee or someone could issue the permit without depositing the fee paid by the applicant.

For coyote hunting permits, issued by the Wildlife Division, there was no periodic inventory of unissued permits and there was no supervisory review to ensure that the fee was deposited for each permit issued. Falconry permits were hand typed and assigned a sequential number by the issuer. There were no controls established. Someone could issue a permit without collecting the fee and someone could issue the permit without depositing the fee paid by the applicant.

For fur buyer permits, issued by the Law Enforcement Division, there was no periodic inventory of unissued permits or a supervisory review to ensure that the fee was deposited for each permit issued. Hunter Safety Education Duplicate Cards were not pre-numbered and there were no controls established. Someone could issue a card without collecting the fee and someone could issue the card without depositing the fee paid by the applicant.

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

**3. Internal Control Over Permits and Licenses (Concluded)**

There was no inventory of unissued permits for Taxidermist and Non-resident Fur Harvest permits issued by the Permits Section, and unissued permits were not kept in a secure location. There was no verification that fees for permits issued were deposited, so someone could issue a permit and keep the fee or issue a permit without collecting the fee.

Without proper controls over the issuance of permits and licenses, there is an increased risk that a permit could be issued without the fee being collected or that a fee paid by an applicant would not be deposited.

We recommend adequate controls be established to ensure a fee is collected and deposited for each permit issued by the Commission. Specifically, periodic supervisory reviews and inventories should be conducted and documented for all miscellaneous specialty permits and license types.

*Commission's Response: Efforts will be made to discuss all comments made reference internal control over permits and licenses. The initial printing of permits, stock inventory, application for permits, permit fees, and the reconciliation of permits issued and permit fees deposited will be addressed.*

*Adequate controls will be established to the extent possible and procedures implemented to improve the segregation of duties, or compensating controls. Corrective measures in these areas will involve enhanced communications with our centralized permitting section and those independent divisions responsible for implementing the specialized and smaller utilized permits identified in the report.*

**4. Fee Approval by the Commission**

According to Neb. Rev. Stat. Section 37-345(1) R.R.S. 1998, "the commission may establish and collect reasonable fees for the use of state park-operated facilities of a personal-service nature. . . ." In addition, good internal control and sound business practice requires the governing body of an entity, the Commission in this case, be presented with newly established fees or changes in existing fees for their approval.

During the testing of the approved fee schedule, we noted four of ten park related fees tested for calendar year 2000 had changed or were new fees, but were not approved by the Commission. In addition, two of five parks tested during the park deposit testing were charging fees that had not been presented to the Commission for approval or that were different from the fee on the fee schedule approved by the Commission. Finally, the Activity Center at E.T. Mahoney State Park opened in December of 1998 with fees that were not presented to or approved by the Commission.

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

**4. Fee Approval by the Commission (Concluded)**

Without the proper presentation and approval of fees charged by the parks, fees could be charged at the park areas that are not in line with the goals of the Commission or that the Commission may not agree with. Additionally, if parks charge fees that are not in accordance with the fee schedule approved by the Commission, they may be charging fees that the Central Office is not aware of. Thus, the possibility exists for the parks to deposit the fee that is on the schedule and keep the amount above the approved fee that they are collecting.

We recommend all new fees established and any changes in existing fees be presented to and approved by the Commission prior to being charged to a customer. We also recommend the parks charge fees in accordance with the approved schedule.

*Commission's Response: All comments made in the report on the setting and charging of fees approved by the Commission have been acknowledged and efforts will be made to comply with the recommendations. We realize that periodically circumstances can and do arise that justify new or adjusted fees. Future fee schedules will attempt to offer the flexibility to meet needs in a timely fashion on those few occasions where timing is an issue. Field staff will be reminded to submit fee recommendations in the fall for the October Commission meeting.*

**5. Payment to State Title Company**

Good internal control would include procedures to ensure payments are made to the correct vendor. Also, good internal control would include ensuring monies on deposit with title companies are safeguarded from loss.

We noted funds in the amount of \$179,200 were remitted to State Title Company in November 2001 that should have been remitted to Nebraska Title Company. State Title Company subsequently declared bankruptcy.

State funds are subject to loss when controls are not in place to ensure payments are made to the correct vendor and monies are not safeguarded.

We recommend the Commission ensure payments are made to the correct vendor. Additionally, the Commission should investigate methods to ensure monies deposited with title companies are not subject to loss if the title company declares bankruptcy.

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

**5. Payment to State Title Company (Concluded)**

*Commission's Response: All comments made related to this issue, which occurred outside of the audit period, have been acknowledged and changes have already been enacted to comply with the recommendations. Future acquisition projects will include an agreement with the Commission and the seller as well as the agreed upon title company related to the services provided. Invoice logs will be verified against this agreement and copies attached for supporting documentation.*

**6. Miscoding of Capital Outlay to Expense Accounts**

Nebraska Accounting System Manual, CONC-005, General Policies, Section 5 – Purchase Limitations states that \$1,500 is the minimum amount for capitalization of articles or property. The Commission has adopted the \$1,500 capitalization amount. Sound accounting practice requires expenses be recorded under the correct accounts and in a consistent manner. Good internal controls require procedures to be in place which ensure accounting transactions are correctly recorded in the proper accounts.

We noted eight lines of coding during testing of disbursements and fixed assets which were coded to 4200 operating expense accounts for items that were capital in nature and should have been coded to 4800 capital outlay accounts. The total amount of coding errors was \$163,236.

Miscodings result in inaccurate information for financial statements and management purposes.

We recommend policies be implemented to ensure disbursements for capital items are coded to 4800 capital outlay accounts. We recommend the individuals coding documents be informed of the miscodings, instructed on the importance of proper coding, and trained on the proper use of specific account codes. Additionally, supervisors should randomly select documents to determine if coding is an accurate reflection of the type of expense incurred.

*Commission's Response: The comments made have been acknowledged and efforts will be made to comply with the recommendations. As the issue identifies it, these were miscodings. Coding rules and definitions will be readdressed with staff. The insertion of the pre-audit function in our agency will also assist in preventing these in the future.*

# NEBRASKA GAME AND PARKS COMMISSION

## COMMENTS AND RECOMMENDATIONS

### 7. Meal Limitations

The Game and Parks Commission Policy Manual, Section C-6 (8) included the following meal limitations: Breakfast \$6, Lunch \$7, Dinner \$12.

The meal log for one of five individuals tested listed meal costs for the entire day and was not broken down by each meal. The costs were not broken out between each meal for all 11 days where meals were claimed. The same meal log did not list the location of each meal. Also, for three of six items tested, documentation listed amounts for meals that exceeded the dollar limitations. Eight meals were listed that exceeded the limitations, totaling \$12.65:

- 2 meals exceeded limitations by \$2.00
- 3 meals exceeded limitations by \$1.40
- 3 meals exceeded limitations by \$9.25

When accurate meal logs are not maintained there is an increased risk meal reimbursements will be incorrect. State expenses are greater than necessary when meal limitations are exceeded.

We recommend the Commission implement procedures to ensure the meal limitation policy is being followed. We also recommend meal logs identify individual meals.

*Commission's Response: While the discrepancies discovered have questionable materiality, we acknowledge the comments and have addressed the issue in a policy memo to staff. Random checks of expense documents will continue to ensure compliance.*

### 8. Building Inventory

Governmental Accounting Standards Board (GASB) Codifications Standard 1400.111 requires fixed assets to be recorded at cost. "The cost of a fixed asset includes not only its purchase price or construction cost, but also ancillary charges necessary to place the asset in its intended location and condition for use. Ancillary charges include costs such as freight and transportation charges, site preparation expenditures, professional fees, and legal claims directly attributable to asset acquisition." Further, good internal controls require accurate record keeping, including the timely addition of new buildings.

While testing the building inventory we could not verify the building costs recorded for three of eight new buildings tested. Two buildings tested were added in fiscal year 2001, but were completed in 1991 and 1995. Engineering did not include the time or costs of consultants or time of their employees in the cost of new buildings. The building costs for five of six buildings tested were entered incorrectly on the Building Inventory list. We also noted an entry error overstating the value of the Building Inventory by approximately \$15,000,000. Review procedures were inadequate to note the error.

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

**8. Building Inventory (Concluded)**

When all applicable costs are not included in the historical cost of buildings, and review procedures are not in place to ensure the correct historical costs recorded are correct, historical building costs are inaccurate.

We recommend buildings be recorded on the Building Inventory System in a timely manner at the complete cost of the building, including the costs associated with consultants or Commission staff. We further recommend procedures be implemented to review the Building Inventory list, including additions, for accuracy.

*Commission's Response: Current internal guidelines for adding new buildings or building additions to inventory are being revised to written policy to ensure Inventory Sheets are complete prior to final payment. Additionally staff will be instructed to add all consultant fees to the total building cost. The timeliness and accuracy of building inventory records had been previously recognized and a new position authorized for Fiscal Year 2003 is anticipated to assist in this effort. The entry error identified in the comments has been corrected so no additional fiscal obligations on building insurance should be realized.*

**9. Segregation of Duties – Fixed Assets**

Good internal control requires segregation of duties so no one individual is in a position to both perpetuate and conceal errors or irregularities.

One person, the Inventory Clerk, was responsible for maintaining, adding, and deleting items from the fixed asset equipment inventory list. The Inventory Clerk also reviewed the Account Code 4800 Expenditures Not on Inventory Report without the review of a supervisor. No review was done by a supervisor of a history report for approval of deletions. There was a handwritten list, made by the Clerk, for approval by a supervisor, but because this list was handwritten it could be adjusted and may be inaccurate. This was also a comment in a prior audit.

Without adequate controls in place there is an increased risk of the loss or misappropriation of fixed asset equipment.

We recommend a supervisor review and approve the Account Code 4800 Expenditures Not on Inventory Report periodically. We also recommend a history report be periodically reviewed for deletions to the inventory list and this history report be approved by a supervisor.

NEBRASKA GAME AND PARKS COMMISSION

COMMENTS AND RECOMMENDATIONS

**9. Segregation of Duties – Fixed Assets (Concluded)**

*Commission's Response: The Budget and Fiscal Division Assistant Administrator receives a copy of the monthly 4800 exception report from the Inventory Clerk. Segregation of duties has been difficult to maintain given the limited number of staff and working hours available to assist with the inventory process.*

*The SWI history report is not routinely reviewed by a supervisor. Efforts will be made to assure an independent review of the SWI history report is performed.*

**10. Fixed Assets Not Added in a Timely Manner - Equipment**

Good internal control requires fixed asset inventory items be added to the Statewide Inventory System (SWIS) within a reasonable amount of time to ensure accurate records.

We noted computer hardware items that should have been added to the SWIS inventory list. These items were purchased on March 26, 2001, for \$17,010. These items had not been added to the Statewide Inventory System after nearly nine months. We used a six-month time frame to determine whether items were added in a timely manner.

The fixed asset inventory list is inaccurate, and there is an increased risk of loss or misappropriation of assets, when fixed asset items are not added to the inventory listing in a timely manner.

We recommend equipment purchases be added to the Statewide Inventory System in a timely manner.

*Commission's Response: Fixed assets, as a rule, have been added within a reasonable time to the inventory. The Inventory Clerk was aware of the need to document the computer hardware, however, hard copies of the supporting payment documentation had to be retrieved from DAS in order to determine if any of the items met the threshold value of \$1,500.00. The items in question will be added as required by the Agency inventory policy. We have identified the problem and do not anticipate oversights of this nature to reoccur in the future.*

**11. Lessor Leases**

Good internal control requires the Commission to have procedures to ensure all money due is being received.

The Wildlife Section did not have proper procedures in place to reconcile income reports, received from the District offices, to actual deposits, to ensure all money due to the Commission from leases was being collected. The District managers are responsible to ensure the correct amount of crops are harvested. The District managers have knowledge of the lands, and use the

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

**11. Lessor Leases (Concluded)**

Nebguide as a reference to ensure the amount received from the elevator is reasonable. The information from the elevator and information from site visits by Game and Parks biologists and managers is entered into a database. This was also a comment in a prior audit.

Without adequate controls to ensure lease income is deposited, there is an increased risk of loss or misappropriation of assets.

We recommend someone at the Lincoln office reconcile the income reported by the Districts to deposits and verify deposits were made for all leases.

*Commission's Response: All comments made related to income reports and lease management have been acknowledged and reasonable efforts will be made to comply with the recommendations. The Wildlife Divisions' developing access data base and receipt processing functions will be reviewed to identify reporting and reconciliation short falls. This will be a collaborative effort between Wildlife Division staff and Budget and Fiscal staff.*

**12. Records Retention Schedule**

Neb. Rev. Stat. Section 84-1207(4) R.R.S. 1999 requires the heads of agencies to "submit to the administrator a report thereon, containing such data as the administrator shall prescribe, and including his recommendations as to which if any such records should be determined to be essential records. He shall review his inventory and report periodically and, as necessary, shall revise his report so that it is current, accurate and complete."

The Commission has not updated their records retention schedule since 1991. When they updated the schedule in 1991, they excluded pertinent information from the previous schedule dated 1976 including used permit vendor books and ledger sheets.

Without a current records retention schedule, the Commission is not in compliance with the Statute cited above. In addition, the exclusion of information contained in a prior schedule may cause confusion and important records may be disposed of incorrectly.

We recommend the Commission update their records retention schedule to include all pertinent records in order to be in compliance with State Statute.

*Commission's Response: Our records indicate the retention schedule number 50, established in December of 1976, was not superceded by retention schedule number 50-1, established in July of 1991. We do not agree with the audit comment/statement "when they updated the schedule in 1991 they excluded pertinent information from the previous schedule dated 1976 including used*

## NEBRASKA GAME AND PARKS COMMISSION

### COMMENTS AND RECOMMENDATIONS

#### 12. **Records Retention Schedule** (Concluded)

*Commission's Response, Concluded:*

*permit vendor books and ledger sheets." It was not the intent of the Commission to revise the records retention schedule 50, nor was there an indication from Records Management that records retention schedule 50-1 was a revision of records retention schedule 50. As time allows, we will be working with Records Management to resolve the concerns stated in the audit.*

#### PARK VISITS

#### 13. **Internal Control Over Receipts at Parks**

Good internal control requires an adequate segregation of duties so no one individual is in the position to both perpetuate and conceal errors or irregularities. If a segregation of duties is not possible, compensating controls should be implemented. A memo to the parks from the Central Office, dated March 27, 1991, requested a second signature for every deposit made by the parks. The second signer is to verify the amounts received to the amount deposited. If there is only one employee working at the park when the deposit is made, one signature is sufficient, but the individual preparing the General Document for deposit is to note the lack of a second signer on the verifier's signature line. In addition, according to Accounting Procedures for Self-Registration Camping, receipts from the campsite drop boxes should be collected, opened, and accounted for by two park employees. Also, good internal control and sound business practice requires cash registers be used at all locations where a significant amount of money is received. Finally, the Nebraska Accounting System Manual, PROC-120, Action Number 3 states all checks should be endorsed immediately upon receipt.

There was inadequate control over cash receipts at the parks where the compensating controls noted above were not followed. The following items were noted during park visits and park deposit testing:

- Arbor Lodge – The Superintendent stated checks are endorsed when the deposit is prepared rather than immediately upon receipt. When we visited the park on February 12, 2002, we noted the items sold the prior weekend had not yet been entered into the cash register. Therefore, the cash register x-tape read zero for cash received.
- E.T. Mahoney State Park – We noted three checks that were not endorsed immediately upon receipt and one check that had a blank payee name.
- Ponca State Park – The Park did not have procedures in place requiring a second signature on each General Document for deposit. In addition, they did not always require two people to gather the camping and vending receipts; the Superintendent and Assistant Superintendent could collect these monies by themselves.

## NEBRASKA GAME AND PARKS COMMISSION

### COMMENTS AND RECOMMENDATIONS

#### PARK VISITS (Continued)

#### 13. Internal Control Over Receipts at Parks (Concluded)

- Niobrara State Park – The verifier of the General Document did not verify the reservation system report against the deposit as supporting documentation. Thus, someone could enter a reservation as paid in the reservation system and keep the money without anyone knowing.
- Fort Robinson State Park – The Park did not use a cash register to control the receipts of the swimming pool, which would receive a significant amount of money, during the Park's operating season. The pool collected \$300.00 for the day's deposit tested.

Inadequate controls over the receipts at the parks will increase the risk of loss, misuse, or theft of these receipts by increasing the possibility of perpetuation and concealment of errors or irregularities.

We recommend the following:

- The parks should enter all sales into a cash register immediately upon receipt of the money, when a cash register is available, and cash registers should be used at all areas that collect significant amounts of money.
- Checks received should be endorsed and payee names entered immediately upon receipt.
- Each park should implement a segregation of duties or compensating controls to ensure all money received is deposited.
- The parks should follow procedures and policies developed by the Central Office regarding the collection of campsite or vending machine receipts and the second verification signature on General Documents for deposit.
- Proper supporting documentation should be available for the second signer to review while verifying the park's deposit.

*Commission's Response: We acknowledge the finding and comments of this point and will make all reasonable efforts to comply with the recommendations. A memo to field staff will be sent reminding them of the need to comply with previous directives related to check endorsements, second signature and receipt collection. When noncompliance is detected the involved parties will be contacted for corrective action.*

## NEBRASKA GAME AND PARKS COMMISSION

### COMMENTS AND RECOMMENDATIONS

#### PARK VISITS (Continued)

#### 14. Segregation of Duties Over Accounts Receivable at the Parks

Good internal control requires an adequate segregation of duties so one individual is not in a position to both perpetuate and conceal errors or irregularities.

There was not an adequate segregation of duties or compensating controls for the handling of the group billings at the parks. At four of five parks visited (Platte River State Park, Niobrara State Park, Ponca State Park, and Arbor Lodge State Historical Park), one individual at each park was handling all phases of the receivables transactions. At E.T. Mahoney State Park there were limited controls in place over group billings, but controls could be improved.

The lack of a segregation of duties over the accounts receivables increases the risk of the misuse or theft of these receipts.

We recommend the Parks Division develop a written policy to provide the parks with guidance on procedures for handling group function receivables. The policy should include procedures to facilitate the implementation of a segregation of duties for the group function billing and receipts process.

*Commission's Response: We acknowledge the comments related to internal controls and segregation of duties and will make reasonable efforts to comply with the recommendations.*

#### 15. Parks – Fixed Assets

Neb. Rev. Stat. Section 81-1118.02(3) R.R.S. 1999 requires each department to clearly tag, mark, or stamp all property as “Property of the State of Nebraska.” Further, good internal control requires an accurate listing of inventory items be maintained.

During our park visits we noted the following related to our fixed assets testing: 1) twenty-nine of fifty-four items observed were not identified as “Property of the State of Nebraska,” 2) nine of thirty-nine items tested were not tagged with an inventory number or the inventory number was incorrect, and 3) two of thirty-two items tested could not be located when tracing items from the list to the floor. The following is a breakdown of the items noted above for each park:

- Platte River State Park: 1) Seven of fifteen items observed were not identified as “Property of the State of Nebraska,” 2) Two of fifteen items were not tagged with an inventory number, and 3) One of seven items could not be located when tracing items from the list to the floor.

## NEBRASKA GAME AND PARKS COMMISSION

### COMMENTS AND RECOMMENDATIONS

#### PARK VISITS (Continued)

#### 15. Parks – Fixed Assets (Concluded)

- Arbor Lodge: 1) Seven of ten items tested were not identified as “Property of the State of Nebraska,” and 2) One of the five items was not tagged with an inventory number.
- E.T. Mahoney State Park: 1) One of the five items tested could not be located, 2) Six of nine items tested were not identified as “Property of the State of Nebraska,” and 3) One of four items was not tagged with an inventory number.
- Niobrara State Park: 1) Four of the ten items tested were not identified as “Property of the State of Nebraska,” and 2) Two of the five items tested were not tagged with an inventory number.
- Ponca State Park: 1) Two of five items tested were not tagged with an inventory number, 2) Five of ten items tested were not identified as “Property of the State of Nebraska,” and 3) One of the five items was not tagged with the correct inventory number.

An inaccurate inventory list and items not identified as “Property of the State of Nebraska” increase the risk of loss or theft of State assets.

We recommend the Commission implement procedures to ensure:  
1) Parks maintain an accurate inventory listing; 2) Parks identify all items owned by the Commission as “Property of the State of Nebraska;” and 3) Items are tagged with the inventory number.

*Commission’s Response: We acknowledge the comments related to proper marking of State Property and internal control. Compliance with the recommendation will be addressed through the provision of an adequate number of “Property of the State of Nebraska” tags to field installations. Improved communication between the agency inventory clerk and field offices related to submitting surplus papers will be stressed.*

#### 16. Artifacts Inventory

According to the Game and Parks Commission Cataloging Policies Manual, the registration of an artifact includes applying the registration number to the object.

During our visit to Arbor Lodge, we noted one of ten items tested was not properly tagged with a registration number. We also noted two of the same ten items had registration number tags but the tags were illegible. The Superintendent stated the untagged item was probably tagged at one time but the tag had fallen off.

NEBRASKA GAME AND PARKS COMMISSION

**COMMENTS AND RECOMMENDATIONS**

PARK VISITS (Concluded)

**16. Artifacts Inventory** (Concluded)

There is an increased risk of loss or theft of items that are not properly tagged with the registration number.

We recommend all artifacts be affixed with a properly numbered registration tag.

*Commission's Response: We have made improvements in our artifact inventory by implementing a policy and procedure for artifacts. We will continue to strive for full compliance by targeting affected sites with reminders.*

# STATE OF NEBRASKA

## AUDITOR OF PUBLIC ACCOUNTS

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### NEBRASKA GAME AND PARKS COMMISSION

#### INDEPENDENT AUDITORS' REPORT

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We have audited the financial statements of the Nebraska Game and Parks Commission as of and for the fiscal year ended June 30, 2001, as listed in the Table of Contents. These financial statements are the responsibility of the Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Also as discussed in Note 1, the financial statements present only the Nebraska Game and Parks Commission, and are not intended to present fairly the fund balances and the receipts and disbursements of the State of Nebraska in conformity with the cash receipts and disbursements basis of accounting.

In our opinion, the financial statements referred to above present fairly, in all material respects, the fund balances of the Nebraska Game and Parks Commission as of June 30, 2001, and the receipts and disbursements for the fiscal year then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated March 11, 2002, on our consideration of the Nebraska Game and Parks Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

The accompanying combining statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements, except for that portion marked "unaudited," on which we express no opinion, and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Handwritten signature of Timothy J. Channer CPA in cursive script.

Assistant Deputy Auditor

March 11, 2002

NEBRASKA GAME AND PARKS COMMISSION  
**COMBINED STATEMENT OF ASSETS AND FUND BALANCES**  
**AND OTHER CREDITS ARISING FROM CASH TRANSACTIONS**  
**SPECIAL REVENUE FUNDS AND GENERAL FIXED ASSETS ACCOUNT GROUP**  
June 30, 2001

	Governmental	Account Group		<b>Totals</b> (Memorandum Only)
	Fund Type	General	Fixed	
<b>Assets</b>	Special	Fixed	Assets	
	Revenue			Only)
Cash in State Treasury	\$ 34,550,388	\$ -		\$ 34,550,388
Deposit with Vendors	23,062	-		23,062
Petty Cash	33,300	-		33,300
Property, Plant, and Equipment	-	114,392,633		114,392,633
Total Assets	<u>\$ 34,606,750</u>	<u>\$ 114,392,633</u>		<u>\$ 148,999,383</u>
<b>Fund Balances and Other Credits</b>				
Other Credits:				
Investment in Fixed Assets	\$ -	\$ 114,392,633		\$ 114,392,633
Fund Balances:				
Reserved For Postage	23,062	-		23,062
Unreserved, Undesignated	34,583,688	-		34,583,688
Total Fund Balances and Other Credits	<u>\$ 34,606,750</u>	<u>\$ 114,392,633</u>		<u>\$ 148,999,383</u>

The accompanying notes are an integral part of the financial statements.

NEBRASKA GAME AND PARKS COMMISSION  
**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES**  
For the Fiscal Year Ended June 30, 2001

	Governmental Fund Types			Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	
<b>RECEIPTS:</b>				
Appropriations	\$ 10,368,336	\$ -	\$ 29,445	\$ 10,397,781
Taxes	-	1,363,605	-	1,363,605
Intergovernmental	5,397	9,699,641	-	9,705,038
Sales and Charges	-	19,259,875	-	19,259,875
Miscellaneous	12,350	9,525,990	-	9,538,340
TOTAL RECEIPTS	<u>10,386,083</u>	<u>39,849,111</u>	<u>29,445</u>	<u>50,264,639</u>
<b>DISBURSEMENTS:</b>				
Personal Services	6,405,127	18,587,617	-	24,992,744
Operating	3,402,768	10,517,461	29,445	13,949,674
Travel	84,223	303,238	-	387,461
Capital Outlay	451,218	6,920,111	-	7,371,329
Government Aid	25,000	2,541,255	-	2,566,255
TOTAL DISBURSEMENTS	<u>10,368,336</u>	<u>38,869,682</u>	<u>29,445</u>	<u>49,267,463</u>
Excess of Receipts Over Disbursements	<u>17,747</u>	<u>979,429</u>	<u>-</u>	<u>997,176</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Sales of Assets	14,278	223,848	-	238,126
Operating Transfers In	-	171,669	-	171,669
Operating Transfers Out	-	(38,000)	-	(38,000)
Deposits to State General Fund	(32,025)	-	-	(32,025)
Distributive Activity:				
Ins	-	3,148,192	-	3,148,192
Outs	-	(3,132,292)	-	(3,132,292)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(17,747)</u>	<u>373,417</u>	<u>-</u>	<u>355,670</u>
Excess of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses	<u>-</u>	<u>1,352,846</u>	<u>-</u>	<u>1,352,846</u>
FUND BALANCES, JULY 1, 2000	<u>-</u>	<u>33,253,904</u>	<u>-</u>	<u>33,253,904</u>
FUND BALANCES, JUNE 30, 2001	<u>\$ -</u>	<u>\$ 34,606,750</u>	<u>\$ -</u>	<u>\$ 34,606,750</u>

The accompanying notes are an integral part of the financial statements.

NEBRASKA GAME AND PARKS COMMISSION  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES**  
 BUDGET AND ACTUAL  
 General, Cash, Construction, and Federal Funds  
 For the Fiscal Year Ended June 30, 2001

	GENERAL FUND			CASH FUNDS		
	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
RECEIPTS:						
Appropriations		\$ 10,368,336			\$ -	
Taxes		-			1,363,605	
Intergovernmental		5,397			7,208,575	
Sales and Charges		-			19,259,875	
Miscellaneous		12,350			9,519,557	
TOTAL RECEIPTS		<u>10,386,083</u>			<u>37,351,612</u>	
DISBURSEMENTS:						
Personal Services		6,405,127			18,459,288	
Operating		3,402,768			10,022,800	
Travel		84,223			296,834	
Capital Outlay		451,218			6,266,473	
Government Aid		25,000			1,860,154	
TOTAL DISBURSEMENTS	\$ 11,408,732	10,368,336	\$ 1,040,396	\$ 66,415,810	36,905,549	\$ 29,510,261
Excess of Receipts Over Disbursements		<u>17,747</u>			<u>446,063</u>	
OTHER FINANCING SOURCES (USES):						
Sale of Assets		14,278			222,156	
Operating Transfers In		-			171,669	
Operating Transfers Out		-			(38,000)	
Deposit to State General Fund		(32,025)			-	
Distributive Activity:						
Ins		-			3,148,192	
Outs		-			(3,132,292)	
TOTAL OTHER FINANCING SOURCES (USES)		<u>(17,747)</u>			<u>371,725</u>	
Excess of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses		-			817,788	
FUND BALANCES, JULY 1, 2000		<u>-</u>			<u>32,813,044</u>	
FUND BALANCES, JUNE 30, 2001		<u>\$ -</u>			<u>\$ 33,630,832</u>	

The accompanying notes are an integral part of the financial statements.

(Continued)

NEBRASKA GAME AND PARKS COMMISSION  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES**  
 BUDGET AND ACTUAL  
 General, Cash, Construction, and Federal Funds  
 For the Fiscal Year Ended June 30, 2001

	CONSTRUCTION FUND			FEDERAL FUNDS		
	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
RECEIPTS:						
Appropriations		\$ 29,445			\$ -	
Taxes		-			-	
Intergovernmental		-			2,491,066	
Sales and Charges		-			-	
Miscellaneous		-			6,433	
TOTAL RECEIPTS		<u>29,445</u>			<u>2,497,499</u>	
DISBURSEMENTS:						
Personal Services		-			128,329	
Operating		29,445			494,661	
Travel		-			6,404	
Capital Outlay		-			653,638	
Government Aid		-			681,101	
TOTAL DISBURSEMENTS	<u>\$ 500,000</u>	<u>29,445</u>	<u>\$ 470,555</u>	<u>\$ 6,547,371</u>	<u>1,964,133</u>	<u>\$ 4,583,238</u>
Excess of Receipts Over Disbursements		<u>-</u>			<u>533,366</u>	
OTHER FINANCING SOURCES (USES):						
Sale of Assets		-			1,692	
Operating Transfers In		-			-	
Operating Transfers Out		-			-	
Deposit to State General Fund		-			-	
Distributive Activity:						
Ins		-			-	
Outs		-			-	
TOTAL OTHER FINANCING SOURCES (USES)		<u>-</u>			<u>1,692</u>	
Excess of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses		-			535,058	
FUND BALANCES, JULY 1, 2000		<u>-</u>			<u>440,860</u>	
FUND BALANCES, JUNE 30, 2001		<u>\$ -</u>			<u>\$ 975,918</u>	

The accompanying notes are an integral part of the financial statements.

(Continued)

NEBRASKA GAME AND PARKS COMMISSION  
**STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES**  
 BUDGET AND ACTUAL  
 General, Cash, Construction, and Federal Funds  
 For the Fiscal Year Ended June 30, 2001

	<b>TOTALS</b>		
	(MEMORANDUM ONLY)		
	BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>RECEIPTS:</b>			
Appropriations		\$ 10,397,781	
Taxes		1,363,605	
Intergovernmental		9,705,038	
Sales and Charges		19,259,875	
Miscellaneous		9,538,340	
TOTAL RECEIPTS		50,264,639	
<b>DISBURSEMENTS:</b>			
Personal Services	\$ 27,042,417	24,992,744	\$ 2,049,673
Operating	19,999,011	13,949,674	6,049,337
Travel	524,650	387,461	137,189
Capital Outlay	32,024,788	7,371,329	24,653,459
Government Aid	5,281,047	2,566,255	2,714,792
TOTAL DISBURSEMENTS	\$ 84,871,913	49,267,463	\$ 35,604,450
Excess of Receipts Over Disbursements		997,176	
<b>OTHER FINANCING SOURCES (USES):</b>			
Sale of Assets		238,126	
Operating Transfers In		171,669	
Operating Transfers Out		(38,000)	
Deposit to State General Fund		(32,025)	
Distributive Activity:			
Ins		3,148,192	
Outs		(3,132,292)	
TOTAL OTHER FINANCING SOURCES (USES)		355,670	
Excess of Receipts and Other Financing Sources Over Disbursements and Other Financing Uses		1,352,846	
FUND BALANCES, JULY 1, 2000		33,253,904	
FUND BALANCES, JUNE 30, 2001		\$ 34,606,750	

The accompanying notes are an integral part of the financial statements.

(Concluded)

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

For the Fiscal Year Ended June 30, 2001

1. **Summary of Significant Accounting Policies**

The accounting policies of the Nebraska Game and Parks Commission are on the basis of accounting as described in the Nebraska Accounting System Manual.

- A. Reporting Entity.** The Nebraska Game and Parks Commission (Commission) is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The financial statements include all funds of the Commission. The Commission has also considered all potential component units for which it is financially accountable, and other organizations which are fiscally dependent on the Commission, or the significance of their relationship with the Commission are such that exclusion would be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the Commission to impose its will on that organization, or (2) the potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Commission.

These financial statements present the Nebraska Game and Parks Commission. No component units were identified. The Nebraska Game and Parks Commission is part of the primary government for the State of Nebraska's reporting entity.

- B. Basis of Accounting.** The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The accounting records of the Commission are maintained and the Commission's financial statements were prepared on the basis of cash receipts and disbursements. As such, the measurement focus includes only those assets and fund balances arising from cash transactions on the Combined Statement of Assets and Fund Balances for all funds of the Commission. This differs from governmental generally accepted accounting principles (GAAP) which require all governmental funds to be accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financial sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Under the cash receipts and disbursement basis of accounting, revenues are recognized when received and expenditures are recognized when paid. This presentation differs from governmental generally accepted accounting principles

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

(GAAP), which requires the use of the modified accrual basis for governmental fund types. Under the modified accrual basis of accounting, revenues are recognized when they are considered susceptible to accrual and expenditures are recognized when the liability is incurred.

- C. **Fund Accounting.** The accounts and records of the Commission are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a self-balancing set of accounts which records receipts, disbursements, and the fund balance. The fixed asset account group is a financial reporting device designed to provide accountability over fixed assets. The fund types and account group presented on the financial statements are those required by GAAP, and include:

**General Fund.** Reflects transactions related to resources received and used for those general operating services traditionally provided by state government and which are not accounted for in any other fund.

**Special Revenue Funds.** Reflect transactions related to resources received and used for restricted or specific purposes.

**Capital Projects Funds.** Reflect transactions related to resources received and used for the acquisition, construction, or improvement of permanent facilities.

**General Fixed Assets Account Group.** Used to account for general fixed assets of the Commission.

This fund type classification differs from the budgetary fund types used by the Nebraska Accounting System.

The fund types established by the Nebraska Accounting System that are used by the Commission are:

**1000 - General Fund** - accounts for all financial resources not required to be accounted for in another fund.

**2000 - Cash Funds** - account for receipts generated by specific activities from sources outside of State government and the disbursements directly related to the generation of the receipts.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

**3000 - Construction Funds** - account for the receipts and disbursements associated with the acquisition or construction of capital facilities.

**4000 - Federal Funds** - account for all federal grants and contracts received by the State.

- D. Budgetary Process.** The State's biennial budget cycle ends on June 30 of the odd-numbered years. By September 15, prior to a biennium, the Commission and all other State agencies must submit their budget request for the biennium beginning the following July 1. The requests are submitted on forms that show estimated funding requirements by programs, sub-programs, and activities. The Executive Branch reviews the requests, establishes priorities, and balances the budget within the estimated resources available during the upcoming biennium.

The Governor's budget bill is submitted to the Legislature in January. The Legislature considers revisions to the bill and submits the revised appropriations bill to the Governor for signature. The Governor may: a) approve the appropriations bill in its entirety, b) veto the bill, or c) line item veto certain sections of the bill. Any vetoed bill or line item can be overridden by a three-fifths vote of the Legislature.

The appropriations that are approved will generally set spending limits for a particular program within the agency. Within the agency or program, the Legislature may provide funding from one to five budgetary fund types. Thus, the control is by fund type, within a program, within an agency. The central accounting system maintains this control. A separate publication entitled "Annual Budgetary Report" shows the detail of this level of control. This publication is available from the Department of Administrative Services, Accounting Division.

Appropriations are usually made for each year of the biennium with unexpended balances being reappropriated at the end of the first year of the biennium. For most appropriations, balances lapse at the end of the biennium. During fiscal year 2001, the Legislature passed a deficit appropriation bill which increased the allowable disbursement level in several of the programs.

All State budgetary disbursements for the general, cash, construction, and federal fund types are made pursuant to the appropriations which may be amended by the Legislature, upon approval by the Governor. State agencies may reallocate the appropriations between major object of expenditure accounts, except that the Legislature's approval is required to exceed the personal service limitations

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

contained in the appropriations bill. Increases in total general, cash, and construction fund appropriations must also be approved by the Legislature as a deficit appropriations bill. Appropriations for programs funded in whole or in part from federal funds may be increased to the extent that receipts of federal funds exceed the original budget estimate.

The Commission utilizes encumbrance accounting to account for purchase orders, contracts, and other disbursement commitments. However, State law does not require that all encumbrances be recorded in the State's centralized accounting system, and, as a result, the encumbrances that were recorded in the accounting system have not been included in the accompanying financial statements, except for the impact as described below.

Under State budgetary procedures, appropriation balances related to outstanding encumbrances at the end of the biennium are lapsed and reappropriated in the first year of the next biennium. The effect of the Commission's current procedure is to include in the budget columns, Total Disbursements line, of the Statement of Receipts, Disbursements, and Changes in Fund Balances - Budget and Actual the current year's appropriations plus the amounts reappropriated for encumbrances outstanding at the end of the prior biennium. This procedure indicates the Commission's intention to honor the encumbrances at the end of a biennium. The disbursements columns of the Statement include cash payments related to the appropriated and reappropriated amounts. For the year ended June 30, 2001, there were no budgetary funds in which disbursements exceeded appropriations.

Budgets for object of expenditure accounts are included in the Nebraska Department of Administrative Services Budget Status Report. They are budgeted at the program level and not within separate budgetary fund types for the program. As a result, for financial reporting purposes, budget amounts for object of expenditure accounts are shown only for total budgeted funds.

Receipts are not budgeted. Therefore, there are no budgeted amounts shown on the Budget and Actual Statement.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS  
(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

A reconciliation of the budgetary fund classifications versus GAAP fund classifications as of June 30, 2001 follows:

	BUDGETARY FUND BALANCES	FINANCIAL STATEMENT FUND BALANCES
		PRIMARY GOVERNMENT
		Special Revenue
PERSPECTIVE DIFFERENCES:		
Classifications of budgetary fund balances into Financial Statement fund structure:		
Cash	\$ 33,630,832	\$ 33,630,832
Federal	975,918	975,918
Budgetary fund balances classified into Financial Statement Fund structure	\$ 34,606,750	-
Financial Statement Fund Balances, June 30, 2001		\$ 34,606,750

**E. Fixed Assets.** General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisitions are reflected as disbursements in governmental funds, and the related assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost, where historical records are available, and at an estimated historical cost, where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. Assets on hand as of June 30, 2001 have been recorded at cost or estimated cost by the Commission. Generally, equipment which has a cost in excess of \$1,500 (and selected items less than \$1,500 including all horses, firearms, licensed equipment, etc.) at the date of acquisition and has an expected useful life of two or more years is capitalized.

Assets in the general fixed assets account group are not depreciated. Fixed assets do not include infrastructure, such as roads and bridges, as these assets are immovable and of value only to the government. The cost of normal maintenance and repairs that does not add to the value of the asset or extend asset life is not capitalized.

**F. Cash in State Treasury.** Cash in the State Treasury represents the cash balance of a fund as reflected on the Nebraska Accounting System. Investment of all available cash is made by the State Investment Officer, on a daily basis, based on total bank balances. Investment income is distributed based on the average daily

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies (Continued)**

book cash balance of funds designated for investment. Determination of whether a fund is considered designated for investment is done on an individual fund basis. All of the funds of the Commission, except for the Special Federal Funds 4332, Recreational Trails Fund 4333, and Niobrara Federal Fund 4334, were designated for investment during fiscal year 2001.

**G. Distributive Activity.** Distributive Activity transactions are those recorded directly to a fund's liability accounts rather than through a receipt or disbursement account. (See further explanation of this activity in footnote 5.)

**H. Inventories.** Disbursements for items of an inventory nature are considered expended at the time of purchase rather than at the time of consumption.

**I. Compensated Absences.** All permanent employees working for the Commission earn sick and annual leave and are allowed to accumulate compensatory leave rather than being paid overtime. Temporary and intermittent employees and Board and Commission members are not eligible for paid leave. Under GAAP, the vested portion of the employee's compensated absences is recorded in the Long Term Debt Account Group for governmental funds. Under the receipts and disbursements basis of accounting, the balances which would otherwise be reported in the Long Term Debt Account Group are not reported since they do not represent balances arising from Cash Transactions.

**J. Receipts.** The major account titles and descriptions as established by the Nebraska Accounting System that are used by the Commission are:

**Appropriations.** Appropriations are granted by the Legislature to make disbursements and to incur obligations. The amount of appropriations reported as receipts is the amount spent.

**Taxes.** Taxes reported by the Commission are cigarette tax receipts collected by the Department of Revenue and transferred to the Nebraska Outdoor Recreation Development Act Fund 2338 by the State Treasurer.

**Intergovernmental.** Receipts from other governments in the form of grants, entitlements, shared revenues, payments in lieu of taxes, or reimbursements.

**Sales and Charges.** Income derived from sales of merchandise and commodities, compensation for services rendered, and charges for various licenses, permits, and fees.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

1. **Summary of Significant Accounting Policies (Concluded)**

**Miscellaneous.** Receipts from sources not covered by other major categories. The major miscellaneous revenue sources include investment interest, cabin rentals, and camping fees.

**K. Disbursements.** The major account titles and descriptions as established by the Nebraska Accounting System that are used by the Commission are:

**Personal Services.** Salaries, wages, and related employee benefits provided for all persons employed by a government.

**Operating.** Disbursements directly related to a program's primary service activities.

**Travel.** All travel disbursements for any state officer, employee, or member of any commission, council, committee, or board of the State.

**Capital Outlay.** Disbursements which result in the acquisition of or an addition to fixed assets. Fixed assets are resources of a long-term character, owned or held by the government.

**Government Aid.** Payment of Federal and/or State money to governmental subdivisions, State agencies, local health and welfare offices, individuals, etc., in furtherance of local activities and accomplishment of State programs.

**L. Fund Balance Reservations.** Reservations of fund balances are established to identify the existence of assets that have been legally segregated for specific purposes. Reservations of fund balances are also established for assets which are not current in nature such as amounts reserved for postage.

2. **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 since interfund balances and transactions have not been eliminated.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. **Contingencies and Commitments**

**Risk Management.** The Commission is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors or omissions, injuries to employees, and natural disasters. The Commission, as part of the primary government for the State, participates in the State's risk management program. The Nebraska Department of Administrative Services (DAS) Division of Risk Management is responsible for maintaining the insurance and self-insurance, programs for the State. The State generally self-insures for general liability and workers compensation. The State has chosen to purchase insurance for:

- A. Motor vehicle liability, which is insured for the first \$5 million of exposure per accident. Insurance is also purchased for medical payments, physical damage, and uninsured and underinsured motorists with various limits and deductibles. State Agencies have the option to purchase coverage for physical damage to vehicles.
- B. The DAS-Personnel Division maintains health care and life insurance for eligible employees.
- C. Crime coverage, with a limit of \$1 million for each loss, and a \$10,000 retention per incident.
- D. Real and personal property on a blanket basis for losses up to \$250,000,000, with a self-insured retention of \$200,000 per loss occurrence. Newly-acquired properties are covered up to \$1,000,000 for 60 days or until the value of the property is reported to the insurance company. The perils of flood and earthquake are covered up to \$10,000,000.
- E. State Agencies have the option to purchase building contents and inland marine coverage.
- F. In addition to the above coverage, the Commission has obtained accident and liability insurance for its volunteer workers.

No settlements exceeded commercial insurance coverage in any of the past three fiscal years. Health care insurance is funded in the Compensation Insurance Trust Fund through a combination of employee and State contributions. Workers' compensation is funded in the Workers' Compensation Internal Service Fund through assessments on each agency based on total agency payroll and past experience. Tort claims, theft of, damage to, or destruction of assets, errors or omissions, and natural disasters would be funded through the State General Fund or by individual agency assessments as directed by the Legislature, unless covered by purchased insurance. No amounts for estimated claims have been reported in the Nebraska Game and Parks Commission's financial statements.

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

3. **Contingencies and Commitments (Concluded)**

**Litigation.** The potential amount of liability involved in litigation pending against the Commission, if any, could not be determined at this time. However, it is the Commission's opinion that final settlement of those matters should not have an adverse effect on the Commission's ability to administer current programs. Any judgment against the Commission would have to be processed through the State Claims Board and be approved by the Legislature.

4. **State Employees Retirement Plan (Plan)**

The Plan is a single-employer defined contribution plan administered by the Public Employees Retirement Board in accordance with the provisions of the State Employees Retirement Act and may be amended by legislative action. In the defined contribution plan, retirement benefits depend on total contributions, investment earnings, and the investment options selected. Membership in the Plan is mandatory for all permanent full-time employees on reaching the age of thirty and completion of twenty-four months of continuous service. Full time employee is defined as an employee who is employed to work one-half or more of the regularly scheduled hours during each pay period. Voluntary membership is permitted for all permanent full-time or permanent part-time employees upon reaching age twenty and completion of twelve months of permanent service within a five-year period. Any individual appointed by the Governor may elect to not become a member of the Plan.

Employees contribute 4.33% of their monthly compensation until such time as they have paid during any calendar year a total of eight hundred sixty four dollars, after which time they shall pay a sum equal to 4.8% of their monthly compensation for the remainder of such calendar year. The Commission matches the employee's contribution at a rate of 156% of the employee's contribution.

The employee's account is fully vested. The employer's account is vested 100% after five years participation in the plan or at retirement.

For the fiscal year ended June 30, 2001, employees contributed \$631,079 and the Commission contributed \$984,484.

5. **Distributive Activity**

The Commission's distributive activity for the audit period consists of amounts recorded through liability accounts and includes the following:

NEBRASKA GAME AND PARKS COMMISSION

NOTES TO FINANCIAL STATEMENTS

(Continued)

5. **Distributive Activity (Concluded)**

Generally, the Commission has two types of transactions recorded through liability accounts. First, the Commission collects and pays lodging and sales taxes. Second, the Commission records receipt transactions collected at the parks in December and June of each year in a liability account. The recording of receipts in a liability account, rather than a receipt account, is done to facilitate accurate and timely depositing of receipts by the parks throughout the State, and to aid the Commission's central office in reconciling deposits made by the parks to the accounting records. As documentation is received in the Commission's central office, the liability account is reduced and the deposits are recorded into the correct receipt accounts.

6. **Fixed Assets**

The following is a summary of changes in the general fixed assets account group during the fiscal year:

	Balance <u>July 1, 2000</u>	<u>Additions</u>	<u>Retirements</u>	Balance <u>June 30, 2001</u>
Land	\$ 35,778,161	\$ 2,494,179	\$ -	\$ 38,272,340
Buildings	44,952,405	5,875,598	-	50,828,003
Equipment	24,125,830	1,823,945	773,683	25,176,092
Construction in Progress	<u>311,423</u>	<u>731,980</u>	<u>927,205</u>	<u>116,198</u>
Total General Fixed Assets	<u>\$ 105,167,819</u>	<u>\$ 10,925,702</u>	<u>\$ 1,700,888</u>	<u>\$ 114,392,633</u>

Fourteen percent of the value of land is valued at estimated cost.

7. **Lease Commitments**

**Operating Leases.** The minimum annual lease payments for operating leases as of June 30, 2001, are as follows.

Year	Game & Parks Commission
2002	\$ 172,066
2003	100,613
2004	47,046
2005	39,151
2006	36,913
Thereafter	758,805
Total	<u>\$ 1,154,594</u>

Game and Parks Commission operating lease payments for the year ended June 30, 2001 totaled \$201,236.

NEBRASKA GAME AND PARKS COMMISSION

**NOTES TO FINANCIAL STATEMENTS**

(Continued)

**7. Lease Commitments (Concluded)**

**Lessor Transactions.** The Commission is also a lessor of property, primarily farmland leased by farmers from the Commission. At June 30, 2001, the Commission leased farmland (crops and pastures), cabin lots, concessions, boat docks, etc. Total rents of \$467,748 were received under these and other agreements for the year ended June 30, 2001.

**8. Full Accountability of the General and Capital Projects Funds**

Only the cash transactions are reported on the financial statements for these funds. They do not show appropriations. To show the full accountability over these funds the following schedules reflect appropriations. Appropriations do not represent cash transactions.

<b>General Fund</b>	
Beginning (Reappropriated) Balance July 1, 2000	\$ 1,462,916
New Appropriations	9,945,816
Total Appropriations	11,408,732
 Disbursements	 (10,368,336)
Lapse of Appropriations	(121,573)
Ending (Appropriations) Balance June 30, 2001	\$ 918,823
<b>Capital Projects Fund</b>	
Beginning (Reappropriated) Balance July 1, 2000	\$ 500,000
Disbursements	(29,445)
Ending (Appropriations) Balance June 30, 2001	\$ 470,555

**9. GASB 34**

In June 1999, the Governmental Accounting Standards Board (GASB) issued Statement No. 34, Basic Financial Statements – and Management’s Discussion and Analysis – for State and Local Governments. The State of Nebraska is planning to implement the Statement for the fiscal year ending June 30, 2002. The new accounting and reporting standards will impact the State’s revenue and expenditure recognition, and assets, liabilities, and fund equity reporting. The financial statements will be reformatted to reflect the new standards.

NEBRASKA GAME AND PARKS COMMISSION  
**COMBINING STATEMENT OF ASSETS AND FUND BALANCES**  
**ARISING FROM CASH TRANSACTIONS**  
**ALL SPECIAL REVENUE FUNDS**

June 30, 2001

	Cowboy Trail Fund 2328	State Game Fund 2332	State Park Fund 2333	Nebraska Habitat Fund 2334	Nongame/ Endangered Species Fund 2335	Game Law Investigation Fund 2336	Snowmobile Trail Fund 2337
<b>Assets</b>							
Cash in State Treasury	\$ 167,691	\$ 15,001,635	\$ 6,385,158	\$ 3,355,358	\$ 327,020	\$ 5,253	\$ 151,822
Deposit with Vendors	-	23,062	-	-	-	-	-
Petty Cash	-	3,600	29,700	-	-	-	-
Total Assets	<u>\$ 167,691</u>	<u>\$ 15,028,297</u>	<u>\$ 6,414,858</u>	<u>\$ 3,355,358</u>	<u>\$ 327,020</u>	<u>\$ 5,253</u>	<u>\$ 151,822</u>
<b>Fund Balances</b>							
Fund Balances:							
Reserved For Postage	\$ -	\$ 23,062	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, Undesignated	167,691	15,005,235	6,414,858	3,355,358	327,020	5,253	151,822
Total Fund Balances	<u>\$ 167,691</u>	<u>\$ 15,028,297</u>	<u>\$ 6,414,858</u>	<u>\$ 3,355,358</u>	<u>\$ 327,020</u>	<u>\$ 5,253</u>	<u>\$ 151,822</u>

(Continued)

NEBRASKA GAME AND PARKS COMMISSION  
**COMBINING STATEMENT OF ASSETS AND FUND BALANCES**  
**ARISING FROM CASH TRANSACTIONS**  
**ALL SPECIAL REVENUE FUNDS**

June 30, 2001

	NORDA Fund 2338	Trail Development Fund 2339	Aquatic Habitat Fund 2341	Niobrara Council Fund 2342	Federal Programs Fund 4332	Niobrara Council Fund 4334	<b>Totals Special Revenue Funds</b>
<b>Assets</b>							
Cash in State Treasury	\$ 4,098,367	\$ 14,026	\$ 4,059,669	\$ 8,471	\$ 772,340	\$ 203,578	\$ 34,550,388
Deposit with Vendors	-	-	-	-	-	-	23,062
Petty Cash	-	-	-	-	-	-	33,300
<b>Total Assets</b>	<b>\$ 4,098,367</b>	<b>\$ 14,026</b>	<b>\$ 4,059,669</b>	<b>\$ 8,471</b>	<b>\$ 772,340</b>	<b>\$ 203,578</b>	<b>\$ 34,606,750</b>
<b>Fund Balances</b>							
Fund Balances:							
Reserved For Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,062
Unreserved, Undesignated	4,098,367	14,026	4,059,669	8,471	772,340	203,578	34,583,688
<b>Total Fund Balances</b>	<b>\$ 4,098,367</b>	<b>\$ 14,026</b>	<b>\$ 4,059,669</b>	<b>\$ 8,471</b>	<b>\$ 772,340</b>	<b>\$ 203,578</b>	<b>\$ 34,606,750</b>

(Concluded)

NEBRASKA GAME AND PARKS COMMISSION  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES**  
**ALL SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended June 30, 2001

	Cowboy Trail Fund 2328	State Game Fund 2332	State Park Fund 2333	Nebr. Habitat Fund 2334	Nongame/ Endangered Species Fund 2335	Game Law Investigation Fund 2336	Snowmobile Trail Fund 2337
<b>RECEIPTS:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	4,350,960	116,407	1,230,137	3,279	-	-
Sales and Charges	4,417	10,736,011	5,959,319	1,542,761	1,614	-	9,028
Miscellaneous	13,104	1,275,330	7,293,943	347,385	20,886	253	8,863
<b>TOTAL RECEIPTS</b>	<b>17,521</b>	<b>16,362,301</b>	<b>13,369,669</b>	<b>3,120,283</b>	<b>25,779</b>	<b>253</b>	<b>17,891</b>
<b>DISBURSEMENTS:</b>							
Personal Services	-	9,423,899	8,162,116	848,177	129	-	-
Operating	857	4,475,288	4,330,626	786,802	123,766	-	-
Travel	-	207,660	53,342	16,911	11,770	-	-
Capital Outlay	-	1,697,651	884,405	1,309,436	1,434	-	-
Government Aid	-	5,000	-	1,345,600	-	-	-
<b>TOTAL DISBURSEMENTS</b>	<b>857</b>	<b>15,809,498</b>	<b>13,430,489</b>	<b>4,306,926</b>	<b>137,099</b>	<b>-</b>	<b>-</b>
Excess of Receipts Over (Under) Disbursements	16,664	552,803	(60,820)	(1,186,643)	(111,320)	253	17,891
<b>OTHER FINANCING SOURCES (USES):</b>							
Sales of Assets	-	85,062	115,629	21,113	1	-	-
Operating Transfers In	-	-	-	-	66,669	5,000	-
Operating Transfers Out	-	(5,000)	(33,000)	-	-	-	-
Distributive Activity:							
Ins	113	297,925	2,849,713	222	17	-	-
Outs	(111)	(331,565)	(2,800,038)	(353)	(23)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>2</b>	<b>46,422</b>	<b>132,304</b>	<b>20,982</b>	<b>66,664</b>	<b>5,000</b>	<b>-</b>
Excess of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	16,666	599,225	71,484	(1,165,661)	(44,656)	5,253	17,891
<b>FUND BALANCES, JULY 1, 2000</b>	<b>151,025</b>	<b>14,429,072</b>	<b>6,343,374</b>	<b>4,521,019</b>	<b>371,676</b>	<b>-</b>	<b>133,931</b>
<b>FUND BALANCES, JUNE 30, 2001</b>	<b>\$ 167,691</b>	<b>\$ 15,028,297</b>	<b>\$ 6,414,858</b>	<b>\$ 3,355,358</b>	<b>\$ 327,020</b>	<b>\$ 5,253</b>	<b>\$ 151,822</b>

(Continued)

NEBRASKA GAME AND PARKS COMMISSION  
**COMBINING STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CHANGES IN FUND BALANCES**  
**ALL SPECIAL REVENUE FUNDS**  
For the Fiscal Year Ended June 30, 2001

	NORDA Fund 2338	Trail Development Fund 2339	Aquatic Habitat Fund 2341	Niobrara Council Fund 2342	Federal Programs Fund 4332	Recreational Trails Fund 4333	Niobrara Council Fund 4334	<b>Total Special Revenue Funds</b>
<b>RECEIPTS:</b>								
Taxes	\$ 1,363,605	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,363,605
Intergovernmental	-	-	1,507,792	-	1,801,171	431,102	258,793	9,699,641
Sales and Charges	-	-	1,006,725	-	-	-	-	19,259,875
Miscellaneous	239,694	12,983	211,883	95,233	6,433	-	-	9,525,990
<b>TOTAL RECEIPTS</b>	<b>1,603,299</b>	<b>12,983</b>	<b>2,726,400</b>	<b>95,233</b>	<b>1,807,604</b>	<b>431,102</b>	<b>258,793</b>	<b>39,849,111</b>
<b>DISBURSEMENTS:</b>								
Personal Services	-	-	24,967	-	128,329	-	-	18,587,617
Operating	260,382	-	45,079	-	494,661	-	-	10,517,461
Travel	-	-	7,151	-	6,404	-	-	303,238
Capital Outlay	936,645	-	1,436,902	-	620,970	32,668	-	6,920,111
Government Aid	-	272,792	150,000	86,762	227,452	398,434	55,215	2,541,255
<b>TOTAL DISBURSEMENTS</b>	<b>1,197,027</b>	<b>272,792</b>	<b>1,664,099</b>	<b>86,762</b>	<b>1,477,816</b>	<b>431,102</b>	<b>55,215</b>	<b>38,869,682</b>
Excess of Receipts Over (Under) Disbursements	406,272	(259,809)	1,062,301	8,471	329,788	-	203,578	979,429
<b>OTHER FINANCING SOURCES (USES):</b>								
Sales of Assets	351	-	-	-	1,692	-	-	223,848
Operating Transfers In	-	100,000	-	-	-	-	-	171,669
Operating Transfers Out	-	-	-	-	-	-	-	(38,000)
Distributive Activity:								
Ins	-	-	202	-	-	-	-	3,148,192
Outs	-	-	(202)	-	-	-	-	(3,132,292)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>351</b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>1,692</b>	<b>-</b>	<b>-</b>	<b>373,417</b>
Excess of Receipts and Other Financing Sources Over (Under) Disbursements and Other Financing Uses	406,623	(159,809)	1,062,301	8,471	331,480	-	203,578	1,352,846
<b>FUND BALANCES, JULY 1, 2000</b>	<b>3,691,744</b>	<b>173,835</b>	<b>2,997,368</b>	<b>-</b>	<b>440,860</b>	<b>-</b>	<b>-</b>	<b>33,253,904</b>
<b>FUND BALANCES, JUNE 30, 2001</b>	<b>\$ 4,098,367</b>	<b>\$ 14,026</b>	<b>\$ 4,059,669</b>	<b>\$ 8,471</b>	<b>\$ 772,340</b>	<b>\$ -</b>	<b>\$ 203,578</b>	<b>\$ 34,606,750</b>

(Concluded)

NEBRASKA GAME AND PARKS COMMISSION  
**REVENUE BY FUND**  
 Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000  
 UNAUDITED

Fund	1996	1997	1998	1999	2000
Cowboy Trail Fund (2328)	\$ 6,941	\$ 10,351	\$ 10,047	\$ 18,991	\$ 16,559
State Game Fund (2332)	13,220,687	14,681,455	16,140,972	15,702,991	16,807,985
State Park Cash Revolving Fund (2333)	10,999,172	12,196,453	13,518,978	13,489,985	13,753,489
Nebraska Habitat Fund (2334)	2,782,974	3,288,167	4,106,023	3,807,592	3,692,280
Non-Game & Endangered Species Conservation Fund (2335)	112,583	197,192	198,185	129,490	121,733
Game Law Investigation Fund (2336)	-	-	-	-	5,102
Nebraska Snowmobile Trail Cash Fund (2337)	15,862	15,984	14,859	15,101	16,445
Nebraska Outdoor Recreation Development Cash Fund (2338)	1,516,982	1,480,291	1,498,468	1,503,714	1,540,905
Trail Development Assistance Fund (2339)	52,257	52,753	53,485	3,958	209,546
Aquatic Habitat Fund (2341)	6,611	1,053,059	1,241,363	2,119,410	3,208,768
Niobrara Council Cash Fund (2342)	-	-	-	-	90,707
Federal Fund (4332)	1,561,485	2,092,292	790,117	1,324,814	1,102,925
National Recreation Assistance Trails Fund (4333)	-	-	224,961	94,890	343,417
Niobrara Council Federal Fund (4334)	-	-	-	-	67,000
<b>TOTAL CASH &amp; FEDERAL INCOME RECEIVED</b>	<b>\$ 30,275,554</b>	<b>\$ 35,067,997</b>	<b>\$ 37,797,458</b>	<b>\$ 38,210,936</b>	<b>\$ 40,976,861</b>

NEBRASKA GAME AND PARKS COMMISSION

**EXPENDITURES BY FUND**

Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000

UNAUDITED

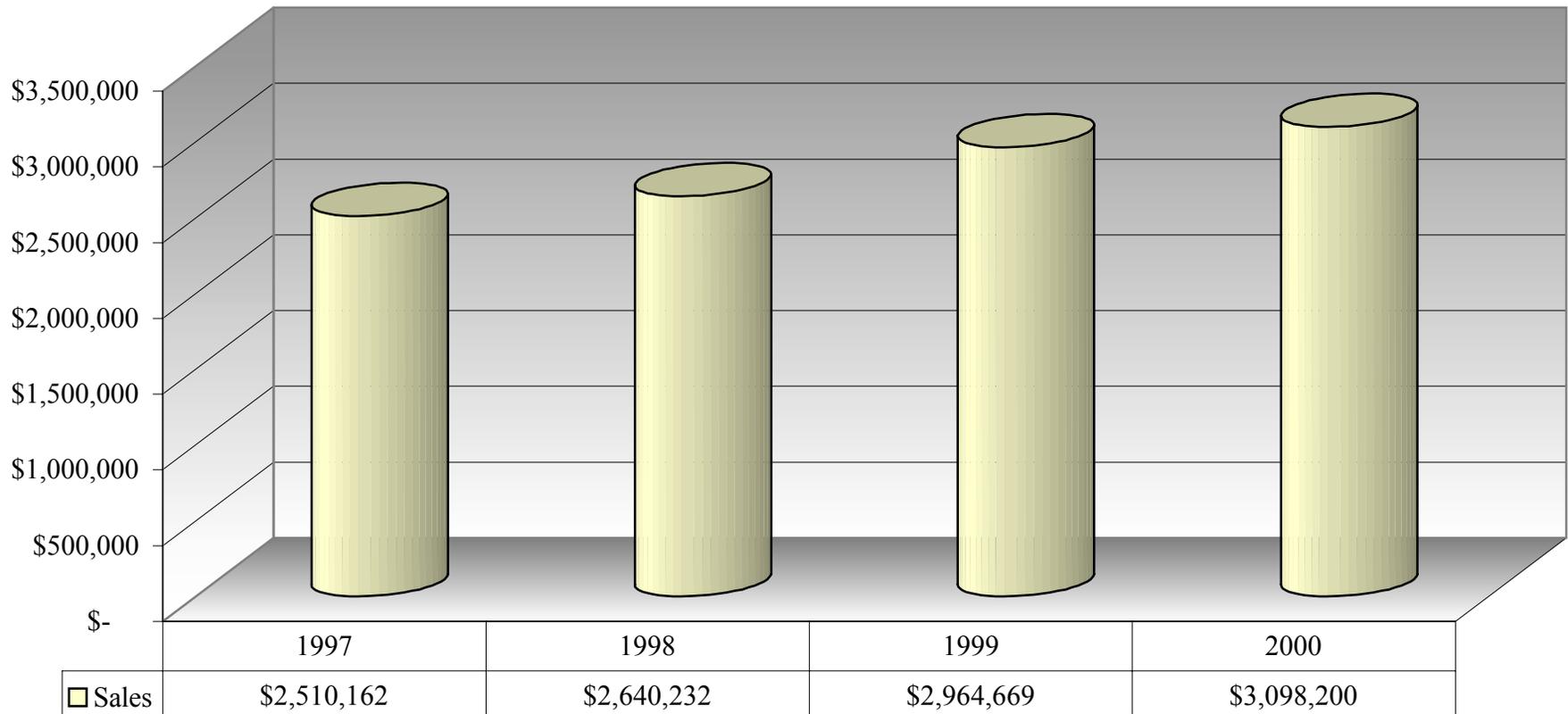
Fund	1996	1997	1998	1999	2000
Cowboy Trail Fund (2328)	\$ -	\$ 153	\$ 308	\$ 367	\$ 857
State Game Fund (2332)	12,325,571	12,329,234	13,206,001	14,547,290	16,003,017
State Park Cash Revolving Fund (2333)	11,377,677	13,083,155	13,459,347	14,001,787	13,385,430
Nebraska Habitat Fund (2334)	3,139,725	2,912,771	3,570,296	3,679,200	3,829,746
Non-game & Endangered Species Fund (2335)	145,420	186,350	186,418	117,360	143,925
Nebraska Snowmobile Trail Cash Fund (2337)	3,575	1,885	2,325	-	200
Nebraska Outdoor Recreation Development Cash Fund (2338)	1,096,427	1,481,549	1,445,662	1,072,567	798,755
Trail Development Assistance Fund (2339)	50,000	50,000	46,814	-	85,404
Nebraska Aquatic Habitat Fund (2341)	-	100,320	423,746	1,182,511	2,296,707
Niobrara Council Fund (4334)	-	-	-	-	28,417
Federal Fund (4332)	1,470,926	1,982,871	830,233	1,163,038	817,764
National Recreation Assistance Trails Fund (4333)	-	-	224,961	94,890	316,446
Niobrara Council Federal Fund (4334)	-	-	-	-	51,681
Capital Construction Fund (3300)	-	-	-	-	7,195
General Fund (1000)	8,071,863	9,071,012	8,318,055	9,813,637	9,362,536
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,681,184</b>	<b>\$ 41,199,300</b>	<b>\$ 41,714,166</b>	<b>\$ 45,672,647</b>	<b>\$ 47,128,080</b>

NEBRASKA GAME AND PARKS COMMISSION  
**ANTELOPE/DEER/ELK/BIGHORN/TURKEY PERMITS/APPLICATIONS**  
 Calendar Years Ending December 31, 1997, 1998, 1999, and 2000  
 UNAUDITED

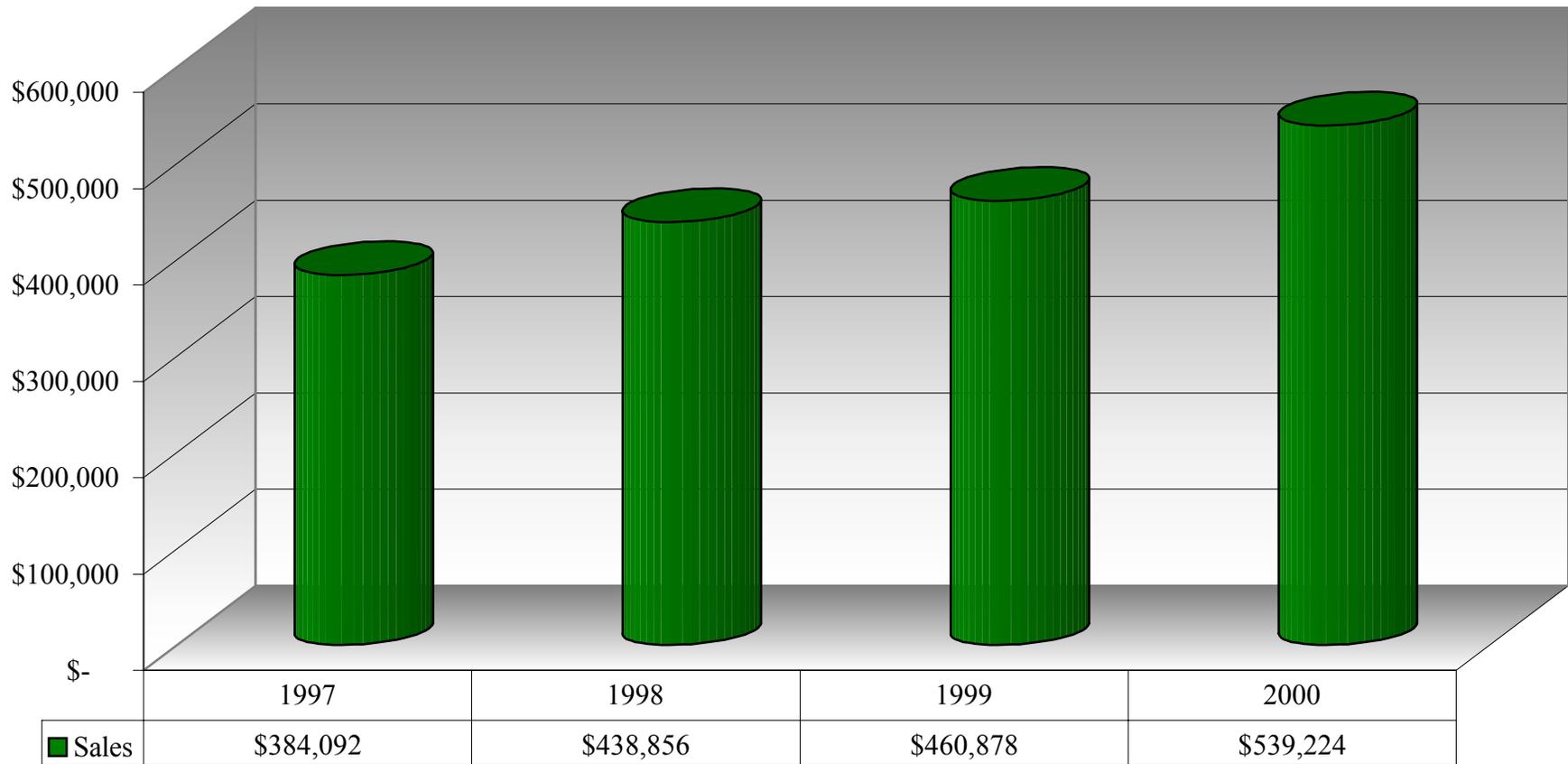
Type of Permit	1997		1998		1999		2000	
	Total Permits/ Applications	Income						
Archery Antelope	407	\$ 11,007	339	\$ 10,280	345	\$ 9,359	327	\$ 9,878
Firearm Antelope	1,051	\$ 22,080	1,094	\$ 23,059	1,013	\$ 21,313	992	\$ 20,700
<b>Total Antelope</b>	<b>1,458</b>	<b>\$ 33,087</b>	<b>1,433</b>	<b>\$ 33,339</b>	<b>1,358</b>	<b>\$ 30,672</b>	<b>1,319</b>	<b>\$ 30,578</b>
Archery Deer	14,759	\$ 432,120	14,866	\$ 459,622	16,137	\$ 529,120	15,730	\$ 522,322
Firearm Deer	83,336	\$ 2,078,042	85,016	\$ 2,180,609	92,005	\$ 2,435,549	97,203	\$ 2,575,878
<b>Total Deer</b>	<b>98,095</b>	<b>\$ 2,510,162</b>	<b>99,882</b>	<b>\$ 2,640,231</b>	<b>108,142</b>	<b>\$ 2,964,669</b>	<b>112,933</b>	<b>\$ 3,098,200</b>
Archery Elk	-	\$ -	-	\$ -	-	\$ -	-	\$ -
Firearm Elk	54	\$ 4,435	66	\$ 6,675	59	\$ 4,905	58	\$ 4,794
Elk Appl. (\$5.50 in '99, \$5.00 in '97)	1,219	\$ 6,705	1,390	\$ 7,645	1,176	\$ 6,468	938	\$ 5,159
<b>Total Elk</b>	<b>1,273</b>	<b>\$ 11,140</b>	<b>1,456</b>	<b>\$ 14,320</b>	<b>1,235</b>	<b>\$ 11,373</b>	<b>996</b>	<b>\$ 9,953</b>
Bighorn Sheep	-	\$ -	2	\$ 78,750	2	\$ 76,500	1	\$ -
Bighorn Appl. Fee (\$20)	-	\$ -	3,444	\$ 68,860	1,996	\$ 39,920	1,806	\$ 36,120
<b>Total Bighorn Sheep</b>	<b>-</b>	<b>\$ -</b>	<b>3,446</b>	<b>\$ 147,610</b>	<b>1,998</b>	<b>\$ 116,420</b>	<b>1,807</b>	<b>\$ 36,120</b>
Fall Turkey Archery	498	\$ 9,835	686	\$ 13,600	709	\$ 14,020	896	\$ 18,461
Fall Turkey Firearm	4,547	\$ 80,398	5,220	\$ 95,869	4,905	\$ 87,562	5,442	\$ 97,510
Spring Turkey Archery	2,507	\$ 52,687	2,476	\$ 53,628	2,998	\$ 62,968	3,660	\$ 82,339
Spring Turkey Firearm	11,954	\$ 241,172	13,286	\$ 275,759	14,607	\$ 296,328	15,762	\$ 340,914
<b>Total Turkey</b>	<b>19,506</b>	<b>\$ 384,092</b>	<b>21,668</b>	<b>\$ 438,856</b>	<b>23,219</b>	<b>\$ 460,878</b>	<b>25,760</b>	<b>\$ 539,224</b>
<b>Grand Total Permits and Applications</b>	<b>120,332</b>	<b>\$ 2,938,481</b>	<b>127,885</b>	<b>\$ 3,274,356</b>	<b>135,952</b>	<b>\$ 3,584,012</b>	<b>142,815</b>	<b>\$ 3,714,075</b>

**Permit Fees: Landowner** - Turkey, \$8.25; Deer & Antelope, \$11; Elk, \$22.40; **Nonresident** - Turkey, \$56; Deer, \$150; Antelope, \$112; **Resident** - Turkey, \$16.75; Deer & Antelope, \$22.25; Elk, \$112; Bighorn Sheep, cost of permit covered by application fee. These permit fees were consistent over the four years shown.

NEBRASKA GAME AND PARKS COMMISSION  
**DEER PERMIT SALES**  
 Calendar Years Ending December 31, 1997, 1998, 1999, and 2000  
 UNAUDITED



NEBRASKA GAME AND PARKS COMMISSION  
**TURKEY PERMIT SALES**  
 Calendar Years Ending December 31, 1997, 1998, 1999, and 2000  
 UNAUDITED



**NEBRASKA GAME AND PARKS COMMISSION**  
**PERMITS AND STAMPS SOLD**

Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000

UNAUDITED

Type of Permit	1996		1997		1998		1999		2000	
	Number Sold	Amount	Number Sold	Amount	Number Sold	Amount	Number Sold	Amount	Number Sold	Amount
Resident Fish	139,649	\$ 1,780,526	135,541	\$ 1,728,148	134,641	\$ 1,716,673	136,405	\$ 1,739,164	138,309	\$ 1,763,440
3-Day Resident Fish	3,915	\$ 32,299	3,211	\$ 26,491	3,276	\$ 27,027	3,272	\$ 26,994	3,391	\$ 27,976
Resident Hunt	66,213	\$ 629,024	63,572	\$ 603,934	62,092	\$ 589,874	61,427	\$ 583,555	57,614	\$ 547,333
Res. Fish-Hunt Combo	46,803	\$ 1,017,965	44,288	\$ 963,264	45,120	\$ 981,360	45,733	\$ 994,693	46,122	\$ 1,003,153
Nonresident Hunt	24,936	\$ 1,371,480	26,950	\$ 1,482,250	26,618	\$ 1,463,990	27,015	\$ 1,485,825	25,132	\$ 1,382,260
Nonresident Annual Fish	6,289	\$ 220,115	6,295	\$ 220,325	6,660	\$ 233,100	6,894	\$ 241,290	7,501	\$ 262,535
3-Day Nonresident Fish	21,971	\$ 236,188	20,040	\$ 215,430	21,218	\$ 228,094	21,808	\$ 234,436	22,101	\$ 237,586
Trout Stamp	22,102	\$ 121,561	*	*	*	*	*	*	*	*
Aquatic Habitat Stamp	*	*	201,638	\$ 1,008,190	203,510	\$ 1,017,550	207,400	\$ 1,037,000	211,470	\$ 1,057,350
Resident Fur Harvest	6,702	\$ 112,258	8,005	\$ 134,084	7,528	\$ 126,094	5,438	\$ 91,087	4,850	\$ 81,237
Habitat Stamp	153,506	\$ 1,535,060	153,937	\$ 1,539,370	153,404	\$ 1,534,040	156,331	\$ 1,563,310	155,614	\$ 1,556,140
Annual Park Permit	144,787	\$ 2,027,018	148,801	\$ 2,083,214	149,285	\$ 2,089,990	153,271	\$ 2,145,794	157,520	\$ 2,205,280
Daily Park Permit	259,849	\$ 649,623	268,570	\$ 671,425	220,321	\$ 550,802	275,311	\$ 688,278	277,696	\$ 694,240
Duplicate Park Permit	42,653	\$ 298,571	45,112	\$ 315,784	44,611	\$ 312,277	48,023	\$ 336,161	49,974	\$ 349,818
Misc. Transactions	-	\$ 2,428	-	\$ 5,419	-	\$ 3,712	-	\$ -	-	\$ -
<b>Total</b>	<b>939,375</b>	<b>\$ 10,034,116</b>	<b>1,125,960</b>	<b>\$ 10,997,328</b>	<b>1,078,284</b>	<b>\$ 10,874,583</b>	<b>1,148,328</b>	<b>\$ 11,167,587</b>	<b>1,157,294</b>	<b>\$ 11,168,348</b>

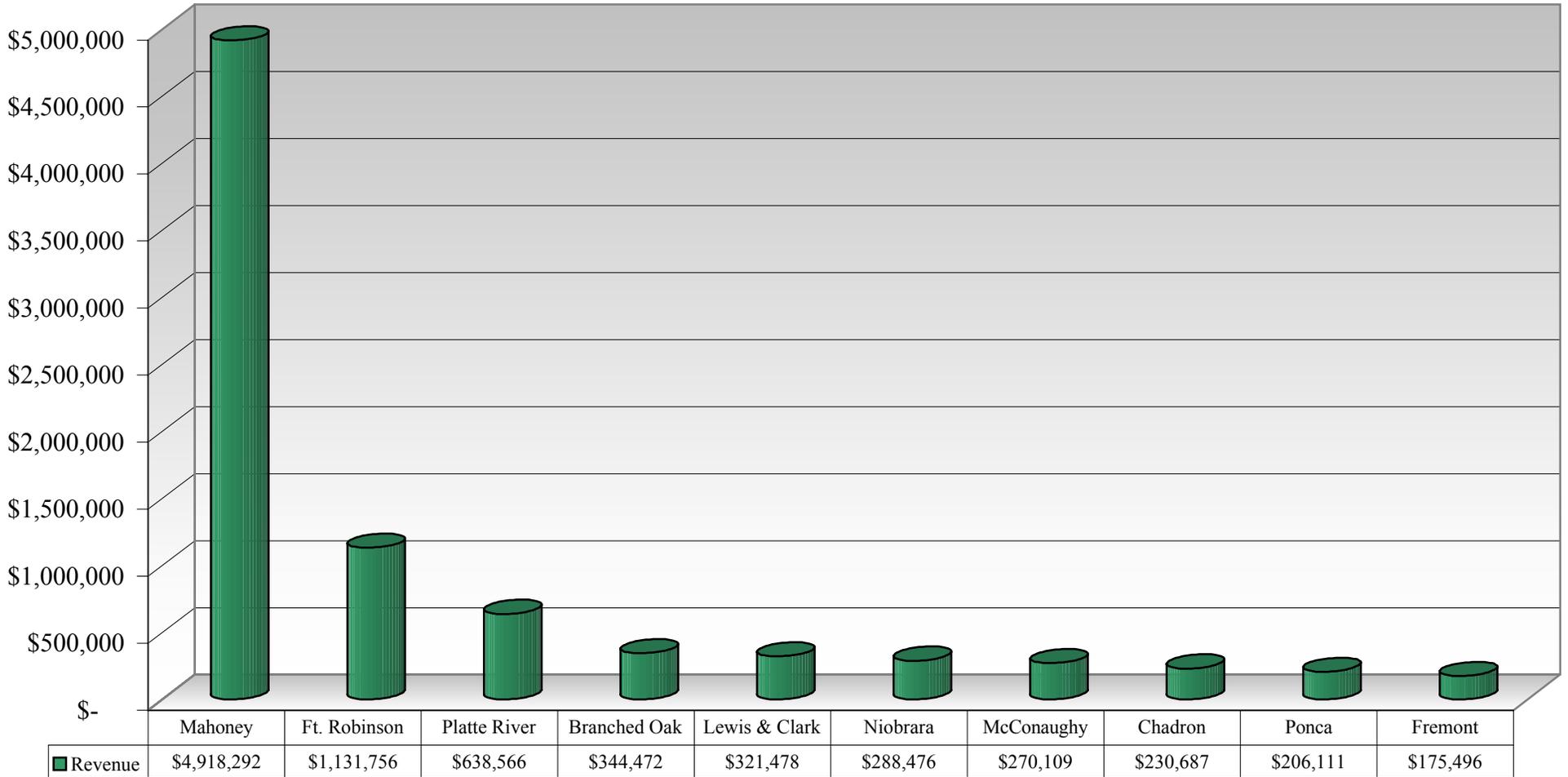
\*The Trout Stamp was replaced by the Aquatic Habitat Stamp in 1997.

Calendar year figures are based on the data available as of the end of March in the subsequent year.

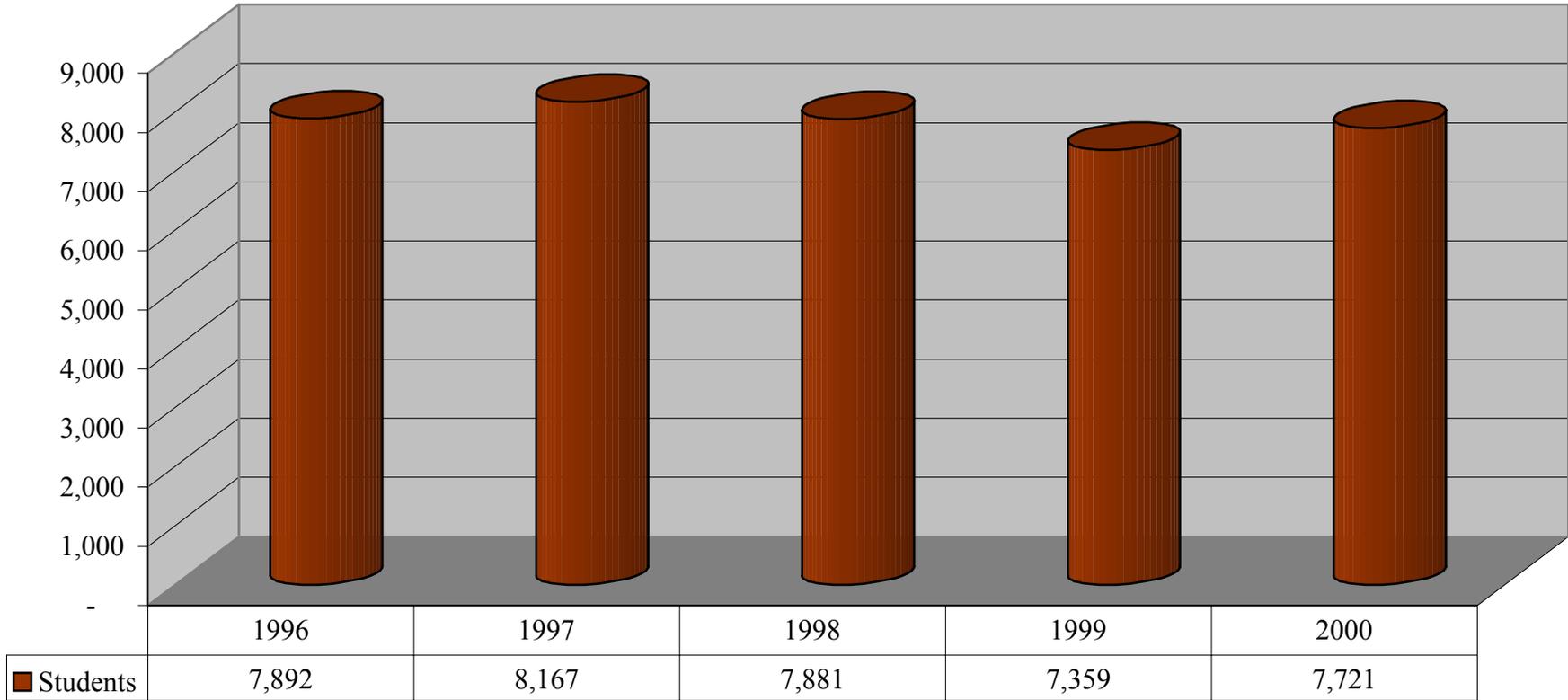
NEBRASKA GAME AND PARKS COMMISSION  
**TOP 10 REVENUE EARNING AREAS**  
 Calendar Years Ending December 31, 1998, 1999, and 2000  
 UNAUDITED

1998			1999			2000		
	<u>Park</u>	<u>Revenue</u>		<u>Park</u>	<u>Revenue</u>		<u>Park</u>	<u>Revenue</u>
1)	E.T. Mahoney	\$ 4,502,402	1)	E.T. Mahoney	\$ 4,861,578	1)	E.T. Mahoney	\$ 4,918,292
2)	Fort Robinson	\$ 1,136,598	2)	Fort Robinson	\$ 1,206,452	2)	Fort Robinson	\$ 1,131,756
3)	Platte River	\$ 628,143	3)	Platte River	\$ 665,273	3)	Platte River	\$ 638,566
4)	Lewis & Clark	\$ 430,360	4)	Niobrara	\$ 296,876	4)	Branched Oak	\$ 344,472
5)	Verdon Lake	\$ 350,000	5)	Lake McConaughy	\$ 263,139	5)	Lewis & Clark	\$ 321,478
6)	Niobrara	\$ 229,192	6)	Chadron	\$ 234,398	6)	Niobrara	\$ 288,476
7)	Lake McConaughy	\$ 228,969	7)	Lewis & Clark	\$ 232,083	7)	Lake McConaughy	\$ 270,109
8)	Chadron	\$ 206,662	8)	Ponca	\$ 188,350	8)	Chadron	\$ 230,687
9)	Ponca	\$ 158,956	9)	Fremont	\$ 153,578	9)	Ponca	\$ 206,111
10)	Branched Oak	\$ 138,667	10)	Louisville	\$ 140,444	10)	Fremont	\$ 175,496

NEBRASKA GAME AND PARKS COMMISSION  
**TOP 10 REVENUE EARNING AREAS**  
 Calendar Year Ending December 31, 2000  
 UNAUDITED



NEBRASKA GAME AND PARKS COMMISSION  
**NUMBER OF STUDENTS TRAINED IN HUNTER EDUCATION**  
 Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000  
 UNAUDITED



Year 1996 - the number of trained students (7,892) consists of 6,850 firearm and 1,042 bow.

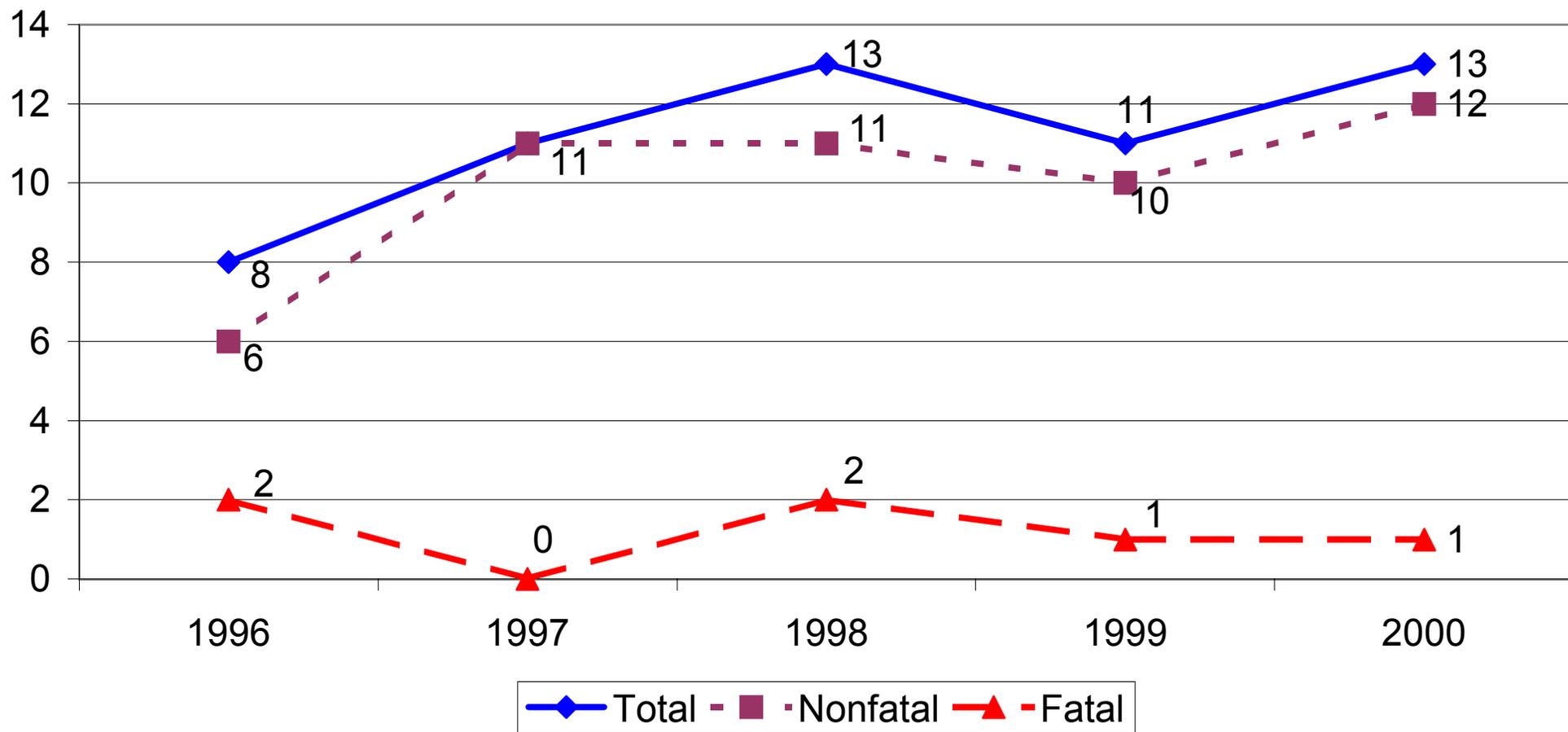
Year 1997 - the number of trained students (8,167) consists of 7,216 firearm and 951 bow.

Year 1998 - the number of trained students (7,881) consists of 7,075 firearm and 806 bow.

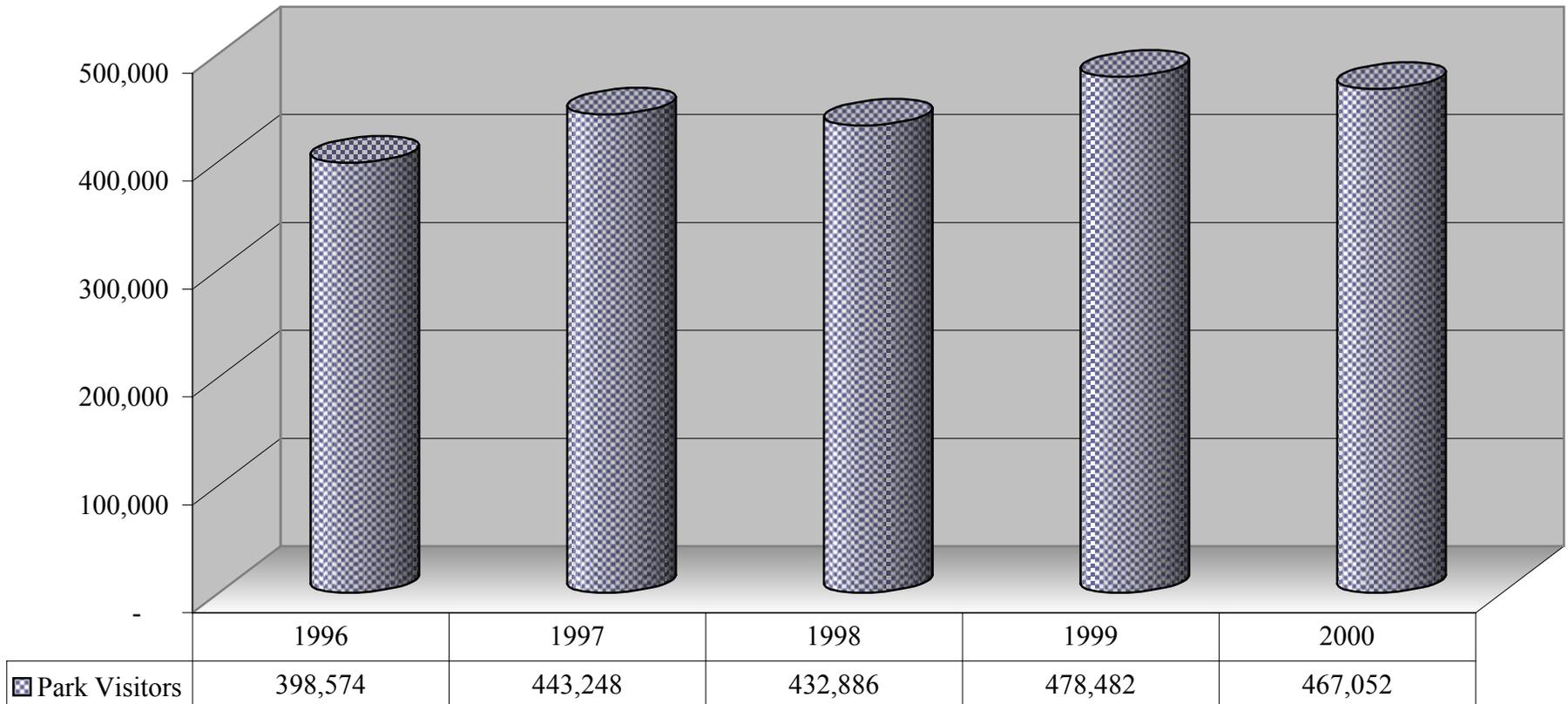
Year 1999 - the number of trained students (7,359) consists of 6,612 firearm and 747 bow.

Year 2000 - the number of trained students (7,721) consists of 6,811 firearm and 910 bow.

NEBRASKA GAME AND PARKS COMMISSION  
**HUNTING ACCIDENTS**  
 Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000  
 UNAUDITED

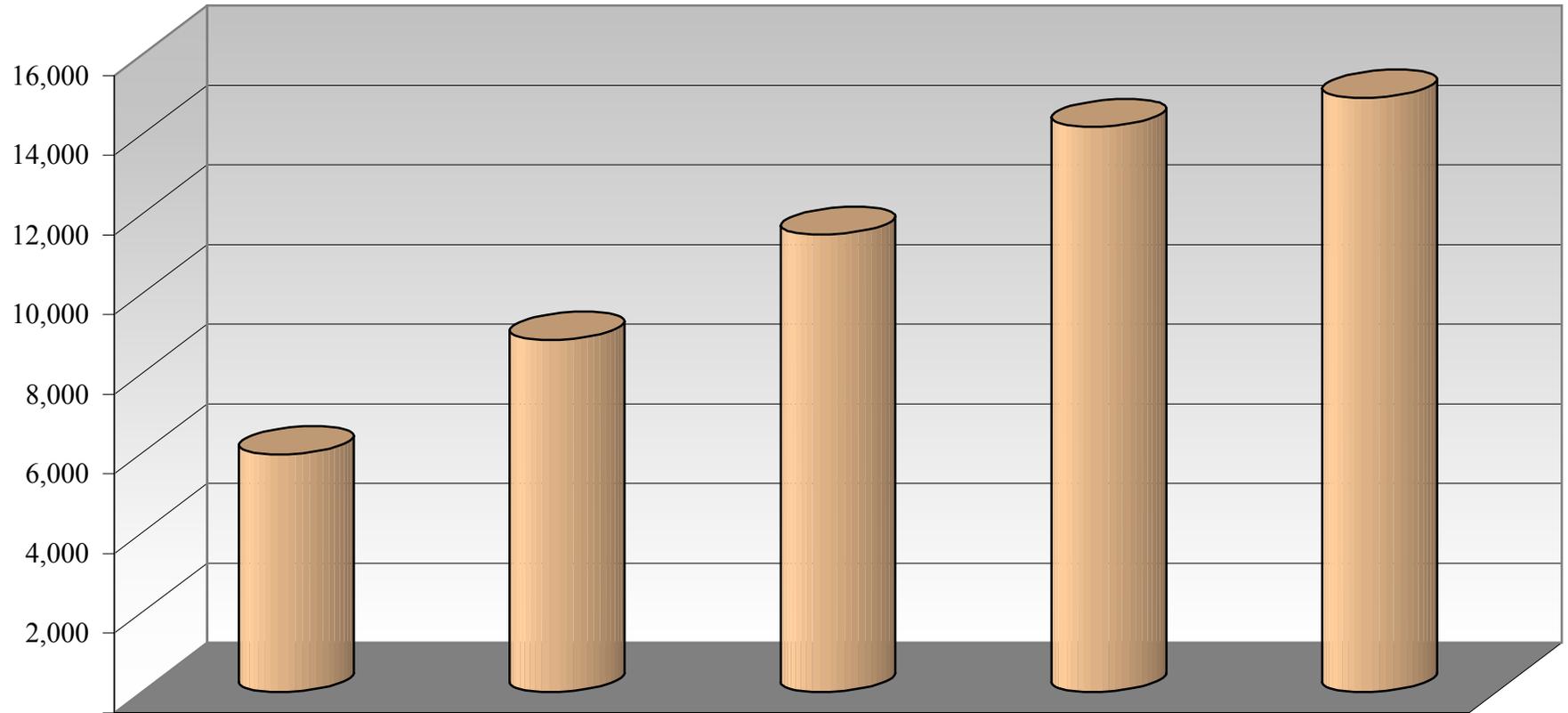


NEBRASKA GAME AND PARKS COMMISSION  
**NUMBER OF PARK VISITORS**  
 Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000  
 UNAUDITED



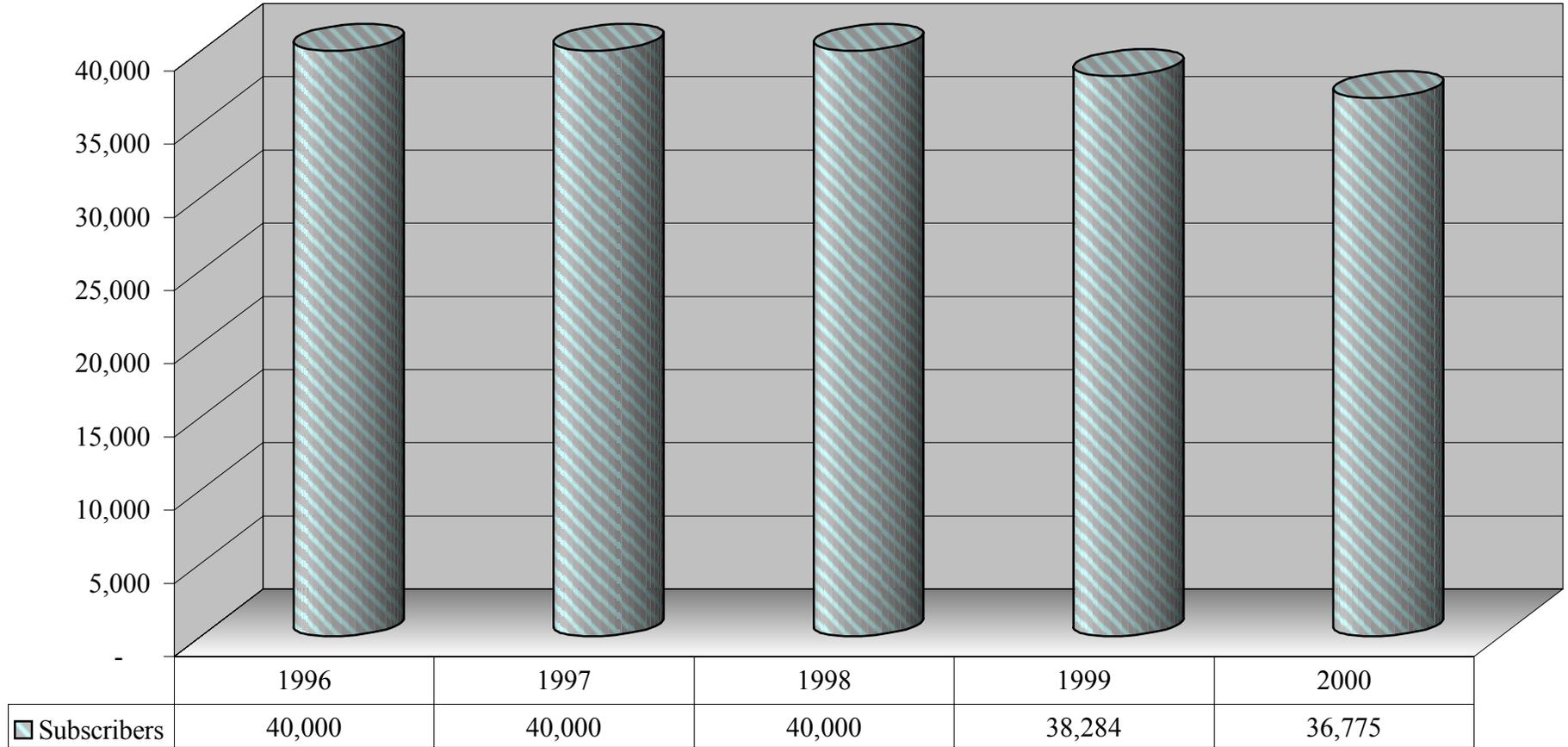
Note: Accurate counts of park visitors are difficult to achieve. Most areas have multiple accesses and nearly half of the park and recreation areas are not staffed (over one-third for year (2000)). The 53 reporting areas contribute most of the visitor counts. Thirty-two areas are credited with conservative lump sum visitor estimates. One area was closed to public access for development during this reporting period.

NEBRASKA GAME AND PARKS COMMISSION  
**YOUTH FISHING PARTICIPANTS**  
 Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000  
 UNAUDITED



	1996	1997	1998	1999	2000
■ Youth Participants	5,964	8,841	11,478	14,187	14,918

NEBRASKA GAME AND PARKS COMMISSION  
**NEBRASKAland SUBSCRIBERS**  
 Calendar Years Ending December 31, 1996, 1997, 1998, 1999, and 2000  
 UNAUDITED



Years 1996, 1997, and 1998 figures are approximations for the number of subscribers.

# STATE OF NEBRASKA

## AUDITOR OF PUBLIC ACCOUNTS

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### NEBRASKA GAME AND PARKS COMMISSION

## **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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We have audited the financial statements of the Nebraska Game and Parks Commission as of and for the year ended June 30, 2001, and have issued our report thereon dated March 11, 2002. The report notes the financial statements were prepared on the basis of cash receipts and disbursements and was modified to emphasize that the financial statements present only the funds of the Nebraska Game and Parks Commission. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

### Compliance

As part of obtaining reasonable assurance about whether the Nebraska Game and Parks Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Nebraska Game and Parks Commission in the Comments Section of this report as Comment Number 6 (Miscoding of Capital Outlay to Expense Accounts), Comment Number 7 (Meal Limitations), Comment Number 8 (Building Inventory), Comment Number 12 (Records Retention Schedule), Comment Number 15 (Parks – Fixed Assets), and Comment Number 16 (Artifacts Inventory).

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Nebraska Game and Parks Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Nebraska Game and Parks Commission in the Comments Section of this report as Comment Number 1 (Internal Control Over Receipts), Comment Number 2 (Control Over *Nebraskaland* Subscription & Merchandise Receipts), Comment Number 3 (Internal Control Over Permits and Licenses), Comment Number 4 (Fee Approval by the Commission), Comment Number 5 (Payment to State Title Company), Comment Number 6 (Miscoding of Capital Outlay to Expense Accounts), Comment Number 8 (Building Inventory), Comment Number 9 (Segregation of Duties – Fixed Assets), Comment Number 10 (Fixed Assets Not Added in a Timely Manner – Equipment), Comment Number 11 (Lessor Leases), Comment Number 13 (Internal Control Over Receipts at Parks), Comment Number 14 (Segregation of Duties Over Accounts Receivable at the Parks), and Comment Number 15 (Parks – Fixed Assets).

This report is intended solely for the information and use of the Commission, the appropriate Federal and regulatory agencies, and citizens of the State of Nebraska, and is not intended to be and should not be used by anyone other than these specified parties.



Assistant Deputy Auditor

March 11, 2002