

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



Office of the Auditor General of Canada

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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

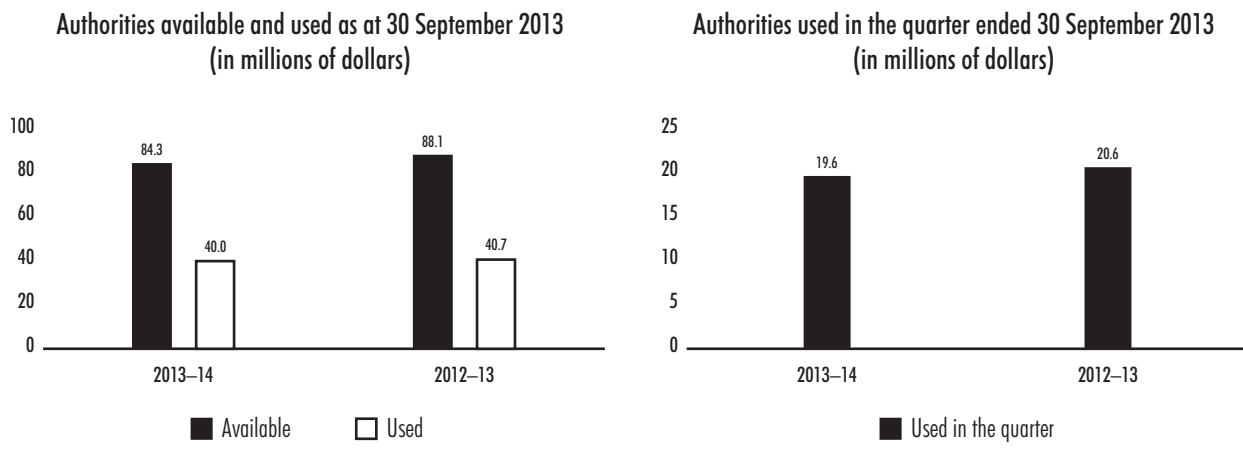
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in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

Highlights of quarterly and year-to-date results

Authorities used did not change significantly in the quarter ended 30 September 2013. Authorities available decreased because the 2012–13 carry-forward funding has not yet been allocated by Treasury Board.



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 have been no significant changes in operations, personnel, or programs.

Approved by:

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

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

Ottawa, Canada
29 November 2013

Statement of authorities (unaudited)

	Fiscal year 2013-14			Fiscal year 2012-13		
	Total available for use for the year ending 31 March 2014*	Used during the quarter ended 30 September 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 September 2012	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Vote 20— Program expenditures	76,611	17,523	35,430	80,260	18,441	35,951
Less revenues netted against program expenditures	(2,510)	(479)	(545)	(2,510)	(379)	(409)
Net Vote 20— Program expenditures	74,101	17,044	34,885	77,750	18,062	35,542
Budgetary statutory authorities	10,233	2,558	5,116	10,331	2,583	5,166
Total budgetary authorities	84,334	19,602	40,001	88,081	20,645	40,708
Non-budgetary authorities	-	-	-	-	-	-
Total authorities	84,334	19,602	40,001	88,081	20,645	40,708

*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 September 2013	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2013	Expended during the quarter ended 30 September 2012	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	69,043	17,263	34,693	72,790	18,474	35,970
Transportation and communications	5,662	676	1,540	5,897	714	1,565
Information	770	133	227	648	161	271
Professional and special services	7,853	1,503	2,612	7,866	1,182	2,180
Rentals	1,671	69	841	1,037	381	819
Repair and maintenance	415	66	94	789	54	90
Utilities, materials and supplies	617	53	106	622	46	90
Acquisition of machinery and equipment	812	322	434	938	19	133
Other subsidies and payments	1	(4)	(1)	4	(7)	(1)
Total gross budgetary expenditures	86,844	20,081	40,546	90,591	21,024	41,117
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(6)	(72)	(660)	(1)	(10)
International Labour Organization	(1,850)	(473)	(473)	(1,850)	(378)	(399)
Total net budgetary expenditures	84,334	19,602	40,001	88,081	20,645	40,708