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that in this state the largest business in the State of Nebraska there's really no auditing service in order to varyify beyond the cash accounts what the departments of state government do. In other words when we appropriate the money there is no follow through in far as an independent agent is concerned in order to determine the validy of the expenditures whether they are honest and the accuracy of the thing. Now what this amendments does is two things. It appriates \$260,000 to the state auditor in order to get a staff in motion, as I understand he doesn't have a single certified public accountant in his organiz ation. I could be wrong in that. And after all these are highly technical audits that require a great deal of knowledge of the accounting system and the working of the human mind. Now there is nothing in the budget law that directs what directs what the state auditor shall do. A part of this amendment it specifies and directs him to do what. In addition to the \$260,000 of the General funds to begin the expanded audit program, the auditor of public accounts is hereby directed, is hereby directed to develop the necessary proced-ures which to annually perform financial audits of the following agencies. Now these are specified, and identified by name. Number one, the Department of Education, the University of Nebraska, the Department of Public Welfare, and the Department of Revenue, the Department of Public Institutions, State Colleges, and Technical Community Colleges, Department of Corrections, the State Patrol, the Game and Parks Commission, the Department of Administrative Services, and the Department of Motor Vehicles. Now obviously no one can do this over night. This requires a building of a competent organization under the supervision of the competent State Auditor, and I have no knowledge whether this gentleman is competent or not, and I have no knowledge whether Senator Stahmer is going to be elected whether he is competent in this field or not, either, but I would assume in either case to the extent that they don't lack the knowledge. They will obtain what ever is necessary in order to carry out the duties of this important operation. Then it says the remaining state agencies. And that is the one's that are not identified in previ ous paragraphs. The remaining state agencies, the boards and the commissions shall also be audited no less than once every two years. Further more the Auditor of Public Accounts shall develop an implement, a program of performance auditing, in addition to selecting those agencies which will provide representatives for future applications and thereby identify the necessary budgetary decisions of the appropriation policy.

PRESIDENT: There is too much noise in here and some of the members have let me know that they can't Senator Carpenter. They would like to hear him.

SENATOR CARPENTER: Now these are quite important and they are far reaching in their application and their intention. And let no one misunderstand the intent of the introducer of these commitments I want to tighten up this government to the point that we are complying with the intent of the law, the intent of this Legislature that complys with the expenditures that we authorize, and to the extent that they are complied with in the area in which we have the responsibility to see that it is done. Now just bear in mind that in this state in which we appropriate millions and millions of dollars there is no follow-up by any agency, which is elected by the people to see that what we authorize is complied with. Now it is high time we started this, and this thing doesn't come cheap. Two hundred and sixty thousand dollars is only just the beginning and not the end, because unless you are going to do it right there is no sense in doing it at all. Now we havean opinion for example, from the Attorney General a short time ago indicating that these things are not even identified as to funds. He indicated, at least