

**ONE HUNDREDTH LEGISLATURE - SECOND SESSION -  
2008**

**COMMITTEE STATEMENT**

**LB822**

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**Hearing Date:** February 01, 2008

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

**Introducer(s):** (Legislative Performance Audit Committee)

**Title:** Change provisions relating to performance audits

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**Roll Call Vote - Final Committee Action:**

Placed on General File with Amendments

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**Vote Results:**

8 Yes	Senators Adams, Aguilar, Avery, Friend, Karpisek, Lautenbaugh, Pahls, Rogert
0 No	
0 Absent	
0 Present, not voting	

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**Proponents:**

Senator DiAnna Schimek

**Representing:**

Legislative Performance Audit Committee

**Opponents:**

**Representing:**

**Neutral:**

**Representing:**

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

LB 822 adds language to allow the Legislative Auditor to request a performance audit.

The bill also updates the references to the government auditing standards for both the Legislative Performance Audit Section and the Auditor of Public Accounts. Also, the bill changes the references to the "General Accounting Office" to the "Government Accountability Office." This office changed its name in 2004 and these provisions update that change.

**Explanation of amendments, if any:**

The committee amendment clarifies that the Auditor of Public Accounts is required to develop and maintain an accessible, on-line, financial information system for political subdivisions only.

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Senator Ray Aguilar, Chairperson