

spoke on this issue before, will not speak on this issue again. Do I have a problem with having my office phone records audited? Of course not. Like all of the rest of you, there is nothing hidden in there for anyone to find, but when that audit is done, I want that audit to be a competent one. I want it to be done by knowledgeable individuals, and I want it to be done in a manner that is in keeping with what we would expect from an audit. Senator Warner and Senator Abboud raised some interesting questions. I would like to speak just a little bit this morning in defense of the great private firms in Nebraska that make a business of doing audits for companies, for individually owned businesses, for governmental units across the state. Private firms who must adhere to the generally accepted accounting principles, private firms who in order to be successful must closely follow the professional practices of that profession, and it is a profession. It is a profession in the same manner that law might be, that agriculture might be, that medicine might be. Like many of you, I'm very, very uncomfortable with the politicizing of a mechanical process, a process that should be done. As a matter of fact, I recall quite vividly in freshmen orientation session the prohibition against using the property of state government for private use. I would suggest to you that it is probably practically impossible to adhere to the standards of the Landis amendment, should they be extended into other areas. Remember that the phones in your office are on desks provided by the state, the heat, the everything is state property. I recall a former member of this body who tried to put in a private line to conduct private business, fell into quite a lot of controversy because he was going to be using other state property, i.e., the chair, the desk, and whatever. There is no end to, there is no end to nit picking. Senator Abboud did, and I hope you listened to him, did a very, very good job of detailing what we require of competency in the State of Nebraska insofar as public audits are. If we have that competency in the Office of the State Auditor, and we may well have, I have no fear of using that office. Earlier a speaker mentioned the options that are available to county government.

PRESIDENT MOUL: One minute.

SENATOR COORDSEN: County government has the option of either using the State Auditor or a private firm. I would suggest to you that in 1990, 67 counties, 7 ESUs contracted with the State Auditor; in 1991, 56 and 4; '92, 37 and 1. In 1993, so far with