

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

March 24, 2006 LB 454, 956, 994A, 1088A
 LR 336-344

over; study resolutions LR 336 by Senator Bourne; LR 337 by Senator Bourne; Senator Stuhr and the Retirement Committee, LR 338, LR 339, LR 340, LR 341, LR 342, LR 343; Senator Janssen, LR 344. Amendments to be printed: Senator Thompson to LB 1088A; Senator Jensen, LB 994A; Senator Stuthman, LB 454. That's all that I have, Mr. President. (Legislative Journal pages 1172-1179.)

SENATOR CUDABACK: Thank you, Mr. Clerk. We now go to General File, 2006 committee first priority bills. Mr. Clerk, LB 956.

CLERK: LB 956, introduced by the Performance Audit Committee introduced on January 6. (Read title.) The bill was introduced on January 6, referred to the Executive Board for public hearing, advanced to General File. I do have committee amendments, Mr. President. (AM2479, Legislative Journal page 818.)

SENATOR CUDABACK: Thank you, Mr. Clerk. Senator Beutler, you're recognized to handle this.

SENATOR BEUTLER: Mr. Speaker, Senator Cudaback, the bill creates the position of Legislative Auditor, and let me say right off that it creates that position without a fiscal note. This bill does not have a fiscal note. This is a series of internal changes that in fact and in profile elevates the function of performance auditing as it is done currently in the legislative division of the Legislature. The genesis of the bill is really twofold. First of all, we've had an ongoing process for several years now, increasing the ability and the professionalism of the performance audit function of the Legislature. I'll remind you that performance audits in this state are done in the Legislature, in the Legislative Research Division. Fiscal audits are done over at the Auditor of Public Accounts. And we have been progressing quite rapidly in an historical sense. In the last year or so, for example, the performance audit section, through your judgment, has gained access to all confidential records, all records of all types that it needs to look at. So, it has broadened its authority, it's broadening its professionalism. It's in the process now of being accredited so that there can be no questions about the