# ACCOUNTING REFORM

Mr. NELSON of Nebraska. Mr. President, I rise to express my support for the accounting reform bill and the underlying goals of the legislation. I wholeheartedly endorse the principles expressed in this bill to root out corruption in our accounting industry.

The need for this bill is enormous. The accounting scandals that have rocked this Nation over the past nine months have shaken Americans' faith in our free market system. We simply cannot allow this attack at the bedrock of our economic system to pass unanswered. Those who have propagated corporate greed, those who have engaged in unethical business practices, and those who have willingly and knowingly turned a blind eye must be punished.

Moreover, we need to assure all Americans that they can and should have faith in American business. The loss of confidence caused by a lack of accountability has caused nearly as much damage as the economic impact of these surfacing scandals.

The perpetrators of these scandals are certainly in the forefront of our minds as we have debated this legislation. But, in the end, this bill is not about those who have violated the trusts of their employees and shareholders. This bill is really about those employees and shareholders who have been violated, it's about average Americans who are now being penalized and disadvantaged because of the corporate greed of a privileged few. And it is about those honest accountants whose integrity and profession have been scarred by a few dishonest individuals.

I need look no further than my home State of Nebraska to see the human aspect of these fraudulent accounting practices. Before it merged with Houston Natural Gas in 1985, InterNorth, the forerunner of Enron, was based in Omaha. In the year following the merger, the newly named Enron relocated to Houston, but it still had roots in Nebraska as well as thousands of InterNorth retirees.

Those retirees and employees have seen their lives turned upside down by the accounting trickery perpetrated by those at the top. Many have seen their retirement accounts evaporate while others have lost their jobs.

Not only has their trust been violated by the actions of Enron executives, they also have to witness the apparent disinterest of the accountants who were obliged to ensure honesty and integrity in bookkeeping. With the livelihoods and savings of tens of thousands on the line, a handful of accountants failed to do their duty.

When I was governor of Nebraska, we had a period of upswing in the distribution of dangerous drugs. In response, we stiffened penalties in our omnibus crime legislation. The same principle applies here. When there is an upswing in criminal and unethical behavior, we have to get tough.

Corporate greed is a scourge on Americans and those who are participating in it should be paying the price. This legislation will ensure they do pay a price commiserate with the pain they have inflicted upon the American people.

I'd like to thank my colleague Senator SARBANES for his tireless work on this bill. His efforts to crack down on unethical accounting practices are greatly appreciated.

I urge all of my colleagues to join me in supporting this bill. Through this legislation, we can move away from the failures of the past, begin to restore investor confidence, help return to our strong economy and prove that a few bad seeds cannot bring down our great Nation.

#### LOCAL LAW ENFORCEMENT ACT OF 2001

Mr. SMITH of Oregon. Mr. President, I rise today to speak about hate crimes legislation I introduced with Senator KENNEDY in March of last year. The Local Law Enforcement Act of 2001 would add new categories to current hate crimes legislation sending a signal that violence of any kind is unacceptable in our society.

 $\hat{I}$  would like to describe a terrible crime that occurred August 1, 2001 in Roanoke, VA. Two men and the pastor of a predominantly gay church were attacked by three men after a Bible study and prayer meeting, police and the pastor said. The Rev. Catherine Houchins was struck in the face as she tried to call 911 on her cellular phone after the initial attack. The attackers, who came out of an alley as the victims were getting into their cars, were heard to yell obscenities related to the victims' sexual orientation.

I believe that government's first duty is to defend its citizens, to defend them against the harms that come out of hate. The Local Law Enforcement Enhancement Act of 2001 is now a symbol that can become substance. I believe that by passing this legislation and changing current law, we can change hearts and minds as well.

### ADDITIONAL STATEMENTS

COMMENDING THE DISTRICT OF COLUMBIA NATIONAL GUARD, THE NATIONAL GUARD BUREAU, AND THE ENTIRE DEPARTMENT OF DEFENSE

• Mr. DURBIN. Mr. President, I rise today in support of H. Con. Res. 378, which passed the Senate by unanimous consent on July 12, 2002. This resolution commends the District of Columbia National Guard, the National Guard Bureau, and the entire Department of Defense for the assistance provided to the United States Capitol Police and the entire congressional community in response to the terrorist and anthrax attacks of September and October 2001.

I would like to thank all of those who worked tirelessly for almost five months in response to the heightened state of emergency in the Capitol complex following the terrorist and an-

thrax attacks of September and October 2001.

We owe so much to the over 140 members of the District of Columbia Army National Guard, specifically the 260th Military Police Command, the 260th Regional Training Institute, the 74th Troop Command, the Headquarters District Area Regional Command, and the 33rd Civil Support Team, who answered the call to duty to assist the Capitol Police in protecting the Capitol complex. We here in the Capitol saw firsthand the cooperation between the National Guard and the Capitol Police. This time presented a challenging assignment for all involved, and the combined efforts of these two agencies served as a model for managing such a difficult situation.

Because of these men and women, we were protected around the clock and the activities in the Capitol were secure. Members of Congress, congressional employees, and visitors were confident of their safety here, and we were able to continue to serve the American people.

The dedication of the District of Columbia National Guard came at a price. These men and women worked an extreme number of hours under difficult conditions. The time they spent in order to serve their country was time away from their loved ones, and we are grateful for the personal sacrifices they made for our nation.

During the course of the Civil War, Abraham Lincoln came to Washington as the new president. The States began to divide into the Confederacy and the Union. When he arrived, this Capitol dome which you see outside was under construction. Many people went to the President and said: Mr. President, we can't afford to wage a war and build this Capitol dome. He said: "Yes, we can, because that Capitol dome represents the unity of this country and what we will be after this war." During the Civil War, he continued the construction of that great dome we see today. And Lincoln was right.

The National Guard protected not only the people within the Capitol complex, but the complex itself and the unity, liberty, and freedom it represents. I am honored to support this resolution commending the work of the District of Columbia National Guard, the National Guard Bureau, and the entire Department of Defense, and I extend my personal gratitude for their service.

### IN MEMORY OF THE LIFE AND LEGACY OF FRANCES RILEY

• Mr. SMITH of New Hampshire. Mr. President, I rise today in remembrance of a cherished friend and former Republican State representative, Frances Riley.

Mrs. Riley's professional career as a representative from New Hampshire

can only be described as accomplished, passionate, and revered. As a House member from 1985 to 1998, Fran cofounded the Legislature for Limited Spending and was a valued member of the Manchester Federation Republican Woman's Club. She demonstrated an unyielding respect, not only for her position but for the positions of her colleagues as well. This was an important principle from which Fran never faltered, solidifying her role as a firstrate political official.

Riley is survived by her husband, Paul; their three daughters, Katherine James, Christine Riley, and Karen Godzyk, one brother, one sister, and four grandchildren.

Frances Riley had been a resident and active member of the Manchester community since she arrived there in 1957. My friendship with Mrs. Riley began some time ago and she remained a treasured and admired presence in both my personal and professional life. Her absence will be felt by all of us whose lives she touched and who were privileged to be her friend. Fran, I'll miss you.

## APPLAUDING DIVERSITY

• Mr. BUNNING. Mr. President, I rise today among my colleagues to pay tribute to Susy Aparicio of Lexington, Kentucky. Last week, in what will surely be a giant step for Lexington's Latino community, Mrs. Aparicio officially opened Biblioteca Hispana to the public.

Susy Aparicio, a native of Ecuador, and her husband, a native of Bolivia, met while they were both students at the University of Kentucky in the late 1970s. After a short stint in Bolivia, Susy and her husband returned to Lexington. Throughout their time living in Kentucky, they have taken notice of the severe deficiency of books, magazines and newspapers available in Spanish. The public library offers a few options, but transportation and language issues serve as unavoidable obstacles to many Spanish-speaking residents. Although both Susy and her husband understand the importance of their children learning and mastering the English language, they still prefer that their children and their children's children grow up with access to resources published in their native language. For nearly two decades, Mrs. Aparicio has dreamed of opening a library where the Hispanic community could have easy access to various reading materials in Spanish. This dream has now become a reality.

Using a grant from the Partners for Youth Foundation, Susy organized a collection of about 400 books and audio and videotapes, mostly geared towards children. Eventually, Susy would like to obtain more funding to expand the library to include more adult-oriented books and offer storytelling, tutorial and family-literacy programs. She hopes this project will provide an adequate gateway for the Latino community to revel in its rich culture.

America is a diverse land full of differences in opinion, prayer and language. While I firmly believe that to succeed in America one must fully embrace the English language, at the same time the new arrivals to America should be sure to remember and celebrate their traditional roots. Diversity has always been and will remain to be one of this nation's greatest strengths.

Mrs. Aparicio has worked extremely hard for the Hispanic community in Lexington, and in the end, Biblioteca Hispana will be a place where future generations can take their children to learn about their ancestry and where they came from. $\bullet$ 

### TRIBUTE TO ATOMIC VETERANS

• Mr. MILLER. Mr. President, I rise to acknowledge President Reagan's designation of July 16 as National Atomic Veterans' Day.

Between 1945 and 1963, the United States conducted over 235 atmospheric nuclear weapons tests in the Pacific and the American Southwest. At least 220,000 American servicemembers participated in these tests, or were stationed near Hiroshima and Nagasaki immediately following World War II. While they served our country patriotically, loyally, and proudly they were not informed of the dangers from exposure to ionizing radiation. For 50 years, these veterans have been one of the most neglected groups, even though they risked their lives for our freedom.

Despite their valuable contributions to the United States, these veterans have not received the recognition they deserve. It is only appropriate that the American people remember the service of these dedicated veterans today, National Atomic Veterans' Day.

### ARTTABLE LUNCHEON

• Mrs. CLINTON. Mr. President, on April 26, 2002, I had the opportunity to attend the 10th annual ArtTable Luncheon. ArtTable is a national organization for professional women in leadership positions in the visual arts. Founded in 1981, it provides a forum for its members to exchange ideas, experience and information through various programs. ArtTable is dedicated to promoting and advancing greater knowledge, understanding, and appreciation of the visual arts. At each year's luncheon, a different woman who has given her distinguished service is honored. The keynote speaker on this occasion was Dr. Kirk Varnedoe, Chief Curator of the Department of Painting and Sculpture at the Museum of Modern Art and Professor in Historical Studies at the Institute for Advanced Study, Princeton University.

Dr. Varnedoe has more than a dozen major exhibitions to his credit, both for the Museum of Modern Art and for other institutions. His work has often been at the forefront of the history of modern art and his extensive publications on European and North American

art of the nineteenth and twentieth centuries have helped reshape and open up a variety of fields in art history. His contributions began in 1972, at the age of 25, with his doctoral dissertation on the drawings of Rodin and the epidemic problem of forgeries of the later drawings. This work was so significant that its results were published in collaboration with Albert Elsen before the dissertation had even been submitted. His scholarship since that time has been instrumental in opening entire fields of inquiry, for example, Impressionism, Scandinavian modernism, and the influence of photography on painting, as well as bringing little known artists into the center of debate.

In his remarks at the luncheon, which I will ask be printed in the RECORD, Dr. Varnedoe spoke eloquently about his "personal odyssey with the art of Auguste Rodin" and the greater issues that journey brought to life. He discussed the ever-changing world of modern art and what it can teach us, especially during this incredibly challenging period of history through which we are living.

I am grateful to Dr. Varnedoe for his continued scholarship efforts in the area of art history and for sharing this history with us in a way that we can apply it to our experiences in the world today.

I ask that the remarks be printed in the RECORD.

ARTTABLE KEYNOTE April 26, 2002 (By Kirk Varnedoe)

I have had a personal odyssey with the art of Auguste Rodin. It's a love that I sharealong with a great regard for her late husband Bernie-with Iris Cantor. Rodin was once for me an intense and special passion, a singular entry point into the history of art. And now, that body of work seems somehow seen at a distance, more coolly, and that artist one among many with whom I've worked, and from whom I've taken inspiration. Today, I would like to take that small and really trivial personal trajectory into and through Rodin and ruminate on it in relationship to a larger pattern: to use it to think about the way that the modern tradition metes out its gains and losses, the way it gives and takes; and then also to use my little journey to suggest much larger issues about learning and growth-about what we want from art as we change and learn.

Modern art, as is notorious, kills. and it kills mercilessly. In the late 19th Century as it was just being born it laid waste to the Salon world of Gérome and Bougureau. And then as it built up steam in the early 20th Century it decided to start slaving some of its own parents and godparents. After World War II modern art killed Rodin like a bright young barbarian gladiator taking down an aging, opulently garlanded emperor-in sheer exhaustion at the achievement of Rodin's weight and complexity, people found themselves gagged to surfeit by the ancienne cuisine richness of this enormous oeuvre, and yearned for a leaner, cleaner psychic and physical life in art. That is perhaps exemplified most pointedly by the beautiful polished surfaces of Brancusi's sculpture. Where once Rodin's flesh roiled volcanically, now you had a still-waters-run-deep beautiful gleam, more like armor than palping flesh; compression/density replaced extension/elasticity;