

February 7, 1992 LB 1011, 1115

SENATOR SCHROCK: Waive closing.

PRESIDENT MOUL: Closing is waived. We will now vote on the motion to advance LB 1011. All those in favor please vote aye, opposed nay. Have you all voted? Please record, Mr. Clerk.

CLERK: 25 ayes, 0 nays, Madam President, on the advancement of LB 1011.

PRESIDENT MOUL: LB 1011 is advanced. LB 1115.

CLERK: LB 1115, Madam President, introduced by the Urban Affairs Committee and signed by its members. (Read title.) The bill was introduced on January 15 of this year, referred to Urban Affairs, advanced to General File. I have no amendments to the bill, Madam President.

PRESIDENT MOUL: Senator Hartnett.

SENATOR HARTNETT: Madam President, members of the body, this bill was brought to us by the state auditor and it was heard by the Urban Affairs Committee on January 28 this year, advanced out of committee with no amendments and with no negative votes. What it does, the current law prohibits an accountant performing any municipal audit from disclosing the results of an examination of any municipal account other than the report to the municipality audited. What the bill does is creates an exception stating that the section does not apply to an accountant reporting illegal acts or indication of illegal acts found during a municipal audit to the appropriate law enforcement officials or government oversights. In other words, as the law stands right now if an auditor was doing the audit of a city and found that there was some illegal acts, they could not report it. The only place they report is back to the city. This allows them to report to some law enforcement agency. So with this, I ask for the advancement of this bill.

PRESIDENT MOUL: Thank you, Senator Hartnett. Does anyone wish to address LB 1115? Seeing none, we will now vote on the motion to advance. All those in favor please vote aye, opposed nay. Have you all voted on the motion to advance LB 1115? Have you all voted? Please record, Mr. Clerk.

CLERK: 26 ayes, 0 nays, Madam President, on the advancement of