

of the state. But with that in mind, I think we have to look back to how we've looked at the Auditor, the State Auditor in years past. Now if you pull out your statute books, there's...when you look under accountant, under the general index there's two sections, one deals with the Auditor of Public Accounts, John Breslow's position, and the second section deals with accountants, basically the CPAs. We have a rather extensive area of the law that deals with CPAs, what a CPA can and cannot do; restrictions on CPAs; certain requirements that a CPA must do in order to retain the statement that they're a certified public accountant. But also under the sections of these bills, under Section 1 of our statutes, 1157, under the heading of Auditor or Accountant, use of terms when permitted, it states that no person shall sign or affix his name or any trade...goes on there, stating that he is an accountant or an auditor or with any wording indicating that he is an expert knowledgeable in accounting or auditing unless he complies with the section of 1-136, which this means is that a person cannot hold themselves out to be an auditor unless they comply with the section of the statutes which were enacted back in 1957, which state, among a number of other things, that they have to have a certain level of education, four years of public accounting. In addition, they have to have experience, at least five years of auditing experience, satisfactory to the office of the Auditor of Public Accounts or the Department of Revenue. And then it goes through the different sections that they have to comply with. But most importantly in this section dealing with CPAs, and I guess that's what differentiates a CPA from an accountant, not only their educational level but, more importantly, there's a board that reviews CPAs, and if a CPA has committed fraud or deceit or dishonesty or gross negligence or a violation of the rules of professional conduct promulgated by the board, or a felony, or a misdemeanor, then that individual can lose that CPA license in addition to the other criminal violations that can take place. Now, interestingly enough, when we established the Constitution we...back in the 1800s, they stated that the Auditor of Public Accounts, if you look under the section of the law that defines the Auditor of Public Accounts, it doesn't really define what the requirements have to be. They have a couple of things in here that you can look through. One states...well, I don't know, some of this...it has about six different sections in it. But the one thing that it states under Auditor, establishing minimum standards, it talks about the Auditor establishing minimum standards for all persons who audit agencies of state government or political subdivisions.