

# Today's Message

Today's message is *conflict of interest*. During my campaign for State Auditor, it has become increasingly clear that there are two points of view on the function of the State Auditor's Office. One viewpoint is from the eyes of a professional politician and the other viewpoint is from the eyes of a Certified Public Accountant (CPA). I am hoping that Today's Message will help delegates see more clearly.

During my campaign, I have repeatedly focused on the professional auditing standards of independence, integrity and objectivity. I have never discussed a *political* topic in great detail. The other three candidates have focused on their favorite political topics (school districts, pension funds, municipal fund balances, Tax Increment Financing (TIF) districts).

As a trained and disciplined professional in auditing standards, I approached the functions of State Auditor as nonpartisan and apolitical. This does not mean that I do not have a conservative bias. I am extremely conservative; fortunately, most of the individuals in the auditing profession share this bias.

Auditors are *not* supposed to be a "Watch Dog." They are much more like a police officer. A "Watch Dog" has a predetermined agenda and attacks. You are afraid of a "Watch Dog," and will not, or should not approach the animal.

The overwhelming majority of the fraud is reported to the auditor

by a whistleblower. If you fear the auditor like a “Watch Dog,” less fraud will be uncovered.

A police officer is trained not to profile an individual or a situation and not to use their weapons at first instinct. You view the police officer as a friend until he or she pulls you over for speeding. Once pulled over, the police officer is supposed to treat you the same whether your car is foreign or domestic. Political bumper stickers are not supposed to affect the police officer’s conduct. The police officer is not supposed to profile you based on your race or sex. Not even a pierced nose, lip, or eyebrow or even a tattoo is supposed to affect whether or not you get a speeding ticket or a warning.

When you view the police (peace) officer as a friend, you will approach the officer and report unlawful conduct without fear of consequences. The same is true of an auditor.

Often, when the Senate Judiciary Committee is vetting a Supreme Court nominee, the judicial nominee will tell the committee members that he or she cannot opine on a case until after hearing the arguments; hence, avoiding a *conflict of interest* that would force the judicial nominee to recuse (oneself) as a judge in a particular case. Fortunately, there are prior legal opinions to help determine the political biases of the nominee.

The same is true of a professional auditor. Once a candidate for State Auditor has publicly marketed a political agenda, any report issued is tainted as partisan and political. When such a

report is issued, the public will view it as exactly what it is--- both partisan and political.

This leads us to the other point of view. Professional politicians view the function of the State Auditor's Office as partisan and political. This point of view is contrary to professional auditing standards and is a result of the political nature of the elected position. It is only natural for the politician to seek name recognition for the next election. Their political career depends upon name recognition. Is providing name recognition the proper role of government? It's more likely that the proper role of government is the *Policing Powers?*

This conflict would have never occurred had the State Legislature and Governor Wendell Anderson not split the Public Examiners Office in 1973 and given local government oversight to the elected partisan Office of the State Auditor ([click here to read more on the 1973 Reorganization Act](#)).

In an ideal situation, the auditor would be *appointed by* and would *report to* a governing, bi-partisan commission, and the commission would choose the topic to be researched and/or studied. The auditor would report the findings to the governing, bi-partisan commission, and the commission would use the report to make their governing decision.

I have been asked by one of the other candidates for State Auditor, "why has this not been brought up before?" The answer is not as complicated as it may appear. Because of the training

and discipline of a CPA, he or she has wanted to remain nonpartisan and apolitical.

I have decided to step into the political arena and fix the problem without crossing the professional auditing standards. I am not the first CPA to run for public office, but I am the first individual who has tried to explain this conflict to the delegates/voters and correct the problem by ultimately eliminating the elected position of State Auditor.

Keep Smiling 😊  
**Jeff Wiita, CPA**