

## EFFECTIVE CITIZEN CO-OPERATION

WHAT IS EVERYBODY'S BUSINESS SHOULD  
BE EACH BODY'S BUSINESS

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### CITY AUDITING—Story No. 1

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The City Auditor's Department is not  
an expense.

It has the same effect as increasing  
income or cutting off expenditure.

It not only saves money by

#### **Catching Errors**

but by creating conditions which  
**stop errors before they occur.**

**Total amount of vouchers audited  
by the Department in 1913**  
**\$106,532,606\***

**Total cost of the City Auditor's  
Department in 1913**  
**\$8,550\*\***

**Amount audited for every dollar of  
expenditure on the Department**  
**\$12,460**

Floor area of Auditor's office.....600 square feet  
Number of employees .....6  
Area per employee .....100 square feet  
Average amount audited per employee. **\$17,775,434**

\* (Excluding the Harbor Board, Street Railway, Consumers Gas Co.,  
etc. Total bank deposits \$43,163,724. Total withdrawals  
\$41,633,347.)

\*\* (Figures for 1914—\$10,750. Total amount audited for 1914 also  
represents an increase.)

## CATECHISM ON AUDITING

Q: Why is a City Auditor?

A: To protect the public purse.

Q: Should he be given sufficient office force, sufficient equipment and sufficient office space?

A: Why not? It is surely short-sighted policy to establish a department and then create conditions which limit its efficiency.

Q: When should added space, assistance and equipment be given?

A: Now, at the beginning of the year. There is plenty of vacant office space in Toronto, and plenty of accounting ability.