

office to make annual audits in the major agencies. Senator Carpenter had a similar idea. The money that we appropriated for this function was more than enough to perform the annual audits that Senator Carpenter wanted. I checked this with our fiscal staff and they felt that we had more than enough in there and there was money for performance auditing. I am merely suggesting to you that if you now indeed performance auditing is good, I think that it is good no matter what agency we are speaking of and the key item is this, that we are spending more and more money in subdivisions of government. When we have programs be they state aid to schools or state aid to handicapped children, I think that it is just as important to know not only how the books balance but what kind of performance that you are having, if it is good for the state, I think that it is equally good for subdivisions. If it is not good for the state, I don't think that it is good for anyone.

SENATOR CARPENTER: I ask a question.

PRESIDENT: Senator Carpenter.

SENATOR CARPENTER: Now you are a candidate for the state auditor, now what is your determination of what an auditor ought to consist of if you were an auditor, what would you do if you went to Omaha and audited the city of Omaha books, what audit do you think you ought to do?

SEANTOR STAHMER: Senator Carpenter, this is speaking of performance auditing and it is not unlike that which we performed in budget with our fiscal staff, to make determinations as to what the statutes were, what the monies were appropriated to meet the statutory requirements and if then indeed the money so appropriated or given out in this case, aid to subdivisions actually met the needs of the statute on a performance basis, not a fiscally balanced basis but on a performance basis. Sometimes I think that you find perhaps they do and other times I think that perhaps that they didn't.

SENATOR CARPENTER: Mr. President, I don't know who you talked too, but it would be my guess that what we give to the state auditor to do by direction, he couldn't do it with another million dollars. Now we understood that when we made this allocation of money we were to give him the right to get started so by the time we meet again, those who were here next January, then he will have an idea as to what this is going to cost. We haven't even started on the area in which we now told them that you have to do to do it, dollar wise. What you are talking about my friend can't be done by boys and girls. This is not a matter of being nice to each other. This is a matter of going down to determine what they have done. You have got to start from the beginning and go down to the end result. When you get one thing you go to another, you are talking about a lot of money. You are talking about CPA'S if you are going to get a good CPA it will cost you \$30,000 a year. You are not talking about one, you are talking about a group of them.

PRESIDENT: Right now we still don't have the bill unbracketed. The motion before us is to unbracket 922 on Final Reading. Now does anybody want to debate that particular issue as to whether to bracket or unbracket the bill? I think that we have