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LB 608

SENATOR RAIKES: Thank you.

SENATOR CUDABACK: Senator Beutler on your amendment.

SENATOR BEUTLER: You know, there were several things I wanted to talk about that seem to be kind of insinuations out there that simply aren't true. First of all, under the program as it would be set up, no member of the Legislature would have any access to confidential information. That information, as with the Auditor's Office, and as with the Department of Revenue itself, would be for the eyes only of those staff persons who were doing the audit. So I wouldn't see any information, neither would Senator Engel or Senator Wehrbein or Senator Bromm or anybody else on the committee. It would just be the staff. And frankly, I think it's a little insulting to sit here and say that our staff is less trustworthy than the Department of Revenue staff or the Auditor's Office staff. They're good people. They're honest people. They can keep a secret. I don't think they should be treated differently as...than the staff for other offices. Another thing that I think is worth pointing out. Senator Raikes rightfully points out, Senator Landis seconds, the idea that what we want to know ultimately is the comparison of how much benefit we're getting from this program for the state as a whole, as compared to the cost of the program. But the cost of the program is an important element. And if the program is not being properly administered, which is what your performance evaluation would tell you, you can't know whether the costs are as they should be. And without knowing whether the costs are as they should be, you don't have a valid comparison between the costs and the benefits. So performance audit is a kind of an underlying assumption that you...underlies the assumption that you have good cost...good cost analysis. You have to have that first. So those are a couple of responses I wanted to make. And I would be interested in anybody else's response to those particular points. I think one of the things that is creating difficulties here is that there's some misunderstanding about the types of audits that are performed, and what they mean. And I just wanted to read a description here. This is out of the government auditing standards, the 1994 revision, which is a very good piece. And there's also another good piece. It's called auditing for legislators, or