

LEGISLATURE OF NEBRASKA
ONE HUNDRED FIFTH LEGISLATURE
FIRST SESSION

LEGISLATIVE BILL 210

FINAL READING

Introduced by Watermeier, 1.

Read first time January 10, 2017

Committee: Executive Board

- 1 A BILL FOR AN ACT relating to the Legislative Performance Audit Act; to
- 2 amend sections 50-1205.01 and 50-1210, Revised Statutes Cumulative
- 3 Supplement, 2016; to change provisions relating to standards and
- 4 external quality control reviews; to change provisions relating to
- 5 audit reports as prescribed; to harmonize provisions; and to repeal
- 6 the original sections.
- 7 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 50-1205.01, Revised Statutes Cumulative
2 Supplement, 2016, is amended to read:

3 50-1205.01 (1) Except as provided in subsections (2) and (3) of
4 this section, performance Performance audits done under the terms of the
5 Legislative Performance Audit Act shall be conducted in accordance with
6 the generally accepted government auditing standards for performance
7 audits contained in the Government Auditing Standards (2011 Revision),
8 published by the Comptroller General of the United States, Government
9 Accountability Office.

10 (2) Standards requiring continuing education for employees of the
11 office shall be met as practicable based on the availability of training
12 funds.

13 (3) The frequency of the required external quality control review
14 shall be determined by the committee.

15 (4) At the beginning of each biennial legislative session, the
16 Legislative Auditor shall create a plan for meeting such standards and
17 provide the plan to the chairperson of the Legislative Performance Audit
18 Committee.

19 Sec. 2. Section 50-1210, Revised Statutes Cumulative Supplement,
20 2016, is amended to read:

21 50-1210 (1)(a) ~~(1)~~ Upon completion of a performance audit, the
22 office shall prepare a report of its findings and recommendations for
23 action. Except as provided in subdivision (b) of this subsection, the The
24 Legislative Auditor shall provide the office's report concurrently to the
25 committee, agency director, and Legislative Fiscal Analyst. The committee
26 may, by majority vote, release the office's report or portions thereof to
27 other individuals, with the stipulation that the released material shall
28 be kept confidential.

29 (b) To protect taxpayer confidentiality, for tax incentive
30 performance audits conducted under section 50-1209, the Legislative
31 Auditor may provide the office's report to the agency director up to five

1 business days prior to providing it to the committee and Legislative
2 Fiscal Analyst.

3 (2) When the Legislative Auditor provides the report to the
4 Legislative Fiscal Analyst, the Legislative Fiscal Analyst shall issue an
5 opinion to the committee indicating whether the office's recommendations
6 can be implemented by the agency within its current appropriation.

7 (3) When the Legislative Auditor provides the report to the agency,
8 the agency shall have twenty business days from the date of receipt of
9 the report to provide a written response. Any written response received
10 from the agency shall be attached to the committee report. The agency
11 shall not release any part of the report to any person outside the
12 agency, except that an agency may discuss the report with the Governor.
13 The Governor shall not release any part of the report.

14 (4) Following receipt of any written response from the agency, the
15 Legislative Auditor shall prepare a brief written summary of the
16 response, including a description of any significant disagreements the
17 agency has with the office's report or recommendations.

18 Sec. 3. Original sections 50-1205.01 and 50-1210, Revised Statutes
19 Cumulative Supplement, 2016, are repealed.