

true to his faith and who never faltered in what he believed to be his duty, than to live still, old in age, lacking the confidence of both factions." Do what you think is right, folks, but do it for the right reason.

**PRESIDENT MOUL:** Thank you, Senator Hohenstein. The speaking order is now Senator Wehrbein, Vrtiska, Abboud, Warner, Hall, Schimek, Landis, Chambers, and Hartnett. Senator Wehrbein.

**SENATOR WEHRBEIN:** Madam Speaker and members, thank you. I was going to speak a little more at length on the duties of CPA, but Senator Abboud has done some work on this. I am providing an audit that we have had from Cass County that the Auditor had done. I thought for comparative purposes it might be interesting. I like the trend, or the way that Senator Abboud was going, so I am going to give him the rest of my time after I speak. I struggled with this and early I had been strong in separation of powers. I began to wonder, and I understand many of you are too, but I also decided this issue is not only a separations of power issue, but it is also good common sense. And it has been my perspective that CPA audits probably set a higher standard and are more at least true to the standards that we ought to be setting for ourself than any that the Auditor may. I have several notes in there if you read what Senator Hall put out, there are no standards established in many cases on what the Auditor proposes. He tends to appear to make those decisions as the occasion arises. I don't intend to pick on this particular auditor, but I am concerned that we are making laws just as the Constitution was done a hundred and some years ago. Our laws go into the future regardless of the person in that audit. So if we satisfy for the moment doesn't necessarily satisfy for the future, and I guess that's one of my main concerns. So with that, I will give you my time, Senator Abboud.

**PRESIDENT MOUL:** Senator Abboud.

**SENATOR ABOUD:** Thank you, Senator Wehrbein. I'd like to talk a little bit about the term "auditor" and I think that's where a lot of the misconception has taken place in our state. According to state statute, we require since 1957 that if a person holds themself out to be an auditor, they have complied successfully with the terms that we provide in state statute for that individual to be a CPA, the standards that I talked about earlier. Now they hold themselves out to be an expert on