

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE  
Transcriber's Office  
FLOOR DEBATE

March 12, 2003      LB 607

authorized to get information from a political subdivision if it is needed to effectively conduct a performance audit of an agency. Then it says that the Section upon the completion of the audit will prepare a report and provide it to the Standing Committee in the Legislature, the agency director, and the Legislative Fiscal Analyst. The committee may release the Section's report to other individuals with the stipulation that the material be kept confidential, and the agency will have 20 business days to provide a written response to the report. The amendment shortens the maximum time frame for the public hearing from 30 calendar days to 20 business days and allows the committee to delay the release of the report after the hearing. The amendment also shortened the time period in which the report will be released from sixty to forty business days after the public hearing. And it eliminates the agency's opportunity for a second response to the report. Within 40 business days after the release of the report, the agency will file an implementation plan outlining the plan to accomplish the recommendations contained in the report. And then the committee amendment also amends the original provisions of LB 607. It provides that if the auditor, in the normal course of conducting a financial audit, discovers any potential problems relating to the effectiveness, efficiency or performance of state programs, he or she will report them to the Legislative Performance Audit Committee. That committee may then report the information to the appropriate Standing Committee of the Legislature. The Auditor of Public Accounts may conduct performance audits when expressly authorized by a majority vote of the members of the program...or the Performance Audit Committee. The audit is required to issue...I am sorry, the auditor is required to issue the performance audit report to the Governor, the appropriate Standing Committee of the Legislature, and the Legislative Performance Audit Committee. The amendment also requires the Auditor of Public Accounts to report to the Governor any irregularities, misconduct, or misappropriations of public funds. Currently, the auditor reports to the Director of Administrative Services. And that is actually a summary of the amendment to the bill. I think that it is a good way to maximize, if you will, the staff that we have in both agencies. In the performance audit section of LRD, we have mainly people who are trained in the social sciences, who know and understand