

AMENDMENTS TO LB 475

(Amendments to Standing Committee amendments, AM830)

Introduced by Avery, 28.

1           1. Strike the original sections and all amendments  
2 thereto and insert the following new sections:

3           Section 1. Section 23-1401, Reissue Revised Statutes of  
4 Nebraska, is amended to read:

5           23-1401 In any county in ~~this state having a population~~  
6 ~~in excess of three hundred thousand inhabitants,~~ which a city  
7 of the metropolitan class is located, there is hereby created  
8 the office of county comptroller for such county, and the county  
9 clerk of such county shall be the ex officio county comptroller  
10 for the county. The county comptroller shall act as the general  
11 accountant, ~~chief auditing officer,~~ ~~internal auditor,~~ and fiscal  
12 agent of the county and shall exercise a general supervision over  
13 all officers of the county charged in any manner with the receipt,  
14 collection, or disbursement of the county revenue. The county  
15 comptroller shall be a competent bookkeeper and accountant, and  
16 it shall be his or her duty to keep a complete set of books in  
17 which, among other things, the amount of the appropriation that has  
18 been made on the fund that has been expended on account of such  
19 appropriation fund shall be stated. It shall be the duty of the  
20 county comptroller to audit all claims filed against the county  
21 and prepare a report thereon to the county board of such county.  
22 The county comptroller shall also keep accurate and separate

1 accounts between the county and officers of the county, and between  
2 the county and all contractors or other persons doing work or  
3 furnishing material for the county. The county comptroller shall  
4 also examine and check the reports of all officers of the county.  
5 The county comptroller shall prepare and file the required annual  
6 inventory statement of county personal property in his or her  
7 custody or possession, as provided in sections 23-346 to 23-350.

8           Sec. 2. In any county in which a city of the metropolitan  
9 class is located, the county board shall provide for an auditor who  
10 shall report directly to the county board. The auditor shall be  
11 the internal auditor of the county and shall examine or cause to  
12 be examined books, accounts, vouchers, records, expenditures, and  
13 information technology systems of all elected or appointed county  
14 officers and offices. Such examinations shall be done in accordance  
15 with generally accepted government auditing standards set forth in  
16 the most recent Government Auditing Standards, published by the  
17 Comptroller General of the United States, Government Accountability  
18 Office. The auditor shall report promptly to the county board and  
19 the elected official whose office was the subject of the audit  
20 regarding the fiscal condition shown by such examination conducted  
21 by the auditor, including any irregularities or misconduct of  
22 officers or employees, any misappropriation or misuse of public  
23 funds or property, and any improper system or method of bookkeeping  
24 or condition of accounts.

25           Sec. 3. This act becomes operative on January 1, 2011.

26           Sec. 4. Original section 23-1401, Reissue Revised  
27 Statutes of Nebraska, is repealed.