

Auditors and Other Lovers

Written & performed by Orlando Buonastella and Kate Lushington
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In December 2009, the Auditor General of Ontario, Jim McCarter, released his Annual General Report.

His office sent out a news release with the following headline:

“WSIB UNFUNDED LIABILITY COULD THREATEN FUTURE BENEFITS”

Meanwhile, in January 2010, the Auditor General of Canada, Sheila Fraser, returned from Afghanistan, less concerned with costs than pleased with how good people feel. She tells the media:

“SOMETIMES IT’S NOT JUST A MATTER OF DOLLARS AND CENTS”

This scene imagines a fictional Ontario Auditor General “Jim” is married to a fictional Auditor General of Canada “Sheila”. We’ve been told our previous skits lack a love story. A love story between 2 auditors is one of the “steamiest” scenes to the human imagination...or not.

The skit was written as a “popular education” piece, to help our community understand the many issues and nuances raised by the supposedly “natural” numbers and statistics behind the Auditor General report. The relationship described is purely fictional, the issues are real.

Orlando Buonastella, Injured Workers’ Consultants

Fictional Auditor General of Ontario Jim is dressed in a cape and tights, his cape is covered with tiny male and female auditors; they are all counting sheep. Fictional Auditor General of Canada Sheila is dressed in a robe, lounging on their bed.

Jim: 1 billion, 2 billion, 3 billion...

Sheila: Jimmy, bunny, it’s late...

Jim: 4 billion...

Sheila: ...you’ve been working all night...

Jim: 5 billion...

Sheila: ...come to bed.

Jim: Not yet, my love, the Auditor General of Ontario cannot sleep! My 90 junior auditors can’t sleep either. We’re counting the unfunded liability...6 billion, 7 billion...

Sheila: Come, Jimmy bean, even an Auditor General needs to take a break.

Jim: 8 billion...

Sheila: Especially with another Auditor General.

Jim: 9 billion...

Sheila: I just flew back from Afghanistan and boy, are my arms tired.

Jim: 10 billion...

Sheila: Didn't you miss me? *(she tries to lead him to bed)*

Jim: 11 billion ...oh my God, Sheila, it's staggering - our trusted Workers Safety and Insurance Board has an unfunded liability... it's huge...of 11.4 Billion dollars!

Sheila: Baby, you're working way too hard since I've been gone - that money isn't really there. It's not a debt.

Jim: Exactly, that money isn't there! My gang of 90 little bean counters and I have just figured out exactly how much money we don't have! What if all the workers in Ontario get injured at the same time? Huh? Or what if they all fall ill at once from occupational disease! What about that, eh? We'll be liable! We'll have to pay up! And we don't have the money! It's eating me up, 11.4 billion dollars - no self-respecting insurance company would be allowed to carry a debt like that. ...*(to the 90 tiny auditors)* Come on team: let's start again...1 billion, 2 billion...

Sheila: *(she sings going up a diminished seventh arpeggio)* "It's not a debt, it's not a debt..."

Jim: 3 billion...

Sheila: "it is not owed - to anyone yet..."

Jim: 4 billion...

Sheila: "It's not a debt!"

Jim: 5 billion...

Sheila: Don't you remember? That was our song.

Jim: 6 billion...

Sheila: *(She takes his hand)* You used to tease me so in the old days in accounting school...

Jim: 7 billion...

Sheila: “Unfunded Liability” was such a difficult concept, I just couldn’t get it...

Jim: 8 billion...

Sheila: “Sheila,” you’d say, “sugar lump,” – and you’d loosen your tie - just a bit - and look at me with those cool logical eyes and sing: *(she sings, encouraging him to join in)* “It’s not a debt...*(he does so reluctantly, but gets swept up in the memory)*

Together: “it’s not a debt, it is not owed to anyone yet. It’s not a debt! *(final harmony)*

Jim: *(breaks away)* Sheila, Sheila...we were young then, and so naïve - how can we sing now when the earth is burning? If we don’t pay down this darn Unfunded Liability, everything will collapse. *(to audience)* It is only we auditors, the superheroes, the ones who know the true danger of negative numbers - it is only we who can save the world from ruin! *(strikes a pose with his cape & team of tiny auditors)*

Sheila: Whoa... whoa... whoa...Jimmy, my sweet caped crusader, cool down. You were good on the E-Health scandal, but you are not the new Messiah. *(he deflates a little)* Hey...what happened to the uncomplicated numbers guy I used to know...my own Clark Kent - now why don’t you take off that heavy old cape and send the little guys home...we can play transfer payments...you can be Toronto and I’ll be Ottawa...

Jim: *(slow and patient at first)* Sheila, we can’t go back to the past. Recession is the new religion. We have to believe! It’s simple my dear: if we don’t have all the money we need now AND all the money we’re going to need tomorrow, and tomorrow, and tomorrow, and tomorrow, stretching far, far into the future...THEN WE CAN’T SPEND IT! DON’T SPEND IT! That’s what we need to preach! EVERYONE MUST UNDERSTAND! *(He collapses, wraps himself in his cape and begins to sob and rock).*

Sheila: Jim, Jimmy darling, don’t cry, I know you’re Auditor General of Ontario, not the whole country like me, but sweetheart, everyone’s spending now, on important things. *(coaxing)* Stimulus payments, sweetie. Are you not up on that? And really, you still can’t call the costs of payments due in the future a debt. *(She sings softly)* “It’s not a debt, it’s not a debt, it’s not a debt...”

(anthem music swells as she continues, a stirring speech to the audience)

People buy homes all the time don’t they? Do they have all the money when they move in? Of course not. People have children too, all the time, right? And kids cost a fortune in future liability. There’s food, and cell phones, and post-secondary education and shoes.

It's endless – and mostly unfunded. Can parents afford all those costs for the future when they have the little darlings? For heaven's sake, no, or everyone would get fixed!

Jim: (*muffled*) Not a bad idea...

Sheila: Jimmy, you think too much! Too much thinking can ruin you! Let me give you a little massage... (*she begins to rub his shoulders gently*)

Jim: ...gotta fix ...gotta fix...gotta fix...aaah... (*he begins to relax*)

Sheila: There, isn't that better? Now come to bed...and I'll tell you all about my trip...

Jim: Wait a minute...didn't you just fly to Afghanistan to penny pinch? Weren't you looking at the future liabilities of our Afghan mission? How come you're lecturing me now, "it's not a debt, it's not a debt?" That mission must be costing a fortune, let's count it, come on, 1 billion, 2 billion...

Sheila: I did, Jimmy; I counted really well...

Jim: 3 billion...

Sheila: but I had to backtrack.

Jim: 4 billion...

Sheila: Public opinion!

Jim: 5 billion...

Sheila: People started thinking I was jeopardizing our soldiers...

Jim: 6 billion...

Sheila: our brave boys and girls putting their lives on the line.

Jim: 7 billion...

Sheila: I had to recognize that sometimes it's not just a question of dollars and cents!

Jim: (*gasps*) It's not?

Sheila: I know, I know, but if I did not say this publicly, our office would suffer in the eyes of Canadians. I learned a valuable lesson: You have to see the *purpose* of a program before you look at the *cost*. You have to look at the *purpose* of that compensation board...

Jim: "workplace safety and insurance board" darling

Sheila: Really? So is it supposed to help injured workers or to protect employers?

Jim: (*uncertain*) We-ell...

Sheila: Employers are protected from lawsuits for God's sake; I did not even know that! But you told me...

Jim: I did?

Sheila: Think how much employers gain by this protection...did your gang of 90 estimate this number by any chance?

Jim: (*beat*) You know, I think we've done enough for tonight. I want to gaze at your cool, logical eyes. Come to bed.

Sheila: Wait! Workers have more deaths and wounds than soldiers. You told me that too, remember? "A worker dies every day of the year, and countless others get hurt on the job." So, their protection and compensation is equally not just a matter of dollars and cents. It's a war out there! (*He tries to kiss her. She is on a roll*) What matters, my dearest love, is how the program works for the injured workers!

Jimmy: But darling, what can I do? If people aren't scared of the Unfunded Liability... I'll...I'll no longer be a superhero, Sheila, just an ordinary auditor, just "one" of the gang of 90...

Sheila: You'll be a man, Jim, that's the most important thing. (*They kiss*). And by the way, your report has a chart on the use of narcotics by injured workers. Does the Board provide a chart on the unemployment or poverty of injured workers?

Jim: Let's go to bed, I need to relax, let me rub your toes...

Sheila: And what about full coverage, have you thought about ...

Jim: I'm turning out the light. (*Blackout.*)