

**ONE HUNDRED NINTH LEGISLATURE - FIRST SESSION - 2025**  
**COMMITTEE STATEMENT**  
**LB228**

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**Hearing Date:** Tuesday March 04, 2025  
**Committee On:** Executive Board  
**Introducer:** Dorn  
**One Liner:** Change provisions of 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>	8	Senators Hansen, Arch, Ballard, Bostar, Dorn, Fredrickson, Ibach, Jacobson
<b>Nay:</b>		
<b>Absent:</b>		
<b>Present Not Voting:</b>	1	Senator McKinney

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**Testimony:**

**Proponents:**

Senator Myron Dorn  
Steph Meese

**Representing:**

Opening Presenter  
Nebraska Legislative Audit Office

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

\* ADA Accommodation Written Testimony

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

LB 228 makes four changes to the Legislative Performance Audit Act.

First it changes the definition of working papers to include planning documents that were created to perform an inquiry or audit.

Next, it updates the reference to the Government Audit Standards, which were revised in 2024.

Further, it adds qualifying language to what needs to be shown in a tax incentive performance audit for cases where the tax incentive isn't intended to have one of the prelisted goals under the Act.

Finally, it clarifies that correspondence between the office and an audited agency is not considered a public record.

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Ben Hansen, Chairperson

