

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

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## **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. The APA also assesses 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 Internet based Budget and Audit databases. The APA will maintain a professionally prepared staff, utilizing up to date technology, and following current Government Auditing Standards.

The website, <http://www.auditors.nebraska.gov/>, 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:

<b>At Sept. 2016</b>	<b>Total</b>	<b>Certified Public Accountant</b>	<b>Certified Fraud Examiner</b>	<b>Certified Information System Auditor</b>
Auditors	42	19	8	2
Administrative Staff	2			
Legal Counsel	1		1	
Legislative Liaison	1			
Interns	3			
<b>Total</b>	<b>49</b>	<b>19</b>	<b>9</b>	<b>2</b>

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

## Financial Data

	FY16 Actual	FY17 Approp	FY18 Request	FY18 Recomm	FY19 Request	FY19 Recomm
<b>Operations Funding</b>						
General Fund	2,537,550	2,609,327	3,013,086	2,556,251	3,100,968	2,591,664
Cash Fund	1,152,144	1,882,440	1,945,595	1,973,717	2,009,716	1,989,618
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</b>	<b>3,689,694</b>	<b>4,491,767</b>	<b>4,958,681</b>	<b>4,529,968</b>	<b>5,110,684</b>	<b>4,581,282</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	2,537,550	2,609,327	3,013,086	2,556,251	3,100,968	2,591,664
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Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Agency</b>	<b>3,689,694</b>	<b>4,491,767</b>	<b>4,958,681</b>	<b>4,529,968</b>	<b>5,110,684</b>	<b>4,581,282</b>

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

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**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**

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**Financial Data**

	<b>FY16 Actual</b>	<b>FY17 Approp</b>	<b>FY18 Request</b>	<b>FY18 Recomm</b>	<b>FY19 Request</b>	<b>FY19 Recomm</b>
<b>Operations Funding</b>						
General Fund	97,857	121,135	121,135	122,407	121,135	123,752
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</b>	<b>97,857</b>	<b>121,135</b>	<b>121,135</b>	<b>122,407</b>	<b>121,135</b>	<b>123,752</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	97,857	121,135	121,135	122,407	121,135	123,752
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>97,857</b>	<b>121,135</b>	<b>121,135</b>	<b>122,407</b>	<b>121,135</b>	<b>123,752</b>

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

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**PROGRAM DESCRIPTION:**

This Program is for APA to perform financial and financial related audits and investigations. The table below shows the Total State Expenditures by Fiscal Year compared to APA Appropriations for auditing such.

<b>BY FY</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Prior Year State Expenditures	\$9,802,019,177	\$9,877,169,064	\$10,162,630,170	\$10,449,446,342	\$10,980,573,897	\$11,121,614,669
APA Appropriations	\$2,029,991	\$2,040,312	\$2,153,986	\$2,192,915	\$2,466,835	\$2,488,192
% used for auditing	0.0207%	0.0207%	0.0212%	0.0210%	0.0225%	0.0224%

**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.nebraska.gov/>. Provide continuing education to staff as required by auditing standards.

**PERFORMANCE MEASURES:**

Summary of activity for last 6 fiscal years.

<b>Performance Measures:</b>	<b>FY2016</b>	<b>FY2015</b>	<b>FY2014</b>	<b>FY2013</b>	<b>FY2012</b>	<b>FY2011</b>
<b><i>Political Subdivisions</i></b>						
Budgets Received & Reviewed	2451	2447	2432	2512	2532	2550
Audits/Waivers Received & Reviewed	2760	2786	2803	2781	2813	2829
<b><i>Audits/Special Procedures</i></b>						
State Agency and Statewide	60	75	82	71	37	33
County Court	48	48	48	49	50	43
County or ESU	19	15	15	14	14	14
Special Procedures	18	4	2	2	4	3
<b>Total</b>	<b>145</b>	<b>142</b>	<b>147</b>	<b>136</b>	<b>105</b>	<b>93</b>

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

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**Financial Data**

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<b>Operations Funding</b>						
General Fund	2,439,693	2,488,192	2,891,951	2,433,844	2,979,833	2,467,912
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</b>	<b>2,439,693</b>	<b>2,488,192</b>	<b>2,891,951</b>	<b>2,433,844</b>	<b>2,979,833</b>	<b>2,467,912</b>
<b>Aid Funding</b>						
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# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

## Program 525 - COOPERATIVE AUDITS

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### **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, County audits, ESU audits, and other entities are handled through this program.

### **PERFORMANCE MEASURES:**

The following financial audits were performed in FY2016, in which reimbursement was expected:

Statewide Single Audit  
NPERS- School portion  
DEQ-Drinking Water  
DEQ-Clean Water  
Dairy Board  
Lottery  
Adam County  
Antelope County  
Butler County  
Cherry County  
Colfax County  
Dawson County  
Dodge County  
Franklin County  
Gage County  
Jefferson County  
Merrick County  
Nemaha County  
Otoe County  
Richardson County  
Saunders County  
Seward County  
Learning Community  
ESU #2  
ESU #5  
ESU Coordinating Council  
Various Villages and Other political subdivision audits as they arise.

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

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