Dear Subscribers:

Some of you probably know about Atul Gawande. He’s an American, but his parents, both of whom are physicians, migrated here from India. He, too, is a physician—a general surgeon at Brigham and Women’s Hospital in Boston who, in addition to his general practice, specializes in operating on cancerous thyroid glands. He is also a professor at Harvard Medical School and a staff writer for The New Yorker Magazine. Besides all this, he’s married, he has three young children, and about once a year he publishes a new book—which usually ends up quickly on the best seller list. (And apparently, Atul Gawande never sleeps!)

I mention Gawande because I’ve just finished reading his latest book; it’s called The Checklist Manifesto—How to Get Things Right. It’s a wonderful piece of writing. I’m a fairly slow reader, but once you’ve picked up the Checklist Manifesto, you literally can’t put it down. It’s 190 pages long. I’m sure I read it in fewer than three hours.

You might be wondering why I’m mentioning this book. I’ll tell you why in a minute, but first let me summarize the book’s main ideas.

- Modern medical science is dauntingly complex, and the differences even between two quite normal patients can also be immensely complex.

- This complexity manifests itself in surgical practice not only in the U.S. but also worldwide; and one result is that, worldwide, the incidence of surgical errors and surgical deaths is shockingly large and growing.

- Amazingly, there is readily at hand a very simple means that can greatly reduce surgical error: Make the surgeons and their teams use a “safe surgery checklist.” Gawande himself helped develop such a list, and since 2007, the U.N. World Health Organization has been distributing and promoting it to surgeons worldwide. It consists of just 23 short questions—seven to ask before the surgical patient is anaesthetized; 11 before the skin incision; and five after the patient leaves the operating room. If you want to take a look at the WHO checklist, visit http://www.who.int/patientsafety/safesurgery/ss_checklist/en/index.html.

- The WHO checklist has run into strong resistance from more than a few surgeons. They say they already know and do everything in it; they say its use is a waste of valuable time in a practice already too full of paperwork; they say that no U.N. bureaucracy is going to tell them how to run their operating room; and they say
that surgery is not about checklists; it’s about skill and brilliant improvisation by highly trained professionals. Gawande candidly admits that he himself has had many of the same thoughts about using the WHO checklist in his own operating room.

• However, the fact is that wherever the WHO checklist has been introduced, it has had an almost miraculous impact in reducing surgical error—indeed, a far greater impact than any costly new surgical instrument or antibiotic could have had. And its implementation is scot-free.

• One example of the power of the WHO checklist: By using it in five operations in a typical day at Brigham and Women’s, Gawande and his team caught significant errors that were about to happen in no fewer than three of them. And Gawande was the primary author of the list!

What does Gawande’s book mean for the accountants and lawyers who read this newsletter? I think the lesson of the book is that practice checklists are just as important for us as for doctors. Obviously, the stakes in accountancy and law aren’t as high as in surgery. But our professions, too, involve complex bodies of knowledge and complex client problems. Furthermore, we, too, are tempted to think that we don’t need checklists and can safely neglect their use. Yet practice checklists can be just as useful to us as to them—maybe more so.

I’ll end with an example that is very personal to me. My Aspen general and Delaware books on LLC formation practice contain a checklist that I’ve designed to guide accountants and lawyers through the tax and legal tasks required in business entity formations. The list consists of 22 separate tasks. Whenever I’ve substantially finished doing the legal and tax work for a client forming a new business, I try to remember to go back over my entity formation checklist to make sure I haven’t forgotten any significant task. I have to admit that in quite a few of these formations, my review of my checklist reveals that I’ve omitted at least one critical task—and often more than one. And I wrote the list! To look at the list, click here.

In other words, we accountants and lawyers, like surgeons, have to take a humbler view of checklists. We might not like them, but we’ve got to use them.

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