

financial statements, on expert knowledge in accounting. They certify it on any accounting or financial statement, much the same as took place in Cass County and counties across the state. Senator Wehrbein gave me a copy of the October 19th, 1992 audit performed by the Auditor of Public Accounts, and it is interesting because, as Senator Hohenstein stated, half of that, nearly half of the individuals that work for the Auditor of Public Accounts are not CPAs. And I'm not, to my knowledge, I haven't talked to John Breslow about this, but I don't even know if he took one accounting class. And from my understanding, from what I've read in press accounts, he is not a CPA. He holds himself out to be an auditor, which I don't know how that happens, but there is conflicts in the statutes, and apparently that's one of them. Anyway in the audit that was performed for Cass County, it states that this is an audit of Cass County for the year ending in 1991, and then it is respectfully submitted by Michael Justus, CPA, Deputy State Auditor, and then it is approved by the Auditor of Public Accounts John Breslow. I assume he is holding himself out there to be an auditor for a financial statement. And then the audit goes on to state, it talks about the independent auditor's report, which is a section of the audit of Cass County. Now under that section, it is signed by an Assistant Deputy Auditor, a Don Dunlap. I don't know the individual but his name does not follow with the term CPA, and also at the beginning of this independent auditor's report, it states that we conducted our audit in accordance with the general accepted auditing standards in government, and this is underlined, government auditing standards issued by the Comptroller General of the United States, a standard which is less than the standard...

PRESIDENT MOUL: One minute.

SENATOR ABBODD: ...performed...allowed for as a CPA. What we have in this state is an office that the public feels is an individual that is held to the standard of a CPA because of the term, because of the statute that requires an individual to not hold themselves out to be an auditor unless they have complied with specific state statutes that provide that the person has to have a certain educational level, has passed a certain exam, and most importantly, is held to a certain ethical standard by that Association of CPAs. That is what the public perceives an auditor to be because that's the standard the Legislature has established. I think that there is some misconception among the public. I think what, unfortunately, this amendment actually