

# Commentary

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So at last it has happened: Four judges in Massachusetts, ruling in a same-sex marriage case, have decided children don't need mothers and fathers, that marriage has nothing to do with getting children what they need. Marriage is a passing plaything of the latest fashionable ideology, a toy for adults with graduate degrees to tinker with, at their pleasure.

The Massachusetts Supreme Judicial Court judges, in Hillary Goodridge and others vs. Department of Public Health and another, displayed their own massive ignorance about marriage, its history and its public purposes. Four people claim "the government creates marriage." There is no rational reason, they say, for the state legislature to require that for a marriage you need a husband and a wife, who can become a mother and a father for their children.

Why have marriage at all? Listen to the court's reasoning: "Civil marriage anchors an ordered society by encouraging stable rela-

tionships over transient ones. It is central to the way the Commonwealth identifies individuals, provides for the orderly distribution of property, insures that children and adults are cared for and supported whenever possible from private rather than public funds, and tracks important epidemiological and demographic data."

The reason we have marriage is to save on welfare? Track important epidemiological and demographic data?

And oh, by the way, there is no great reason to have a state legislature, either, since the justices believe they have the right not only to strike down laws they consider unconstitutional, but to order elected officials to pass new laws to their liking. The form of democracy is maintained, but it is drained of its substance.

Why did they do this? So they can be heroes to their friends at cocktail parties? So they can feel historic and powerful? The most striking thing about this decision to me is the complete absence of any sense of risk.

Marriage today is in crisis, a crisis that revolves precisely around the core values swatted down like so many inconsequential flies by the good juris doctors. Do children need mothers and fathers, and do adults have a responsibility to conduct their intimate lives so children get what they need?

For 30 years, the sexual revolutionaries have said, "Heck, kids are resilient; the important thing is that you do what makes you happy." By rewriting the laws of marriage, the courts have essentially carried this logic to the ultimate conclusion: Marriage is whatever the adults want. People have a right to conduct a great social experiment on children because, well, adults want to do it, and doing your own thing is the new law of the land.

The interesting question is whether the state legislators will, like senators under Augustus, accept this new definition of their subservient role, or whether they will stand and fight against the court's usurpation of democratic authority. What happens if after 180 days, the state legislature hasn't passed a new unisex marriage law? In Vermont, the high court made its threat clear: Pass civil unions or else we will create gay marriage in Vermont. What is the "or else" here?

Meanwhile, national polls have been showing a sharp swing against gay marriage. In Massachusetts, reformers on the ground are trying to pass a state constitutional amendment protecting the normal definition of marriage.

In Washington, marriage advocates are struggling to come together on language that would take marriage in America out of the hands of state courts.

How about something simple: Marriage in America is and shall be exclusively the union of one woman and one man.

Then, when the New York Times or People magazine start treating same-sex unions as if they were marriage, we at least can point to the U.S. Constitution and say: Not in the United States of America.

Maggie Gallagher is a nationally syndicated columnist.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that proper record-keeping is essential for the company's financial health and for providing reliable information to management and external stakeholders.

The second part of the document outlines the specific procedures for recording transactions. It details the steps involved in entering data into the accounting system, ensuring that all entries are supported by valid source documents and that they are posted to the correct accounts in a timely manner.

The third part of the document describes the methods for reconciling the company's records with those of its banks and other external parties. This process is critical for identifying and resolving discrepancies, ensuring that the company's books are in balance and that all transactions are properly recorded.

The fourth part of the document discusses the role of internal controls in preventing errors and fraud. It highlights the importance of segregation of duties, regular audits, and the use of automated controls to ensure the integrity of the financial reporting process.

The final part of the document provides a summary of the key points discussed and offers recommendations for ongoing improvement. It stresses the need for continuous monitoring and evaluation of the accounting system to ensure it remains effective and efficient in the face of changing business conditions.

This document is intended to provide a clear and concise overview of the company's accounting policies and procedures. It is subject to periodic review and updates as needed to reflect changes in the company's operations and the regulatory environment.

All employees responsible for the accounting function are expected to adhere strictly to the guidelines outlined in this document. Any questions or concerns should be directed to the Accounting Manager.

Approved: \_\_\_\_\_  
 Date: \_\_\_\_\_