## One Hundred Fifth Legislature - First Session - 2017

## **Introducer's Statement of Intent**

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Chairperson: Senator Dan Watermeier

**Committee: Executive Board** 

Date of Hearing: January 26, 2017

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 210 would amend the Legislative Performance Audit Act. For tax incentive program performance audits, the bill would allow the Audit Office to provide the draft report to the agency up to 5 calendar days prior to giving it to the committee and fiscal analyst, in order to protect confidential taxpayer data. Additionally, the bill would modify the existing requirement that the Legislative Audit Office follow generally accepted government auditing standards to allow the Legislative Performance Audit Committee and the Audit Office discretion in determining the number of continuing education hours each auditor has to earn every year and how often the Office has to have an external peer review.

Principal Introducer:			
	Senator Dan Watermeier		