

# AUDIT-ACITY

## OF COURSE THIS DOESN'T HAPPEN WITH YOUR LOCAL COUNCIL, DOES IT?

THANK YOU FOR CHOOSING OUR COMPANY TO AUDIT YOUR COUNCIL. EVERYTHING APPEARS TO BE WORKING VERY EFFICIENTLY...



THANK YOU VERY MUCH FOR THAT COMPLIMENT.



... BUT I HAVE BEEN INVESTIGATING A COMPLAINT FROM A MRS JONES, AND WE FIND THAT I MIGHT HAVE TO PUT IN OUR REPORT THAT YOUR TIDDLYWINKS DEPARTMENT IS, HOW SHALL WE PUT IT, ON THE TAKE!



I CAN'T BELIEVE WHAT I'M HEARING



MRS JONES REPORTED THAT EVERYBODY IN THAT DEPARTMENT GOT A NEW MERCEDES.



THAT'S NOT TRUE, THEY ALL BOUGHT A NEW MERCEDES.



I HAVEN'T OFFICIALLY BEEN TOLD ABOUT THAT. BUT, APART FROM MRS JONES' PROBLEM, EVERYTHING IS WORKING SMOOTHLY IN THE TIDDLYWINKS DEPARTMENT.

FOR A THOUSAND DOLLARS EACH?



OF COURSE! I HEARD THAT WE MIGHT HAVE A LEGAL PROBLEM THERE, SO I RANG OUR LAWYERS TO SILENCE THE WHISTLE-BLOWER

BUT YOU CAN'T HAVE COUNCIL OFFICERS ON THE TAKE!



BUT THE CEO'S JOB IS TO MAKE SURE THAT THAT KIND OF CORRUPTION DOESN'T HAPPEN.



WELL WE'RE NOT GOING TO TELL HER THAT WE'RE A BIT DODGY WOULD WE?



OF COURSE NOT. SHE'S A GOOD SPORT AND PROTECTS US VERY WELL, SO I MAKE SURE THAT SHE KNOWS ABOUT EVERYTHING.

YOU MEAN TO SAY, YOU TREAT HER LIKE A MUSHROOM?



THEN SHE'S FAILING IN HER DUTY, AND I'LL HAVE TO REPORT THE CEO TOO!



ACTUALLY SHE DOESN'T OFFICIALLY KNOW ABOUT THE LITTLE, HOW CAN I PUT IT, "SHORT CUTS" WE TAKE, SO I DON'T TELL HER WHEN WE HAVE A PRIVATE CUP OF COFFEE, IF YOU KNOW WHAT I MEAN.

I WISH YOU WOULDN'T PUT IT THAT WAY. IF SHE TOLD ANYBODY THAT WE WERE ORGANISING EVERYTHING SO, WE CALL IT "SMOOTHLY", WE'D BE OUT OF A JOB, AND SINCE SHE NEEDS US MUCH MORE THAN WE NEED HER, AND SHE IS ON A MUCH HIGHER SALARY THAN ANY OF US, SHE'D LOSE EVERYTHING TOO!

YOU MEAN YOU DO TELL HER WHAT'S GOING ON — THE CORRUPTION — THAT'S DOUBLE CORRUPTION?



BUT THAT'S BLACKMAIL!



NOBODY'S BLACKMAILING HER, SHE BENEFITS FROM OUR WORKING METHODS MORE THAN ANYBODY. IF ANYTHING, SHE BLACKMAILS US TO KEEP THE COUNCIL WORKING SO SMOOTHLY.



THIS IS AUDACIOUS! I'M REPORTING THIS, IT'S MY DUTY. IF I DIDN'T REPORT IT I WOULD LOSE MY CERTIFICATION AS AN AUDITOR.



HOW MUCH ARE WE PAYING YOU TO AUDIT US?



SEVEN HUNDRED THOUSAND. WHY?



AND WHAT WOULD YOUR CEO SAY IF YOU LOST OUR CONTRACT?



DO YOU SERIOUSLY THINK WE WOULD HIRE YOUR FIRM NEXT YEAR TO AUDIT US IF YOU DIDN'T GIVE US A GOOD REPORT?

DO YOU REALLY THINK THAT ANY OTHER COUNCIL WOULD EMPLOY AN AUDITING FIRM THAT MIGHT GIVE THEM A BAD REPORT? DO YOU WANT YOUR AUDITING BUSINESS TO GO DOWN WITH US AND YOU LOSE YOUR JOB TOO?

Hmmmm..... ON REVIEWING MRS JONES'S UNSUBSTANTIATED WHINGE, THERE MAY NOT BE ANY CORR... ER, LET'S CALL THEM "DEFICIENCIES" IN THE TIDDLYWINKS DEPARTMENT, BUT I WON'T PREJUDGE THAT.

OH! HAVEN'T YOU LOOKED AT THE TIDDLYWINKS DEPARTMENT YET?

THAT'S THE SPIRIT. I'LL GET OUR SOLICITOR TO HAVE A LITTLE CHAT WITH YOU TO MAKE SURE YOU ARE PROTECTED TOO. I'M SURE HE CAN EXPLAIN HOW THE TIDDLYWINKS DEPARTMENT HAS DONE NO WRONG. OUR SOLICITOR'S CONTRACT'S COMING UP NEXT MONTH TOO.

WHY WOULD WE LOSE YOUR CONTRACT?



MY CEO WOULD NEVER RISK THE INTEGRITY OF OUR FIRM BY BEING PART OF A COVER UP EVEN IF WE LOST YOUR CONTRACT.



NOT YET, I'LL BE STARTING TO DO THAT THIS AFTERNOON.

