



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Charlie Janssen
State Auditor

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

TO: Local Political Subdivisions

RE: 2021 Audit Waiver Requests

Attached is the 2021 Audit Waiver Request Form. State statute and the Nebraska Administrative Code require local political subdivisions to file annual **audit reports** with the Auditor of Public Accounts (APA) **unless a waiver of the audit requirement has been requested and approved**. If your subdivision will have an audit completed by a CPA firm for the fiscal year ending in 2021, you simply need to file a copy of your audit report with our office within **six months** after the end of your fiscal year and you may disregard the rest of this notice and the enclosed 2021 Audit Waiver Request Form. *(If your subdivision is a housing authority, you have a filing deadline of nine months after the end of your fiscal year).*

If the governing board does not plan to have an audit completed for the 2021 fiscal year, then you must obtain approval from the APA for the audit waiver. We recommend submitting the audit waiver so it is received within **three months** after the end of your fiscal year. We are requesting the audit waiver request be submitted within three months to allow time to complete an audit if your request is denied.

New--LB 368 (2021) states in part; If a political subdivision required to file a report with the Auditor of Public Accounts fails to file such report by the applicable due date, the Auditor of Public Accounts may assess the political subdivision a late fee of twenty dollars per day for each calendar day the required report remains not filed. Such late fee shall begin on the day following the date the report is due. The total late fee assessed under this subsection shall not exceed two thousand dollars per filing.

One of the APA's main criteria when reviewing the Audit Waiver Request Form is the dollar amount of the subdivision's total disbursements (not including inter-fund transfers). An amount of **\$500,000** or greater, in total disbursements is the threshold at which the APA will generally deny the Audit Waiver Request and require an audit to be conducted by a CPA. **{Please note exceptions for waiver approvals when exceeding \$500,000 will be very minimal and generally only considered for Debt Service Type Payments}.**

Please ensure the following is included in the information returned for the request for an audit waiver. **{Please note below the NEW additional required items for Townships and Fire Districts.}**

1. The cover sheet must be completely filled out including the subdivision name, county location and fiscal period used. In addition, there must be names, mailing address, phone number, and e-mail address, as indicated on the cover sheet.

2. The summary statement should include **ALL** cash receipts, disbursements, and balances of the subdivision. This should reflect the actual activity of the subdivision for the fiscal year, (not estimated or budgeted information). The prescribed form must be used. Please check your addition. If an alternate form is used or this form contains errors, it will be returned to you.
3. Break out your receipts and disbursements as shown on the form.
 - State Receipts and Local Receipts may be reported in total for each of those receipt types, or they may be reported by separately identifying each specific type of State or Local Receipt.
 - If the political subdivision has registered warrants, we would expect to see them on the form, listed under Local Receipts.
4. If you show inter-fund transfers on the form, please include an explanation about why the transfer was done and what funds were involved. “Transfers In” **must equal** “Transfers Out.”
5. Review your prior year’s Audit Waiver Request Form. Your “Beginning of Year Balance” on this year’s form, (lines 2-5) **should equal** the total of the “Ending Balance Consists of” (lines 28-31) from the prior year’s Audit Waiver Request Form (fiscal year ended 2020).
6. The request must include a copy of the minutes from the governing board, which document the board decision to request a waiver of the audit requirement.

NEW – Townships and Fire Districts, Must Include the following Items 7 – 9.

7. Monthly Bank Statements for ALL accounts (including CS’s) for July 2020 through June 30, 2021, including copies of cancelled checks.
8. Bank Reconciliation for June 2021
9. Board minutes, **including claims (bills) approved for payment,** for January 2021 meeting. If no meeting was held in January, minutes for the next closest meeting to January occurring during the period July 1, 2020 through June 30, 2021.

Please keep a copy of the form for your records.

The request cannot be processed without the above documentation.

To Submit Your Audit Waiver Request Form

The Audit Waiver Request Form along with attachments can be submitted via our website (www.auditors.nebraska.gov), click on “Submit your Audit or Budget” on the left side and follow the on screen steps. Have your submission in a PDF file which contains your filing along with any attachments. You can also mail in your Audit Waiver Request Form to:

Auditor of Public Accounts
PO Box 98917
Lincoln, Nebraska 68509-8917

All audit waiver requests received by this office will receive a response. Notification of the Approval of this Audit Waiver Request will be sent to the Subdivision Chairperson via email. If no email address is included for the Subdivision Chairperson, notification will be mailed via the U.S. Postal Service. Please indicate on the first page of the Audit Waiver Request Form who we should contact (Board Chairperson, Preparer, or Other Contact) with questions about this year's filing.

**The Audit Requirement Is Separate And Distinct From The Required Budget Filing.
IF you use the Budget Form as your Audit Waiver Request, this
separate Audit Waiver Request DOES NOT need to be completed and submitted.**

If you have any questions about the audit requirement or the information needed in the waiver request form, please feel free to contact:

Mark Avery	mark.avery@nebraska.gov	402-471-2111
Dakota Christensen	dakota.christensen@nebraska.gov	402-471-2111

2021 AUDIT WAIVER REQUEST FORM

SUBDIVISION NAME: _____
COUNTY LOCATION: _____ County
FISCAL PERIOD USED: _____ TO _____

The governing board of the above-named subdivision hereby requests that the Auditor of Public Accounts waive the 2021 audit requirement established by Title 41 of the rules and regulations issued by the Auditor of Public Accounts. The attached information is an accurate summary of the total financial activity and position of the above-named subdivision for the 2021 fiscal year stated.

Entity Official Address

(Address)

(City & Zip Code)

(Telephone)

(Website)

Board Chairperson

(Name)

(Title)

(Telephone)

(E-Mail Address)✳

Preparer

(Name)

(Title / Firm Name)

(Telephone)

(Email Address)

Other Contact

(Name)

(Title / Firm Name)

(Telephone)

(Email Address)

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

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

Board Chairperson
 Preparer
 Other Contact

***The decision to request a waiver of the audit requirement rather than having an audit performed must be made by the governing board, not an individual officer. **A copy of the minutes from the meeting at which the governing board voted to approve the waiver request must be attached to document that decision.**

**If Budget was used as Waiver, DO NOT submit this form also.
DO NOT ATTACH THIS FORM TO BUDGET DOCUMENT**

NOTE: Remember to keep a copy for your records

2021 AUDIT WAIVER REQUEST

SUMMARY STATEMENT OF ACTUAL CASH RECEIPTS, DISBURSEMENTS, AND BALANCES

		Total of All Funds
1	Beginning of Year Balance:	
2	Net Cash Balance	
3	Investments	
4	County Treasurer's Balance	
5	Subtotal of Beginning Balances <i>[Line 2 + Line 3 + Line 4]</i>	
6	Receipts:	
7	Personal and Real Property Taxes	
8	Federal Receipts	
9	State Receipts	
10	State Receipts -- _____	
11	State Receipts -- _____	
12	Local Receipts	
13	Local Receipts -- _____	
14	Local Receipts -- _____	
15	Transfers Between Funds In <i>(Explain Transfers Below)</i>	
16	Total Resources Available <i>[Total of Line 5 + Lines 7 thru 15]</i>	
17	Disbursements:	
18	Operating Expenses	
19	Capital Improvements (Real Property/Improvements)	
20	Other Capital Outlay	
21	Debt Service: Bond Principal & Interest Payments	
22	Debt Service: Other	
23	Judgments	
24	Transfers Between Funds Out <i>(Explain Transfers Below)</i>	
25	Total Disbursements <i>[Total of Lines 18 thru 24]</i>	
26	Balance Forward/Ending Balance <i>[Line 16 MINUS Line 25]</i>	
27	Ending Balance consists of:	
28	Cash on Hand and in Bank	
29	Investments	
30	Cash at County Treasurer	
31	Total <i>[Line 28 + Line 29 + Line 30] Should Equal Line 26</i>	

Inter-fund Transfers:

From:		Amount
To:		

Reason: