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with any of several other bases of accounting, discussed in auditing standards issued by the American Institute of Certified Public Accountants. The American Institute of Certified Public Accountants certainly is an organization that's heavily involved in the development of financial auditing provisions. And...but there are other...at least one other national organization that's also heavily involved in the establishment of government, both financial and performance auditing provisions. And that's the organization that we will be following, by and large. This particular manual that I'm discussing right now is actually put out by the Comptroller General of the United States, and is their version of appropriate government auditing standards. The other subcategory, and a description of what a financial related audit includes determining, the things that it determines include the following. Financial information is presented in accordance with established or stated criteria. Oftentimes, government statutes or government rules and regulations set out the criteria by which something is to be done. And the purpose of the audit then would be to determine that, in fact, it had been done by the agency in that manner. There was some expression earlier that, well, gee, we rely upon the executive branch to be sure all these things are being done right. And to be sure, in the first instance, we do. But we all know that either intentionally or unintentionally or somewhere in between, over time things can be done in a manner that is not in accordance with the statutes, or individuals can come in who are more or less dedicated to a particular program, and may more or less squeeze the rules and regulations in one direction or another. But the purpose of the audit emanating from the legislative branch of government is to be sure that those rules and regulations, and that the underlying statutes that are the basis for those rules and regulations, remain constant and stable over time, and that the legislative intent of one group of legislators in this or that particular session of the Legislature is maintained over time, until the program is changed statutorily or, in its subparts, perhaps by rules and regulations. So, meeting established or stated criteria.

SENATOR CUDABACK: One minute.

SENATOR BEUTLER: Another point is to be sure that the entity