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PEOPLE IN DH&S

LORIN WILSON

‘Do your best, whatever they give you to do!’

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It is said of many a man that he has left his mark in this place or that. But rarely can you find a person who has left so many of his personal marks in as many places as Lorin Wilson.

Scheduled to retire this spring as senior partner of the Los Angeles office of DH&S, Lorin will no doubt continue his energetic, active way of life, even though his forty years as a practicing certified public accountant will have come to an end. You might call him primarily a goal setter, or an achiever, or a workaholic, or Mr. Energy Himself. All such epithets would be appropriate. But it is not so much the fact of his energy and drive as it is the kind of activity to which he has been attracted that marks the special quality of Lorin Wilson.

Within the firm, he has been an audit partner and the partner in charge of two offices. He has been a member of the firm’s Policy Committee since its inception in 1971. In the public accounting profession he has served as chairman of the Board of Examiners of the AICPA and later as president of the National Association of State Boards of Accountancy. Lorin is almost alone in the history of the profession in having been president of two state societies — those of Washington and California — and chairman of a state board of accountancy (Washington). He also served a term as a vice president of the AICPA. In addition, he is a member of the board and executive committee of the Los Angeles Music Center Opera Association, and during the past year has devoted a great deal of his time to the Rotary Club of Los Angeles as its president. That is not all, but this list can serve for openers.

What his activities and accomplishments show is that Lorin has constantly pursued objectives he thought important, that intrigued him and challenged him. And it was so almost from the beginning. In fact, he virtually had to go against parental advice when he first went into accounting.

Lorin was born in Idaho in 1917. His family moved to Tacoma, Washington, and then to Seattle, where he went to high school, graduating in 1934. “Even though my father had been a teacher in a business college,” he recalled for "DH&S Reports," “he tried to steer me away from business subjects. I think that if I had gone to college directly from high school I would have gone into chemical engineering. But it was the depths of the Depression then, and I didn’t have the money for books and tuition. So I went back to high school for a postgraduate year and took an elementary accounting course. I loved it, it came easy to me and I did well in the course. So in 1935 I registered in business administration at the University of Washington in Seattle.”

As a college student Lorin alternated going to classes for six months under a heavy schedule with working for six months, doing mostly painting and paperhanging, to earn his way through. Carried out this way, the undergraduate work required five years but, he says now, “I am glad I went through it.” He graduated with a bachelor’s degree in business and economics, magna cum laude and Phi Beta Kappa.

At the time the prospect of searching Seattle for a job was grim. “I canvassed every accounting firm of any consequence in Seattle in the spring of 1940,” he recalls, and he found only two jobs available among them all. “At the local firm of White & Currie, Rodney D. White offered me a job, provided I pass the CPA examination that was to be held in May 1940. He meant it, too. I remember that when I asked him to be my guest at the Beta Alpha Psi banquet just before graduation, he told me to forget the banquet and go home and study. The CPA exam was coming up!”

In those days part-time employment in public accounting firms was an accepted practice for new accountants. So when Lorin passed the examination Rodney White told him that he could have a job, provided he wait until October to start. Lorin waited, and then started work at $115 a month. A few years later the local firm merged with McLaren, Goode, the regional firm that later became McLaren, Goode, West & Co., which in turn merged with our firm in 1962. In those twelve years Lorin went through a rigorous training, doing auditing, systems and procedures work (“we didn’t call it MAS then”) and a lot of tax work.

At the time of the merger Lorin, then a McLaren partner, became a partner in DH&S. Four years later, in 1956, he was named partner in charge of our Seattle office.

The Seattle years as partner in charge were highly significant ones in Lorin Wilson’s development into one of the firm’s outstanding leaders. Looking back, he puts it this way:

“I love Seattle and the people I knew there. We had many outstanding people in that office, most of whom I recruited, who have become partners in our firm. We have a reunion of the Seattle alumni every year at the partners meeting.” He goes on to mention his recruits, many of whom are partners in charge, including Jerry Anderson (Portland PIC), Bob Arnett (regional PIC — Midwest), George Betts (Hong Kong PIC), Hugh Eggan (regional PIC — South), Jim Ladd (Tokyo), Lowell Pethley (MAS regional PIC — Midwest) and Tom Warner (Los Angeles PIC). Last year the “Seattle Club” dinner at the partners meeting brought together eighteen Seattle alumni with ten present partners from the Seattle and Spokane offices. When asked why so many outstanding people got their start in the Seattle office, Lorin grows reflective:

“I believe success breeds success. We had a remarkable esprit de corps in Seattle, both in our firm and in the McLaren organization. When I was recruiting back in the 1950s and early 1960s there was quite a bit of competition for many prospects. It is one of my greatest satisfactions that we recruited so many excellent people."
"In recruiting I think you should look for people who have the qualities you admire — that you wish you had, or think you have. And you want people who appear to be reasonably secure. One thing I have always looked for in a candidate is the fellow with the competitive spirit, the one who wants to win. Of course, there are other offices with a fine record of recruiting and exporting outstanding people, but I like to think that when it comes to exporting such people Seattle tops them all."

A big change came in 1964, when Lorin was asked to move to Los Angeles as partner in charge. "The Los Angeles office was five times the size of the Seattle office, and it was a marvelous opportunity," he says. "Much as I loved Seattle, I could not have turned it down." He bought a house in San Marino, not far from the firm's office in downtown Los Angeles, and concentrated on "getting to know our people and our principal clients. I spread myself out in many directions. Los Angeles was an awfully big city to me then."

While taking hold of his new position as head of the Los Angeles office, Lorin continued his interest in developing the standards required for certification in the profession. In the year 1964-65 he was chairman of the AICPA Board of Examiners, and he served as a member of two ad hoc committees of the AICPA to study the content, standards and procedures of the CPA examination. In 1966-67 he served the National Association of State Boards of Accountancy as president. He is still a member of the NASBA CPA Examination Review Board, which is surveying the CPA examinations, nationally and in all state jurisdictions. This is a three-year appointment, with another year to run.

More than ten years ago Lorin took the lead in urging the California State CPA Society to adopt as policy a higher educational requirement for certification than existed at the time. A few years later the state society and the State Board of Accountancy, with Lorin's prodding, adopted a rule requiring a program of continuing education for CPAs to practice as public accountants.

"We were one of the very first states to adopt a mandatory continuing education requirement," he said, "and now thirty or more states have adopted similar provisions. To renew a license to practice in California today you have to report 80 hours of qualifying continuing education credit every two years. I felt very strongly that this was the way to go. We became convinced that this was the wave of the future both for our profession and for all the professions."

The continuing education requirement was not an easy issue to tackle, Lorin says; in fact, it was highly controversial at the time. "I believe in activating an organization by taking on a tough issue, and getting us chewing on it," he says, emphasizing his tendency to confront controversy rather than turn away from it. And this is in keeping with his attitude toward work in any organization — professional, civic or any other.

"My advice to any volunteer," he says, "is do your best, whatever they give you to do. And do not take on an assignment unless you are prepared to give it your best. If you do that, you are likely to stand out in an organization, and then the others who are looking for good people will seek you out and ask you to do something more." It should come as no surprise that by following this principle Lorin found himself with one committee assignment and office after another in the California CPA Society, until he became president for the 1978 term. Twenty-four years earlier he had served the Washington state society as its president.

One activity outside the office to which Lorin is most devoted is his involvement in Rotary International. He was active in Seattle Rotary for a good many years, and more recently in the Rotary Club of Los Angeles he has had an opportunity to reach out and make contact with hundreds of people in the business community. The Los Angeles club is one of the oldest and largest of the 18,000 Rotary

Lorin Wilson chats with opera star Beverly Sills, a guest speaker at Los Angeles Rotary Club during Lorin's administration as Rotary president.
clubs in the world, with more than 600 active members. Given his obvious talents and his abiding belief in giving his best whenever he is asked to serve, Lorin was bound to make his mark in Los Angeles Rotary. Two years ago he was given the demanding job of Vice President-Program Chairman — which meant that he was to line up important speakers for fifty-two weekly Rotary luncheon meetings for the year ahead. It is an assignment calling for a very wide circle of acquaintances and contacts as well as persistence, imagination, persuasive ability and cool. Lorin had them all and did the job. So this year he is president of Los Angeles Rotary.

Supervising and coordinating the work of committees and fellow officers and board members in such a large, active organization would be enough to tax the time and strength of any busy professional. Add to that the task (which is a pleasure) of presiding over a large luncheon meeting every Friday — rain, shine, holidays or vacations — and the presidency becomes a huge task. Lorin therefore, with the approval of the DH&S managing partner and the Policy Committee, turned over the duties of PIC of our Los Angeles office last June, one year before his scheduled retirement, to Tom Warner — one of his recruits from the Seattle days. As Senior Partner this past year Lorin has been able to devote a great deal of his energy to his leadership of the Rotary Club of Los Angeles.

To see him in action as a presiding officer is to see Lorin Wilson at his most effective and engaging best. He introduces speakers and imposes mock fines on members smoothly and with grace, as well as with a touch of humor. It is obvious that he enjoys the role, probably because he is so good at it. The Rotarians clearly enjoy “lunch with Lorin,” as proved by their laughter and applause, and the high rate of attendance. All club records were broken this past November when nearly 800 Rotarians and their wives turned out to welcome the distinguished opera star Beverly Sills, a guest speaker whom Lorin had secured through his Opera Association activity. The following month more than two dozen Seattle Rotarians flew to Los Angeles for the day to join the Los Angeles club as a tribute to Lorin Wilson, their old friend of fifteen years earlier. Lorin admits to having been deeply moved by this expression of friendship.

After the leadership of the Los Angeles office, the presidency of the state professional society and the presidency of Los Angeles Rotary — what next? Where is Lorin Wilson going in the 1980s? It's difficult to say, but it will definitely not be to the rocking chair. Lorin is in unusually fine trim, and he is bound to expend his energies somewhere. You have only to look at him as he strides along to recognize that he is not going to be fenced in. He rides ten to fifteen simulated miles every day on his stationary bicycle. He swims regularly in his pool in San Marino on most days of the year. Not long ago when a nearby brush fire caused a windborne fallout of ash to land in his pool, he plunged in and gave the side walls a vigorous scrubbing with a short-handled brush — before breakfast.

The mental and physical energies are closely linked. He gets an idea at the desk, quickly takes up a note pad, scribbles a reminder for himself, then speaks it on his desk pen right in his sight line so he will not forget to take action. Now Lorin is ready for the next piece of business.

Home for the Wilsons is quieter now that his three children and his wife Annabelle's three from a previous marriage are all on their own. Lorin and Annabelle are proud of their success in merging the two families, and he frequently refers to “my six children.” Their photographs, which have decorated Lorin's office through the years, are superseded from time to time by pictures of his five grandchildren. The youngsters will no doubt receive more of his attention in the years ahead, as will his shared interests with Annabelle in the musical life of Los Angeles, fishing in Mexico, and traveling abroad. A favorite for them is France, where they have been a number of times.

"We both like classical music and the opera," Lorin says, “and I have enjoyed my association with the Los Angeles Music Center. As a member of the board of directors and the executive committee of the opera association, I may be putting in more of my time there.”

Wherever he is in the days ahead, Lorin Wilson is sure to be among the hardest and most devoted workers in any activity he has chosen. The world can use a good many more like him. □