

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 190**

Introduced by Cavanaugh, M., 6.

Read first time January 13, 2025

Committee: Executive Board

- 1 A BILL FOR AN ACT relating to the Legislative Performance Audit Act; to
- 2 amend section 50-1208, Reissue Revised Statutes of Nebraska; to
- 3 change duties for the Legislative Performance Audit Committee; and
- 4 to repeal the original section.
- 5 Be it enacted by the people of the State of Nebraska,

1           **Section 1.** Section 50-1208, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3           50-1208 (1) The committee shall review and approve a schedule of  
4 audits of all state agencies on a rotating basis so that each agency, or  
5 portion of an agency, is audited every five years.

6           (2) (1) The committee shall, by majority vote, adopt additional  
7 specific requests for performance audit. The committee chairperson shall  
8 notify each requester of any action taken on his or her request.

9           (3) (2) Before the office begins a performance audit, it shall  
10 notify in writing the agency director, the program director, when  
11 relevant, and the Governor that a performance audit will be conducted.

12           (4) (3) Following notification, the office shall arrange an entrance  
13 conference to provide the agency with further information about the audit  
14 process. The agency director shall inform the agency staff, in writing,  
15 of the performance audit and shall instruct agency staff to cooperate  
16 fully with the office.

17           (5) (4) After the entrance conference, the office shall conduct the  
18 research necessary to draft a scope statement for consideration by the  
19 committee. The scope statement shall identify the specific issues to be  
20 addressed in the audit. The committee shall, by majority vote, adopt,  
21 reject, or amend and adopt the scope statement prepared by the office.

22           (6) (5) Once the committee has adopted a scope statement, the office  
23 shall develop an audit plan. The audit plan shall include a description  
24 of the research and audit methodologies to be employed and a projected  
25 deadline for completion of the office's report. The audit plan shall be  
26 submitted to the committee, and a majority vote shall be required for its  
27 approval. Upon approval of the audit plan, the agency shall be notified  
28 in writing of the specific scope of the audit and the projected deadline  
29 for completion of the office's report. If the office needs information  
30 from a political subdivision or entity thereof to effectively conduct a  
31 performance audit of an agency, the political subdivision or entity

1 thereof shall provide information, on request, to the office.

2       (7) ~~(6)~~ If the performance audit reveals a need to modify the scope  
3 statement or audit plan, the Legislative Auditor may request that the  
4 committee make revisions. A majority vote shall be required to revise the  
5 scope statement or audit plan. The agency shall be notified in writing of  
6 any revision to the scope statement or audit plan.

7       **Sec. 2.** Original section 50-1208, Reissue Revised Statutes of  
8 Nebraska, is repealed.