

**ATTESTATION REPORT
OF THE
NEBRASKA COMMISSION FOR THE
DEAF AND HARD OF HEARING**

JULY 1, 2018, THROUGH DECEMBER 31, 2019

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Issued on May 27, 2020

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Audit Staff Working On This Examination

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NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

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NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

BACKGROUND

The Commission for the Deaf and Hard of Hearing (Commission) advocates public policies and programs to improve existing services for the deaf and hard of hearing and promotes the development of new services. The Commission provides information on hearing loss and available services to the public.

The Commission has nine members appointed by the governor to three-year terms with approval of the Legislature. Members include three deaf persons, three hard of hearing persons, and three persons who have an interest in and knowledge of deafness and hearing loss issues. A majority of the members who are deaf and hard of hearing shall be able to express themselves through sign language. Members must be familiar with the problems the deaf and hard of hearing face in Nebraska.

The Commission meets four times a year. Members are not paid but are reimbursed for expenses.

Source: 2018-2019 Nebraska Blue Book

MISSION STATEMENT

The mission of the Nebraska Commission for the Deaf and Hard of Hearing is to promote and advocate for Nebraskans who are deaf, deaf-blind or hard of hearing; to achieve equality and opportunity in social, educational, vocational, and legal aspects impacting their daily lives; and to enhance and monitor access to effective communication and telecommunication technology.

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

KEY OFFICIALS AND AGENCY CONTACT INFORMATION

Nebraska Commission for the Deaf and Hard of Hearing Board Members

Name	Title	Term Ending
Jeremy Fitzpatrick	Chairperson	January 31, 2021
Candice Arteaga	Vice-Chairperson	January 31, 2020
Frances Beaurivage		January 31, 2022
Jonathan Scherling		January 31, 2023
Robert Feit		January 31, 2023
Sandra Shaw		January 31, 2022
Dr. Stacie Ray		January 31, 2021
Norman Weverka		January 31, 2021
Diane Schutt		January 31, 2021

**Nebraska Commission for the Deaf and Hard of Hearing
Executive Management**

Name	Title
John C. Wyvill	Executive Director
Stephanie DeGroot	Business Manager

Nebraska Commission for the Deaf and Hard of Hearing
4600 Valley Road, Suite 420
Lincoln, NE 68510-4844
ncdhh.nebraska.gov

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

SUMMARY OF COMMENTS

During our examination of the Nebraska Commission for the Deaf and Hard of Hearing (Commission), we noted certain deficiencies and other operational matters that are presented here.

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

1. ***Capital Assets Lack of Segregation of Duties:*** There was a lack of segregation of duties over capital assets, as there was no documented, independent review of the capital asset reports or records.
2. ***Financial Coding Errors:*** We noted several financial schedule coding errors during testing.

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

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

COMMENTS AND RECOMMENDATIONS

1. Capital Assets Lack of Segregation of Duties

The Nebraska Commission for the Deaf and Hard of Hearing (Commission) had capital assets totaling \$39,254. There was a lack of segregation of duties over the processing of capital assets in the accounting system. One individual was able to add assets to the capital asset listing, maintain all capital asset records, and initiate asset disposals.

No documented review of the Additions and Retirements Report or the capital asset integrity reports was performed on a regular basis to ensure that all assets were added on EnterpriseOne correctly, and all deletions had been removed.

No documented review of any capital asset reports was performed by an independent person without capital asset access to ensure that the additions and retirements were correct.

A good internal control plan requires adequate policies and procedures to ensure an adequate segregation of duties or compensating measures, so no one individual is in a position to both perpetrate and conceal errors and irregularities.

Without adequate policies and procedures to ensure assets are properly recorded and reviewed, there is an increased risk of loss or misappropriation of assets. A similar comment was noted in the prior report.

We recommend the Commission implement procedures to ensure an adequate segregation of duties, which includes appointing an individual separate from the capital asset process to review system reports.

Commission Response: NCDHH is in agreement with the recommendation and have appointed a separate individual apart from the capital asset process to review system reports.

Currently the agency only utilizes capital assets for the purpose of recording computers, laptops and UBIDUO's. The agency's last purchase was made in 2017 and the most current purchase was made in 2020. On both occasions the Business Manager in effect at the time made the entries into the states accounting system, E1 and a designated Staff Assistant reviewed and approved the entries in E1. The Executive Director followed through with a final approval on the entries made as a final step. The agency does require all tasks to be performed with a segregation of duties and proper internal control methods, however with a limited amount of administrative staff available in our small office, more than one person does have the administrative rights capability to perform multiple functions in the states accounting system. We will therefore train and designate a separate employee with the task of reviewing and verifying the dollar amount and the number of items purchased against the entries made in the states accounting system.

NCDHH has a designated Staff Assistant who does currently run a report monthly called Unposted Fixed Asset Transaction Report. Because our agency is small and has minimal purchases the report view is a blank document, meaning no transactions were made. We do not require this blank report to be saved in our system however going forward we have created an excel spreadsheet where the Staff Assistant will note the date they ran the report and that no changes were noted.

The Business Manager also runs and reviews fixed asset reports during Inventory reviews/counts as well as at the agency insurance renewal every year. We will be sure to add the additional reports recommended by you to our current procedures.

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

COMMENTS AND RECOMMENDATIONS

(Concluded)

2. Financial Coding Errors

During testing, we noted several documents that were coded incorrectly in the State's accounting system, EnterpriseOne.

- One expenditure for \$1,258 made in January 2019 for an employee's moving expenses was recorded as a travel expenditure when it should have been recorded as an operating expense.
- One receipt for \$675 received in August 2018 for interpreting services was netted against expenditures instead of recorded as a revenue.
- One receipt for \$173 received in June 2019 for the sale of a loaned asset was netted against expenditures instead of recorded as sale of an asset revenue.
- One receipt for \$60 received in November 2019 for registrations for a workshop was netted against expenditures instead of recorded as a revenue.
- One expenditure for \$851 made in November 2018 for meals for a summit was netted against revenues instead of recorded as an expense.
- A journal entry to correct a receipt was made incorrectly. The \$3,500 receipt was initially coded to miscellaneous revenue and to the General Fund in December 2018. A journal entry was then done in January 2019 to attempt to correct the initial miscoding of the receipt; however, instead of moving the receipt from miscellaneous revenue, the new entry recorded the money again in miscellaneous revenue, moving it from intergovernmental revenue. This was corrected on the financial schedule.
- A second journal entry made in November 2019 incorrectly recorded the same \$3,500 receipt mentioned above as an intergovernmental receipt when it should have been recorded as a miscellaneous revenue. This was corrected on the financial schedule.
- A receipt for \$4,000 received in December 2019 was recorded as an intergovernmental receipt when it should have been recorded as a miscellaneous revenue. This was corrected on the financial schedule.

A good internal control plan and sound accounting practice require transactions to be properly recorded in the accounting system to ensure financial reporting is complete and accurate.

When transactions are not recorded properly in the accounting system, there is an increased risk of material misstatement of the financial schedule.

We recommend the Commission ensure transactions are recorded properly in the accounting system, so financial information is properly presented.

Commission Response: NCDHH is in agreement with the recommendation on this point. We have reviewed the eight documents you noted and we are in agreement that they were entered incorrectly and we will work with State Accounting to correct the three errors noted in the current fiscal year. The five remaining entries occurred in prior fiscal years by the previous Business Manager and also in transition of Business Managers at the end of 2018, however the documents will be reviewed so that future errors do not occur regarding similar circumstances.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

INDEPENDENT ACCOUNTANT'S REPORT

Nebraska Commission for the Deaf and Hard of Hearing
Lincoln, Nebraska

We have examined the accompanying Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Commission for the Deaf and Hard of Hearing (Commission) for the period July 1, 2018, through December 31, 2019. The Commission's management is responsible for the Schedule of Revenues, Expenditures, and Changes in Fund Balances based on the accounting system and procedures set forth in Note 1. Our responsibility is to express an opinion on the Schedule of Revenues, Expenditures, and Changes in Fund Balances based on our examination.

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

In our opinion, the Schedule of Revenues, Expenditures, and Changes in Fund Balances for the period July 1, 2018, through December 31, 2019, is based on the accounting system and procedures prescribed by Nebraska's Director of Administrative Services, as set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Schedule of Revenues, Expenditures, and Changes in Fund Balances; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the subject matter or an assertion about the subject matter of the examination engagement. We are also required to obtain and report the views of management concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Schedule of Revenues, Expenditures, and Changes in Fund Balances is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over the Schedule of Revenues, Expenditures, and Changes in Fund Balances or on compliance and other matters; accordingly, we express no such opinions. Our examination disclosed no findings that are required to be reported under *Government Auditing Standards*.

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

A handwritten signature in black ink, appearing to read "C. J. Janssen", with a long horizontal flourish extending to the right.

May 21, 2020

Charlie Janssen
Auditor of Public Accounts
Lincoln, Nebraska

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

For the Period July 1, 2018, through December 31, 2019

	State General Fund 10000	Commission for the Deaf and Hard of Hearing Fund 28210	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 1,522,966	\$ -	\$ 1,522,966
Sales & Charges	262	23,919	24,181
Miscellaneous	(688)	9,666	8,978
TOTAL REVENUES	1,522,540	33,585	1,556,125
EXPENDITURES:			
Personal Services	1,259,709	-	1,259,709
Operating	224,416	19,561	243,977
Travel	38,841	3,752	42,593
TOTAL EXPENDITURES	1,522,966	23,313	1,546,279
Excess (Deficiency) of Revenues Over (Under) Expenditures	(426)	10,272	9,846
OTHER FINANCING SOURCES (USES):			
Sales of Assets	633	-	633
Deposit to General Fund	(207)	-	(207)
TOTAL OTHER FINANCING SOURCES (USES)	426	-	426
Net Change in Fund Balances	-	10,272	10,272
FUND BALANCES, JULY 1, 2018	841	49,719	50,560
FUND BALANCES, DECEMBER 31, 2019	\$ 841	\$ 59,991	\$ 60,832
FUND BALANCES CONSIST OF:			
General Cash	\$ -	\$ 59,444	\$ 59,444
Deposits with Vendors	829	-	829
Accounts Receivable Invoiced	-	547	547
Due From Other Government	12	-	12
TOTAL FUND BALANCES	\$ 841	\$ 59,991	\$ 60,832

The accompanying notes are an integral part of the schedule.

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

NOTES TO THE SCHEDULE

For the Period July 1, 2018, through December 31, 2019

1. Criteria

The accounting policies of the Nebraska Commission for the Deaf and Hard of Hearing (Commission) are on the basis of accounting, as prescribed by Nebraska's Director of Administrative Services.

Per Neb. Rev. Stat. § 81-1107(2) (Reissue 2014), the duties of the State of Nebraska's Director of the Department of Administrative Services (DAS) include:

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

In accordance with Neb. Rev. Stat. § 81-1111(1) (Reissue 2014), the State Accounting Administrator has prescribed the system of accounts and accounting to be maintained by the State and its departments and agencies and has developed necessary accounting policies and procedures. The prescribed accounting system currently utilizes EnterpriseOne, an accounting resource software, to maintain the general ledger and all detailed accounting records. Policies and procedures are detailed in the Nebraska State Accounting Manual published by DAS State Accounting Division (State Accounting) and are available to the public.

The financial information used to prepare the Schedule of Revenues, Expenditures, and Changes in Fund Balances was obtained directly from the general ledger and fund balance information maintained on EnterpriseOne. EnterpriseOne is not an accrual accounting system; instead, accounts are maintained on a modified cash basis. As revenue transactions occur, the agencies record the accounts receivable and related revenues in the general ledger. As such, certain revenues are recorded when earned, regardless of the timing of related cash flows. State Accounting does not require the Commission to record all accounts receivable and related revenues in EnterpriseOne; as such, the Commission's schedule does not include all accounts receivable and related revenues. In a like manner, expenditures and related accounts payable are recorded in the general ledger as transactions occur. As such, the schedule includes those expenditures and related accounts payable posted in the general ledger as of December 31, 2019, and not yet paid as of that date. The amount recorded as expenditures on the schedule, as of December 31, 2019, **does not** include amounts for goods and services received before December 31, 2019, which had not been posted to the general ledger as of December 31, 2019.

The Commission had no accounts receivable not included in the Schedule at December 31, 2019. Liabilities for accrued payroll and compensated absences are not recorded in the general ledger.

The following fund types are established by the State and used by the Commission:

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

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

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

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

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

NOTES TO THE SCHEDULE

(Continued)

1. Criteria (Concluded)

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

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

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

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

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

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

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

Assets – Resources owned or held by a government that have monetary value. Assets include cash accounts, deposits with vendors, and receivable accounts. Accounts receivable are recorded as an increase to revenues resulting in an increase to fund balance on the schedule. Cash accounts and deposits with vendors are also included in fund balance and are reported as recorded in the general ledger.

Other Financing Sources – Proceeds of fixed asset dispositions and deposits to the General fund.

2. Reporting Entity

The Commission is a State agency established under and governed by the laws of the State of Nebraska. As such, the Commission is exempt from State and Federal income taxes. The schedule includes all funds of the Commission included in the general ledger.

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

3. Totals

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

4. General Cash

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

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

NOTES TO THE SCHEDULE

(Concluded)

5. Capital Assets

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

However, State Accounting does adjust such expenditures and reports the capital assets as assets for the State of Nebraska in the Comprehensive Annual Financial Report (CAFR). In addition, the Commission takes an annual inventory, recording in the State Accounting System all equipment that has a cost of \$5,000 or more at the date of acquisition.

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

Equipment is depreciated in the CAFR using the straight-line method with estimated useful lives of 3 to 10 years.

Capital asset activity of the Commission recorded in the State Accounting System for the period July 1, 2018, through December 31, 2019, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital Assets				
Equipment	\$ 39,254	\$	\$	\$ 39,254
Less accumulated depreciation for:				
Equipment				<u>\$ 38,370</u>
Total capital assets, net of depreciation				<u>\$ 884</u>

**Note: The accounting system-generated depreciation noted in the table above was only through December 19, 2019.*

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING

SUPPLEMENTARY INFORMATION

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

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Exhibit A

For the Period July 1, 2018, through June 30, 2019

	State General Fund 10000	Commission for the Deaf and Hard of Hearing Fund 28210	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 972,366	\$ -	\$ 972,366
Sales & Charges	262	17,343	17,605
Miscellaneous	2,649	1,368	4,017
TOTAL REVENUES	975,277	18,711	993,988
EXPENDITURES:			
Personal Services	804,161	-	804,161
Operating	145,768	13,637	159,405
Travel	22,437	561	22,998
TOTAL EXPENDITURES	972,366	14,198	986,564
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,911	4,513	7,424
OTHER FINANCING SOURCES (USES):			
Sales of Assets	16	-	16
Deposit to General Fund	(2,927)	-	(2,927)
TOTAL OTHER FINANCING SOURCES (USES)	(2,911)	-	(2,911)
Net Change in Fund Balances	-	4,513	4,513
FUND BALANCES, JULY 1, 2018	841	49,719	50,560
FUND BALANCES, JUNE 30, 2019	\$ 841	\$ 54,232	\$ 55,073
FUND BALANCES CONSIST OF:			
General Cash	\$ -	\$ 53,788	\$ 53,788
NSF Items	-	187	187
Deposits with Vendors	829	-	829
Accounts Receivable Invoiced	-	547	547
Due From Other Government	12	-	12
Due to Vendors	-	(290)	(290)
TOTAL FUND BALANCES	\$ 841	\$ 54,232	\$ 55,073

Source: EnterpriseOne, the State accounting system

NEBRASKA COMMISSION FOR THE DEAF AND HARD OF HEARING
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

Exhibit B

For the Period July 1, 2019, through December 31, 2019

	State General Fund 10000	Commission for the Deaf and Hard of Hearing Fund 28210	Totals (Memorandum Only)
REVENUES:			
Appropriations	\$ 550,600	\$ -	\$ 550,600
Sales & Charges	-	6,576	6,576
Miscellaneous	(3,337)	8,298	4,961
TOTAL REVENUES	547,263	14,874	562,137
EXPENDITURES:			
Personal Services	455,548	-	455,548
Operating	78,648	5,924	84,572
Travel	16,404	3,191	19,595
TOTAL EXPENDITURES	550,600	9,115	559,715
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,337)	5,759	2,422
OTHER FINANCING SOURCES (USES):			
Sales of Assets	617	-	617
Deposit from General Fund	2,720	-	2,720
TOTAL OTHER FINANCING SOURCES	3,337	-	3,337
Net Change in Fund Balances	-	5,759	5,759
FUND BALANCES, JULY 1, 2019	841	54,232	55,073
FUND BALANCES, DECEMBER 31, 2019	\$ 841	\$ 59,991	\$ 60,832
FUND BALANCES CONSIST OF:			
General Cash	\$ -	\$ 59,444	\$ 59,444
Deposits with Vendors	829	-	829
Accounts Receivable Invoiced	-	547	547
Due From Other Government	12	-	12
TOTAL FUND BALANCES	\$ 841	\$ 59,991	\$ 60,832

Source: EnterpriseOne, the State accounting system