



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

Mike.Foley@nebraska.gov
PO Box 98917
State Capitol, Suite 2303
Lincoln, Nebraska 68509
402-471-2111, FAX 402-471-3301
auditors.nebraska.gov

June 24, 2026

TO: Nebraska Political Subdivisions

FROM: Jeff Schreier, Audit Manager
Nebraska Auditor of Public Accounts

RE: Filings with the Auditor of Public Accounts (APA)

Public entities in the State of Nebraska are required to annually file three forms/reports with the Auditor of Public Accounts:

1. Budget Forms – **Due September 30, 2026**
2. Interlocal Agreement Form – **Due September 30, 2026 - Penalty for filing late.**
3. Audit Report or Request for Waiver of Audit Requirement – **Penalty for filing late.**
 - Audit Report - Due 6 months after end of fiscal year end unless otherwise specified in statute.
 - Waiver Requests - Due 3 months after end of fiscal year end.

If there is a change in any of the Correspondence Information or you obtain a new email address after submitting your form, please contact our office so we can maintain the most current contact for correspondence.

- **Budget Changes & Updates for 2026**
 - Calculation of County Treasurer's commission was updated to more accurately reflect the additional taxes needed to cover the County Treasurer's commission.
 - Section was added to P.2-A to calculate expected levies. Please note this is intended for informational purposes only and should not be used for official levy setting purposes. County and other political subdivisions should be independently verifying levies are being calculated properly.
 - **LB 384** – At least one voting member of the governing body must attend the joint public hearing (applicable to Counties, School Districts, and Cities required to attend the JPH only); County Assessor also required to attend the JPH.
 - **LB 803:**
 - (Counties, Cities, and Villages only) - When “unused authority” is used as an exception to the property tax cap in the current year, it no longer is required to be subtracted when calculating the subsequent year's preliminary property tax request authority (in effect for 2026 budget season).

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)

- (Counties, Cities, and School Districts) – Several changes related to the joint public hearing and “pink postcard” process; however, **NOT IN EFFECT until 2027 budget season.** More information will be provided next year.

- **Budget Requirement**

Is Your Subdivision Able To By-Pass the Budget Process?

If your entity meets the criteria below, you can complete the “Budget Waiver” form and you do not have to file a budget. *Please read carefully.*

- The Nebraska Budget Act shall not apply to any governing body for any fiscal year in which the governing body will not have a property tax request or receive State Aid as defined in Section 13-518.

If your entity does not meet these criteria, you must complete the budget forms and submit them to our office and the County Clerk by September 30th.

How to get the budget forms

Forms can be downloaded from the left side of the APA website at: auditors.nebraska.gov

Click on Local Governments > Budget Forms and Information > “Click Here for Budget Forms” button

Also available on this website are additional resources to assist political subdivisions in completing their budget (Instructions, FAQ’s, Sample Forms, etc).

For entities that cannot access the website or have trouble printing or downloading the necessary forms, we recommend you visit your local school or public library. If you are unable to obtain the forms via the Internet, you may contact the office and the forms will be provided to you.

Filing the Forms

1. **Submit Online** – From our website select “Submit your Audit or Budget” from the left side of the screen and follow the on screen steps. Please upload a single PDF file that contains all attachments for the entity.
2. **Mail** – Submit a paper copy of your budget including any attachments necessary to:

Auditor of Public Accounts
PO Box 98917
Lincoln, NE 68509

Online submissions are strongly encouraged. Additionally, we encourage the Excel budget forms to be saved directly to PDF, rather than being printed and scanned back in. This helps our office’s data extraction process and ensures the budget forms are not difficult to read by those reviewing the budgets. If unable to combine multiple PDF files into a single file, “attachments” can be submitted in separate files. The online submission portal allows up to three PDF files to be submitted with each submission.

To save all tabs within the Excel budget forms to PDF, click File, Save As, select where you want to save the budget file on your computer, then change “Save as type” to PDF. Then click Options, and select “Entire Workbook” under the “Publish what” section. Click OK, and then Save.

▪ **Report of Joint Public Agency and Interlocal Agreements**

State Statute requires **all** governing bodies to provide information to the APA regarding Trade Names, Corporate Names, Business Names, Joint Public Agencies and Interlocal Agreements on or before **September 30th** each year. **There is a \$20 per day penalty for filing this report late.**

If your entity does not have any of the above operations or agreements, please indicate such on the cover page of the Budget Document or Budget Waiver to complete this filing requirement. If your entity must file this report, a form is available on our website.

▪ **Audit Requirement**

State Statute and the Nebraska Administrative Code require local political subdivisions to file annual audit reports with the APA unless a waiver of the audit requirement has been requested and approved.

If your subdivision intends to have an audit for fiscal year 2026 conducted by a CPA firm, please file a copy of the report **and management letter**, if applicable, as soon as you receive the completed audit.

If your subdivision's expenditures are less than \$500,000, your governing board may **request** an audit waiver. The request for an Audit Waiver **must be received within three months after the end of your fiscal year** to allow time to complete an audit if your request is denied.

If a political subdivision fails to file a report with the Auditor of Public Accounts by the applicable due date, the Auditor of Public Accounts may assess the political subdivision a late fee of \$20 per day for each calendar day the required report remains not filed.

Can I Use My Budget As My Audit Waiver Request?

Political subdivisions that have the ability to request an audit waiver **can** use the Budget Document for the Audit Waiver Request if, Column 2 (2025-2026) is completed using **actual** numbers. Check "Yes" on the cover page of your budget in the section titled "Budget Document To Be Used As Audit Waiver." This would eliminate filing the separate Audit Waiver Form with our office. **NOTE:** Minutes must be attached documenting the waiver was requested and approved by the governing board.

Fire Districts and Townships must attach copies of the following items for the waiver to be considered:

- Monthly bank statements for all accounts (**including CDs and other investment type accounts**) covering the period July 1, 2025 through June 30, 2026. The bank statements must include copies of cleared checks.
- Fiscal year end (June 30, 2026) bank reconciliation for all bank accounts. The reconciliation should identify outstanding checks and outstanding deposits.
- A copy of meeting minutes for **one** regular board meeting, **including claims (bills) approved for payment**, for a meeting that occurred during the months of March 2026 through June 2026.

Villages cannot request an audit waiver as part of the budget filing. Villages must submit a separate audit waiver request after the fiscal year ending September 30, 2026 is completed.

Questions/ Contact Information

Name: **Jeff Schreier, Audit Manager**
Phone Number: (402) 471-2111
Email: jeff.schreier@nebraska.gov
Website: auditors.nebraska.gov