



Scotts Bluff County Board of Commissioners

1825 10th St.
Gering, Nebraska 69341

(308) 436-6600

October 20, 2025

Craig Kubicek, CPA, CFE
Deputy Auditor
Auditor of Public Accounts
Room 2303, State Capitol
Lincoln, NE 68509

Re: **Scotts Bluff County, Nebraska:** Response to Draft Letter from the Nebraska
Auditor of Public Accounts

Dear Mr. Kubicek:

Scotts Bluff County acknowledges receipt of your draft letter outlining concerns identified during the recent audit review. We appreciate your office's time and attention in bringing these matters to the County's attention. Please be advised that the County is currently conducting an internal review to investigate each of the concerns noted. In conjunction with this review, we have undertaken a comprehensive update of all applicable policies and procedures referenced in your draft letter to ensure continued compliance and improved internal controls; including the following:

- Scotts Bluff County will review and update our Personnel Policies 13,400.00 and 13,401, along with our 'Purchase Card Acceptance Agreement' to address the concerns brought forward by the Auditor of Public Accounts. All Purchase Card Users will be asked to review and sign the new Card Acceptance Agreement. All authorized users have been asked to leave their cards at their County offices when not working.
- Scotts Bluff County will implement a formal Rebates, Rewards and Incentives policy to address concerns brought forward by the Nebraska Auditor of Public Accounts.
- Scotts Bluff County will consider, implement or update current procedures to address the following:
 - Circumstances under which employees of the County can receive gifts purchased with public funds, including a price limit, not to exceed \$50;
 - Public Defender will incorporate a client clothing purchase policy, noting circumstance and dollar limit;
 - The updated Purchase Card policy will address the necessity of an itemized receipt to support all purchases, and exclusion of Nebraska sales tax on business purchases;
 - All Purchase Card users will be required to sign the updated Purchase Card Agreement form; and
 - Commissioners will approve adjustments to any requested spending limits.

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The relevant policies/procedures are currently being set for consideration before the County Personnel Board and thereafter will come before the Scotts Bluff County Commissioners for final review and approval.

We will provide additional information or documentation as needed upon completion of our internal review and policy and procedural updates. Thank you for your ongoing cooperation and oversight.

Sincerely,

Mark Harris
Scotts Bluff County
Board Chairman