Nebraska Commission for the Blind and Visually Impaired
Empowering Blind Individuals, Promoting Opportunities, and Building Belief in the Blind
NCBVI
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REPRESENTATION LETTER-ATTESTATION

July 1, 2026

Honorable Mike Foley
Auditor of Public Accounts
State Capitol, Suite 2303
P.O. Box 98917
Lincoln, Nebraska 68509-8917

Dear Mr. Foley:

We are providing this letter in connection with your examination of the Schedule of Revenues, Expenditures, and Changes in Fund Balances of the Nebraska Commission for the Blind and Visually Impaired (Commission) for the period January 1, 2025, through December 31, 2025, for the purpose of expressing an opinion as to whether the schedule is presented fairly, in all material respects, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services. We confirm we are responsible for the following:

- the fair presentation of the Schedule of Revenues, Expenditures, and Changes in Fund Balances, based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services.
- Determining that the criteria used to evaluate the subject matter are suitable, will be available for intended users, and are appropriate for the purposes of the engagement.
- Adopting sound accounting policies,
- establishing and maintaining effective internal control over financial reporting,
- compliance with laws, regulations, and provisions of contracts and grant agreements applicable to our Entity,
- and preventing and detecting fraud.

The Commission was examined under your statutory authority as established in Statute 84-304. As such, the subject matter, criteria and their appropriateness, assertions, and objectives of the engagement were solely determined by the Auditor of Public Accounts.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

In connection with your examination, we confirm, to the best of our knowledge and belief, as of the date of this letter (which will also be the date of accountant's report) the following representations made to you during your examination.

1. The Schedule of Revenues, Expenditures, and Changes in Fund Balances (the subject matter), referred to above and related notes are fairly presented (the assertion) based on the accounting system and procedures prescribed by the State of Nebraska Director of Administrative Services (the criteria) and include all properly classified funds and activities of the Entity.

2. We are not aware of any plans or intentions that may materially affect the carrying value or classification of assets and liabilities.

3. We have made available to you all financial and accounting records and related data requested in the course of your engagement.

4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial schedule.

5. To the best of our knowledge there has been no:

   A. Fraud involving any employee with a significant role in the system of internal accounting and administrative control structure.

   B. Fraud involving others that could have a material effect on the financial schedule.

6. We have disclosed to you all known matters contradicting the subject matter or assertion, and any communication from regulatory agencies or others affecting the subject matter or assertion have been disclosed to you, including communications received between the end of the period addressed in the written assertion and the date of the practitioner's report.

7. We have disclosed to you all deficiencies in internal control relevant to the engagement of which we are aware.

8. We have disclosed to you our knowledge of any actual, suspected, or alleged fraud or noncompliance with laws or regulations affecting the subject matter.

9. We have complied with all material State compliance requirements as they relate to our Entity.

10. All cash and bank accounts and all other properties and assets of the Entity of which we are aware are included in the financial schedule as of December 31, 2025. The State has satisfactory title to all owned assets.

11. We are not aware of any violations or possible violations of laws, regulations, or provisions of contracts and grant agreements, whose effects should be considered for disclosure in the financial schedule or as a basis for recording a loss contingency.

12. To the best of our knowledge and belief, none of the Entity's employees or elected officials have any material direct or indirect financial interest in any transaction consummated with the State, other than compensation and expenses budgeted for such persons.

13. We have complied with all collateral requirements for public fund deposits as defined by State law and the investments of public monies meet the requirements of State law.

14. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial schedule. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed if necessary.

15. In connection with your assistance in the preparation of our financial schedule, including footnotes thereto, and the preparation of any supplementary information, we acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services, by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services provided; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes and supplementary information.

16. To the best of our knowledge and belief, no events, including instances of noncompliance, have occurred subsequent to the examination report date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial schedule.

Tammie R. Dunn
Deputy Director of Finance

Executive Director

Board Chair