

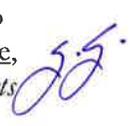


# NEBRASKA

## DEPARTMENT OF EDUCATION

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TO: State Board of Education

FROM: Scott Summers, Legal Counsel III – Commissioner’s Appointed Staff Person to Conduct a Rule Hearing on revisions to Title 92, Nebraska Administrative Code, Chapter 1, *Rules and Regulations Governing the Audit of Nebraska Public School Districts* 

DATE: January 20, 2016

RE: Summary of rulemaking hearing on proposed revisions to 92 NAC 1

*On December 14, 2015, the Commissioner approved a hearing draft, set a hearing date and location, and designated a staff person to conduct a hearing on the adoption of proposed revisions to Title 92, Nebraska Administrative Code, Chapter 1. By a memorandum dated December 19, 2016, the Commissioner appointed me to conduct a hearing on this Rule on January 20, 2016, commencing at 9:00 a.m. After the proper legal notice was published, this hearing was held at the Nebraska State Office Building, Nebraska Department of Education, State Board Meeting Room, 301 Centennial Mall South, Sixth Floor, Lincoln, Nebraska. Pursuant to State Board of Education Policy B9, what follows is a written summary of the hearing testimony.*

*An audio recording of the hearing is available if any members of the Board wish to hear it.*

### SUMMARY OF TESTIMONY ON THE PROPOSED REVISIONS TO 92 NAC 1 Rules and Regulations Governing the Audit of Nebraska Public School Districts

Scott Summers, staff attorney and the hearing official, called this hearing to order, read into the record the name of the newspaper in which a legal notice of the hearing was published and the date the notice appeared, outlined the procedures for the hearing and introduced **Mr. Bryce Wilson, Director, School Finance & Organizational Services, Nebraska Department of Education.**

**Mr. Wilson** introduced and explained the proposed revisions to Title 92, Nebraska Administrative Code, Chapter 1. Mr. Wilson testified that the proposed revisions to Rule 1 include updating the new single audit guidelines outlined in 2 CFR Part 200 Subpart F – Audit Requirements and miscellaneous non-substantive wording changes. The major change is increasing the single audit requirements for Federal expenditures from \$500,000 to \$750,000. Please see Mr. Wilson’s written testimony attached.

No other oral or written testimony was received.

Rule 1 is being updated to match the new guidance in 2 CFR Part 200 Subpart F- Audit requirements for single audits. The major change is increasing the single audit requirements for Federal expenditures from \$500,000 to \$750,000.

The other change in this rule is to require school districts reporting on a basis of accounting other than cash to include in their financial statements, supplemental schedules of cash receipts, disbursements, and fund balances. These schedules must be reported on as audited information.

**Testimony of  
Bryce Wilson, Director  
Finance & Organizational Services  
January 20, 2016**