



## Birds of a Feather...and How Their Behavior can Help an Auditor

By John Landreth, CPA, CFE, CHC

Welcome to this issue of *Letters to the Auditor*.

As this column is written we've had an early spring here in the Midwest; this usually means that the early robins only use one English sparrow as a parka versus two. Speaking of our feathered friends, in this issue we hear from one of our readers who wants his team to move together in times of audit stress...

Birds, check out this letter to the auditor...

Dear LTA,

One of the biggest challenges my audit team and I encounter is our client/auditees who are like professional boxers—adept at weaving and bobbing and shifting away from their commitments.

Meanwhile, in the closing meeting, we are giving each other side glances, kicks under the table and clearing our throats.

How do you communicate with your team when under stress and you are finding yourself in confusing circumstances? Someone told me that we need to "Twitter..."

This sounds like it's for the birds.

Signed,

For the Birds

Dear For the Birds,

It's the latest trend in social networking, but I am not into "Twittering", so I'll leave the decision to "Twitter" or not to "Twitter" up to you, but I can tell you that my son Mike had over 15,000 text messages on our last cell phone bill.

As for your clients that can maneuver like a champion fighter, I recommend that you

have a *Coherent Motion* training session with your audit team.

What is *Coherent Motion*? We all have seen it hundreds of times in nature. You are at a city plaza and a hundred pigeons get scared and they fly up and down or all bank to the left or right in a collective movement.

This phenomena of *Coherent Motion* is not solely a bird thing, schools of fish do it, too, as well as bacteria, sheep, wildebeest, etc. *Coherent Motion* is not a "V" shaped geese flight formation, it is group response thing. How do they do it? The theory is that each bird makes its own adjustments based on their immediate neighbor. In 2001, scientists (Potts) measured the length of time it took birds to react to a flash of light. The birds startle reaction was 38 milliseconds but it took less than 15 milliseconds for the immediate neighbor to react. Potts later called this the "chorus line hypothesis" comparing it to the Rockettes at Radio City Music Hall who can see and anticipate an approaching high leg kick when it is well down the line. Films of human chorus lines show that rehearsed maneuvers, initiated without warning, propagate down the line at less than 108 milliseconds, almost twice as fast as the human visual reaction time of 194 milliseconds.

So the next time, you have a meeting that turns into a bobbing and weaving session; have your *Coherent Motion* session set and ready to go.

1. Keep the Main Thing as the Main Thing. Don't allow the topic of discussion to be distracted.
2. Organize your major audit recommendations into themes, messages, and mantras and return to

them often when you find yourself getting distracted by the client.

3. Maybe you can initiate a non-verbal cue to your team like crossing your arms at the same time. (No leg kicking allowed in closing meetings!)

And in the meantime, if you figure out this Twitter thing, let me know....

Well, that's it for this issue of *Letters to the Auditor*. Please keep those letters, calls, cards and emails coming. You can send your questions and comments to Letters to the Auditor, c/o John Landreth, 1810 W. Birch Lane, Park Ridge, Illinois 60068, via email at [jlandreth999@aol.com](mailto:jlandreth999@aol.com), or phone 847-525-6529. **NP**

John Landreth leads a Healthcare Internal Audit, Compliance, and Consulting practice (Atoll~Compliance and Control) and was former Corporate Integrity Executive / Director, Internal Audit for Northwestern Memorial Hospital in Chicago, Illinois. This is his 20<sup>th</sup> year as founder and columnist of *Letters to the Auditor*. He was the AHIA's Founder's Award recipient in 2000 and recipient of the 2009 APEX Award of Excellence for his *Letters to the Auditor* column.

