

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 1016

Introduced by Watermeier, 1.

Read first time January 19, 2016

Committee: Executive Board

- 1 A BILL FOR AN ACT relating to the Legislative Performance Audit Act; to
- 2 amend section 50-1203, Revised Statutes Supplement, 2015; to
- 3 redefine a term; to provide an operative date; and to repeal the
- 4 original section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 50-1203, Revised Statutes Supplement, 2015, is
2 amended to read:

3 50-1203 For purposes of the Legislative Performance Audit Act:

4 (1) Agency means any department, board, commission, or other
5 governmental unit of the State of Nebraska acting or purporting to act by
6 reason of connection with the State of Nebraska, including the Office of
7 Probation Administration and the Office of Public Guardian, but does not
8 include (a) any court, (b) the Governor or his or her personal staff, (c)
9 any political subdivision or entity thereof, or (d) any entity of the
10 federal government;

11 (2) Auditor of Public Accounts means the Auditor of Public Accounts
12 whose powers and duties are prescribed in section 84-304;

13 (3) Business day means a day on which state offices are open for
14 regular business;

15 (4) Committee means the Legislative Performance Audit Committee;

16 (5) Committee report means the report released by the committee at
17 the conclusion of a performance audit;

18 (6) Legislative Auditor means the Legislative Auditor appointed by
19 the Executive Board of the Legislative Council under section 50-401.01;

20 (7) Majority vote means a vote by the majority of the committee's
21 members;

22 (8) Office means the office of Legislative Audit;

23 (9) Performance audit means an objective and systematic examination
24 of evidence for the purpose of providing an independent assessment of the
25 performance of a government organization, program, activity, or function
26 in order to provide information to improve public accountability and
27 facilitate decisionmaking by parties with responsibility to oversee or
28 initiate corrective action. Performance audits may have a variety of
29 objectives, including the assessment of a program's effectiveness and
30 results, economy and efficiency, internal control, and compliance with
31 legal or other requirements;

1 (10) Preaudit inquiry means an investigatory process during which
2 the office gathers and examines evidence to determine if a performance
3 audit topic has merit;

4 (11) Tax incentive performance audit means an evaluation of a tax
5 incentive program pursuant to section 50-1209; and

6 (12) Working papers means those documents containing evidence to
7 support the office's findings, opinions, conclusions, and judgments and
8 includes the collection of evidence prepared or obtained by the office
9 during the performance audit or preaudit inquiry.

10 Sec. 2. This act becomes operative on January 1, 2018.

11 Sec. 3. Original section 50-1203, Revised Statutes Supplement,
12 2015, is repealed.