



**Fall 2016**

## **Reports of the Auditor General of Canada**

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Appendix—Costs of Crown Corporation Audits



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

The Report is available on our website at [www.oag-bvg.gc.ca](http://www.oag-bvg.gc.ca).

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## Appendix—Costs of Crown Corporation Audits

The Office is required, under section 147 of the *Financial Administration Act*, to disclose its costs incurred in preparing annual audit (Exhibit 1) and special examination reports on Crown corporations.

An annual audit report includes an opinion on a corporation's financial statements and on its compliance with specified authorities. It may also include reporting on any other matter deemed significant.

A special examination determines whether a corporation's financial and management control and information systems and its management practices provide reasonable assurance that

- assets have been safeguarded and controlled;
- financial, human, and physical resources have been managed economically and efficiently; and
- operations have been carried out effectively.

In the 2015–16 fiscal year, the Office completed the special examination of four Crown corporations. The costs incurred are in the following table:

Canadian Air Transport Security Authority	\$1,509,015
Pacific Pilotage Authority	\$566,297
PPP Canada Inc. (joint examination)	\$376,330
VIA Rail Canada Inc.	\$1,863,096

**Exhibit 1 Cost of preparing annual audit reports for fiscal years ending on or before 31 March 2016**

<b>Crown corporation</b>	<b>Fiscal year ended</b>	<b>Cost (\$)</b>
Atlantic Pilotage Authority	31.12.15	110,863
Atomic Energy of Canada Limited*	31.03.16	1,035,330
Business Development Bank of Canada (joint audit)	31.03.16	587,675
Canada Council for the Arts	31.03.16	282,866
Canada Deposit Insurance Corporation	31.03.16	196,763
Canada Development Investment Corporation (joint audit)	31.12.15	144,179
Canada Hibernia Holding Corporation (joint audit)	31.12.15	111,627
Canada Lands Company Limited	31.03.16	723,924
Canada Mortgage and Housing Corporation (joint audit)	31.12.15	630,483
Canada Post Corporation (joint audit)	31.12.15	792,504
Canadian Air Transport Security Authority	31.03.16	532,164
Canadian Broadcasting Corporation	31.03.16	1,071,387
Canadian Commercial Corporation	31.03.16	276,889
Canadian Dairy Commission	31.07.15	156,505
Canadian Museum for Human Rights	31.03.16	278,509
Canadian Museum of History	31.03.16	223,518
Canadian Museum of Immigration at Pier 21	31.03.16	99,240
Canadian Museum of Nature	31.03.16	217,804
Canadian Race Relations Foundation	31.03.16	178,998
Canadian Tourism Commission	31.12.15	347,695
Defence Construction (1951) Limited	31.03.16	134,133
Export Development Canada	31.12.15	1,005,180
Farm Credit Canada	31.03.16	762,172
Federal Bridge Corporation Limited, The	31.03.16	537,110
Freshwater Fish Marketing Corporation	30.04.15	335,944
Great Lakes Pilotage Authority	31.12.15	136,023
International Development Research Centre	31.03.16	225,190
Jacques Cartier and Champlain Bridges Incorporated, The	31.03.16	302,075
* The annual audit reports for the Atomic Energy of Canada Limited and the Windsor-Detroit Bridge Authority for the fiscal year ending 31 March 2016 have not been completed.		

**Exhibit 1 Cost of preparing annual audit reports for fiscal years ending on or before 31 March 2016 (continued)**

<b>Crown corporation</b>	<b>Fiscal year ended</b>	<b>Cost (\$)</b>
Laurentian Pilotage Authority	31.12.15	110,237
Marine Atlantic Inc.	31.03.16	457,912
National Arts Centre Corporation	31.08.15	326,207
National Capital Commission	31.03.16	446,275
National Gallery of Canada	31.03.16	225,250
National Museum of Science and Technology	31.03.16	263,907
Pacific Pilotage Authority	31.12.15	175,519
PPP Canada Inc. (joint audit)	31.03.16	106,327
Public Sector Pension Investment Board (joint audit)	31.03.16	749,456
Ridley Terminals Inc.	31.12.15	369,610
Royal Canadian Mint	31.12.15	931,853
Seaway International Bridge Corporation, Ltd., The	31.03.16	129,928
Standards Council of Canada	31.03.16	101,996
Telefilm Canada	31.03.16	229,089
VIA Rail Canada Inc.	31.12.15	822,777
Windsor-Detroit Bridge Authority*	31.03.16	225,844
* The annual audit reports for the Atomic Energy of Canada Limited and the Windsor-Detroit Bridge Authority for the fiscal year ending 31 March 2016 have not been completed.		

Subsequent to the tabling of the Appendix—Costs of Crown Corporation Audits included in the 2015 Fall Reports of the Auditor General of Canada, the Office finalized the annual audits that had been identified as incomplete. The previously reported and final costs incurred for these audit reports are in the following table:

<b>Crown corporation</b>	<b>Fiscal year ended</b>	<b>Previously reported cost (\$)</b>	<b>Final cost (\$)</b>
Federal Bridge Corporation Limited, The	31.03.15	612,824	895,677
Seaway International Bridge Corporation, Ltd., The	31.03.15	156,132	168,180
Windsor-Detroit Bridge Authority	31.03.15	209,661	649,141