

**One Hundred Third Legislature - First Session - 2013**

**Introducer's Statement of Intent**

**LB40**

---

**Chairperson: Senator Bill Avery**

**Committee: Government, Military and Veterans Affairs**

**Date of Hearing: January 25, 2013**

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

By law, the Legislative Audit Office and the Auditor of Public Accounts must conduct their audits in accordance with generally accepted government auditing standards published by the federal Government Accountability Office. The standards are revised periodically and the statute must reference the current revision. LB 40 strikes the existing reference to the 2007 revision and replaces it with the most recent (2011) revision.

**Principal Introducer:** \_\_\_\_\_

**Senator John Harms**