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## Footnotes

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## FOOTNOTES

### MR. DENSEM HONORED IN BRITAIN

A tradition of service by Deloitte, Plender, Griffiths & Co. was continued last summer when W. Guy Densem, F.C.A., Senior Partner, was elected to one of the most distinguished posts conferred on accountants anywhere in the world—the presidency of The Institute of Chartered Accountants in England and Wales. Mr. Densem is the sixth partner at Deloitte's to hold this office.

### NEW EDP COURSE

As part of our program for keeping abreast of advancements in electronic data processing, the Firm has recently developed and tested a new home-study course in EDP. Tailored to our auditing needs, it provides basic instruction in this field, which is rapidly commanding the attention of our accountants at all levels.

Three of the fifteen reading assignments in the course relate to internal control methods in EDP systems and five deal with accounting applications, such as payroll and inventory control. Technical and complex subjects, such

as programming, are covered broadly rather than in detail. Each assignment, including completion of the examination questions, is estimated to require three to five hours of study time.

Course materials include a standard textbook and a selection of instruction manuals published by Honeywell and certain other computer manufacturers, together with a pamphlet "Internal Control in Electronic Accounting Systems" and an EDP Internal Control Questionnaire, which were developed by the Firm.

The new course was prepared by Robert C. Wright (Partner, New York Office), with assistance from Ronald J. Hall (MAS Consultant, Los Angeles Office) and Executive Office supervision by Everett J. Shifflett.

### VISITORS FROM ABROAD

Nothing helps more to weld the Firm into an efficient international team than an exchange of visits between our U.S. partners and those from abroad. Among the seventeen visitors attending the U.S. Firm's meeting last September were Charles Romer-Lee, head of the new Executive Office for Continental Europe, headquartered in Paris, and Frank M. D. Jackett, a senior partner in the Sydney, Australia, office. Both Mr. Romer-Lee and Mr. Jackett stayed on to visit several of our offices and to meet clients with overseas operations.

### A QUESTION OF SEMANTICS

We have learned that recently the director of a prominent hospital, on reviewing the auditor's draft of its report, objected to the caption "Profit from Operations."

### BOUQUET TO THE LADIES

Our sincere thanks to the literary ladies of H&S who sent us their interesting articles about the New York

World's Fair. They were all so good that it was difficult for the editors to make the final selection (Page 22).

### NEW HORIZONS

The following moves between offices have occurred since the last issue went to press: Harry D. Baker, Principal, and William F. Bischoff, Staff Accountant, both from Jacksonville to Tampa, the new branch of our Jacksonville office which opened last October; Charles L. Clapp, Partner, from DPH&S Santiago to Executive Office (Mr. Clapp will assume responsibilities of coordinating the international practice upon the approaching retirement of J. Harry Williams); James J. Held, Staff Accountant, from Philadelphia to Allentown; C. Harold Hippler, Jr., Staff Accountant, from Orlando to Miami; Hans G. Jacobsthal, Staff Accountant, from Los Angeles to San Juan; Richard E. Klinger, MAS Manager, from New York to Atlanta; Thomas A. McGrath, Jr., Staff Accountant, from Executive Office to New York; Lenton R. Merryman, Staff Accountant, from Los Angeles to Medford; Richard A. Neubauer, Staff Accountant, from Denver to DPH&S Santiago; George P. Noble, Staff Accountant, from Miami to Tampa; Francis C. Oatway, Staff Accountant, from Washington to Boston; Daniel W. Oxford, Staff Accountant, from Dayton to Cleveland; James J. Scazzaro, Staff Accountant, from Newark to New York; Robert L. Steele, Partner, from Executive Office to DPH&S Santiago (Mr. Steele will be responsible for coordinating the Latin American Practice); Joseph T. Sullivan, Partner, from Executive Office to Omaha; Joseph D. Weber, Jr., Staff Accountant, from New York to Philadelphia; Joel P. Zalac, Staff Accountant, from Honolulu to Columbus.