

1919

## Meeting [News items]

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accountant should acquaint himself with the accounting system in use and the office personnel. Unless the client's organization is comparatively small, it is usually desirable to include in the working papers a list of the books and records that will be used in the audit, the names of the persons keeping such records, and of officers, etc., with whom the accountant or his assistants will come in contact, and such information as the names of persons authorized to approve vouchers, sign checks, etc. This memorandum can also be utilized in conducting future audits.

When the accountant has progressed far enough in the work to formulate a comprehensive plan, he should prepare a work sheet or audit program. One such program may be made to cover several periodical audits if good judgment be exercised in giving effect to changing conditions. For this purpose a columnar sheet may be used, with the various details of work to be done listed down the left side and the columns headed, in pairs, with the dates of the respective periods to be covered. One of each pair may then be used for the initials of the person doing the work and the other for the date on which performed. When certain parts of the audit are limited to tests, such as the verification of vouchers, footings, sales invoices, postings, etc., the work sheet should show what periods, or what approximate percentage of accounts, etc., were selected and examined. The word "test" is subject to much abuse unless properly safe-guarded. It is often advantageous, also, to make a note on the work sheet of the time devoted to certain phases of the work. It is generally inadvisable to use the same work sheet for two periods as far apart as a year. However, it is desirable for an accountant to familiarize himself with the work of the previous year, as a basis for his judgment regarding the work to be done, by reviewing all of the working papers used at that time.

(To be continued)

### Meetings.

THE practice of having a meeting of members, managers, and heads of departments was inaugurated at the Executive Offices, Tuesday, June 17, 1919. It is planned to hold these meetings every other Tuesday at two o'clock in the afternoon, and to have them extend over a period of about one hour. At such times there will be discussed matters pertaining to our organization and work. It is hoped that members and managers from out of town will, by their presence, add to the pleasure and value of the meetings when their visits to New York coincide with the days on which meetings will be held.

The following announcement, which will, we think, be of interest to everyone in the organization, is quoted in part from General Order No. 69 of the War Department, under date of May 24, 1919:

"Awards of distinguished-service medal.—By direction of the President, under the provisions of the Act of Congress approved July 9, 1918 (Bul. No. 43, W. D., 1918) the distinguished-service medal is awarded to the following-named officers and civilians:

\* \* \* \* \*

Colonel Arthur H. Carter, Field Artillery, United States Army (discharged). For exceptionally meritorious and conspicuous service. While on duty in the office of the Chief of Field Artillery, he displayed great ability in developing the organization of the Field Artillery Central Officers' Training School; he then proceeded to Camp Taylor, established this school and administered it in an exceptionally meritorious manner during the remainder of the war.

\* \* \* \* \*

By order of the Secretary of War,  
PEYTON C. MARCH,  
General, Chief of Staff.

Official.  
P. C. HARRIS,  
The Adjutant General."