

## **One Hundred Second Legislature - Second Session - 2012**

### **Introducer's Statement of Intent**

#### **LB775**

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**Chairperson: Senator Bill Avery**

**Committee: Government, Military and Veterans Affairs**

**Date of Hearing: January 19, 2012**

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

The intent of LB 775 is to make a relatively minor technical revision to restrictions contained in current law relating to the confidentiality of working papers prepared and maintained by the Auditor of Public Accounts (APA).

LB 775 expands slightly the category of individuals permitted to access information contained in the APA's working papers.

Upon becoming aware, during the course of an audit, of an alleged violation of law, the APA routinely brings the matter to the attention of the Attorney General and/or the relevant county attorney. Under current law, these communications may involve the disclosure of information contained in the APA's working papers.

There have been instances in which other branches of law enforcement (e.g., State Patrol, Federal Bureau of Investigation, or city prosecutors) may need similar access to audit working papers. LB775 would expand access to include these law enforcement agencies.

Current law also restricts the APA and his or her employees from disclosing working paper information but does not address those infrequent instances in which the Auditor might engage the services of an outside expert contractor. LB 775 would clarify that the same restrictions on working paper disclosure would apply to an outside contractor engaged by the APA.

**Principal Introducer:** \_\_\_\_\_

**Senator Lydia Brasch**