

present law, and as I understand it, they will continue to do that under the bill that Senator Janssen has introduced. The only difference in Senator Janssen's bill, and I guess he is going to waive that, is that they would require them to audit every five years, which now you don't have to do. That's my understanding of the bill. Thank you.

PRESIDENT ROBAK: Thank you, Senator Vrtiska. Senator Beutler.

SENATOR BEUTLER: Senator Robinson, I think I am more confused than ever now. Can you tell us what the current requirement is for an audit...

PRESIDENT ROBAK: Senator Robinson.

SENATOR BEUTLER: ...for the fire districts, I mean with respect to the Auditor of Public Accounts and also with respect to any other audit that may be required?

SENATOR ROBINSON: According to the committee counsel, in conferring with them, the auditor can audit any year that he would like.

SENATOR BEUTLER: Okay, and is there any provision in statute with respect to audits by other than the auditor?

SENATOR ROBINSON: Not in this statute.

SENATOR BEUTLER: Okay, so if we pass this law with the committee amendment, then there would be no requirement for an audit by anybody other than the auditor and the auditor could audit no more than once in five years and may waive it indefinitely?

SENATOR ROBINSON: That's correct.

SENATOR BEUTLER: Is that correct?

SENATOR ROBINSON: Yeah, that's correct.

SENATOR BEUTLER: When you have a provision that says that they can audit no more than once every five years, what if he gets a hot line notice that there is something wrong in a particular fire district and it happens that two years ago he has audited it? Does that mean he can't come in and do an audit on the