

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



Office of the Auditor General of Canada

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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

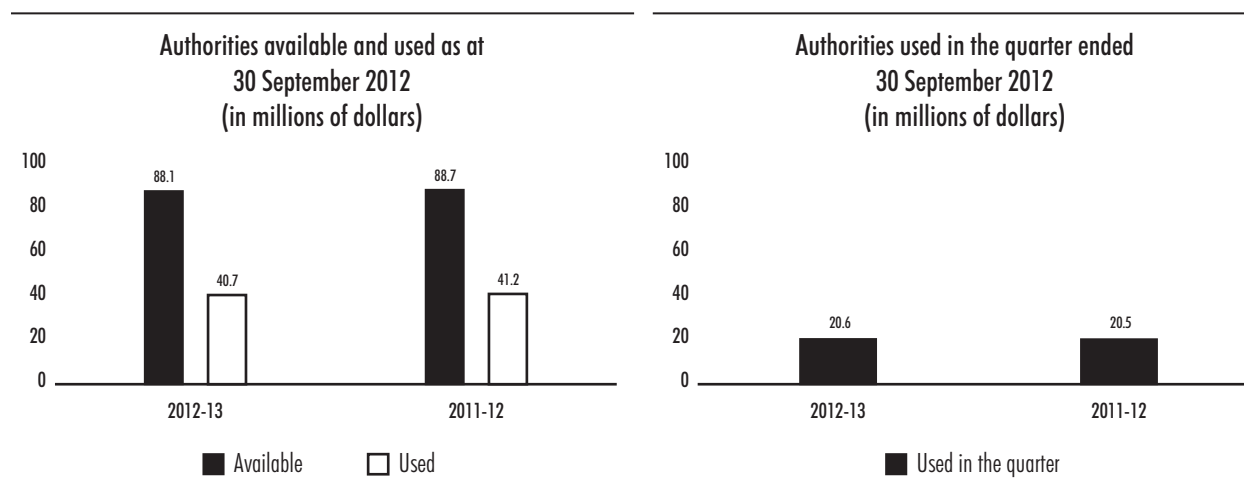
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in 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 are 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 September 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. This will be accomplished through efficiency measures and reductions that align resources to its core mandate.

Significant changes in operations, personnel, and programs

There are no significant changes to report.

Approved by:

Michael Ferguson, FCA
Auditor General

Ottawa, Canada
2 November 2012

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 September 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 September 2011	Year to date used at quarter-end
	<i>(in thousands of dollars)</i>					
Vote 20— Program expenditures	80,260	18,441	35,951	80,807	18,323	36,354
Less revenues netted against program expenditures	(2,510)	(379)	(409)	(2,510)	(406)	(416)
Net Vote 20— Net program expenditures	77,750	18,062	35,542	78,297	17,917	35,938
Budgetary statutory authorities	10,331	2,583	5,166	10,439	2,610	5,220
Total budgetary authorities	88,081	20,645	40,708	88,736	20,527	41,158
Non-budgetary authorities	-	-	-	-	-	-
Total authorities	88,081	20,645	40,708	88,736	20,527	41,158

*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 September 2012	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2012	Expended during the quarter ended 30 September 2011	Year to date expended at quarter-end
(in thousands of dollars)						
Expenditures:						
Personnel	72,790	18,474	35,970	73,093	17,931	35,660
Transportation and communications	5,897	714	1,565	6,304	878	1,966
Information	648	161	271	859	100	124
Professional and special services	7,866	1,182	2,180	8,415	1,599	2,734
Rentals	1,037	381	819	943	168	768
Repair and maintenance	789	54	90	87	12	17
Utilities, materials and supplies	622	46	90	687	130	176
Acquisition of machinery and equipment	938	19	133	343	117	127
Other subsidies and payments	4	(7)	(1)	515	(2)	2
Total gross budgetary expenditures	90,591	21,024	41,117	91,246	20,933	41,574
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(1)	(10)	(660)	(21)	(31)
International Labour Organization	(1,850)	(378)	(399)	(1,850)	(385)	(385)
Total net budgetary expenditures	88,081	20,645	40,708	88,736	20,527	41,158

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