

MEMORANDUM

To: Finance, Expenditures and Legal Subcommittee

From: Carey Fry, Senior Accountant

Subject: FY 2018 Audit

Date: December 7, 2018

- **It is staff's recommendation that the FEL Subcommittee recommend to the Board of Directors that the FY2018 Audit Report, prepared by BerganKDV (formerly HSMC Orizon, LLC), be accepted and that the General Manager be directed to file an authenticated copy of the audit report with the Nebraska Auditor of Public Accounts and the Nebraska Natural Resources Commission.**