



**Immigration and Refugee Board of Canada**

# **Financial Statements 2020-2021**

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*États financiers 2020-2021*

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# Statement of management responsibility including internal control over financial reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2021 and all information contained in these financial statements rests with the management of the Immigration and Refugee Board of Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Immigration and Refugee Board's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the Immigration and Refugee Board's *Departmental Results Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Immigration and Refugee Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

In 2021-22, the Immigration and Refugee Board will be subject to periodic Core Control Audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the Treasury Board *Policy on Financial Management*.

In the interim, the Immigration and Refugee Board has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2021, and the results are summarized in the annex.

The consolidated financial statements of the Immigration and Refugee Board have not been audited.

Richard Wex,

Chairperson

Jason Choueiri,

Chief Financial Officer

Ottawa, Canada

September 3, 2021

# Statement of financial position (Unaudited)

As of March 31

(in thousands of dollars)	2021	Restated 2020 ( <a href="#">note 12</a> )
<b>Liabilities</b>		
Accounts payable and accrued liabilities ( <a href="#">note 4</a> )	26,448	24,463
Vacation pay and compensatory leave	12,457	7,646
Employee future benefits ( <a href="#">note 5</a> )	3,897	4,283
<b>Total liabilities</b>	<b>42,802</b>	<b>36,392</b>
<b>Financial assets</b>		
Due from the Consolidated u Fund	25,859	23,518
Accounts receivable and advances ( <a href="#">note 6</a> )	5,219	5,603
<b>Total gross financial assets</b>	<b>31,078</b>	<b>29,121</b>
<b>Financial assets held on behalf of Government</b>		
Accounts receivable and advances ( <a href="#">note 6</a> )	(4,419)	(4,095)
<b>Total net financial assets</b>	<b>26,659</b>	<b>25,026</b>
<b>Departmental net debt</b>	<b>16,143</b>	<b>11,366</b>
<b>Non-financial assets</b>		
Prepaid expenses	160	118
Tangible capital assets ( <a href="#">note 7</a> )	17,642	8,288
<b>Total non-financial assets</b>	<b>17,802</b>	<b>8,406</b>
<b>Departmental net financial position</b>	<b>1,659</b>	<b>(2,960)</b>

Contractual obligations ([note 8](#))

Contingent liabilities ([note 9](#))

The accompanying notes form an integral part of these financial statements.

Richard Wex,  
Chairperson

Jason Choueiri,  
Chief Financial Officer

Ottawa, Canada  
September 3, 2021

## Statement of operations and departmental net financial position (Unaudited)

For the year ended March 31

(in thousands of dollars)	Planned Results	2021	Restated 2020 ( <a href="#">note 12</a> )
<b>Expenses</b>			
Refugee protection	143,827	113,482	93,710
Immigration appeal	25,038	16,722	21,664
Admissibility hearings and detention reviews	14,708	14,365	14,389
Refugee appeal	55,903	41,375	32,818
Internal services	75,237	88,817	63,559
<b>Total expenses</b>	<b>314,713</b>	<b>274,761</b>	226,140
<b>Revenues</b>			
Miscellaneous revenues	6	1	13
Revenues earned on behalf of Government	(6)	(1)	(13)
<b>Total revenues</b>	-	-	-
<b>Net cost of operations before government funding</b>	<b>314,713</b>	<b>274,761</b>	226,140
<b>Government funding</b>			
Net cash provided by Government	N/A	241,524	195,191

Change in due from Consolidated Revenue Fund	N/A	2,342	3,386
Services provided without charge by other government departments ( <a href="#">note 10</a> )	N/A	35,514	31,494
<b>Net cost of operations after government funding</b>	N/A	<b>(4,619)</b>	(3,931)
<b>Departmental net financial position - Beginning of year</b>	N/A	<b>(2,960)</b>	(6,891)
<b>Departmental net financial position - End of year</b>	N/A	<b>(1,659)</b>	(2,960)

Segmented information ([note 11](#))

The accompanying notes form an integral part of these financial statements.

## Statement of change in departmental net debt (Unaudited)

### For the year ended March 31

(in thousands of dollars)	2021	Restated 2020 ( <a href="#">note 12</a> )
<b>Net cost of operations after government funding</b>	<b>(4,619)</b>	(3,931)
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets ( <a href="#">note 7</a> )	10,619	7,240
Amortization of tangible capital assets ( <a href="#">note 7</a> )	(1,266)	(805)
<b>Total change due to tangible capital assets</b>	<b>9,353</b>	6,435
<b>Change due to prepaid expenses</b>	<b>42</b>	24
<b>Net (decrease) increase in net debt</b>	<b>4,777</b>	2,528
<b>Departmental net debt - Beginning of year</b>	<b>11,366</b>	8,838
<b>Departmental net debt - End of year</b>	<b>16,143</b>	11,366

The accompanying notes form an integral part of these financial statements.

# Statement of cash flows (Unaudited)

For the year ended March 31

(in thousands of dollars)	2021	2020
<b>Operating activities</b>		
Net cost of operations before government funding	274,761	226,140
<b>Non-cash items:</b>		
Amortization of tangible capital assets ( <a href="#">note 7</a> )	(1,266)	(805)
Services provided without charge by other government departments ( <a href="#">note 10</a> )	(35,514)	(31,494)
<b>Variations in statement of financial position:</b>		
Increase (decrease) in accounts receivable and advances	(708)	795
Increase (decrease) in prepaid expenses	42	24
Increase in accounts payable and accrued liabilities	(1,985)	(4,119)
Increase in vacation pay and compensatory leave	(4,811)	(1,997)
Decrease (Increase) in employee future benefits	386	(593)
<b>Cash used in operating activities</b>	<b>230,905</b>	<b>187,951</b>
<b>Capital activities</b>		
Acquisitions of tangible capital assets ( <a href="#">note 7</a> )	10,619	7,240
<b>Cash used in capital activities</b>	<b>10,619</b>	<b>7,240</b>
<b>Net cash provided by Government of Canada</b>	<b>241,524</b>	<b>195,191</b>



The accompanying notes form an integral part of these financial statements.

## **Notes to the financial statements (Unaudited)**

### **For the year ended March 31**

#### **1. Authority and objectives**

The Immigration and Refugee Board (IRB) is an independent, accountable administrative tribunal established by Parliament on January 1, 1989 to resolve immigration and refugee cases fairly, efficiently and in accordance with the law. The IRB ensures continued benefits to Canadians: by only accepting refugee claimants needing protection in accordance with international obligations and Canadian law; by contributing to the integrity of the immigration system, the safety and security of Canadians and upholding Canada's reputation of justice and fairness for individuals; and promoting family reunification. The IRB also contributes to the quality of life of Canada's communities by strengthening our country's social fabric and by reflecting and reinforcing core values that are important to Canadians. These include respect for human rights, peace, security and the rule of law.

The Board strategic outcome is to resolve immigration and refugee cases efficiently, fairly and in accordance with the law.

Two programs support this strategic outcome:

#### **Adjudication of immigration and refugee cases**

The Immigration and Refugee Board renders quality decisions and resolves cases in a timely manner regarding immigration and refugee protection cases. This includes determining refugee protection claims and appeals and applications to vacate or cease refugee protection. It also includes making decisions in admissibility hearings and detention reviews, and on appeals on certain immigration cases.

This program is split into 4 department specific activities:

##### **Refugee Protection Division**

The Refugee Protection Division (RPD) delivers the IRB's Refugee Protection program. It renders quality decisions and resolves cases in a timely manner regarding refugee protection claims made by persons in Canada, and pre-removal risk assessments of persons subject to a removal order.

##### **Refugee Appeal Division**

The Refugee Appeal Division (RAD) delivers the IRB's Refugee Appeal program. It renders quality decisions and resolves cases in a timely manner regarding appeals against a decision made on a refugee protection claim of the Refugee Protection Division.

##### **Admissibility Hearings and Detention Reviews**

The Immigration Division (ID) delivers the Admissibility Hearings and Detention Reviews program. It renders quality decisions and resolves cases in a timely manner regarding foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the Immigration and Refugee Protection Act (IRPA) and foreign nationals or permanent residents who are detained under IRPA authority.

## **Immigration Appeal**

The Immigration Appeal Division (IAD) delivers the Immigration Appeal program. It renders quality decisions and resolves cases in a timely manner regarding sponsorship applications refused by the Department of Immigration, Refugees and Citizenship Canada; certain removal orders made against permanent residents, refugees and other protected persons and holders of permanent resident visas; permanent residents outside of Canada who have been found not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety Canada against a decision of the Immigration Division on admissibility.

## **Internal services**

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services and Other Administrative Services.

## **2. Summary of significant accounting policies**

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

### **(a) Parliamentary authorities**

The IRB is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the IRB do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements.

Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. [Note 3](#) provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenue" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Futureoriented Statement of Operations included in the 2020-21 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2020-21 Departmental Plan."

### **(b) Net cash provided by Government**

The IRB operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the IRB is deposited to the CRF and all cash disbursements made by the IRB are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

### **(c) Amounts due from the CRF**

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the IRB is entitled to draw from the CRF without further authorities to discharge its liabilities.

#### **(d) Revenues**

Other revenues are recognized in the period the event giving rise to the revenues occurred. The IRB does not charge for its services and its only revenue generally stems from gains on disposals of crown assets, Access to Information and Privacy fees and interest on overdue accounts receivable.

Revenues that are non-respendable are not available to discharge the Department's liabilities. While the Deputy Head is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

#### **(e) Expenses**

Expenses are recorded on the accrual basis:

- Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans and legal services are recorded as operating expenses at their estimated cost.

#### **(f) Employee future benefits**

- i. Pension benefits: Eligible employees participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government. The IRB's contributions to the Plan are charged to expenses in the year incurred and represent the total obligation of the IRB to the Plan. The IRB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ii. Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not

withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

#### **(g) Accounts receivables**

Accounts receivable are initially recorded at cost. When necessary, an allowance is recorded to reduce the carrying value of accounts receivable to amounts that approximate their net recoverable value.

#### **(h) Non-financial assets**

The costs of acquiring equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets, as described in [Note 7](#). All tangible capital assets purchased individually or in bulk, and leasehold improvements having an initial cost of \$10,000 or more are recorded at their acquisition cost.

#### **(i) Contingent liabilities**

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued, and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

### (j) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

### (k) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount. Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis, and are measured at the carrying amount, except for the following:

- i. Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ii. Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

## 3. Parliamentary authorities

The IRB receives its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current, or future years. Accordingly, the IRB has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

### (a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2021	2020
Net cost of operations before government funding	274,761	226,140
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
<i>Add (Less):</i>		
Services provided without charge by other government departments ( <a href="#">note 10</a> )	(35,514)	(31,494)
Amortization of tangible capital assets ( <a href="#">note 7</a> )	(1,266)	(805)
Decrease (increase) in employee future benefits	386	(592)

Increase in vacation pay and compensatory leave	<b>(4,811)</b>	(1,997)
Increase in charges for contingent liabilities	<b>(253)</b>	-
Prepaid expenses previously charged to appropriation	<b>(160)</b>	(402)
Adjustments to prior years' accounts payable (PAYE)	<b>533</b>	325
Refunds of previous year's expenses	<b>133</b>	113
Other	<b>(904)</b>	(2)
	<b>(41,856)</b>	(34,854)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
<i>Add (Less):</i>		
Acquisition of tangible capital assets ( <a href="#">note 7</a> )	<b>10,619</b>	7,240
Salary overpayments to be recovered	<b>986</b>	1,341
Other Loans/Advances to employees	<b>47</b>	110
Increase in prepaid expenses	<b>202</b>	426
Temporary advance	-	4
	<b>11,854</b>	9,121
<b>Current year authorities used</b>	<b>244,759</b>	200,407

## (b) Authorities provided and used:

(in thousands of dollars)	2021	2020
<b>Authorities provided:</b>		
<i>Vote 1 - Operating expenditures</i>	<b>269,980</b>	210,938
Statutory amounts	<b>24,887</b>	19,149
<b>Less:</b>		
Lapsed authorities: Operating	<b>(50,108)</b>	29,680
<b>Current year authorities used</b>	<b>244,759</b>	200,407

## 4. Accounts payable and accrued liabilities

The following table presents details of the IRB's accounts payable and accrued liabilities:

(in thousands of dollars)	2021	2020
Accounts payable - Other government departments and agencies	<b>8,476</b>	6,142
Accounts payable - External parties	<b>2,039</b>	2,681
Total accounts payable	<b>10,515</b>	8,823
Accrued liabilities	<b>15,933</b>	15,640
<b>Total accounts payable and accrued liabilities</b>	<b>26,448</b>	24,463

## 5. Employee future benefits

### (a) Pension benefits

The IRB's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation."

Both the employees and the IRB contribute to the cost of the Plan. Due to the amendment of the Public Service Superannuation Act following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2020-21 expense amounts to \$17.0 million (\$13.3 million in 2019-20). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2019-20) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2019-20) the employee's contributions.

The IRB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

## **(b) Severance benefits**

Severance benefits provided to the IRB's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees.

Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service.

By March 31, 2021, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

<b>(in thousands of dollars)</b>	<b>2021</b>	<b>2020</b>
Accrued benefit obligation, beginning of the year	<b>4,283</b>	3,690
Expense for the year	<b>249</b>	965
Benefits paid during the year	<b>(635)</b>	(372)
Accrued benefit obligation, end of the year	<b>3,897</b>	4,283

## **6. Accounts receivable and advances**

The following table presents details of the IRB's accounts receivable and advances balances:

<b>(in thousands of dollars)</b>	<b>2021</b>	<b>2020</b>
Receivables - Other government departments and agencies	<b>571</b>	1,252
Receivables - External parties	<b>4,419</b>	4,095
Employee advances	<b>229</b>	256
<b>Gross accounts receivable</b>	<b>5,219</b>	5,603
Accounts receivable held on behalf of Government	<b>(4,419)</b>	(4,095)
<b>Net accounts receivable</b>	<b>800</b>	1,508

## 7. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization Period
Informatics hardware	3 - 4 years
Informatics software	5 years
Machinery and Equipment	10 years
Leasehold improvements	Lesser of the remaining term of lease or useful life of the improvement
Vehicles	7 Years

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

### Cost

(in thousands of dollars)	Opening Balance	Acquisitions	Transfers with other government departments	Disposals and Write-Offs	Closing Balance
Informatics Hardware	5,370	1,668	-	-	7,038
Informatics Software	21,134	-	-	-	21,134
Machinery and Equipment	451	106	-	-	557
Leasehold Improvements	9,106	-	-	-	9,106
Motor Vehicles (Non-Military)	49	-	-	-	49
Assets under construction	4,599	8,845	-	-	13,444
	<b>40,709</b>	<b>10,619</b>	<b>-</b>	<b>-</b>	<b>51,328</b>



## Accumulated amortization

(in thousands of dollars)	Opening Balance	Acquisitions	Transfers with other government departments	Disposals and Write-Offs	Closing Balance
Informatics Hardware	2,633	1,016	-	-	3,649
Informatics Software	21,128	6	-	-	21,134
Machinery and Equipment	355	41	-	-	396
Leasehold Improvements	8,298	196	-	-	8,494
Motor Vehicles (Non-Military)	6	7	-	-	13
	32,420	1,266	-	-	33,686

## Net book value

(in thousands of dollars)	2020	2021
Informatics Hardware	2,737	3,389
(in thousands of dollars)	2020	2021
Informatics Software	6	0
Machinery and Equipment	96	161
Leasehold Improvements	808	612

Motor Vehicles (Non-Military)	43	36
Assets under construction	4,599	13,444
<b>Net Book Value</b>	<b>8,289</b>	<b>17,642</b>

## 8. Contractual obligations

The nature of the IRB's activities can result in some large multi-year contracts and obligations whereby the IRB will be obligated to make future payments when the services or goods are received. The IRB does not have significant multi-year contracts to report.

## 9. Contingent liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.

### Claims and litigation

Claims have been made against the IRB in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. IRB recorded and included in accounts payable and accrued liabilities ([note 4](#)), an allowance for contingent liabilities for which the outcome is likely and the amount could be estimated at \$253,000 (\$0 in 2019-20). Claims and litigations for which the outcome is not determinable, and a reasonable estimate can be made by management is \$0 at March 31, 2021 (\$278,000 in 2019-20).

## 10. Related party transactions

The IRB is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual. The IRB enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the IRB received common services which were obtained without charge from other Government departments as disclosed below.

### **(a) Common services provided without charge by other government departments**

During the year, the IRB received services without charge from certain common service organizations, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded at the carrying value in the IRB's Statement of Operations and Departmental Net Financial Position as follows:

<b>(in thousands of dollars)</b>	<b>2021</b>	<b>2020</b>
Accommodation	<b>20,851</b>	19,038
Employer's contribution to the health and dental insurance plans	<b>14,663</b>	12,456
Total	<b>35,514</b>	31,494

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in the IRB's Statement of Operations and Departmental Net Financial Position.

### **(b) Other transactions with other government departments and agencies**

<b>(in thousands of dollars)</b>	<b>2021</b>	<b>2020</b>
Expenses - Other Government departments and agencies	<b>54,810</b>	39,239

## **11. Segmented information**

Presentation by segment is based on the IRB's core responsibility. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in [note 2](#). The following table presents the expenses incurred and revenues generated for the main core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)	Refugee protection	Refugee appeal	Admissibility hearings and detention reviews	Immigration appeal	Adjudication of immigration and refugee cases	Internal services	2021	2020
<b>Operating expenses</b>								
Salaries and employee benefits	99,882	32,073	11,540	13,361	156,856	56,348	<b>213,204</b>	169,427
Accommodation	7,046	3,953	1,309	1,658	13,966	6,885	<b>20,851</b>	19,038
Rentals	1	(4)	16	0	13	3,425	<b>3,438</b>	2,164
Professional and special services	5,770	5,308	1,316	1,502	13,896	11,806	<b>25,702</b>	25,095
Amortization of tangible capital assets	38	0	117	0	155	1,111	<b>1,266</b>	805
Transportation and telecommunications	290	13	6	56	365	3,934	<b>4,299</b>	6,159
Repair and maintenance	1	0	0	0	1	9,594	<b>9,595</b>	2,550
Acquisition of equipment	246	16	37	32	331	3,684	<b>4,015</b>	3,917
Utilities, materials and supplies	83	10	15	22	130	484	<b>614</b>	718
Information	122	6	9	1	138	163	<b>301</b>	431
Other	3	0	0	90	93	(8,617)	<b>(8,524)</b>	(4,164)
<b>Total operating expenses</b>	113,482	41,375	14,365	16,722	<b>185,944</b>	<b>88,817</b>	<b>274,761</b>	226,140
<b>Revenues</b>								
Miscellaneous	0	0	0	0	0	1	<b>1</b>	13
Revenues earned on behalf of government	0	0	0	0	0	(1)	<b>(1)</b>	(13)
<b>Total revenues</b>	0	0	0	0	<b>0</b>	<b>0</b>	<b>0</b>	(0)
<b>Net cost of operations</b>	113,482	41,375	14,365	16,722	<b>185,944</b>	<b>88,817</b>	<b>274,761</b>	226,140

## 12. Adjustments to prior year's results

In 2020-2021, the department conducted a review of its calculation of the amount due to/from the consolidated revenue fund (CRF). As a result of the review, the department identified that Quebec Sales Tax (QST) and Goods and Services Tax (GST) (including Harmonized Sales Tax - HST) Refundable Advance should be excluded from the calculation of the "Due to/from the CRF" to comply with accounting guidelines. This change has been applied retroactively and comparative information for 2019-2020 has been restated. The effect of this adjustments is presented in the tables below.

### Statement of financial position (Unaudited)

	(in thousands of dollars)		
	As previously stated 2020	Effect of the adjustments	Restated 2020
Due from the Consolidated Revenue Fund	23,211	307	23,518
Total net financial assets	24,719	307	25,026
Departmental net financial position	(3,267) 307	(2,960)	

### Statement of operations and departmental net financial position (Unaudited)

	(in thousands of dollars)		
	As previously stated, 2020	Effect of the adjustments	Restated 2020
Change in due from Consolidated Revenue Fund	3,399	(13)	3,386
Net cost of operations after government funding	(3,944)	13	(3,931)

### Statement of change in departmental net debt (Unaudited)

	(in thousands of dollars)		
	As previously stated, 2020	Effect of the adjustments	Restated 2020
Net cost of operations after government funding	(3,944)	13	(3,931)

## **13. Comparative information**

Certain comparative figures have been reclassified to conform to the current year's presentation.

# **Annex to the statement of management responsibility including internal control over financial reporting (unaudited)**

## **1. Introduction**

In support of an effective system of internal control, the Immigration and Refugee Board of Canada assesses the performance of its financial controls to ensure that:

- financial arrangements or contracts are entered into only when sufficient funding is available
- payments for goods and services are made only when the goods or services have been received or the conditions of contracts or other arrangements have been satisfied
- payments have been properly authorized

The Immigration and Refugee Board of Canada will leverage the results of the 2021 to 2022 periodic core control audit performed by the Office of the Comptroller General.

## **2. Assessment results for the 2020 to 2021 fiscal year**

In 2020-21, the Immigration and Refugee Board of Canada completed a self-assessment of the entity level controls. The results of this self-assessment indicate that entity level controls were functioning well and form an adequate basis for the department's system of internal control.

## **3. Assessment plan**

The Immigration and Refugee Board of Canada will be subject to a core control audit in fiscal year 2021 to 2022. The results will be leveraged to continue monitoring the system of internal control's performance, with a focus on the core controls related to financial transactions.