balances are definitely important and are valuable to all of us.

Another idea that I had received is that we have heard often that we need ombudsmen to act as representatives of the people in relation with government. I submit that we have just such an ombudsman in fiscal matters in the person of the comptroller. Taxpayers with a problem can pinpoint responsibility easily and find answers rapidly.

I contend that the two party system in our State benefits from having the three top officials elected. I believe that the voters in the last election would have been very reluctant to vote for a governor from the minority party if they had been handing over to him the full state government in one package.

Finally, I do not believe that we should give the governor absolute powers. I do believe we should strengthen his hand, as we will be doing, I am certain; but please help me retain the comptroller as an elected official.

DELEGATE J. CLARK (presiding): The Chair recognizes Delegate Adkins.

DELEGATE ADKINS: I yield five minutes of the Committee's time to Delegate Mauer.

DELEGATE MAUER: Mr. Chairman and Ladies and Gentlemen:

Under Article VI of the present Constitution the department of the treasury is headed by a comptroller elected by the people and a treasurer elected by the legislature. The comptroller keeps the accounts. The treasurer is responsible for the cash; but there was a third element, inspection of the records of both the comptroller and the treasurer, by the governor under Article II, section 18; and this created, in effect, a troika within the executive branch to handle finances.

When this section 18 was debated in the 1867 Convention, it was questioned, according to the *Baltimore Sun*, by Mr. Brown of Baltimore City who thought that this provision could not be carried out unless a governor was always elected who was a competent bookkeeper.

The receipts and disbursements of the State of Maryland amount to \$3 million per annum and a thorough examination such as is here contemplated would occupy the governor all this time.

Well, the section did pass, and it is honored in the breach because today we

have a budget of \$1 billion, not \$3 million. We have 38,000 State employees, not 500. And the old structure is not workable.

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In fact, the governor for some time has appointed a state auditor who, under the supervision of the comptroller, audits the accounts of the State set up by the comptroller.

This Convention in one of its first actions very wisely transferred the post-audit function to the General Assembly. The post-audit function carried out by another branch of government is a true protection of the people. It is a deterrent of major proportions, not a mere after-the-fact report.

Taking post-audit out of the executive branch is just the first step in modernizing the executive, and now we must take the next step, and that is to make sure that the ability to plan, to present, to implement the administration program is within the capability of the chief executive.

The next step, fellow delegates, is to make the chief fiscal officer responsible to the chief executive. I urge this Convention to unshackle our state government. I urge this Convention to modernize and strengthen the executive branch, to parallel the improvements in the legislative and judicial branches which have been made already.

I urge you to vote against the minority amendment.

DELEGATE J. CLARK (presiding): The Chair recognizes Delegate Sybert.

DELEGATE SYBERT: Mr. Chairman, I yield two minutes of the minority time to Delegate Stern.

DELEGATE J. CLARK (presiding): The Chair recognizes Delegate Stern.

DELEGATE STERN: This talk is equating the executive officer of the State with the executive officer of a corporation, and I submit that this comparison cannot be made because the purpose would be too different. The purpose of an operation of a business is to make a profit. The purpose of the government is to serve the people.

In serving the people we do not look at the bottom line of the financial statement as we do in business, to see how well the governor or the chief executive officer has done. In serving the people, the people ask that they be represented completely through the executive branch. Business has seen of late that it is necessary to expand its