



One Hundred First Legislature - First Session - 2009
Introducer's Statement of Intent
LB 674

Chairperson: Bill Avery
Committee: Government, Military and Veterans Affairs
Date of Hearing: March 11, 2009

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

Legislative Bill 674 seeks to establish the legal requirements for an internal auditing system for the University of Nebraska.

First, LB 674 requires all final audit reports to be maintained as a public record.

Second, LB 674 prohibits nonpublic information from being disclosed as a result of the audit and provides that the working papers supporting an audit are not public information. This provides confidentiality for employees or others to openly discuss issues with internal audit. Public records included in the working papers remain public records.

Finally, LB 674 would also establish criminal sanctions to ensure that confidential records reviewed by the internal audit remain confidential.

Principal Introducer: _____
Senator Danielle Nantkes