

One Hundred Second Legislature - First Session - 2011

Introducer's Statement of Intent

LB37

Chairperson: Senator Bill Avery

Committee: Government, Military and Veterans Affairs

Date of Hearing: January 20, 2011

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

LB 37 would clarify that when either the Legislative Performance Audit Section or the Auditor of Public Accounts requests information and/or records during an audit, the audited agency is required to provide any information at no cost. LB 37 would also require that when either the Performance Audit Section or the Auditor of Public Accounts requests information during an audit, the agency would have no more than four business days to either provide the information or provide a detailed explanation of why the information will not be provided. If the request is too difficult or extensive to be completed in four days, the agency is required to tell the auditor the earliest practicable date for responding and the time period may not exceed three calendar weeks unless agreed to in writing by the auditor.

LB 37 would harmonize the Auditor of Public Accounts statutes, placing the same provision regarding the penalty for an agency that willfully fails to comply with an audit within the Auditor of Public Accounts statutes as appears in the Performance Audit Act.

Principal Introducer: _____

Senator John Harms