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that counties could and would be encouraged to hire a separate auditor and the reports would not be the same, the way the audit is done would not be the same, so, therefore, I strongly urge that you support Senator Labeledz in her effort to strike Section 25.

SENATOR LAMB: The Chair recognizes Senator Dworak on the Labeledz' amendment.

SENATOR DWORAK: Well, Senator Lamb and colleagues, just a couple of comments that kind of bother me a little bit, Senator Nichol indicates it is for our benefit and I am not going to deny that certainly the State of Nebraska benefits but I certainly think local government benefits from knowing that their operations are proper, that their operations are correct. In fact I would suggest that or as Senator Koch would say I would submit to you that if we didn't require an audit that it would be only prudent of those counties, those educational service units, to audit themselves. In fact I think it would almost be something they would feel compelled to do to run a good shop. I certainly think the benefit is to the local taxpayers. I think the benefit is to the counties themselves, if not as much, probably greater than to state government. So if that is where the benefit is, then I think it stands to reason that that is where the cost is. Now you know we have been talking about getting government off of our backs, and we have been talking and we have been hearing many times from counties and educational service units and other local subdivisions of government, please, quit mandating these things upon us. Well, now we are going to have an opportunity to free this up. We are not going to tell them they have to use...they can use a different auditing service if they want to but I think it is only proper that this function which benefits them probably more than anyone else be paid directly by them. I really don't think we are being so selfish on this with all the state aid that we pass to local subdivisions of government through the homestead exemption, all the other transfers from state government to local governments, that we are shorting them that much and I think it is an opportunity for us to draw the lines clear and allow those functions to be paid for on a local level rather than have the state assume that financial responsibility which frees money for us to support legitimate state operations.

SENATOR LAMB: Senator Labeledz, to close on your amendment.

SENATOR LABEDZ: Thank you very much, Mr. President. The figures that I received just a few minutes ago for 1983-84 would cost the counties at least \$750,000 to \$850,000. That