

SPEAKER WITHEM: LB 505 is advanced. And we also have ten senior students from Litchfield High School and their sponsor in the north balcony, down here from Senator Cudaback's district. If you folks would stand, please. LB 509.

CLERK: Mr. President, LB 509, a bill introduced by Senators Hall and Withem. (Read title.) The bill was introduced on January 17, referred to the Executive Board for hearing, advanced to General File. There are committee amendments pending, Mr. President. (See AM0482 found on page 834 of the Legislative Journal.)

SPEAKER WITHEM: Senator Hall.

SENATOR HALL: Thank you, Mr. President and members. LB 509 is a bill that would require that all audits and examinations to be conducted would be done so with the use of standards for audits of governmental entities...organizations that are published by the Comptroller General of the United States. It also requires that the State Auditor would adopt minimum standards for audits in conformity with those generally accepted auditing standards, and it exempts the auditor's work papers from public records acts and clarifies that a legislator's correspondence, memoranda or records of phone calls are nonpublic no matter what their format. The bill was introduced. There was no one that testified in support, other than myself. There was no opposition. I did receive correspondence from the auditor. He made some suggested amendments to the bill. Those are what the committee amendments do. We adopted almost verbatim the recommended...we made some minor, technical language changes, but we adopted the recommendations and they come in the form of the committee amendments that were suggested by the auditor. They do three things, and as I have stated, they are all technical. The first, it allows for the Attorney General to be given information contained in those audit work papers. The bill had already included county attorneys. It was accepted by the committee and was adopted as the first part of the committee amendments. Secondly, it allows for the work papers to be released to a federal agency in the case of a federal audit that would be conducted. Again, the confidentiality would be retained. It was adopted as the second part of the committee amendments. And, thirdly, it allows again the release of those work papers if there is an external quality control audit as required by those same governmental auditing standards that were