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agencies. Then that information comes back to us, and with that, I would be...I would yield the rest of my time. Thank you.

SENATOR CUDABACK: Thank you, Senator Brown. Open for discussion on the Brown amendment to the committee amendments to LB 607. Senator Redfield, did you wish to address the Brown amendment?

SENATOR REDFIELD: I do. Thank you, Senator Cudaback, members of the body. I have been working on this issue for a couple of years. I think that we are coming up with a product that is a good meshing of the expertise that we have within our government agencies, both on the legislative side and the executive branch side and the Auditor's Office. And I think it's very important that we bring all of the people that we can with expertise into the picture because, in fact, we are responsible to the public for guaranteeing that their tax dollars are spent well and that we are accomplishing our goal. Certainly, we have oversight over that as a Legislature and so the purpose of LB 607 is to firmly, firmly rest the responsibility here upon our shoulders, as it should be. The amendment that Senator Brown has brought before you I am in support of. I am in support of the committee amendment, as well. But the thing that I want to stress and what Senator Brown is talking to us about is that, in fact, we have very clear government standards on what accounting principles are; whether it's a performance audit, whether it's a financial audit, and sometimes there are revisions that occur in those government standard books. We want to make sure that our laws can move with those adjustments that occur in general accounting standards. We don't want to find ourselves, as a state, back in the horse and buggy days where, in fact, we're out of touch with the general philosophy of the country. And so I think it's important that the language that she has introduced here be accepted because it would allow us to recognize any revision that would occur in the government standard. I think it's important that we clarify it as much as possible to ensure that we are allowing audits to cover all of those areas. The performance, the financial, and so I am in support of what Senator Brown is doing and I thank the committee for that work. I am going to show you, this is a government auditing standards