

AMENDMENTS TO LB 692

1           1. Insert the following new sections:

2           "Sec. 6. Section 23-1608, Reissue Revised Statutes of  
3 Nebraska, is amended to read:

4           23-1608. (1) Each county board shall cause an  
5 examination and a complete and comprehensive annual audit to be  
6 made of the books, accounts, records, and affairs of all county  
7 officers in the county. The audits shall be conducted annually,  
8 except that the Auditor of Public Accounts may determine an audit  
9 of less frequency to be appropriate but not less than once in any  
10 three-year period. Each county board may contract with the Auditor  
11 of Public Accounts or select a licensed public accountant or  
12 certified public accountant or firm of such accountants to conduct  
13 the examination and audit and shall be responsible for the cost of  
14 the audit pursuant to the contract. ~~The~~ An original copy of the  
15 audit report shall be filed in the office of the county clerk and  
16 in the office of the Auditor of Public Accounts within twelve  
17 months after the end of each fiscal year.

18           (2) The county board shall cause to be published in the  
19 same manner as the proceedings of the county board a brief  
20 statement disclosing the conclusion of the examination and audit  
21 and that such audit report is on file with the county clerk.

22           (3) At the same time a copy of the audit report is filed  
23 in the office of the county clerk, the auditor conducting the  
24 examination shall send written notice to the county board and the

AM2316  
LB 692  
NPN-02-07

AM2316  
LB 692  
NPN-02-07

1 county attorney of the county concerned, the Auditor of Public  
2 Accounts, and to the Attorney General, of any irregularity or  
3 violation of any law disclosed by the audit report. It shall be  
4 the duty of the county attorney, within thirty days of the receipt  
5 of such notice, to institute appropriate proceedings against the  
6 offending officer or officers.

7 (4) If the county attorney fails to comply with the  
8 provisions of this section, it shall be the duty of the Attorney  
9 General to institute such proceedings against the offending officer  
10 or officers, and he or she shall also institute proceedings for the  
11 removal of the county attorney from office. When notice is  
12 received of any irregularity or violation of any law in the office  
13 of the county attorney, it shall be the duty of the Attorney  
14 General to institute appropriate proceedings against the county  
15 attorney within thirty days after the giving of such notice if the  
16 county attorney has failed to institute such proceedings.

17 Sec. 7. Section 23-1609, Reissue Revised Statutes of  
18 Nebraska, is amended to read:

19 23-1609. Such examination and audit shall be conducted  
20 in conformity with generally accepted auditing standards applied on  
21 a consistent basis and shall develop the county's financial  
22 condition, the condition of each county fund and the disposition of  
23 all money collected or received. Such ~~audits~~ examination and audit  
24 shall be a full and complete ~~audits~~ audit of the cash receipts and  
25 disbursements, ~~shall include a checking of claims paid as against~~  
26 ~~the record of claims kept by the county clerk,~~ and ~~against the~~  
27 ~~record of the county board with respect to such claims,~~ shall

AM2316  
LB 692  
NPN-02-07

AM2316  
LB 692  
NPN-02-07

1 ~~include a checking of claims paid as against the levy,~~ and shall  
2 reflect in supplementary schedules the state of ~~the~~ each county  
3 fund from which the respective claims are payable. ~~The audit shall~~  
4 ~~also include a report as to the regularity of each such claim~~  
5 ~~examined but shall contain no conclusion or opinion as to its~~  
6 ~~validity or legality.~~

7           Sec. 9. Section 49-617, Revised Statutes Supplement,  
8 1999, is amended to read:

9           49-617. The Revisor of Statutes shall cause the statutes  
10 to be printed. The printer shall deliver all completed copies to  
11 the Supreme Court. These copies shall be held and disposed of by  
12 the court as follows: Sixty copies to the State Library to exchange  
13 for statutes of other states; five copies to the State Library to  
14 keep for daily use; not to exceed twenty-five copies to the  
15 Legislative Council for bill drafting and related services to the  
16 Legislature and executive state officers; as many copies to the  
17 Attorney General as he or she has attorneys on his or her staff; up  
18 to sixteen copies to the State Court Administrator; twelve copies  
19 to the Tax Commissioner; eight copies to the Nebraska Publications  
20 Clearinghouse; six copies to the Public Service Commission; four  
21 copies to the Secretary of State; four copies to the Clerk of the  
22 Legislature for use in his or her office and three copies to be  
23 maintained in the legislative chamber, one copy on each side of the  
24 chamber and one copy at the desk of the Clerk of the Legislature,  
25 under control of the sergeant at arms; three copies to the Auditor  
26 of Public Accounts; two copies each to the Governor of the state,  
27 the Chief Justice and each judge of the Supreme Court, each judge

AM2316  
LB 692  
NPN-02-07

AM2316  
LB 692  
NPN-02-07

1 of the Court of Appeals, the Clerk of the Supreme Court, the  
2 Reporter of the Supreme Court and Court of Appeals, ~~the Auditor of~~  
3 ~~Public Accounts~~, the Commissioner of Labor, and the Revisor of  
4 Statutes; one copy each to the Secretary of State of the United  
5 States, each Indian tribal court located in the State of Nebraska,  
6 the library of the Supreme Court of the United States, the Adjutant  
7 General, the Air National Guard, the Commissioner of Education, the  
8 State Treasurer, the Board of Educational Lands and Funds, the  
9 Director of Agriculture, the Director of Administrative Services,  
10 the Director of Aeronautics, the Director of Economic Development,  
11 the director of the Public Employees Retirement Board, the  
12 Director-State Engineer, the Director of Banking and Finance, the  
13 Director of Insurance, the Director of Motor Vehicles, the Property  
14 Tax Administrator, the Director of Veterans' Affairs, the Director  
15 of Water Resources, the Director of Correctional Services, the  
16 Nebraska Emergency Operating Center, each judge of the Nebraska  
17 Workers' Compensation Court, each judge of the Commission of  
18 Industrial Relations, the Nebraska Liquor Control Commission, the  
19 Nebraska Natural Resources Commission, the State Real Estate  
20 Commission, the Tax Equalization and Review Commission, the  
21 secretary of the Game and Parks Commission, the Board of Pardons,  
22 the Department of Health and Human Services, the Department of  
23 Health and Human Services Regulation and Licensure, the Department  
24 of Health and Human Services Finance and Support, each state  
25 institution under the Department of Health and Human Services, each  
26 state institution under the State Department of Education, the  
27 State Surveyor, the Nebraska State Patrol, the materiel division of

AM2316  
LB 692  
NPN-02-07

AM2316  
LB 692  
NPN-02-07

1 the Department of Administrative Services, the personnel division  
2 of the Department of Administrative Services, the Nebraska Motor  
3 Vehicle Industry Licensing Board, the Board of Trustees of the  
4 Nebraska State Colleges, each of the Nebraska state colleges, each  
5 district judge of the State of Nebraska, each judge of the county  
6 court, each judge of a separate juvenile court, the Lieutenant  
7 Governor, each United States Senator from Nebraska, each United  
8 States Representative from Nebraska, each clerk of the district  
9 court for the use of the district court, the clerk of the Nebraska  
10 Workers' Compensation Court, each clerk of the county court, each  
11 county attorney, each county public defender, each county law  
12 library, and the inmate library at all state penal and correctional  
13 institutions, and each member of the Legislature shall be entitled  
14 to two complete sets, and two complete sets of such volumes as are  
15 necessary to update previously issued volumes, but each member of  
16 the Legislature and each judge of any court referred to in this  
17 section shall be entitled, on request, to an additional complete  
18 set. Copies of the statutes distributed without charge, as listed  
19 in this section, shall be the property of the state or governmental  
20 subdivision of the state and not the personal property of the  
21 particular person receiving a copy. Distribution of statutes to  
22 the library of the College of Law of the University of Nebraska  
23 shall be as provided in sections 85-176 and 85-177.

24           Sec. 11. Section 84-304.03, Reissue Revised Statutes of  
25 Nebraska, is amended to read:

26           84-304.03.       The Auditor of Public Accounts shall  
27 establish minimum standards for all persons identified as auditors

AM2316  
LB 692  
NPN-02-07

AM2316  
LB 692  
NPN-02-07

1 or who conduct audits of any agency of state government or of any  
2 political subdivision. ~~7 except a village.~~ Such standards shall  
3 be established to achieve the goal of assuring a proper level of  
4 competency in auditing and shall be distributed to all agencies of  
5 state government and all political subdivisions. ~~7 except~~  
6 ~~villages.~~ No agency of state government or political subdivision,  
7 ~~except a village,~~ shall employ any person as an auditor who fails  
8 to meet such minimum standards.".

9           2. On page 7, strike line 6 and insert "14-2146, 23-905,  
10 23-1608, 23-1609, 29-752, 72-417, and 84-304.03, Reissue Revised";  
11 in line 7 after the comma insert "and section 49-617, Revised  
12 Statutes Supplement, 1999,"; and in line 9 after the first comma  
13 insert "23-1610," and strike "and", and after the last comma insert  
14 "and 84-301,".

15           3. Renumber the remaining sections accordingly.