



# Auditing Santa

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Dianne Dean  
*Beechworth, Australia*

1311

## Abstract

**Purpose** – The purpose of this paper is to investigate the application of taxation legislation to a mythical character.

**Design/methodology/approach** – The paper takes the form of humorous fiction.

**Findings** – The paper suggests that different understanding of concepts can produce unexpected results.

**Research limitations/implications** – Taxation legislation is difficult to apply to mythical characters.

**Originality/value** – The paper is a humorous story designed for Christmas reading.

**Keywords** Auditing, Barter, Australia, Taxes, Christmas

**Paper type** Viewpoint

## Auditing Santa

Barry sat primly on the edge of his chair, deliberately ignoring the lure of the plump cushions that nestled behind his back. His stylus hovering importantly over the screen of his shiny PDA, Barry turned his best steely glare on his target, unaware that the expression made him look remarkably like a myopic ferret. His prim mouth tightened when the other man tried unsuccessfully to stifle yet another deep chuckle.

Really! The man could hardly seem to stop laughing. Chuckles, laughter and even giggles no less had punctuated what was supposed to be an entirely serious interview. Barry knew he was an important man in the Tax Office and his friends, if he had any, would be the first to say he was a real up and comer. His colleagues, on the other hand, seemed to just ignore him. Strange, really, when he spent so much time telling them how he deserved so much better. Jealous probably. Well, he would show them.

“Please, sir, you must cooperate. I am, after all, an official representative of the Australian Taxation Office,” Barry tapped the plastic ID card that dangled from green tape around his neck.

“Yes, yes,” the deep warm voice of the other man answered, still annoyingly tinged with merriment, “You have shown me your picture, oh, six or seven times now. I don’t really understand what it is you want.”

“I sent a letter last week detailing exactly what the Tax Office and I want.”

The big man waved a genial hand, “Barry, I get a lot of mail. My helpers do the best they can but most of the year there is generally a few weeks turnaround in answering letters.”

“A few weeks! How can you run your business like that!”

“My business!” again that irritatingly infectious chuckle. “I’ve never thought of it like that. Too much fun to think of it as work. Well, we always put more people into it at the end of the year so we catch up. And OCR software has really sped things up for us, of course. We will probably find your letter by the end of this week but, to save time, how about you tell me all about it.”



Barry fought down a sudden strange compulsion to crawl onto the other man's lap. Instead he snapped open his folder and drew out a copy of the letter in question. He slid it across the broad mahogany desk.

"Each year the Tax Office releases a list of industries of particular interest in the audit compliance program. This year the list includes toy manufacturers and retailers. As one of the largest manufacturers-slash-retailers I have selected your business for particular attention."

He sat back in his chair, a gleam of satisfaction lighting his eyes. How his colleagues were surprised when he had announced who was to be his prime focus this year. The fools had actually warned him off, told him not to waste his time. But Barry was no fool. The bigger they are the harder they fall and this man was the biggest. Besides, no one can be that nice without a few dirty secrets to hide. A few dollars stashed where the tax man won't look.

"I see," the man adjusted his old-fashioned glasses and peered over the glassy half-moons, "What do you need, Barry?"

Hah! His adversary had crumbled, like they all crumbled.

"Full and free access to your records and documents, all your buildings and premises. I'll need somewhere to work and access to a photocopier – one that works. If I have any questions you and your staff must answer truthfully and in full."

"Hmmm, you were always a demanding child, Barry Percival Napoleon Whitmore," Barry started at the use of his full name, even the dreaded third appellation his mother had tacked on because she had thought it would give him some much-needed class, "Very well, but understand that we have a tight schedule to maintain here and I will not tolerate you upsetting my people."

"I have no intention of doing so!" Barry retorted.

"Very well. I'll get my secretary to show you around. Is there anything else? I have to get back to work. Lists to check, you see."

"Just before I begin, I must give you the opportunity to volunteer any information regarding any errors that you may have made in your record-keeping." Totally unfair, Barry thought, as it took half the fun out of the audit if the taxpayer admitted to diddling the system before he could nail them with it himself. Rules are rules, though.

"Well," the man ran fingers through his silky white beard, "There was that mix-up a few years ago when we gave Tommy Hill a thorny plant instead of the BlackBerry thingy he wanted. Bit of a chuckle, really. Still, he was a bit young to have that sort of technology and I did get a nice slice of pie the following year – so all's well that ends well. Is that what you mean?"

"Um," the old man was not really with it, Barry thought, "No, not really. Perhaps you could ask your secretary in now, Mr Claus?"

"Call me Nick."

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The end of the stylus was showing signs of sustained chewing as Barry threw it down onto the desk. The slight click and rattle it made as it hit the gleaming wood and rolled away was less than satisfying. Barry grimaced as the plastic length tipped over the edge, no doubt to disappear into the deep weave of the carpet. He had checked and checked the records and had not been able to find anything. The materials they used to make the bright and gleaming toys just seemed to appear from nowhere. He had seen it for himself. The storeman would delve into the depths of one of the giant warehouses

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and out would come a forklift full of, well, stuff. Boxes dripped with cloth and wood and feathers and buttons and all sorts of things but never did anything go into the warehouses, it only came only out.

Some toys seemed to be manufactured by third parties, the parcels stamped with well-known international logos flowing from a chute that was not connected to anything. And the only transactions entered into the giant handwritten journals were ticks against a long list of names. Not a single figure was listed anywhere. No invoices, no receipts, no bank statements, not even a credit card.

Not one of the staff could help him although they all seemed more than willing to talk to him. All of them, every single short one of them, were volunteers, apparently, so no wage records either. Barry started avoiding talking to them a few days ago, staying safely in his comfortable office. Not only had the chats given him a crick in the neck but the neon-bright clashing uniform they all wore had also started to give him a headache.

With cracking from protesting joints, Barry got to his knees and started the search for the much-abused stylus. A knock at his door jolted him upright and he cracked his forehead against the desk. Groaning, he lurched to his feet and wrenched open the door, one hand pressed against his throbbing head.

“What?!” he demanded brusquely.

“Ah,” the startled girl at the door briefly juggled the plate in her hand, “I just thought you might like some of the pie my mum made.”

Barry focused on the pie and froze, “Pie?” he repeated slowly.

“Yes,” the girl nodded encouragingly, “Pie. It’s blackberry.”

“Pie! Of course!” Barry whooped, “That’s it! Thank you!” he yelled over his shoulder as he raced down the hallway. Bet the red man wouldn’t chuckle at this.

Puzzled, the young elf looked at the plate, pie still firmly present. “You’re welcome,” she said to the empty room.

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Barry swiped his card and the door clicked open. He sighed as he stepped into the office. The air was different here, he could swear it, and after the two weeks shutdown over Christmas he had really begun to miss it. There were not a lot of people around but, then, not many started as early as he did. Or worked as late, for that matter. Those that were in, though, stopped and stared as he walked by. Barry smiled inwardly at the whispers that erupted in his wake. He nodded regally to a few.

He had achieved the role of superstar when he had returned to the office, triumphant from his fieldwork at the North Pole. People had whispered then and been unable to meet his eyes so impressed they had been. Mind you, he had thought it would fade by now. Wasn’t about to complain, though.

It was a slight surprise to find his team leader leaning against his office door.

“Barry, I wanted a word with you.”

“Okay, Helen,” Barry waited for her to go into his office so they could talk in private, as they usually did, but she remained where she was.

“That Santa Audit . . . interesting result, wasn’t it?”

A warm glow enveloped Barry. So that was it. She wanted to congratulate him in public. Better late than never he supposed.

“Well, I should have thought of it sooner,” he said modestly, “All those toys exchanged for milk and biscuits. Classic bartering.”

“Did you explain his obligations to him?”

“Oh, yes,” Barry exclaimed happily, “I downloaded all the publications on bartering before I left. Put them right in his hands. He’ll have no excuse this year.”

“Hmm,” Helen pursed her lips and a twinkle lit her eyes, “I’m not sure that he understood the bit about market value, though.”

Stepping back she swung open his office door. The room was lined with boxes and eskies, leaving only a tunnel to his groaning desk. He flipped open the nearest esky, his mouth dropping open when he saw the gleaming bottles of milk nestled into beds of pure white snow. Bewildered, Barry whirled around to face his team leader. She was leaning against a tower of boxes, tears streaming from her eyes as she laughed. Reaching into an open box Helen pulled out a biscuit and handed it to Barry.

“Consider this your bonus,” she barely managed to say before collapsing once more into laughter, “Merry Christmas, Barry.”

**Corresponding author**

Dianne Dean can be contacted at: [awr@australis.net](mailto:awr@australis.net)

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