

see why at the time that audit is accomplished that what you're looking for couldn't be accomplished by whoever was doing the auditing for that county or that city and they would simply certify to the auditor those percentages of the unused authority to spend that exists. Does that make any sense to you rather than auditing again?

SENATOR MAURSTAD: Yes, it does, Senator Lynch, and in fact when we were discussing with the auditor's office how and what manner that would be necessary here, the auditor's office was talking about adding one line onto the report that the entity would provide to them. So they themselves do not see this as opening the door of some bureaucratic oversight, but merely just providing an additional line on the form that would provide their office with what that number would be.

SENATOR LYNCH: Okay, I appreciate that. It could be then that maybe if a county didn't do that, the state auditor or whoever would try to find that number themselves, but I was curious especially since we know the counties and the cities in the past that did use the auditor's office didn't get it free. They had to pay for that, and so a number of them, of course, use auditors in their own counties and cities that are very competent and qualified individual, private operators and some cases even did it cheaper than the State Auditor's Office. So if somehow the language could be interpreted that way, it would not force a second audit or any additional expense to the county, but I think it's a good idea and I think it's a good concept. I'll say right now too if I can, that I know Senator Warner mentioned earlier that spending authority existed in case of some local jurisdictions and there may have been an incentive to try to spend it. I kind of got that impression, you maybe didn't mean it that way, Senator Warner, but I just want to testify to the fact that I don't think that's necessarily true especially in local jurisdictions. I know counties that had the five mill levy limit, for a long time some counties never came close to it and never tried to spend up to it. I have very serious concerns about the 4 percent cap we're going to apply as it applies to spending for local jurisdictions. It would be interesting if we applied that to agencies of the state, but I'll talk and go into some detail about the different agencies of the state that are getting 10, 11, 12 percent increases and I think we're going to apply a principle to local jurisdictions of government because we want to make it look like we're trying to do something about property taxes, we ought to in our own hearts