

**One Hundred Sixth Legislature - Second Session - 2020**

**Introducer's Statement of Intent**

**LB807**

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**Chairperson: Senator Tom Brewer**

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

**Date of Hearing: February 06, 2020**

The following constitutes the reasons for this bill and the purposes which are sought to be accomplished thereby:

Legislative Bill 807 implements dates for using the 2011 or 2018 Revision of Government Auditing Standards published by the Comptroller General of the United States Government Accountability Office when performing financial audits. For audit periods ending before June 30, 2020 the 2011 Revision shall be used and for audit periods ending on or after June 30, 2020 the 2018 Revision shall be used.

**Principal Introducer:** \_\_\_\_\_

Senator Andrew La Grone