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LB 484, 607

incidentally, is rather lengthy and probably isn't on your gadget, but it is probably in your file folder. It's about a 32-page amendment. The committee amendment then incorporates many of the provisions of LB 484, as amended by the Executive Board. This bill had a hearing before the Executive Board and they then advanced it to the floor, at which time I had been working with Senator Beutler and he recommended that we then add it into this bill. And the Performance Eval...or the Program Evaluation Act is renamed the Legislative Performance Audit Act. So we're changing a definition there. Performance audit is designed to mean an objective and systematic examination of evidence for the purpose of providing an independent assessment of the performance of a government entity. And performance audits may include economy and efficiency audits and program audits as defined in the election...Electronic Codification of Government Auditing Standards. And we also changed the makeup of the Legislative Performance Audit Committee. As you all know, now there are five members. Under this amendment, the Speaker of the Legislature is added as a member, and it increases the number of at-large senators chosen to sit on the committee from three to four. So the size of the committee will be increased from five to seven, and this will...this amendment also includes the provision that there will be good geographic representation on the Performance Audit Committee. The committee is authorized, and this is a very important section of that amendment. The committee is authorized, with the agreement of the Auditor of Public Accounts, to conduct joint fiscal or performance audits with the auditor. The details of the joint audit will be agreed upon in writing by the committee and the auditor. Performance audits will be conducted in accordance with the general standards for financial and performance audits and the Field Work Standards for Performance Audits contained, again, in the Electronic Codification of Government Auditing Standards. The amendment outlines new procedures for the audit process. It allows the Legislature to meet with the agency after the committee has decided to audit the agency, but before the scope statement is written. The scope statement identifies the specific issues to be addressed in the audit. And once a scope statement has been adopted, the Section, meaning the Performance Audit Section of Legislative Research, will develop an audit plan. And the Legislative Performance Audit Section is