

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 31 December 2016**



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du 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

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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. 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

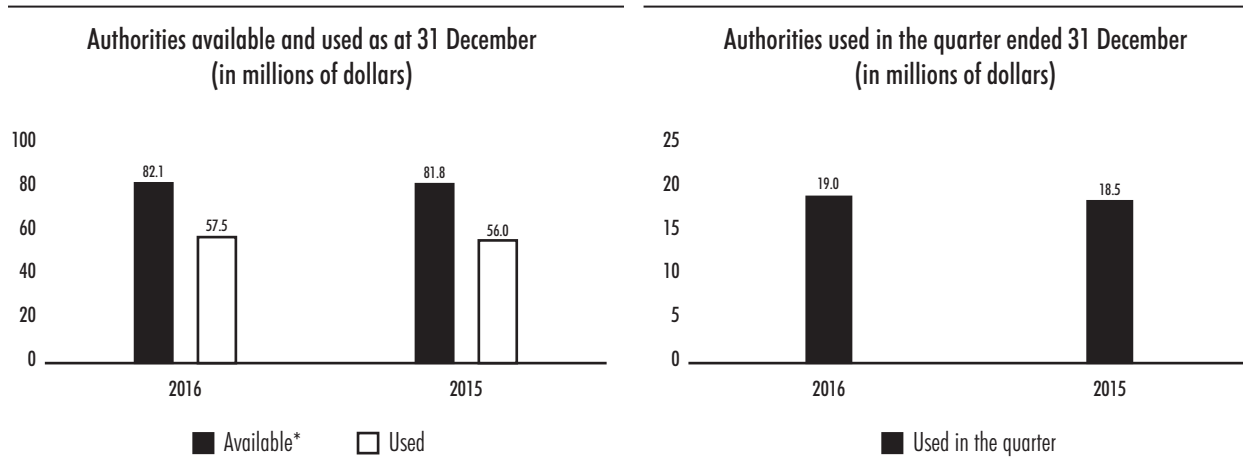
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in 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 for the 2016–17 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 remain on an expenditure basis.

Highlights of quarterly and year-to-date results

There are no significant changes to authorities available and used to report in the quarter.



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

Risks and uncertainties

There are no significant risks and uncertainties to report.

Significant changes in operations, personnel, and programs

There are no significant changes in operations, personnel, and programs.

Approved by:

Original signed by

Michael Ferguson, CPA, CA
FCA (New Brunswick)
Auditor General of Canada

Ottawa, Canada
28 February 2017

Original signed by

Sylvain Ricard, CPA, CA
Assistant Auditor General and
Chief Financial Officer

Statement of authorities (unaudited)

	Fiscal year 2016–17			Fiscal year 2015–16		
	Total available for use for the year ending 31 March 2017*	Used during the quarter ended 31 December 2016	Year to date used at quarter-end	Total available for use for the year ended 31 March 2016*	Used during the quarter ended 31 December 2015	Year to date used at quarter-end
	<i>(in thousands of dollars)</i>					
Vote 1— Program expenditures	74,318	16,428	50,441	74,302	16,334	49,438
Less revenues netted against program expenditures	(2,510)	(21)	(648)	(2,510)	(325)	(981)
Net Vote 1— Program expenditures	71,808	16,407	49,793	71,792	16,009	48,457
Budgetary statutory authorities	10,265	2,566	7,698	10,026	2,506	7,519
Total budgetary authorities	82,073	18,973	57,491	81,818	18,515	55,976
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	82,073	18,973	57,491	81,818	18,515	55,976

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

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2016–17			Fiscal year 2015–16		
	Planned expenditures for the year ending 31 March 2017	Expended during the quarter ended 31 December 2016	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2016	Expended during the quarter ended 31 December 2015	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	73,482	16,715	49,998	73,227	16,651	49,685
Transportation and communications	3,208	667	2,217	3,268	838	2,238
Information	483	174	442	456	160	377
Professional and special services	4,969	927	3,798	4,982	718	3,152
Rentals	1,066	183	1,108	1,035	90	902
Repair and maintenance	217	31	117	210	85	142
Utilities, materials and supplies	229	58	139	292	49	122
Acquisition of machinery and equipment	918	239	307	858	240	301
Other subsidies and payments*	11	–	13	–	9	38
Total gross budgetary expenditures	84,583	18,994	58,139	84,328	18,840	56,957
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(21)	(141)	(660)	(38)	(117)
International Labour Organization	(1,850)	–	(507)	(1,850)	(287)	(864)
Total net budgetary expenditures	82,073	18,973	57,491	81,818	18,515	55,976

* Includes the transition payment (0 in 2016–17 and \$24,000 in 2015–16) made as a result of the one-time change from pay in advance of work performed to pay in arrears.