

LEGISLATURE OF NEBRASKA

ONE HUNDRED SECOND LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 775

Introduced by Brasch, 16.

Read first time January 04, 2012

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to the Auditor of Public Accounts; to amend
2 section 84-311, Reissue Revised Statutes of Nebraska; to
3 change provisions relating to disclosure of information;
4 and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 84-311, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 84-311 (1) All final audit reports issued by the Auditor
4 of Public Accounts shall be maintained permanently as a public record
5 in the office of the Auditor of Public Accounts. Working papers and
6 other audit files maintained by the Auditor of Public Accounts are
7 not public records and are exempt from sections 84-712 to 84-712.05.
8 The information contained in working papers and audit files prepared
9 pursuant to a specific audit is not subject to disclosure except to
10 (a) a county attorney or the Attorney General in connection with an
11 investigation made or action taken in the course of the attorney's
12 official duties, (b) a local, state, or federal law enforcement
13 agency in connection with an investigation made or action taken in
14 the course of the agency's official duties, (c) an independent
15 contractor whose expertise is utilized by the Auditor of Public
16 Accounts during an audit, or (d) ~~or to~~ the Legislative Performance
17 Audit Committee in the course of the committee's official duties and
18 pursuant to the requirements of subdivision (16) of section 50-1205
19 or subdivision (5) of section 84-304. Public entities being audited
20 and the federal agencies that have made grants to public entities
21 being audited shall also have access to the relevant working papers
22 and audit files. For purposes of this subsection, working papers
23 means those documents containing evidence to support the auditor's
24 findings, opinions, conclusions, and judgments and includes the
25 collection of evidence prepared or obtained by the auditor during the

1 audit. The Auditor of Public Accounts may make the working papers
2 available for purposes of an external quality control review as
3 required by generally accepted government auditing standards.
4 However, any reports made from such external quality control review
5 shall not make public any information which would be considered
6 confidential under this section when in the possession of the Auditor
7 of Public Accounts.

8 (2) If the Auditor of Public Accounts, ~~or~~ any employee of
9 the Auditor of Public Accounts, or any independent contractor
10 utilized by the Auditor of Public Accounts pursuant to section (1) of
11 this section knowingly divulges or makes known in any manner not
12 permitted by law any record, document, or information, the disclosure
13 of which is restricted by law, he or she is subject to the same
14 penalties provided in section 84-712.09.

15 Sec. 2. Original section 84-311, Reissue Revised Statutes
16 of Nebraska, is repealed.