

LEGISLATURE OF NEBRASKA

ONE HUNDRED FIRST LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 475

FINAL READING

Introduced by Stuthman, 22.

Read first time January 20, 2009

Committee: Government, Military and Veterans Affairs

A BILL

1 FOR AN ACT relating to county government; to amend section
2 23-1401, Reissue Revised Statutes of Nebraska; to change
3 a provision relating to duties of the county comptroller;
4 to create the office of auditor; to provide an operative
5 date; and to repeal the original section.
6 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 23-1401, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 23-1401 In any county in ~~this state having a population~~
4 ~~in excess of three hundred thousand inhabitants,~~ which a city
5 of the metropolitan class is located, there is hereby created
6 the office of county comptroller for such county, and the county
7 clerk of such county shall be the ex officio county comptroller
8 for the county. The county comptroller shall act as the general
9 accountant, ~~chief auditing officer,~~ ~~internal auditor,~~ and fiscal
10 agent of the county and shall exercise a general supervision over
11 all officers of the county charged in any manner with the receipt,
12 collection, or disbursement of the county revenue. The county
13 comptroller shall be a competent bookkeeper and accountant, and
14 it shall be his or her duty to keep a complete set of books in
15 which, among other things, the amount of the appropriation that has
16 been made on the fund that has been expended on account of such
17 appropriation fund shall be stated. It shall be the duty of the
18 county comptroller to audit all claims filed against the county
19 and prepare a report thereon to the county board of such county.
20 The county comptroller shall also keep accurate and separate
21 accounts between the county and officers of the county, and between
22 the county and all contractors or other persons doing work or
23 furnishing material for the county. The county comptroller shall
24 also examine and check the reports of all officers of the county.
25 The county comptroller shall prepare and file the required annual

1 inventory statement of county personal property in his or her
2 custody or possession, as provided in sections 23-346 to 23-350.

3 Sec. 2. In any county in which a city of the metropolitan
4 class is located, the county board shall provide for an auditor who
5 shall report directly to the county board. The auditor shall be
6 the internal auditor of the county and shall examine or cause to
7 be examined books, accounts, vouchers, records, expenditures, and
8 information technology systems of all elected or appointed county
9 officers and offices. Such examinations shall be done in accordance
10 with generally accepted government auditing standards set forth in
11 the most recent Government Auditing Standards, published by the
12 Comptroller General of the United States, Government Accountability
13 Office. The auditor shall report promptly to the county board and
14 the elected official whose office was the subject of the audit
15 regarding the fiscal condition shown by such examination conducted
16 by the auditor, including any irregularities or misconduct of
17 officers or employees, any misappropriation or misuse of public
18 funds or property, and any improper system or method of bookkeeping
19 or condition of accounts.

20 Sec. 3. This act becomes operative on January 1, 2011.

21 Sec. 4. Original section 23-1401, Reissue Revised
22 Statutes of Nebraska, is repealed.