

office, may not have any employees, may decide to reinstate a certificate only in order to run for this office. But you have now protected the CPA's. You are saying you can have unqualified CPA's running for this office and you know what I mean by unqualified? In the top provision of Senator Vickers' amendment those people must have a degree in accounting. The person who is a CPA does not have to have that. Now they do. But a political bargain was struck to allow, for example, experience in the Department of Revenue as an accountant to be used toward becoming a CPA. So not every CPA who is one now could qualify under today's standards, yet all of those are going to be allowed to run for auditor. They don't have to have the education. So what you are really doing is placing a greater burden on those who are in the top category. Senator Vickers' amendment, you will realize, has restricted the field of who can run. He thought he was broadening it, but he has restricted it. Now what I am saying, since you are going to incorporate this restriction into the law, why don't you require these people to have some formal training in administration? The auditor is...let me ask a question of Senator Vickers and see what his understanding of the job is. Senator Vickers, is it your understanding that when various agencies have to be audited, the auditor is going to go to these agencies and comb through all of the books and audit every agency in the state that requires auditing, that the auditor, him or herself would do this auditing?

SENATOR VICKERS: Obviously, the auditor cannot do it himself or herself so they have a staff of auditors to help them.

SENATOR CHAMBERS: Who assigns the staff?

SENATOR VICKERS: The auditor, State Auditor, I would assume.

SENATOR CHAMBERS: Who supervises and oversees whether the staff is doing what they are told?

SENATOR VICKERS: I assume it would be the State Auditor.

SENATOR CHAMBERS: Do you think the auditor has time to check through every auditing report and look at every detail that these employees have dealt with in conducting an audit?