

## **Brenda Williams**

Brenda sighed as she looked at the pile of forms on her desk. How on earth could she get through them all and get away for lunch with Bill? Bill was another co-op student working in internal audit. While they both were at the University of Waterloo, Bill had worked at Upper Latitude Telecom for four work terms, and this was Brenda's second work term. They had met just 3 months ago at a reception the firm had held in honour of their 25 co-op students. Bill had become a regular lunch date since then, and Brenda was interested in developing their relationship further back on campus. This lunch was particularly important for Brenda since she was upset and needed to talk to someone she could trust.

Brenda was in her second year of Management Accounting and this was her first employer. She had done well in her first work term, and had received a promotion to her current role in Marketing Administration. In this position, she had the task of recording and managing the department's personnel expenditure budget for client relations. With about 100 commissioned sales engineers in the field, plus a home office staff of about 25, she had her hands full.

When she was put into the position, she was excited. She had split reporting responsibility. She was officially part of the controller's office, but her immediate supervisor was Joan Hatfield, VP of Sales. Joan was a very active and successful people manager, and had attracted a number of excellent salespeople to the department over the past two years. She was not at all interested in the administration of the department, and particularly the expense reports of the sales staff. Brenda remembered her interview with Joan clearly. Joan's words described a position that Brenda craved: "I want a person who works in a team with the rest of us. Someone who can make things happen, can handle issues independently, and who completes tasks quickly and efficiently. I don't want them in my office, and I hate discussion on little issues. You'll have to work with the sales people who are prima donas and colourful...but they're effective. We have to clear the roadblocks out of way. I see you as a offensive blocker, clearing the administrative path."

When the details of her job had been outlined, Brenda was required to manage all the

purchases for the department, organize conference and selling functions, and administer the expenses for all staff people. Joan had been very clear where her personal priorities lay: “I sign for all the vouchers, but I don’t look at them. Where there’s a problem, work it out with the person. This is the part of the job I hate the most.”

The first 2 months of the job had been very exciting. There had been a major promotional effort in Toronto, and she had been active in making it happen. The quarter was coming up, and she was putting together the expense statement of the entire department. Her only concern was with Harold Freedman. Harold was the star salesman of the department. His sales had already passed quota, and he was in the next level of commissions well before the other staff. He was putting together a major sale in China, and he had made two trips to the Far East so far this quarter.

His expense account was also major league. On the last trip, he had hired a secretarial support staff person in Hong Kong, and had paid her \$2,000 per week plus full expenses. Other staff were whispering that the \$2,000 a week got Harold much more than typing services. Accommodation was always first class, and the bar bills were staggering. When he was home, his secretarial work was done by his sister-in-law, paid on a casual basis, at rates well above prevailing expenses. Recent expenditures included leasing a bright red Porsche, although policy restricted salespeople to Chevy Luminas. Travel was always first class, although on short trips company policy was economy, and on long hauls, business class. Purchase of camera equipment and projection equipment, etc were regularly part of the expense statement, although these items rarely showed up at the corporate offices. Finally, per diem allowances were always taken to the full, although there was separate reimbursement for all individual living expenses.

Company policy for reimbursement was quite strict according to the manual, and was in fact adhered to by all the regular sales staff. On talking to Harold, he had been very friendly. In fact, she had been invited out to chat with him at one of the very expensive restaurants in town. He had been charming, and explained that he needed to present an affluent image to get the big foreign accounts. He further explained that this was now his second year with

the company, and there had been no problems with Alice, who held the position before Brenda:

“Brenda, my dear, you are so conscientious. It’s a marvellous skill, that I just don’t have and I really do need. When I get the promotion to Far East Development Manager, I’m going to need a second-in-command like you. I should tell you that Joan, when she hired me, gave me carte blanche in sales expenses, so she knows what I’m doing. We’re really close on this. Additionally, when this sale comes in later this year, there’ll be big bonuses for all of us - maybe even you. By the way, I have a couple of tickets to the new show this weekend, left over from our sales blitz. Maybe we could get together with Bill and my wife Tracy, and do the town red to celebrate. After all, we are part of a team...and yes, I’ll try to keep control over the costs.”

She had declined the invitation, but had put through the vouchers for signature by Joan. Joan had commented on the high expenditure on the summary statement, but did not investigate any further. She had commended Brenda for her good work, and said she would nominate Brenda for the work term prize offered by the company.

Next month’s expenses indicated that Harold had spent even more money on questionable items. When she had asked him about the secretarial expenditure, he had complained at length about the quality of service available in the company. He also made it very clear that he was unhappy about being challenged, and if this continued, he would discuss her performance with Joan.

“Remember, Brenda, you’re here for only one more month. I was hoping that you would be back, but I think that you don’t have the big perspective needed for such a task.”

The conversation had been devastating to Brenda. She was now alarmed that she had offended such an important person to the department, and she knew that Joan would be unhappy with having to deal with the issue.

She glanced up at the clock: “Twelve o’clock and all’s not well.”