

Agency 10 - Auditor Of Public Accounts

Statutory Authority:

Article IV - Section I, State Constitution outlines the duties and responsibilities of the Auditor.
 Chapter 10 - General Provisions and Uniform Registration and Cancellation of Bonds.
 Chapter 13 - Nebraska Budget Act.
 Chapter 23 - Section 23-1608 thru 23-1614 pertains to Program 525-County Audits.
 Chapter 79 - Section 79-1229 pertains to Program 525-Audit of ESUs.
 Chapter 84 - Section 84-304 thru 84-321 pertains to Program 506 for Audit Standards and Audits of State Agencies, Boards, Commissions, and Political Subdivisions and Review of audits required to be filed with this office. They also pertain to Program 525 and contractual authority.

Vision Statement:

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

Mission Statement:

The mission of the Auditor of Public Accounts' office is to provide independent, accurate, and timely audits, or reviews, 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.

Goals:

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

Financial Data:

	Actual FY04	Approp FY05	Request FY06	Recom FY06	Request FY07	Recom FY07
General Fund	1,839,970	1,946,375	2,266,700	2,008,419	2,286,267	2,061,683
Cash Fund	595,259	899,112	1,101,858	908,862	1,105,091	917,978
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	2,435,229	2,844,487	3,368,558	2,917,281	3,391,358	2,979,661

Agency 10 - Auditor Of Public Accounts Program 010 - Auditor's Salary

Program Objectives:

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

Financial Data:

	<u>Actual FY04</u>	<u>Approp FY05</u>	<u>Request FY06</u>	<u>Recom FY06</u>	<u>Request FY07</u>	<u>Recom FY07</u>
General Fund	78,111	80,653	80,123	80,349	80,123	81,598
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	78,111	80,653	80,123	80,349	80,123	81,598

Performance Measures:

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

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Program 506 - State Ag. & Co. Post Audits

Program Objectives:

Perform audits of State agencies/programs, audit the State Comprehensive Annual Financial Report, audit all 93 County Courts annually per Supreme Courts request; review political subdivision budgets for compliance with the Nebraska Budget Act; provide a uniform county accounting system as required by State Statute; review political subdivision audits and approve audit waivers as required by State Statutes; maintain and update the database for political subdivisions' budget and audit information as required by State Statute; provide a hotline for taxpayers to report waste, mismanagement or fraud; register bonds as required by State Statute; and provide adequate financial information of the Auditor's office, which is subject to an annual audit by the NE Dept. of Revenue.

Financial Data:

	Actual FY04	Approp FY05	Request FY06	Recom FY06	Request FY07	Recom FY07
General Fund	1,761,859	1,864,722	2,186,577	1,928,070	2,206,144	1,980,085
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	1,761,859	1,864,722	2,186,577	1,928,070	2,206,144	1,980,085

Performance Measures:

Political Subdivision Budgets

Received in Fiscal Year	FY2004	FY2003	FY2002	FY2001	FY2000
Budgets Received & Reviewed	2722	2749	2752	2770	2761
FY2005 Projected	2,755				

Political Subdivision Audits/Waivers

Received in Fiscal Year	FY2004	FY2003	FY2002	FY2001	FY2000
Audits/Waivers Received & Reviewed	2714	2751	2831	2844	2721
Projected FY2005	2,807				

Audits/Special Procedures Issued

	FY2004	FY2003	FY2002	FY2001	FY2000
State Agency Audits	27	42	51	61	44
County Court Audits	94	93	95	17	17
County Audits	03	04	03	03	03
Special Specific Procedures Reports	04	07	08	11	09
Total	128	146	157	92	73

Audits in FY2004 are down due to implementation of NIS, training of NIS, and additional staff time provided to KPMG and Deloitte and Touche to assist with the Statewide Single, CAFR, and University audits.

Agency 10 - Auditor Of Public Accounts Program 525 - Cooperative Audit

Program Objectives:

To perform audit work as requested, contracted or required, in accordance with State Statutes. To prepare or have prepared the Statewide Single Audit.

Financial Data:

	<u>Actual FY04</u>	<u>Approp FY05</u>	<u>Request FY06</u>	<u>Recorn FY06</u>	<u>Request FY07</u>	<u>Recorn FY07</u>
General Fund	0	0	0	0	0	0
Cash Fund	595,259	899,112	1,101,858	908,862	1,105,091	917,978
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	595,259	899,112	1,101,858	908,862	1,105,091	917,978

Performance Measures:

The following financial audits were performed:
 Statewide Single Audit by KPMG with assistance of APA staff.
 Lottery
 School Retirement System
 DEQ-Drinking Water
 DEQ-Clean Water
 Dairy Board
 Franklin County
 Howard County
 Saunders County
 DEQ Bond