



Nebraska Game and Parks Commission

2200 N. 33rd St. • P.O. Box 30370 • Lincoln, NE 68503-0370 • Phone: 402-471-0641 • Fax: 402-471-5528

August 7, 2017

Mr. Patrick J. O'Donnell
Clerk of the Legislature
Room 2018
State Capitol
Lincoln, NE 68509-4604

Dear Mr. O'Donnell:

As per State Statute 37-327.01 related to the Game Law Investigation Cash Fund, this letter shall serve as our sixteenth annual report.

The Game Law Investigation Cash Fund (Fund 23360) was created as a result of the passage of LB 788 during the Ninety-Sixth Legislative Session, 2000. The fund is to be funded through revenue collected under the Game Law and budgeted or allocated to the fund by the commission, and through donations from persons, wildlife groups and other charitable sources.

The fund became officially established with the initial transfer of \$5,000 from the Game Cash Fund (Fund 23320) on July 27, 2000. A total of \$3,485.99 of fines/penalties and interest earnings were collected during Fiscal Year 2016-2017 and a single expenditure of \$7,500.00 was made during the same time frame. The June 30, 2017 balance was \$104,015.88. The attached memo from Duane Arp, Law Enforcement Division Assistant Administrator, identifies the financial activity of the private sector accounts used for undercover field operations during Fiscal Year 2016-2017.

Included herewith is a copy of the rules pertaining to record-keeping procedures for the Game Law Investigation Cash Fund as approved in October of 2000. If you have questions, or I can provide any further information, please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick H. Cole".

Patrick H. Cole
Division Administrator
Budget and Fiscal Division

Cc: Jim Douglas, Director
Tim McCoy, Deputy Director
Craig Stover, Law Enforcement Administrator

Enclosures

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NEBRASKA GAME AND PARKS COMMISSION

Law Enforcement Division

memorandum

To: Pat Cole, Administrator, Budget and Fiscal
From: Duane Arp, Assistant Administrator, Law Enforcement Division
Subject: Game Law Investigation Cash Fund Report
Date: July 13, 2017

As required in Nebraska State Statute 37-327.01 and Nebraska Game and Parks Commission regulation Title 163, Chapter 1, 011.01B2, I hereby report the following expenditures, disbursements, transfers and interest for Fiscal Year 16 / 17 for the Game Law Investigation Cash Fund (GLICF). This report will summarize the accounts and monies managed by the Law Enforcement Division of the Nebraska Game and Parks Commission for the previous fiscal year, July 1, 2016 through June 30, 2017.

History - The Law Enforcement Division of the Nebraska Game and Parks Commission currently maintains one active account holding GLICF funds in support of ongoing investigations as prescribed by state statutes. In 2002, the Division opened the first GLICF account. This account was closed on November 29, 2004 at the conclusion of an investigation. A second account was opened later in 2004 and has remained open ever since. In 2010, a third account was opened in order to facilitate investigative operations. On December 13, 2015, this account was closed and all funds were transferred to Account #2. It should be noted for the purposes of continuity, current account information will be referred to as Account #2. Any reference to Account #1 or Account #3 can be found in previous reports.

Current Summary of GLICF Monies held by the Division - Account #2 had a beginning balance as of July 1, 2016 of \$5,205.02. Between July 1, 2016 and June 30, 2017, there was \$5.11 in accrued interest. Expenditures included \$72.00 in bank service charges (\$6.00 per month) and \$480.00 in investigative expenses. There were four (4) withdrawals totaling \$520.00, of which \$40.00 were returned and re-deposited on 6/26/2017.

Investigators carried over two investigations from previous years and initiated three new investigations during Fiscal Year 2016/2017. Itemized, these expenses were; meal expenses (\$40.00), equipment / supplies etc. (\$40.00), wildlife purchase (\$400.00). The standard meal reimbursement and travel policies for the Game and Parks Commission have been adhered to for any such expense. There were no salaries, front monies or informant payments made during this time period. The current balance in the account as of July 1, 2017 is \$4,658.13.

Account #2				
Description	Date	Income	Expenses	Balance
Beginning Balance	7/1/2016			\$5,205.02
Account Interest Earned	7/1/2016 – 7/1/2017	\$5.11		\$5,210.13
Banking Fees	7/1/2016 – 7/1/2017		\$72.00	\$5,138.13
Withdrawals	7/1/2016 – 7/1/2017		\$520.00	\$4,618.13
Cash returned	6/26/17	\$40.00		\$4,658.13
Current Checking Account Balance	7/1/2017			\$4,658.13

Other GLICF Monies - The Law Enforcement Division temporarily handled additional GLICF monies that are not related to this banking account. A cooperative wildlife investigation with the US Fish and Wildlife Service was initiated during this past fiscal year. As part of this agreement, on 8/24/2016, \$7,500 of GLICF monies were requested and transferred to a Special Agent with USFWS. As of July 1, 2017, all of these monies were still being held by USFWS. We anticipate expenditure of these monies to occur early within this next fiscal year as they have been earmarked for a specific purpose within this investigation.

cc: Craig Stover, Administrator, Law Enforcement Division
File

Agency Number 033 GAME & PARKS COMMISSION
Agency Division
Fund 23360 GAME LAW INVESTIGATION

ACCOUNT CODE AND DESCRIPTION	DEBIT CURRENT MONTH	CREDIT CURRENT MONTH	ACCOUNT BALANCE DEBIT	ACCOUNT BALANCE CREDIT
Assets				
100000 Assets				
111100 GENERAL CASH	177.09		134,015.88	
Fund 23360 Assets Total	177.09		134,015.88	
Fund Equity				
300000 Fund Equity				
349100 UNDESIGNATED				108,021.89
Fund 23360 Fund Equity Total				108,021.89
Revenues				
480000 Revenues - Miscellaneous		177.09		2,183.99
481100 INVESTMENT INCOME				1,301.00
485100 FINES FORFEITS & PENALTI		177.09		3,483.99
Major Account 480000 Total		177.09		3,483.99
Fund 23360 Revenues Total		177.09		3,483.99
Expenditures				
520000 Operating Expenses				
559100 OTHER OPERATING EXP			7,500.00	
Major Account 520000 Total			7,500.00	
Fund 23360 Expenditures Total			7,500.00	
Fund 23360 Total	177.09	177.09	111,515.88	111,515.88

37-327.01. Game Law Investigation Cash Fund; created; use; investment; record-keeping duties.

(1) The Game Law Investigation Cash Fund is created. The commission shall use the fund for the purpose of obtaining evidence for enforcement of the Game Law. The fund shall be funded through revenue collected under the Game Law and budgeted or allocated to the fund by the commission, and through donations from persons, wildlife groups, and other charitable sources. Any money in the fund available for investment shall be invested by the state investment officer pursuant to the Nebraska Capital Expansion Act and the Nebraska State Funds Investment Act.

(2) For the purpose of establishing and maintaining legislative oversight and accountability, the commission shall formulate record-keeping procedures for all expenditures, disbursements, and transfers of cash from the Game Law Investigation Cash Fund. Based on these record-keeping procedures, the commission shall prepare and deliver electronically to the Clerk of the Legislature by September 15 of each year a detailed report of the previous fiscal year which includes, but is not limited to: (a) The June 30 balance in the Game Law Investigation Cash Fund and the amounts delivered to the commission for distribution to agents and informants; (b) the total amount of expenditures; (c) the purpose of the expenditures including: (i) Salaries and any expenses of all agents and informants; (ii) front money for wildlife purchases; (iii) type of wildlife and amount purchased; and (iv) amount of front money recovered; (d) the total number of informants on payroll; and (e) the results procured through such transactions. Each member of the Legislature shall receive an electronic copy of such report by making a request for it to the secretary of the commission.

(3) The commission shall adopt and promulgate rules and regulations to carry out this section.

Source:Laws 2000, LB 788, § 1; Laws 2012, LB782, § 35.

Cross References

Nebraska Capital Expansion Act, see section 72-1269.

Nebraska State Funds Investment Act, see section 72-1260.

<http://www.sos.ne.gov/rules-and-regs/regsearch/Rules/index.cgi?l=Game and Parks Commission&t=Title-163>

NEBRASKA ADMINISTRATIVE CODE
LAST APPROVED DATE: October 26, 2000
TITLE 163 - NEBRASKA GAME AND PARKS COMMISSION
CHAPTER 1 - ADMINISTRATION

011 Rules Pertaining to Record-Keeping Procedures for The Game Law Investigation Cash Fund.

011.01 These rules and regulations governing recordkeeping procedures for The Game Law Investigation Cash Fund are adopted under authority of section 37-327.01, R.R.S., 2004. These rules and regulations are effective following enactment by the Game and Parks Commission, approval by the Attorney General and Governor and when five days have elapsed since filing with the Secretary of State.

011.01A Record keeping procedures for expenditures, disbursements, and transfers of cash from the Game Law Investigation Cash Fund.

011.01A1 The Budget and Fiscal Division shall request transfer of funds from the Game Law Investigation Cash Fund to the indicated fund officer in the Law Enforcement Division upon written request from the Administrator of the Law Enforcement Division or, in his absence, the Assistant Administrator of the Law Enforcement Division.

011.01A2 Funds received by the Law Enforcement Division from the Game Law Investigation Cash Fund will be deposited in readily-available commercial accounts or held in cash, if needed, for short periods of time.

011.01A3 All funds expended shall be tracked by identification numbers which will allow the accounting of all amounts distributed to agents and informants or for other purposes, purpose of the expenditure, and the results procured from such transactions.

011.01A4 The recorded purpose of expenditures shall include: (a) salaries and any expenses of all agents and informants; (b) front money

Title 163
Chapter 1

for wildlife purchases; (c) type of wildlife and amount purchased; (d) amount of front money recovered.

011.01A5 The Law Enforcement Division shall adopt policies establishing the format of the detailed confidential and summary records for all expenditures from the fund and all recoveries or additions to the fund generated while funds are under the control of the division such as recovered front money through subsequent investigatory sales, interest earned on ready funds, etc.

011.01B Reporting procedures for expenditures, disbursements and transfers of cash from the Game Law Investigation Cash Fund.

011.01B1 The Budget and Fiscal Division shall prepare a summary of all Game Law Investigation Cash Fund money transferred to the Law Enforcement Division for each fiscal year by August 1st of each year for the previous fiscal year including the date, amount and recipient of each such transfer. Said report will be provided to the Board of Commissioners, Director, Assistant Director and the Administrator of the Law Enforcement Division.

011.01B2 The Law Enforcement Division shall prepare a summary report of all receipts of funds from the Game Law Investigation Cash Fund, any interest or other income to those funds while under division control, and all expenditures or disbursements of such funds in sufficient detail to provide an accurate summary of activity generated by and results realized from fund expenditures while protecting the identity of informants and agents. Said report shall be completed by August 15th each year for the previous fiscal year and shall be provided to the Board of Commissioners, Director and the Assistant Director.

011.01B3 The Budget and Fiscal Division and Law Enforcement Division summary reports shall be combined by the Budget and Fiscal Division

Title 163
Chapter 1

for the Commission and delivered to the Clerk of the Legislature by September 15th of each year for the previous fiscal year including all information as required in section 37-327.01, R.R.S. 2004.

011.01B4 A copy of the summary report sent to the Clerk of the Legislature shall be provided to any member of the Legislature by the Budget and Fiscal Division upon request to the Secretary of the Commission.