

Today's Message

Today, I have attached and issued [Part 2 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 2 is a difficult exam to pass. There are four parts to this Final Exam because there are four parts to the CPA Exam.

Today's message and answer is "Policing Powers." The question is: "What is the proper role of government?"

The proper role of the State Auditor's Office is the policing function. That includes [special investigations](#), [petition audits](#), and a peer review program over the CPA firms that are auditing government entities. Currently, there is no peer review program in place to protect you the taxpayer. All of the above require a licensed Certified Public Accountant. The [Legal/Special Investigation Division](#) includes attorneys and is 5.6% of the job of State Auditor. The [Audit Practice Division](#) is 64.6% of the job of State Auditor and requires a licensed CPA. None of these policing functions require professional politicians.

The policing function *does not* include analytical reports prepared by the [Government Information Division \(GID\)](#), which is 6.1% of the biennial budget of the State Auditor's Office.

Acting as a clearinghouse for analytical reports that can be generated in the private sector *is not* the proper role of the State Auditor. [Ehler](#)

[and Associates](#) can prepare those reports, and, if Ehler and Associates is too expensive, someone else in the private sector will prepare the reports for less.

If the State Auditor's Office prepares the reports, the reports are not *free*. The reports cost you the taxpayer. Other than the inherent demand for anything free, we do not even know if there is a demand for the information. Let the free market decide.

The [League of Minnesota Cities](#) could contract for the preparation of the [Minnesota City Finances Report](#). The [Association of Minnesota Counties](#) can contract for the preparation of a similar report for counties. The later two are nonprofit organizations that represent these governmental entities. Let *them* decide if the information is worth the cost. Both organizations aggressively lobby the Minnesota Legislature in the interest of their respective class of local government. It's a case of your tax dollars preparing reports in the State Auditor's Office for the use of your local governments to lobby your state government to spend more of your tax dollars.

[The Heritage Foundation](#) and [The Heartland Institute](#) are two more nonprofits that prepare analytical reports. CPA firms that follow the auditing standards of being objective, fact-based, nonpartisan, and non-ideological probably have audited all of the information from the above organizations. An elected partisan, political office like the State Auditor does not attain that independence.

The Conservative Movement has to start thinking outside of the *Progressive Box*. Protecting *big government* for personal and

political gain by professional politicians is *not* thinking outside of the *Progressive Box*.

This is the year of the Tea Party Patriots. GOP delegates and candidates must not let them down.

I ask all delegates to the State Convention to ask your candidate for State Auditor if they know the proper role of government and, if so, then ask them if it includes the analytical reports that are prepared and highly sought after by professional politicians. Then, ask them if they are a Certified Public Accountant.

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