

§79-575 The secretary [] shall draw and sign all orders [] for all money ... and shall present the same to the president to be countersigned. No []check, or other instrument drawn [] shall be issued until so countersigned [with] the amount for which it is drawn is written upon its face.

2. APPROVAL OF BOARD EXPENDITURES

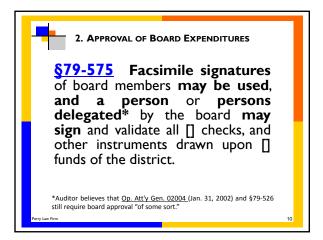
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2. APPROVAL OF BOARD EXPENDITURES

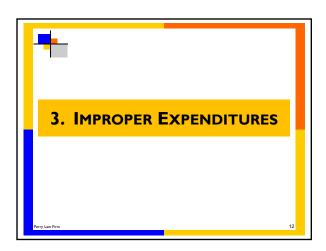
# **§79-575**

- Applies all funds & accounts (e.g.)
  - Reimbursement Account
  - Activity Fund
  - Lunch Fund
- · Regardless of how paid
  - o Credit card
  - o ACH
  - o Check
  - o Purchase Order

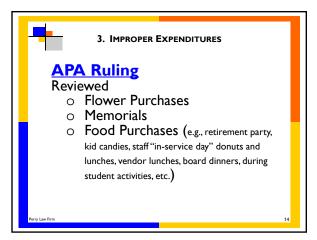
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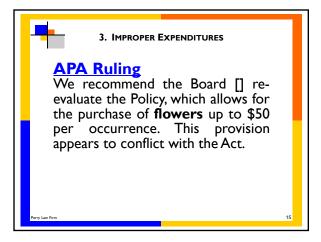


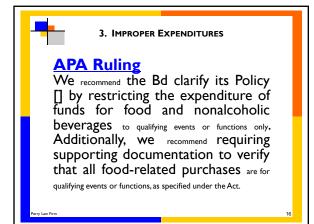
# 2. APPROVAL OF BOARD EXPENDITURES APA Ruling "We recommend the Bd ensure compliance with [] statute and implement procedures for reviewing and formally approving all expenditures of funds — no matter when, by whom, or the particular accounts out of which those expenditures were made."

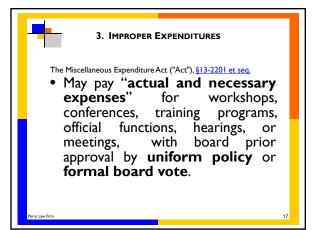


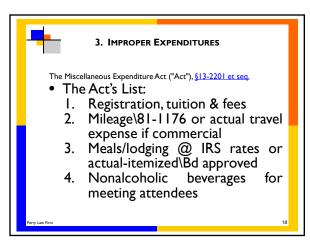


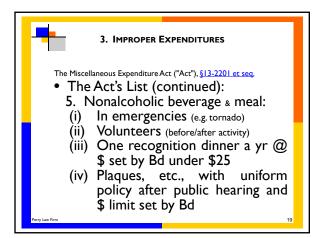












### 3. IMPROPER EXPENDITURES

The Miscellaneous Expenditure Act ("Act"), §13-2201 et seq.

- The Act's List per Auditor is:
- "expressio unius est exclusio alterius"

Unless it's one of the 5 listed things or otherwise authorized by law it's not permitted.

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## 3. IMPROPER EXPENDITURES

The Miscellaneous Expenditure Act ("Act"), §13-2201 et seq.

A Misnomer:

"Authorized expenditures shall not include expenditures for meals of <u>paid members</u> of a governing body provided while such members are attending a public meeting of the governing body unless such meeting is a joint public meeting with one or more other governing bodies...."

. . .

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3. IMPROPER EXPENDITURES

The Miscellaneous Expenditure Act ("Act"), §13-2201 et seq.

• But see also §79-546 (Schools) and §79-1217 (ESUs) may reimburse Bd members for "actual and necessary expenses incurred while carrying out their duties."

• What is necessary?

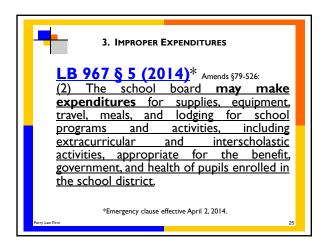
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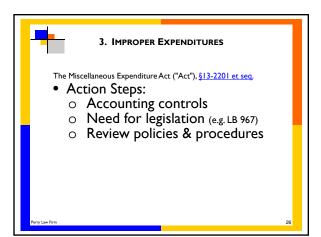
The Miscellaneous Expenditure Act ("Act"), §13-2201 et seq.

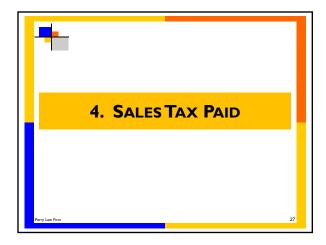
• See also §49-14,101.01 (PADC)

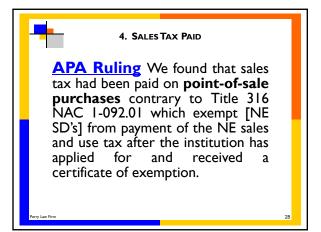
A public official or public employee shall not use or authorize the use of ... resources, property, or funds ... for personal financial gain.

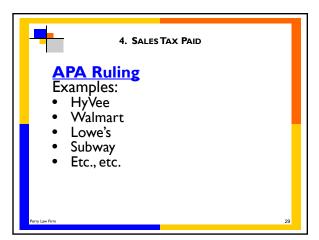
Meals, frequent flyer miles, bonus points, etc., etc.?



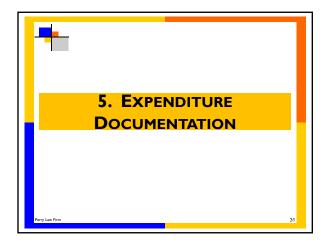


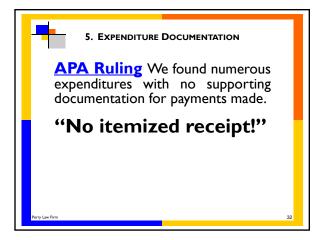


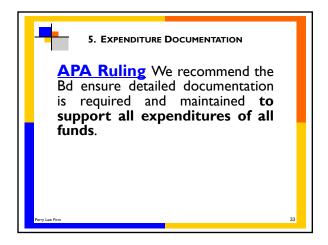


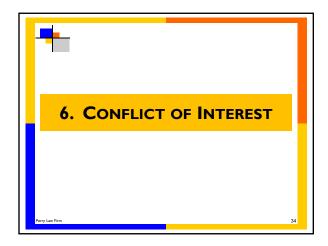


# APA Ruling We recommend both the Board and the administrative staff work to ensure that Nebraska sales tax is not paid on any purchase made, regardless of the account or fund used for the purchase.





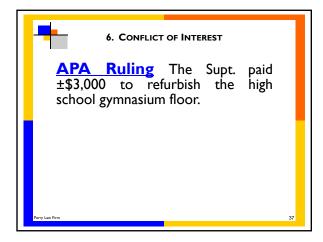




APA Ruling Recently, this office received an inquiry regarding the School and its ±\$17,000 in purchases with a local grocery store. The School's Superintendent, and his wife are the owners of the business.

6. Conflict of Interest

APA Ruling School paid ±\$8,000 for a Trophy Case constructed by company owned by principal's husband.



§49-14,102(1) [N]o public official or public employee, a member of that individual's immediate family, or business with which the individual is associated shall enter into a contract valued at \$2,000 or more, in anyone year, with Bd unless the contract is awarded through an open & public process.

6. CONFLICT OF INTEREST

§49-14,102(2) An open and public process includes prior public notice and subsequent availability for public inspection during the regular office hours of the contracting District of the proposals considered and the contract awarded.

