

1 difference. But as the language it accomplishes these
2 purposes and I offer this only by way of explanation.

3 First it makes certain that it is the
4 General Assembly which shall provide for post-audit of
5 state finances and create the agency. It is the General
6 Assembly which will initiate by law the post-audit
7 program by an agency but that agency shall be of the
8 General Assembly, divorced completely from the executive
9 as it should be.

10 It shall be directed by a person appointed by
11 it -- it is the General Assembly -- and under its control,
12 under the control of the General Assembly. The reasons
13 for couching it this way may be summarized in this fashion.
14 We are not creating an office of such constitutional
15 dimension that an auditor may be the only person directed
16 to perform this function, because it may well be an
17 agency because you are dealing with more than the mere
18 functions of an auditor.

19 We are dealing with the matter of performance
20 as well and one who may be qualified as an auditor may
21 find of necessity that he must work with someone who is