

qualifications, but who appoint the state auditor. Now I'm not suggesting to you that you appoint the state auditor. I suppose that that would be thought of as a more radical solution to the problem than simply requiring them to be a CPA. I'm not asking you to take the right of the people to vote for the Public Auditor away from them and appoint the State Auditor. But, of course, that is what many states have done. They have taken that radical approach, and then when they appoint them, of course, in most cases they appoint CPAs, or they attach other experience requirements. So really what they are doing is more professional than what we are doing. So 12 states require them to be CPAs, and 13 states appoint them, 25 states have a more businesslike attitude towards this than we do. There are 12 states who are like Nebraska, who clearly elect them, and where there are no significant qualifications. Then there are 12 additional states where the situation is confused. Generally, what they have done is they've made the legislative...what our equivalent of the legislative analyst, they have made him the auditor, and they have switched over more and more of the public auditor's powers to the legislative auditor, who is, of course, appointed by the legislature in most cases. So really what they have done is circumvent the will of the people, not by appointing them but by taking away their power and giving it to somebody else and letting the people continue to elect somebody that has no power. I'm not suggesting to you either of those circumventions. I am suggesting to you a compromise. Let the people continue to vote for the Public Auditor, but at the same time set some parameters on the office that will ensure that the person who is being voted upon is qualified, and which will ensure that the person who is elected to the office is subject to ethics, to a code of ethics. Beyond that, I want to respond, just for a minute, to Senator Chambers' suggestion that the person would be thrown out of office in the event that the Board of Public Accountancy found an ethical violation. Even if the Board of Public Accountancy did find a violation and did take away the license, it would not immediately throw them out of office. What it would mean, in effect, is that when they came up for election next time they could not run again because they would not be qualified to run. But they would continue in office, if they chose to continue in office, until removed, I suppose, by the Legislature, if removed at all. Getting back to the subject of ethics, I wanted to point out to you the Board of Public Accountancy has certain