

LEGISLATIVE BILL 902

Approved by the Governor April 9, 2004

Introduced by Wehrbein, 2

AN ACT relating to the Auditor of Public Accounts; to amend section 84-311, Reissue Revised Statutes of Nebraska; to change provisions relating to disclosure of working papers and audit files; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

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

84-311. (1) All final audit reports issued by the Auditor of Public Accounts shall be maintained permanently as a public record in the office of the Auditor of Public Accounts. Working papers and other audit files maintained by the Auditor of Public Accounts are not public records and are exempt from sections 84-712 to 84-712.05. The information contained in working papers and audit files prepared pursuant to a specific audit is not subject to disclosure except to a county attorney or the Attorney General in connection with an investigation made or action taken in the course of the attorney's official duties or to the Legislative Performance Audit Committee in the course of the committee's official duties and pursuant to the requirements of subdivision (17) of section 50-1205 or subdivision (5) of section 84-304. Public entities being audited and the federal agencies that have made grants to public entities being audited shall also have access to the relevant working papers and audit files. For purposes of this subsection, working papers means those documents containing evidence to support the auditor's findings, opinions, conclusions, and judgments and includes the collection of evidence prepared or obtained by the auditor during the audit. The Auditor of Public Accounts may make the working papers available for purposes of an external quality control review as required by generally accepted government auditing standards. However, any reports made from such external quality control review shall not make public any information which would be considered confidential under this section when in the possession of the Auditor of Public Accounts.

(2) If the Auditor of Public Accounts or any employee of the Auditor of Public Accounts knowingly divulges or makes known in any manner not permitted by law any record, document, or information, the disclosure of which is restricted by law, he or she is subject to the same penalties provided in section 84-712.09.

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