



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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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

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Brandon Metzler, Clerk of the Legislature  
Room 2018, State Capitol  
Lincoln, NE 68509

Pursuant to Neb. Rev. Stat. § 84-901.03, an agency shall publish on its website an index of all currently applicable Rules and Regulations and Guidance Documents and shall provide an index electronically to the Clerk of the Legislature by December 31<sup>st</sup> each year.

Applicable Rules and Regulations, and guidance documents for the Nebraska Auditor of Public Accounts office currently include the following:

### **Index of APA's Rules & Regulations**

1. [Title 41 – Minimum Standards for Political Subdivision Audit Reports Required to be Filed with the Nebraska Auditor of Public Accounts](#)
2. [Title 42 – Minimum Standards for Government Employees Identified as Auditors](#)

### **Index of APA's Guidance Documents**

#### **Local Government Budgets**

1. [Budget Form Instruction Manual](#)
2. [School District Budget Instruction Manual](#)
3. [Political Subdivision Budgets – Frequently Asked Questions](#)
4. [Budget Timeline](#)
5. [Political Subdivision Budgets – Annual memo to all subdivisions](#)
6. [Required Filings with the Auditor of Public Accounts Office](#)
7. [Sample Budget Forms](#)
8. [Local Government Budget Forms prescribed by the Auditor of Public Accounts](#)
9. [Instructions for Amending a Budget](#)

#### **Local Government Audits**

1. [Audit Information](#)
2. [Audit Information – Audit Forms and Information – By Year](#)
  - a. [Local Political Subdivisions Audit Waiver Request prescribed by the Auditor of Public Accounts](#)
  - b. [Village Audit Waiver Request prescribed by the Auditor of Public Accounts](#)
3. [Audit Information – “Best Practices” and Other Significant Information](#)
  - a. [“Best Practices” and Other Significant Information for Villages Boards related to Financial Records](#)
  - b. [“Best Practices” and Other Significant Information for Fire District Boards related to Financial Records](#)
  - c. [“Best Practices” and Other Significant Information for Township Boards related to Financial Records](#)
4. [Audit Information Frequently Asked Questions](#)

## **County and Municipal Treasurer Continuing Education**

1. [Continuing Education Guidelines](#)

## **County Accounting Manual**

1. [County Manual](#)
2. [Sheriff's Manual](#)
3. [Imprest Guidelines](#)

Please note that this index may be updated from time to time. The most current version of this index can be found on our website at: [https://auditors.nebraska.gov/About\\_Us/APA\\_Rules\\_Regs.html](https://auditors.nebraska.gov/About_Us/APA_Rules_Regs.html)

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Foley", with a stylized, flowing script.

Mike Foley  
Auditor of Public Accounts