

Reports of the Auditor General of Canada  
to the Parliament of Canada

## Appendix—Costs of Crown Corporation Audits



2023



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

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## Appendix—Costs of Crown Corporation Audits

The Office of the Auditor General of Canada (OAG) is required, under section 147 of the *Financial Administration Act*, to disclose its costs incurred in preparing annual audit (Exhibit 1) and special examination (Exhibit 2) reports on Crown corporations. The costs stated for joint audits include only the costs incurred by the OAG and not those incurred by joint auditors.

An annual audit report includes an opinion on a corporation's financial statements and on its compliance with specified authorities. It may also include reporting on any other matter deemed significant.

A special examination determines whether a corporation's financial and management control and information systems and its management practices provide reasonable assurance that

- assets have been safeguarded and controlled
- financial, human, and physical resources have been managed economically and efficiently
- operations have been carried out effectively

### Exhibit 1—Cost of preparing annual audit reports for fiscal years ending on or before 31 March 2023

Crown corporation	Fiscal year ended	Cost* (in thousands of dollars)
Atlantic Pilotage Authority Canada	31.12.22	225
Atomic Energy of Canada Limited	31.03.23	731
Business Development Bank of Canada (joint audit)	31.03.23	1,302
Canada Council for the Arts	31.03.23	433
Canada Deposit Insurance Corporation	31.03.23	407
Canada Development Investment Corporation (joint audit)	31.12.22	300
Canada Enterprise Emergency Funding Corporation (joint audit)	31.12.22	382
Canada Hibernia Holding Corporation (joint audit)	31.12.22	287
Canada Infrastructure Bank	31.03.23	424
Canada Lands Company Limited	31.03.23	726
Canada Mortgage and Housing Corporation (joint audit)	31.12.22	1,544
Canada Post (joint audit)	31.12.22	1,240
Canadian Air Transport Security Authority	31.03.23	666
Canadian Broadcasting Corporation	31.03.23	1,408
Canadian Commercial Corporation	31.03.23	404
Canadian Dairy Commission	31.07.22	309
Canadian Museum for Human Rights	31.03.23	156
Canadian Museum of History	31.03.23	178

Crown corporation	Fiscal year ended	Cost* (in thousands of dollars)
Canadian Museum of Immigration at Pier 21	31.03.23	186
Canadian Museum of Nature	31.03.23	272
Canadian Race Relations Foundation	31.03.23	249
Defence Construction Canada	31.03.23	409
Destination Canada	31.12.22	395
Export Development Canada	31.12.22	2,383
Farm Credit Canada	31.03.23	1,351
Federal Bridge Corporation	31.03.23	463
Freshwater Fish Marketing Corporation	30.04.22	406
Great Lakes Pilotage Authority Canada	31.12.22	286
Ingenium—Canada's Museums of Science and Innovation	31.03.23	365
International Development Research Centre	31.03.23	379
Jacques Cartier and Champlain Bridges	31.03.23	744
Laurentian Pilotage Authority Canada	31.12.22	254
Marine Atlantic Inc.	31.03.23	620
National Arts Centre	31.08.22	513
National Capital Commission	31.03.23	902
National Gallery of Canada	31.03.23	242
Pacific Pilotage Authority Canada	31.12.22	290
Public Sector Pension Investment Board (joint audit)	31.03.23	1,148
Royal Canadian Mint	31.12.22	1,446
Seaway International Bridge Corporation Ltd.	31.03.23	165
Standards Council of Canada	31.03.23	321
Telefilm Canada	31.03.23	422
Trans Mountain Corporation (joint audit)	31.12.22	757
VIA Rail Canada Inc.	31.12.22	1,470
Windsor-Detroit Bridge Authority	31.03.23	527

\* Costs presented in this table are as at 5 October 2023.

In the 2022–23 fiscal year, the OAG completed the special examination of 3 Crown corporations. The costs incurred are shown in Exhibit 2.

**Exhibit 2—Cost of completing special examination reports in 2022–23**

Crown corporation	Cost* (in thousands of dollars)
Canadian Broadcasting Corporation	1,778
Jacques Cartier and Champlain Bridges	1,209
Windsor-Detroit Bridge Authority	1,418

\* Costs presented in this table are as at 5 October 2023.

