

Final Exam (Part 1)

Question 3

The Minnesota Attorney General has to be:

- A. an attorney.
- B. elected by a Joint Session of the Legislature.
- C. appointed by the Governor and confirmed by the Senate.
- D. a member of the Attorneys International Union, Local 510.
- E. none of the above.

E. Correct:

There is no Constitutional requirement for the Attorney General to be an attorney; even though that makes sense to most people.

Minnesota Statute 204B.06, Subdivision 8, states,

“A candidate for judicial office or for the office of county attorney shall submit with the affidavit of candidacy proof that the candidate is licensed to practice law in this state. Proof means providing a copy of a current attorney license. A candidate for county sheriff shall submit with the affidavit of candidacy proof of licensure as a peace officer in the state. Proof means providing a copy of a current Peace Officer Standards and Training Board license.”

While the Legislature requires professional qualification at the county level, the Minnesota Constitution has no standards for State Auditor or, for that matter, Attorney General. To conservatives, this may sound ominous, even alarming, but there simply are no such requirements for State Auditor or Attorney General. An individual could be a High School dropout or simply politically ambitious and be elected State Auditor or Attorney General.

According to auditing standards issued by the Comptroller General of the United States, an individual must be a Certified Public Accountant to opine on a set of financial statements (i.e., express an opinion, sign an Auditor’s Report, etc). It is required that each person who opines on a set of financial statements in Minnesota shall possess an active CPA license. Past State Auditors have used a classical technique to circumvent these requirements. The dubious tradition is to hire a Deputy State Auditor who is a CPA. The Deputy Czar then provides legitimacy by co-signing the Auditor’s Report. This is a serious internal control weakness because the Deputy Czar serves at the “beck and call” of the State Auditor. To make a bad situation considerably worse, opining on internal controls is among the functions of the State Auditor.

Prepared and paid for by Jeff Wiita, CPA for State Auditor
http://www.jeffforstateauditor.com/Home_Page.html

Contact Jeff