

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.

The Auditor of Public Accounts' website, www.auditors.state.ne.us, continues to be an effective means to make 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

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	2,433,677	2,557,746	2,670,400	2,559,198	2,763,029	2,560,957
Cash Fund	890,721	1,078,988	1,023,670	980,688	1,058,322	980,688
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	3,324,398	3,636,734	3,694,070	3,539,886	3,821,351	3,541,645
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	2,433,677	2,557,746	2,670,400	2,559,198	2,763,029	2,560,957
Cash Fund	890,721	1,078,988	1,023,670	980,688	1,058,322	980,688
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	3,324,398	3,636,734	3,694,070	3,539,886	3,821,351	3,541,645

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. The Auditor of Public Accounts is currently paid an annual salary of \$85,000 and is elected office for a four-year term.

PROGRAM OBJECTIVES:

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

PERFORMANCE MEASURES:

Fulfill the duties and responsibilities of the Auditor of Public Accounts as defined in the Constitution and Statutes of the State of Nebraska.

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

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	111,937	114,216	115,854	115,668	115,854	117,427
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 Operations	111,937	114,216	115,854	115,668	115,854	117,427
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	111,937	114,216	115,854	115,668	115,854	117,427
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 Program	111,937	114,216	115,854	115,668	115,854	117,427

Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

Program 506 - STATE AGENCY & COUNTY POST AUDITS

PROGRAM DESCRIPTION:

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

PROGRAM OBJECTIVES:

Perform financial and financial related audits of State agencies /programs on a regular rotational basis. Conduct the Nebraska CAFR audit, University annual financial audit, NPERS financial audit, and State Colleges annual financial audit. Audit all County Courts per Supreme Courts request. Review political subdivision budgets for compliance with the Nebraska Budget Act. Provide a uniform county accounting system. Review political subdivision audits and approve audit waivers. Maintain and update the database for political subdivisions' budget and audit information. Provide a hotline for taxpayers to report waste, mismanagement, or fraud. Maintain a website at: <http://www.auditors.state.ne.us>.

PERFORMANCE MEASURES:

Performance Measures:	FY2008	FY2007	FY2006	FY2005	FY2004
<i>Political Subdivision Budgets</i>					
Received & Reviewed *	2562	2578	2774	2776	2743
<i>Political Subdivision Audits/Waivers</i>					
Received & Reviewed **	2775	2820	2817	2797	2758
<i>Audits/Special Procedures</i>					
State Agency ***	35	33	66	34	27
County Court	72	68	71	92	94
County	5	4	3	3	3
Special Procedures	5	5	5	2	4
Total	117	110	145	131	128

Agency 010 - AUDITOR OF PUBLIC ACCOUNTS
Program 506 - STATE AGENCY & COUNTY POST AUDITS

Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
Operations Funding						
General Fund	2,321,740	2,443,530	2,554,546	2,443,530	2,647,175	2,443,530
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 Operations	2,321,740	2,443,530	2,554,546	2,443,530	2,647,175	2,443,530
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	2,321,740	2,443,530	2,554,546	2,443,530	2,647,175	2,443,530
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 Program	2,321,740	2,443,530	2,554,546	2,443,530	2,647,175	2,443,530

Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

Program 525 - COOPERATIVE AUDITS

PROGRAM DESCRIPTION:

Auditor of Public Accounts Cash Fund was created in State Statute 84-321. This is the program established to reflect operation in this fund. The Cash Fund was established to be used for payment for 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 program is used to fulfill requirement of the Auditor of Public Accounts Cash Fund created in State Statute 84-321. The Cash Fund was established to be used for payment for 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. The Program is where the expenditures and revenues for audit work as requested, contracted, or required, in accordance with State Statutes.

The expenditures and revenues for the Statewide Single Audit, University A-133, State College A-133 audit, and County audits 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
- Franklin County
- Banner County
- Saunders County
- Buffalo County
- Merrick County
- Adams County
- Other audits as they arise.

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

Financial Data

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Cash Fund	890,721	1,078,988	1,023,670	980,688	1,058,322	980,688
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