

since the auditor of public accounts is not involved at all in the process of setting that budget, and I know that the counties or the various subdivisions and I believe, I'm not sure but I think if I'm not mistaken all of them have to at least file their budgets with the auditor and they're not, for the most part, audited by the auditor of public accounts. By bringing that office into the mix are we creating an...not only an additional burden on state government, but more than likely a lot of work and expense within the auditor's office which I think is probably unwarranted and would you be willing to a change there that says that the governing body shall calculate. Since they're the ones that are ultimately responsible to the voters, they're the ones that have been elected to these positions, they're the ones that have passed on this budget, they're the ones that are going to be spending the money or saving it so they have that unused authority to spend in the future, don't you think that it makes sense to have, and I understand the desire to say is there a check and balance. But clearly you would have that when you look at the budget, you adopt the budget, you don't spend up to the budget limit, you have that reserve that is set aside. Everybody gets audited by someone. Usually they contract with a private entity. But couldn't we say that the governing body shall calculate the amount of unused...and in effect what we would be saying is that through the use of their own audit practices that they currently have right now, calculate this figure which would be very easy for them to do without having to bring in a whole new level of state government injecting into that which means that the auditor would now have to have the budget, review each of those budgets and I can see the fiscal note or the A bill that would follow this could far exceed the benefit that might be derived and if we were to leave it at the local level with that governing body where the responsibility lies, you could accomplish the same goal because I think I'm supportive of what you're attempting to do but I would like to see that change made if you and Senator Coordsen don't have any problem with that. The problem is that since we're on an amendment to an amendment the amendment cannot go up now. It's something that we can clean up later if you're willing to address that. I'd relinquish the balance of the time if you would respond to that idea.

SENATOR MAURSTAD: Thank you, Senator Hall, and a couple of things. I, like you, share the trust in our locally elected officials and the political accountability that they're held to