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LB 608

looking at individual tax returns, or much yet going out to actual individual company sites, and so on, and inspecting. I can't imagine that they would have the time or the personnel to do that, in addition to it not being in their real line of expertise. On the other hand, I certainly will grant, and to the extent Senator Beutler is addressing this issue, I would be in support of him, that we don't have, without the analytical capabilities, in the TRAIN model, the IMPLAN model, the Fiscal Office staff, we don't have the capabilities we need as decision makers in the Legislature to decide whether or not this particular tax incentive program ought to be implemented, or if it is in place, how it ought to be changed, how it ought to be changed so that it is effective in accomplishing the goals the Legislature has set, and also in...so that the Legislature can properly and appropriately be custodians of state funds. That function I am very much interested in. I'm interested in it particularly from this point. I think we have a good staff in place there. I'm not asking that they be given additional license to do any more record analysis or anything like that, but I certainly do think we need to keep those folks in place. So that part of the information analysis need I'm very much concerned about. As far as I can understand, the Program Evaluation can be...their effort can be conducted with the authority they now have. And, Senator Beutler, if there's something I've missed, why, I'll certainly listen. But I don't see the need or the usefulness to that group of the proposal that you've offered here. Thank you.

SENATOR CUDABACK: Thank you, Senator Raikes. Senator Beutler.

SENATOR BEUTLER: Senator Cudaback, members of the Legislature, if I could just go in a little deeper into the difference between financial audits and performance audits and what Senator Raikes is talking about, I would suggest to Senator Raikes that the only difference between performance audits and what he wants to do is a matter of resources. And if you want to put those resources into the performance audit committee, you can do that if you want to. And it can be done under the authority of a performance audit. But I was indicating earlier that with regard to financial audits, that financial statement audits also include audits of financial statements prepared in conformity