

all of the money in the budget was removed, and in fact there is about 200,000 left in there which could be used to do some of those back audits that had not been done. I simply wanted to add that to the record. In fact I have here a letter addressed to Senator Wesely from Sally Kost who is in the Fiscal Office and handles the auditor's books or matters that relate to the Appropriations Committee and I should just read a portion of this to clarify the issue. "During the legislative hearing for LB 29 you requested follow-up information regarding the intent of money left in the budget to conduct county audits of prior years. I discussed this issue with the analyst who, during my maternity leave, was responsible for the budget analysis of the APA. He informed me that the issue of prior year audits was never raised in conversations with himself and Ray Johnson, therefore it was not specifically spelled out to Mr. Johnson what was left in the budget. However, one could simply look to the APA budget document to realize that the full amount for county audits was not reduced from the appropriation to the APA." Let me reiterate again, that is Sally Kost from the Fiscal Office in a memo to Senator Don Wesely, dated October 23, 1985. There has been some concern among the counties that there is not money there to do some of those audits that had not been completed. I think this will clarify the issue that there is, in fact, money left in the budget to do those. Thank you.

PRESIDENT: Senator Lynch.

SENATOR LYNCH: Mr. President, I was glad to hear Senator Scofield mention this issue because I wasn't sure if it was appropriate at this time to discuss the issue. But I thought it was important, though, that for the record it be indicated that there were, in fact, 33 counties out there, 2 of them which are in fact 2 years behind in their audits. All of the other audits for all of the other counties have been performed on time and paid for. Those 33 are still out there, hanging and waiting. I was glad to hear that funds are available. What I am still not sure of, though, is do we have to develop an amendment, and if we have to on General File, at least on Select, should you move that this is within the call, and should it be considered today that we would like to consider and we should tell people, we should consider on Select File wording, if necessary, to make it clear that there is a total understanding of how this applies to counties, those counties that are affected,