

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

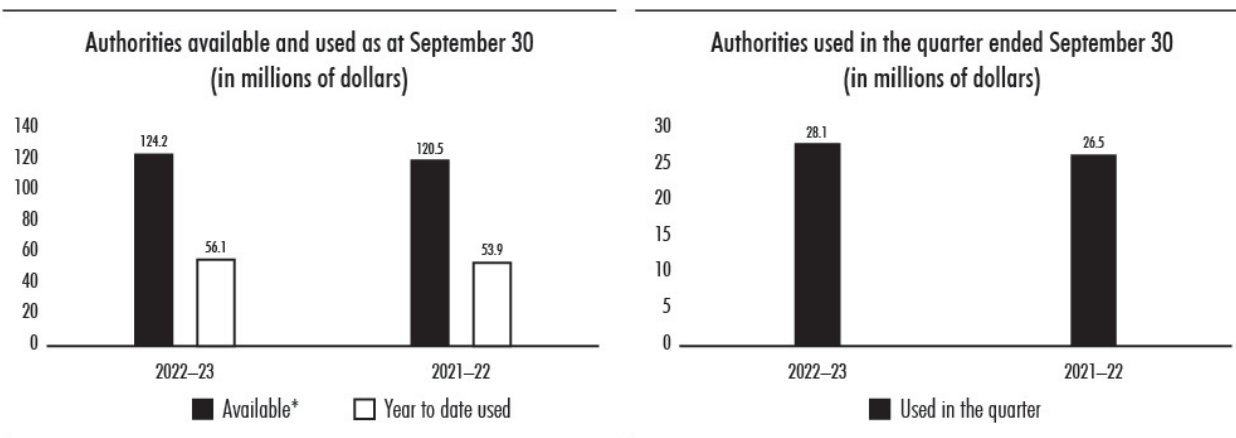
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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. The authorities used increased primarily as a result of changes in the workforce.



\* 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

There were no significant changes in operations, personnel, and program during the second quarter of the 2022–23 fiscal year.

Approved by:

Original signed by

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Karen Hogan, FCPA, FCA  
Auditor General of Canada

Original signed by

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Vicki Clement, CPA, CA  
Interim Assistant Auditor General  
and Chief Financial Officer

Ottawa, Canada  
29 November 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 September 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 September 2021	Year to date used at quarter-end
(in thousands of dollars)						
Vote 1—Program expenditures	113,975	25,479	50,276	110,673	23,790	48,326
Less revenues netted against program expenditures	(2,660)	(620)	(620)	(2,660)	(375)	(641)
Net Vote 1—Program expenditures	111,315	24,859	49,656	108,013	23,415	47,685
Budgetary statutory authorities	12,869	3,217	6,434	12,523	3,131	6,262
<b>Total budgetary authorities</b>	<b>124,184</b>	<b>28,076</b>	<b>56,090</b>	<b>120,536</b>	<b>26,546</b>	<b>53,947</b>
Non-budgetary authorities	—	—	—	—	—	—
<b>Total authorities</b>	<b>124,184</b>	<b>28,076</b>	<b>56,090</b>	<b>120,536</b>	<b>26,546</b>	<b>53,947</b>

\* 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 September 2022	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2022	Expended during the quarter ended 30 September 2021	Year to date expended at quarter-end
	(in thousands of dollars)					
<b>Expenditures:</b>						
Personnel	102,635	24,894	49,509	100,316	23,695	46,977
Transportation and communications	3,200	334	688	3,500	168	279
Information	1,000	182	526	1,000	96	297
Professional and special services	13,629	2,932	4,250	11,880	2,658	5,142
Rentals	2,750	218	1,383	2,750	174	1,508
Repair and maintenance	160	47	62	225	4	21
Utilities, materials, and supplies	170	11	16	225	16	30
Acquisition of machinery and equipment	3,250	77	275	3,250	101	320
Other subsidies and payments	50	1	1	50	9	14
<b>Total gross budgetary expenditures</b>	<b>126,844</b>	<b>28,696</b>	<b>56,710</b>	<b>123,196</b>	<b>26,921</b>	<b>54,588</b>
<b>Less revenues netted against expenditures:</b>						
<b>Costs recovered</b>						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(28)	(28)	(660)	(7)	(36)
International audits	(2,000)	(592)	(592)	(2,000)	(368)	(605)
<b>Total cost recovered</b>	<b>(2,660)</b>	<b>(620)</b>	<b>(620)</b>	<b>(2,660)</b>	<b>(375)</b>	<b>(641)</b>
<b>Total net budgetary expenditures</b>	<b>124,184</b>	<b>28,076</b>	<b>56,090</b>	<b>120,536</b>	<b>26,546</b>	<b>53,947</b>