

March 15, 1976

perhaps in the things that weren't being said that should have been said. So I would hope we reject the Clark amendment and take this opportunity now before the management audit is further staffed in the State Auditor's office, take this opportunity, move it to the legislative branch for fiscal oversight purposes.

PRESIDENT: Senator Cavanaugh.

SENATOR CAVANAUGH: Senator Clark, I have procured what the fiscal staff tells me are all of the audits, in case you have never seen them. You mentioned the Department of Roads audit and I did just briefly review it and I was able to briefly review it because it is two pages long in its entirety. It says, it was our intent to examine the report on the activity related to the LB 875 and 443, and they say, LB 443 hasn't been around long enough and that they are complying with 875. That's pretty much all the report says. The substance of the rest of them are about the same. Now if we paid \$200,000 for this, we had better have an audit, performance audit, of the performance audit. I just don't think that, first of all, it is not in the appropriate department. They appear to me to have simply gone in and added up certain figures. I see none for the University. Could you explain that? Some of you made...

SENATOR CLARK: I don't know. The only thing I know, Senator Cavanaugh, is what the Auditor told me that they had found those cash funds.

SENATOR CAVANAUGH: How much money did he save or find?

SENATOR CLARK: Three million dollars, I think it was, in cash funds.

SENATOR CAVANAUGH: Through a performance audit of the University?

SENATOR CLARK: I really don't know because I am just telling you what the Auditor told me.

SENATOR CAVANAUGH: Well, you are Vice Chairman of the Appropriations Committee urging the Legislature to continue the program of the performance audit under the State Auditor.

SENATOR CLARK: Perhaps if we had our staff, maybe it would be one page instead of two. At least they have had one year to do it. I don't know this, how long it will take. I know it does take some expertise and he tells me that they have only had one year at it and they are just infants at it right now but they think they are getting at it so I don't really know.

SENATOR CAVANAUGH: But with regard to the University, Mr. Johnson did tell you that through the effects of a performance audit, he discovered three million dollars that was being inappropriately used by the University?