



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

Charlie.Janssen@nebraska.gov  
PO Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
[www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)

June 14, 2016

TO: Local Political Subdivisions

FROM: Mark Avery, Political Subdivision Audit Review Coordinator  
Nebraska Auditor of Public Accounts

RE: 2016 Audit Waiver Requests

Attached is the 2016 Audit Waiver Request Form. State statute and the Nebraska Administrative Code require local political subdivisions to file annual audit reports with the Auditor of Public Accounts (APA) unless a waiver of the audit requirement has been requested and approved. The requirement is unchanged from prior years. If your subdivision will have an audit completed by a CPA firm for the fiscal year ending in 2016, you simply need to file a copy of your audit report with our office within **six months** after the end of your fiscal year and you may disregard the rest of this notice and the enclosed 2016 Audit Waiver Request Form. *(If your subdivision is a housing authority, you have a filing deadline of nine months after the end of your fiscal year).*

If the governing board does not plan to have an audit completed for the 2016 fiscal year, then you must obtain approval from the APA for the audit waiver. We recommend submitting the audit waiver so it is received within **three months** after the end of your fiscal year. We are requesting the audit waiver request be submitted within three months to allow time to complete an audit if your request is denied. Please ensure the following is included in the information returned for the request for an audit waiver.

1. The cover sheet must be completely filled out including the subdivision name, city/county location and fiscal period used. In addition, there must be printed names, mailing address, phone number, and e-mail address, as indicated on the cover sheet.
2. The summary statement of actual cash receipts, disbursements, and balances must be completely and accurately filled out. The prescribed form must be used. Please check your addition. If an alternate form is used or this form contains errors, it will be returned to you.
3. Break out your receipts and disbursements as shown on the form. If the political subdivision has registered warrants, we would expect to see them on the form, listed on Line 15 "Local Receipts: Other."

4. If you show inter-fund transfers on the form, please include an explanation about why the transfer was done and what funds were involved. “Transfers In” **must equal** “Transfers Out.”
5. Review your prior year’s Audit Waiver Request Form. Your “Beginning of Year Balance” on this year’s form, (lines 2-5) **must equal** the total of the “Ending Balance Consists of” (lines 33-36) from the prior year’s Audit Waiver Request Form (fiscal year ended 2015).
6. The request must include a copy of the minutes from the governing board, which document the board decision to request a waiver of the audit requirement.
7. Please keep a copy of the form for your records.

**The request cannot be processed without the above documentation.**

**To Submit Your Audit Waiver Request Form**

The Audit Waiver Request Form along with a copy of the minutes can be submitted via our website ([www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)), click on “Submit your Audit or Budget” on the left side and follow the on screen steps. Have your submission in a PDF file which contains your filing along with any attachments. You can also mail in your Audit Waiver Request Form to:

Auditor of Public Accounts  
PO Box 98917  
Lincoln, Nebraska 68509-8917

All audit waiver requests received by this office will receive a response. Notification of the Approval of this Audit Waiver Request will be sent to the Subdivision Chairperson via email. If no email address is included for the Subdivision Chairperson, notification will be mailed via the U.S. Postal Service. Please indicate on the first page of the Audit Waiver Request Form who we should contact (Board Chairperson, Preparer, or Other Contact) with questions about this year’s filing.

**The Audit Requirement Is Separate And Distinct From The Required Budget Filing.**

**IF you use the Budget Form as your Audit Waiver,  
A separate Audit Waiver DOES NOT need to be completed and submitted.**

If you have any questions about the audit requirement or the information needed in the waiver request form, please feel free to contact:

Mark Avery	<a href="mailto:Mark.Avery@nebraska.gov">Mark.Avery@nebraska.gov</a>	402-471-2111
Deann Haeffner	<a href="mailto:Deann.Haeffner@nebraska.gov">Deann.Haeffner@nebraska.gov</a>	402-471-2111

# 2016 AUDIT WAIVER REQUEST FORM

SUBDIVISION NAME: \_\_\_\_\_

COUNTY LOCATION: \_\_\_\_\_ County

FISCAL PERIOD USED: \_\_\_\_\_ TO \_\_\_\_\_

*(This period must be consistent with the 2015-2016 budget document filed and end during calendar year 2016)*

The governing board of the above-named subdivision hereby requests that the Auditor of Public Accounts waive the 2016 audit requirement established by Title 41 of the rules and regulations issued by the Auditor of Public Accounts. The attached information is an accurate summary of the total financial activity and position of the above-named subdivision for the 2016 fiscal year stated.

## Entity Official Address

\_\_\_\_\_  
(Address)

\_\_\_\_\_  
(City & Zip Code)

\_\_\_\_\_  
(Telephone)

\_\_\_\_\_  
(Website)

## Board Chairperson

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title)

\_\_\_\_\_  
(Telephone)

\_\_\_\_\_  
(E-Mail Address)✳

## Preparer

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title / Firm Name)

\_\_\_\_\_  
(Telephone)

\_\_\_\_\_  
(Email Address)

## Other Contact

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Title / Firm Name)

\_\_\_\_\_  
(Telephone)

\_\_\_\_\_  
(Email Address)

**✳NOTE: Notification of the Approval of this Audit Waiver will be sent to the Board Chairperson via e-mail. If no e-mail address is included, notification will be mailed via the US Postal Service.**

For Questions on this form, who should we contact (please ✓ one):  
Contact will be via e-mail, if supplied.

Board Chairperson

Preparer

Other Contact

\*\*\*The decision to request a waiver of the audit requirement rather than having an audit performed must be made by the governing board, not an individual officer. **A copy of the minutes from the meeting at which the governing board voted to approve the waiver request must be attached to document that decision.**

**If Budget was used as Waiver, DO NOT submit this form also.  
DO NOT ATTACH TO BUDGET DOCUMENT**

NOTE: Remember to keep a copy for your records

# 2016 AUDIT WAIVER REQUEST

## SUMMARY STATEMENT OF ACTUAL CASH RECEIPTS, DISBURSEMENTS, AND BALANCES

		Total All Funds
1	<b>Beginning of Year Balance:</b>	
2	Net Cash Balance	
3	Investments	
4	County Treasurer's Balance	
5	<b>Subtotal of Beginning Balances</b> <i>[Line 2 + Line 3 + Line 4]</i>	
6	<b>Receipts:</b>	
7	Personal and Real Property Taxes	
8	Federal Receipts	
9	State Receipts: Motor Vehicle Pro-Rate	
10	State Receipts: State Aid	
11	State Receipts: Other	
12	State Receipts: Property Tax Credit	
13	Local Receipts: Nameplate Capacity Tax	
14	Local Receipts: In Lieu of Tax	
15	Local Receipts: Other	
16	Transfers In Of Surplus Fees <i>(Explain Transfers Below)</i>	
17	Transfer In Other Than Surplus Fees <i>(Explain Transfers Below)</i>	
18	<b>Total Resources Available</b> <i>[Total of Line 5 + Lines 7 thru 17]</i>	
19	<b>Disbursements &amp; Transfers:</b>	
20	Operating Expenses	
21	Capital Improvements (Real Property/Improvements)	
22	Other Capital Outlay	
23	Debt Service: Bond Principal & Interest Payments	
24	Debt Service: Payments to Retire Interest-Free Loans (Public Airports)	
25	Debt Service: Payments to Bank Loans & Other Instruments (Fire Dist.)	
26	Debt Service: Other	
27	Judgments	
28	Transfers Out of Surplus Fees <i>(Explain Transfers Below)</i>	
29	Transfers Out Other Than Surplus Fees <i>(Explain Transfers Below)</i>	
30	<b>Total Disbursements &amp; Transfers</b> <i>[Total of Lines 20 thru 29]</i>	
31	<b>Balance Forward/Ending Balance</b> <i>[Line 18 MINUS Line 30]</i>	
32	<b>Ending Balance consists of:</b>	
33	Cash on Hand and in Bank	
34	Investments	
35	Cash at County Treasurer	
36	<b>Total</b> <i>[Line 33 + Line 34 + Line 35] Should Equal Line 31</i>	

**Inter-fund Transfers:**

From:		Amount
To:		

Reason: