

SENATOR WITEK: Mr. Chairman, members of the body, if you remember, LB 509 proposes to amend provisions related to the duties of the Auditor of Public Accounts by requiring that all audits and examinations conducted by the auditor be conducted in accordance with the standards for audits of governmental organizations published by the Comptroller General of the United States. This bill also proposes that the auditor adopt minimum standards for audits in conformity with general accepted auditing standards and government auditing standard. Other provisions of the bill clarify the auditor's access to nonpublic information. It provides for an exemption from the Public Records Act for the auditor's working papers, and it clarifies that legislators correspondence, memoranda and records of phone calls are nonpublic, no matter what format they are in. Committee amendments made three technical changes. The amendments add language allowing information contained in audit working papers to be disclosed to the Attorney General. The bill already allowed information to be disclosed to county attorneys in the course of his or her official duties. The committee amendments give the appropriate federal agency authority to access the auditors relevant working papers and audit files when required for a federal audit or review, and the committee amendments authorized the release of working papers for purposes of an external quality control review as required by government auditing standards. My amendment that we were working on, if you'll remember this bill was first on consent calendar and I was not prepared as I probably should have been when the bill came up on consent calendar. And at that time I mentioned that I did have concerns about the bill. Senator Hall answered a few questions for me, but I took a closer look at the bill and I have several amendments pending. The amendment that we started on, which is AM1468, it's language that would be adopted into Section 5 of the bill. In Section 5 it would strike, starting with "all" in line 17 through "files" in line 23 and insert "nonpublic information". And after "audit" in line 23 insert "by the Auditor of Public Accounts". In line 27 it would strike starting with "working through audit" in line 3 on page 7 and insert "nonpublic information". Then in what was adopted as AM0482, change "working papers" into "nonpublic information". It would look like this and Section 5 would read, "All final audit reports issued by the Auditor of Public Accounts shall be maintained permanently as a public record in the office of the Auditor of Public Accounts. Working papers and other audit files maintained by the Auditor of Public Accounts are not public records and are exempt under these