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ROUTINE 3GA LISTING

The reason some pcs go to clear on listing and the reason some don't at once lies entirely with the auditor.

The dominant rules are two:

- (1) Don't force the pc to list more items than he has, and
- (2) Don't prevent the pc from giving items.

The number of ways an auditor can dream up, or overlook to violate (1) and (2) above are countless.

Example:

If pc can't answer the line easily skip, omit or change it, DON'T Tiger Drill it to force an answer.

LISTING IS NOT PREPCHECKING. You don't wait for the pc to say he has no more before you stop asking a line. THE AUDITOR REGULATES HIS QUESTION BY THE PC'S COMM LAG. When the pc first comm lags (without asking for a repeat of the Line wording) the auditor comes off the line. The auditor doesn't ask the line again just "to make sure" or ask the pc "do you have any more". Asking it again when the pc has commlagged leaves, amongst other things, an unanswered auditing question.

The line is asked. The pc answers until he or she comm lags. The auditor then acks and goes instantly to next line. If the pc says he has more on the old line, the auditor says "sorry" and takes them.

A LINE IS RUN TO FIRST COMM LAG. How long is a comm lag? It is the pause before the strained grope.

A pc's decline in answering goes as follows:

- (1) Bright rapid giving.
- (2) Comm lag while looking.
- (3) Groping for more.
- (4) Comm lag while groping.
- (5) Can't quite say it.
- (6) Starts picking up and rejecting.

From (3) above onward the auditor is at fault. Right at the end of (2) the auditor acks and gives the pc the next line.

The auditor takes only the bright, easily gotten flows.

If the pc goes fumbling and groggy the auditor is at fault and is doing wrong.

Listing is a rapid action. The way to keep it rapid is to deftly see that the pc has given all and then get out of there!

Auditors whose pcs dope and grope will soon have pcs that mope.

The auditor avoids Q and A. The auditor never repeats an item back to the pc or asks if it fits on the line. The auditor's role is permissive with good presence.

If the auditor does not understand an item he or she says so but does not include any repeat of the item in saying so. That's evaluation.

Listing is slightly contrary to early auditing philosophy. Then, if the pc protested, the auditor forced the pc to answer. In listing this is never done.

Then, if the pc comm lagged, the auditor flattened it. In listing one never flattens a comm lag. One shifts the moment the first comm lag appears, but without startling the pc.

Listing auditing is different. The pc is always right. In listing if you trick a pc into more items and prevent the pc from giving those items he has readily to hand, the whole case may have to be patched up before it will clear.

It is so easy to list right as an auditor that many will fumble all over the place before they get the knack. And almost all errors will be additive errors.

Listing is the biggest barrier to clear now that we can find goals.

Other listing methods may appear, but these will only alter what lines. Nothing is going to alter the above, so you better learn it.

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