



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Applicable Rules and Regulations, and guidance documents for the Nebraska Auditor of Public Accounts office currently include the following:

## **Index of APA's Rules & Regulations**

1. [Title 41 – Minimum Standards for Political Subdivision Audit Reports Required to be Filed with the Nebraska Auditor of Public Accounts](#)
2. [Title 42 – Minimum Standards for Government Employees Identified as Auditors](#)

## **Index of APA's Guidance Documents**

### **Local Government Budgets**

1. [Budget Form Instruction Manual](#)
2. [School District Budget Instruction Manual](#)
3. [Political Subdivision Budgets – Frequently Asked Questions](#)
4. [Budget Timeline](#)
5. [Political Subdivision Budgets – Annual memo to all subdivisions](#)
6. [Required Filings with the Auditor of Public Accounts Office](#)
7. [Sample Budget Forms](#)
8. [Local Government Budget Forms prescribed by the Auditor of Public Accounts](#)
9. [Instructions for Amending a Budget](#)

### **Local Government Audits**

1. [Audit Information](#)
2. [Audit Information – Audit Forms and Information – By Year](#)
  - a. [Local Political Subdivisions Audit Waiver Request prescribed by the Auditor of Public Accounts](#)
  - b. [Village Audit Waiver Request prescribed by the Auditor of Public Accounts](#)
3. [Audit Information – “Best Practices” and Other Significant Information](#)
  - a. [“Best Practices” and Other Significant Information for Villages Boards related to Financial Records](#)
  - b. [“Best Practices” and Other Significant Information for Fire District Boards related to Financial Records](#)
  - c. [“Best Practices” and Other Significant Information for Township Boards related to Financial Records](#)
4. [Audit Information Frequently Asked Questions](#)

### **Treasurer Continuing Education**

1. [Continuing Education Guidelines](#)

### **County Accounting Manual**

1. [County Manual](#)
2. [Sheriff's Manual](#)
3. [Imprest Guidelines](#)