

retain its function as it is in most states. A number of states do have a performance review section in their State Auditor, but every one of those that I'm aware of, and if you look at the report that was done, it seems to me as I recall, some 18, the auditor was also a legislative selected person. Postaudits are not unusual to have, and I'm talking now about financial audits, it's not unusual to recognize postaudit as a legislative function as well, but that's a financial audit. But these are evaluation, performance evaluation, which is significantly different. The staffing for program evaluation, when you look at most states, or they're not CPAs. They generally are people with backgrounds in the degrees, at least, of...

PRESIDENT MOUL: One minute.

SENATOR WARNER: ..of business degrees, social degrees and social services that there may be some attorneys, but they are not people who are trained in financial audits, 'cause that's not their role.

PRESIDENT MOUL: Thank you, Senator Warner. Senator Wesely.

SENATOR WESELY: Thank you, Madam President. I, too, rise in opposition to the amendment. I commend Senator Schimek. She's raising a very important issue, but I, like Senator Warner, have long felt that the auditing function is primarily a legislative one, an oversight function. That's the Legislature's role and responsibility in our three branches of government. In fact, it wasn't that long ago that Senator Warner and I introduced legislation to move the whole Auditor under the Legislature, make that function a part of the Legislature. I still think that's a way to go and I know Senator Crosby's had some legislation on that as well. I start then from that viewpoint, but I also must say that as of a year ago there was an article written about this topic and suggested that I might change my mind and be able to support this proposal, and it was based on the concept that the legislative branch had not been doing performance auditing, which we had the ability to do but had not taken the steps to actually implement. So if we are to move forward with LB 988, if we are to start to have performance auditing from the legislative branch, then there's no need for the executive branch to duplicate that activity. If the Legislature should not pass LB 988 and should not decide to carry out that function, then I would think that this proposal by Senator Schimek would have more validity and we would have to