

stance, there is no difference. But the language accomplishes these purposes and I offer this only by way of explanation.

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

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

We are dealing with the matter of performance as well and one who may be qualified as an auditor may find of necessity that he must work with someone who is qualified as an administrator, an engineer, or may have numerous other qualifications before he is equipped to determine whether or not performance has been truly carried out according to the enactment of the legislation creating the project and the expenditure.

We believe that we should provide for it this way so that it would be an office of such stature that if the General Assembly sees fit to retain this individual, he may be continued on by the next General Assembly. But it is at their pleasure literally that he serves because he is their agent and is serving under them. It so happens that in the proposal which the Legislative Council has now prepared for presentation to the General Assembly they are asking that all of the post-audit functions be transferred to the legislative branch, that principle is encompassed within this matter before us now. They say likewise that the work of the legislative auditor should be addressed not only to agency compliance and other pertinent laws, but also to general performance of the agency and suggested improvements thereof.

Then they go further. In the Legislative Council's enactment they refer to matters relating to the creation of a bureau, part of whose function shall be that of the present Fiscal Research Bureau, other parts dealing with the budget, and another area dealing with post-audit and post-audit determination of performance.

I point this out to you because we feel it is wrong for us to go into detail in this proposal. We therefore have couched it in this very general language saying that post-audit shall be under the General Assembly, and saying it shall be by persons under the control of the General Assembly. That pretty much is the basis of what we are talking about.

We make no recommendation whatever with respect to the executive type of audit. That is not before us, and we are not suggesting anything about it. Mr. Chairman, that is the explanation with respect to SF-1.

THE CHAIRMAN: Are there any questions for the purpose of clarification? If not, under the rule — Delegate Boyer.

DELEGATE BOYER: If I may, Judge, just for clarification, what was the intent of the Committee where it quotes the agency of the General Assembly, and is there anything comparable that the General Assembly has as an agency now?

DELEGATE SHERBOW: Yes, I would say the State Fiscal Research Bureau, which, however, is hybrid. It is not quite under the legislative branch, but as encompassed by the proposed act, that agency would be under the legislature and would not be a person but would be a whole agency.

DELEGATE BOYER: Thank you.

Just on line 9 with the word "it," appointed by "it," I take it to mean this would be appointed by it, the General Assembly, not by it, the agency of the General Assembly.

DELEGATE SHERBOW: The post-audit is by an agency directed by a person, the person is appointed by it, the "it" is the General Assembly. The post-audit subdivision thereof may be by a person whom the General Assembly has selected but he in turn may have two or three people doing segments of the particular job.

THE CHAIRMAN: Any further questions for purpose of clarification? If not, Delegate Sherbow, if you will resume your desk or if you wish, use the President's desk on the floor, we will begin debate.

Let me call to your attention that inasmuch as there was no debate schedule adopted by the Convention with respect to this session, there is no limitation on debate other than the fifteen minutes per speaker but there is also no period for general de-