

don't have to do anything, there is not a great deal of money but it would allow in certain select instances some opportunity to help evaluate this or hundreds of millions that we are putting out for subdivision. I don't think that it is a revolutionary thing, I think that it is a very modest thing. I move to return it.

PRESIDENT: Senator Whitney.

SENATOR WHITNEY: Mr. President, members of the legislature, I have just gotten this amendment here and it appears to me that it says in connection with his duties, but at his discretion the auditor of public accounts may conduct performance audits of all political subdivisions which receive more than \$25,000 in the audit year, in tax funds from the state of Nebraska. This would include public utilities, counties, townships, cities, villages, and district authorities, and other public corporations and entities. I don't see anything wrong with this amendment. It would seem to me that the auditor of public accounts should have this power, this authority and that this political subdivision if they know that the auditor has this authority they are going to be more careful in their expenditures. All you need to have sometimes is just the authority of the auditor to do these things, in order to accomplish the proper observance of what is intended in the law, so I am going to be in favor of this amendment.

PRESIDENT: Motion is to return the bill. Senator Luedtke.

SENATOR LUEDTKE: Since this is my bill, I have discussed this with Senator Stahmer, and I agree with Senator Whitney's statement that I really see no objection to adopting this amendment. I think that Senator Carpenter is worried about some things that wouldn't really happen under this particular amendment. I don't think that it adds that much more power to the auditors authority that he would....use that authority in the wrong way.

PRESIDENT: Senator Carpenter.

SENATOR CARPENTER: All I am concerned about, let me ask Senator Stahmer a question. What are your qualifications to become the state auditor, this is germane?

SENATOR STAHMER: Management experience.

SENATOR CARPENTER: What is that?

SENATOR STAHMER: Working with business and running construction work.

SENATOR CARPENTER: Have you have....you ever had any experience in the field of auditing, CPA or accounting or anything of that nature?

SENATOR STAHMER: I do not pretend to be a certified public accountant. This will be made adequately clear. I think that certified public accountants are available all through the state, they can be hired. Interestingly enough we have never had any CPA's in this office until this year when you and I started raising funds to get CPA's. I do think that I have

(end belt #2)