

by the Legislature. And also in the south balcony we have some guests of Senator Wickersham. We have ten eighth graders from the Harrison School in Harrison, Nebraska, and their teacher. Would folks please stand and be welcomed by the Legislature. Thank you for being with us. The next speaker's Senator Schimek.

SENATOR SCHIMEK: Thank you, Mr. President, members of the body. I do have to remind the body that the State Auditor's bill was introduced last year before any studies were done. It was introduced January 22, 1991, and, frankly, at the time nothing else was in the works. Nothing else was going on that I knew of anyway and I felt, since my service on the Appropriations Committee, that this was a definite need area; that we needed to be looking at the programs that we instituted. I'd also, Senator Moore, like to explain a little bit further. I did check with the State Auditor and I knew I was forgetting something. There are auditors now who do performance audits of counties. There are three of them on the State Auditor's staff who are trained in that area. And I should say, from my conversations with the State Auditor, that I know that he believes that performance audits or evaluations are entirely different in scope from the financial audits and that you don't hire the people with necessarily financial training, audit training. You are more likely to get people from, as somebody mentioned I think, all walks of life. So I don't think that the State Auditor and Senator Warner are in disagreement over what performance audits are or who should do...what kind of qualifications you need to do them. One little question I don't think that has been addressed and I guess I would like to ask, maybe Senator Warner, on his time, can mention it, and I think he alluded to it awhile ago but I just didn't catch all of it. There is not really any fiscal note attached to this bill and I'm presuming that 988, as is, or even with my amendment, would have...incur some cost and I guess I'd like to have Senator Warner explain how this is to be done. I did understand him to say that there may be some people already in Research, I think you said, Senator Warner, who may be qualified to do performance audits, but I just can't...I'd just like to have more of an explanation of why there is really no fiscal note with this. With that, I would just encourage you to consider this amendment. Thank you.

SPEAKER BAACK: Thank you, Senator Schimek. Senator Hall, you're next.