

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 31 December 2013**



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

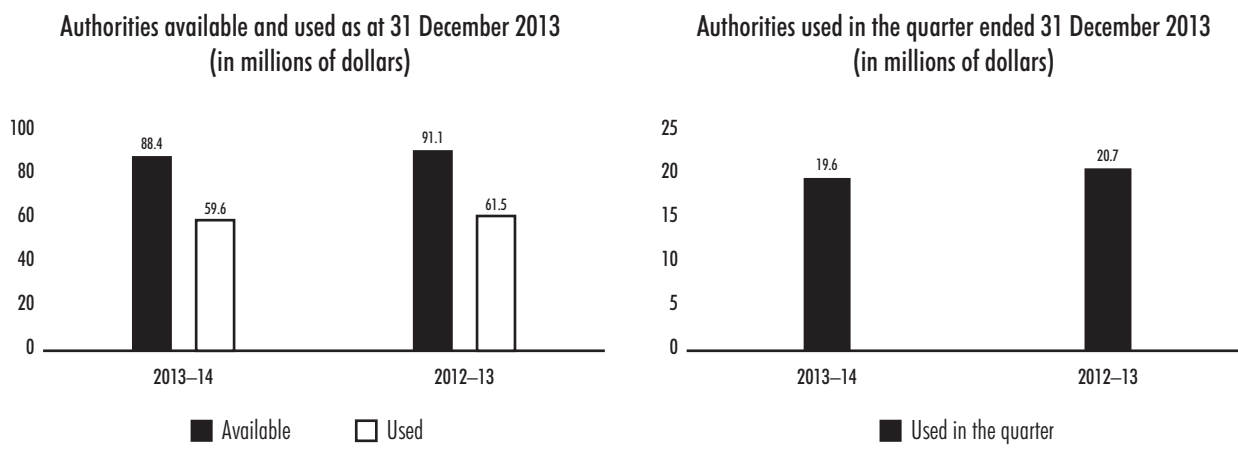
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in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

The authorities available decreased as the Office has not yet requested the reimbursement of recoverable salary expenditures from Treasury Board in the 2013–14 fiscal year. The authorities used did not change significantly in the quarter ended 31 December 2013.



Risks and uncertainties

There are no significant risks or uncertainties to report.

Budget 2012 implementation

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

Significant changes in operations, personnel, and programs

There are 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
28 February 2014

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 31 December 2013	Year to date used at quarter-end	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
<i>(in thousands of dollars)</i>						
Vote 20— Program expenditures	80,650	17,257	52,687	83,300	18,185	54,137
Less revenues netted against program expenditures	(2,510)	(256)	(801)	(2,510)	(19)	(428)
Net Vote 20— Program expenditures	78,140	17,001	51,886	80,790	18,166	53,709
Budgetary statutory authorities	10,233	2,558	7,674	10,331	2,582	7,748
Total budgetary authorities	88,373	19,559	59,560	91,121	20,748	61,457
Non-budgetary authorities	-	-	-	-	-	-
Total authorities	88,373	19,559	59,560	91,121	20,748	61,457

*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 31 December 2013	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2013	Expended during the quarter ended 31 December 2012	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	73,082	17,175	51,868	75,830	18,406	54,376
Transportation and communications	5,662	865	2,405	5,897	931	2,496
Information	770	129	356	648	142	413
Professional and special services	7,853	984	3,596	7,866	919	3,099
Rentals	1,671	121	962	1,037	153	972
Repair and maintenance	415	102	196	789	35	128
Utilities, materials and supplies	617	79	185	622	86	174
Acquisition of machinery and equipment	812	360	794	938	84	217
Other subsidies and payments	1	-	(1)	4	11	10
Total gross budgetary expenditures	90,883	19,815	60,361	93,631	20,767	61,885
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(25)	(97)	(660)	(10)	(20)
International Labour Organization	(1,850)	(231)	(704)	(1,850)	(9)	(408)
Total net budgetary expenditures	88,373	19,559	59,560	91,121	20,748	61,457