

March 23, 1982

LB 942

SENATOR NICHOL: Mr. Chairman, members of the Legislature, without reiterating anything that Senator Labeledz has said, I certainly would approve of her amendment. I think that we should do this in fairness to a cost that we have required and it should not be passed on to the counties and it is for our benefit. So I support Senator Labeledz' amendment.

SENATOR LAMB: There are no more lights on except Senator Warner. Senator Warner, would you care to comment?

SENATOR WARNER: Mr. President, I would just repeat the same argument as I do with Senator Vickers. The basis for the amendment was pure and simple to treat counties and ESUs in the same fashion as other governmental subdivisions, and if you do not want to have that done on a charge basis as others, why, of course, the budget will have to have next year a couple of hundred, well, \$211,000 to be exact added of General Fund money and it is that simple.

SENATOR LAMB: Senator Kahle.

SENATOR KAHLE: Well, Mr. President, members, the speech that I made a bit ago would fit this bill much better or this amendment much better than the one that we talked about but the audits as we have had them over the years have been I think very satisfactory and, of course, the cost to the county is really hard to establish when we have a hit and miss audit for the counties over the state. A lot of the subdivisions do hire their own auditors. They do probably get a cheaper audit than maybe even the state could give us, I don't know, but in the times that I was in the county government we rather looked forward as county officials to the State Auditor coming and making his audit and he audited all of the offices in the court house as well as the county board and everything that happened in that county. It was a good feeling to know that the same policy was being used in every county in the state, and as we do work so closely with the state, especially with the intermingled funds, the comingled funds, that we have now, I think it is the duty of the State Auditor to audit both the state and the county and I see no reason why we should burden the taxpayers for a special part of that audit when they have to pay for the...when they pay for the state audit through, of course, the General Fund. So I would strongly urge you to leave the auditing procedure alone. You may make the state look good. You may save a few bucks out of the treasury but you are certainly not going to help the taxpayer any in the long run, and I guess the old adage "if it works don't fix it" is certainly true in this case. I think there are other places that I would much rather see the funding cut if we have to cut it than to have a scrambled up audit system in our State of Nebraska,