

**Office of the Auditor General of Canada
Quarterly Financial Report
for the quarter ended 31 December 2020**



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

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Statement outlining results, risks, and significant changes in operations, personnel, and program

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. This quarterly report has not been subject to an external audit or review.

The Office of the Auditor General of Canada (OAG) has 1 program activity: legislative auditing. The OAG conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, government, and Canadians.

Mandate

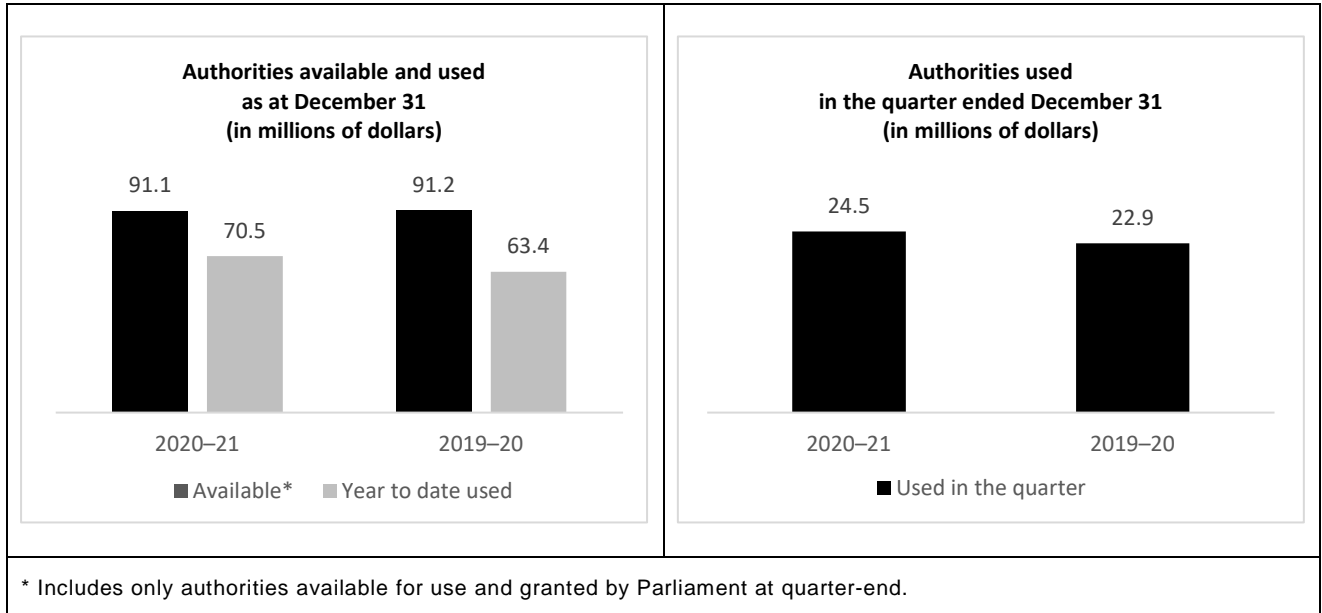
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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 OAG's spending authorities granted by Parliament and those used by the OAG, consistent with the Main Estimates for the 2020–21 fiscal year. This quarterly report provides financial information on the use of spending authorities. The OAG uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

Highlights of quarterly and year-to-date results

The authorities used increased primarily as a result of the growing workforce and the revised salary structures that were announced in the first quarter of the 2020–21 fiscal year to align with the core public administration.



Risks and uncertainties

Given the future increase in the OAG's base funding announced in the Fall Economic Statement 2020, the OAG is now positioned to modernize its approaches, tools, and products.

The OAG's operations continue to be affected by the coronavirus disease (COVID-19) pandemic. As the pandemic continues to evolve, the impact on the OAG's operations will continue to be assessed and managed.

Significant changes in operations, personnel, and program

Two new assistant auditors general were appointed in December 2020 to fill vacant positions, and Lissa Lamarche took on the role of Chief Financial Officer. In February 2021, a Commissioner of the Environment and Sustainable Development was appointed.

Approved by:

Original signed by

Karen Hogan, CPA, CA
Auditor General of Canada

Original signed by

Lissa Lamarche, CPA, CA
Assistant Auditor General
and Chief Financial Officer

Ottawa, Canada
1 March 2021

Statement of authorities (unaudited)

	Fiscal year 2020–21			Fiscal year 2019–20		
	Total available for use for the year ending 31 March 2021*	Used during the quarter ended 31 December 2020	Year to date used at quarter-end	Total available for use for the year ended 31 March 2020*	Used during the quarter ended 31 December 2019	Year to date used at quarter-end
	(in thousands of dollars)					
Vote 1—Program expenditures	83,924	22,262	64,201	83,733	21,079	57,151
Less revenues netted against program expenditures	(2,660)	(222)	(1,078)	(2,660)	(710)	(1,366)
Net Vote 1—Program expenditures	81,264	22,040	63,123	81,073	20,369	55,785
Budgetary statutory authorities	9,822	2,455	7,365	10,154	2,538	7,615
Total budgetary authorities	91,086	24,495	70,488	91,227	22,907	63,400
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	91,086	24,495	70,488	91,227	22,907	63,400

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

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2020–21			Fiscal year 2019–20		
	Planned expenditures for the year ended 31 March 2021	Expended during the quarter ended 31 December 2020	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2020	Expended during the quarter ended 31 December 2019	Year to date expended at quarter-end
	(in thousands of dollars)					
Expenditures:						
Personnel	79,366	20,172	60,467	79,507	20,478	55,514
Transportation and communications	3,963	266	577	3,837	1,007	2,982
Information	788	116	648	651	272	494
Professional and special services	6,236	3,488	7,520	6,367	1,562	4,051
Rentals	1,468	258	1,475	1,654	159	1,056
Repair and maintenance	228	55	86	298	26	100
Utilities, materials, and supplies	243	47	93	307	44	125
Acquisition of machinery and equipment	1,338	311	681	1,232	60	426
Other subsidies and payments	116	4	19	34	9	18
Total gross budgetary expenditures	93,746	24,717	71,566	93,887	23,617	64,766
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(17)	(63)	(660)	(41)	(164)
International audits	(2,000)	(205)	(1,015)	(2,000)	(669)	(1,202)
Total cost recovered	(2,660)	(222)	(1,078)	(2,660)	(710)	(1,366)
Total net budgetary expenditures	91,086	24,495	70,488	91,227	22,907	63,400