

One Hundred Seventh Legislature - First Session - 2021

Introducer's Statement of Intent

LB369

Chairperson: Senator Tom Brewer

Committee: Government, Military and Veterans Affairs

Date of Hearing: January 29, 2021

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

Legislative Bill 369 provides the Auditor of Public Accounts to have unrestricted access to the working papers and audit files for any audit report required to be filed with the office of the Auditor of Public Accounts. If the auditor or auditing firm responsible for preparing such audit report fails to comply timely and fully with a request for access to working papers and audit files, the Auditor of Public Accounts may assess a late fee of twenty dollars per day. The Auditor of Public Accounts may also audit the entity that filed the audit report, refuse to accept any audit report prepared by the auditor or auditing firm for a period of three calendar years and may also report any deficiencies noted in reviewing the working papers and audit files to the Nebraska State Board of Public Accountancy. Any person who willfully fails to comply or otherwise willfully obstructs or hinders the conduct of an audit shall be guilty of a Class II Misdemeanor.

Principal Introducer: _____

Senator Rita Sanders