



**Hundredth Legislature - First Session - 2007
Committee Statement
LB 100**

Hearing Date: January 24, 2007

Committee On: Government, Military and Veterans Affairs

Introducer(s): (Erdman)

Title: Provide duties to the Auditor of Public Accounts

Roll Call Vote – Final Committee Action:

Advanced to General File

Advanced to General File with Amendments

X Indefinitely Postponed

Vote Results:

6	Yes	Senators Adams, Aguilar, Avery, Karpisek, Pahls, Rogert
1	No	Senator Friend
0	Present, not voting	
1	Absent	Senator Mines

Proponents:

Senator Philip Erdman
Mike Foley

Representing:

Introducer
Auditor of Public Accounts

Opponents:

Senator DiAnna Schimek

Representing:

Legislative Performance Audit Committee

Neutral:

Representing:

Summary of purpose and/or changes:

LB 100 allows the Auditor of Public Accounts, at any time, to analyze any potential problems related to the effectiveness, efficiency or performance of state programs the auditor discovers. The auditor will analyze the matter and immediately report the findings to the Legislative Performance Audit Committee.

Currently, the auditor is allowed to report, during the normal course of an audit, any potential problems related to the effectiveness or efficiency of government to the Legislative Performance Audit Committee which then decides whether to conduct a performance audit.

The bill also provides that in the course of conducting such analysis, the auditor will have access to all records of any public entity, in whatever form or mode the records may be, unless the auditor's access to the records is specifically prohibited or limited by federal or state law.

Explanation of amendments, if any:

Senator Ray Aguilar, Chairperson