

LEGISLATIVE BILL 475

Approved by the Governor February 11, 2010

Introduced by Stuthman, 22.

FOR AN ACT relating to county government; to amend section 23-1401, Reissue Revised Statutes of Nebraska; to change a provision relating to duties of the county comptroller; to create the office of auditor; to provide an operative date; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

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

23-1401 In any county in ~~this state having a population in excess of three hundred thousand inhabitants,~~ which a city of the metropolitan class is located, there is hereby created the office of county comptroller for such county, and the county clerk of such county shall be the ex officio county comptroller for the county. The county comptroller shall act as the general accountant, ~~chief auditing officer,~~ ~~internal auditor,~~ and fiscal agent of the county and shall exercise a general supervision over all officers of the county charged in any manner with the receipt, collection, or disbursement of the county revenue. The county comptroller shall be a competent bookkeeper and accountant, and it shall be his or her duty to keep a complete set of books in which, among other things, the amount of the appropriation that has been made on the fund that has been expended on account of such appropriation fund shall be stated. It shall be the duty of the county comptroller to audit all claims filed against the county and prepare a report thereon to the county board of such county. The county comptroller shall also keep accurate and separate accounts between the county and officers of the county, and between the county and all contractors or other persons doing work or furnishing material for the county. The county comptroller shall also examine and check the reports of all officers of the county. The county comptroller shall prepare and file the required annual inventory statement of county personal property in his or her custody or possession, as provided in sections 23-346 to 23-350.

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

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

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