

Required Filings with the Auditor of Public Accounts Office

All political subdivisions in the State of Nebraska need to comply with the following three (3) filing requirements. All forms are available on the Auditor's Website: auditors.nebraska.gov

Requirement 1: BUDGET FORM or BUDGET WAIVER

Due: Postmarked or electronically filed on or before September 30th of each year.

Requirement 2: REPORT OF JOINT PUBLIC AGENCY / INTERLOCAL AGREEMENTS / TRADE NAMES

Due: Postmarked or electronically filed on or before September 30th of each year.

If the Report of Joint Public Agency / Interlocal Agreements/ Trade Names is not received by September 30th, the Auditor of Public Accounts may assess a **\$20/day late fee** beginning on the day the political subdivision is notified of the delinquent report by the Auditor of Public Accounts.

Requirement 3: AUDIT REPORT or AUDIT WAIVER REQUEST

<u>Entity Type</u>	<u>Due</u>
Community Colleges	November 15 th of each year.
County's County Hospitals County Nursing Homes	1-year after fiscal year end.
ESUs	1-year after fiscal year end.
Housing Authorities	9 months after fiscal year end.
Reclamation Districts	120 days (4 months) after fiscal year end.
School Districts	November 5 th of each year.
All other Political Subdivisions	6 months after fiscal year end.

Note: *If you request a waiver on the Budget Form, NO separate filing is required.*

If the audit report/audit waiver request is not filed by the due date, the Auditor of Public Accounts may assess a **\$20/day late fee** beginning on the day following the date the report is due.

Mailing / Submission Information

Electronically	OR	Mail
Website: auditors.nebraska.gov Select "Submit your Audit or Budget" On the Left and Follow on-screen steps		Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509

Contact Information

Contact: **Jeff Schreier, Audit Manager**
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This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)

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