

**Office of the Auditor General of Canada
Quarterly Financial Report
for the quarter ended 30 June 2022**



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

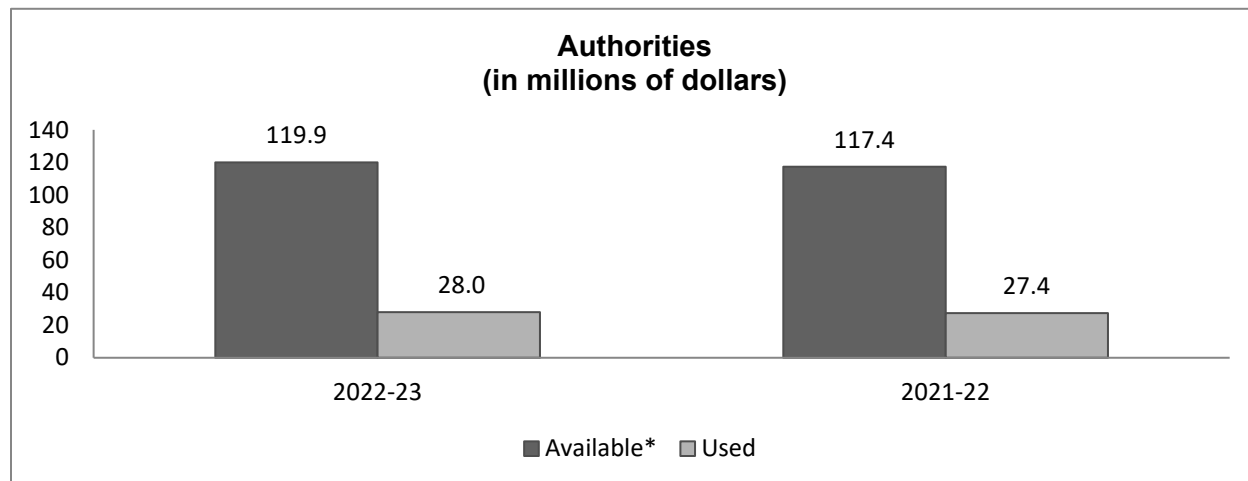
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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 2022–23 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 increased mainly as a result of an approved reprofile request that was included in our 2022–23 program integrity funding.



* 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 program

An assistant auditor general was appointed to the performance audit practice.

In November 2021, 165 employees began to take labour actions during the collective bargaining process. They began a general strike on 22 February 2022. On 1 April 2022, a tentative agreement was signed between the Public Service Alliance of Canada and the OAG, and the 165 employees returned to work. The collective agreement was subsequently ratified on 4 July 2022.

Approved by:

Original signed by

Karen Hogan, FCPA, FCA
Auditor General of Canada

Original signed by

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

Ottawa, Canada
29 August 2022

Statement of authorities (unaudited)

	Fiscal year 2022–23			Fiscal year 2021–22		
	Total available for use for the year ending 31 March 2023*	Used during the quarter ended 30 June 2022	Year to date used at quarter-end	Total available for use for the year ended 31 March 2022*	Used during the quarter ended 30 June 2021	Year to date used at quarter-end
	(in thousands of dollars)					
Vote 1—Program expenditures	109,673	24,797	24,797	107,494	24,536	24,536
Less revenues netted against program expenditures	(2,660)	–	–	(2,660)	(266)	(266)
Net Vote 1—Program expenditures	107,013	24,797	24,797	104,834	24,270	24,270
Budgetary statutory authorities	12,869	3,217	3,217	12,523	3,131	3,131
Total budgetary authorities	119,882	28,014	28,014	117,357	27,401	27,401
Non-budgetary authorities	–	–	–	–	–	–
Total authorities	119,882	28,014	28,014	117,357	27,401	27,401

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

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2022–23			Fiscal year 2021–22		
	Planned expenditures for the year ending 31 March 2023	Expended during the quarter ended 30 June 2022	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2022	Expended during the quarter ended 30 June 2021	Year to date expended at quarter-end
	(in thousands of dollars)					
Expenditures:						
Personnel	98,662	24,615	24,615	97,137	23,282	23,282
Transportation and communications	3,200	354	354	3,500	111	111
Information	1,000	344	344	1,000	201	201
Professional and special services	13,300	1,318	1,318	11,880	2,484	2,484
Rentals	2,750	1,165	1,165	2,750	1,334	1,334
Repair and maintenance	160	15	15	225	17	17
Utilities, materials, and supplies	170	5	5	225	14	14
Acquisition of machinery and equipment	3,250	198	198	3,250	219	219
Other subsidies and payments	50	–	–	50	5	5
Total gross budgetary expenditures	122,542	28,014	28,014	120,017	27,667	27,667
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	–	–	(660)	(28)	(28)
International audits	(2,000)	–	–	(2,000)	(238)	(238)
Total cost recovered	(2,660)	–	–	(2,660)	(266)	(266)
Total net budgetary expenditures	119,882	28,014	28,014	117,357	27,401	27,401