



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen  
State Auditor

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State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
auditors.nebraska.gov

October 1, 2019

TO: Nebraska Village Clerks  
FROM: Mark Avery, CPA  
Assistant Deputy Auditor

**RE: 2019 Village Audit Waiver Request Prescribed Form**

In accordance with Neb. Rev. Stat. §§ 19-2903 and 84-304, in lieu of having an audit performed, the Village may request an Audit Waiver from the Auditor of Public Accounts Office (APA). This request **must** be made on the form prescribed by the APA. If the Village Audit Waiver Request is approved, the Village has met the audit filing requirement for the fiscal year. If the Village Audit Waiver Request is denied, an audit completed by a CPA will be required to be filed by March 31, 2020.

If you plan to have an audit completed by a CPA for the fiscal year ended September 30, 2019, you may disregard this notice and simply submit the audit report by March 31, 2020.

If you choose to request an Audit Waiver, the information **must be** filed on the prescribed form. **Any Village Audit Waiver Requests not submitted on the prescribed form WILL NOT be reviewed and WILL NOT be approved for filing.**

**SUBMIT THE VILLAGE AUDIT WAIVER REQUEST BY DECEMBER 31, 2019. VILLAGE AUDIT WAIVER REQUESTS RECEIVED AFTER DECEMBER 31, 2019 WILL BE DENIED.** This allows time for an audit to be conducted and still filed by March 31, 2020.

**Submission of your Audit Waiver:**

- Submit through Website ([www.auditors.nebraska.gov](http://www.auditors.nebraska.gov)). Once submission takes place, you will get a confirmation of that submission.

**OR**

- Mail your completed 2019 Village Audit Waiver Request to:  
Auditor of Public Accounts – PO Box 98917 – Lincoln, Nebraska 68509-8917

Notification of the approval of the Village Audit Waiver Request will be sent to the Village Board Chairperson via e-mail. If no e-mail address was included for the Village Board Chairperson, notification will be mailed via the US Postal System.

If either the Village's audit or the Village's Audit Waiver Request is not submitted and approved by the APA, by the deadline, the APA is required by Neb. Rev. Stat. § 19-2907 to notify the State Treasurer to withhold certain State funds, such as Highway Allocation.

One of the APA's main criteria when reviewing the Village Audit Waiver Request Form is the dollar amount of the Village's total disbursements (not including inter-fund transfers). An amount of \$300,000 or greater, in total disbursements is the threshold at which the APA will generally deny the Village Audit Waiver Request and require an audit to be conducted by a CPA.

The following items must be completed and/or included to process your Village Audit Waiver Request Form. Please ensure the following items are completed according to instructions and included with your Village Audit Waiver Request Form:

1. The request must include copies of all of the Village's Bank Statements for the fiscal year October 1, 2018 through September 30, 2019, (including any CD/Investment Statements). Additionally, copies of the September 30, 2019 Bank Reconciliations must be included with the filing.
2. The request must include a copy of the minutes from the governing board, which documents the board's decision to request the waiver. The board minutes submitted must include the Village's monthly listing of disbursement claims approved by the board. Bank statements for the same month/time-period as those board minutes, must also be submitted.
3. The cover sheet must be completely filled out, which should include:
  - Village's name and county location
  - Entity Official Address
  - Board Chairperson's name, telephone, and E-Mail
  - Preparer's printed name, telephone, and E-Mail. **Note: CPAs please complete the contact information along with an email address.** A Compilation or review report, may be attached to the back of the Audit Waiver Request Form.
  - Other Contact's Name, Title, telephone, and E-Mail (if applicable)
  - Indicate person to Contact for Correspondence.
4. The Village Audit Waiver Request Form's 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 the form contains errors, it will be returned to you.
5. When completing the form, the activity for Each Village fund should be listed separately on Exhibit A pages 1 – 2. The General Fund and Street Fund columns have already been labeled on the form, and additional columns are available for entering other Village Fund names.
6. If you show inter-fund transfers on the form, please remember, "Transfers In" **must equal** "Transfers Out."
7. Review your prior year's Village Audit Waiver Request Form. The "Beginning of Year Balance" on this year's Village Audit Waiver Request Form, (lines 1-3) should equal the total of the "Ending Balance Consists of" (lines 26-28) from the prior year's Village Audit Waiver Request Form (fiscal year ended 2018). If these amounts do not agree, you must provide an additional explanation for the variance.
8. Please keep a copy of your form for your records.

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

If you have any questions about the form or the filing requirement, please feel free to contact our office at:

Auditor of Public Accounts

PO Box 98917

Lincoln, Nebraska 68509-8917

**Phone:** (402) 471-2111

**Fax:** (402) 471-3301

**E-Mail:** [Mark.Avery@nebraska.gov](mailto:Mark.Avery@nebraska.gov)

***SUBMIT THE VILLAGE AUDIT WAIVER REQUEST BY DECEMBER 31, 2019.***  
***VILLAGE AUDIT WAIVER REQUESTS RECEIVED AFTER DECEMBER 31, 2019***  
***WILL BE DENIED.***

**Village Audit Waiver Request Form  
For Fiscal Year 2019  
Useful Information**

- 1 Ensure the Cover Page with Names, Address, Telephone and Email is completed.
- 2 Ensure the Form's statement of actual cash receipts, disbursements, and balances is completed for each Village Fund separately.
- 3 Make sure the beginning balances equal the previous years ending balance.
- 4 Ensure copies of All Bank Statements for the Fiscal Year, including the September 30, 2019 Bank Reconciliations, are included with the filing.
- 5 Ensure Board Minutes approving the Audit Waiver Request are included with the filing. Board minutes must include monthly listing of disbursement claims approved by the board. Bank statements for the same month as the board minutes must also be included with the filing.
- 6 Ensure the Internal Control Questionnaire sheet is complete. All questions need some type of response.

**I Want to See Descriptions on Left When Inputting Numbers in the Columns:**

Under the Window Menu, View Option, there is an item called Freeze Panes. Freeze Panes allows you to tell the computer what columns and/or rows you wish to see at all times. In most cases you will need to be in Cell D11 then choose Freeze Panes. Freeze Panes will freeze whatever rows are above your active cell and also whatever columns are to the left of your active cell. By choosing the option again it will turn the option off.

**The Cell Is Locked:**

Passwords will not be given out. Either the cell is locked because it contains a formula or an item which should not be changed.

**If You Note Any Errors Or Have Any Problems:**

We have tested this spreadsheet through various methods to help identify any problem areas and to ensure formulas are correct. However, we cannot account for all the variables that occur with each individual Village. If you feel there is an error in a formula please contact us immediately so we can go over the problem(s) and if necessary correct the situation.

Your comments or ideas to better the form are taken into consideration. Please feel free to contact us at (402) 471-2111 with these items. We make this available to you to Help in the filing process and wish to improve to make the spreadsheet more user friendly.

**NOTE:** If problems are noted when your completed form is filed with our office, correspondence will be sent to let you know what discrepancies were noted and what is needed to correct them. We are available by either Phone [(402) 471-2111], Fax [(402) 471-3301], E-Mail [Mark.Avery@nebraska.gov], or U.S. Mail [PO Box 98917, Lincoln, NE 68509] to assist you. If discrepancies are noted, the form will not be considered filed with our office until those discrepancies are cleared up.

Village of \_\_\_\_\_

\_\_\_\_\_ County

## VILLAGE AUDIT WAIVER REQUEST FORM

OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019

***SUBMIT BY DECEMBER 31, 2019. VILLAGE AUDIT WAIVER REQUESTS RECEIVED AFTER THAT DATE WILL BE DENIED.***

The attached statements were prepared from the books and records of the Village.

They reflect all Village fund balances as of 9/30/19 and the actual transactions for all funds for the period 10/1/18 through 9/30/19, to the best of my knowledge and belief.

### ENTITY OFFICIAL ADDRESS

(Address)

(City & Zip Code)

(Telephone)

(Website)

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

☐

Board Chairperson

☐

Preparer

☐

Other Contact

### BOARD CHAIRPERSON

(Name)

(Title / Firm Name)

(Telephone)

(E-Mail Address) \*

### PREPARER

(Name)

(Title / Firm Name)

(Telephone)

(Email Address)

### OTHER CONTACT

(Name)

(Title / Firm Name)

(Telephone)

(Email Address)

**Contact and  
Submission  
Information**

Auditor of Public Accounts  
PO Box 98917, Lincoln, Nebraska 68509-8917  
**Telephone:** (402) 471-2111 **FAX:** (402) 471-3301  
**Submit PDF File Via Website** ([www.auditors.nebraska.gov/Submit.html](http://www.auditors.nebraska.gov/Submit.html))  
**Questions - E-Mail:** [Mark.Avery@nebraska.gov](mailto:Mark.Avery@nebraska.gov)

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

**Village of \_\_\_\_\_, Nebraska**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/18 THROUGH 9/30/19**

EXHIBIT A  
 (Page 1 of 2)

The activity for each Village fund should be listed separately. **See Note 5 On Memo.**

		GENERAL FUND	STREET FUND					TOTAL (Includes Total From page 1a)
1	Net Cash Balance							
2	Investments							
3	<b>Subtotal of Beginning Balance</b> (Line 1 + 2)							
4	Personal and Real Property Taxes							
5	Federal Receipts							
6	State Receipts: Motor Vehicle Pro-Rate							
7	State Receipts: MIRF							
8	State Receipts: Highway Allocation and Incentives							
9	State Receipts: Motor Vehicle Fee							
10	State Receipts: State Aid							
11	State Receipts: Municipal Equalization Aid							
12	State Receipts: Other							
13	State Receipts: Property Tax Credit							
14	Local Receipts: Nameplate Capacity Tax							
15	Local Receipts: Motor Vehicle Tax							
16	Local Receipts: Local Option Sales Tax							
17	Local Receipts: In Lieu of Tax							
18	Local Receipts: Other							
19	Transfers In of Surplus Fees (Total Should = Pg 2, Line 49)							
20	Transfers In Other Than Surplus Fees (Total Should = Pg 2, Line 50)							
21	<b>Total Receipts</b> (Lines 4 through 20)							
22	<b>Total Resources Available</b> (Lines 3 + 21)							
23	<b>Total Disbursements &amp; Transfers</b> (Page 2, Line 52)							
24	<b>Ending Balance</b> (Line 22 MINUS Line 23)							
25	Ending Balance Consists Of:							
26	Net Cash Balance							
27	Investments (Should agree to Schedule 1)							
28	Subtotal of Ending Balances (Line 26 + 27)							

County Treasurer Balance at October 1, 2018

County Treasurer Balance at September 30, 2019

**NOTE:** Amounts on lines 24 and 28 must agree.

**Village of \_\_\_\_\_, Nebraska**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/18 THROUGH 9/30/19**

EXHIBIT A  
(Page 1a of 2)

The activity for each Village fund should be listed separately. **See Note 5 On Memo.**

								<b>TOTAL</b> (Included in Page 1's Total Column)
1	Net Cash Balance							
2	Investments							
3	<b>Subtotal of Beginning Balance</b> (Line 1 + 2)							
4	Personal and Real Property Taxes							
5	Federal Receipts							
6	State Receipts: Motor Vehicle Pro-Rate							
7	State Receipts: MIRF							
8	State Receipts: Highway Allocation and Incentives							
9	State Receipts: Motor Vehicle Fee							
10	State Receipts: State Aid							
11	State Receipts: Municipal Equalization Aid							
12	State Receipts: Other							
13	State Receipts: Property Tax Credit							
14	Local Receipts: Nameplate Capacity Tax							
15	Local Receipts: Motor Vehicle Tax							
16	Local Receipts: Local Option Sales Tax							
17	Local Receipts: In Lieu of Tax							
18	Local Receipts: Other							
19	Transfers In of Surplus Fees							
20	Transfers In Other Than Surplus Fees							
21	<b>Total Receipts</b> (Lines 4 through 20)							
22	<b>Total Resources Available</b> (Lines 3 + 21)							
23	<b>Total Disbursements &amp; Transfers</b> (Page 2a, Line 52)							
24	<b>Ending Balance</b> (Line 22 MINUS Line 23)							
25	Ending Balance Consists Of:							
26	Net Cash Balance							
27	Investments <b>(Should agree to Schedule 1)</b>							
28	Subtotal of Ending Balances (Line 26 + 27)							

**NOTE:** Amounts on lines 24 and 28 must agree.

**Village of \_\_\_\_\_, Nebraska**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/18 THROUGH 9/30/19**

Exhibit A  
 (Page 2 of 2)

The activity for each Village fund should be listed separately. **See Note 5 On Memo.**

		GENERAL FUND	STREET FUND					TOTAL (Includes Total From Page 2a)
<b>DISBURSEMENTS:</b>								
<b>Governmental:</b>								
29	General Government							
30	Public Safety - Police & Fire							
31	Public Safety - Other							
32	Public Works - Streets							
33	Public Works - Other							
34	Public Health & Social Services							
35	Capital Improvements							
36	Other Capital Outlay							
37	Culture & Recreation							
38	Community Development							
39	Debt Service							
40	Miscellaneous							
<b>Business-Type Activities:</b>								
41	Airport							
42	Nursing Home							
43	Hospital							
44	Electric Utility							
45	Solid Waste							
46	Transportation							
47	Wastewater							
48	Water							
49	Transfers Out of Surplus Fees (Total Should = Page 1, Line 19)							
50	Transfers Out Other Than Surplus Fees (Total Should = Page 1, Line 20)							
51	Other (Judgments, etc.)							
52	<b>Total Disbursements &amp; Transfers</b> (Lines 29 through 51)							

**Village of \_\_\_\_\_, Nebraska**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS - ALL FUNDS - FOR THE PERIOD 10/1/18 THROUGH 9/30/19**

Exhibit A  
 (Page 2a of 2)

The activity for each Village fund should be listed separately. **See Note 5 On Memo.**

								<b>TOTAL</b> (Included in Page 2's Total Column)
<b>DISBURSEMENTS:</b>								
<b>Governmental:</b>								
29	General Government							
30	Public Safety - Police & Fire							
31	Public Safety - Other							
32	Public Works - Streets							
33	Public Works - Other							
34	Public Health & Social Services							
35	Capital Improvements							
36	Other Capital Outlay							
37	Culture & Recreation							
38	Community Development							
39	Debt Service							
40	Miscellaneous							
<b>Business-Type Activities:</b>								
41	Airport							
42	Nursing Home							
43	Hospital							
44	Electric Utility							
45	Solid Waste							
46	Transportation							
47	Wastewater							
48	Water							
49	Transfers Out of Surplus Fees							
50	Transfers Out Other Than Surplus Fees							
51	Other (Judgments, etc.)							
52	<b>Total Disbursements &amp; Transfers</b> (Lines 29 through 51)							



**Village of \_\_\_\_\_, Nebraska**

## SCHEDULE OF INVESTMENTS

AS OF SEPTEMBER 30, 2019

DESCRIPTION	AMOUNT
TOTAL (Should agree to Exh A Page 1, Line 27)	

## **SCHEDULE OF OUTSTANDING DEBT**

AS OF SEPTEMBER 30, 2019

[illegible]

### **SCHEDULE OF INTERFUND TRANSFERS**

FOR THE PERIOD 10/1/18 THROUGH 9/30/19

Transferred from	Transferred to	Amount
TOTAL (Should agree to Exh A, Page 1 Lines 19+20 and Page 2 Lines 49+50)		

**Village of \_\_\_\_\_, Nebraska**  
**INTERNAL CONTROL QUESTIONNAIRE**  
**FOR THE FISCAL YEAR**  
**OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019**

Please answer the following questions as thoroughly as possible. If additional room is needed in order to explain an answer, you may attach a sheet of paper to the back of this questionnaire. All questions should be answered .

1. Did the Village perform all bank reconciliations for the fiscal year?

\_\_\_\_\_ Yes

\_\_\_\_\_ No

If **Yes**, who conducted the bank reconciliation, how were they performed, when was this usually completed and was the board in any way involved (such as reviewing or approving)?

If **No**, what was the reason the bank reconciliations were not performed? What was done to compensate for not doing bank reconciliations, who did this, when was this done, and what was the board's involvement?

2. Does the Village maintain an accounts receivable listing for each utility service provided?

\_\_\_\_\_ Yes

\_\_\_\_\_ No

If **Yes**, who maintains the listing, what is the policy of the Village for late payments or no payments, and what is the board's involvement?

**Village of \_\_\_\_\_, Nebraska**  
**INTERNAL CONTROL QUESTIONNAIRE**  
**FOR THE FISCAL YEAR**  
**OCTOBER 1, 2018 THROUGH SEPTEMBER 30, 2019**

If **No**, explain why an accounts receivable listing is not needed.

3. For each utility service provided, please disclose the accounts receivable balance at the fiscal year end.

Utility Type	Balance
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

4. Does the Village have any checks which have been outstanding for greater than one year?

\_\_\_\_\_ Yes                      \_\_\_\_\_ No

If **Yes**, please disclose the number of and the total dollar amount for these checks.

Number of Checks \_\_\_\_\_ Total Dollar Amount \_\_\_\_\_

5. Were any Village funds over budget? If so, this is a violation of State law. Please disclose the reason why this occurred.

6. Are you aware of any fraud, or suspected fraud, or allegations of fraud involving the Village?