

**ONE HUNDRED SIXTH LEGISLATURE - FIRST SESSION - 2019**  
**COMMITTEE STATEMENT**  
**LB561**

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**Hearing Date:** Friday February 08, 2019  
**Committee On:** Executive Board  
**Introducer:** Geist  
**One Liner:** Adopt updated audit standards under the Legislative Performance Audit Act

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**Roll Call Vote - Final Committee Action:**  
Advanced to General File

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**Vote Results:**

<b>Aye:</b>	7	Senators Vargas, Scheer, McCollister, Kolterman, Hughes, Hilgers, Bolz
<b>Nay:</b>		
<b>Absent:</b>	2	Senators Lowe, Chambers
<b>Present Not Voting:</b>		

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**Oral Testimony:**

<b>Proponents:</b> Senator Suzanne Geist	<b>Representing:</b> Introducer
<b>Opponents:</b>	<b>Representing:</b>
<b>Neutral:</b>	<b>Representing:</b>

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**Summary of purpose and/or changes:**

The Legislative Auditor is required to ensure its audits conforms to government auditing standards as published by the Comptroller General of the United States, Government Accountability Office. The current relevant Nebraska statutory sections refer to 2011 audit standards. LB561 updates the sections to reflect the most recent 2018 revision.

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Mike Hilgers, Chairperson