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ought to be jumping and doing handstands to fund the work of this TRAIN model because that's what it's geared to do and not head off into another direction and try to gear up our program evaluation unit to do this kind of work. I just don't think that we can do that and that we should do that. So I stand in...

SENATOR ENGEL: Time.

SPEAKER BROMM: ...strong opposition to the amendment. Thank you.

SENATOR ENGEL: Thank you, Senator Bromm. Senator Beutler.

SENATOR BEUTLER: Let me say that I feel every bit as strongly as what is happening right now is a betrayal of the taxpayer. What you are saying is that the Department of Revenue and the LB 775 program is the only thing in state government that should not be audited. Now what the functions of the Program Evaluation Committee are, they're multiple. But one of the functions is to be sure that the program is carried through in accordance with the statutes. If there are so many employees that they should have in order to get the credit, if there is so much investment, don't you think that ought to be verified from time to time? Isn't that part of what this is all about? What these people are telling you is that program evaluation is not geared to decide the larger economic question of whether this is all worthwhile and that's absolutely correct. But that's not what I'm talking about. I'm talking about performance audits. You have a right to know, I would think you would want to know that every credit they're giving out is given out in accordance with the statutes and you don't know that. You don't even know that, much less whether it's economically worthwhile. But I would think we'd be ashamed not to know that. Not to be able to tell your constituents, well, we can't figure out whether it's economically worthwhile, but we know the Department of Revenue is doing it in accordance with the statutes. They are both important questions. I am not purporting to answer with the Program Evaluation question... Committee both questions. But what we are geared to do and what we do do and what should be done and what you should want done is to know that every credit