

Legislative Performance Audit Committee

Memorandum

To: Members of the Legislature
From: Legislative Audit Office
Date: 9/27/23
Re: Legislative Audit Office Annual Report

Overview

Each year the Legislative Audit Office is required to report to the Legislature on the completed audits and the recommendations made by the Legislative Audit Committee in the audit reports. The following audits and pre-audits were completed during FY2023:

- Audit of overtime use at Departments of Correctional Services, Health and Human Services, and Transportation
- Preaudit of TEEOSA funding
- Audit of Nebraska Advantage Research and Development Act: Performance on Selected Metrics
- Audit of Nebraska Advantage Rural Development Act: Performance on Selected Metrics

The following audits and pre-audits are underway currently:

- Preaudit of LIHEAP LB 306 (draft memo submitted August 2023)
- Audit of Nebraska Advantage Microenterprise Tax Credit Act
- Audit of background checks at DHHS and NSP

FY2023 Report Recommendations

Recommendations from the Audit of Overtime Use at the Departments of Correctional Services, Health and Human Services and Transportation report

Committee Action: The Performance Audit Committee placed a request on its audit topics list for a follow-up performance audit. Specifically, the requested audit would assess the impact of the 2021 salary increases for selected Department of Correctional Services and Department of Health and Human Services employees on the use of overtime at these agencies, and should take place a year or more after the increases went into effect.

Recommendations from the Audit of the Nebraska Advantage Research and Development Act: Performance on Selected Metrics

1. If the Legislature is concerned with the program exceeding expected costs, it should consider adding more stringent fiscal protections to the Act.

No action was taken on the recommendation.

*Recommendations from the Audit of the Nebraska Advantage Rural Development Act:
Performance on Selected Metrics*

No recommendations.