

current auditor, but in my testimony, which I will give a little later, if we get to it, this way, he will still have that requirement, you still can waive it, but it puts it in statute so that a future auditor won't come in and say you have to be audited every year, and with a change of administration, anything can happen the way the statute reads. That's why I think that it is time that this is put in statute.

SENATOR SCHIMEK: Thank you. I will probably be voting red on your bill, Senator Janssen, but thank you.

SENATOR JANSSEN: Well, there could be a mistake, Senator Schimek, you may hit the wrong button also.

PRESIDENT ROBAK PRESIDING

PRESIDENT ROBAK: Thank you, Senator Schimek. Senator Vrtiska.

SENATOR VRTISKA: Yes, I would like to speak just a minute to the rules that I understand them, and we've been involved in fire department and village audits for a good many years, and the way that I understand the rules are that you have to do an audit with a person with experience in bookkeeping and auditing procedures and file those with the Department...with the Auditor's Office each and every year, regardless of what the size of your organization is. What the auditor has done, because they have the right to require a specific audit, is to allow with a waiver that you don't have to do the audit with...and the auditor doesn't have to do it, you can have it done by someone who has experience in that particular field. And my wife has done the auditing for our particular fire district for the last good many years, and it hasn't cost...I think she charged them \$50. If they had an auditor come in, it'd probably cost five, six, seven, eight hundred dollars. The problem is, and it was brought out in the hearing was that many of the fire departments don't have that kind of money to spend and they are very cautious about how they spend their money, and they don't feel it is necessary, the small amount of money they are handling. So I guess what I am saying is it's really necessary for you to do some kind of an audit, but it doesn't have to be by a CPA or by a professional auditor. It can only be by somebody who has experience in the field of bookkeeping. That's the way it was explained to me and I hope that that's correct. But they do, in fact, have the audit and file it with the Auditor's Office each and every year right now under the