NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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April 20, 2026

Received
4/25/26

Christopher Perales, Chairperson
City of Terrytown
116 Terry Blvd
Gering, NE 69341-

RE: City of Terrytown, Scotts Bluff County
Notice of Hearing to Show Cause

The Nebraska Municipal Auditing Law, Neb. Rev. Stat. §§ 19-2901 to 19-2909 (Reissue 2022, Supp. 2025), requires all cities and villages to have an audit of their accounts conducted annually. A copy of that report is required to be filed with the Auditor of Public Accounts within six months after the end of the fiscal year. Villages have the option of requesting a waiver of the audit requirement on a form prescribed by this office, in lieu of filing an audit report.

Our office records indicate an audit report for this Municipality (and/or this Municipality's Component Units), has not been filed and accepted for the 2025 fiscal year end. As a result of this deficiency and in accordance with the provisions of the above-cited statutes, a hearing is scheduled at 9:00 am on Tuesday, May 5, 2026, to show cause as to why the required filing has not been submitted for this municipality. This hearing will be held at the office of the Auditor of Public Accounts, Room 2303, State Capitol Building, Lincoln, Nebraska.

This notice of hearing may be disregarded if, prior to that date, an audit report or audit waiver request, for your municipality is submitted and accepted for the period specified. This office will also waive attendance at the hearing if the municipality notifies this office as to the status of the required filing, prior to the hearing date.

After the hearing date, the State Treasurer will be notified of all audit reports or audit waiver requests, not received and accepted for filing. This will begin the process of withholding funds, which would otherwise be due to those municipalities as required by statute. Waiver of attendance at the hearing does not stop the withholding process; only the receipt and acceptance of an audit report or audit waiver request will prevent notification to the State Treasurer.

If you have any questions or believe that this notice has been sent in error, please contact this office by email at **dakota.christensen@nebraska.gov** or phone at (402) 471-2111. If your report and this letter have crossed in the mail, we recommend that you contact this office to confirm that the report has been received.

Sincerely,

Mark Avery

Mark Avery, CPA
Assistant Deputy Auditor