



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

Date: February 2, 2026
To: All Law Enforcement Agencies
From: Rachel Wittler, Audit Manager
Nebraska Auditor of Public Accounts (APA)
RE: Neb. Rev. Stat. § 25-21,303 and 28-431(8)

As you may know, Legislative Bill (LB) 1106 was approved by the Governor on April 19, 2016, with an effective date of July 21, 2016. The LB requires law enforcement agencies to file an annual written report of property seized under authority of Neb. Rev. Stat. § 28-431 and 25-21,302 with the Auditor of Public Accounts (APA). The APA is directed to prescribe the format of the report and submit the nature and extent of such seizures to the Legislature on an annual basis.

We have developed a reporting form to comply with the Statutes. The reporting period should cover **January 1 to December 31** of each year. The report has been prepared in an Excel format, you will notice a cover tab, form tab, and a FAQ tab. We would prefer the report be submitted to the APA in the Excel format so we can gather all information into the summary report that will be sent to the Legislature, but if you do not utilize Excel, please send the report in a CSV type of file. The report should be submitted to the APA by **March 1 of each year**.

You can access the Excel version of the form on our website and also file the report electronically at www.auditors.nebraska.gov click the Submit Forms tab across the top and then click on Forfeiture Filing.

If you did not have any seizures during the reporting period, we still ask you to complete the cover page and mark the box indicating you had no seizures. This will help us ensure we have current contact information and that everyone has been notified of the reporting requirement.

If you have questions, please feel free to contact our office at 402.471.2111.