

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

---

## **STATUTORY AUTHORITY:**

Article IV of the Nebraska State Constitution designates the Auditor of Public Accounts as a State's executive officer.

Chapter 84 - Sections 84-304 through 84-322 contain the primary statutes pertaining to the duties of the Auditor of Public Accounts. They address: 1) audit standards; 2) authority to conduct audits of state agencies, boards, commissions, and political subdivisions, as well as review audits filed; 3) authority to contract for audits; 4) authority to create a cash fund; and 5) duty to maintain an on-line annual budget and actual financial information reporting system for political subdivisions.

## **VISION:**

The Auditor of Public Accounts' office will strive to help shape an efficient, reliable, and responsive government for all Nebraskans.

## **MISSION AND PRINCIPLES:**

The mission of the Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, evaluations, or investigations of the financial operations of Nebraska State and local governments. We will provide this information, as required by statute, to all policymakers and taxpayers through written reports and our Internet based Budget and Audit databases. We will maintain a professionally prepared staff, utilizing up to date technology, and following current Government Auditing Standards.

Our website, [www.auditors.state.ne.us](http://www.auditors.state.ne.us), continues to be an effective means to make our audit reports available to the Legislature and the general public.

## **GOALS:**

Our goal is to protect taxpayer dollars and provide an easy and convenient way for citizens and public officials to locate useful information and stay informed about our activities.

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

---

## Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
<b>Operations Funding</b>						
General Fund	2,440,330	2,343,098	2,343,098	2,147,685	2,343,098	2,184,391
Cash Fund	998,388	1,078,988	1,078,988	1,091,801	1,078,988	1,109,139
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Operations Funding</b>	<b>3,438,718</b>	<b>3,422,086</b>	<b>3,422,086</b>	<b>3,239,486</b>	<b>3,422,086</b>	<b>3,293,530</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	2,440,330	2,343,098	2,343,098	2,147,685	2,343,098	2,184,391
Cash Fund	998,388	1,078,988	1,078,988	1,091,801	1,078,988	1,109,139
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Agency</b>	<b>3,438,718</b>	<b>3,422,086</b>	<b>3,422,086</b>	<b>3,239,486</b>	<b>3,422,086</b>	<b>3,293,530</b>

**Agency 010 - AUDITOR OF PUBLIC ACCOUNTS**  
**Program 010 - SALARY-STATE AUDITOR**

---

**PROGRAM DESCRIPTION:**

Auditor of Public Accounts' salary and benefits as per State Statute 84-721.

**PROGRAM OBJECTIVES:**

To pay the elected Auditor of Public Accounts' salary and benefits as per State Statute 84-721.

**PERFORMANCE MEASURES:**

Quality - Customer satisfaction is measured every four years at a general election.

**Agency 010 - AUDITOR OF PUBLIC ACCOUNTS**  
**Program 010 - SALARY-STATE AUDITOR**

---

**Financial Data**

	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>FY12 Recomm</b>	<b>FY13 Request</b>	<b>FY13 Recomm</b>
<b>Operations Funding</b>						
General Fund	112,525	117,694	117,694	117,694	117,694	117,694
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Operations Funding</b>	<b>112,525</b>	<b>117,694</b>	<b>117,694</b>	<b>117,694</b>	<b>117,694</b>	<b>117,694</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	112,525	117,694	117,694	117,694	117,694	117,694
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Program</b>	<b>112,525</b>	<b>117,694</b>	<b>117,694</b>	<b>117,694</b>	<b>117,694</b>	<b>117,694</b>

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

## Program 506 - ST AG & COUNTY POST AUDITS

---

**PROGRAM DESCRIPTION:**

Auditor of Public Accounts' program to perform financial and financial related audits, examinations, or investigations.

**PROGRAM OBJECTIVES:**

Perform Statutory duties, financial and financial related audits of agencies/programs on a rotational basis. Conduct the CAFR audit, University audit, NPERS audit, State Colleges audit, County Courts audits. Review political subdivision budgets for compliance with the Budget Act. Provide a uniform county accounting system. Review political subdivision audits/waivers. Maintain and update political subdivisions' budget and audit information databases. Provide a hotline for taxpayers to report waste or fraud. Maintains a website at: <http://www.auditors.state.ne.us>. Provide continuing education to staff as required by auditing standards.

**PERFORMANCE MEASURES:**

<b>Performance Measures:</b>	<b>FY2010</b>	<b>FY2009</b>	<b>FY2008</b>	<b>FY2007</b>	<b>FY2006</b>
<b><i>Political Subdivision Budgets</i></b>					
Received & Reviewed *	2553	2559	2562	2578	2774
<b><i>Political Subdivision Audits/Waivers</i></b>					
Received & Reviewed **	2753	2853	2823	2824	2817
<b><i>Audits/Special Procedures</i></b>					
State Agency ***	30	35	35	33	66
County Court	56	45	72	68	71
County or ESU	11	7	5	4	3
Special Procedures	6	3	5	5	5
Total	103	90	117	110	145

**Agency 010 - AUDITOR OF PUBLIC ACCOUNTS**  
**Program 506 - ST AG & COUNTY POST AUDITS**

---

**Financial Data**

	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>FY12 Recomm</b>	<b>FY13 Request</b>	<b>FY13 Recomm</b>
<b>Operations Funding</b>						
General Fund	2,327,805	2,225,404	2,225,404	2,029,991	2,225,404	2,066,697
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Operations Funding</b>	<b>2,327,805</b>	<b>2,225,404</b>	<b>2,225,404</b>	<b>2,029,991</b>	<b>2,225,404</b>	<b>2,066,697</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	2,327,805	2,225,404	2,225,404	2,029,991	2,225,404	2,066,697
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Program</b>	<b>2,327,805</b>	<b>2,225,404</b>	<b>2,225,404</b>	<b>2,029,991</b>	<b>2,225,404</b>	<b>2,066,697</b>

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

## Program 525 - COOPERATIVE AUDITS

---

### **PROGRAM DESCRIPTION:**

Auditor of Public Accounts Cash Fund created in State Statute 84-321. This is the program established to reflect operation in this fund. The Cash Fund was established as a reimbursement mechanism for payment for audit services performed by the Auditor of Public Accounts for state agencies, political subdivisions, and grantees for federal funds disbursed by receiving agencies for which we are entitled reimbursement on a contractual or other basis.

### **PROGRAM OBJECTIVES:**

This Cash Fund program is the mechanism used for reimbursement of auditing services performed by the Auditor of Public Accounts in connection with state agency federal funds, political subdivisions, and grantees of federal funds disbursed by receiving agencies. As the auditing costs are incurred they are charged to this fund, the entities then reimburse the actual auditing costs and the monies are placed into this fund. The expenditures and revenues for the Statewide Single Audit, University A-133, State College A-133 audit, County audits, and other entities are handled through this program.

### **PERFORMANCE MEASURES:**

The following financial audits were performed:

- Statewide Single Audit
- University A-133 Audit
- State Colleges A-133 Audit
- NPERS- School portion
- Lottery
- DEQ-Drinking Water
- DEQ-Clean Water
- DEQ Bond
- Dairy Board
- Adam County
- Banner County
- Buffalo County
- Howard County
- Johnson County
- Merrick County
- Otoe County
- Saunders County
- ESU #9
- ESU Coordinating Council

Other political subdivision audits as they arise.

**Agency 010 - AUDITOR OF PUBLIC ACCOUNTS**  
**Program 525 - COOPERATIVE AUDITS**

---

**Financial Data**

	<b>FY10 Actual</b>	<b>FY11 Approp</b>	<b>FY12 Request</b>	<b>FY12 Recomm</b>	<b>FY13 Request</b>	<b>FY13 Recomm</b>
<b>Operations Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	998,388	1,078,988	1,078,988	1,091,801	1,078,988	1,109,139
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Operations Funding</b>	<b>998,388</b>	<b>1,078,988</b>	<b>1,078,988</b>	<b>1,091,801</b>	<b>1,078,988</b>	<b>1,109,139</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	0	0	0	0	0	0
Cash Fund	998,388	1,078,988	1,078,988	1,091,801	1,078,988	1,109,139
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Program</b>	<b>998,388</b>	<b>1,078,988</b>	<b>1,078,988</b>	<b>1,091,801</b>	<b>1,078,988</b>	<b>1,109,139</b>