

State of Nebraska

Accountability and Disclosure Commission

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Synopsis Case #19-03

Action Taken on June 7, 2019

Respondent: Amanda O'Donnell

Respondent Amanda O'Donnell is a member of the Board of Trustees of the Gresham Village Board. Based upon information provided by the Auditor of Public Accounts, the Executive Director commenced a Preliminary Investigation on March 5, 2019 alleging that the Respondent failed to prepare a written statement disclosing a conflict of interest in violation of §49-1499.03(2)(a) of the Nebraska Political Accountability and Disclosure Act. It was noted that the Respondent, at her first meeting as a Village Board Member, voted to reappoint her husband to a Village position and to grant him a bonus and a pay increase. She did not prepare and file a written statement disclosing these matters. The parties entered into a settlement agreement by the terms of which the Commission could find a violation of §49-1499.03(2)(a) and assess a civil penalty of up to \$250.00. The Commission approved the Settlement Agreement with seven Commissioners concurring, no Commissioners dissenting, and no Commissioners abstaining. The Commission assessed a civil penalty in the amount of \$100.00.

Violation: Pursuant to the Settlement Agreement, the Commission found that the Respondent failed to prepare a written statement disclosing a conflict of interest in violation of §49-1499.03(2)(a) of the NPADA.

Civil Penalty: \$100.00

Attorney for the Respondent: None

Attorney for the Commission: Neil Danberg

Synopsis Prepared by: Frank Daley
Executive Director
Nebraska Accountability & Disclosure Commission
P.O. Box 95086
Lincoln, NE 68509
402-471-2522

BEFORE THE NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

In the Matter of Amanda O'Donnell,)
Respondent) Case #1-03
ORDER

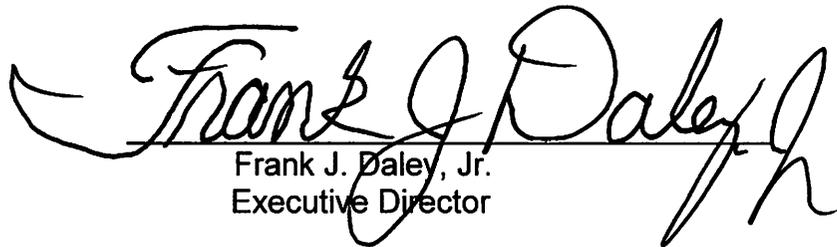
Now on this 7th day of June, 2019, this matter comes before the Nebraska Accountability and Disclosure Commission. Commissioners Callahan, Carlson, Davis, Evnen, Loudon, Peetz and Sullivan are present, with Commissioner Davis presiding. Commissioners Enenbach and Hegarty are excused. The Respondent is not present. The Commission notes the submission of a proposed Settlement Agreement.

Whereupon, the Commission, with seven (7) Commissioners concurring, no Commissioners dissenting, and no Commissioners abstaining, finds that the attached Settlement Agreement should be and hereby is approved and incorporated into this Order. Pursuant to that Agreement, the Commission finds that the Respondent, Amanda O'Donnell, has committed a violation of Nebraska Revised Statutes, Section 49-1499.03(2)(a), as more fully set forth in the attached Settlement Agreement.

Pursuant to the terms of the Settlement Agreement, the Commission elects to impose a civil penalty in the amount of \$100.00 upon the Respondent, Amanda O'Donnell.

Issued this 7th day of June, 2019.

Nebraska Accountability and Disclosure Commission


Frank J. Daley, Jr.
Executive Director

Certificate of Service

I hereby certify that a copy of this Order was sent by certified U.S. Mail, postage prepaid, return receipt requested on this 7th day of June, 2019, to the following person at the following address: Amanda O'Donnell, P.O. Box 262, Gresham, NE 68367.


Frank J. Daley, Jr.
Executive Director

BEFORE THE NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION

In the Matter of Amanda O'Donnell

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CASE No. 19-03
SETTLEMENT AGREEMENT

- 1) Parties: The parties to this Settlement Agreement (hereinafter "Agreement") are the Nebraska Accountability and Disclosure Commission, hereafter referred to as the "Commission" and Amanda O'Donnell, hereafter referred to as the "Respondent".
- 2) Jurisdiction: The Respondent acknowledges the jurisdiction of the Commission pursuant to the Nebraska Political Accountability and Disclosure Act ("NPADA").
- 3) Intention: The parties hereby agree and intend that this Agreement shall constitute a waiver of any further proceedings in this matter, thereby resolving the matter without further delay and expense to the parties.
- 4) The Alleged Violation: In its Notice of Preliminary Investigation in this case, the Commission alleged the Respondent, on December 4, 2018, as a member of the Board of Trustees of Gresham Nebraska, was required to take actions or make decisions that might cause financial benefit or detriment to herself or her spouse, but she failed to prepare a written statement describing the matter and the nature of the potential conflict as required by Section 49-1499.03(2)(a) of the NPADA.
- 5) The Alleged Violation: Stipulation: The Respondent and the Commission stipulate and agree that at the time of the alleged violation, the Respondent was a public official as a member of the Gresham Board of Trustees.
- 6) The Alleged Violation: Agreement: With respect to the Violation, as described above in Paragraph 4, the Respondent and the Commission hereby agree that the Respondent will accept a finding by the Commission of a violation of Section 49-1499.03(2). In this regard, the Respondent states that it was not her intention to violate Nebraska law as alleged. Nonetheless, the Respondent agrees and stipulates that if this matter proceeded to a hearing, there is sufficient evidence from which the Commission could make a finding that there has been a violation as alleged in the Notice of Preliminary Investigation and as described in Paragraph 4, above. Respondent Amanda O'Donnell further agrees that the Commission may enter an order in accordance with said findings, and she would not contest such an order.
- 7) Limitation of Civil Penalty: The parties have agreed that, upon acceptance of this Agreement by the Commission, the Commission may, but is not required to, impose a civil penalty upon the Respondent, Amanda O'Donnell. The parties further agree that in the event the Commission elects to impose a civil penalty, such penalty will not exceed the amount of \$250.00.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This section also covers the proper handling of cash and the need for regular reconciliations to ensure the accuracy of the accounts.

The second part of the document details the procedures for recording sales and purchases. It explains how to calculate the cost of goods sold and how to determine the gross profit margin. This section also discusses the impact of sales discounts and returns on the financial statements.

The third part of the document focuses on the treatment of expenses. It provides guidelines for classifying expenses as either operating or non-operating. It also discusses the importance of separating personal expenses from business expenses to avoid confusion and ensure proper reporting.

The fourth part of the document addresses the calculation of net income. It shows how to take all revenues and subtract all expenses to arrive at the final profit figure. This section also discusses the effect of depreciation and amortization on the net income calculation.

The fifth part of the document covers the preparation of the income statement. It provides a step-by-step guide to organizing the data into a clear and concise financial statement. This section also discusses the importance of providing a clear explanation of any unusual items or adjustments.

The final part of the document provides a summary of the key points discussed. It reiterates the importance of accuracy and transparency in financial reporting and offers some final advice on how to maintain good financial records.

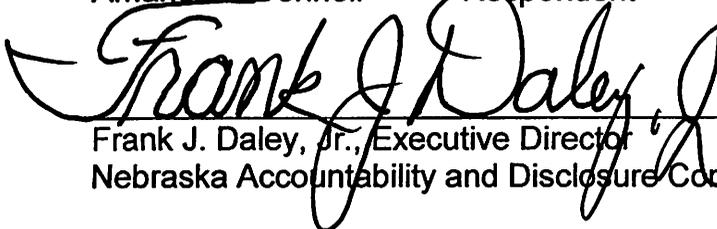
In addition to the main text, there are several appendices that provide further information. Appendix A contains a list of common accounting terms and their definitions. Appendix B provides a sample of a complete set of financial statements, including the balance sheet, income statement, and cash flow statement. Appendix C discusses the importance of internal controls and how to design them to prevent errors and fraud.

The document concludes with a final note on the importance of seeking professional advice when needed. It emphasizes that while this guide provides a solid foundation, complex financial situations may require the expertise of a qualified accountant or auditor. The author expresses hope that the information provided will be helpful and useful to all readers.

- 8) The Commission must approve this Agreement in order for it to be effective: The parties agree that in order for this Agreement to become effective, the Commission must approve it and shall, if it approves the Settlement, enter an Order in accordance with the terms of this Agreement.
- 9) Effective Date of Agreement: This Agreement shall not be binding upon the parties until the date it is approved by the Commission, and the Commission issues an order in accordance with the terms of this Agreement. The date upon which the Commission enters its Order approving this Agreement shall be deemed its effective date. If this Agreement is not approved in whole by the Commission, this Settlement Agreement shall be void and may not be used in this or any other proceeding. The parties acknowledge that this Settlement Agreement and any subsequent Order shall be announced at an open public meeting of the Commission. The parties further acknowledge that, upon adoption, this Settlement Agreement, the Order, and the Commission's file pertaining to this matter shall become open and public.
- 10) Right to Address the Commission: The Respondent has a right to address the Commission on the matter of the approval of this Settlement Agreement.
- 11) Advice of Counsel: The Respondent acknowledges that she has had an opportunity to seek the advice of his attorney in connection with the terms of this agreement.


Amanda O'Donnell Respondent

6-3-19
Date


Frank J. Daley, Jr., Executive Director
Nebraska Accountability and Disclosure Commission

6/7/19
Date