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how to look at programs that the Legislature had passed. On the other hand in the Auditor's Office, you generally have CPAs and accounting type people that know really how to do financial audits. So if you provide for a scenario in which we can sometimes blend the two, if we need to, I think we get the best of both worlds. And it is still up to the Legislature, in the final analysis, to authorize those kinds of working relationships. With that, Mr. President, I will be happy to answer any questions, and I thank you for your time.

SENATOR CUDABACK: Thank you, Senator Schimek. You've heard the opening on the Government, Military and Veterans Affairs Committee's amendments to LB 607. Mr. Clerk, is there an amendment to those amendments?

CLERK: Senator Brown would move to amend the committee amendments. (AM0741, Legislative Journal page 814.)

SENATOR CUDABACK: Senator Brown, to open on your amendment.

SENATOR BROWN: Mr. President, members, first I would like to say that I support the committee amendment. The committee has spent a great deal of time trying to define performance audits because we have had all kinds of public dispute about exactly what it means. My amendment just further clarifies that and clarifies that with performance audits we're talking about anything that is not a financial audit in accordance with general accepted auditing standards. And I believe that this is a crucial piece because performance auditing is somewhat in the eye of the beholder. There are standards, government standards, but it still is somewhat subjective as to what constitutes a performance audit. And we've had some public disagreement about that. It's fairly clear what constitutes a financial audit. And so this amendment just clarifies that anything other than the general accepted government auditing standards for financial audits is a performance audit. And in keeping with the nature of AM0620, which makes it clear that in the aspect of performance auditing, the client, if you could speak as such, is the legislative branch because the legislative branch is the policy setting branch and we're the branch that can make the requisite policy changes that can impact the performance of