

General Fund appropriation which was the money used for some of the governmental subdivision audits but in that process his cash fund was not increased. So even though they collected the money, they weren't able to spend it. So the other committee amendment merely increases the cash fund authorization in order to be able to expend the money that it would be collecting in the process of those audits, I should say in addition, that there is some dispute on that issue. I believe there was a bill introduced by Senator Wesely during this Special Session to clarify that dispute. It was, as I understand it, ruled by the Attorney General or at least his opinion that particular bill was not within the call but we are providing some additional information to the Attorney General to see whether or not from a budget standpoint in the language of the call that that bill could be considered. That does not affect the \$450,000, but it would affect the dispute that is going on.

SENATOR MARSH: Senator Wesely.

SENATOR WESELY: Madam President and members, I would just like to add for your information, there was a hearing. It was LB 29 which I introduced. There are two lawsuits pending dealing with the State Auditor's Office. Those may be followed by other lawsuits so if you have a county that had some concerns, you ought to check about this legislation. York County and Lancaster County had filed suit and, as I said, others may be thinking about this. The problem is we cut the budget and did not change the statute and, as Senator Warner said, and we may get into this again as we get into other budget cuts, that there may be statutory changes needed and certainly if we are under call to cut the budget, if statutes are needed to be changed, it would seem to fall under the call. So we are debating that question but just for your information the dispute is the following. When we cut the budget there was indications by the fiscal staff that previous budgets that would have been audited were to continue to be audited and that from the point forward that we pass that bill no new audits were to be done and that is to say that for following fiscal years there would be no audits conducted by the state for counties and ESUs, the only two subdivisions the state was paying for their audits for. But what happened was there was a misinterpretation and the State Auditor charged some counties and is trying to charge them for the audits that were supposed to have been done. Out of the 93 counties,