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September 27, 2018

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Dear Sirs and Madams:

This letter is provided pursuant to AICPA Auditing Standards AU-C Section 265, which permits the early communication of audit findings due to their significance and the need for corrective action. The work addressed herein was performed as part of the fiscal year ended June 30, 2018, Comprehensive Annual Financial Report (CAFR) audit. This communication is based on our audit procedures and related activity through April 30, 2018. Because we have not completed our audit of the fiscal year 2018 CAFR, additional matters may be identified and communicated in our final reports.

In planning and performing our audits of the State's financial statements, the Auditor of Public Accounts (APA) considered the State's internal control over financial reporting (internal control) as a basis for designing the audit procedures. The audit procedures selected were utilized for the purpose of expressing our opinions on the financial statements of the State, but not for the purpose of expressing an opinion on the effectiveness of the State's internal control. Accordingly, we do not express an opinion on the effectiveness of the State's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

Along with other operational issues, we noted certain internal control or compliance matters related to the activities of the Nebraska Voyager Card Program (Program) that are presented below for your consideration. The following comments and recommendations, which have been discussed with the appropriate members of the agencies and their management, are intended to improve internal control or result in other operating efficiencies.

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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be a significant deficiency.

Draft copies of this letter were furnished to the agencies to provide their management with an opportunity to review and to respond to the comments and recommendations contained herein. Any formal responses received have been incorporated into this letter. Such responses have been objectively evaluated and recognized, as appropriate, in the letter. A response that indicates corrective action has been taken was not verified at this time, but it will be verified in the next audit.

### **Background Information**

For the purchase of fuel, service, maintenance and repair of its vehicles and equipment, the State of Nebraska (State) uses Voyager Fleet Systems Inc. (Voyager) cards, which are essentially credit cards issued through US Bank. The Voyager cards are used for electronic purchases at Nebraska Department of Transportation (NDOT) gas pumps and hundreds of participating commercial vendors in Nebraska. The Voyager card can also be used in surrounding states.

Neb. Rev. Stat. § 60-3101 (Supp. 2017) establishes the use of fleet cards for State government and political subdivisions, authorizing the Nebraska State Treasurer to contract with an entity capable of operating the fleet card program on behalf of the State. Additionally, that statute directs the NDOT to administer the purchasing card program and allows that agency to adopt and promulgate rules and regulations as needed for the appropriate authorization of card transactions.

Management of the fleet card process was bid in 2016 and awarded to US Bank. The contract was signed by the State Treasurer on February 23, 2017, for the period of April 1, 2017, through March 31, 2022. The fleet card services are provided at no cost to the State.

An employee of the NDOT acts as the Voyager Credit Card System Manager (System Manager) and is the main contact between the State and Voyager – excluding the University. This System Manager uses the State Gas System software, which maintains data for the NDOT pumps, to update information in the system, to request a new card, or to cancel a card. Voyager receives information daily to update its data and to issue or cancel cards per the State's request. If a specific vendor does not electronically accept the Voyager card, the State agency contacts the System Manager, who then contacts Voyager to have the vendor set up for processing transactions.

Nearly all of the Voyager cards are assigned to a vehicle, a piece of equipment, or a State shop. Voyager cards assigned to a specific vehicle usually require the State employee to enter a vehicle identification number and the odometer reading of the vehicle before the card can be used. NDOT established some special-purpose Voyager cards for use in bulk fuel purchases and others to record electronically measurements of its maintenance yard fuel tanks. Additionally, Voyager shop cards are used in cases of emergency, when the Voyager vehicle card is not working, being replaced, or for miscellaneous smaller equipment items, such as lawn mower gas purchases.

The State agencies and agency divisions using Voyager cards receive a weekly billing from Voyager. The individual State agencies are responsible for reviewing the transactions of the cards and paying the correct amount due. Some State agencies, such as the NDOT and the Department of Administrative Services (DAS) –

Transportation Services Bureau, have a large volume of Voyager card transactions; therefore, they use the Voyager software called Fleet Commander as a monitoring tool to run queries of vehicle usage compared to billings.

As of April 30, 2018, 24 agencies were participating in the Program, with a total of 7,806 active cards. During the period of July 1, 2017, through April 30, 2018, agencies expended \$4,707,853.91 through Voyager cards. The Voyager card transaction amounts are shown in the table below:

Agency	Payments to Voyager
Department of Transportation	\$1,769,038.34
Department of Administrative Services (DAS) – <b>Note 1</b>	\$1,092,050.35
State Patrol	\$790,464.01
Game & Parks Commission (Game & Parks)	\$724,592.98
Department of Health & Human Services (DHHS)	\$92,683.41
Department of Corrections	\$65,521.84
Department of Agriculture	\$48,296.00
Military Department	\$24,846.62
Board of Educational Lands & Funds	\$24,165.90
Public Service Commission	\$14,847.67
Department of Veterans’ Affairs	\$11,634.11
Brand Committee	\$10,463.51
Oil & Gas Conservation Commission	\$7,287.69
State Fire Marshal	\$6,186.99
Department of Motor Vehicles	\$5,752.14
Energy Office	\$5,432.08
History Nebraska (formerly Nebraska Historical Society)	\$4,343.49
Department of Natural Resources	\$3,882.60
Board of Parole	\$2,581.65
Department of Revenue	\$2,491.84
Educational Telecommunications Commission	\$746.08
Department of Education	\$425.00
Department of Environmental Quality	\$66.58
State Records Board – Secretary of State	\$53.03
<b>Total Payments to Voyager</b>	<b>\$4,707,853.91</b>

**Note 1:** Department of Administrative Services includes the following divisions: Transportation Services Bureau, State Building Division, Materiel, 309 Task Force, and Office of the Chief Information Officer.

Of the 7,806 active Voyager cards, the ten individual card accounts with the highest spending are summarized in the table below:

Card #	Agency	Transaction Total	Exempt Taxes	Net Purchase Amount
****0187	Department of Corrections	\$9,191.54	(\$28.80)	\$9,220.34
****8982	Department of Transportation	\$8,297.68	\$647.45	\$7,650.23
****9800	Department of Transportation	\$7,235.12	\$564.92	\$6,670.20
****9241	Department of Transportation	\$6,924.90	\$490.04	\$6,434.86
****9749	Department of Transportation	\$6,886.59	\$525.38	\$6,361.21
****8807	Department of Transportation	\$6,882.52	\$491.17	\$6,391.35
****9244	Department of Transportation	\$6,755.05	\$451.93	\$6,303.12
****8981	Department of Transportation	\$6,745.06	\$489.36	\$6,255.70
****7963	Department of Transportation	\$6,578.39	\$513.17	\$6,065.22
****5887	Department of Transportation	\$6,458.69	\$471.89	\$5,986.80

Merchants with the ten highest Voyager card transaction amounts during the period tested are shown in the table below:

Merchant	Transaction Total	Exempt Taxes	Net Purchase Amount
Casey's General Store	\$927,266.43	\$70,870.59	\$856,395.84
Pump & Pantry	\$375,760.33	\$29,009.65	\$346,750.68
Shell Service Station	\$276,551.68	\$21,198.87	\$255,352.81
Cubby's	\$151,817.59	\$11,911.71	\$139,905.88
Maverik	\$118,784.10	\$8,797.59	\$109,986.51
Kwik Shop	\$114,055.26	\$8,485.41	\$105,569.85
Bucky's Convenience Stores	\$86,249.48	\$6,956.45	\$79,293.03
Sapp Bros	\$78,792.62	\$6,031.30	\$72,761.32
West Point Travel Plaxa	\$74,612.91	\$5,692.49	\$68,920.42
Cooperative Producers	\$71,452.75	\$5,565.65	\$65,887.10

### **Comments and Recommendations**

#### **1. Exempt Federal Excise Taxes Inappropriately Paid**

During the APA's reconciliation of fuel and other Voyager card charges to payments made through the State's accounting system, EnterpriseOne, the APA determined the Department of Administrative Services (DAS) – Transportation Services Bureau (TSB) and the Brand Committee inappropriately paid Federal excise taxes, totaling \$431,113.59 and \$88.79, respectively, on fuel purchases. During the period of January 2016 through April 2018, TSB paid \$191,722.37 in Federal excise taxes and approximately \$239,391.22 more prior to January 2016. The following tables summarizes the taxes paid by TSB.

Period	Amount
Taxes Paid – January 2016 through April 2018	\$191,722.37
Approximate Taxes Paid – Prior to January 2016	\$239,391.22
<b>May 1, 2018, Credit Balance</b>	<b>\$431,113.59</b>

Due to data restrictions within the Voyager system, the APA was unable to determine the exact Federal excise taxes paid by TSB prior to January 2016. However, per the May 1, 2018, billing statement in the Voyager system, TSB had a credit balance of \$431,114, as shown below.

NE TSB POOLS  
 ATTN VICKI KRESS  
 PO BOX 95025  
 LINCOLN, NE 68509-5025

Payment due on or before due date  
 Please return this portion with your check payable to:  
 US Bank Voyager Fleet Systems  
 U.S. Bank National Association

Indicate account number on your check  
 PO Box 412535  
 Kansas City, MO 64141-2535

Account Number	Closing Date	Due Date	Total Transactions	Invoice Number
869041004	05-01-2018	05-26-2018	3,903	869041004818

Account Summary	Amount
<b>Previous Balance</b>	<b>(\$386,434.48)</b>
Payments	(\$161,248.08)
Tax Adjustments	(\$7,026.21)
New Purchases	\$123,595.18
<b>New Balance</b>	<b>(\$431,113.59)</b>

On March 22, 2018, the APA began a preliminary reconciliation and, due to large variances, the APA contacted an accountant with DAS – Central Finance to obtain supporting documentation for payments made by TSB to aid in completing the reconciliation. Upon reviewing the support, the APA noted that TSB was making payments based on the total transaction amount rather than the net purchase amount that had exempt Federal fuel taxes removed.

On March 28, 2018, the APA spoke to the Controller of Central Finance, who informed the APA that the column used by TSB already had taxes removed; however, based on the APA’s reconciliation of other agencies and departments within DAS, the APA provided a table to illustrate the column used by TSB still included exempt Federal fuel taxes.

On May 8, 2018, the APA spoke again to the Controller and was informed she reviewed another department within DAS and agreed TSB had been inappropriately paying exempt Federal excise tax on fuel purchases. The APA was also informed that, while TSB was utilizing a zip file received weekly that did not contain the net purchase amount, TSB was also receiving a weekly invoice that did contain the net purchase amount; however, TSB did not review this invoice or use it for making payments.

The State’s exemptions from Federal excise taxes on fuel purchases are codified in the Internal Revenue Code and outlined in Internal Revenue Service (IRS) Publication 510, “Excise Taxes.” Per “Fuel Tax Exemptions for Government Entities” (1/16/18) published on the IRS website, the following is stated:

*Federal law provides a fuel excise tax exemption for the sale of any liquid used as a fuel in a motor vehicle, motorboat, or aircraft for the exclusive use of any state, or any political subdivision of a governmental entity, or the District of Columbia. This fuel excise tax exemption does not include Leaking Underground Storage Tank (LUST) tax.*

(<https://www.irs.gov/government-entities/federal-state-local-governments/fuel-tax-exemptions-for-government-entities>). Furthermore, Section JJ, “Taxes,” of Addendum One to the Fleet Fuel Card Services contract, provides, in relevant part, the following:

*The State is not required to pay taxes of any kind and assumes no such liability as a result of this solicitation.*

A good internal control plan requires procedures to ensure that the State and its agencies do not pay taxes from which they are exempt. Without such procedures, there is an increased risk of taxes being paid unnecessarily and State funds being lost as a result.

We recommend DAS implement procedures to ensure taxes are not paid unnecessarily. We also recommend DAS work with Voyager (US Bank) and recoup \$431,114 and any other exempt taxes paid.

*DAS Response: DAS Transportation Services Bureau (TSB) was using a zip file provided weekly by Voyager to process expenditures for payment. When it was determined that the zip file didn't provide a net amount without Federal Excise Taxes TSB immediately changed the procedure and is using Voyager Commander for billing amounts. Voyager has been contacted regarding the account's credit balance and a request for a refund has been made.*

## **2. Game and Parks Commission Alleged Employee Abuse**

One former Game and Parks employee, who was then working as a conservation officer, appears to have been using both his assigned Voyager purchasing card and an agency vehicle for personal, as opposed to official, purposes.

After being confronted with these allegations, the former employee resigned his position with Game and Parks and was hired soon thereafter by the Nebraska Military Department, where he continued to be employed as of August 24, 2018.

The APA's testing identified several issues related to the former employee's alleged misuse of State property, including: 1) inaccurate vehicle odometer recordings; 2) missing fuel purchase receipts; 3) fuel purchases made during non-work days and hours, including when he was supposedly on injury/sick leave; and 4) multiple fuel purchases being made simultaneously.

On May 18, 2018, the APA sent an email message to Game and Parks, asking a series of questions regarding the agency's participation in the Voyager Fuel Card Program. Among other things, the APA inquired as to whether Game and Parks had ever subjected an employee to disciplinary action for misusing an assigned Voyager purchasing card. According to a May 30, 2018, response, the agency had taken no such disciplinary action.

While subsequently reviewing the use of a specific agency vehicle, however, the APA received further information from Game and Parks on June 20, 2018, regarding the prior Voyager purchasing card inquiry. That communication eluded to the former employee, as follows:

*The Law Enforcement Division review made them aware of a situation with Voyager 18088 through Jan 2018. The situation has been handled internally. The Voyager card was then reassigned in March 2018.*

The APA requested precise details about the "situation" alluded to in the message. Based upon additional information obtained, the APA created the following timeline for what occurred:

- During the latter part of 2017, the former employee was interviewed informally at various times regarding his use of an agency vehicle.
- On December 19, 2017, agency staff met officially with the former employee, who was accompanied by his attorney, to discuss specific allegations of improper use of an agency vehicle during the previous 20-month period. The issues raised were similar to those noted during the APA's testing.
- On December 26, 2017, Game and Parks sent a letter to the former employee. In addition to outlining the pending allegations, that communication scheduled a disciplinary action conference meeting for January 16, 2018.

- The former employee resigned on January 16, 2018, prior to the disciplinary action conference meeting.
- On April 2, 2018, the former employee began working as a Military Security Specialist for the Nebraska Military Department.

Game and Parks conservation officers were required to fill out a weekly activity log that documented both the beginning and ending vehicle odometer readings. The former employee recorded an odometer reading for his assigned 2015 Chevrolet Truck on July 1, 2017, at 46,095 miles. On January 16, 2018, the day he resigned, his activity log recorded an odometer reading of 67,780 miles. Game and Parks staff confirmed this vehicle **was not driven** until it was reassigned to a different employee on March 10, 2018, when the actual odometer reading was at 77,180 miles. In a little over six months, therefore, the former employee had not documented 9,400 miles driven – which appear to have been for personal purposes. Using the State Mileage Rate of \$.535 (January 1, 2017), this would equate to \$5,029 of alleged abuse.

In the following table, the APA has summarized the vehicle’s odometer readings per the weekly activity log:

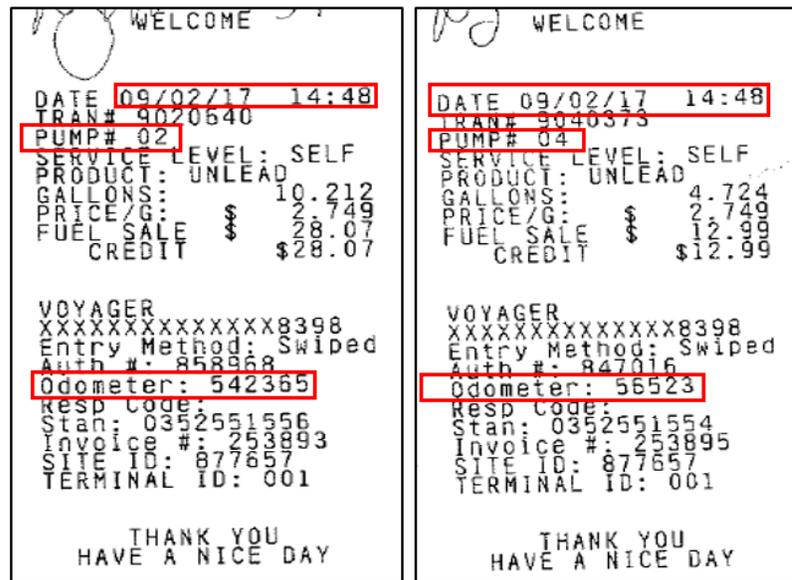
Date From	Date To	Beginning Miles	Ending Miles	Total Miles
7/1/2017	7/7/2017	46,095	46,915	820
7/8/2017	7/14/2017	46,915	47,635	720
7/15/2017	7/21/2017	47,635	48,450	815
7/22/2017	7/28/2017	48,450	49,680	1230
7/29/2017	8/4/2017	49,680	50,720	1040
8/5/2017	8/11/2017	50,720	51,620	900
8/12/2017	8/18/2017	51,620	52,630	1010
8/19/2017	8/25/2017	52,630	53,550	920
8/26/2017	9/1/2017	53,550	54,480	930
9/2/2017	9/8/2017	54,480	55,335	855
9/9/2017	9/15/2017	55,335	56,225	890
9/16/2017	9/22/2017	56,225	57,115	890
9/23/2017	9/29/2017	57,115	57,865	750
9/30/2017	10/6/2017	57,865	58,585	720
10/7/2017	10/13/2017	58,585	58,835	250
10/14/2017	10/20/2017	58,835	58,835	0
10/21/2017	10/27/2017	58,835	59,600	765
10/28/2017	11/3/2017	59,600	60,500	900
11/4/2017	11/10/2017	60,500	61,570	1070
11/11/2017	11/17/2017	61,570	63,230	1660
11/18/2017	11/24/2017	63,230	63,270	40
11/25/2017	12/1/2017	63,270	64,590	1320
12/2/2017	12/8/2017	64,590	65,270	680
12/9/2017	12/15/2017	65,270	65,970	700
12/16/2017	12/22/2017	65,970	66,500	530
12/23/2017	12/29/2017	66,500	66,890	390
12/30/2017	1/5/2018	66,890	67,460	570
1/6/2018	1/12/2018	67,460	67,710	250
1/13/2018	1/19/2018	67,710	67,780	70
3/10/2018	3/16/2018	77,180	77,700	520

**Note:** Vehicle was not used from 1/16/2018 until 3/10/2018, when it was assigned to a different employee.

The miles recorded above rarely correlate to the odometer reading he recorded at the time of purchasing fuel with the Voyager card. See **EXHIBIT A** for reported odometer readings.

The APA also reviewed the former Game and Parks employee’s Voyager purchasing card fuel transactions from July 1, 2017, through January 16, 2018. That examination identified additional issues, including the following:

- For 47 fuel purchases, totaling \$2,104, there were no receipts or other supporting documentation.
- On September 2, 2017, the former employee purchased fuel from two different pumps simultaneously at the EZ Stop in Cortland, Nebraska. The APA contacted the store manager, who insisted that no system error had occurred. Rather, the former employee must have used the Voyager purchasing card to buy fuel at the separate pumps. Both transactions occurred at 2:48 p.m. on a Saturday, as shown by the receipts below:



- There was a similar situation on October 22, 2017, when the former employee bought fuel twice at the same EZ Stop location, and the transactions were only three minutes apart. Moreover, he was supposedly using sick leave on the day of those purchases.
- On August 1, 2017, the former employee purchased fuel twice on the same day – once in Roca, Nebraska, and again in Fremont, Nebraska. Again, these purchases occurred on his day off.
- The former employee was on injury/sick leave from October 11, 2017, through October 22, 2017; however, he made six fuel purchases, totaling \$260, during that time. Despite these transactions, no miles were recorded on his weekly activity log for the period of his leave. Additionally, one of the six purchases was made in Cozad, Nebraska, almost 200 miles outside of his assigned area in Cortland, Nebraska – beyond which he had not been authorized to travel. Twelve other fuel purchases were noted on days when he was not working. In all, the former employee made 61 fuel purchases, totaling \$3,151, during days or hours when he was not working, as reflected on his weekly activity report.
- Several fuel purchase sites did not correlate to the locations at which the former employee claimed to be working. For example, he bought gas at Casey’s in Ogallala, Nebraska, on August 11, 2017, and August 13, 2017. Besides having August 11<sup>th</sup> scheduled as a day off, he was noted to have been working cases on August 13<sup>th</sup> in Gage, Saline, and Lancaster Counties, which are nowhere near Ogallala.
- The former employee appears also to have been falsifying the odometer readings for the agency’s vehicle when using the Voyager purchasing card. Only 1 of 95 odometer readings for fuel purchases were in line with the mileage recorded on his weekly reports. Upon being questioned about his vehicle usage, the odometer readings recorded increased mysteriously from 64,300 miles on November 17, 2017, to 72,760 a day later on November 18, 2017.

The APA has summarized all 95 of the former employee's Voyager purchasing card fuel transactions from July 1, 2017, through January 16, 2018, in **EXHIBIT A**.

At a minimum, the former employee was grossly misreporting his miles driven to Game and Parks.

Neb. Rev. Stat. § 81-1024 (Reissue 2014) prohibits the personal use of State vehicles, as follows:

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

Neb. Rev. Stat. § 60-3101(6) (Supp. 2017) prohibits unauthorized use of a Voyager card, as follows:

*No officer or employee of the state or of a political subdivision shall use a state fleet card for any unauthorized use.*

In addition to the above statutory constraints upon State vehicle usage and fleet cards, the Nebraska Political Accountability and Disclosure Act (Act), which is set out at Neb. Rev. Stat. §§ 49-1401 to 49-14,142 (Reissue 2010, Cum. Supp. 2016, Supp. 2017), forbids public officials or employees from using public property for personal gain. Specifically, Neb. Rev. Stat. § 49-14,101.01(2) (Reissue 2010) provides the following:

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

Per subsection (7) of that same statute, “[A]ny person violating this section shall be guilty of a Class III misdemeanor . . . .”

Additionally, Neb. Rev. Stat. § 28-512 (Reissue 2016) creates the offense of “theft by deception.” Subsection (4) of that statute provides the following:

*A person commits theft if he obtains property of another by deception. A person deceives if he intentionally:*

\* \* \* \*

*Uses a credit card, charge plate, or any other instrument which purports to evidence an undertaking to pay for property or services delivered or rendered to or upon the order of a designated person or bearer (a) where such instrument has been stolen, forged, revoked, or canceled, or where for any other reason its use by the actor is unauthorized, or (b) where the actor does not have the intention and ability to meet all obligations to the issuer arising out of his use of the instrument.*

(Emphasis added.) Without procedures to ensure that State vehicles and Voyager purchasing cards are used only for official business purposes, there is an increased risk for not only misuse of public property but also the violation of State law.

We recommend the Game and Parks Commission implement procedures to prevent or detect in a timely manner the improper use of both State-owned motor vehicles and Voyager purchasing cards. Because the present comment points to possible violations of State law of over \$5,000, including the Nebraska Political Accountability and Disclosure Act, we will forward this information to both the Nebraska Attorney General and the Nebraska Accountability and Disclosure Commission for further review. We will also forward this information to the Nebraska Military Department due to the former employee's current position with that agency.

### 3. Agency Testing – Unreasonable and Unsupported Transactions

The APA selected Voyager transactions during the period July 1, 2017, through April 30, 2018, from various agencies in the Program. To ascertain whether various selected purchases were reasonable and necessary, the APA also requested the receipts or other supporting documentation for those transactions. As a result of this testing, the APA identified several issues, including alleged abuse, lack of support, travel with no documented purpose, purchases of fuel for other equipment, and purchases outside of documented work time. Additional details regarding each of these concerns is provided below.

#### *Department of Transportation Alleged Abuse*

The APA’s testing identified several issues related to the apparent misuse for a Department of Transportation 1998 Motor Grader, including: 1) inaccurate vehicle hour recordings; 2) missing fuel purchase receipts; 3) fuel purchases made during non-work days.

The following was noted:

- Even though the Motor Grader used diesel fuel, the APA identified two purchases of unleaded fuel within the Voyager system for which no receipts could be provided. According to the Wayne, Nebraska, Maintenance Staff Assistant, no 2017 receipts were available because diesel treatment accidentally spilled on the folder in the truck, ruining all of the tickets. The APA contacted the Shell Service Station store manager on June 28, 2018; however, staff there could not verify the type of fuel purchased.
- For 19 fuel purchases, no daily or hourly activity was recorded on the vehicle travel log.
- At least 11 recordings of hours used were not accurately identified during the period, as the total hour meter decreased or the same number of hours were recorded between purchases, as summarized in the chart below.
- According to the travel log, the Motor Grader was used 167 hours from July 3, 2017, through March 8, 2018. Over 973 gallons of fuel were purchased during the period, which equates to approximately 5.83 gallons per hour.

The following table provides a summary of the fuel transactions for this Motor Grader.

Transaction Date	Product Description	Units	Transaction Amount	Merchant Name	Merchant City	Actual Odometer	# of Hours Between Fuel Purchases
7/6/2017	UNLEADED	20.62	\$43.29	SHELL SERVICE STATION	WAYNE	240,355	-
10/27/2017	DIESEL	49.88	\$137.14	SHELL SERVICE STATION	WAYNE	7,400	(232,955)
11/13/2017	DIESEL	51.31	\$153.90	SHELL SERVICE STATION	WAYNE	4,993	(2,407)
11/14/2017	DIESEL	51.78	\$142.34	SHELL SERVICE STATION	WAYNE	4,943	(50)
11/15/2017	DIESEL	36.47	\$100.28	SHELL SERVICE STATION	WAYNE	4,950	7
11/16/2017	DIESEL	42.20	\$116.02	SHELL SERVICE STATION	WAYNE	4,957	7
11/17/2017	DIESEL	29.94	\$89.81	SHELL SERVICE STATION	WAYNE	4,957	-
11/20/2017	DIESEL	20.90	\$57.46	SHELL SERVICE STATION	WAYNE	4,978	21
11/21/2017	DIESEL	14.61	\$40.19	SHELL SERVICE STATION	WAYNE	4,700	(278)
11/27/2017	DIESEL	35.87	\$98.63	SHELL SERVICE STATION	WAYNE	4,900	200
11/28/2017	DIESEL	31.45	\$86.47	SHELL SERVICE STATION	WAYNE	9,710	4,810
11/30/2017	DIESEL	53.62	\$160.83	SHELL SERVICE STATION	WAYNE	4,997	(4,713)
12/11/2017	DIESEL	45.52	\$136.54	SHELL SERVICE STATION	WAYNE	5,098	101
12/13/2017	DIESEL	42.99	\$128.93	SHELL SERVICE STATION	WAYNE	5,014	(84)
12/15/2017	DIESEL	15.06	\$42.16	SHELL SERVICE STATION	WAYNE	4,900	(114)
12/18/2017	DIESEL	21.31	\$66.04	SHELL SERVICE STATION	WAYNE	4,900	-

Transaction Date	Product Description	Units	Transaction Amount	Merchant Name	Merchant City	Actual Odometer	# of Hours Between Fuel Purchases
12/19/2017	UNLEADED	24.83	\$58.57	SHELL SERVICE STATION	WAYNE	123,456	118,556
1/10/2018	DIESEL	27.06	\$85.22	SHELL SERVICE STATION	WAYNE	5,033	(118,423)
1/24/2018	UNLEADED SUPER <b>Note 1</b>	47.76	\$138.47	COUNTRYSIDE GAS & GROCERY	ALLEN	5,077	44
2/6/2018	DIESEL	22.91	\$76.97	SHELL SERVICE STATION	WAYNE	5,029	(48)
2/7/2018	DIESEL	39.74	\$133.50	SHELL SERVICE STATION	WAYNE	5,059	30
2/8/2018	DIESEL	52.92	\$177.77	SHELL SERVICE STATION	WAYNE	5,066	7
2/12/2018	DIESEL	54.25	\$182.24	SHELL SERVICE STATION	WAYNE	5,077	11
2/13/2018	DIESEL	40.83	\$137.16	SHELL SERVICE STATION	WAYNE	5,085	8
2/13/2018	DIESEL	30.95	\$103.97	SHELL SERVICE STATION	WAYNE	8,066	2,981
2/20/2018	DIESEL	30.07	\$103.71	CUBBY'S INC.	WAKEFIELD	5,098	(2,968)
3/8/2018	DIESEL	38.52	\$107.83	SHELL SERVICE STATION	WAYNE	5,107	9
<b>Totals</b>		<b>973.37</b>	<b>\$2,905.44</b>				

**Note 1:** Diesel fuel was actually purchased according to the original receipt.

**Note 2:** The "Actual Odometer" column is the odometer reading reported by the employee at the time the transaction was made.

In the above table, the dates highlighted in orange were not included on the following travel log from the Department of Transportation:

Log Rec#	Driver Name	Start Date	End Date	Activity Text	Ending Odometer	Mileage	Ending Hourmeter
2362749		03/08/2018	03/08/2018		0.0	0.0	5098.0
2349354		02/19/2018	02/19/2018		0.0	0.0	5092.0
2343837		02/08/2018	02/08/2018		0.0	0.0	5077.0
2343836		02/07/2018	02/07/2018		0.0	0.0	5060.0
2338653		01/29/2018	01/29/2018		0.0	0.0	5048.0
2336704		01/24/2018	01/24/2018		0.0	0.0	5044.0
2318750		12/18/2017	12/18/2017		0.0	0.0	5031.0
2314741		12/11/2017	12/11/2017		0.0	0.0	5009.0
2312279		12/05/2017	12/05/2017		0.0	0.0	4996.0
2308941		11/27/2017	11/27/2017		0.0	0.0	4979.0
2304803		11/15/2017	11/15/2017		0.0	0.0	4967.0
2278820		09/28/2017	09/28/2017		0.0	0.0	4951.0
2218269		07/03/2017	07/03/2017		0.0	0.0	4931.0

At a minimum, employees were grossly misreporting the vehicle's usage on the travel logs when compared to the days when fuel was purchased.

Neb. Rev. Stat. § 81-1024 (Reissue 2014) prohibits the personal use of State vehicles, as follows:

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

Neb. Rev. Stat. § 60-3101(6) (Supp. 2017) prohibits unauthorized use of Voyager cards, as follows:

*No officer or employee of the state or of a political subdivision shall use a state fleet card for any unauthorized use.*

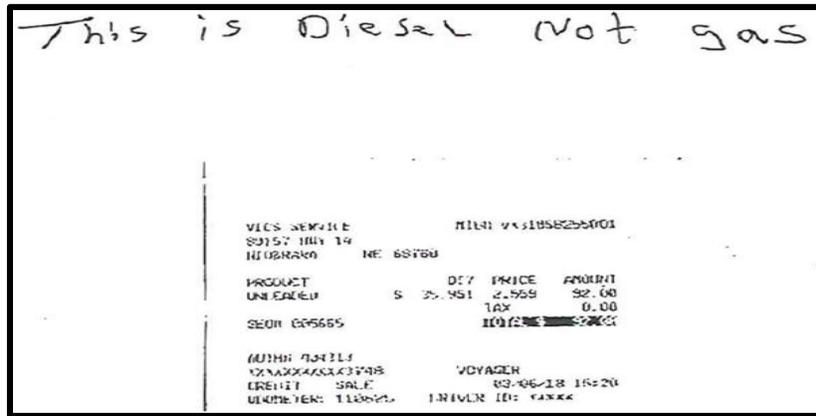
**Lack of Supporting Documentation**

For the following fuel purchases, the agency lacked adequate supporting documentation, including missing receipts:

Agency	Vehicle ID	Transaction Date	Product Description	Units	Transaction Amount	Merchant Name
State Patrol	188308	8/7/2017	UNLEADED PLUS	9.03	\$20.31	AURORA COOP AWPATP
State Patrol	992992	2/22/2018	DIESEL	24.03	\$69.69	MAVERIK #502
State Patrol	992992	4/19/2018	DIESEL	20.76	\$60.19	KWIK STOP #10
State Patrol	992992	4/19/2018	DIESEL WITHOUT TAX	13.55	\$34.14	CHS INC DBA GRAINLAND COO
State Patrol	996320	10/10/2017	DIESEL	10.13	\$26.62	MEISINGER OIL
State Patrol	996320	10/11/2017	DIESEL	8.72	\$22.92	MEISINGER OIL
State Patrol	996320	12/4/2017	DIESEL	12.49	\$33.83	MEISINGER OIL
DAS – Building	875101	1/19/2018	DIESEL	15.02	\$42.04	KWIK SHOP #0670 Q79
DAS – TSB	000994	9/1/2017		15.20		STATE GAS SYSTEM
Department of Transportation	009374	3/6/2018	UNLEADED	35.95	\$92.00	VICS SERVICE

**Note:** Data from the State Gas System did not record the transaction amount at the time of purchase.

In one case above, the employee wrote “this is diesel not gas” because the vehicle used diesel fuel; however, there is no way to verify that claim. Both the receipt and the Voyager system noted the purchase was for unleaded. In addition, the price per gallon is more in line with unleaded prices at \$2.559 per gallon. According to the Nebraska Energy Office, the average March 2018 retail price for unleaded fuel in Norfolk was \$2.55 per gallon, as compared to \$2.88 for diesel fuel. The following receipt was provided to the APA.



Without proper procedures to monitor the usage of cards and to ensure adequate documentation is maintained, there is an increased risk that fraudulent transactions or abuse will occur.

**Travel with No Purpose**

The APA identified the following fuel purchases for which no mileage or vehicle usage was recorded on the vehicle log for that corresponding transaction date.

Agency	Vehicle ID	Transaction Date	Product Description	Units	Transaction Amount	Merchant Name
DHHS	001070	8/16/2017		19.40		STATE GAS SYSTEM
DHHS	001070	12/12/2017		13.30		STATE GAS SYSTEM
DHHS	001070	12/17/2017		11.90		STATE GAS SYSTEM
DHHS	001070	2/24/2018		7.90		STATE GAS SYSTEM
DHHS	959631	11/22/2017	UNLEADED BLEND 10%	23.14	\$55.52	CASEYS GEN STORE 2981

Agency	Vehicle ID	Transaction Date	Product Description	Units	Transaction Amount	Merchant Name
State Patrol	941341	9/15/2017		10.20		STATE GAS SYSTEM
State Patrol	941341	10/1/2017	UNLEADED	11.03	\$26.91	WACO TRUCK STOP
State Patrol	941341	12/10/2017	UNLD PLUS BLEND 10%	11.02	\$25.11	LOVE'S COUNTRY STORE #309
State Patrol	941341	12/31/2017	UNLD PLUS BLEND 10%	12.02	\$27.15	LOVE'S COUNTRY STORE #309
State Patrol	188308	7/30/2017	UNLEADED PLUS	16.45	\$35.36	AURORA COOP AWPATP
State Patrol	188308	8/2/2017	UNLEADED PLUS	14.38	\$32.35	AURORA COOP AWPATP
State Patrol	188308	11/2/2017	UNLEADED BLEND 10%	10.11	\$23.76	CASEYS GEN STORE 3085
State Patrol	188308	1/18/2018	UNLEADED PLUS	7.01	\$17.39	PUMP & PANTRY #7
State Patrol	188308	4/12/2018	UNLEADED PLUS	11.13	\$28.93	PUMP & PANTRY #7
Department of Agriculture	980972	8/22/2017		26.10		STATE GAS SYSTEM
Department of Agriculture	980972	10/2/2017	UNLEADED SUPER	27.61	\$64.03	CORNER MARKET
Department of Agriculture	980972	10/12/2017		15.70		STATE GAS SYSTEM
Department of Agriculture	980972	12/13/2017		23.00		STATE GAS SYSTEM
Department of Agriculture	980972	12/14/2017		27.00		STATE GAS SYSTEM
Department of Agriculture	980972	12/15/2017		23.00		STATE GAS SYSTEM
Department of Agriculture	980951	2/15/2018	DIESEL	24.76	\$72.78	FARMERS COOPERATIVE
Department of Agriculture	980951	3/13/2018	DIESEL	30.31	\$85.45	KONECKY OIL CO.
Department of Transportation	005785	7/11/2017		45.00		STATE GAS SYSTEM
Department of Transportation	005785	7/20/2017	DIESEL	30.10	\$74.94	SHOEMAKER'S TRUCKSTATION
Department of Transportation	005785	8/1/2017		37.10		STATE GAS SYSTEM
Department of Transportation	005785	8/15/2017	UNLEADED	22.33	\$50.00	FOSSIL FUELS
Department of Transportation	005785	8/17/2017		21.00		STATE GAS SYSTEM
Department of Transportation	005785	8/17/2017		7.30		STATE GAS SYSTEM
Department of Transportation	005785	8/18/2017	UNLEADED	25.12	\$56.01	SHELL SERVICE STATION
Department of Transportation	005785	8/25/2017		27.00		STATE GAS SYSTEM
Department of Transportation	005785	8/29/2017		44.00		STATE GAS SYSTEM
Department of Transportation	005785	8/30/2017		6.00		STATE GAS SYSTEM
Department of Transportation	005785	8/31/2017		43.00		STATE GAS SYSTEM
Department of Transportation	991614	8/16/2017	DIESEL	25.08	\$60.68	GEORGES 66 SER

Agency	Vehicle ID	Transaction Date	Product Description	Units	Transaction Amount	Merchant Name
Department of Transportation	991614	8/25/2017	DIESEL	22.72	\$56.78	PUMP & PANTRY #24

**Note:** Data from the State Gas System did not record the transaction amount at the time of purchase.

The following note is found at the top of the TSB Official Travel Log:

*An entry must be made each time the vehicle is driven per State Statute 81-1025.*

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 7, “Official Travel Log,” requires all travel to be recorded on logs in accordance with Neb. Rev. Stat. § 81-1025 (Reissue 2014).

Section 81-1025(1) provides, in relevant part, the following:

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

State Patrol vehicles are not required to have a log for reporting such items as the points of travel; however, they are required to produce a travel report. Consequently, the State Patrol responded with the following:

*[T]he State Patrol is in the process of writing a policy to ensure that the Agency is complying with Statute 81-1025(2)(a), (3) and (4).*

Section 81-1025(2)(a) and (3) require the following:

*(2)(a) Each operator of a special-use vehicle as prescribed in section 81-1011 or a motor vehicle in which a state agency other than the bureau holds the title shall follow the policy and use the travel report form which shall be established by the director or designated head of the state agency owning such vehicle. The form shall include, but not be limited to, the name of the operator, the license number of the vehicle, the total daily mileage or total hours of daily operation, and any other information the director or designated head deems relevant.*

\* \* \* \*

*(3) Such travel reports shall be transmitted at the end of each month by every operator to the director or designated head of the operator’s state agency, and such reports, after review by the director or designated head of the agency, shall be retained by the agency except the travel reports on bureau fleet vehicles leased or rented from the bureau. . .*

Without procedures to ensure that State vehicles and Voyager purchasing cards are used only for official business purposes, there is an increased risk for the misuse of public property, fraud, and violation of State law.

***Purchases of Fuel for Other Equipment***

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 9, “Voyager Fuel Cards,” states, “It is mandatory that each card is used only for its assigned vehicle.”

The APA identified the following purchases of fuel for equipment other than the assigned vehicle.

Agency	Vehicle ID	Transaction Date	Product Description	Units	Transaction Amount	Merchant Name	Description – Agency Response
Game & Parks	988861	7/10/2017	UNLEADED	3.89	\$10.31	STETSON’S CORNER STORE	Assigned vehicle card was used for a Jet Ski; employee now has another card for such purchases.
Game & Parks	988861	7/15/2017	UNLEADED	3.40	\$9.01	STETSON’S CORNER STORE	
Game & Parks	988861	8/6/2017	UNLEADED	11.19	\$29.65	STETSON’S CORNER STORE	
Game & Parks	988861	8/14/2017	UNLEADED	9.77	\$25.88	STETSON’S CORNER STORE	
Game & Parks	988861	9/2/2017	UNLEADED	9.05	\$28.41	STETSON’S CORNER STORE	

Agency	Vehicle ID	Transaction Date	Product Description	Units	Transaction Amount	Merchant Name	Description – Agency Response
State Patrol	594141	4/11/2018	DIESEL	62.83	\$185.91	923 238TH RD	The assigned vehicle used unleaded fuel; however, this was a diesel purchase. The employee used the Voyager card to purchase fuel for a SWAT vehicle, as the assigned card for that vehicle was not working.
DAS – Building	875101	1/19/2018	DIESEL	15.02	\$42.04	KWIK SHOP #0670 Q79	The assigned vehicle used unleaded fuel; however, this was a diesel purchase. Employees confirmed that diesel was being purchased for cans with the vehicle voyager card rather than a voyager shop card, and the diesel was being used for the Toro snowplows.
DAS- Building	875101	2/8/2018	DIESEL	9.87	\$27.64	KWIK SHOP #0670 Q79	
DAS – Building	875101	2/16/2018	DIESEL	9.10	\$25.47	KWIK SHOP #0670 Q79	
DAS – Building	875101	3/1/2018	DIESEL	9.52	\$26.66	KWIK SHOP #0670 Q79	
DAS – Building	875072	7/24/2017	DIESEL	9.85	\$19.00	SHELL SERVICE STATION	
DAS – Building	875072	8/9/2017	DIESEL	15.00	\$30.44	SHELL SERVICE STATION	
DAS – Building	875072	8/16/2017	DIESEL	29.81	\$60.49	SHELL SERVICE STATION	The assigned vehicle used unleaded fuel; however, this was a diesel purchase. The diesel and unleaded purchases were to transport fuel using portable containers, which now they use a shop card for.
DAS – Building	875072	8/29/2017	DIESEL	15.03	\$30.50	SHELL SERVICE STATION	
DAS – Building	875072	8/29/2017	UNLEADED	59.89	\$130.50	SHELL SERVICE STATION	
DAS – Building	875072	9/28/2017	DIESEL	4.48	\$10.00	SHELL SERVICE STATION	
Department of Transportation	001580	10/11/2017	DIESEL	102.77	\$267.10	MARRONS SERVICE	Purchase was for diesel, which was delivered in a bulk tank for a tractor.
Department of Transportation	001580	10/18/2017	DIESEL	106.07	\$284.16	URWILER OIL AND FERTILIZE	
Department of Transportation	991740	10/23/2017	DIESEL	62.40	\$167.86	KB'S MINI MART	Purchase was to fill 50-gallon tank on the pickup; however, purchase was for 62.4 gallons.
Department of Transportation	965829	9/11/2017	UNLEADED BLEND 10%	53.45	\$131.45	CASEYS GEN STORE 1160	Purchase was to fill 50-gallon tank on the pickup; however, purchase was for 53.45 gallons.
Department of Transportation	966420	12/1/2017	DIESEL	96.99	\$267.60	MARRONS SERVICE	Purchase was for diesel, which was delivered in a bulk tank for this skip loader.
Department of Corrections	976402	3/16/2018	UNLEADED PLUS	12.83	\$33.49	PETRO 111	Purchase was to fill another Corrections vehicle that was having issues with its card.

### Time of Purchase

The APA identified the following fuel purchases for which the times of purchase did not correspond to the times driven, per the vehicle log.

Agency	Vehicle ID	Transaction Date	Transaction Time	Vehicle Log	Units	Transaction Amount	Merchant Name
DHHS	959631	9/21/2017	10:30:00	11:10 start time	17.69	\$42.44	CASEYS GEN STORE 2981
Military Department	914012	7/22/2017	19:55:00	18:00 finish time	23.68	\$46.40	CASEYS OGALLALA
DAS – TSB	565101	1/24/2018	15:17:00	Employee wrote wrong time on log	9.15	\$22.87	EXPRESSWAY
DAS – TSB	001556	9/14/2017	10:55:00	8:00-10:30 a.m. 11:05 a.m.-1:00 p.m.	10.06	\$29.17	PUMP & PANTRY #23

Agency	Vehicle ID	Transaction Date	Transaction Time	Vehicle Log	Units	Transaction Amount	Merchant Name
DAS – TSB	001556	10/18/2017	14:10:00	7:15-11:00 a.m. 3:30-6:40 p.m.	12.97	\$31.51	CASEYS GEN STORE2291

Neb. Rev. Stat. § 81-1025(1) (Reissue 2014) states, in relevant part, the following:

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

We recommend agencies implement procedures to prevent or detect in a timely manner, the improper use of both State-owned motor vehicles and Voyager purchasing cards. When using State-owned vehicles, employees should be required to provide all documentation mandated by State statute and policies.

*State Patrol Response: The Nebraska State Patrol is in the process of implementing its own Agency specific policies that are applicable and specific to its operations. These policies will address (1) the retention of receipts in accordance with established accounting retention policies, (2) the establishment and maintenance of documentation to support Statute 81-1025 (2) (a.) (3), and (4), (3) the recording of accurate actual odometer readings when fuel is purchased, (4) guidelines regarding the frequency of purchases of individual car washes and the allowed purchase amount, as well as guidelines surrounding the purchase of car wash packages and unlimited car wash memberships, and (5) guidelines surrounding the purchase of fuel at state-owned pumps as opposed to non-state owned pumps. In addition, the Agency will work to strengthen its response time to future auditor requests.*

*DAS Response: Errors recording time of purchase, odometer issues, etc., that are listed under TSB were made by employees of the agency that has been assigned the vehicle or has rented a vehicle from the pool.*

*The vehicle coordinator will work with TSB and the various Divisions within DAS to familiarize them with TSB’s policies and emphasize the importance of completely a log and the need for accuracy when making purchases using the Voyager card.*

*DHHS Response: DHHS is appreciative of the careful review of the APA. DHHS will continue to offer training and support to team members who utilize State vehicles. DHHS will carefully look into each discrepancy and work the individuals and Divisions to reduce the errors that occur and identify areas for operational improvements.*

*Department of Corrections Response: NDCS agrees that Voyager cards must be used properly. NDCS team members will be reminded that a Voyager card may only be used for the vehicle to which it is assigned.*

#### **4. Agency Testing – Odometer Issues**

One of the steps in purchasing fuel with the Voyager card is entering the odometer reading from the vehicle. The APA selected Voyager transactions during the period July 1, 2017, through April 30, 2018, from various agencies in the Program. As a result, the APA identified a significant number of issues when comparing the odometer reading recorded at the time of purchase to agency supporting documentation, including vehicle logs. Several State employees were not recording the actual odometer reading at the time of purchase, including no miles at all.

The APA has summarized the testing of odometers in the following chart:

Agency	# of Vehicles with Issues	# of Errors Noted	Description	Agency Response – If Applicable
State Patrol	5 Vehicles	146	The odometer readings were inaccurate for all five vehicles tested. Employees appear to have been estimating the odometer when making fuel purchases and recording the estimates on their logs. Several different issues were noted, including recording no miles, errors in typing in odometer readings, and miles that did not match the mileage logs. One employee was typing in random odometer readings, including the following: 975,000; 450,000; 600,000; 350,000; 550,000; 900,000; 650,000; 800,000; and 850,000.	The NSP policy that is in the process of being drafted will include the requirement that actual odometer readings be recorded when fuel purchases are made (rather than an estimate). There appear to be some employee errors in the recording of odometer readings in this case.
Board of Educational Lands & Funds	2 Vehicles	142	For one vehicle, the employee recorded no odometer reading for 83 of 84 fuel purchases; the one odometer reading recorded stated only “1.”  For a second vehicle, the employee recorded no odometer reading for 58 of 60 fuel purchases.	
Department of Corrections	2 Vehicles	121	For one vehicle, the employee was not recording an odometer reading when filling up at the State-owned facilities.  For the second vehicle, the employee was imputing incorrect odometer readings, including recording no miles for several transactions.	Staff did not enter the correct mileage. Staff will be advised of the requirement to enter correct odometer readings. These appear to be entry errors by staff. Staff will be reminded to be careful when entering odometer readings so that they are accurate.
Public Service Commission	2 Vehicles	83	For one vehicle, the employee usually entered a single digit instead of the actual odometer number.  For a second vehicle, the employee entered a “1” instead of the actual odometer number.	For one vehicle, the employee clearly requires additional training; he is on original probation, and corrective action will be taken. The other vehicle related to employees no longer with the agency. Additional training will be provided, including to accounting staff to better spot check Voyager invoices.
DHHS	4 Vehicles	57	For one vehicle, the employee recorded an odometer reading of “12345” for seven fuel purchases.  For a second vehicle, the employee did not accurately record the vehicle odometer reading, as the APA identified 30 fuel purchases for which the incorrect odometer reading was recorded. The employee recorded readings of exactly 11,000 miles in July, August, and November 2017, and several of the odometer recordings went backward. For example, the employee recorded 12,175 miles on March 13, 2018; however, on March 20, 2018, a recording of 11,600 miles was made.  For a third vehicle, the employee did not accurately record the odometer reading for 12 fuel purchases. This included recording 12,000 miles when the log noted 37,614 to 37,683 had been driven.  For the fourth vehicle, the employee did not accurately record the vehicle odometer reading for six fuel purchases. This included recording 555,555; 16; and mileage out of range with the mileage log.	We do not have an explanation regarding the discrepancies.
Department of Transportation	5 Vehicles	40	Several different issues were noted, including recording no miles, errors in typing in odometer readings, and miles that did not tie to the mileage logs.	The agency noted several of these were entered incorrectly.

Agency	# of Vehicles with Issues	# of Errors Noted	Description	Agency Response – If Applicable
DAS – TSB	3 Vehicles	24	<p>For one vehicle, the employee recorded inaccurate miles for two transactions, one of which was recorded as 549,883.</p> <p>For a second vehicle, the employee recorded inaccurate miles for eight transactions. For example, the odometer readings were 2,067, 26,937, and 23,057, even though the vehicle had over 60,000 miles.</p> <p>For a third vehicle, the employee recorded inaccurate miles for 14 transactions. For example, the employee recorded 13,792, 6,586, 556,890, 105,000, and 383,000, even though the vehicle logs were nowhere close to those miles.</p>	
Game & Parks Commission	2 Vehicles	23	<p>For one vehicle, the employee recorded mileage different from what was recorded on the log.</p> <p>For a second vehicle, the employee recorded inaccurate odometer readings for 22 fuel purchases.</p>	For vehicle one, agency confirmed this was an error. For the second vehicle, the employee noted these are most likely errors due to being in a hurry, misreading the odometer, or accidentally recording the mileage wrong on the vehicle log.
Department of Agriculture	2 Vehicles	18	<p>For one vehicle, the employee recorded an odometer reading of 55,000 miles for nine straight Voyager transactions.</p> <p>For a second vehicle, the employee entered 123, 1234, or 123,000.</p>	Accuracy in odometer readings has been reiterated recently at a staff meeting and will be followed up on for the future.
Military Department	1 Vehicle	2	The employee purchased fuel in Cozad and recorded 20,650 miles. The employee then filled up again in York and recorded 20,694 miles, a difference of 44 miles. However, the trip from Cozad to York is approximately 135 miles.	This is most likely due to the mileage being punched in wrong at the pump site.
Oil & Gas Conservation Commission	1 Vehicle	1	According to the employee’s log, the vehicle was driven from 21,400 to 21,590 miles. However, 21,741 miles was recorded when purchasing fuel on that day.	The employee acknowledged entering in mileage incorrectly at the pump.

It is not clear what type of review is occurring in some of these agencies when it comes to looking at odometer recordings, especially for Voyager card fuel purchases. Based on the testing described above, there are a significant number of risks and red flags indicating that State employees could be abusing the Voyager card without detection. It is one thing to make a mistake when entering the odometer reading; however, some of these were grossly misrepresented on multiple occasions. Entering in a valid odometer reading does not seem to be that burdensome of a task.

***DHHS Example***

To illustrate this point further, the APA has set out below the odometer readings per the Voyager system for one particular DHHS vehicle. The APA would have expected a gradual increase in the odometer readings for each fuel purchase; however, that was not the case, as the number of miles actually decreased in many cases.

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
7/6/2017	17.10	10,503	-
7/11/2017	12.90	10,533	30
7/18/2017	21.60	10,000	(533)
7/25/2017	4.80	11,000	1,000
7/25/2017	13.80	11,000	-
7/31/2017	19.00	11,010	10

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
12/26/2017	20.10	11,696	-
1/1/2018	15.75	11,763	67
1/5/2018	15.30	11,732	(31)
1/9/2018	10.70	11,774	42
1/15/2018	18.84	11,841	67
1/19/2018	10.00	11,842	1

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
8/8/2017	21.20	10,666	(344)
8/15/2017	18.50	10,697	31
8/22/2017	19.10	11,200	503
8/29/2017	12.99	11,000	(200)
9/5/2017	16.60	11,258	258
9/12/2017	19.20	11,100	(158)
9/19/2017	20.30	11,036	(64)
9/26/2017	18.80	110,256	99,220
10/3/2017	18.30	11,124	(99,132)
10/10/2017	18.20	11,162	38
10/17/2017	19.70	11,225	63
10/24/2017	19.10	11,210	(15)
11/7/2017	19.50	11,000	(210)
11/14/2017	19.60	11,004	4
11/21/2017	18.60	11,449	445
11/28/2017	21.30	11,425	(24)
12/5/2017	20.80	11,600	175
12/12/2017	19.30	11,700	100
12/19/2017	20.00	11,657	(43)
12/26/2017	0.40	11,696	39

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
1/23/2018	11.10	11,868	26
1/26/2018	9.00	11,922	54
1/30/2018	11.70	11,915	(7)
2/2/2018	8.00	11,935	20
2/6/2018	13.00	11,961	26
2/9/2018	9.10	11,982	21
2/13/2018	11.80	11,996	14
2/15/2018	6.00	12,023	27
2/20/2018	14.00	12,060	37
2/23/2018	9.20	112,923	100,863
2/27/2018	11.00	112,922	(1)
3/6/2018	18.70	12,150	(100,772)
3/13/2018	17.90	12,175	25
3/20/2018	20.90	11,600	(575)
3/27/2018	18.20	12,285	685
4/3/2018	18.00	12,239	(46)
4/10/2018	18.10	200,000	187,761
4/17/2018	17.80	410,000	210,000
4/24/2018	15.30	445,000	35,000
<b>Total</b>	<b>800.18</b>		

**Note 1:** The “Actual Odometer” column is the odometer reading reported by the employee at the time the transaction was made.

According to the mileage logs, this 2013 Chevrolet Silverado was used daily for food delivery on the Lincoln Regional Center campus. On July 1, 2017, the starting odometer was 10,462. Some 10 months later, on April 26, 2018, however, the odometer reading was 12,463.

As noted in the chart above, over 800 gallons of fuel was purchased for this vehicle, which was driven only 2,001 miles. This equates to only 2.5 miles per gallon. DHHS did not have an explanation for this discrepancy; regardless, the amount of fuel purchased does not correlate to the number of miles driven and should be investigated.

### State Patrol Examples

Similar to the DHHS example above, the APA found questionable odometer readings per the Voyager system for a Nebraska State Patrol vehicle, as illustrated by the following tables.

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
7/19/2017	18.56	22,000	-
7/19/2017	21.74	22,000	-
7/20/2017	25.81	22,222	222
9/8/2017	7.78	24,170	1,948
9/8/2017	20.00	22,646	(1,524)
9/8/2017	22.00	22,800	154
9/9/2017	24.75	23,000	200
9/20/2017	21.86	23,100	100
9/21/2017	18.52	123,000	99,900
9/21/2017	18.47	23,500	(99,500)
10/2/2017	20.52	23,600	100
10/2/2017	26.03	26,680	3,080
10/5/2017	13.47	23,930	(2,750)

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
1/25/2018	8.00	2,390	99
1/26/2018	9.50	23,400	21,010
1/27/2018	11.00	2,700	(20,700)
2/1/2018	11.50	2,850	150
2/2/2018	9.50	2,975	125
2/3/2018	12.00	3,100	125
2/7/2018	11.50	3,250	150
2/8/2018	7.00	3,400	150
2/8/2018	7.50	3,510	110
2/10/2018	12.00	3,517	7
2/14/2018	12.00	3,870	353
2/14/2018	9.00	4,000	130
2/15/2018	13.50	4,230	230

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
10/5/2017	14.02	24,237	307
10/5/2017	26.27	24,150	(87)
11/8/2017	8.83	24,476	326
12/2/2017	18.50	24,430	(46)
1/3/2018	11.58	570	(23,860)
1/4/2018	4.50	670	100
1/5/2018	11.00	870	200
1/6/2018	12.00	950	80
1/10/2018	11.06	1,205	255
1/11/2018	6.00	1,225	20
1/12/2018	11.01	-	(1,225)
1/13/2018	10.50	1,525	1,525
1/17/2018	9.50	1,660	135
1/18/2018	8.50	1,760	100
1/19/2018	11.00	1,940	180
1/20/2018	11.50	2,100	160
1/24/2018	12.00	2,291	191

Transaction Occurred Date	Units	Actual Odometer	# of Miles Between Fuel Purchases
2/16/2018	15.00	4,500	270
2/22/2018	24.03	24,670	20,170
2/23/2018	9.51	4,500	(20,170)
2/24/2018	10.00	4,700	200
3/7/2018	13.01	4,900	200
3/8/2018	7.09	4,950	50
3/17/2018	12.00	5,465	515
3/17/2018	11.04	5,600	135
3/21/2018	8.50	5,700	100
3/29/2018	7.50	5,910	210
3/31/2018	13.00	6,210	300
4/6/2018	15.55	6,500	290
4/7/2018	8.50	6,600	100
4/19/2018	13.55	24,086	17,486
4/19/2018	20.76	25,000	914
<b>Total</b>	<b>780.32</b>		

**Note 1:** The “Actual Odometer” column is the odometer reading reported by the employee at the time the transaction was made.

The State Patrol provided the APA with the following explanation for the random odometer readings noted:

*Upon inquiry, we received confirmation that the Voyager Card tied to this vehicle was actually used by three other employees for the following reasons (1) the cards tied to their vehicles had expired and they had not received new cards yet, (2) one employee used the card when his primary vehicle had hit a deer and was inoperable. Therefore, the odometer readings recorded actually applied to other vehicles and not vehicle #6410. This resulted in what appeared to be odd odometer readings on the Voyager statement.*

At the time of testing, the State Patrol lacked policies for Voyager card purchases. Nevertheless, Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 9, “Voyager Fuel Cards,” states, “It is mandatory that each card is used only for its assigned vehicle.”

According to the Voyager system, the card was assigned to a 2006 Ford F-550 truck; however, State Patrol records reveal that the card had been assigned to a van driven by Troop E. Approximately 19 of transactions listed above were for the purchase of diesel fuel, and 39 were for unleaded fuel. In addition, the agency had no travel reports for this vehicle, although these are required by State law.

Neb. Rev. Stat. § 81-1025 provides, in relevant part, the following:

*(2)(a) Each operator of a special-use vehicle as prescribed in section 81-1011 or a motor vehicle in which a state agency other than the bureau holds the title shall follow the policy and use the travel report form which shall be established by the director or designated head of the state agency owning such vehicle. The form shall include, but not be limited to, the name of the operator, the license number of the vehicle, the total daily mileage or total hours of daily operation, and any other information the director or designated head deems relevant.*

\* \* \* \*

*(3) Such travel reports shall be transmitted at the end of each month by every operator to the director or designated head of the operator’s state agency, and such reports, after review by the director or designated head of the agency, shall be retained by the agency except the travel reports on bureau fleet vehicles leased or rented from the bureau. . . .*

When the odometer readings of State vehicles are not reported accurately, there is a significant risk for not only noncompliance with statute but also misuse of public resources.

We recommend agencies require every employee to accurately document the odometer reading of a State vehicle whenever a fuel purchase is made for it. Further, Agencies should investigate the specific examples identified to ensure the Voyager Cards are not being used for personal purchases.

*State Patrol Response: The agency response is included under comment three above.*

*Department of Corrections Response: NDCS agrees that team members must accurately document the odometer reading of a State vehicle whenever a fuel purchase is used for it. NDCS will remind team members of this requirement.*

*NDCS had no incidents of a Voyager card being used for personal purchases. However, NDCS would investigate any such situation should it arise.*

*DHHS Response: The agency response is included under comment three above.*

*DAS Response: The agency response is included under comment three above.*

## **5. Car Wash Issues**

The Voyager card allows employees to purchase car washes for the assigned State vehicle. The Department of Administrative Services – Transportation Services Bureau (TSB) has established certain policies and procedures for such expenditures, including limitations on amounts paid for them.

The APA sent out questionnaires to all agencies participating in the Voyager program, and the majority of agency representatives stated that they had no other Voyager policies and procedures other than those established by TSB.

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 9, “Voyager Fuel Cards,” states, in part, the following:

***APPROPRIATE CHARGES** - Fuel, car washes (not to exceed \$9.50 per month per vehicle) . . . .*

Further, the Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 14, “Car Wash Policy,” states, in part, the following:

*One car wash, not to exceed \$9.50 per month per vehicle, will be allowed each month.*

During our review of Voyager transactions, we noted the following issues associated with car wash purchases:

<b>Issue Noted</b>	<b>Amount</b>
Car Wash Transactions over \$9.50	\$13,007.74
Multiple Transactions in One Month Over \$9.50	\$13,432.40
<b>Total</b>	<b>\$26,440.14</b>

### ***Transactions over \$9.50***

The APA identified 841 individual car wash transactions that were over \$9.50. The following table breaks down those transactions by agency.

Agency	Number of Cards	Number of Transactions	Amount
STATE PATROL	122	452	\$6,815.54
DAS – TSB	170	235	\$3,830.19
GAME AND PARKS	29	71	\$840.36
DEPARTMENT OF TRANSPORTATION	19	32	\$479.58
DEPARTMENT OF CORRECTIONAL SERVICES	2	2	\$359.90
DHHS	10	29	\$344.28
PUBLIC SERVICE COMMISSION	4	7	\$156.47
DAS – BUILDING	5	6	\$65.90
DEPARTMENT OF VETERANS’ AFFAIRS	3	5	\$50.00
ENERGY OFFICE	1	1	\$41.03
DEPARTMENT OF AGRICULTURE	1	1	\$10.58
BOARD OF EDUCATIONAL LANDS AND FUNDS	1	1	\$13.91
<b>Totals</b>	<b>367</b>	<b>842</b>	<b>\$13,007.74</b>

### ***Multiple Transactions in One Month***

The following table contains a listing of multiple car washes, each costing more than \$9.50, being purchased for a vehicle during the same month.

Agency	Number of Transactions	Amount
STATE PATROL	1,076	\$9,321.68
DEPARTMENT OF TRANSPORTATION	204	\$1,469.14
DAS – TSB	166	\$1,404.21
GAME AND PARKS	48	\$447.84
DHHS	25	\$260.29
DEPARTMENT OF AGRICULTURE	26	\$157.08
PUBLIC SERVICE COMMISSION	9	\$151.00
DAS – BUILDING	20	\$140.73
ENERGY OFFICE	4	\$35.03
DEPARTMENT OF CORRECTIONAL SERVICES	4	\$27.40
DEPARTMENT OF VETERANS’ AFFAIRS	2	\$18.00
<b>Totals</b>	<b>1,584</b>	<b>\$13,432.40</b>

When the APA raised these issues, certain agencies responded that the above-quoted policies do not apply to them. In those initial correspondences, however, the agency representatives acknowledged complying with the TSB policies because they lack their own. According to one agency, “We don’t always follow the TSB policies to the letter but try to maintain the intent.” Some agencies said they would develop their own policies, which would be reflective of the activities of their own employees.

### ***Excessive Car Washes***

During our analysis, the APA also identified several car wash transactions that appear to have been excessive, as follows:

- One State Patrol vehicle was washed 137 times during a 10-month period, including being washed three times on October 11, 2017, all before 10:15 a.m. According to the State Patrol’s response, the vehicle was washed in the morning, and then in the evening to prepare for the next day; however, the Voyager transaction detail did not support this explanation, as the transactions per Voyager were time stamped as being washed at 9:41 a.m., 9:55 a.m., and 10:15 a.m. These 137 washes cost the State over \$1,200, while an annual membership to “Jet Splash” car wash facility in Lincoln, NE, the site of the car washes at issue, could have been purchased for only \$250. In response to other questions by the APA regarding such a membership, the State Patrol acknowledged the following: “These packages are usually more economical than purchasing a single car wash, and result in savings to the State.”

- Another State Patrol vehicle was washed 55 times during the 10-month period. The State Patrol responded with the following, “This large number of washes is being addressed with the employee as it is clearly excessive.”
- Over 40 other State Patrol vehicles appear to have been washed multiple times in one day, including several transactions that occurred within minutes of the first transaction. Upon further inquiry, however, it was discovered that many of these transactions were due to the “Jet Splash” car wash facility at 9<sup>th</sup> and Highway 2 in Lincoln, NE, not accepting the Voyager card at the time of purchase. Instead, the car washes were charged to the Voyager card randomly about every 7 to 14 days after the wash, giving the false appearance that the purchases had occurred simultaneously on the day charged rather than during separate previous days. For most cases, State Patrol could not identify the specific day on which each car wash actually occurred; consequently, employees have been directed not to use that car wash location anymore.

Other explanations for multiple daily washes included a double charge and a broken car wash that required the employee to go to a different location to purchase another wash.

**Other Issues**

In addition to the concerns discussed above, the APA selected 42 other transactions for review, requesting from the agencies supporting documentation. Most of these transactions were included in the above tables; however, the APA identified other concerns during testing. These issues included missing receipts, pre-payment of car washes, excessive numbers of washes, payments for detailing, and the payment of sales taxes. Further information regarding these other issues is provided below.

1. **Lack of Documentation** – Adequate supporting documentation was not maintained for 26 of the 42 transactions tested. The State Patrol was responsible for 23 of those transactions lacking adequate documentation. In many cases, the receipts were simply unavailable. In other cases, the documentation received by the APA did not support the Voyager transaction. For example, the following document was received by the APA to support an \$80 charge for a three-month unlimited car wash membership for State Patrol.

ChrisCWQuickLube		1708 N. Diers Ave, Grand Island, NE 68803				(308) 384-0716				
<b>VEHICLE HISTORY</b>										
Requested By: rick baumgartner (rbaumgartner) On Wednesday, June 20, 2018 1:26:54 PM						Page: 1 of 1				
V 2.4.0.7										
Last Name	First Name	Address		Contact	Recurring ID	License	RFID			
trooper	state					13				
Program	Highway Patrol			Status		Joined Date	5/20/2016			
Revenue	Upgrade Revenue	Total Revenue	Total Wash	Avg. Days between Visits	Upgrade Qty.	Upgrade Revenue %	Upgrade Vehicle %	Revenue/Wash	Upgrade Rev./Wash	Total Rev./Wash
\$80.00	\$0.00	\$80.00	1	1.0	0	0.00 %	0.00 %	\$80.00	\$0.00	\$80.00
<b>Usage</b>										
Site	Transaction	Device	Posted Date	Service	Amount	Upgraded From Transaction				
ChrisCWQuickLube	111846	6001	9/11/2017 9:11 AM	Good Club Discount	(\$9.35)					
				Good Wash	\$9.35					
				Highway Patrol	\$80.00					

The APA identified several concerns with this particular document. The State Patrol did not obtain the support until June 20, 2018, which was after the APA had requested it. In addition, this vehicle’s history does not reflect that a three-month membership was purchased or on what terms. The TSB policies do not address the purchase of unlimited car wash packages. The State Patrol indicated its intent to develop separate policies and procedures for such purchases.

2. **Prepaid and Car Wash Memberships** – The APA identified State Patrol employees who purchased unlimited car wash memberships, as well as other prepaid cards for future washes. The prepaid washes ranged from 5 washes for \$40 to 20 washes for \$100, while employees also purchased at least eight different three-month unlimited memberships for \$80 each. Two State Patrol employees who had purchased three-month memberships also purchased another single car wash during that same three-month period. As stated above, the TSB policies do not address prepaid or car wash memberships. The State Patrol indicated its intent to develop separate policies and procedures for such purchases, noting that “car wash packages are anticipated being allowed in the policy, as they have proven to be more economical.”
3. **Car Detailing** – The APA also identified car wash transactions that included detailing, shampooing, and other interior cleaning services, as summarized in the table below.

Transaction Date	Product Description	Account Name	Merchant Name	Transaction Amount	Description
4/24/2018	WASH JOB	NE TSB POOLS	RANDOLPH CAR WASH	\$96.52	Detailed car wash, including interior cleaning and decal removal.
12/6/2017	WASH JOB	NE TSB POOLS	RANDOLPH CAR WASH	\$91.03	Detailed car wash, including interior cleaning and decal removal.
11/14/2017	WASH JOB	NE PUBLIC SERVICE COMM	RANDOLPH CAR WASH	\$92.31	Detailed car wash, including interior cleaning.
7/11/2017	WASH JOB	NE ENERGY OFFICE	RANDOLPH CAR WASH	\$41.03	Detailed car wash, including interior cleaning
4/25/2018	WASH JOB	NE DEPT OF CORR SERV	RANDOLPH CAR WASH	\$189.95	Interior cleaning.
10/16/2017	WASH JOB	NE DEPT OF CORR SERV	RANDOLPH CAR WASH	\$169.95	Interior cleaning.
7/24/2017	WASH JOB	NE DEPT OF TRANSPORTATION	CORNHUSKER AUTO WASH	\$100.00	No receipt provided.
<b>Total</b>				<b>\$780.79</b>	

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 14, “Car Wash Policy,” states, in part, the following:

*A car wash shall be defined as “an external washing of the vehicle only”. Vacuum cleaning, detailing, shampooing, car waxes, etc. are not included and expenses for these will be billed back to the agency.*

Additionally, the APA questions the use of a shop card, which is supposed to be used only for incidental purchases and is not assigned to a particular vehicle, for the detailing of the two Department of Corrections vehicles noted above. The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 9, “Voyager Fuel Cards,” states, “It is mandatory that each card is used only for its assigned vehicle.”

4. **Sales Tax** – The APA noted that two transactions tested for the State Patrol and the Board of Educational Lands and Funds included charges for sales tax. The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 11, “Service and Repairs,” states, “**The State of Nebraska is exempt from all Federal sales and excise taxes. Vendors are to omit these taxes from the billings.**”

Good internal control and sound business practice require procedures for monitoring Voyager card usage to prevent improper and excess transactions. In particular, those procedures should ensure that car wash purchases are made in compliance with applicable TSB policies – and, if such policies do not exist, suitable ones should be developed. Finally, the procedures should ensure that proper supporting documentation is maintained for all related expenditures.

Without such procedures, there is an increased risk for fraudulent transactions and the loss, theft, or misuse of State funds.

We recommend State agencies implement procedures to ensure improper and excess transactions are not made with Voyager cards. In particular, those procedures should require adherence to existing TSB policies for car washes – or provide for the development of new policies as needed. Additionally, the procedures should mandate proper supporting documentation for all related expenditures.

*State Patrol Response: The agency response is included under comment three above.*

*DAS Response: The agency response is included under comment three above.*

*Department of Corrections Response: NDCS agrees that only proper transactions shall be made with Voyager cards and excessive transactions should not occur.*

*Team members used a shop card in error for these transactions. Staff will be reminded that the Voyager card can be used only for its assigned vehicle.*

*DHHS Response: The agency response is included under comment three above.*

*Department of Veterans' Affairs Response: The Nebraska Department of Veterans' Affairs (NDVA) acknowledges the audit findings. The NDVA audit consisted of three recommendations: appropriate charges consisting of non-covered car wash expenses, vehicle reporting log issues and timeliness of response. As you know, the NDVA was recreated as an agency on 7/1/2017. At that time, vehicle logs from the DHHS were transferred to our agency, and we had no infrastructure or personnel in place to accept or setup procedures. We have now appointed a vehicle coordinator who created new training and refined the forms to include car washes and new responsible signatures. Our process has been standardized throughout the facilities with training that is ongoing as the coordinator reviews forms monthly and provides feedback. We are attaching the revised processes, which will go through our guideline creation process and be adopted into agency guidelines. As for the timeliness, I can only say that this was our first year as the accountable agency, our first year end closing and we were down a critical position. We will do better in the future; it is our intention to cooperate and learn from every audit that occurs. Thank you for the opportunity to create and refine our processes.*

*Energy Office Response: This charge was for a 'Detail' cleaning. NEO inspector duties require staff work in places such as attics, underneath mobile homes, places with materials that cling to staff clothing and transfer to the vehicle. Subsequently, after a particular inspection, the truck was exceptionally dirty and needed a thorough cleaning. This is not an ordinary expenditure, but we do ask staff to maintain the vehicles by keeping the vehicle clean for the next user. The Nebraska Energy Office maintains this was a reasonable expenditure was documented appropriately on the Travel Log.*

*We will continue to instruct staff regarding car wash limits and include instructions/policies with vehicle logs.*

## 6. Purchases in the City of Lincoln

Similar to the “Car Wash Issues” comment and recommendation above, the majority of agency representatives stated they had no Voyager policies other than what has been established by TSB. According to the TSB policies and procedures, the Voyager card is not to be used to purchase fuel from commercial vendors within the Lincoln, Nebraska, area. The following was included in a “Fuel Savings Suggestions” memo within the TSB Vehicle Coordinator Handbook (Last Updated June 16, 2016):

*In accordance with State policy, use State fuel yards for fueling State owned vehicles. The State is able to purchase bulk fuel at a significant savings in comparison to what is available at commercial locations.*

Also, according to correspondence received from the State Patrol, fueling at one of the State shops in early 2017 was 20 cents per gallon cheaper than buying fuel commercially.

The APA queried the Voyager transactions from July 1, 2017, through April 30, 2018, and found over 5,000 fuel purchases at commercial vendors in Lincoln during the 10-month period. The following table contains a listing of commercial fuel purchases in Lincoln by each respective agency.

Agency	Number of Cards	Number of Transactions	Amount
GAME AND PARKS	315	1,269	\$54,368.45
STATE PATROL	380	1,412	\$44,828.84
DEPARTMENT OF TRANSPORTATION	264	1,085	\$37,921.69
DAS – TSB	344	1,168	\$26,021.94
DEPARTMENT OF CORRECTIONS	23	72	\$5,721.44
DHHS	25	94	\$2,554.50
PUBLIC SERVICE COMMISSION	11	63	\$1,850.31
DEPARTMENT OF AGRICULTURE	15	52	\$1,751.97
DAS - BUILDING	9	47	\$1,585.91
MILITARY DEPARTMENT	12	42	\$1,293.30
BOARD OF EDUCATIONAL LANDS AND FUNDS	11	21	\$937.99
EDUCATIONAL TELECOMMUNICATIONS	2	5	\$737.20
DAS – MATERIAL	1	9	\$327.67
REVENUE	1	5	\$149.03
FIRE MARSHAL	2	2	\$81.73
DAS – 309 TASK FORCE	1	1	\$39.50
ENERGY OFFICE	1	1	\$39.12
BRAND COMMITTEE	1	1	\$38.07
<b>Totals</b>	<b>1,418</b>	<b>5,349</b>	<b>\$180,248.66</b>

The 5,349 transactions equate to approximately 73,883 gallons of fuel purchased. Based on a savings of \$0.20 per gallon, purchasing the fuel instead at the State pumps would have saved the State approximately \$14,777. For the Department of Transportation, the transactions list above includes 442 fuel purchases at the Super C at 3202 S. 10<sup>th</sup>, which is less than 1.5 miles from the NDOT pumps on S. 14<sup>th</sup>.

It is important to note that the APA focused only on transactions within Lincoln; however, there are other State fuel locations, including those in Beatrice, Gretna, Grand Island, Norfolk, and North Platte.

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 8, “Fuel,” states, in part, the following:

***FUEL PURCHASES IN LINCOLN – When in Lincoln or the immediate vicinity, all fuel and lubricants shall be purchased from state-owned facilities. Purchases of fuel from commercial vendors in Lincoln are considered to be unauthorized and will be billed back to the leasing/renting agency.***

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 9, “Voyager Fuel Cards,” states, in part, the following:

***UNAUTHORIZED CHARGES** – Charges for unauthorized transactions will be billed back to the leasing/renting agency. Examples of unauthorized charges would be fuel purchases from commercial vendors in the Lincoln area . . . .*

Additionally, Neb. Rev. Stat. § 81-1019(1) (Reissue 2014) states the following regarding Bureau fleet vehicles:

*Any person using a bureau fleet vehicle shall, whenever possible, obtain fuel from state-owned facilities.*

Once the APA brought these issues to their attention, certain agencies responded that the restrictive fuel purchasing policy does not apply to them. However, in the initial correspondence, agency representatives acknowledged complying with the TSB policies, as they did not have their own. Some agencies said they would develop their own policies to reflect more accurately the activities of their own personnel.

Several reasons were provided to the APA for not using the State fuel pumps, including: 1) the pumps being out of service; 2) time restrictions on when the pumps are open; 3) an inability to operate the pumps; 4) use of the pumps being disruptive and nonproductive; 4) additional staff time, resulting in overtime expenses, being required to use the pumps; and 5) commercial fuel not always being more expensive.

Nevertheless, several agencies said they would remind their staff of the policy.

Good internal control and sound business practice require procedures for monitoring Voyager card usage to ensure fuel purchases are made in compliance with applicable policies. Without such procedures, there is an increased risk of loss, theft, or misuse of State funds.

We recommend the State agencies implement procedures to ensure fuel purchases are made in compliance with applicable policies.

*State Patrol Response: The agency response is included under comment three above.*

*DAS Response: The agency response is included under comment three above.*

*Department of Corrections Response: NDCS agrees that fuel purchases need to comply with applicable policies. NDCS had 72 transactions where purchases were made at commercial vendors in Lincoln. Of these, 28 were directly due to staff error; team members will be reminded of NDCS and State of Nebraska policy. Security implications and prevention of overtime expense accounted for the remaining transactions.*

*DHHS Response: The agency response is included under comment three above.*

*Educational Telecommunications Response: The Voyager cards assigned to Agency 47 on which fuel purchases were made within the city limits are cards assigned to non-fleet leased vehicles. The cards are assigned to Agency owned vehicles including a Remote Production Freightliner with trailer as well as a Satellite Production truck. These vehicles are difficult to maneuver through the city to the State fuel stations, thus we purchase fuel at Sapp Brothers Truck Stop here in Lincoln. It is our understanding that the Voyager cards issued for non-fleet vehicles / purposes would not be subject to the policies stated below because they are not associated with State of Nebraska leased vehicles. In your June 15, 2018 email, you stated the following: “We do not disagree with you on your interpretation of the TSB Policies and Procedures.” Given this interpretation by your office, we respectfully request that our Agency be removed from this report citing violation of the TSB policies relating to fuel purchases within the city limits. Thank you for your consideration.*

*Revenue Response: This finding consists of five occurrences where rental trucks were refueled at commercial facilities just prior to being returned to the rental company. This common practice is used to avoid a \$5 per gallon fuel surcharge as well as save employee time, versus the \$12.65 total savings if the fuel had been purchased at State pumps. The Voyager Card Program is administered through the Nebraska Department of Transportation and the Department of Revenue (Department) is billed for Voyager card purchases made for non-TSB vehicles, even when made at a State-owned fueling facility. Revenue Policy Number 200 does address Voyager card usage, but was not shared with the Auditor of Public Accounts (APA) in a timely fashion. Instead, the Department referenced TSB policy and procedures posted on the Department’s intranet and the APA has chosen to apply these policies to non-State vehicles rented from private companies. The Department will review its policies and procedures to determine whether clarifications are needed.*

*Energy Office Response: There were extenuating circumstances for this purchase. Our employee attempted to fuel at the north Roads shop in Lincoln on Superior St, he could not get the gas pump to work. He was on his way to Omaha – and had been notified that a client would be available to conduct an inspection that evening after work. His options were to drive back downtown to the TSB pumps, or fuel up at a regular gas station. Since driving downtown would have taken at least an extra 30 minutes – and he would have been late for his appointment in Omaha – he went to the gas station. In doing so he was able to meet the customer at the convenience of the customer. Otherwise the inspection would have to be rescheduled. Overall there was an overall savings in operational costs.*

**7. Glass Purchases**

The APA identified three charges for glass repair or replacement, which is not allowed to be paid for with the Voyager card. In addition, the agencies could not provide documentation to support these charges. For the two TSB transactions, a work order was provided to the APA; however, those amounts did not match the amounts actually paid. The table below details these transactions:

Account Name	Transaction Date	Merchant	Product Description	Transaction Amount
NE DEPT OF AGRICULTURE	1/25/18	Safelite Auto Glass Corp	Glass Auto Windshield	\$283.96
NE TSB POOLS	4/21/17	Safelite Glass Company	Glass Automotive	\$224.64
NE TSB POOLS	2/5/18	Safelite Auto Glass Corp	Glass Auto Windshield	\$283.96
<b>Total</b>				<b>\$792.56</b>

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 9, “Voyager Fuel Cards,” states, in part, the following:

*Glass replacement and body shop repair work are not to be charged to Voyager cards. . . . Examples of unauthorized charges would be . . . glass repair or replacement, bodywork . . . .*

Good internal control and sound business practice require procedures to ensure Voyager cards are not used for prohibited purchases, including expenditures for glass repair or replacement. Additionally, those procedures should require adequate supporting documentation for all Voyager card transactions.

Without such procedures, there is an increased risk for the loss, theft, or misuse of State funds.

We recommend the State agencies implement procedures to ensure Voyager cards are not used for prohibited purchases, including expenditures for glass repair or replacement. Additionally, those procedures should require adequate supporting documentation for all Voyager card transactions.

*DAS Response: The agency response is included under comment three above.*

## 8. Vehicle Log Issues

The APA selected Voyager card transactions for the period July 1, 2017, through April 30, 2018, from various agencies in the Program. To ascertain whether various purchases were reasonable and necessary, the APA also requested the supporting vehicle logs in certain cases. State law requires State employees to fill out a log that documents vehicle usage, including start and finish times and trip purposes. As a result of this testing, the APA identified several issues, including vehicle logs that were missing, logs that lacked statutorily required information, and fuel purchases for days on which no vehicle activity was recorded on the log.

The APA has summarized the log issues in the following table:

Agency	# of Vehicles with Log Issues	Description	Agency Response – If Applicable
Department of Transportation	5	One vehicle log was not provided to the APA. Four other logs did not contain all required locating details and start/finish times.	
Board of Educational Lands & Funds	2	Vehicle logs did not contain ending odometer and travel times. Additionally, locations were not always accurate. For one vehicle, the APA noted 18 fuel purchases during days for which nothing was recorded on the log. For a second vehicle, the APA noted seven fuel purchases on days for which the fuel logs listed no odometer readings.	The vehicle drivers fuel at times on any given day, work day or not. The station is close so they will fuel ahead of time so he is ready to go on the road immediately whenever necessary.
Game & Parks Commission	2	Fuel was purchased on August 18, 2017; however, no activity was recorded on the log for that day. Other fuel purchases were identified outside of times on the log.	Start and stop times were not accurately reflected. Vehicle was not being used this day, but it got fueled up to be prepared for the next field day. For second vehicle, employee acknowledged he failed to accurately reflect the actual mileage on his mileage logs.
Department of Agriculture	2	Vehicle logs provided did not contain any or all odometer readings, as required.	
Veterans' Affairs	1	The vehicle log included no trip on November 18, 2017; however, gas was purchased on that day.	Bus was driven on November 18, 2017, for lunch and bingo in Elkhorn and mileage was not recorded.
Department of Health & Human Services	1	The vehicle log for September 2017 did not include all points of travel. The logs noted the vehicle driven from Kearney to David City; however, fuel was purchased in Kenesaw, which is not en route.	Vehicle was driven from Kearney to Hastings to David City and back.
Department of Administrative Services – TSB	1	For one vehicle assigned to DHHS, the vehicle log did not provide enough detail to determine the purpose of the trip.	
Energy	1	Vehicle logs supporting the March 2018 Voyager transactions did not contain start and finish times or the purpose of the trip.	
Oil & Gas Conservation Commission	1	Travel logs did not contain all of the statutorily required items, such as destinations, purpose of trips, and/or start and stop times. We noted six trips that did not contain one, or a combination, of these items.	

The APA has included the following example from the Nebraska Energy Office, which illustrates a vehicle log that lacked start and finish times, purposes of the trip, and approval.

VEHICLE INFORMATION		EQUIPMENT INFORMATION		TRANSPORTATION SERVICES BUREAU OFFICIAL TRAVEL LOG				MONTH <u>March</u> YEAR <u>2018</u>		
TSB License # <u>17185</u>		Equip. no. <u>17185</u>		COMPLETE AND ATTACH MAINTENANCE RECORD FORM				Agency Name (Permanent Assignment Only) <u>NEO</u>		
Year <u>2011</u>		County (Where Vehicle is Located (note if change)) <u>LAROCOS PER</u>		NOTE: An entry must be made each time the vehicle is driven per State Statute 81-1025				Agency Number <u>071</u>		
TSB Website: www.das.state.ne.us/tsb/										
DAY OF MONTH	ODOMETER READING		MILES TRAVELED	TIME		DESTINATION		PURPOSE OF TRIP	DRIVER'S SIGNATURE	PARKING STALL NO.
	START	FINISH		START	FINISH	FROM	TO			
5	105145	105470								
6	105470	105539								
21	105539	105741							DN	
26	105741	105874							DN	
27	105874	105939							DN	
28	105939	106041							DN	
29	106041	106222							DN	
30	106222	106349							DN	
			TOTAL MILES							
			1204 ✓							
This report must be submitted to your Agency Vehicle Coordinator on assigned date. Vehicle Coordinator will submit it to TSB (State Statute 81-1025)										
Approved by Agency Head or Authorized Agent										

There is a note at the top of the TSB Official Travel Log that reads as follows:

*An entry must be made each time the vehicle is driven per State Statute 81-1025.*

The Department of Administrative Services – Transportation Services Bureau Policies and Procedures, Section 7, “Official Travel Log,” requires all travel is to be recorded on logs in accordance with Neb. Rev. Stat. § 81-1025 (Reissue 2014).

Section 81-1025(1) states, in relevant part, the following:

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

State Patrol vehicles are not required to have a log that reports such items as the points of travel; however, a travel report is required. The State Patrol explained, as follows:

*[T]he State Patrol is in the process of writing a policy to ensure that the Agency is complying with Statute 81-1025(2)(a), (3) and (4).*

The APA identified one State Patrol vehicle that did not have the travel report required by Neb. Rev. Stat. § 81-1025 (Reissue 2014), as follows:

*(2)(a) Each operator of a special-use vehicle as prescribed in section 81-1011 or a motor vehicle in which a state agency other than the bureau holds the title shall follow the policy and use the travel report form which shall be established by the director or designated head of the state agency owning such vehicle. The form shall include, but not be limited to, the name of the operator, the license number of the vehicle, the total daily mileage or total hours of daily operation, and any other information the director or designated head deems relevant.*

\* \* \* \*

*(3) Such travel reports shall be transmitted at the end of each month by every operator to the director or designated head of the operator's state agency, and such reports, after review by the director or designated head of the agency, shall be retained by the agency except the travel reports on bureau fleet vehicles leased or rented from the bureau. . . .*

Additionally, good internal control requires procedures to ensure the accuracy of mandatory travel logs or reports. Without such procedures, there is an increased risk for not only misuse of public property but also the violation of State law.

We recommend agencies implement procedures to ensure the accuracy of mandatory travel logs or reports.

*Department of Veterans' Affairs Response: The agency response is included under comment five above.*

*DHHS Response: The agency response is included under comment three above.*

*DAS Response: The agency response is included under comment three above.*

*Energy Office Response: We have instructed the individual that did not properly fill out the travel log that even though this vehicle is assigned 100% to him, he still needs to properly fill out the Travel Log with the proper coding and documentation. We will also conduct a review of each travel log by our vehicle coordinator and obtain missing information prior to signing and submitting the travel logs.*

*State Patrol Response: The agency response is included under comment three above.*

## **9. Voyager Policies and Procedures**

Neb. Rev. Stat. § 60-3101(1) (Supp. 2017) authorizes the Department of Transportation to adopt and promulgate formal rules and regulation to govern Voyager card usage. That statute says, in relevant part, the following:

*Rules and regulations may be adopted and promulgated as needed by the Department of Transportation or the University of Nebraska for the operation of the state fleet card programs. The rules and regulations shall provide authorization instructions for all transactions.*

Subsection (5) adds the following sentence:

*If detailed transaction information is not provided, the program administrator shall have the authority to temporarily or permanently suspend state fleet card purchases in accordance with rules and regulations.*

Despite this statutory authorization, no such rules and regulations have been adopted and promulgated – although uniform guidance is clearly needed based on the testing of Voyager transactions over the 10-month period.

On May 18, 2018, the APA sent an email to the Highway Fuel & Credit Card Systems Manager at the Department of Transportation. That message contained the following:

*Do you have written policies outside of the TSB Policies for Voyager Card use? If so, please provide a copy of your Agency's written policies and procedures, guidelines, or program manual regarding the administration, use, and monitoring of Voyager cards.*

On May 29, 2018, the APA sent a subsequent email asking for an update on the status of any response to the previous inquiry. The Highway Fuel & Credit Card Systems Manager responded on May 31, 2018, with the following, "I am still looking for procedures, however, I am not having any luck." No other response was provided regarding any policies established by the Department of Transportation for Voyager card use.

The APA sent the same question to all other agencies participating in the Program. The vast majority of agencies responded that, due to their own lack of formal guidelines, they follow the policies and procedures established by TSB. Several agencies later responded that they would be developing their own policies and procedures.

TSB has established policies and procedures for governing vehicles within its own fleet. That agency also created a TSB Vehicle Coordinator Handbook to assist vehicle coordinators in answering questions regarding TSB fleet vehicles and further explaining the established policies and procedures. Though these are good resources for fleet vehicle operators, there are no comprehensive policies and procedures regarding appropriate Voyager card usage across all State agencies. TSB has power over only those vehicles within its fleet and cannot control vehicles owned by other agencies.

Additionally, it should be noted that, according to the Nebraska Supreme Court, “Properly adopted and filed agency regulations have the effect of statutory law.” Schmidt v. State, 255 Neb. 551, 559, 586 N.W.2d 148, 153 (1998). Such formal rules and regulations, which are specifically authorized by § 60-3101(1), bear more weight than mere policies and procedures.

Throughout the comments and recommendations herein, the APA has provided numerous examples of a need for controlling rules and regulations that would apply uniformly to all Program participants.

Good internal controls, as well as sound accounting and business practices, require the implementation of formal rules and regulations to provide detailed and uniform guidance regarding the allowable uses of Voyager cards.

Without such rules and regulations, there is a continued risk of Voyager cards being misused and State funds being lost as a result.

We recommend the Department of Transportation exercise the authority granted under § 60-3101(1) by adopting and promulgating rules and regulations to provide much-needed uniform guidance for the proper use of Voyager cards.

## 10. Agency Untimely Responses

The APA experienced several delays in receiving requested Voyager records, as several agency responses exceeded the maximum three-week timeframe allowed by State law. In all but one case, the agencies failed to respond within three-days with an explanation for the planned delay, as required by State law.

The following table provides a summary of the delays in responding to the APA’s records requests:

Agency	Request Type	Initial Request Date	Follow-Up Request Date(s)	Response Date	Number of Days for Response	Response Due Date	# of Days After 3-Weeks
DAS – Materiel	Internal Control Questionnaire	5/18/2018	5/29/2018 6/11/2018 6/20/2018	6/20/2018	33	6/8/2018	12
State Patrol	Transaction Support	6/7/2018		7/9/2018	32	6/28/2018	11
State Patrol	Transaction Support	6/8/2018		7/9/2018	31	6/29/2018	10
DHHS (Note 1)	Transaction Support	6/22/2018		7/19/2018	27	7/13/2018	6
Department of Natural Resources	Internal Control Questionnaire	5/18/2018	5/29/2018 6/11/2018	6/11/2018	24	6/8/2018	3

Agency	Request Type	Initial Request Date	Follow-Up Request Date(s)	Response Date	Number of Days for Response	Response Due Date	# of Days After 3-Weeks
Department of Veterans' Affairs	Transaction Support	6/4/2018	6/27/2018	6/27/2018	23	6/25/2018	2
DAS – Building	Transaction Support	6/20/2018	7/3/2018 7/12/2018	7/13/2018	23	7/11/2018	2
Board of Educational Lands & Funds	Transaction Support	6/20/2018	7/9/2018	7/13/2018	23	7/11/2018	2
DAS – Building	Transaction Support	5/29/2018		6/20/2018	22	6/19/2018	1

**Note 1:** The APA received an email from DHHS within the required three days, explaining that the request would not be fulfilled until July 10<sup>th</sup>. The APA received part of the request on July 10<sup>th</sup>; however, the full request was not received until July 19<sup>th</sup>.

Neb. Rev. Stat. § 84-305(1) (Supp. 2017) grants the APA “access to any and all information and records, confidential or otherwise, of any public entity . . .” Subsection (2) of the same statute requires a public entity to respond to a records request by the APA within three business days and the information to be provided in full no later than three weeks following the initial request. That subsection reads as follows:

*Upon receipt of a written request by the Auditor of Public Accounts for access to any information or records, the public entity shall provide to the auditor as soon as is practicable and without delay, but not more than three business days after actual receipt of the request, either (a) the requested materials or (b)(i) if there is a legal basis for refusal to comply with the request, a written denial of the request together with the information specified in subsection (1) of this section or (ii) if the entire request cannot with reasonable good faith efforts be fulfilled within three business days after actual receipt of the request due to the significant difficulty or the extensiveness of the request, a written explanation, including the earliest practicable date for fulfilling the request, and an opportunity for the auditor to modify or prioritize the items within the request. No delay due to the significant difficulty or the extensiveness of any request for access to information or records shall exceed three calendar weeks after actual receipt of such request by any public entity. The three business days shall be computed by excluding the day the request is received, after which the designated period of time begins to run. Business day does not include a Saturday, a Sunday, or a day during which the offices of the custodian of the public records are closed.*

(Emphasis added.) Furthermore, Neb. Rev. Stat. § 84-305.01 (Cum. Supp. 2016) provides a criminal penalty for failure to comply with § 84-305, as follows:

*Any person who willfully fails to comply with the provisions of section 84-305 or who otherwise willfully obstructs or hinders the conduct of an audit, examination, or related activity by the Auditor of Public Accounts or who willfully misleads or attempts to mislead any person charged with the duty of conducting such audit, examination, or related activity shall be guilty of a Class II misdemeanor.*

When records and other information requested by the APA from public entities are not provided timely, those responsible for the delays are in violation of State law and could face criminal sanctions as a result.

We recommend public entities respond timely to all records requests by the APA.

*DAS Response: The agency response is included under comment three above.*

*State Patrol Response: The agency response is included under comment three above.*

*DHHS Response: The agency response is included under comment three above.*

*Department of Natural Resources Response: There was a combination of events at that time which caused the delayed response to the Internal Control Questionnaire. The first being the Human Resource and Finance Division was understaffed during that time period. In addition, staff was focused on budget preparation and fiscal year end tasks. This prevented the staff from fully focusing on completing the Questionnaire in a timely manner. Corrective action taken to resolve this issues is the hiring additional staff which will alleviate the workloads.*

Department of Veterans' Affairs Response: The agency response is included under comment five above.

## 11. Voyager Miscoding

For the period July 1, 2017, through April 30, 2018, the APA examined select Voyager transactions from various agencies in the Program. In doing so, the APA identified a significant number of coding issues within the Voyager system. It is probable that some these transactions were miscoded at the point of sale by the vendor and not by either the Voyager system or the State employee. The APA has summarized these coding issues below.

Issue	Number of Transactions	Amount
Incorrect Product Description	89	\$5,798.12
Incorrect Vehicle Description (including tank capacity)	6	\$376.04
Incorrect Time Recorded	2	\$102.42
<b>Totals</b>	<b>97</b>	<b>\$6,276.58</b>

For 89 transactions, the APA found that the product description recorded in Voyager was incorrect when compared to that contained in the supporting documentation.

Agency	Transaction Date	Merchant Name	Product Description	Actual Product	Transaction Amount
DEPARTMENT OF TRANSPORTATION	9/11/2017	FVC-SIDNEY AGRONOMY OF	WASH JOB	Propane Refill	\$70.00
BOARD OF EDUCATIONAL LANDS & FUNDS	8/29/2017	SAPP BROS TRAVEL CENTER C	FOOD	Car Wash	\$13.91
DEPARTMENT OF AGRICULTURE	12/29/2017	SAPP BROS TRAVEL CENTER O	FOOD	Diesel Exhaust Fluid	\$11.81
DEPARTMENT OF AGRICULTURE	3/15/2018	FARMERS COOPERATIVE	UNLEADED BLEND 7.7%	Diesel	\$84.00
DEPARTMENT OF AGRICULTURE	3/14/2018	FARMERS UNION CO-OP CO	DIESEL WITHOUT TAX	E10	\$40.64
DEPARTMENT OF AGRICULTURE	9/18/2017	PUMP & PANTRY #24	UNLEADED	Diesel Exhaust Fluid	\$11.01
DEPARTMENT OF TRANSPORTATION	1/24/2018	COUNTRYSIDE GAS & GROCERY	UNLEADED SUPER	Diesel	\$138.47
DEPARTMENT OF TRANSPORTATION	7/17/2017	GAS 'N SHOP	UNLEADED SUPER	Diesel	\$62.25
DEPARTMENT OF TRANSPORTATION	7/27/2017	GAS 'N SHOP	UNLEADED SUPER	Diesel	\$71.00
DEPARTMENT OF TRANSPORTATION	9/12/2017	GAS 'N SHOP	UNLEADED SUPER	Diesel	\$65.00
DEPARTMENT OF TRANSPORTATION	12/23/2017	JB MART INC	UNLEADED	Diesel	\$53.15
DEPARTMENT OF TRANSPORTATION	2/7/2018	BP#9281932WEST POINT TRV	UNLEADED	Diesel Exhaust Fluid	\$16.92
DEPARTMENT OF TRANSPORTATION	3/7/2018	BP#9281932WEST POINT TRV	UNLEADED	Diesel Exhaust Fluid	\$19.46
DEPARTMENT OF TRANSPORTATION	3/5/2018	SAPP BROS TRAVEL CENTER C	FOOD	Diesel Exhaust Fluid	\$11.11
BOARD OF EDUCATIONAL LANDS & FUNDS	1/4/2018	MAVERICK TRUCKSTOP	NATURAL GAS	Oil Filter/Washer Fluid	\$10.95
BOARD OF EDUCATIONAL LANDS & FUNDS	1/4/2018	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Oil Change	\$33.25
BOARD OF EDUCATIONAL LANDS & FUNDS	1/4/2018	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Labor	\$12.00

Agency	Transaction Date	Merchant Name	Product Description	Actual Product	Transaction Amount
BOARD OF EDUCATIONAL LANDS & FUNDS	2/28/2018	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Labor	\$72.00
BOARD OF EDUCATIONAL LANDS & FUNDS	2/28/2018	MAVERICK TRUCKSTOP	NATURAL GAS	Stems	\$10.00
BOARD OF EDUCATIONAL LANDS & FUNDS	2/28/2018	MAVERICK TRUCKSTOP	UNLD PLUS BLEND 7.7%	Tires	\$695.52
GAME & PARKS COMMISSION	7/25/2017	SHELL SERVICE STATION	UNLEADED PLUS	Diesel	\$72.00
GAME & PARKS COMMISSION	8/15/2017	SHELL SERVICE STATION	UNLEADED PLUS	Diesel	\$46.00
GAME & PARKS COMMISSION	9/11/2017	SHELL SERVICE STATION	UNLEADED PLUS	Diesel	\$62.00
GAME & PARKS COMMISSION	4/10/2018	SHELL SERVICE STATION	UNLEADED PLUS	Diesel	\$89.00
GAME & PARKS COMMISSION	8/9/2017	THAT STOP LLC	UNLEADED BLEND 5.7%	Diesel	\$51.60
GAME & PARKS COMMISSION	8/3/2017	WESTERN CONVENIENCE #131	DIESEL	Car Wash	\$7.00
GAME & PARKS COMMISSION	8/18/2017	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Oil Change	\$28.50
GAME & PARKS COMMISSION	8/18/2017	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Oil Change/Labor	\$12.00
GAME & PARKS COMMISSION	8/18/2017	MAVERICK TRUCKSTOP	NATURAL GAS	Oil Change/Misc. Parts	\$10.20
GAME & PARKS COMMISSION	11/1/2017	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Tires	\$545.92
GAME & PARKS COMMISSION	12/22/2017	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Oil Change	\$28.50
GAME & PARKS COMMISSION	12/22/2017	MAVERICK TRUCKSTOP	UNLEADED BLEND 7.7%	Oil Change/Labor	\$12.00
GAME & PARKS COMMISSION	12/22/2017	MAVERICK TRUCKSTOP	NATURAL GAS	Oil Change/Misc. Parts	\$10.45
GAME & PARKS COMMISSION	10/2/2017	ROUTE 77 CORNER STORE # 2	UNLEADED SUPER	Diesel	\$57.40
GAME & PARKS COMMISSION	10/2/2017	MENTZER - JENSEN LLC	UNLEADED SUPER	Diesel	\$80.91
GAME & PARKS COMMISSION	10/5/2017	SANDHILL OIL #1	UNLEADED SUPER	Diesel	\$50.00
OIL & GAS CONSERVATION COMMISSION	7/10/2017	WESTERN CONVENIENCE #132	DIESEL	Car Wash	\$8.00
STATE PATROL	8/7/2017	AURORACOOP-YORK PATP	DIESEL	E10	\$17.87
STATE PATROL	11/8/2017	AURORACOOP-YORK PATP	DIESEL	E10	\$26.81
STATE PATROL	4/16/2018	AURORACOOP-YORK PATP	DIESEL	E10	\$25.57
STATE PATROL	7/1/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$24.99
STATE PATROL	7/12/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$22.07
STATE PATROL	8/12/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$19.94
STATE PATROL	8/24/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$26.88
STATE PATROL	8/26/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$17.21
STATE PATROL	8/31/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$28.74
STATE PATROL	9/06/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$26.45
STATE PATROL	9/29/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$18.86
STATE PATROL	10/5/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$23.08
STATE PATROL	10/11/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$32.26
STATE PATROL	10/12/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$20.85
STATE PATROL	10/12/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$24.18
STATE PATROL	10/19/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$17.46
STATE PATROL	10/20/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$24.20
STATE PATROL	10/28/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$28.27

Agency	Transaction Date	Merchant Name	Product Description	Actual Product	Transaction Amount
STATE PATROL	11/15/2017	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$27.03
STATE PATROL	1/19/2018	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$20.57
STATE PATROL	2/14/2018	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$27.69
STATE PATROL	2/16/2018	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$20.52
STATE PATROL	2/17/2018	AURORACOOP-YORK PATP	DIESEL	Unleaded	\$24.03
STATE PATROL	7/21/2017	TROTTER SERVICE	DIESEL LOW BLEND BIO	Plus	\$31.91
STATE PATROL	7/28/2017	TROTTER SERVICE	DIESEL LOW BLEND BIO	Plus	\$29.69
STATE PATROL	1/10/2018	SHOEMAKER'S TRUCKSTATION	DIESEL	Oil Change	\$199.66
STATE PATROL	12/26/2017	SHOEMAKER'S TRUCKSTATION	FOOD	Diesel	\$16.08
STATE PATROL	7/8/2017	HY-VEE PLATTSMOUTH GAS	FOOD	Car Wash	\$12.99
STATE PATROL	7/19/2017	MEISINGER OIL	DIESEL	Unleaded	\$29.74
STATE PATROL	8/2/2017	MEISINGER OIL	DIESEL	Unleaded	\$16.05
STATE PATROL	8/16/2017	MEISINGER OIL	DIESEL	Unleaded	\$29.78
STATE PATROL	9/27/2017	MEISINGER OIL	DIESEL	Unleaded	\$29.56
STATE PATROL	10/4/2017	MEISINGER OIL	DIESEL	Unleaded	\$28.70
STATE PATROL	10/10/2017	MEISINGER OIL	DIESEL	Unleaded	\$26.62
STATE PATROL	10/11/2017	MEISINGER OIL	DIESEL	Unleaded	\$22.92
STATE PATROL	12/4/2017	MEISINGER OIL	DIESEL	Unleaded	\$33.83
DAS – TSB	9/22/2017	BRAD'S CONVENIENCE	DIESEL LOW BLEND BIO	Unleaded Plus	\$16.56
DAS – TSB	7/12/2017	BRAD'S CONVENIENCE	DIESEL LOW BLEND BIO	Unleaded Plus	\$14.01
DAS – TSB	10/3/2017	BRAD'S CONVENIENCE	DIESEL LOW BLEND BIO	Unleaded Plus	\$21.50
DAS – TSB	11/16/2017	BRAD'S CONVENIENCE	DIESEL LOW BLEND BIO	Unleaded Plus	\$12.51
DAS – TSB	1/10/2018	BRAD'S CONVENIENCE	DIESEL LOW BLEND BIO	Unleaded Plus	\$26.00
DAS – TSB	1/17/2018	BRAD'S CONVENIENCE	DIESEL LOW BLEND BIO	Unleaded Plus	\$31.02
DAS – TSB	3/5/2018	FARMERS UNION CO-OP CO	DIESEL WITHOUT TAX	E10	\$15.70
DAS – TSB	8/31/2017	AURORACOOP-YORK PATP	DIESEL	E10	\$45.50
DAS – TSB	4/11/2018	AURORACOOP-YORK PATP	DIESEL	E10	\$35.50
DAS – TSB	4/26/2018	AURORACOOP-YORK PATP	DIESEL	E10	\$32.00
DAS – TSB	7/12/2017	TOM'S SERVICE	DIESEL	Tires	\$453.52
DAS – TSB	4/16/2018	TOM'S SERVICE	DIESEL	Tires	\$435.14
DAS – TSB	7/21/2017	CHS AGRI SERVICE CENTER	GASOHOL 10%	Oil Change/Tire Rotation/E10	\$106.94
DAS – TSB	9/15/2017	FREMONT MOTOR SCOTTSBLUF	UNLEADED	Oil Change/Tires	\$668.55
DAS – TSB	4/17/2018	FRED'S FRIENDLY SERVICE	UNLEADED	Oil Change/Tire	\$141.95
DAS – TSB	4/10/2018	FARMERS UNION CO-OP CO	DIESEL WITHOUT TAX	E10	\$14.73
<b>Total</b>					<b>\$5,798.12</b>

For six transactions, the APA found that the actual fuel capacity shown in the Voyager system was incorrect. In one instance, the wrong vehicle description caused the incorrect capacity listing.

Agency	Vehicle Description	Actual Vehicle	Vehicle Capacity	Actual Capacity	Transaction Date	Transaction Amount
DEPARTMENT OF TRANSPORTATION	12 CHEV COLORADO	2012 Chevy Silverado 3500	25.00	36.00	7/6/2017	\$63.35
DEPARTMENT OF TRANSPORTATION	12 CHEV COLORADO	2012 Chevy Silverado 3500	25.00	36.00	7/17/2017	\$62.15
DEPARTMENT OF TRANSPORTATION	12 CHEV COLORADO	2012 Chevy Silverado 3500	25.00	36.00	7/25/2017	\$62.95
DEPARTMENT OF TRANSPORTATION	12 CHEV COLORADO	2012 Chevy Silverado 3500	25.00	36.00	8/1/2017	\$60.30
DEPARTMENT OF TRANSPORTATION	12 CHEV COLORADO	2012 Chevy Silverado 3500	25.00	36.00	10/19/2017	\$68.38
BRAND COMMITTEE	07 DODGE RAM		22.00	26.00	3/25/2018	\$58.91
<b>Total</b>						<b>\$376.04</b>

For two transactions, the APA found that the times entered in the Voyager system were incorrect. The times shown in the Voyager system were outside of the times shown as being worked by the employee; however, the receipts showed that the times of the purchases were within the time frames recorded on the employee's timesheet.

Agency	Vehicle Description	Transaction Date	Transaction Time	Actual Time	Transaction Amount
BRAND COMMITTEE	07 DODGE RAM	3/16/2018	19:20:00	18:17	\$49.62
BRAND COMMITTEE	07 DODGE RAM	4/10/2018	18:24:00	17:20	\$52.80
<b>Total</b>					<b>\$102.42</b>

**Other Issues**

In addition to the miscoding concerns discussed above, the APA was unable to match 256 vehicles or equipment in Voyager when comparing to the State's accounting system. The APA has summarized the vehicles or equipment that could not be tied to State's accounting system below.

Reason	Number
Lack of Correlated Information	233
Blank Vehicle Description or Vehicle Identification Number	23
<b>Total</b>	<b>256</b>

For 233 vehicles or equipment in Voyager, the APA was unable match the vehicle or equipment in Voyager to the State's accounting system due to the information not correlating between the two systems. It appears the Voyager system contains inaccurate or out-of-date information. For example, State Patrol had a 2007 (Toyota) Scion car listed in Voyager; however, the State Patrol's fixed asset listing in the State's accounting system does not contain any Scion or Toyota vehicles.

The remaining vehicles or equipment not matched were due to the vehicle description or vehicle identification number being blank.

Good internal control and sound accounting practices require procedures to ensure the proper coding of transactions and accurate vehicle information within the Voyager system.

Without such procedures, there is an increased risk for the misuse of Voyager cards and the resultant loss of State funds.

We recommend agencies implement procedures to ensure the proper coding of transactions and accurate vehicle information within the Voyager system.

*State Patrol Response: The agency response is included under comment three above.*

*DAS Response: The agency response is included under comment three above.*

\* \* \* \* \*

Our audit procedures are designed primarily on a test basis and, therefore, may not bring to light all weaknesses in policies or procedures that may exist. Our objective is, however, to use our knowledge of DAS and its interaction with other State agencies and administrative departments gained during our work to make comments and suggestions that we hope will be useful to all agencies.

This interim communication is intended solely for the information and use of the applicable State agencies, their management, the Governor and the State Legislature, and others within these State agencies. It is not intended to be, and should not be, used by anyone other than the specified parties. However, this letter is a matter of public record, and its distribution is not limited.

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

Sincerely,



Philip J. Olsen, CPA, CISA  
Assistant Deputy Auditor

VOYAGER CARDS  
 GAME AND PARKS ALLEGED ABUSE  
 JULY 1, 2017, THROUGH APRIL 30, 2018

EXHIBIT A

PER VOYAGER SYSTEM								PER WEEKLY ACTIVITY LOG		
Transaction Date	Transaction Time	Units	Transaction Amount	Merchant Name	Merchant City	Transaction Day of Week	Actual Odometer	Beginning Mileage	Ending Mileage	Hours Worked
7/2/2017	22:21:00	22.00	\$60.27	U-STOP #14	LINCOLN	Sunday	485,433	46,235	46,355	1PM to 7PM
7/5/2017	18:50:00	16.76	\$45.92	U-STOP #14	LINCOLN	Wednesday	48,574	46,695	6,805	10AM to 1PM
7/7/2017	09:06:00	16.67	\$35.00	CASEYS GEN STORE 2702	BEATRICE	Friday	45,888	46,805	46,915	
7/7/2017	11:56:00	20.21	\$47.49	CASEYS GEN STORE 2708	CRETE	Friday	496,322	46,805	46,915	
7/9/2017	22:32:00	15.89	\$43.51	U-STOP #14	LINCOLN	Sunday	496,355	46,915	47,045	1PM to 8PM
7/11/2017	22:39:00	18.23	\$49.93	U-STOP #14	LINCOLN	Tuesday	4,996,322	47,045	47,205	10AM to 6PM
7/12/2017	20:32:00	12.23	\$34.62	SHELL SERVICE STATION	ROCA	Wednesday	4,999,865	47,205	47,345	8AM to 4PM
7/13/2017	23:27:00	22.93	\$62.57	U-STOP #14	LINCOLN	Thursday	49,856	47,345	47,525	10AM to 7PM
7/15/2017	15:03:00	10.00	\$21.01	GAS 'N SHOP	BEATRICE	Saturday	49,856	47,635	47,845	
7/16/2017	20:57:00	8.37	\$18.00	EZ STOP	CORTLAND	Sunday	4,950	47,845	48,015	11AM to 6PM
7/16/2017	23:53:00	19.71	\$53.78	U-STOP #14	LINCOLN	Sunday	508,211	47,845	48,015	11AM to 6PM
7/19/2017	13:22:00	16.43	\$46.48	SHELL SERVICE STATION	ROCA	Wednesday	51,222	48,235	48,235	Day off
7/21/2017	16:39:00	24.08	\$67.41	D&R SHOEMAKERS T S	LINCOLN	Friday	51,244	48,235	48,450	
7/23/2017	18:16:00	20.13	\$43.88	EZ STOP	CORTLAND	Sunday	52,142	48,660	48,910	9AM to 5PM
7/26/2017	20:26:00	22.25	\$60.72	U-STOP #14	LINCOLN	Wednesday	49,878	48,910	49,070	12PM to 7PM
7/27/2017	22:22:00	12.64	\$27.80	CASEYS GEN STORE 2702	BEATRICE	Thursday	18,088	49,070	49,230	1PM to 8PM
7/29/2017	11:08:00	21.09	\$59.02	TIN ROOF GAS & MARKET LLC	OGALLALA	Saturday	4,563,211	49,680	49,820	
7/31/2017	10:50:00	18.97	\$53.10	TIN ROOF GAS & MARKET LLC	OGALLALA	Monday	51,452	49,980	50,380	2PM to 6PM
8/1/2017	14:14:00	21.61	\$61.16	SHELL SERVICE STATION	ROCA	Tuesday	52,311	50,380	50,380	Day off
8/1/2017	20:15:00	14.22	\$30.00	CASEYS GEN STORE 2090	FREMONT	Tuesday	52,500	50,380	50,380	Day off
8/4/2017	12:02:00	14.76	\$35.42	CASEYS GEN STORE 2702	BEATRICE	Friday	49,888	50,550	50,720	1PM to 9PM
8/4/2017	15:46:00	10.42	\$25.00	CASEYS GEN STORE 2702	BEATRICE	Friday	52,300	50,550	50,720	
8/6/2017	14:07:00	15.22	\$33.48	JET STOP	STERLING	Sunday	52,111	50,970	51,150	
8/8/2017	20:19:00	21.88	\$61.91	U-STOP #14	LINCOLN	Tuesday	51,666	51,300	51,510	8AM to 5PM
8/10/2017	11:55:00	18.64	\$52.74	U-STOP #9	LINCOLN	Thursday	532,222	51,510	51,620	7AM to 11AM
8/11/2017	14:16:00	16.06	\$39.01	CASEYS OGALLALA	OGALLALA	Friday	526,322	51,620	51,620	Day off
8/13/2017	17:59:00	18.07	\$50.58	CASEYS OGALLALA	OGALLALA	Sunday	52,642	51,830	52,060	8AM to 4PM
8/15/2017	23:25:00	20.50	\$53.48	U-STOP #14	LINCOLN	Tuesday	53,512	52,060	52,060	Day off
8/17/2017	11:02:00	12.56	\$31.40	CASEYS GEN STORE 0065	BEATRICE	Thursday	523,333	52,230	52,410	
8/18/2017	16:53:00	22.92	\$60.94	U-STOP #14	LINCOLN	Friday	53,212	52,410	52,630	9AM to 1PM & 6PM to 10PM
8/19/2017	19:15:00	11.72	\$30.00	EZ STOP	CORTLAND	Saturday	58,500	52,630	52,850	
8/20/2017	23:08:00	18.16	\$48.28	U-STOP #14	LINCOLN	Sunday	532,223	52,850	53,050	12PM to 8PM
8/21/2017	14:32:00	13.26	\$33.13	FARMERS COOPERATIVE	BEATRICE	Monday	532,412	53,050	53,200	
8/23/2017	15:05:00	23.45	\$52.98	EZ STOP	CORTLAND	Wednesday	53,455	53,200	53,200	Day off
8/25/2017	09:46:00	16.04	\$38.02	JET STOP	STERLING	Friday	532,226	53,330	53,550	
8/26/2017	13:06:00	19.09	\$54.60	SHELL SERVICE STATION	ROCA	Saturday	56,332	53,550	53,670	6AM to 11AM

VOYAGER CARDS  
 GAME AND PARKS ALLEGED ABUSE  
 JULY 1, 2017, THROUGH APRIL 30, 2018

**EXHIBIT A**

PER VOYAGER SYSTEM								PER WEEKLY ACTIVITY LOG		
Transaction Date	Transaction Time	Units	Transaction Amount	Merchant Name	Merchant City	Transaction Day of Week	Actual Odometer	Beginning Mileage	Ending Mileage	Hours Worked
8/28/2017	18:44:00	22.38	\$63.97	U-STOP #14	LINCOLN	Monday	53,452	53,820	53,940	10AM to 1PM
8/30/2017	22:44:00	22.58	\$66.82	U-STOP #14	LINCOLN	Wednesday	5,485	53,940	54,120	8AM to 4PM
9/1/2017	21:56:00	20.12	\$61.55	U-STOP #14	LINCOLN	Friday	54,789	54,290	54,480	7AM to 12PM & 4PM to 7PM
9/2/2017	14:48:00	10.21	\$28.07	EZ STOP	CORTLAND	Saturday	542,365	54,480	54,650	
9/2/2017	14:48:00	4.72	\$12.99	EZ STOP	CORTLAND	Saturday	56,523	54,480	54,650	
9/3/2017	15:45:00	16.36	\$45.00	EZ STOP	CORTLAND	Sunday	54,500	54,650	54,820	
9/4/2017	23:25:00	18.54	\$56.73	U-STOP #14	LINCOLN	Monday	54,555	54,820	55,035	9AM to 5PM
9/6/2017	18:55:00	16.69	\$52.56	U-STOP #14	LINCOLN	Wednesday	55,233	55,035	55,035	Day off
9/7/2017	21:31:00	11.66	\$30.89	CASEYS GEN STORE 2702	BEATRICE	Thursday	53,223	55,035	55,205	8AM to 5PM
9/9/2017	17:18:00	18.50	\$57.69	CUBBY'S INC	GREENWOOD	Saturday	54,556	55,335	55,545	
9/10/2017	20:23:00	23.23	\$71.05	CONVERSE SVC	LINCOLN	Sunday	542,236	55,545	55,705	7AM to 2PM
9/13/2017	09:16:00	14.18	\$37.57	CASEYS GEN STORE 1744	BEATRICE	Wednesday	54,222	55,705	55,870	
9/14/2017	23:33:00	18.28	\$55.73	U-STOP #14	LINCOLN	Thursday	55,412	55,870	56,065	11AM to 6PM
9/16/2017	19:52:00	16.00	\$48.79	U-STOP #14	LINCOLN	Saturday	546,689	56,225	56,415	
9/19/2017	10:22:00	24.03	\$57.42	EZ STOP	CORTLAND	Tuesday	56,233	56,565	56,565	Day off
9/20/2017	09:57:00	7.73	\$20.56	JET STOP	STERLING	Wednesday	54,666	56,565	56,775	
9/22/2017	19:07:00	19.34	\$56.83	U-STOP #14	LINCOLN	Friday	55,214	56,995	57,115	8AM to 4PM
9/24/2017	22:28:00	16.82	\$49.43	U-STOP #14	LINCOLN	Sunday	56,322	57,325	57,495	7AM to 3PM
9/27/2017	16:42:00	20.63	\$53.64	CASEYS GEN STORE 1784	BEATRICE	Wednesday	55,555	57,495	57,645	9AM to 4PM
9/28/2017	15:19:00	17.35	\$44.23	GAS 'N SHOP	BEATRICE	Thursday	5,562	57,645	57,755	
9/30/2017	20:13:00	23.55	\$71.09	CUBBY'S INC	GREENWOOD	Saturday	56,425	57,865	58,015	7AM to 3PM
10/3/2017	16:25:00	23.89	\$81.23	SHELL SERVICE STATION	GIBBON	Tuesday	56,556	58,195	58,195	Day off
10/4/2017	20:42:00	19.95	\$57.83	U-STOP #14	LINCOLN	Wednesday	56,898	58,195	58,325	12PM to 8PM
10/6/2017	14:13:00	13.57	\$35.01	JET STOP	STERLING	Friday	57,441	58,465	58,585	
10/8/2017	12:14:00	10.41	\$28.00	ONE STOP COUNTRY STORE	BEATRICE	Sunday	562,333	58,645	58,815	
10/9/2017	11:10:00	23.48	\$63.39	GAS 'N SHOP	BEATRICE	Monday	57,421	58,815	58,815	Day off
10/11/2017	19:30:00	15.99	\$44.90	U-STOP #14	LINCOLN	Wednesday	57,489	58,815	58,835	8AM to 10AM Injury leave
10/14/2017	21:37:00	20.55	\$57.72	U-STOP #14	LINCOLN	Saturday	5,789	58,835	58,835	Sick leave
10/15/2017	11:24:00	17.77	\$42.62	MENTZER - JENSEN LLC	COZAD	Sunday	57,988	58,835	58,835	Sick leave
10/18/2017	22:52:00	18.64	\$54.98	U-STOP #14	LINCOLN	Wednesday	58,999	58,835	58,835	Sick leave
10/22/2017	18:58:00	5.24	\$14.11	EZ STOP	CORTLAND	Sunday	598,666	58,835	58,835	Sick leave
10/22/2017	19:01:00	18.92	\$45.22	EZ STOP	CORTLAND	Sunday	598,669	58,835	58,835	Sick leave
10/25/2017	22:10:00	20.58	\$61.93	U-STOP #14	LINCOLN	Wednesday	58,963	58,835	59,085	8AM to 4PM
10/27/2017	19:55:00	13.29	\$39.99	U-STOP #14	LINCOLN	Friday	59,688	59,335	59,600	7AM to 3PM
10/28/2017	23:23:00	16.78	\$50.49	U-STOP #14	LINCOLN	Saturday	59,600	59,600	59,830	7AM to 5PM

VOYAGER CARDS  
 GAME AND PARKS ALLEGED ABUSE  
 JULY 1, 2017, THROUGH APRIL 30, 2018

**EXHIBIT A**

PER VOYAGER SYSTEM								PER WEEKLY ACTIVITY LOG		
Transaction Date	Transaction Time	Units	Transaction Amount	Merchant Name	Merchant City	Transaction Day of Week	Actual Odometer	Beginning Mileage	Ending Mileage	Hours Worked
11/1/2017	20:17:00	19.20	\$59.69	U-STOP #14	LINCOLN	Wednesday	60,600	60,000	60,160	6AM to 12PM
11/3/2017	21:14:00	21.37	\$66.43	U-STOP #14	LINCOLN	Friday	61,300	60,350	60,500	7AM to 3PM
11/5/2017	10:06:00	16.31	\$40.28	EZ STOP	CORTLAND	Sunday	61,900	60,790	61,020	
11/8/2017	15:16:00	23.25	\$63.92	FARMERS COOPERATIVE	BEATRICE	Wednesday	61,900	61,020	61,180	
11/10/2017	12:58:00	19.65	\$56.98	ONE STOP COUNTRY STORE	BEATRICE	Friday	62,300	61,360	61,570	
11/11/2017	22:07:00	22.50	\$70.86	U-STOP #14	LINCOLN	Saturday	61,900	61,570	61,810	6AM to 10AM & 4PM to 8PM
11/13/2017	11:23:00	15.87	\$38.87	CASEYS GEN STORE 0065	BEATRICE	Monday	63,000	62,110	62,310	
11/16/2017	06:58:00	20.98	\$57.69	CASEYS GEN STORE 1575	CRETE	Thursday	623,339	62,740	63,010	8AM to 7PM
11/17/2017	10:30:00	16.15	\$44.57	EZ STOP	CORTLAND	Friday	64,300	63,010	63,230	1PM to 9PM
11/18/2017	19:23:00	18.88	\$51.74	EZ STOP	CORTLAND	Saturday	72,760	63,230	63,270	12PM to 1PM
11/20/2017	11:15:00	20.35	\$55.94	FARMERS COOPERATIVE	BEATRICE	Monday	74,100	63,270	63,270	Day off
11/25/2017	16:47:00	23.84	\$58.16	EZ STOP	CORTLAND	Saturday	74,450	63,270	63,480	
11/27/2017	16:42:00	18.75	\$49.49	FUEL MART EXPRESS	HENDERSON	Monday	746,600	63,615	63,965	
11/28/2017	09:47:00	23.18	\$69.50	MENTZER I-80 S LLC	NORTH PLATTE	Tuesday	74,200	63,965	64,365	
12/1/2017	08:40:00	20.59	\$49.19	EZ STOP	CORTLAND	Friday	74,500	64,510	64,590	9AM to 6PM
12/5/2017	19:33:00	18.39	\$43.95	EZ STOP	CORTLAND	Tuesday	74,840	64,790	64,790	Day off
12/7/2017	12:30:00	21.09	\$50.41	EZ STOP	CORTLAND	Thursday	75,000	64,970	65,160	10AM to 12PM & 3PM to 7PM
12/13/2017	11:18:00	22.70	\$53.10	EZ STOP	CORTLAND	Wednesday	75,410	65,590	65,720	
12/17/2017	14:12:00	20.12	\$48.27	ONE STOP COUNTRY STORE	BEATRICE	Sunday	75,720	66,090	66,190	
12/19/2017	18:19:00	15.81	\$36.99	EZ STOP	CORTLAND	Tuesday	76,020	66,290	66,390	8AM to 2PM
12/30/2017	10:01:00	17.74	\$41.51	EZ STOP	CORTLAND	Saturday	76,280	66,890	67,090	
12/31/2017	13:07:00	19.92	\$44.81	CASEYS GEN STORE 2718	WILBER	Sunday	76,460	67,090	67,220	
1/4/2018	10:28:00	21.39	\$49.19	CASEYS GEN STORE 1784	BEATRICE	Thursday	76,740	67,220	67,370	
1/12/2018	10:59:00	16.55	\$39.06	CASEYS GEN STORE 2702	BEATRICE	Friday	76,995	67,640	67,710	
<b>Totals</b>		<b>1,703.71</b>	<b>\$4,583.27</b>							
<b>KEY</b>										
				These transactions include Voyager fuel purchases outside of times worked per the weekly activity log.						
				These transactions had no receipt or supporting documentation.						
				The Voyager odometer reading was not in line with the odometer reading per his activity log.						

**Note 1:** The "Actual Odometer" column is the odometer reading reported by the employee at the time the transaction was made.