

agency if the one who is in that position chooses to conduct the affairs in a different way than is contemplated within the statutes. I think to pass 325 would be to say to the public that we have addressed and we have corrected a problem when, in fact, we are avoiding in fact. The problem is that we want that office to be administered in the manner in which the statutes provide it to be administered. Simply providing a C.P.A. will not accomplish that so I think if you just want to make him a C.P.A. just to say well we've got a C.P.A., that is fine, but if you are saying we want to do it to correct a problem that may have occurred or may occur in the future, it does not address that at all. So I would support the indefinite postponement and hopefully we'd come back with a bill that addresses the real question rather than take the time of this Legislature to again just provide another, perhaps, nonessential requirement within the law. An administrator can run that office as an administrator can run other offices of state government without specifically being certified in that discipline. So I would urge the indefinite postponement of LB 325.

SPEAKER NICHOL: Senator Beutler.

SENATOR BEUTLER: Mr. Speaker, members of the Legislature, I have to think that they don't really understand the bill because the bill is just not making the auditor a C.P.A. But the bill is making the auditor subject to sound accounting principles and to the extent that he is subject to those rules and regulations it will have a very dramatic effect on how that office is run. I might remind you that a couple years ago the auditor's office, for example, by statute, was supposed to have rules and regulations set out as to how they were conducting audits and when we reviewed the rules and regulations we discovered they did not have any rules and regulations whatsoever with regard to how they conducted audits. They were not following any written principles even though the statutes said that they should. Last year in the middle of the year they finally adopted some rules and regulations after this bill had been around for a year. We put a lot of thought into this. The auditor, if he does not comply with sound accounting principles, with generally accepted accounting principles, will be subject to license revocation just as any other accountant or C.P.A. would be who didn't live up to the standards, who didn't live up to the high standards and once he does not have his license he will not be able to run again for the office. Now it is easy to say that the auditor is simply an administrator (sic.) but I ask you to simply think about it a minute. The head