

Letters to the Auditor



By John Landreth, CPA, CFE, CHC

Welcome to this issue of Letters to the Auditor. Well, it is the Air and Water show here in Chicago, so from time to time; sonic booms will reverberate as the various squads buzz overhead. They've been known to time their fly-over booms to sync with the opposing pitcher's delivery during a Cub's game at Wrigley Field.

Of course, I'm making my editor sweat out meeting my deadline. I have found over the years that a solid unwavering deadline to a writer is like Colace to a normal person. When the time arrives, you find yourself suddenly ready to go.

So with that thought in mind and emboldened from the success of the 2009 *Apex Awards for Publication Excellence* recognition this column received under the *Regular Departments and Columns* category, and with the harsh glare of yet another editorial deadline, I thought we'd try something different for this issue's column. I went to my folder labeled "LTA ideas". In my professional readings and perusal of current events, I'll write-down an occasional note or quip on a note card. Then with a deadline looming I will go through the file and look at possible topics for the column.

As such, our first section is devoted to some factoid-bits about Letters to the Auditor (LTA) and the twenty years it's been in existence. The second section will include various observations and comments about other current events, thoughts, and columnist musings. If I am not successful meeting LTA's award-winning standards, then perhaps next year I might be in position to receive another award for most improved column (over this year).

Don't worry; we'll get back to normal in the next issue.

LTA Factoids

- **"Please keep those letters, calls, cards and e-mails coming."** Even when the primary communication vehicle consisted of actual postman delivered 'letters', member letters were rare, if ever at all. (Can you say 5 to 10?). The column that received the most comments was the story entitled, "The Risk Stops Here." A good number of people were interested enough to write a letter. It encouraged us to run a reprint in the Fall 2007 issue (Vol. 26 No. 4). Perhaps you read it recently. Our second most commented upon column was in 2005 and concerned my eldest son coming home from college with a purple Mohawk 'hair cut'. Time passes, hair styles change, and thankfully my son's idea of cool has moved 'onward and upward', as they say.
- So you can imagine, that with this lackluster demand for advice, but with column deadlines approaching, I would be left to decide on a topic of interest. Often times, an audit or compliance issue that I was working on, a new regulation or some real-life quandary would come to mind as apropos. And then I'd 'reverse engineer' the introductory letter to fit what I planned to write about.
- **My first article for New Perspectives was entitled, "Things I Tell my Staff at Orientation."** It appeared in 1989. I was tired of using the same speech for each new person in our department when they started. I later submitted it as a column for NP. I recall dictating the entire article on my commute home along Lake Shore Drive in Chicago.
- **I've only missed one New Perspectives column in the last twenty years.** I didn't realize it right away but the editor at that time explained he didn't like it...so he removed it. Of course, that was his prerogative. Can't recall the length of his short tenure, but he's not around anymore, and I still am. (chuckle, chuckle, chuckle)
- **My editors have been fantastic.** There is so much work that goes into the production of this quarterly journal. Receipt of the Apex awards this year and the ASAE award last year are the culmination of their collective passion, commitment, and hard work through the years. These individuals include: Ina Lowenburg, Don Holdergraver, Rich Miller, Lyndon Johnson, Mark Ledman, and Ken Spence.
- **The first regular LTA column appeared in the (June 1990) issue of New Perspectives.** My column co-writer and local internal audit colleague was Jon Prochaska. We shared the role of HIAG Midwest Regional Coordinators. The column subject concerned an audit director who was asking about where to find good staff audit candidates. Nowhere in the article were the terms "networking" or "Internet" used. But newspaper and magazine ads were noted twice. The column length was about one page.
- **Generally, the LTA column has appeared as the last column in New Perspectives.** Some of my past editors have explained that because of its popularity, they want our readers to be sure to read all the other columns first before getting to LTA. Some have said they are arranged in

alpha order by title, author or length. All makes sense to me...you've got to trust your editor is what my editors tell me.

- **In the mid-eighties, I recall writing a 'nasty-gram' letter to Healthcare Internal Audit Group leadership.** (HIAAG was AHIA's initial name). My HIAAG Regional Coordinator assignment was 'revoked'. (A short while later it was reinstated). In 2000, I received the AHIA's Founder's Award. This speaks millions for the AHIA's 'hot-head' rehabilitation program.
- **LTA will probably be around as long as I am.**

Comments, Quips, and Observations

- **The Obama administration is seeking to reduce the costs in nursing homes, home care and hospitals.** They are considering a media campaign centered on psychological prevention. Its theme will be "Think Global Continence".
- I don't know about you but there seems to be a lot less lightening bugs this summer.
- You'd think that with all the global concern with the frog population decline, that they'd find some private research foundation, congressional earmark or stimulus package program for lightning bug

research. Maybe instead of "Cash for Clunkers", they could offer "Cash for Flashers."

- **Social networking through expanded technology has transformed how we communicate today.** My teenagers do not answer their cell phone; they don't even set up voicemail. They only respond to text messages. Texting and Twitter entries are very short and abbreviated; this makes me want to get out my old telegraph and Morse code books.
- **Just heard some bad news.** An old friend from high school was a chicken farmer and a graduate of the Joffrey Ballet School. Unfortunately, he recently lost a lot of money with an off- Broadway production. "Poultry in Motion"...just never did catch-on.
- **Polyglot defined. Our local high school has framed this term for students who are reasonably fluent in multiple languages.** Our civilization and culture should be appreciative to these talented people. I know I could use one of them when I get those multi-lingual assembly instructions for electronic items.
- **Last year I was researching and Googling Codes of Conduct for major corporations and**

universities. I was very impressed with some of the Midwestern schools. However, for the "Do as I say, not as I do" file for ethical behaviors. The governor of Illinois, Patrick Quinn has asked for the resignation of the entire University Board of Trustees for inappropriately influencing admission practices and decisions based on political clout of those applicants who were not admissions-qualified.

Well, that's it for this issue's *Letters to the Auditor*. A bit lighter and different than our norm. We'll get back in the groove with the next issue, I'm sure. Please keep those rare letters, calls, cards, and emails coming. You can send your questions and comments to Letters to the Auditor, c/o John Landreth, 1810 W. Birch Lane, Park Ridge, Illinois 60068, via email at jlandreth999@aol.com, or phone me at 847-525-6529. **NP**

John Landreth, CPA, CFE, CHC is Managing Director, Atoll Compliance and Controls. Previously he was Corporate Integrity Executive and /Director, Internal Audit for Northwestern Memorial Hospital in Chicago, Illinois. He was the AHIA's Founder award recipient in 2000. The 'dean' of New Perspectives's columnists, this is John's 20th year as founder and columnist for Letters to the Auditor.

We want to know...

who's the sharpest crayon in the box?

AHIA
10200 W. 44th Avenue, Suite 304,
Wheat Ridge, CO 80033
800-ASK-AHIA www.ahia.org

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