

University of Mississippi
eGrove

Haskins and Sells Publications

Deloitte Collection

1974

H&S scene

Carmen Lobo

Follow this and additional works at: https://egrove.olemiss.edu/dl_hs

 Part of the [Accounting Commons](#), and the [Taxation Commons](#)

Recommended Citation

H&S Reports, Vol. 11, (1974 autumn), p. 27-29

This Article is brought to you for free and open access by the Deloitte Collection at eGrove. It has been accepted for inclusion in Haskins and Sells Publications by an authorized administrator of eGrove. For more information, please contact egrove@olemiss.edu.

Birth of a group

The Grand Ballroom of the Hotel St. Francis, San Francisco, was the scene for the launching of Commander Risley and The Current Liabilities, San Francisco office rock group par excellence. The occasion was the annual San Francisco office dinner dance last June.

The idea of forming the group was conceived when manager Bob Risley and his audit crew (Chuck Streamer, Karl Dobrinich and Bill Nunan), assigned to Diamond International in Chico, California, discovered that apart from auditing, their common talent was music. Karl Dobrinich sought out other talented but frustrated musicians from among the audit staff, and the group was born: Commander (Bob) Risley—piano, Jim Roberson—drums, Jeff Jastram—harp/vocal, John Skadden—lead guitar/vocal, Bill Nunan—rhythm guitar/vocal, Martin Blade—bass guitar, Chuck Streamer and Lynne Wilsey—vocal, and Karl Dobrinich—director.

Initial practices were held at various members' apartments. After a shaky start, with songs, chords and vocalists being tried and rejected and tried again, a repertoire was developed from the rock 'n' roll sounds of the fifties to the folk songs of the seventies. By the end of the third practice session, the first public engagement had been secured from Doc Warren, Chairman of the Dinner Dance Committee. Instruments and amplifiers were rented, courtesy of H&S. The group had become a reality, complete with an official photographer and a permanent contingent of groupies.

The first major setback was encountered at the fourth practice session when an unsympathetic neighbor called the police. Fortunately, the session was just about over when the police arrived, but it was clear that some more isolated place would have to be found. The ideal place appeared to be the H&S staff room. Application was made and with good-humored skepticism permission was granted for its use, on the understanding that practice sessions would not begin until after 7:00 p.m. (i.e., until after the "workers" had left for the day!)

From then on, the practice sessions went without a hitch. All that remained was to decide on a name for the group and costumes for the opening night. Commander Risley and The Current Liabilities was selected from a number of suggestions including The Limited Potentials, Risley's Revenge, *HandS Streaker* and the *Womblies*, The Random Samples, and The Declining Balances. Costumes were left to the imagination of individual members.

At about 8:00 p.m. the lights dimmed in the Grand Ballroom of the Hotel St. Francis. Doc Warren spoke cautiously as he introduced the group hidden behind the slowly rising red curtains. The crowd immediately surged across the dance floor and clustered around the stage. The lights flashed on to reveal the motley garb of Commander Risley and The Current Liabilities. The roar of the audience was followed by a momentary hush and then a stampede for the dance floor as the group launched into its first number.

One after another, members of the group were spotlighted; while some of the audience danced, others stomped their feet in time to the music, and all roared their approval. Encores were called for and given, and for about 45 minutes the walls of the ballroom rang with glorious sound. Commander Risley and The Current Liabilities had made their debut with unmitigated success. □

The shoe detail

A volunteer inventory proved to be more than bargained for when the New York office responded to a request for help from Phoenix House Foundation. This effort represents an informal commitment on the part of the Firm to provide services to nonprofit groups when such assistance is asked for.

Phoenix House Foundation is an organization dedicated mainly to the drug rehabilitation of its individual Phoenix House residents. Founded by psychiatrist Mitchell Rosenthal in 1967, Phoenix House offers a non-chemical approach to the drug problem.

Each Phoenix House residence operates as a family unit. Its residents are referred to it by the courts, or by Phoenix House centers where they are introduced to Phoenix House methods and detoxified so as to be free of drug dependency when entering the program.

Encounter therapy (a form of psycho-drama) is central to the program. Education is another principal ingredient and each Phoenix House graduate must have at least the equivalent of a high school degree. He must also spend between 14 and 20 months in the program, have a job and money in the bank in order to qualify for a certificate which will go a long way toward helping him to make it in the outside world.

Phoenix House Foundation receives assistance from government grants, contributions from its residents and donations from individuals and corporations. Corporate donations consist mainly of food, clothing and shoes, all of which are stored in the Brooklyn warehouse pending further distribution to the various Phoenix House residences. This was the inventory that the H&S volunteers were to assist Foundation employees in counting. Estimated requirements called for five days' work by five accountants. What evolved was another story.

Ed Wright, senior in charge of the assignment, gave *H&S Reports* a vivid account of what happened. The first morning was spent routinely in counting foodstuffs and other odds and ends.

However, in the afternoon news came that there were about 100 boxes of shoes, containing roughly a hundred to a box, which would have to be counted. Easy enough on the surface, but Ed explains, "The major problem was that most of the shoes were unmatched. They had to be taken out of the boxes, counted and reboxed." Realizing that five people were not going to be able to handle all of this, he requested five additional accountants from staff assignments to help with what was becoming known as the "shoe situation."

On the second day, four of the original five continued to count other inventory while Ed and the five reinforcements went to work on the shoes. "After only an hour," Ed notes, "I requested five more reinforcements who were thereafter known as the troops." When the second group arrived they were wearing suits—impractical attire for the job at hand. "Work clothes were requisitioned for them from the Boutique," Ed recalls. "That's what the Foundation employees call the area where they keep the donated clothes." He adds, "Hanging in the entrance to the 'Boutique' were a pair of size 52 swimming trunks, with a sign reading 'Who can fill these?'"

The warehouse is in an old building designed originally for a paint manufacturer, and there is no air conditioning other than in the offices. As the afternoon wore on the temperature rose to well above 90°. Adding to the discomfort was the fact that the boxes containing the shoes had not been opened for some months and were covered with dust, which permeated the air as the accountants worked. "Everyone was coughing, sneezing and choking; it was really a mess," Ed recalls.

The shoe situation did not seem to be rapidly improving. "We often found a dozen of the same shoe, unfortunately for the same foot. One of our troops explained that this occurred because shoe manufacturers do not distribute their shoes in pairs in order to discourage theft. Apparently a group of left shoes had been pilfered somewhere along the line with the Foundation receiving only the right mates.

"So we dumped the shoes on the floor, segregated them into colors and finally

into styles. We reached what looked like our nadir when we stood in the middle of the floor with thousands of unmatched shoes all around us."

But the work continued and on the third day, with the help of ten new recruits, great progress was made and the shoe detail was relieved of duty early on the following day.

The final tally of those involved was twenty-four accountants and nearly three hundred hours, of which nineteen accountants and one hundred forty hours were attributable to shoes.

In expressing the gratitude of the Foundation to H&S, Bob Roche, controller and H&S alumnus, wrote to those volunteers involved: "I want to thank you for your help during our recent inventory. I especially appreciated the good humor and enthusiasm which you exhibited in performing duties which were not consistent with your professional experience. I am very proud that the Firm is so concerned about community affairs." □

people do with it, and how industry, government and banks make use of money invested or deposited by the public. He then went on to explain what an accountant actually does. He told the students that an accountant protects people who put money in the bank or who invest it by counting and checking what the bank or the company owns. The class was amused at the thought of an accountant dressed in long johns counting products in a frozen food warehouse or tasting wine in France at a company which was being considered for acquisition by a client.

They also enjoyed his stories about various bank audits. Once, Frank related, he and several other accountants were waiting outside a bank to perform a surprise audit in a small New Jersey town in the early hours of the morning. "Since we were the only people on the street at that time and since we were carrying large, strapped work bags, the local police came over to check us out and make sure we were not contemplating *robbing* the bank." This story inspired one child to comment: "I especially liked the part where you got arrested."

"The students asked very perceptive questions," Frank says. "One of them asked how the bank knows that the accountant is not taking any of the money that he counts when he performs an audit. Another wanted to know just how an accountant is like a priest. (I explained that people come to us when they are in trouble, asking how to do 'penance' and we offer them advice), while still another wanted to know if an accountant was like a priest, wasn't he also like a rabbi."

Frank also found an apt means of describing profit to the students. He told them, "If you buy some baseball cards for 10 cents and make a deal to sell them for 25 cents, that's a profit."

After his talk, the teacher asked the children to send him thank-you notes. These letters reflect their appreciation and understanding of Frank's talk.

...Thank you for coming in today to

talk to us about being an accountant. It sounds interesting that you check people's occupations. I would like to check the banks and all the money.

...Your talk was very interesting. My father used to be an accountant. You told me more about accounting than my father did.

...Thank you for coming to our school to talk to us on what an accountant does. I enjoyed listening to you and I enjoyed your comedy sections.

...Now I know more about accountants. Well, I really haven't heard of the word lately. But it was interesting when you made up stories to make us understand more.

...Thank you for coming to the fifth grade. When I get married I hope my husband's an accountant.

...I imagine it is a time-consuming job and it must be rewarding. I also think it must be a highly paid job.

...I thought you were very interesting when you said that you were a priest, doctor, teacher, policeman, *and* an accountant.

...The accountant business sounds like an interesting and complicated one. When I grow up I want to be a psychiatrist.

Frank's younger son Rickey will be in the fifth grade next year. Will there be a repeat performance, Frank?

Fifth graders talk back

What is like a policeman, a detective, a doctor and a priest? If your answer is an accountant you are correct. At least that's how Frank Borelli, partner in the New York office, explained it to a group of fifth graders last spring when he was invited by his son Frank's grade school class to talk about his profession.

Frank spoke to several classes, about one hundred students in all, at the Woodglan Elementary school in New City, New York. "They were a very bright, sharp bunch of kids," he comments.

Accustomed as he is to public speaking, Frank notes that this was one of his most challenging assignments. "I have spoken to high school and college groups before, but never to such a young audience. Obviously, I couldn't be too technical and I was quite apprehensive about being able to communicate with the youngsters about accounting."

Frank began by talking about money—where it comes from, what