ATTESTATION REPORT
OF THE
NEBRASKA COMMISSION ON INDIAN AFFAIRS

APRIL 1, 2011 THROUGH MARCH 31, 2012

Issued on August 15, 2012

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Audit Staff Working On This Examination

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NEBRASKA COMMISSION ON INDIAN AFFAIRS

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NEBRASKA COMMISSION ON INDIAN AFFAIRS

BACKGROUND

The Commission on Indian Affairs (Commission) was established in 1971. The Commission's purpose is to join representatives of all Indians in Nebraska, to enhance the cause of Indian rights, and to develop solutions to problems common to all Nebraska Indians. The Commission monitors legislation and coordinates activities among tribes, organizations, and State and Federal agencies.

Fourteen American Indians living in Nebraska are appointed as Commission members by the Governor. Members serve four-year terms and are appointed as follows: two from the Omaha tribe reservation; two from the Winnebago tribe reservation; two from the Santee Sioux tribe reservation; two from the Ponca tribe; one from the city of Lincoln; two from the city of Omaha; one from the district comprised of Box Butte, Dawes, Sheridan, and Sioux counties; one from the district comprised of Banner, Cheyenne, Duel, Garden, Kimball, Morrill, and Scottsbluff counties; and one at–large member. The Commission may appoint nonvoting, ex officio members who do not have to be American Indians.

The Commission meets four times a year. Members are paid $50 per day when conducting Commission business and are reimbursed for their expenses. The Commission hires and sets the salary for an Executive Director who is a Nebraska Indian tribe member or a Nebraska resident of Indian descent.

EXIT CONFERENCE

An exit conference was held July 18, 2012, with the Commission to discuss the results of our examination. Those in attendance for the Nebraska Commission on Indian Affairs were:

NAME	TITLE
Jennifer Bear Eagle – via telephone	Chairperson
Judi M. gaiashkibos	Executive Director
Scott W. Schafer	Administrative Assistant II

SUMMARY OF COMMENTS

During our examination of the Nebraska Commission on Indian Affairs, we noted a certain deficiency in internal control that we consider to be a material weakness and other operational matters that are presented here.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the financial schedule will not be prevented, or detected and corrected on a timely basis.

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

1. ***Federal Grant*****:** All ten federal grant expenditures tested were not allowable. Neither the expenditures tested nor the focus of the grant directly related to the objectives of the Maternal Child Health Program.

2. ***General Ledger Detail Review:*** The Commission did not complete a documented review of the EnterpriseOne General Ledger Detail Report.

3. ***Payroll:*** The Commission did not document time worked on the federal program with personal activity reports, as required by the Office of Management and Budget (OMB) Circular A-87. Timesheets did not include hours worked or a statement certifying the employee worked 40 hours or was on leave. There was no documentation of a review of the payroll registers.

More detailed information on the above items is provided hereafter. It should be noted that this report is critical in nature as it contains only our comments and recommendations on the areas noted for improvement and does not include our observations on any accounting strengths of the Nebraska Commission on Indian Affairs.

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 examination.

COMMENTS AND RECOMMENDATIONS

1. Federal Grant

42 USC § 704(a) states:

> *"Except as otherwise provided under this section, a State may use amounts paid to it under section 703 of this title for the provision of health services and related activities (including planning, administration, education, and evaluation and including payment of salaries and other related expenses of National Health Service Corps personnel) consistent with its application transmitted under section 705(a) of this title."*

OMB Circular A-133 Compliance Supplement Part 4, CFDA 93.994 states:

> *"Specifically, MCH Block Grants are intended to: (1) provide and assure mothers and children (especially those with low income or limited availability of services) access to quality maternal and child health services; (2) reduce infant mortality and the incidence of preventable diseases and disabling conditions among children; (3) reduce the need for inpatient and long-term care services; (4) increase the number of children appropriately immunized against disease and the number of low-income children receiving health assessments and follow-up diagnostic and treatment services; (5) promote the health of mothers and infants by providing prenatal, delivery, and postpartum care for low-income, at-risk pregnant women; (6) promote the health of children by providing preventive and primary care services for low-income children; (7) provide rehabilitation services for blind and disabled individuals under sixteen years of age receiving benefits under Title XVI of the Social Security Act (Supplemental Security Income) to the extent medical assistance for such services is not provided under Title XIX (Medicaid); and (8) provide and promote family-centered, community-based, coordinated care for children with special health care needs and to facilitate the development of community-based systems of services for those children and their families."*

OMB Circular No. A-87 Attachment A, Section C(1)(a), requires costs under Federal awards to be, among other things, "necessary and reasonable for proper and efficient performance and administration of Federal awards." A good internal control plan includes procedures to ensure expenditures are allowable for the Federal program.

The Commission received a subgrant for $85,400, approved by and through the Nebraska Department of Health and Human Services (DHHS). The grant was Federally funded by the Catalog of Federal Domestic Assistance (CFDA) Program 93.994 – Maternal and Child Health Services (MCH) Block Grant to the States. The subgrant was titled "Sovereign Nation Youth Leadership Project." The focus of the project was to train the next generation of youth tribal leaders. Both the Commission staff and DHHS staff indicated they considered this project to be preventive health care; however, we do not consider youth leadership activities to be preventive health care. Therefore, none of the expenditures for this project would be allowable under

COMMENTS AND RECOMMENDATIONS
(Continued)

1. <u>Federal Grant</u> (Concluded)

Federal regulations. We tested 10 of 46 lines of coding for operating and travel Federal grant expenditures. Payroll expenditures for the subgrant were for Commission staff time to administer the subgrant. All of the expenditures tested were for leadership activities, per the subgrant; however, because they were not for objectives of the MCH Block Grant, those expenditures were not allowable, per Federal regulations. Expenditures tested included:

- Twenty camcorders for tribal youth to record personal experiences assessing community needs and what being a leader in a tribal community means;
- Purchase of two laptop computers;
- Payment for website development;
- Expenses of a field trip to the Platte River Whooping Crane Trust and Pawnee Art Gallery for the youth leadership group, including speaker expenses;
- Expenses of a Kick-Off Camp in Lincoln for youth leadership, including hotel expenses and costs of services to conduct the Camp.

Total Federal grant expenditures for the period were $29,382. The expenditures consisted of $2,927 for payroll, $22,856 for operating, and $3,599 for travel. This comment is considered a material weakness.

When grant expenditures and the objectives of the subgrant do not meet the objectives of the program, the grant is not in compliance with Federal requirements.

> We recommend the Commission work with the pass through agency (DHHS) and the Federal grantor to resolve this issue.

Commission's Response: The Nebraska Commission on Indian Affairs (NCIA) entered into a subgrant agreement with the Nebraska Department of Health and Human Services (DHHS) in good faith to provide a youth leadership program to Native youth in the state. This agency has faithfully adhered to all program and budget goals as agreed to in the subgrant agreement established with DHHS. NCIA has informed DHHS of the auditors concerns regarding whether the leadership program is in line with the federal Maternal and Children grant funded program intent. As a sub-recipient of this grant award we have complied in good faith with all grant expectations as spelled out in our agreement with DHHS. We believe that as the lead state agency receiving and responsible for this federal grant award, the Nebraska Department of Health and Human Services is the correct agency to work with the federal granters to ensure that all programming falls within the intent of the grant.

COMMENTS AND RECOMMENDATIONS
(Continued)

2. General Ledger Detail Review

EnterpriseOne is the accounting system of the State. A good internal control plan requires a documented review of the EnterpriseOne General Ledger Detail Report to ensure all financial transactions are authorized, complete, and accurate, especially when employees of another State agency have authorization to process transactions for the Commission.

The Commission did not complete a documented review of the EnterpriseOne General Ledger Detail Report. The Commission did not prepare, approve, and post expenditure transactions in Enterprise One after a reduction in staff in November 2011. The Department of Administrative Services (DAS) accounting staff prepared, approved, and posted Commission expenditure transactions to EnterpriseOne after October 2011.

Without a documented review of the EnterpriseOne General Ledger Detail Report, there is an increased risk that unauthorized or incorrect transactions could be posted to the Commission's business units.

This issue was also a comment in the in the prior examination for the fiscal year ended June 30, 2005.

> We recommend procedures be implemented to ensure a documented review of the EnterpriseOne General Ledger Detail Report by both the Executive Director and the Commission, thereby confirming that all financial transactions are authorized and accurate.

Commission's Response: The commission did provide board members with cumulative budget status updates at all board meetings during the preceding year and invited commissioners to ask questions if they wanted or needed any additional information or clarification of agency budget issues. In response to the auditor's recommendations, the agency has provided a complete and thorough accounting covering the entire fiscal year of July 1, 2011 through June 30, 2012 to commission board members. This general ledger detail report provided a line item listing of every agency expenditure during the year and was reviewed and approved via a motion at the agency's July 27 board meeting. Review and approval of the agency general ledger detail report will be included as a regular and necessary agenda item at all quarterly board meetings.

3. Payroll

OMB Circular No. A-87, Attachment B, Section 8(h)(4) states, "Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) . . ." That subsection (5) requires that "[p]ersonnel activity reports or equivalent

COMMENTS AND RECOMMENDATIONS
(Continued)

3. <u>Payroll</u> (Continued)

documentation" must 1) "reflect an after the fact distribution of the actual activity of each employee"; 2) "account for the total activity for which each employee is compensated"; 3) "be prepared at least monthly and . . . coincide with one or more pay periods"; and 4) "be signed by the employee."

Neb. Rev. Stat. § 84-1001(1) (Reissue 2008) states:

> *"All State officers and heads of departments and their deputies, assistants, and employees, except permanent part-time employees, temporary employees, and members of any board or commission not required to render full-time service, shall render not less than forty hours of labor each week except any week in which a paid holiday may occur."*

A good internal control plan includes procedures to ensure compliance with State and Federal requirements, as well as a documented review of the payroll register to verify the employees, and corresponding pay rate amounts, are accurate.

All Federal payroll expenditures were considered unallowable as discussed in Comment Number 1. We also noted the Commission did not document time worked on the federal program with personal activity reports, as required by OMB Circular A-87. Actual time worked is required to be recorded to comply with Federal requirements. One employee, the Administrative Assistant II, was paid from both the General fund and the Federal fund. The Federal grant was for the Sovereign Nation Youth Leadership Program. The Administrative Assistant's regular work hours were assigned to the General fund, and his overtime hours were assigned to the Federal fund. Federally funded payroll expenditures for the period were $2,927.

Timesheets did not include hours worked or a statement certifying the employee worked 40 hours or was on leave. Timesheets documented daily work hours and leave hours until a change in staff in October 2011. After that date, the timesheets documented leave hours used but not work hours.

There was no documented review of the payroll registers. The Executive Director stated that she performs a review of the payroll registers, verifying the accuracy of the employees and the corresponding pay rate amounts. However, the review was not documented.

Without adequate records to support time worked, the Commission is not in compliance with State and Federal requirements. The lack of a documented review of the payroll register increases the risk for errors and the possible loss or misuse of State and Federal assets.

COMMENTS AND RECOMMENDATIONS
(Continued)

3. **Payroll** (Concluded)

We recommend the Commission comply with State and Federal requirements for documenting time worked and document the review of the payroll register with the reviewer's initials and date.

Commission's Response: All leave time including vacation and sick leave taken by agency staff were continuously documented and reported by the agency for payroll purposes. The agency recently was awarded a federal grant with a portion of agency payroll subsequently being funded by the grant. Agency payroll staff was cut due to a reduction in agency funding. These two issues further challenged the agency's payroll reporting process, and subsequently the agency payroll reporting process was altered and outsourced to DAS Central Finance office to ensure that payroll entry process was being completed properly. Subsequent to the auditor's findings, the agency has revised its payroll reporting to better detail not only all employee leave hours but also work hours including those hours devoted to grant work. Payroll reports are now reviewed not only prior to final submission and processing but also after processing to ensure continued accuracy of the payroll.

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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NEBRASKA COMMISSION ON INDIAN AFFAIRS

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Commission on Indian Affairs
Lincoln, Nebraska

We have examined the accompanying schedule of revenues, expenditures, and changes in fund balances of the Nebraska Commission on Indian Affairs (Commission) for the period April 1, 2011 through March 31, 2012. The Commission's management is responsible for the schedule of revenues, expenditures, and changes in fund balances. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and accordingly, included examining, on a test basis, evidence supporting the schedule of revenues, expenditures, and changes in fund balances and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents, in all material respects, the revenues, expenditures, and changes in fund balances of the Nebraska Commission on Indian Affairs for the period April 1, 2011 through March 31, 2012, based on the accounting system and procedures prescribed by the State of Nebraska Director of the Department of Administrative Services as described in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the schedule of revenues, expenditures and changes in fund balances and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the schedule of revenues, expenditures, and changes in fund balances is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the schedule of revenues, expenditures, and changes in fund balances or on compliance and other matters; accordingly we express no such opinions. Our examination disclosed certain findings that are required to be reported under *Government Auditing Standards* and those findings along with the views of management, are described in the Comments Section of the report.

This report is intended solely for the information and use of management, the Nebraska Commission on Indian Affairs, others within the Commission, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Signed Original on File

July 18, 2012

Mike Foley
Auditor of Public Accounts

NEBRASKA COMMISSION ON INDIAN AFFAIRS

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Period April 1, 2011 through March 31, 2012

	General Fund 10000	Indian Affairs Cash Fund 27220	Designated Collection Fund 27610	Native Youth Leadership Fund 47610	**Totals (Memorandum Only)**
REVENUES:					
Appropriations	$ 158,127	$ -	$ -	$ -	$ 158,127
Intergovernmental	-	-	-	45,000	45,000
Sales & Charges	-	-	-	(100)	(100)
Miscellaneous	-	10,278	378	134	10,790
TOTAL REVENUES	158,127	10,278	378	45,034	213,817
EXPENDITURES:					
Personal Services	150,047	-	-	2,927	152,974
Operating	7,750	8,864	-	22,856	39,470
Travel	330	-	-	3,599	3,929
Government Aid	-	-	14,589	-	14,589
TOTAL EXPENDITURES	158,127	8,864	14,589	29,382	210,962
Net Change in Fund Balances	-	1,414	(14,211)	15,652	2,855
FUND BALANCES, April 1, 2011	147	8,666	25,531	-	34,344
FUND BALANCES, March 31, 2012	$ 147	$ 10,080	$ 11,320	$ 15,652	$ 37,199
FUND BALANCES CONSIST OF:					
General Cash	$ -	$ 10,080	$ 11,320	$ 15,652	$ 37,052
Deposits with Vendors	147	-	-	-	147
TOTAL FUND BALANCES	$ 147	$ 10,080	$ 11,320	$ 15,652	$ 37,199

The accompanying notes are an integral part of the schedule.

NOTES TO THE SCHEDULE

For the Period April 1, 2011 Though March 31, 2012

1. Criteria

The accounting policies of the Nebraska Commission on Indian Affairs (Commission) are on the basis of accounting as prescribed by the State of Nebraska Department of Administrative Services (DAS).

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2008), the State of Nebraska Director of the Department of Administrative Services duties include "The keeping of general accounts and the adoption and promulgation of appropriate rules, regulations, and administrative orders designed to assure a uniform and effective system of accounts and accounting, the approval of all vouchers, and the preparation and issuance of warrants for all purposes."

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2008), The State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public. The financial information used to prepare the schedule of revenues, expenditures, and changes in fund balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. As transactions occur, the agencies record the accounts receivables and accounts payable in the general ledger. As such, certain revenues are recorded when earned and expenditures are recorded when a liability is incurred, regardless of the timing of related cash flows. The expenditures and related accounts payables recorded in the general ledger as of March 31, 2012, include only those payables posted in the general ledger before March 31, 2012, and not yet paid as of that date. The amount recorded as expenditures as of March 31, 2012, **does not** include amounts for goods and services received before March 31, 2012, which had not been posted to the general ledger as of March 31, 2012.

The Commission had no accounts receivable at March 31, 2012. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The fund types established by the State that are used by the Commission are:

> **10000 – General Fund** – accounts for activities funded by general tax dollars and related expenditures and transfers.
>
> **20000 – Cash Funds** – account for revenues generated by specific activities from sources outside of State government and the expenditures directly related to the generation of the revenues. Cash funds are established by State statutes and must be used in accordance with those statutes.

NOTES TO THE SCHEDULE
(Continued)

1. Criteria (Continued)

40000 – Federal Funds – accounts for the financial activities related to the receipt and disbursement of funds generated from the federal government as a result of grants and contracts. Expenditures must be made in accordance with applicable federal requirements.

The major revenue account classifications established by State Accounting and used by the Commission are:

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

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

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

Miscellaneous – Revenue from sources not covered by other major categories, such as investment income and donations to the Commission.

The major expenditure account classifications established by State Accounting used by the Commission are:

Personal Services – Salaries, wages, and related employee benefits provided for all persons employed by the Commission.

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

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

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.

Other significant accounting classifications and procedures established by State Accounting and used by the Commission include:

NOTES TO THE SCHEDULE
(Continued)

1. Criteria (Concluded)

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts and deposits with vendors. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded in the general ledger.

Liabilities – Legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date. Accounts payable transactions are recorded as expenditures resulting in a decrease to the fund balance.

2. Reporting Entity

The Nebraska Commission on Indian Affairs 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 schedule includes all funds of the Commission included in the general ledger.

The Nebraska Commission on Indian Affairs is part of the primary government for the State of Nebraska.

3. Totals

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

4. General Cash

General cash accounts are under the control of the State Treasurer or other administrative bodies as determined by law. All cash deposited with the State Treasurer is initially maintained in a pooled cash account. On a daily basis, the State Treasurer invests cash not needed for current operations with the State's Investment Council, which maintains an operating investment pool for such investments. Interest earned on those investments is allocated to funds based on their percentage of the investment pool.

NOTES TO THE SCHEDULE
(Continued)

5. Capital Assets

Capital assets include land, buildings, equipment, improvements to buildings, construction in progress and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items). Under State Accounting policies, expenditures for such capital assets are not capitalized as an asset in the funds used to acquire or construct them. Rather, costs of obtaining the capital assets are reflected as expenditures in the general ledger and are reported as such on the Schedule.

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). In addition, the Commission takes an annual inventory and accounts for all equipment that has a cost of $1,500 or more at the date of acquisition in the State Accounting System.

For the CAFR, the State requires the Commission to value all capital assets at cost where historical records are available and at estimated historical cost where no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Generally, equipment that has a cost of $5,000 or more at the date of acquisition and has an expected useful life of two or more years is capitalized. Depreciation expenses are reported in the CAFR in the funds used to acquire or construct them for the State of Nebraska. The cost of normal maintenance and repairs that does not add to the value of the asset or extend the asset's life is not capitalized.

Equipment is depreciated in the CAFR using the straight-line method with estimated useful lives of three to ten years.

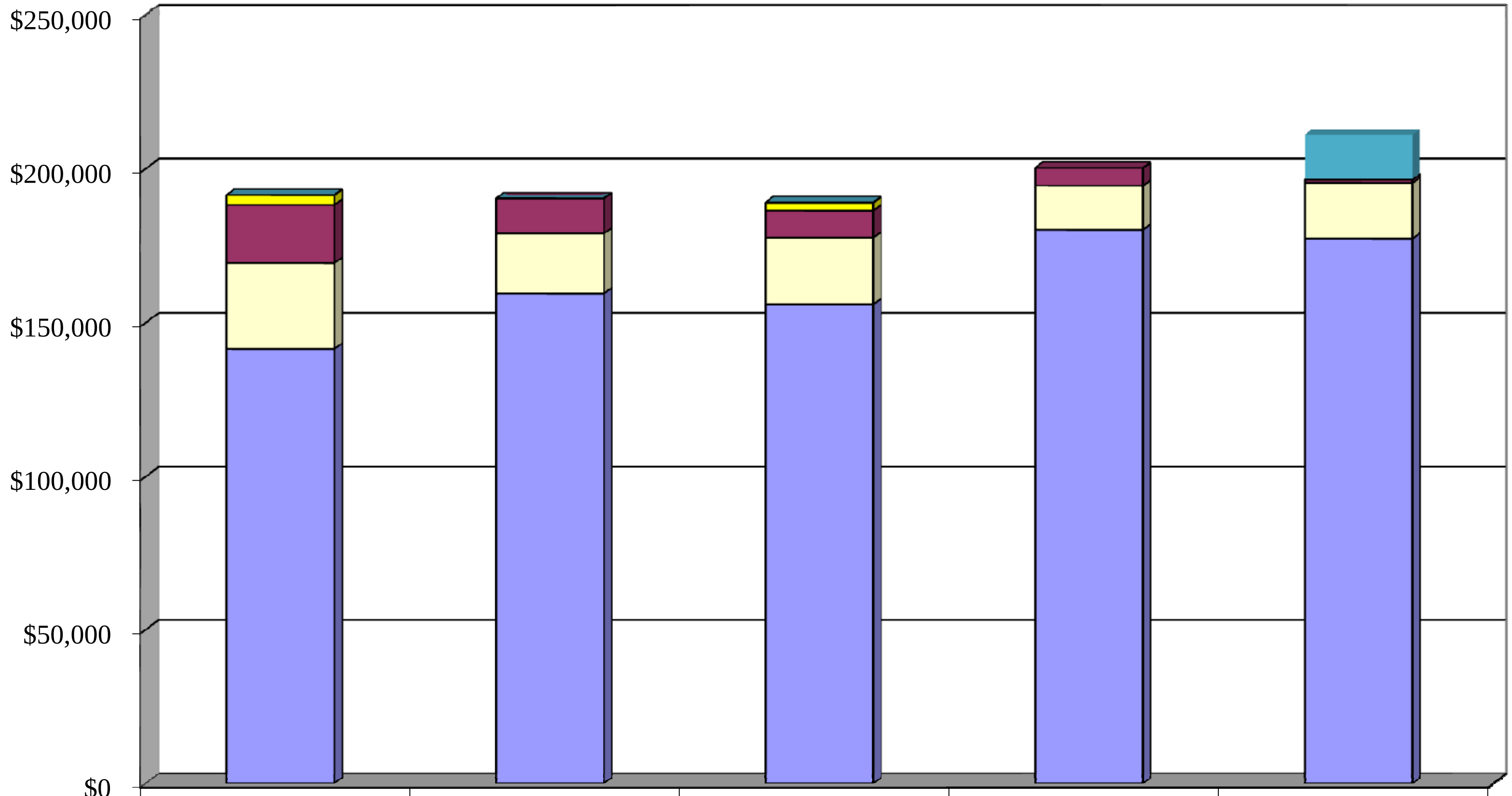
Capital asset activity of the Commission recorded in the State Accounting System for the period April 1, 2011 through March 31, 2012, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital Assets				
Equipment	$ 20,024	$ -	$ -	$ 20,024
Less accumulated depreciation for:				
Equipment				20,024
Total capital assets, net of depreciation				$ -

SUPPLEMENTARY INFORMATION

Our examination was conducted for the purpose of forming an opinion on the schedule of revenues, expenditures, and changes in fund balances. Supplementary information is presented for purposes of additional analysis. Such information has not been subjected to the procedures applied in the examination of the schedule of revenues, expenditures, and changes in fund balances and, accordingly, we express no opinion on it.

NEBRASKA COMMISSION ON INDIAN AFFAIRS
EXPENDITURES BY MAJOR ACCOUNT CATEGORY
Fiscal Years Ended June 30, 2007 through 2011



	2007	2008	2009	2010	2011
Government Aid	$0	$0	$0	$0	$14,589
Capital Outlay	$3,166	$0	$2,595	$0	$0
Travel	$18,932	$11,351	$8,813	$5,779	$1,011
Operating Expenses	$27,868	$19,493	$21,631	$14,301	$18,089
Personal Services	$141,454	$159,460	$155,979	$180,194	$177,325