

work and who is supposed to understand accounting principles, and is supposed to be telling these guys what the right thing to do is, what the ethical thing to do is, what the correct thing to do is according with generally accepted accounting principles, the guy that runs the whole show doesn't have to be a CPA. This Legislature, in past times, has, obviously, seen the necessity for having a professional office. Yet for some reason we back away from saying the most obvious thing, that the person who runs the whole show should clearly know what they are doing.

SPEAKER NICHOL: One minute.

SENATOR BEUTLER: If there were some way...now Senator Chambers raises the political specter of the Board of Public Accountancy being political in nature and taking over the whole show. I ask you, have you ever seen the Bar Association taking over the Attorney General's Office? Why it is preposterous, it is preposterous. I've never seen it happen, I've never heard of it happening. Yet the Bar Association has jurisdiction over the Attorney General by virtue of the fact that the Attorney General is an attorney. All I am asking you is to give the Board of Public Accountancy the same kind of ethical authority, the same kind of, yes, really ethical authority over the Public Auditor's Office as the Bar Association has over the lawyer who sits as Attorney General.

SPEAKER NICHOL: Time is up. Did you want to finish a statement?

SENATOR BEUTLER: No, there is no way I can finish, Mr. Speaker. I'll come back again. Thank you.

SPEAKER NICHOL: All right. Senator Labeledz, please.

SENATOR LABEDZ: Thank you, Mr. Speaker. I rise reluctantly to oppose LB 687. I did not vote for it out of committee. I do have a son that is a CPA, but I also have three daughters that are public accountants. Two of them are self-employed. I would say that I would put my three daughters as a State Auditor just as fast as I would my son that is a CPA. I handed out a handout of two pages where we show 14 states that elect either a state auditor or auditor of accounts, and not one of them have any qualifications for a CPA. The only ones that require a CPA are the ones that