

powers. I passed those out to you, 1-137, if you wanted to look at them. Basically, it has the power to take action and to censure holders of certificates in certain situations...

SPEAKER NICHOL: One minute.

SENATOR BEUTLER: ...where there has been dishonesty, fraud or gross negligence in the practice of public accountancy, or when they've violated a rule of professional conduct, or when they've been convicted of a felony. All of these types of things are under the jurisdiction of the Board of Public Accountancy. Thank you, Mr. Speaker.

SPEAKER NICHOL: Senator Wesely.

SENATOR WESELY: Thank you, Mr. Speaker, members. I'll be very brief. I would like to add to Senator Beutler's comments. The question of the auditing function is one that has been before this body several times before, not only the question of appointment or election of the State Auditor, but also the question of the function and where it should be placed. I've had legislation, along with Senator Warner, to place the auditing function under the Legislative Branch. That is a function that really should be legislative and not administrative over in the office, that is elective. Most of the states, if you look at the handout that Bernice sent around, you will see that many states have this sort of situation. The Congress has a GAO office, General Accounting Office, that serves as the auditing function to the federal government. That is the sort of thing this Legislature ought to be doing, but we haven't had much success in accomplishing that. So even though I feel that a bigger change is needed in terms of the State Auditor's Office, I am willing to support Senator Beutler's efforts to make it a CPA. At least some level of professional standards will be incorporated as a result, and the committee felt that way as well. I would oppose the constitutional amendment. It seems awfully restrictive to take that step, but a statute can be changed at any point. So if you find that it becomes too restrictive and in your mind bad policy, that can always be changed. An amendment to the Constitution is irreversible in most cases. So I would suggest we try this approach, see what good it does. I think it will be good. If you find a mistake was made, the opportunity will exist in the future to make