

LEGISLATURE OF NEBRASKA
ONE HUNDRED FOURTH LEGISLATURE
SECOND SESSION

LEGISLATIVE BILL 993

Introduced by Coash, 27.

Read first time January 15, 2016

Committee:

- 1 A BILL FOR AN ACT relating to state government; to amend sections 81-1348
2 and 84-1001, Reissue Revised Statutes of Nebraska and section
3 84-311, Revised Statutes Supplement, 2015; to authorize a designee
4 on the board for the Auditor of Public Accounts; to allow the
5 Auditor of Public Accounts to share working papers as prescribed; to
6 require hours of work be recorded on a timesheet and reviewed and
7 approved as prescribed; and to repeal the original sections.
8 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 81-1348, Reissue Revised Statutes of Nebraska, is
2 amended to read:

3 81-1348 There is hereby created the Suggestion Award Board. The
4 membership of such board shall consist of the Director of Personnel, the
5 Director of Administrative Services, the Auditor of Public Accounts or
6 his or her designee, and three persons, each to serve a term of three
7 years, selected and appointed by the Governor from the bargaining units
8 listed in section 81-1373, except that the first three appointments made
9 after February 23, 2000, shall be for terms of one year, two years, and
10 three years, as designated by the Governor. Of the persons selected from
11 such bargaining units, one person shall be selected from each of such
12 bargaining units as follows:

13 (1) The first term from the bargaining units listed in subdivisions
14 (1)(a), (b), and (l) of such section;

15 (2) The second term from the bargaining units listed in subdivisions
16 (1)(c), (d), and (g) of such section;

17 (3) The third term from the bargaining units listed in subdivisions
18 (1)(e), (f), and (h) of such section; and

19 (4) The fourth term from the bargaining units listed in subdivisions
20 (1)(i), (j), and (k) of such section.

21 After the fourth term, the appointments shall be made starting from
22 subdivision (1) of this section and following the same sequence.

23 Whenever a vacancy occurs on the board for any reason, the Governor
24 shall appoint an individual to fill such vacancy from the same bargaining
25 unit in which the vacancy exists.

26 The members shall be reimbursed for their actual and necessary
27 expenses as provided in sections 81-1174 to 81-1177.

28 The board shall adopt and promulgate rules and regulations to aid in
29 carrying out sections 81-1350 and 81-1351.

30 Sec. 2. Section 84-311, Revised Statutes Annual Supplement, 2015, is
31 amended to read:

1 84-311 (1)(a) All final audit reports issued by the Auditor of
2 Public Accounts shall be maintained permanently as a public record in the
3 office of the Auditor of Public Accounts.

4 (b) Working papers and other audit files maintained by the Auditor
5 of Public Accounts are not public records and are exempt from sections
6 84-712 to 84-712.05. The information contained in working papers and
7 audit files prepared pursuant to a specific audit is not subject to
8 disclosure except to a county attorney or the Attorney General in
9 connection with an investigation made or action taken in the course of
10 the attorney's official duties or to the Legislative Performance Audit
11 Committee in the course of the committee's official duties and pursuant
12 to the requirements of subdivision (16) of section 50-1205 or subdivision
13 (5) of section 84-304.

14 (c) A public entity being audited and any federal agency that has
15 made a grant to such public entity shall also have access to the relevant
16 working papers and audit files, except that such access shall not include
17 information that would disclose or otherwise indicate the identity of any
18 individual who has confidentially provided the Auditor of Public Accounts
19 with allegations of wrongdoing regarding, or other information pertaining
20 to, the public entity being audited.

21 (d) The Auditor of Public Accounts may, at his or her discretion,
22 share working papers, other than personal information and telephone
23 records, with the Legislative Council. The Auditor of Public Accounts
24 may, at his or her discretion, share working papers with the Internal
25 Revenue Service, the Tax Commissioner, the Federal Bureau of
26 Investigation, a law enforcement agency as defined in section 28-359, and
27 the Nebraska Accountability and Disclosure Commission. The working papers
28 may be shared with such entities during an ongoing audit or after the
29 final audit report is issued.

30 (e) For purposes of this subsection, working papers means those
31 documents containing evidence to support the auditor's findings,

1 opinions, conclusions, and judgments and includes the collection of
2 evidence prepared or obtained by the auditor during the audit.

3 (f) The Auditor of Public Accounts may make the working papers
4 available for purposes of an external quality control review as required
5 by generally accepted government auditing standards. However, any reports
6 made from such external quality control review shall not make public any
7 information which would be considered confidential under this section
8 when in the possession of the Auditor of Public Accounts.

9 (2) If the Auditor of Public Accounts or any employee of the Auditor
10 of Public Accounts knowingly divulges or makes known in any manner not
11 permitted by law any record, document, or information, the disclosure of
12 which is restricted by law, he or she is subject to the same penalties
13 provided in section 84-712.09.

14 Sec. 3. Section 84-1001, Reissue Revised Statutes of Nebraska, is
15 amended to read:

16 84-1001 (1) All state officers and heads of departments and their
17 deputies, assistants, and employees, except permanent part-time
18 employees, temporary employees, and members of any board or commission
19 not required to render full-time service, shall render not less than
20 forty hours of labor each week except any week in which a paid holiday
21 may occur. Such hours shall be recorded on a timesheet and reviewed and
22 approved by a direct supervisor or the head of the department or his or
23 her designee prior to payment.

24 (2) Regular work by such employees shall not be performed on paid
25 holidays, Saturdays, or Sundays except in case of an emergency or when
26 otherwise ordered or deemed essential by the Governor.

27 (3) For purposes of this section, paid holidays shall include all of
28 the days enumerated in section 25-2221 and all days declared by law or
29 proclamation of the President or Governor to be holidays.

30 (4) All such holidays shall be paid holidays except as provided in
31 subsection (5) of this section. For purposes of this section, employees

1 shall include permanent and temporary employees. A permanent employee
2 shall mean an employee in a regular full-time or part-time position who
3 works a full-time or part-time schedule on an ongoing basis, and a
4 temporary employee shall mean an employee appointed to a full-time or
5 part-time position for a limited period of time to accomplish a specific
6 task. If any such holiday falls on Sunday, the following Monday shall be
7 a holiday. If any such holiday falls on Saturday, the preceding Friday
8 shall be a holiday.

9 (5) Employees who are required to work on any holiday shall be
10 granted either a workday of compensatory time off or be paid for the time
11 worked in accordance with existing state and federal statutes, except
12 that temporary employees shall not be eligible for paid holidays and if
13 required to work on a holiday shall be paid for the time worked at their
14 normal rate of pay. Permanent part-time employees shall be eligible for
15 paid holidays on a pro rata basis. In order to receive pay for such
16 holiday an employee, whether part time or full time, must not have been
17 absent without pay on the workday immediately preceding or immediately
18 following the holiday unless excused by his or her supervisor. The
19 Director of Personnel shall adopt and promulgate such rules and
20 regulations as are necessary to administer this section.

21 Sec. 4. Original sections 81-1348 and 84-1001, Reissue Revised
22 Statutes of Nebraska, and section 84-311, Revised Statutes Supplement,
23 2015, are repealed.