

Today's Message

Today, I have attached and issued [Chapter 17, What's Broken and How to Fix It - Part 1](#). I hope you find this chapter as interesting as prior chapters. Please share it with like-minded friends.

Today's message is "Yellow Book." No, I'm not talking about the phone book. I am talking about the [Government Auditing Standards](#), often referred to as the "Yellow Book" or generally accepted government auditing standards (GAGAS). The Yellow Book is the governmental auditor's bible.

The standard related to Competence is: "The staff assigned to perform the audit or attestation engagement should collectively possess adequate professional competence for the task required.", according to the GAGAS.

The Competence standard also establishes continuing professional education (CPE) requirements, including classes in *ethics*, for auditors performing work under GAGAS on an audit engagement.

[Chapter 2: Ethical Principles in Government Auditing](#), section 2.08 (of the Yellow Book) addresses *Integrity*. It states, "*Integrity* includes auditors conducting their work with an attitude that is objective, fact-based, nonpartisan, and non-ideological with regards to audited entities and users of the auditors' report."

This is a Catch-22 because the State Auditor is an elected partisan position. The Office of the State

Auditor (OSA) cannot maintain the *appearance of independence*.

The answer: Eliminate the elected position of State Auditor and combine the OSA with the Office of the Legislative Auditor who is appointed and reports to the bi-partisan Legislative Audit Committee. – Jeff Wiita, CPA

This definition of *Integrity* requires the Office of the State Auditor (OSA) to be non-partisan and apolitical. Any politician who does not maintain the OSA as non-partisan and apolitical tarnishes the integrity of, not only the OSA, but also the entire auditing profession.

Section 2.10 addresses *Objectivity*. It states, “*Objectivity* includes being *independent in fact and appearance* when providing audit and attestation engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.”

This is a Catch-22 because the State Auditor is an elected partisan position. The OSA cannot maintain the *appearance of independence*. As a result, no one takes the State Auditor seriously when he or she speaks except, of course, partisan minded individuals.

The answer: Eliminate the elected position of State Auditor and combine the OSA with the Office of the Legislative Auditor who is appointed and reports to the bi-partisan Legislative Audit Committee ([see Chapter 16 of my website](#)).

The Office of the State Auditor needs an elected official who has the education, skills, background, training, and discipline of a CPA.

The wind is at our backs for clean government and new ideas. I am one of the few with genuine ideas. I'm Jeff Wiita, I'm a CPA, [I drive a truck](#), and I'm asking for your vote for State Auditor at the Republican Convention.

Keep Smiling 😊
Jeff Wiita, CPA