

Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

STATUTORY AUTHORITY:

Article IV of the Nebraska State Constitution designates the Auditor of Public Accounts as an executive officer of the State.

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.

As one of five elected constitutional officers, the State Auditor provides an independent and objective assessment of the State of Nebraska's governmental operations. The Auditor of Public Account's (APA) office is working to help provide efficient, reliable, and responsive government.

The APA regularly reviews government operations to ensure compliance with State and Federal laws. We also assess the adequacy of current controls over billions of dollars of State and Federal spending by State agencies and political subdivisions.

MISSION AND PRINCIPLES:

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

The Auditor of Public Accounts website continues to be an effective means to making our audit reports available to the Legislature and the general public.

GOALS:

Protect taxpayers dollars, find and report abuse, waste, and fraud. Bring audits of State agencies all back to a 3 year rotation cycle. Meaning each agency will receive an audit at least once every 3 years.

Hire a qualified staff to carry out the statutory requirements of the office. Currently, the APA has the following:

As of September 1, 2018.	Total	CPA	CFE	CISA
Auditors-Variou levels	41	17	7	2
Administrative Staff	2			
Legal Counsel	1		1	
Legislative Liaison	1			
Interns	3			
Total	48	17	8	2

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Financial Data

	FY18 Actual	FY19 Approp	FY20 Request	FY20 Recomm	FY21 Request	FY21 Recomm
Operations Funding						
General Fund	2,471,505	2,485,756	2,865,907	2,539,538	2,925,440	2,563,043
Cash Fund	1,140,574	2,125,582	2,185,705	2,158,944	2,244,079	2,191,925
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	3,612,079	4,611,338	5,051,612	4,698,482	5,169,519	4,754,968
Aid Funding						
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
Total Aid Funding	0	0	0	0	0	0
Total Funding						
General Fund	2,471,505	2,485,756	2,865,907	2,539,538	2,925,440	2,563,043
Cash Fund	1,140,574	2,125,582	2,185,705	2,158,944	2,244,079	2,191,925
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	3,612,079	4,611,338	5,051,612	4,698,482	5,169,519	4,754,968