

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

Confirming an Audit Date

By Michael A. Crawford, CPA

You never know what someone is thinking while you are talking to them — even when making an audit presentation to a governing body.

One of my favorite audit presentation stories involves my brother and our hometown. Soon after my brother joined me at our accounting firm, I asked him to make his first presentation of audit results. I knew he would be nervous, so I selected a client with whom I knew he would feel the most comfortable. The City of Henryetta, Okla., was one of our audit clients and because Henryetta was our hometown and our parents still lived there, I felt this would be the ideal location for his first presentation. Because he knew the mayor and several members of the city council, I assumed he would be able to comfortably answer any questions they might have and would feel right at home.

The night of the presentation, we were the first item on the meeting agenda. Although my brother was a little nervous, he did an excellent job explaining complex audit issues to the mayor and council. As I watched them listen to the presentation, I noticed the mayor kept whispering in the ears of the other city council members. They shook their heads as if in agreement with what the mayor was saying. Both my brother and I noticed this and were pleased they were paying attention and

seemed to understand the complex issues. I thought they were developing questions to address to my brother upon completion of his presentation.

When he finished his technical presentation, he thanked the mayor and council for their rapt attention and asked for any questions. No one spoke or raised their hand to be recognized to speak. We were surprised at this, considering all the whispering during the presentation. We noticed it appeared as if the mayor wanted to ask a question but was maybe unsure how to ask it.

Finally, the mayor sheepishly raised his hand. My brother said "Yes, Mr. Mayor. Do you have a question?" The mayor said, "Yes, I only have one question. Didn't you take my daughter to the senior prom?" We all began to laugh as my brother answered, "Yes, I can't believe you remember that." To which the mayor said "I remember you didn't get her home on time."

Then the mayor turned to the Council members on his left and right and said, "I told you guys that was him, didn't I?" €

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