

# 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.

## **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. The Auditor will provide this information, as required by statute, to all policymakers and taxpayers through written reports and Internet-based Budget and Audit databases. The Auditor's Office will maintain a professionally prepared staff, utilizing up to date technology, and following current Government Auditing Standards.

The Auditor of Public Accounts' 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:**

The goal of the State Auditor's Office 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 activities.

# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

## Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
<b>Operations Funding</b>						
General Fund	2,274,248	2,295,617	2,299,813	2,385,171	2,314,894	2,436,502
Cash Fund	1,244,760	1,392,105	1,392,105	1,424,439	1,392,105	1,449,534
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>3,519,008</b>	<b>3,687,722</b>	<b>3,691,918</b>	<b>3,809,610</b>	<b>3,706,999</b>	<b>3,886,036</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	2,274,248	2,295,617	2,299,813	2,385,171	2,314,894	2,436,502
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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>3,519,008</b>	<b>3,687,722</b>	<b>3,691,918</b>	<b>3,809,610</b>	<b>3,706,999</b>	<b>3,886,036</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>FY14 Actual</b>	<b>FY15 Approp</b>	<b>FY16 Request</b>	<b>FY16 Recomm</b>	<b>FY17 Request</b>	<b>FY17 Recomm</b>
<b>Operations Funding</b>						
General Fund	111,668	117,694	117,694	119,600	117,694	120,446
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>111,668</b>	<b>117,694</b>	<b>117,694</b>	<b>119,600</b>	<b>117,694</b>	<b>120,446</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	111,668	117,694	117,694	119,600	117,694	120,446
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>111,668</b>	<b>117,694</b>	<b>117,694</b>	<b>119,600</b>	<b>117,694</b>	<b>120,446</b>

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

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**PROGRAM DESCRIPTION:**

This Program is for the 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.

FY	2009	2010	2011	2012	2013
State Expenditures	\$9,136,917,676	\$9,590,307,673	\$9,802,019,177	\$9,877,169,064	\$10,162,630,170
APA Appropriations	\$2,330,579	\$2,225,404	\$2,029,991	\$2,040,312	\$2,153,986
% for auditing	0.0255%	0.0232%	0.0207%	0.0207%	0.0212%

**PROGRAM OBJECTIVES:**

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

**PERFORMANCE MEASURES:**

Performance Measures:	FY2013	FY2012	FY2011	FY2010	FY2009
<b><i>Political Subdivisions</i></b>					
Budgets Received & Reviewed *	2512	2532	2550	2553	2559
Audits/Waivers Received & Reviewed **	2719	2777	2813	2829	2853
<b><i>Audits/Special Procedures</i></b>					
State Agency and Statewide	41	34	29	30	35
County Court	49	50	43	56	45
County or ESU	13	14	14	11	7
Special Procedures	3	4	3	6	3
Total	106	102	89	103	90

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

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**Financial Data**

	<b>FY14 Actual</b>	<b>FY15 Approp</b>	<b>FY16 Request</b>	<b>FY16 Recomm</b>	<b>FY17 Request</b>	<b>FY17 Recomm</b>
<b>Operations Funding</b>						
General Fund	2,162,580	2,177,923	2,182,119	2,265,571	2,197,200	2,316,056
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>2,162,580</b>	<b>2,177,923</b>	<b>2,182,119</b>	<b>2,265,571</b>	<b>2,197,200</b>	<b>2,316,056</b>
<b>Aid Funding</b>						
General Fund	0	0	0	0	0	0
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# Agency 010 - AUDITOR OF PUBLIC ACCOUNTS

## Program 525 - COOPERATIVE AUDITS

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### **PROGRAM DESCRIPTION:**

The 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 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 the Auditor's Office is entitled to 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 in FY2014:

- Statewide Single Audit
- NPERS- School portion
- DEQ-Drinking Water
- DEQ-Clean Water
- DEQ Bond
- Dairy Board
- Lottery
- Adam County
- Banner County
- Butler County
- Dawson County
- Franklin County
- Jefferson County
- Merrick County
- Nemaha County
- Otoe County
- Richardson County
- Saunders County
- Seward County
- Learning Community
- ESU #6
- ESU #8
- ESU Coordinating Council

Other political subdivision audits as they arise.

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

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**Financial Data**

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