

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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FLOOR DEBATE

April 4, 2005

LB 588

CLERK: Senator Smith would move to amend his amendment.
(FA141, Legislative Journal pages 1083-1084.)

SENATOR CUDABACK: Senator Smith, to open on FA141.

SENATOR SMITH: Thank you, Mr. President and members. On AM0942, I am stating, in line 12, prior to the new language, where the word "Prior" appears, you would insert "2 years." So it would read: Two years prior to conducting a performance audit involving the Department of Revenue, the peer review must take place. It must be completed...implemented and completed. So this actually brings in a period of time where we can even have more time to get our ducks in a row, make sure that we're all on the same page. I think this is fair to taxpayers. This is fair to state agencies. This is fair to the legitimacy of the Performance Audit Division. Thank you, Mr. President.

SENATOR CUDABACK: Thank you, Senator Smith. You heard the opening on FA141 to AM0942. Open for discussion. Senator Smith, there are no lights on.

SENATOR SMITH: Thank you, Mr. President.

SENATOR CUDABACK: I will recognize...are you closing, then, on FA141?

SENATOR SMITH: Unless there's anyone wishing to speak to that.

SENATOR CUDABACK: Anyone wishing to speak to FA141? There are none, Senator. You're recognized to close.

SENATOR SMITH: Thank you, Mr. President and members. The...once again, I stated, in line 12, instead of immediately, this would be, two years prior to conducting a performance audit involving the Department of Revenue, any peer review required by the standards shall have been implemented and completed. I want to, again, point to the fact that we have a unique situation here. Nebraska, aside from its unicameral system, is a pretty unique situation. And I think that Senator Beutler is heading in somewhat the right direction in making sure that the Performance Audit Division within the Legislature follows some