

**Office of the Auditor General of Canada  
Quarterly Financial Report  
for the quarter ended 31 December 2021**



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**

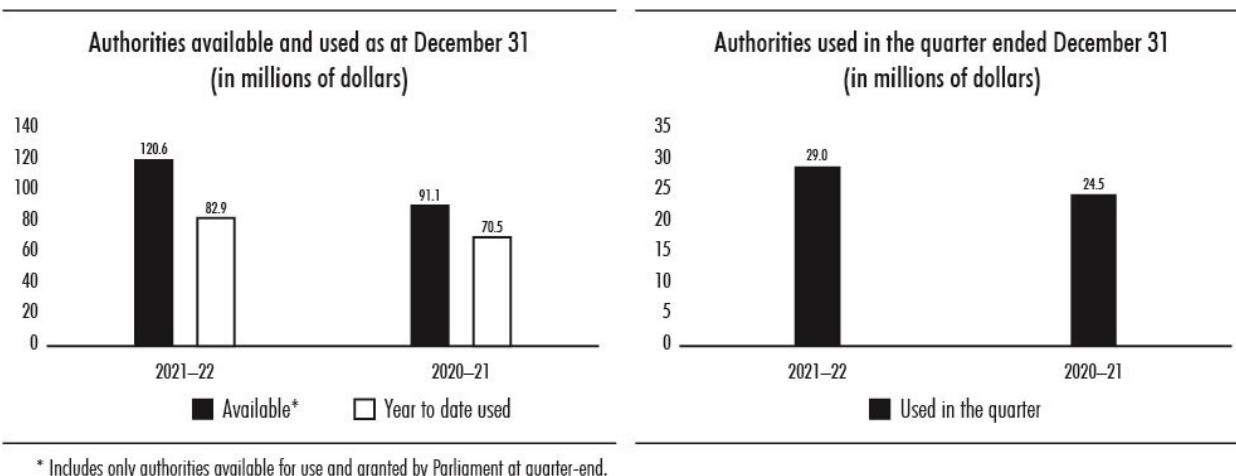
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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 2021–22 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 available for use mainly increased as a result of the additional funding request for the OAG's program integrity, which was approved in March 2021. The authorities used increased primarily as a result of the growing workforce.



## Risks and uncertainties

On 2 November 2021, OAG members of the Public Service Alliance of Canada bargaining unit voted in support of a strike. The OAG has approximately 800 employees, and about 165 of them belong to the Audit Services Group and are represented by the alliance. This ongoing labour dispute is having an impact on the OAG, its employees, and the timelines of its work.

## Significant changes in operations, personnel, and program

A new Assistant Auditor General was appointed in November 2021. This senior executive brings extensive public sector management experience to the OAG. In addition to being a member of the executive team, this Assistant Auditor General is responsible for supporting change management activities, managing the strategic planning processes, and contributing to the implementation of renewed governance processes.

Approved by:

[Original signed by]

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Karen Hogan, FCPA, FCA  
Auditor General of Canada

Ottawa, Canada  
25 February 2022

[Original signed by]

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

## Statement of authorities (unaudited)

	Fiscal year 2021–22			Fiscal year 2020–21		
	Total available for use for the year ending 31 March 2022*	Used during the quarter ended 31 December 2021	Year to date used at quarter-end	Total available for use for the year ended 31 March 2021*	Used during the quarter ended 31 December 2020	Year to date used at quarter-end
	(in thousands of dollars)					
Vote 1—Program expenditures	110,743	25,846	74,172	83,924	22,262	64,201
Less revenues netted against program expenditures	(2,660)	(7)	(648)	(2,660)	(222)	(1,078)
Net Vote 1—Program expenditures	108,083	25,839	73,524	81,264	22,040	63,123
Budgetary statutory authorities	12,523	3,130	9,392	9,822	2,455	7,365
<b>Total budgetary authorities</b>	<b>120,606</b>	<b>28,969</b>	<b>82,916</b>	<b>91,086</b>	<b>24,495</b>	<b>70,488</b>
Non-budgetary authorities	—	—	—	—	—	—
<b>Total authorities</b>	<b>120,606</b>	<b>28,969</b>	<b>82,916</b>	<b>91,086</b>	<b>24,495</b>	<b>70,488</b>

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

## Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2021–22			Fiscal year 2020–21		
	Planned expenditures for the year ending 31 March 2022	Expended during the quarter ended 31 December 2021	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2021	Expended during the quarter ended 31 December 2020	Year to date expended at quarter-end
	(in thousands of dollars)					
<b>Expenditures:</b>						
Personnel	100,386	24,500	71,477	79,366	20,172	60,467
Transportation and communications	3,500	130	409	3,963	266	577
Information	1,000	458	755	788	116	648
Professional and special services	11,880	2,877	8,019	6,236	3,488	7,520
Rentals	2,750	376	1,884	1,468	258	1,475
Repair and maintenance	225	19	40	228	55	86
Utilities, materials, and supplies	225	12	42	243	47	93
Acquisition of machinery and equipment	3,250	604	924	1,338	311	681
Other subsidies and payments	50	–	14	116	4	19
<b>Total gross budgetary expenditures</b>	<b>123,266</b>	<b>28,976</b>	<b>83,564</b>	<b>93,746</b>	<b>24,717</b>	<b>71,566</b>
<b>Less revenues netted against expenditures:</b>						
<b>Costs recovered</b>						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(7)	(43)	(660)	(17)	(63)
International audits	(2,000)	–	(605)	(2,000)	(205)	(1,015)
<b>Total cost recovered</b>	<b>(2,660)</b>	<b>(7)</b>	<b>(648)</b>	<b>(2,660)</b>	<b>(222)</b>	<b>(1,078)</b>
<b>Total net budgetary expenditures</b>	<b>120,606</b>	<b>28,969</b>	<b>82,916</b>	<b>91,086</b>	<b>24,495</b>	<b>70,488</b>