

**Office of the Auditor General of Canada  
Quarterly Financial Report  
For the quarter ended 30 June 2013**



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**

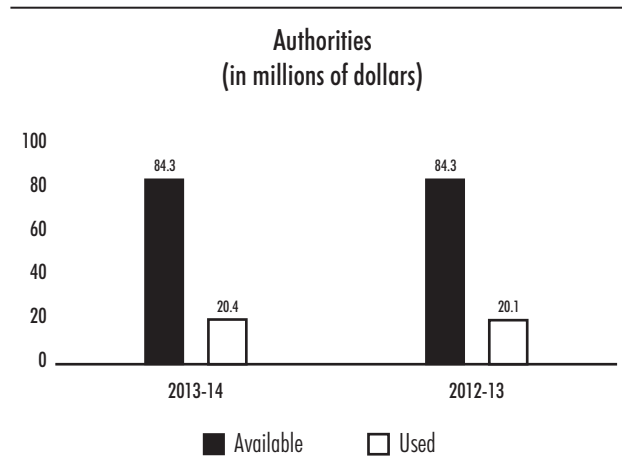
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in 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 2013–14 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 2013.



## 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

There are no significant changes in operations, personnel, or programs to report.

*Approved by:*

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Michael Ferguson, CPA, CA  
FCA (New Brunswick)  
Auditor General

Ottawa, Canada  
23 August 2013

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

## Statement of authorities (unaudited)

	Fiscal year 2013-14			Fiscal year 2012-13		
	Total available for use for the year ended 31 March 2014*	Used during the quarter ended 30 June 2013	Year to date used at quarter-end	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
	<i>(in thousands of dollars)</i>					
Vote 20— Program expenditures	76,611	17,907	17,907	76,502	17,510	17,510
Less revenues netted against program expenditures	(2,510)	(66)	(66)	(2,510)	(30)	(30)
Net Vote 20— Program expenditures	74,101	17,841	17,841	73,992	17,480	17,480
Budgetary statutory authorities	10,233	2,558	2,558	10,331	2,583	2,583
<b>Total budgetary authorities</b>	<b>84,334</b>	<b>20,399</b>	<b>20,399</b>	<b>84,323</b>	<b>20,063</b>	<b>20,063</b>
Non-budgetary authorities	-	-	-	-	-	-
<b>Total authorities</b>	<b>84,334</b>	<b>20,399</b>	<b>20,399</b>	<b>84,323</b>	<b>20,063</b>	<b>20,063</b>

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

## Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2013-14			Fiscal year 2012-13		
	Planned expenditures for the year ending 31 March 2014	Expended during the quarter ended 30 June 2013	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2013	Expended during the quarter ended 30 June 2012	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
<b>Expenditures:</b>						
Personnel	69,043	17,430	17,430	69,032	17,496	17,496
Transportation and communications	5,662	864	864	5,897	851	851
Information	770	94	94	648	110	110
Professional and special services	7,853	1,109	1,109	7,866	998	998
Rentals	1,671	772	772	1,037	438	438
Repair and maintenance	415	28	28	789	36	36
Utilities, materials and supplies	617	53	53	622	44	44
Acquisition of machinery and equipment	812	112	112	938	114	114
Other subsidies and payments	1	3	3	4	6	6
<b>Total gross budgetary expenditures</b>	<b>86,844</b>	<b>20,465</b>	<b>20,465</b>	<b>86,833</b>	<b>20,093</b>	<b>20,093</b>
<b>Less revenues netted against expenditures:</b>						
<b>Costs recovered</b>						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(66)	(66)	(660)	(9)	(9)
International Labour Organization	(1,850)	-	-	(1,850)	(21)	(21)
<b>Total net budgetary expenditures</b>	<b>84,334</b>	<b>20,399</b>	<b>20,399</b>	<b>84,323</b>	<b>20,063</b>	<b>20,063</b>