

ONE HUNDRED THIRD LEGISLATURE - FIRST SESSION - 2013
COMMITTEE STATEMENT
LB534

Hearing Date: Wednesday March 06, 2013
Committee On: Government, Military and Veterans Affairs
Introducer: Avery
One Liner: Change provisions relating to the Auditor of Public Accounts and the Legislative Performance Audit Section

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

Vote Results:
Aye: 6 Senators Avery, Lautenbaugh, Murante, Price, Scheer, Wallman
Nay: 2 Senators Bloomfield, Karpisek
Absent:
Present Not Voting:

Proponents: Senator Bill Avery Stan Carpenter	Representing: Introducer Nebraska State College System
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Opponents: Mike Foley	Representing: Auditor of Public Accounts
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Neutral: Joel Pedersen	Representing: University of Nebraska
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Summary of purpose and/or changes:

LB 534 requires agencies to provide to the Auditor of Public Accounts and the Legislative Performance Audit Section access to any information or records as soon as practicable and without delay, but not more than seven business days after receipt of the written request or provide reasons why the agency is not complying.

If the entire request cannot be fulfilled within seven business days due to difficulty or the extensiveness of the request, a written explanation will be given. No delay due to significant difficulty or extensiveness of the request will exceed three calendar weeks after the receipt of the request unless a longer time period is agreed upon.

Any information requested by the Auditor of Public Accounts or the Legislative Performance Audit Section will be provided without any fees or costs.

The bill also clarifies that the Auditor has access to all records of any public entity required during a financial audit, an attestation engagement or a performance audit of political subdivisions.

Finally, the bill adds language providing that an audit of federal funds will only be conducted when there is a contractual agreement between the auditor and the agency.

Explanation of amendments:

The amendment makes two changes to the original bill:

First, the amendment allows the Legislative Performance Audit Section and the Auditor of Public Accounts to petition the Attorney General to determine whether the agency is complying in providing records in a timely manner.

Secondly, the amendment provides that if a public postsecondary educational institution is required to have an A-133 single audit, the institution may request the Auditor to perform the audit or select a private, independent auditor that is a CPA or a firm registered under the Public Accountancy Act.

The amendment also clarifies that the Auditor may only perform the A-133 single audit if requested and a contract for the auditing services has been signed by the auditor and the public entity. This provision is limited to the University, state colleges and community colleges and does not include other entities that may be required to have an A-133 performed.

Bill Avery, Chairperson