

official examination or verification of the statistics.

Another good reason for the Finance and Taxation Committee's recommendation of an audit is that it permits the General Assembly to oversee the mechanics of operation and to appraise the results and performances. The citizens of Maryland are entitled to know the quality as well as the quantity of her expenditures. The audit encompassed in Maryland's new constitution makes possible legislative scrutiny and the ideal system of checks and balances, while at the same time, it maintains a distinct separation of governmental powers.

Finally in the years to come, future generations will treasure their opportunity to know if money appropriated is spent as intended, if the State gets the best goods and services for its money, if all state departments follow good accounting systems, if there are areas of waste rather than economy, and if there is a need for greater efficiency.

We thank you for this opportunity afforded us to support this recommendation. We sincerely hope you will find it possible to adopt it. Thank you.

THE CHAIRMAN: Is there any further discussion? Delegate Adkins.

DELEGATE ADKINS: I should like to ask the Chairman of the Committee for assurance that the term post-audit is a sufficiently specific word of art so that under the guise of the enabling legislation creating the post-auditor it would not be possible for the legislative officer to engage in any manner in the budget-making process heretofore normally reserved for the chief executive. This is not in my opinion clear in the language. Unless I am assured that the term post-audit is a specific word of art, nor indeed do I find it commented upon where I think it quite properly should—

THE CHAIRMAN: Delegate Adkins, I might say to you if you are asking a question, your time is charged against Delegate Sherbow if he responds but if you debate the time will be charged against you.

DELEGATE ADKINS: I will consider it debate but I would like to get assurance on this point.

THE CHAIRMAN: This is the Committee of the Whole. You may proceed.

DELEGATE ADKINS: I should like to be assured. In short, while I am completely

in favor of legislative post-audit responsibilities, I should like to be assured that the term post-audit is not a Trojan horse for the interposition of legislative responsibility in the area of the budget-making process. With that assurance, I shall be prepared to vote for the proposal as amended.

THE CHAIRMAN: The Chair recognizes Delegate Sherbow.

DELEGATE SHERBOW: Delegate Adkins, the term post-audit is as far as I know a word that has been used as a word of art not only by the Maryland Legislative Council but elsewhere in other statutes. In order to make doubly clear the point which you are raising, we will, with the permission of whoever will have the authority to give that permission, add a memorandum to our commentary in which we point out that we are speaking of post-audit as we understand it and the very essence of what we propose is that it not impinge on the functions of the executive. Your understanding is correct. It relates only to post-audit and has nothing to do with the executive function.

THE CHAIRMAN: I take it, to express it another way, you are saying it has to do with audit of the expenditure after the expenditure and not before?

DELEGATE SHERBOW: Exactly.

THE CHAIRMAN: Is there any further debate? Delegate Fornos.

DELEGATE FORNOS: Would the Chairman of State Finance and Taxation yield for a question?

DELEGATE SHERBOW: Certainly.

DELEGATE FORNOS: Do you mean when in line 9 you say "a person appointed by the General Assembly" that you are precluding the General Assembly from electing such an auditor among themselves?

DELEGATE SHERBOW: Delegate Fornos, when you say among themselves, if you mean selecting somebody from their own body, this, of course, is a matter that I cannot —

DELEGATE FORNOS: By majority vote of each House.

THE CHAIRMAN: I do not think your question was on the microphone, Delegate Fornos. Would you repeat it?

DELEGATE FORNOS: You mean selection of a state auditor through the means of a majority vote of each house of the General Assembly?