

bate and therefore Committee Recommendation SF-1 is open for amendment. The Chair recognizes Delegate Sherbow.

DELEGATE SHERBOW: Mr. Chairman, I offer an amendment to Committee Recommendation SF-1, which is in the hands, I believe, of all of the members of this Committee. I would suggest that it be called Amendment No. 1.

THE CHAIRMAN: The Clerk will read the amendment. It has previously been circulated. It was circulated several days ago, so that each delegate should have one. If any of you do not have it, the Chief Page will see that you have one immediately. This will be Amendment No. 1 to strike out the printed words to Amendment No. blank. In view of the fact that the amendment substitutes a new sentence for the entire Committee Recommendation SF-1, the Chair will rule that it is a motion to substitute. The Clerk will read the motion to substitute.

READING CLERK: Amendment No. 1 to Committee Recommendation No. SF-1 by the Committee on State Finance and Taxation. In lines 10, 11, and 12, on page 1 of Committee Recommendation SF-1, strike out the words

“the General Assembly shall provide by law for post-audit of state finances by persons under its control” and insert in lieu thereof the words “the General Assembly shall provide by law for post-audit of state finances an agency of the General Assembly directed by a person appointed by it and under its control.”

THE CHAIRMAN: Is there a second to the amendment?

*(The motion was duly seconded.)*

THE CHAIRMAN: The Chair recognizes Delegate Sherbow for the purpose of debate on the amendment, or the substitute, I should say.

DELEGATE SHERBOW: Mr. Chairman, and members of the Committee, nearly everything that I would want to say on this subject has been pretty well said within the explanation. This is a matter of constitutional dimension because it is a mandate to the General Assembly to carry out the requirement that there should be post-audit by this coordinate branch of the government, namely, the General Assembly.

It fixes the responsibility, it focuses it where it belongs, and at the same time it only gives the general requirements and leaves the rest to statutory language, to

the General Assembly for ultimate passage. We believe that this is something that is long overdue and should be a part of the governmental processes of our State.

THE CHAIRMAN: The Chair recognizes Delegate Koger.

DELEGATE KOGER: Mr. Chairman, ladies and gentlemen, our new state constitution shall remain silent on many issues discussed at this Convention. Yet, no single act in Maryland's fiscal process, like the budget, is of greater importance than the audit. The audit definitely belongs in our new constitution. It is a must and an unquestioned necessity.

The Finance and Taxation Committee's recommendation advocates no formidable change in the general policy of present day auditing, no added financial outlay or dreaded duplication of services. It makes possible a constitutional mandate to audit all other branches of state government. Our recommendation clears up the hazy provision found in Article III, Section 24. It eliminates the obstacles that have bogged down the General Assembly in its efforts to do something real about an audit of the state finances. It makes possible an audit of the executive and judicial branches by an agency not subject to appointment or control of either.

At the present time, as provided by law in the Code, Article 19, Section 29, the auditor appointed by the governor and working under the direction of the comptroller, reports only to the governor who appoints him and to the comptroller who controls him. The exception is the University of Maryland. This audit, and this audit only, is reported to the legislature.

The Legislative Council has, after all these years, recommended a check on yearly budgetary problems. Yesterday Governor Agnew endorsed it. Very good! Let us make sure this shift does not become another tombstone in the legislative graveyard of audit bill failures. This law is just the catalyst needed making certain the authority and opportunity.

Accounting is a system of keeping and explaining records. Auditing is an official process of examination and verification of records. Last year, our budget was a billion dollars. Add this to the other billions of bygone years, and you will realize, perhaps with some shock, the full impact of the problem. Heretofore, the General Assembly has had, at best, only an accounting of state finances as there were no independent