

# One Hundred Fourth Legislature - Second Session - 2016

## Introducer's Statement of Intent

### LB993

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**Chairperson: Senator John Murante**

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

**Date of Hearing: February 5, 2016**

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

Neb. Rev. Stat. § 84-311(1) (Cum. Supp. 2014) currently exempts working papers and other audit files maintained by the Auditor of Public Accounts (APA) from Nebraska's public records statutes and limits the disclosure of information contained in those documents to the following: a county attorney or the Attorney General; the Legislative Performance Audit Committee; a public entity being audited and any federal agency that has made a grant to that public entity; and external quality control review personnel. In addition to providing for impeachment or removal of the offending party, § 84-311(2) makes it a Class III misdemeanor (maximum three months imprisonment and/or \$500 fine) for the APA or his or her employees to knowingly divulge in a manner not permitted by law any such protected information.

LB 993 would expand slightly the list of those to whom the APA could release audit working papers. With the exception of personal information and telephone records, this bill would permit the APA, at his or her discretion, to share working papers with the Legislative Council. To facilitate outside investigations that arise from audit findings, LB 993 would also grant the APA the discretion to release, during an ongoing audit or after the final audit report is issued, working papers to the Internal Revenue Service, the Tax Commissioner, the Federal Bureau of Investigation, a law enforcement agency as defined in Neb. Rev. Stat. § 28-359 (Reissue 2008), and the Nebraska Accountability and Disclosure Commission.

Additionally, Neb. Rev. Stat. § 84-1001(1) (Reissue 2014) directs all full-time state officers and employees, among others, to provide no fewer than 40 hours of labor per standard work week. LB 993 would require those hours to "be recorded on a timesheet and reviewed and approved by a direct supervisor or the head of the department or his or her designee prior to payment."

Finally, Neb. Rev. Stat. § 81-1348 (Reissue 2014) designates the APA as one of six members of the Suggestion Award Board. LB 993 would allow instead the APA "or his or her designee" to serve in that capacity.

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

Senator Colby Coash