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LB 608

SENATOR BEUTLER: Senator Cudaback and members of the Legislature, this amendment would give the Legislature's Performance Audit Committee the power to audit the Department of Revenue including the LB 775 program. It seeks to give the same authority with regard to the performance audits that the Auditor of Public Accounts already has in statute for financial audits with respect to the Department of Revenue. The statutes already allow the Auditor to do financial audits of the Department of Revenue. This seeks to logically expand the auditing authority to the Legislature for performance audits in accordance with the bills that you passed this session and in previous sessions. This amendment contains all of the safeguards that are already in statute with respect to the curtailment of the Auditor of Public Accounts prerogatives. And I'm going to read those to you as we go along here because I want you to understand that these are elaborate protective devices. So we're going to adopt the same ones for the Program Evaluation Committee as has already been adopted in statute with respect to financial audits done by the Auditor of Public Accounts. I further took this amendment to the chief proponents of LB 775 and asked them for their input. They had none. I reminded them days later that they had a copy of the amendment. They chose not to provide any input. Let me read you, I want to read through a couple of sections that are the sections that, basically, provide the authority. And I want to read through the sections because they are the same sections that apply to the Auditor and their financial audits, so you can hear exactly the kinds of protections that are built in with regard to the confidentiality of the records that are audited: So that the Tax Commissioner shall upon request by the Auditor of Public Accounts make tax returns and tax return information open to inspection by or disclosure to officers and employees of the Auditor of Public Accounts. That's current law. We add to that the Program Evaluation Committee. With respect to the Auditor, the current language says; for the purpose of and to the extent necessary in making a financial audit. And we say for the Program Evaluation Committee for the purpose of and to the extent necessary to make a performance audit. It indicates the manner in which...the current language indicates the manner in which the Auditor of Public Accounts shall statistically and randomly select the tax