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been stressed that the auditor's business is the client's private business; that the client's records should not be defaced or unduly marked; or that the client's documents should not be disarranged. Recent occurrences coming to the writer's notice brought home sharply the importance of promptly returning intact such files or documents as it was necessary to borrow during the course of an audit.

A case in point came to the writer's attention recently. A visiting auditor—not, fortunately, of our organization—had occasion to use the treasurer's private record of price rebates received. The information contained therein was highly confidential, and was carefully guarded at all times by the treasurer. It was found several weeks after the auditor's departure in a drawer of the desk that the auditor had been using, but only after a prolonged search. This, together with several other instances of a like nature, will make it very difficult for that man ever to build up again any semblance of the spirit of cooperation and friendliness formerly accorded him.

The writer recalls another case of a similar nature where, on the occasion of our first attendance at the office of a new client, we were refused permission to remove accounts payable vouchers from the files, the client explaining that he would assign an employe to do the work because previous auditors had misfiled or lost many vouchers.

Courtesy towards a client and his staff includes careful guarding and prompt return or accurate refile of his records. Its importance could well be impressed on new members of our staff.

News Items

The Accountants Foundation, Inc., has been designated trustee of the \$50,000 fund recently presented by the firm to The Accountants Club of America, Inc., to be known as the Elijah Watt Sells

Memorial Fund, and the check for the amount of the fund has been turned over to the trustee. The formal presentation of the gift to The Accountants Club of America, Inc., was made at the annual meeting of the Club held at the Waldorf-Astoria Hotel on the evening of November 21, 1927.

It is with deep regret that we announce the death of Mr. James Furse, of the New York Broad Street practice office staff. Mr. Furse was taken suddenly ill with appendicitis while visiting in Savannah, Georgia, and died on March 18, after an emergency operation.

Mr. Victor G. Gendron, of our Los Angeles office, is to be congratulated upon passing the C. P. A. examination of the State of California.

Mr. William D. Shay, of our New York Thirty-ninth Street office, has recently been admitted to associate membership in the American Institute of Accountants.

An article by Mr. Homer A. Dunn on "Arbitration of Commercial Disputes" appeared in *The Certified Public Accountant* for March, 1928.

An article by Mr. Lewis A. Carman, manager of our Los Angeles office, entitled "An Accounting Enigma," appeared in *The American Accountant* for March, 1928.

Mr. Hutchinson, manager of our Charlotte office, read a paper on "Federal Individual Income Tax Returns" before the Kiwanis Club of Charlotte on March 1, 1928.