

One Hundred Ninth Legislature - First Session - 2025

Introducer's Statement of Intent

LB228

Chairperson: Senator Ben Hansen

Committee: Executive Board

Date of Hearing: March 04, 2025

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

LB 228 updates references to government auditing standards from the 2018 revision to the 2024 revision. It also clarifies that planning documents are included within the Legislative Performance Audit Act's definition of working papers and that correspondence between audited agencies and the Legislative Audit Office are not considered public records.

For tax incentive audits, LB 228 clarifies that only those metrics that are applicable to the audited program will be analyzed. The bill also changes joint hearings for presentation of tax incentive audit reports from required to permissive, as decided by the Legislative Performance Audit Committee.

Principal Introducer: _____

Senator Myron Dorn