

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 31 December 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
Website: www.oag-bvg.gc.ca

ISSN 1927-1972

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

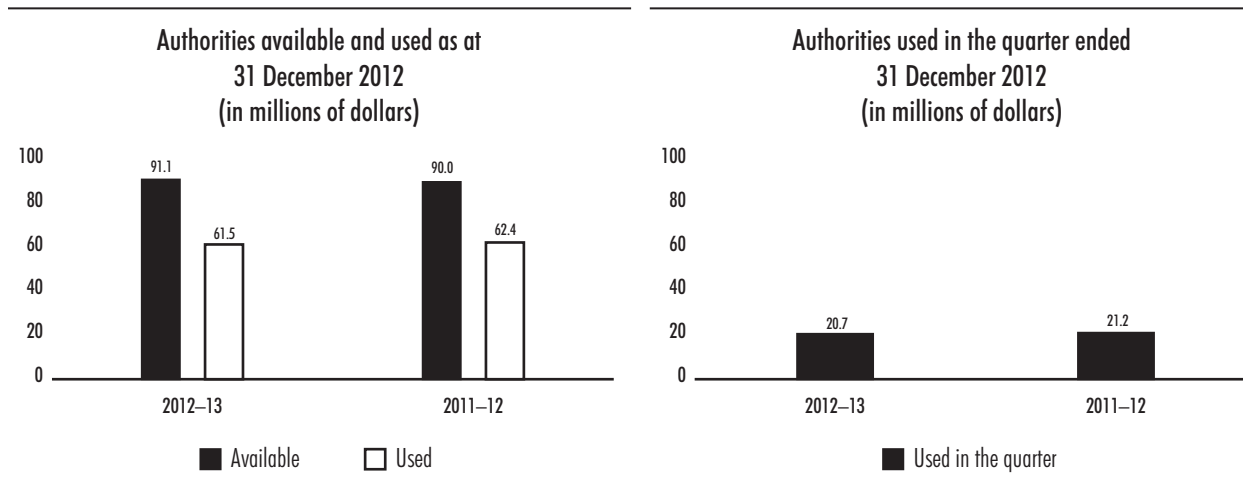
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in 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 31 December 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

On 11 January 2013, the Commissioner of the Environment and Sustainable Development, Scott Vaughan, announced that he had accepted the position of President of the International Institute for Sustainable Development. He is expected to leave the Office on 2 April 2013. A search for a new Commissioner will be undertaken in early 2013.

Approved by:

Michael Ferguson, FCA
Auditor General

Ottawa, Canada
27 February 2013

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 31 December 2012	Year to date used at quarter-end	Total available for use for the year ended 31 March 2012*	Used during the quarter ended 31 December 2011	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Vote 20— Program expenditures	83,300	18,185	54,137	82,089	18,622	54,975
Less revenues netted against program expenditures	(2,510)	(19)	(428)	(2,510)	-	(416)
Net Vote 20— Program expenditures	80,790	18,166	53,709	79,579	18,622	54,559
Budgetary statutory authorities	10,331	2,582	7,748	10,439	2,610	7,830
Total budgetary authorities	91,121	20,748	61,457	90,018	21,232	62,389
Non-budgetary authorities	-	-	-	-	-	-
Total authorities	91,121	20,748	61,457	90,018	21,232	62,389

*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 31 December 2012	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2012	Expended during the quarter ended 31 December 2011	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	75,830	18,406	54,376	74,375	18,724	54,383
Transportation and communications	5,897	931	2,496	6,304	944	2,910
Information	648	142	413	859	170	294
Professional and special services	7,866	919	3,099	8,415	919	3,653
Rentals	1,037	153	972	943	84	852
Repair and maintenance	789	35	128	87	55	72
Utilities, materials and supplies	622	86	174	687	98	274
Acquisition of machinery and equipment	938	84	217	343	239	366
Other subsidies and payments	4	11	10	515	(1)	1
Total gross budgetary expenditures	93,631	20,767	61,885	92,528	21,232	62,805
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(10)	(20)	(660)	-	(31)
International Labour Organization	(1,850)	(9)	(408)	(1,850)	-	(385)
Total net budgetary expenditures	91,121	20,748	61,457	90,018	21,232	62,389

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