



Treasury Board of Canada
Secrétariat

Secrétariat du Conseil du Trésor
du Canada

Canada

Audit of the Office of the Auditor General

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represented by the President of the Treasury Board, 2003

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Auditors' Report
Welch & Company LLP
Lévesque Marchand,
Chartered Accountants

The Honourable Lucienne Robillard, MP
President of the Treasury Board of Canada
L'Esplanade Laurier Building,
140 O'Connor Street
9th Floor, East Tower,
Ottawa, Ontario.
K1A 0R5

In accordance with Section 21(1) of the Act respecting the Auditor General of Canada, we have audited the receipts and disbursements and the statement of budgetary revenue and the summary of source and disposition of authorities of the Office of the Auditor General and the Commissioner of the Environment and Sustainable Development for the year ended March 31, 2003. The receipts and disbursements and the financial statements are the responsibility of the Office's management. Our responsibility is to express an opinion on the receipts and disbursements and the financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the receipts and disbursements, and the financial statements are free of material misstatement. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audit also included assessing significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, for the year ended March 31, 2003:

1. the transactions of the Office were within the powers of the Office under the Auditor General's Act, the Appropriation Act, and the Financial Administration Act, where applicable;
2. disbursements were properly recorded and were within the authorized ceilings of the Appropriation Act;
3. receipts were properly recorded when received and were paid into the Consolidated Revenue Fund, except where Parliament permits the netting of revenue against expenditure;
4. proper books of account were maintained;
5. the statement of budgetary revenue and summary of source and disposition of authorities, which were provided by the Office of the Auditor General to the Central Accounting and Reporting Directorate, Public Works and Government Services Canada, for inclusion in the Public Accounts of Canada, present fairly, in all material respects, the transactions of the Office in accordance with the stated accounting policies of the Government of Canada, on a basis consistent with the previous year.

Welch & Company LLP
Lévesque Marchand,
Chartered Accountants

Ottawa, Ontario.
June 27, 2003.