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Lessons From the Snow!

Howdy, Friends!

Snow in Texas? Really? Yes! It does snow in Texas. You want to know the best part of a snow in Texas? It goes away within days! In mid-December, Lubbock, where I live, was hit with a 10-inch snow storm. That is a huge amount of snow for us. The snow fell overnight on Friday night and by Wednesday morning, a mere five days later, you wouldn't have known it had snowed, except for the half melted 8-foot tall snowmen and the mud. It is a glorious thing about a Texas snow!

There are other things about a good Texas snow storm that I find fascinating. In the days leading up to the storm, the news media and social media go crazy. There is such a buzz and everyone is talking about it. Will we cancel school or get a late start? Have we prepared well by rushing to the store and buying two week's worth of food? Parents prep themselves for cabin fever kids. We are all taking inventory and bracing ourselves.

For this snow storm, the City of Lubbock opened up its Emergency Operations Center and activated the two, yes two, snowplows it owns the day before the storm hit. As the storm hit about midnight, the city sent a barrage of emergency notification text messages begging its citizens to stay off the streets. About 3:00 a.m. (yes, I woke up to see it), my sleepy suburban neighborhood was as alive as noon on a summer day with people out playing in the "blizzard." The next morning, the kids bundled up like Ralphie in *A Christmas Story* and made the best snowmen and snow angels. So rare is enough snow to make substantial snowmen in our part of the world that my kids decided to name their three-foot creation "Stephen."

But soon enough, the temperatures climbed. Stephen when back home, like Frosty. Cabin fever drove us all to the movies and then back into our non-snow routines. And today, where temperatures will hit the mid-60s, we are all back to life as normal talking about a new head football coach and dreaming of the holiday break mere days away.

Reflecting on the storm made me think of how this can mirror our audit clients. A few months, weeks, or days ahead of the approaching audit storm, the anxiety could be high. How bad will it be? Will the rumors of others who have been audited be true? Will the audit be a complete disruption, enough to shut down our progress, or worse, get me fired? Often, I think our clients do like the City of Lubbock did and activate their emergency operations center. They call a meeting to ensure everything is being done and every "snow plow" is active, even if it is only two. The entrance conference is tomorrow; it is time for them to brace themselves for the storm.

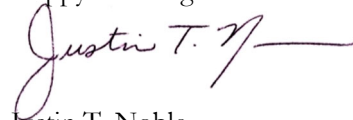
And then the storm hits. Those smiling auditor faces. So deceptive. The audit team is trying to make us enjoy this disruptive storm. "Do you want to build a better snowman," they ask? "We can help," the audit team declares. Management encourages their teams to go into the field and make a snowman to help the auditors out. Management jumps in the drift to make snow angels. All seems to be going well. All are proud of the efforts made.

The audit team leaves only to come back a few weeks, months, or years later to see that all that hard work has melted away. What remains might only be the remnants of that snowman or the mud puddle of an old snow angel. What's an audit team to do? Was the effort even worth it?

Closing Thoughts

Of course the effort is worth it. While the snowman may not look the same, his melted self is still present. The snow angels are long gone, but a mud puddle waters the ground where something new will grow in the spring. Along the way, teams of employees and management found a partner in audit to help in their snow building and angel making endeavors and maybe...just maybe...when the next storm hits, management will know where they can turn for help in finding a creative solution to their issue.

Happy Auditing!



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