

**Office of the Auditor General of Canada  
Quarterly Financial Report  
For the quarter ended 30 June 2012**



Office of the Auditor General of Canada

**For more information, contact**

Communications  
Office of the Auditor General of Canada  
240 Sparks Street  
Ottawa, Ontario  
Canada K1A 0G6

Telephone: 613-995-3708 or 1-888-761-5953 (toll-free)  
Fax: 613-957-0474  
Hearing impaired only TTY: 1-613-954-8042  
Email: [Communications@oag-bvg.gc.ca](mailto:Communications@oag-bvg.gc.ca)  
Website: [www.oag-bvg.gc.ca](http://www.oag-bvg.gc.ca)

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## **Statement outlining results, risks, and significant changes in operations, personnel, and programs**

### **Introduction**

This quarterly report has been prepared by management as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board, and it should be read in conjunction with the Main Estimates and Supplementary Estimates. This quarterly report has not been subject to an external audit or review.

The Office of the Auditor General has one program activity: legislative auditing. The Office conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, government, and Canadians.

### **Mandate**

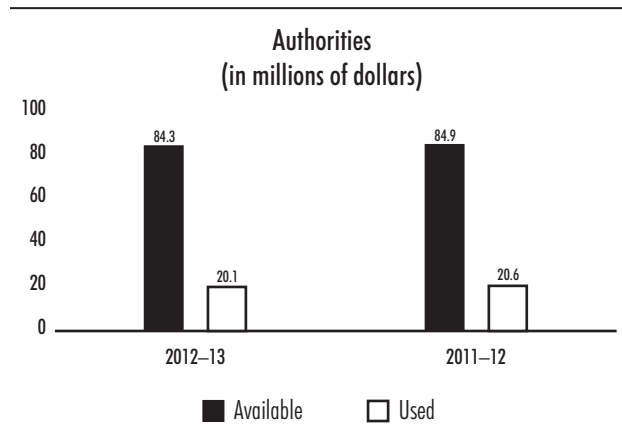
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in certain cases, to monitoring of federal departments and agencies, Crown corporations, territorial governments, and other entities.

### **Basis of presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Office's spending authorities granted by Parliament and those used by the Office consistent with the Main Estimates and Supplementary Estimates for the 2012–13 fiscal year. This quarterly report provides financial information on the use of spending authorities. The Office uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

## Highlights of quarterly and year-to-date results

There are no significant changes to authorities available and used to report in the quarter ended 30 June 2012.



## Risks and uncertainties

There are no significant risks and uncertainties to report.

## Budget 2012 implementation

The Office is on track to achieve planned reductions of \$6.7 million by fiscal year 2014–15 through efficiency measures and reductions that align resources to its core mandate, transforming how the Office works internally by streamlining.

## Significant changes in operations, personnel, and programs

### Terms and Conditions of Employment

On 1 May 2012, the Office signed a collective agreement covering the period from 1 October 2011 to 30 September 2014 with its approximately 175 Audit Services staff members. The approximately 275 auditors in the Audit Professionals group have elected to remain unrepresented.

*Approved by:*

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Michael Ferguson, FCA  
Auditor General

Ottawa, Canada  
29 August 2012

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Lyn Sachs, FCPA, FCA  
Assistant Auditor General and  
Chief Financial Officer

## Statement of authorities (unaudited)

	Fiscal year 2012-13			Fiscal year 2011-12		
	Total available for use for the year ended 31 March 2013*	Used during the quarter ended 30 June 2012	Year to date used at quarter-end	Total available for use for the year ended 31 March 2012*	Used during the quarter ended 30 June 2011	Year to date used at quarter-end
	<i>(in thousands of dollars)</i>					
Vote 20— Program expenditures	76,502	17,510	17,510	77,019	18,031	18,031
Less revenues netted against program expenditures	(2,510)	(30)	(30)	(2,510)	(10)	(10)
Net Vote 20— Net program expenditures	73,992	17,480	17,480	74,509	18,021	18,021
Budgetary statutory authorities	10,331	2,583	2,583	10,439	2,610	2,610
<b>Total budgetary authorities</b>	<b>84,323</b>	<b>20,063</b>	<b>20,063</b>	<b>84,948</b>	<b>20,631</b>	<b>20,631</b>
Non-budgetary authorities	-	-	-	-	-	-
<b>Total authorities</b>	<b>84,323</b>	<b>20,063</b>	<b>20,063</b>	<b>84,948</b>	<b>20,631</b>	<b>20,631</b>

\*Includes only authorities available for use and granted by Parliament at quarter-end.

## Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2012-13			Fiscal year 2011-12		
	Planned expenditures for the year ending 31 March 2013	Expended during the quarter ended 30 June 2012	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2012	Expended during the quarter ended 30 June 2011	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
<b>Expenditures:</b>						
Personnel	69,032	17,496	17,496	69,305	17,729	17,729
Transportation and communications	5,897	851	851	6,304	1,088	1,088
Information	648	110	110	859	24	24
Professional and special services	7,866	998	998	8,415	1,135	1,135
Rentals	1,037	438	438	943	600	600
Repair and maintenance	789	36	36	87	5	5
Utilities, materials and supplies	622	44	44	687	46	46
Acquisition of machinery and equipment	938	114	114	343	10	10
Other subsidies and payments	4	6	6	515	4	4
<b>Total gross budgetary expenditures</b>	<b>86,833</b>	<b>20,093</b>	<b>20,093</b>	<b>87,458</b>	<b>20,641</b>	<b>20,641</b>
<b>Less revenues netted against expenditures:</b>						
<b>Costs recovered</b>						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(9)	(9)	(660)	(10)	(10)
International Labour Organization	(1,850)	(21)	(21)	(1,850)	-	-
<b>Total net budgetary expenditures</b>	<b>84,323</b>	<b>20,063</b>	<b>20,063</b>	<b>84,948</b>	<b>20,631</b>	<b>20,631</b>

Certain comparative figures have been reclassified to conform to the revised government-wide Chart of Accounts.