

just as well begin at this point in time. So I would like to express to you why I feel very strongly that this is a very good bill. First of all I passed out, for your review just in case you are interested, an Attorney General's opinion which indicates that the Legislature has every right, by statute, to set certain qualifications on particular constitutional officers. So there is absolutely no constitutional question in this case but that what I am asking you to do can be done. You should read the Attorney General's Opinion if you are interested in that particular point. So the question is, should it be done? I feel very strongly that it should be done, that it is important that there be educational and experience requirements for the office. And beyond that, and this is far and away the most important point as far as I am concerned, it is important that standards of accounting performance be made applicable to the Public Auditors Office. It is important that accounting performance standards, and ethical standards be made applicable to the Public Auditors Office. One thing that I want to ask you to do before the debate begins. This bill has been a symbolic bill, a bill that has been the focal point for attention for a certain group of accountants, not CPAs but accountants, who want to become licensed. The CPAs don't want them to be licensed, and they want to be licensed. There is much animosity and tremendous disagreement and bad feeling between these two groups. They are fighting this battle. The only way they can find to fight this battle is to argue about whether the Public Auditor should be a CPA. This bill really has nothing to do with Joe Ayres, out there in a the lobby telling you this is a bad bill, because it really isn't important to his constituency other than the fact that they want to show the CPAs that they are strong by whipping a bill that would preclude...or that would deny the requirement that the Public Auditor ought to be a CPA. So I hope at a minimum that you will put that out of your mind and listen to the merits of the argument. Let's go back and talk about educational and experience requirements. I have passed out to you, if you are interested, certain handouts which I think will be of interest to you. First of all you will note that the bill requires that the auditor be a certified public accountant. So the first question in your mind is, what does it require, what is required in order to be a certified public accountant? Now I have passed out to you a copy of 1-114 of our statutes which indicates that a certificate for a certified public accountant is granted to