

## A Funny Thing Happened on the Way to Work...

# Surviving My First Day as an Auditor

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By Michael A. Crawford, CPA

When I graduated from college, I was like most new entrants into the "real life" workforce — both eager and unsure. A large international accounting firm hired me as an entry-level auditor and, although I had a great deal of confidence in my attitude and ability, I was nonetheless nervous

about what to expect. After two weeks of intensive training, I began my first audit engagement

— a small town bank.

I quickly learned auditing in a small town was more like attending a large

family reunion. Our team was treated with respect and a sense of belonging that surprised me. I had believed auditors were to be feared and relationships with client personnel would be tense. Wow, was I wrong! From the bank president to the cashiers, our welcome was consistently warm and inviting.

Though eager to prove myself, I was still learning on the job and making the usual rookie mistakes. However, during my first audit engagement, I experienced one of those days that, even for a rookie, would forever be burned into my memory, no matter how hard I tried to forget.

The day began innocently enough with a surprise cash count of the bank vault prior to the bank's opening that

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morning. The bank president, trusting gentleman that he was, had given us keys to the bank building, allowing us to enter the lobby early in the morning and be present when the tellers arrived.

However, the bank president made one slight error.

While he was kind enough to provide us his keys, he failed to inform the night security guard we would be arriving that morning prior to banking hours. When we went into the bank, we

startled the guard, who immediately drew his loaded weapon and aimed it at us. He forcefully commanded us to face the wall with our hands high where he could clearly see them.

Fearing our lives, we did as we were told while he called the local police chief, a nice old gentleman named Chief Johnson, to assist him. We waited, in prisoner posture, for the police chief and tried unsuccessfully to explain who we were and what we were doing. Fortunately, when Chief Johnson arrived, the bank president

also arrived and explained the situation. As he left, Chief Johnson chuckled and wished us a good, or better day.

Later that morning, our audit manager asked us to count the tellers' cash drawers before they started working. Again sensing an opportunity to prove myself, I eagerly began removing the cash from a teller's drawer. And again, I realized that a key set of instructions had been omitted prior to my count.

*... the teller quickly screeched  
"No, No, not that cash!"*

The cash in the far right hand slot of the drawer was attached to a silent burglar alarm connected to the local police station.

As I pulled those bills out, the teller quickly screeched "No, No, not that cash!"

Too late — I mistakenly set the alarm off and Chief Johnson rushed over again to catch bank perpetrators. When he charged in and saw us behind the teller window, he laughed and said he hadn't

been that busy in years.

How embarrassing! Here it was, my first audit engagement, I had two run-ins with local law enforcement and it wasn't even lunchtime.

As if the day hadn't been bad enough, on my way back from lunch, I was stopped at the town's only stoplight and my car was rear-ended by another driver. I was stunned, thinking, "You have got to be kidding!"

The responding officer was — you guessed it — my new buddy, Chief Johnson.

He walked up to me and said, "Oh no, not you again!"

After he completed the paperwork, he said to me, "You know, I've got a room available at my office you might want to try out for the rest of the afternoon, just to be safe."

I thanked him and assured him I would do nothing more that day than work behind a desk and hope we would not meet up again. €

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