



Hundredth Legislature - First Session - 2007  
**Introducer's Statement of Intent**  
**LB 100**

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**Chairperson:** Ray Aguilar  
**Committee:** Government, Military and Veterans Affairs  
**Date of Hearing:** January 24, 2007

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

The Nebraska State Auditor generally conducts an audit of each state agency about once every three years. Current law provides that if in the course of conducting an audit of an agency, the auditor finds a potential problem relating to effectiveness, efficiency, or performance of state programs, the auditor shall report the matter to the Legislative Performance Audit Committee which may investigate the matter further, report it to the appropriate standing committee of the Legislature or both.

LB 100 revises this provision of law to allow the State Auditor to offer such findings to the Legislature at any time, not just in conjunction with a current audit.

Passage of the bill would enable the Legislature to learn of potential problems in program administration at an earlier date thereby enabling more timely corrective action and cost savings.

**Principal Introducer:**

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**Senator Philip Erdman**