

LEGISLATURE OF NEBRASKA  
ONE HUNDRED FOURTH LEGISLATURE  
FIRST SESSION

**LEGISLATIVE BILL 621**

Introduced by Larson, 40.

Read first time January 21, 2015

Committee:

- 1 A BILL FOR AN ACT relating to the Auditor of Public Accounts; to amend
- 2 section 84-314, Reissue Revised Statutes of Nebraska; to change the
- 3 qualifications of the deputy director; and to repeal the original
- 4 section.
- 5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 84-314, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 84-314 The Auditor of Public Accounts shall have the power to  
4 appoint a deputy, who shall give a bond or equivalent commercial  
5 insurance policy to the State of Nebraska (1) with good and sufficient  
6 surety, (2) in the amount required by section 11-119, (3) to be approved  
7 by the Governor, and (4) deposited with the Secretary of State. When so  
8 appointed the deputy may do and perform in the absence of the auditor  
9 such acts herein authorized and required of the auditor, as the auditor  
10 may authorize him or her to do, subject to the same restrictions. The  
11 deputy auditor shall receive a salary of such amount as shall be fixed by  
12 the Auditor of Public Accounts, to be paid monthly by warrant of the  
13 auditor on the State Treasurer. The deputy auditor shall have had not  
14 less than five years' experience either as an auditor or in an executive  
15 capacity involving responsibility for directing the work of others  
16 engaged in governmental accounting or auditing, or both, ~~and in addition~~  
17 ~~shall be a certified public accountant.~~

18 Sec. 2. Original section 84-314, Reissue Revised Statutes of  
19 Nebraska, is repealed.