

AMENDMENTS TO LB 534

Introduced by Government, Military and Veterans Affairs

1 1. Insert the following new section:

2 Sec. 6. If a public postsecondary educational institution  
3 is required to have a single audit as prescribed by Circular  
4 A-133 of the federal Office of Management and Budget under the  
5 federal Single Audit Act of 1984, 31 U.S.C. 7501, as amended, the  
6 institution may either request the audit to be performed by the  
7 Auditor of Public Accounts pursuant to subdivision (8) of section  
8 84-304 or select a private, independent auditor that is a certified  
9 public accountant or a firm registered under the Public Accountancy  
10 Act.

11 2. On page 2, line 17, after "records" insert "pursuant  
12 to subsection (1) of this section".

13 3. On page 3, after line 12, insert the following new  
14 subsection:

15 "(4) If there is a dispute between the agency and the  
16 section regarding access to any information or records under  
17 subsection (1), (2), or (3) of this section, the section may  
18 petition the Attorney General to review the matter to determine  
19 whether the agency has failed to comply with subsection (1), (2),  
20 or (3) of this section."; and in line 13 strike "(4)" and insert  
21 "(5)".

22 4. On page 4, line 1, strike "(5)" and insert "(6)"; in  
23 line 12 strike "(6)" and insert "(7)"; and in line 20 strike "(7)"

1 and insert "(8)".

2 5. On page 10, line 19; and page 24, line 21, strike the  
3 new matter and insert "(5) and (6)".

4 6. On page 33, lines 4 and 5, strike the new matter  
5 and insert "The auditor may conduct a single audit as prescribed  
6 by Circular A-133 of the federal Office of Management and Budget  
7 required under the federal Single Audit Act of 1984, 31 U.S.C.  
8 7501, as amended, only if (a) requested by a public postsecondary  
9 educational institution and (b) a contract for such auditing  
10 services has been signed by the auditor and a representative of the  
11 public postsecondary educational institution.".

12 7. On page 34, lines 12, 14, and 17, strike "information  
13 or"; in line 17 after "records" insert "pursuant to subsection (1)  
14 of this section"; and in line 20 strike "materials" and insert  
15 "records".

16 8. On page 35, line 5, strike "information or"; and after  
17 line 7 insert the following new subsection:

18 "(3) If there is a dispute between the public entity  
19 and the Auditor of Public Accounts regarding access to any records  
20 under this section, the Auditor of Public Accounts may petition  
21 the Attorney General to review the matter to determine whether the  
22 public entity has failed to comply with this section.".

23 9. Renumber the remaining section accordingly.