

State of Nebraska

Accountability and Disclosure Commission

P.O. BOX 95086
Lincoln, Nebraska 68509
nadc.nebraska.gov

December 29, 2025

Sara Parliament
78795 Rd 455
Masin City, NE 68855



Centre Terrace, 1225 L St. #400
Phone (402) 471-2522
Fax (402) 471-6599

Re: C-2 Potential Conflict of Interest Statement

Dear Ms. Parliament,

This will acknowledge receipt of a C-2, Potential Conflict of Interest Statement, ("Statement"), which you filed with the Nebraska Accountability and Disclosure Commission ("NADC") on Tuesday, December 23, 2025.

In the Statement, as a member of the Custer County Board of Supervisors ("Board"), you have raised several questions with respect to your own possible conflicts of interest. We will address each of the questions separately.

As a member of the Board, you are governed by the terms and requirements of Section 49-1499.03(1) of the Nebraska Political Accountability and Disclosure Act ("NPADA"). That Section addresses elected County officials, and it provides in pertinent part that if you are required to, "take any action or make any decision in the discharge of [your] official duties that may cause financial benefit or detriment to [you], a member of [your] immediate family, or a business with which [you are] associated," then you should prepare and file with the NADC a written statement describing the matter. You have done this by filing your subject Statements with the NADC. The cited NPADA Section further provides that the NADC will advise you with respect to what action you should take under the circumstances.

In your Statement, you first ask whether you may vote upon invoices which you yourself have prepared as part of your employment with a construction company. The term "business with which you are associated" is defined in the Nebraska Political Accountability and Disclosure Act ("NPADA"), Section 49-1408. It would typically only include senior management personnel, but in your case, since you are preparing the actual invoices which will then be voted upon by the Board, we agree with your conclusion that this would constitute a conflict of interest on your part to vote on your own invoices.

In your second question, you ask whether, after the invoices have already been approved by the other Supervisors, you can vote on the question of approving the overall budget. We conclude that since you have not had a role in approving your own invoices, if those

are now part of the overall budget, you may now vote upon that budget. This would not constitute a conflict of interest.

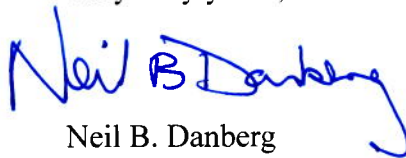
In your third question, you note that the owner of the construction company, which employs you, is also the owner of another company which leases space to the County. However, you have no financial connection to the other company. You derive no financial benefit from them, and it is not a business with which you are associated. Consequently, you would not have a conflict of interest in voting upon the County's lease with that other company.

The NPADA does not address the subject of appearance of conflict. Sometime individuals may choose to recuse themselves in situations which are not conflicts of interest within the meaning of the law, but which may appear to others to be an appearance of conflict. The recusal in such a situation would be within your own discretion, and it would not be required by the Act.

In reaching our conclusions, we are relying upon our understanding, as we have expressed it in this letter, of the accuracy of information and facts which you have provided in your subject Statements. If our expressed understanding of these facts is incorrect or incomplete, please advise us immediately.

Thank you for your timely filing of the subject Statement. Please contact me directly if you have any questions concerning this opinion.

Very truly yours,

A handwritten signature in blue ink that reads "Neil B. Danberg". The signature is stylized with a large "N" and a long, sweeping underline.

Neil B. Danberg
General Counsel

NEBRASKA ACCOUNTABILITY AND DISCLOSURE COMMISSION P.O. Box 95086 Lincoln, NE 68509 (402) 471-2522 https://nadc.nebraska.gov	POTENTIAL CONFLICT OF INTEREST STATEMENT NADC FORM C-2	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%; padding: 2px;">POSTMARK DATE</td> <td style="padding: 2px;">LM 12/22/25</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 5px;">OFFICE USE ONLY</td> </tr> <tr> <td colspan="2" style="text-align: center; padding: 5px;"> RECEIVED DEC 23 2025 NEBRASKA ACCOUNTABILITY and DISCLOSURE COMMISSION </td> </tr> </table>	POSTMARK DATE	LM 12/22/25	OFFICE USE ONLY		RECEIVED DEC 23 2025 NEBRASKA ACCOUNTABILITY and DISCLOSURE COMMISSION																			
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BEFORE COMPLETING THIS FORM READ THE FILING REQUIREMENTS ON PAGE 3																										
• An official or employee of the executive branch of state government or any other official or employee required to file a Statement of Financial Interests (Form C-1) must file this form if he or she has a potential conflict of interest. • All other public officials who have a potential conflict of interest would file a Potential Conflict of Interest Statement Form C-2A. Additionally, any employee of a political subdivision whose annual salary and benefits exceed \$150,000 must file a Potential Conflict of Interest Statement Form C-2A if he or she has a potential conflict. • File this Potential Conflict of Interest Statement with the Nebraska Accountability and Disclosure Commission and with your immediate superior (if any) whenever a potential conflict of interest situation arises. • Persons who fail to disclose a potential conflict of interest or who otherwise do not comply with the law are subject to penalties.																										
ITEM 1	NAME, ADDRESS AND TELEPHONE NUMBER																									
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ITEM 2	TITLE, AGENCY, ADDRESS, PHONE AND SUPERIOR																									
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ITEM 3	DESCRIBE POTENTIAL CONFLICT OF INTEREST IN DETAIL (Use Item 7 Continuation, if necessary)																									
Date action is to be taken or decision is to be made: _____ Description of Potential Conflict: _____																										

I would like to address two situations BEFORE they turn into an issue since neither has taken place yet. I am a County Supervisor for Custer County NE. In an area like this everyone knows everyone or is connected in some way. When I first became a County Supervisor I worked for an area construction company for 8 years and left because of an opportunity in the field my degree was in (social work area). Due to life changes, I have chosen to go back to that same construction company because they have an employee leaving in January that is doing some of my past duties. Here is where I want to make sure, I am doing things ethically as a County Supervisor.

Situation 1: At the construction company I will take care of trucking compliance, recording and billing. Sometimes Custer County hires the company to do work or trucking that must be billed out. In the past I would take the information from the company drivers and trucking lead and enter it into quick books, print the bill to be approved by the company lead and send it to the County Custer County Highway Dept. Currently I am one of the County Supervisors that looks those submitted company bills and signs off. I feel it is a conflict of interest for me to produce the bill and then approve it on the County side. Am I correct on this? Would I be able to have the truck lead at the company produce the bill so I can review it as a County Supervisor to approve, or should I remove myself from the Roads Budget Committee? Even if I do that am I ok to vote to approve that overall budget as a Supervisor?

Situation 2: I work for the construction company, Myers Construction Inc. The same owner of Myers Construction owns Custer Transfer Station Inc. The County rents space from Custer Transfer Station Inc. The County is determining if to continue renting this space for the recycling service and it is a tense situation for some in the community. I do not work for Custer Transfer Station Inc. Is there any conflict of interest I am overlooking here that would require me to abstain in this vote to continue or discontinue the service?

Revised January 2025

ITEM 4 PERSONS WHO MAY RECEIVE FINANCIAL BENEFIT OR DETRIMENT☐ You☐ Member of your Immediate Family: _____

NAME

Business With Which You

☐ Are Associated (See Definitions) _____

NAME OF BUSINESS

ITEM 5 NATURE OF FINANCIAL BENEFIT OR DETRIMENT**ITEM 6 FOR MEMBERS OF THE LEGISLATURE ONLY**

If you will not abstain from acting on a matter state why, despite the potential conflict, you intend to vote or otherwise participate.

ITEM 7 CONTINUATION

(SIGNATURE)

(DATE)