

I assume that the feeling in the Appropriations Committee was that if the auditor's office is auditing General Fund sources of the state agencies, then you were spending state dollars to pay for a state function, and it was just kind of a round robin type thing and using the same dollars to pay for the same function. It seems to me that same philosophy should apply to the political subdivisions that get state funds. In other words if a political subdivision is going to be audited that does get some of that General Fund dollar, then the percentage should apply the same there if the philosophy is carried to its fullest extent. It seems to me that the philosophy that makes that exclusion for state agencies should also apply to local political subdivisions. If not, we are going to have a situation where the property taxes once more are going to be asked to pay all of the funds of auditing when in fact part of the audit procedures are General Fund sales and income tax dollars. Now that might be the wishes of this body. I don't know but it is not my wishes that we shift from sales and income tax to property taxes. Now I just want to clarify that that philosophy is going to be carried through to all political subdivisions and I will repeat what I am doing and I apologize for not having this in the Journal but maybe I am different than the rest of you but I didn't get a chance to read this bill that thoroughly until this morning. So on line 5 of page 29 after the word "agencies" I am simply inserting "or political subdivisions of this state", so that that sentence would read "Such fees shall be in an amount sufficient to pay the costs of the audit and related activities, except that for audits of state agencies or political subdivisions of this state the fees shall be reduced by a percentage equal to the percentage of the total amount audited that was funded from General Fund sources." Thank you, Mr. President.

SENATOR LAMB: Is there any other discussion on the Vickers amendment? Senator Warner.

SENATOR WARNER: Mr. President, I understood Senator Labeledz had an amendment on this section, too, and addressed to the explanation of the balance of the bill, but the bill does provide for some of the audits currently paid for by General Fund to be paid by local governmental subdivisions, but the reason we are suggesting that is again for uniformity, not for the reason for anything related to the General Fund portion of a county's budget. The facts are that municipalities, metropolitan park and water districts, parking authorities, sanitary improvement districts, public power districts, technical community colleges, a whole series of political subdivisions except educational service units and counties now do pay for those audits and our position