

ONE HUNDRED SEVENTH LEGISLATURE - FIRST SESSION - 2021
COMMITTEE STATEMENT
LB369

Hearing Date: Friday January 29, 2021
Committee On: Government, Military and Veterans Affairs
Introducer: Sanders
One Liner: Provide the Auditor of Public Accounts access to working papers and audit files

Roll Call Vote - Final Committee Action:
Advanced to General File with amendment(s)

Vote Results:
Aye: 8 Senators Blood, Brewer, Halloran, Hansen, M., Hunt, Lowe, McCollister, Sanders
Nay:
Absent:
Present Not Voting:

Oral Testimony:

Proponents: Senator Rita Sanders Russ Karpisek	Representing: Introducer State Auditor's Office
Opponents:	Representing:
Neutral:	Representing:

Summary of purpose and/or changes:

This bill would mandate unrestricted access by the Auditor of Public Accounts (APA) to all working papers and audit files relating to the preparation of any report that must be filed with the APA. This bill would grant discretion to the APA to assess a fee of up to twenty dollars per day for failure to timely comply with a relevant request. The APA would also have the authority to audit the entity that completed the relevant report, and to refuse to accept any similar audit from such entity for up to three years. The APA would also be authorized to report such entity to the Nebraska State Board of Public Accountancy. Finally, willful failure to comply with these requirements or willful obstruction of an audit would be added to the list of audit-related violations punishable as a Class II Misdemeanor.

Explanation of amendments:

The committee amendment deletes a redundant grant of authority to the Auditor of Public Accounts.

Tom Brewer, Chairperson