

# Today's Message

Today, I have attached and issued [Part 1 of a four-part Final Exam](#) for individuals who have been reading my [chapter emails](#). If you are new to the series, you can read them on my [website](#) before taking the exam, or you can just have fun trying to answer the questions. Part 1 is an easy exam to pass. There are four parts to this Final Exam because there are four parts to the CPA Exam.

Today's message is "a rectangle is not a square." Everyone has heard the statement, "a square is a rectangle, but a rectangle is not a square." The same is true about auditors. No, they are not squares or rectangles. I am talking about the statement, "An auditor is not a Certified Public Accountant (CPA), but a CPA is an auditor." An auditor has to pass four parts to the CPA Exam before he or she gets to use the distinguished title Certified Public Accountant. If an auditor fails to pass all four parts, he or she will always be only an auditor.

The same is true about accountants (account clerks). An accountant is not a CPA, but a CPA is a professional accountant. How about this one; a legal secretary or a paralegal is not an attorney, but an attorney is qualified to do everything a legal secretary or paralegal can do. Would you want your Attorney General to be a legal secretary or a paralegal? Or this; a nurse practitioner is not a doctor... Well, you can complete the statement. You get the point.

I decided to share this message because of a story my eldest daughter (Krysti) told me. Krysti was given the assignment to speak

for me as a representative at the Rice County BPOU convention on February 20th. She was handing out my brochures when a delegate told her, “No thanks, my candidate is an auditor, too.” Krysti’s response was, “An auditor is not a CPA, but a CPA is an auditor. My dad is a CPA.” Oh, the wisdom of an 18 year old daughter. The delegate looked puzzled and accepted my brochure.

I asked Krysti what she thought of the incident. She said, “Dad, we are making progress.” An eternal optimist; the glass is half full in her world.

So, I ask all delegates to the convention to ask your candidates for State Auditor if they have a formal education in accounting, and, if so, then ask if he or she passed all four parts of the CPA exam. Finally, if they did not pass all four parts of the CPA Exam, ask them and yourself, why?

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, and I’m asking for your vote for State Auditor at the Republican Convention.

Keep Smiling 😊  
Jeff Wiita, CPA