

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office
FLOOR DEBATE

March 24, 2006

LB 956

professionalism as viewed from peer groups and peer associations and national associations. We've increased the size of the performance audit group from four to six. They are...two more are currently being trained. Six is still a very, very small performance audit function for a state. It would...it compares, for example, and here I'm not comparing to other states, but over in the Auditor's Office, where you do financial audits, there are 28 people functioning over there. Here, in the legislative side, doing performance audits, we still have just six people. Performance audits are every bit as important as financial audits, as you all know, because money in large sums can be wasted, and the wasting of money is actually a greater concern than financial malfeasance in terms of handling money. So we're doing all these things to enhance and make stronger the performance audit function. I hope, when I'm gone and others take over, those of you who stay will continue to do that. I think we should add a CPA and an IT person fairly soon. I think those would be good additions and I'm sure those who will lead this area in the future will see other things that can be done to make us a truly...truly have a performance audit function which is sized for our state and can intelligently and accurately look into each and everything that we do in this state. Having said that, the other part of the genesis of the bill was really the conversation that went on earlier this year among the Republican candidates for Governor with regard to performance audit. And one was going to do it one way and one was going to do it the other way, and there is this whole conversation. And it seemed like nobody realized or nobody talked about or nobody said anything about the fact that performance audit is done in the legislative branch and not in the executive branch. If you do performance audits in the executive branch here you're essentially...it's essentially the fox guarding the henhouse sort of situation. Nor do we want the Auditor of Public Accounts doing performance audits. You all have made a judgment about that a long time ago. So, it seemed to me that the profile of legislative auditing is not high in this state yet, and that there are some things that we can do that would enhance that profile, one, and two, be a meaningful elevation of the office itself, and, hence, this bill. And I have passed out to you a sheet that describes the five or six things that are done in the bill. Let me just mention two or