

LEGISLATIVE BILL 280

Approved by the Governor January 15, 1974

Introduced by Appropriations Committee, Marvel, 33, Chmn.; Clark, 47; Johnson, 15; S. Marsh, 29; Nore, 22; Savage, 10; Simpson, 46; Stahmer, 8; Whitney, 44

AN ACT relating to the Auditor of Public Accounts; to provide for examinations or audits at such time as the auditor shall determine; to amend sections 23-1608, 71-3708, and 84-304, Reissue Revised Statutes of Nebraska, 1943; to change an approval requirement; to provide additional duties; to provide a Legislative Audit Review Committee; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 23-1608, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

23-1608. An examination of the books, accounts, records and affairs of all county officers in every county in the state shall be made, by the direction and under the supervision of the Auditor of Public Accounts, at least every year at such times as the Auditor of Public Accounts shall determine. A complete and comprehensive annual audit of the books, accounts, records and affairs of the ~~county treasurer, county clerk, county commissioners or supervisors, register of deeds, clerk of the district court, county judge, county sheriff, county superintendent, county engineer and surveyor~~ all county officials in each county shall be made by the direction and under the supervision of the Auditor of Public Accounts. No notice of the examination or audit shall be given the officer or any person connected with the office to be examined or audited prior to its commencement.

Sec. 2. That section 71-3708, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

71-3708. (1) The members of the board shall organize as soon as appointed, and annually thereafter in the month of April shall elect from their number a chairman, vice-chairman and a secretary. The secretary shall continue in office at the pleasure of the board.

(2) The board shall make such rules as are necessary to carry out the provisions of sections 71-3701 to 71-3715.

(3) The board shall hold at least one meeting each year to review and evaluate applications for registration as sanitarians and sanitarians-in-training, conduct examinations, review and approve all bills, prepare and approve reports, and transact all other business as may be necessary to carry out the provisions of sections 71-3701 to 71-3715. Only board members shall be entitled to vote at board meetings.

(4) The board shall issue certificates of registration to applicants who have been found qualified as sanitarians or sanitarians-in-training, to which certificate the official seal of the board has been affixed.

(5) Three members of the board shall constitute a quorum and special meetings of the board shall be called by the secretary upon written request of any two members of the board, or upon a written request signed by ten registered sanitarians.

(6) All board meetings shall be open to any registered sanitarian.

(7) The secretary of the board shall transmit any and all funds received by the board to the Department of Health, Bureau of Examining Boards. Such funds shall be remitted to the State Treasurer and by him be credited to a fund to be known as Board of Registration for Sanitarians Fund. All expenses of the board shall be paid from the fund by voucher signed by the chief of the Bureau of Examining Boards and no part of the General Fund shall be expended for this purpose.

(8) Funds collected under the provisions of sections 71-3701 to 71-3715 shall be used to pay expenses. All expenses certified by the board as properly and necessarily incurred in the discharge of duties including authorized compensation and clerical help, and any expenses incident to the administration of such sections relating to other states, shall be paid out of such funds. Any surplus at the end of the fiscal year or biennium shall be retained by the board for future expenditures.

(9) An annual At such times as the Auditor of Public Accounts shall determine, an audit shall be made of the board's finances and incorporated in an the next annual report to the Governor. Copies of the annual

report shall be mailed to all registered sanitarians.

(10) The Board of Registration for Sanitarians shall receive all registration renewal funds above the necessary operating expenses incurred by the Department of Health, Bureau of Examining Boards, for annual renewal of registration. This expense shall not exceed three dollars and fifty cents per registered sanitarian.

Sec. 3. That section 84-304, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

84-304. It shall be the duty of the Auditor of Public Accounts:

(1) To give information in writing to the Legislature, whenever required, upon any subject relating to the fiscal affairs of the state, or in regard to any duty of his office;

(2) To furnish offices for himself and all fuel, lights, books, blanks, forms, paper, and stationery required for the proper discharge of the duties of his office; and

(3) To examine, or cause to be examined, at such time as he shall determine, books, accounts, vouchers, records, and expenditures of all state officers, state bureaus, state boards, state commissioners, state library, societies and associations supported by the state, state institutions, state colleges, and the University of Nebraska, except when required to be performed by other officers or persons, and to report promptly to the Director of Administrative Services the fiscal condition shown by such examinations, including any irregularities or misconduct of officers or employees, any misappropriation or misuse of public funds or property, and any improper system or method of bookkeeping or condition of accounts; and to this end the Auditor of Public Accounts shall, with the approval of the ~~Director--of--Administrative--Services~~ Legislature, appoint an expert accountant (a) whose entire time shall be devoted to the service of the state as directed by the auditor, (b) who shall be a man of recognized qualifications in his profession, with at least five years' experience, (c) who shall be selected without regard to party affiliation or to his place of residence at the time of his appointment, (d) who shall promptly report in duplicate to the auditor the fiscal condition shown by each examination, including any irregularities or misconduct of officers or employees, any misappropriation or misuse of public funds or property

and any improper system or method of bookkeeping or condition of accounts, and it shall be the duty of the auditor to file promptly with the Governor a duplicate of such report, and (e) who shall qualify by taking an oath, which oath shall be filed in the office of the Secretary of State; and

(4) To analyze or cause to be analyzed, at such time as he shall determine or upon request by the Legislature, the performance, management, and accomplishments of the programs of all state officers, state bureaus, state boards, state commissioners, state library, societies and associations supported by the state, state institutions, state colleges, and the University of Nebraska, and report all findings of such analysis to the Legislature. The Auditor of Public Accounts shall, upon the approval of the Legislature, appoint an analyst (a) whose time shall be devoted to the service of the state as directed by the auditor, (b) who shall be recognized for experience in management, investigations, and good business practices, with at least ten years' experience, (c) who shall be selected without regard to party affiliation or to his place of residence at the time of his appointment, (d) who shall promptly report in such a manner as the auditor may require, information pertaining to personnel policies, organizational structure, comparisons of performance with preestablished standards, identification and analysis of problem areas, comparison of performance to legislative intent, determination of program effectiveness, and such comments and recommendations as considered appropriate for improved operations of government, and (e) who shall file an oath in the office of the Secretary of State. The auditor shall file a duplicate of such report with the agency affected and with the Legislature.

Sec. 4. There is hereby established the Legislative Audit Review Committee to consist of the chairman of each of the following committees: Agriculture and Environment, Appropriations, Education, Government, Military and Veterans Affairs, Public Health and Welfare, and Revenue, and the chairman of the Executive Board of the Legislative Council. The chairman of each committee may select any member of such committee to be his alternate. The chairman of the Legislative Audit Review Committee shall be elected the first Tuesday of January of each odd-numbered year to serve commencing on such date until the first Tuesday of January of the next odd-numbered year. The Legislative Audit Review Committee shall elect a chairman within thirty days of the effective date of this act who shall serve until the first Tuesday of January, 1975.

Sec. 5. The Legislative Audit Review Committee shall have the following duties and responsibilities:

(1) To meet periodically with the Auditor of Public Accounts to review the audits performed by the audit staff;

(2) To review special requests from legislative members for special audit reports and, if approved, communicate such requests to the Auditor of Public Accounts;

(3) In conjunction with the Auditor of Public Accounts, to determine the means by which auditing methods can be improved so as to better provide the type of information needed by the Legislature;

(4) To continually review the workload of the audit staff and report to the Legislature the requirements for maintaining a current audit capability;

(5) To insure that proper dissemination of audit report findings is made to the members of the Legislature; and

(6) To assume or initiate whatever actions are necessary to insure that audit recommendations for improvement are effectively carried out by the responsible agencies of state government.

Sec. 6. That original sections 23-1608, 71-3708, and 84-304, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 7. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.