

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
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FLOOR DEBATE

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LB 608

SENATOR CUDABACK: Senator Beutler to open on AM2054 to AM2005.

SENATOR BEUTLER: Senator Cudaback, members of the Legislature, this is a revised amendment on performance auditing, and allowing the Legislature to do its usual job of performance auditing with the Department of Revenue. Senator Brown brought up a point with regard to some language on page 12 of the bill which would have allowed the Department of Revenue to decide whether to give a name, or to give an identification number instead of a name, so that confidentiality was protected. I think Senator Brown didn't like that provision, so that's fine. We eliminated the alternative, and simply indicated that in those cases the department would give an anonymous identification number, so that the correlation between tax returns and other documents could be made by means of an anonymous identification number. And beyond that, the amendment is pretty much the same. But as far as I could discern from the debate that we had previously, the only rational objection expressed during the debate, in my opinion, was Senator Brown's objection. And we're clearing that up. And so I would reiterate to you and submit for your consideration again what should be a fundamental job of the legislative branch of government. You know, we had a debate some time ago as to whether the Auditor should be doing performance audits, or whether the Legislature should be doing them. And you voted quite decisively that it should be in the hands of the Legislature. And there was considerable talk at that particular point in time about the fact that we don't have as full-blown a performance audit function as we should have. And during these hard times, we really should have that kind of function, so that we can be taking a hard look at government inefficiencies, that we should be doing it on a more ongoing basis, year in and year out, and doing a really thorough job of that during the interim, so that we have pieces to submit to the Legislature when the next legislative session comes around. And we're going to try to do that. The staff is all excited about rejuvenated effort. They've rewritten a lot of their procedures to bring them up to date, to bring to bear all the experience they've had in the first years of performance auditing. They have updated the standards, in the sense of putting into our statute, and we're