

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

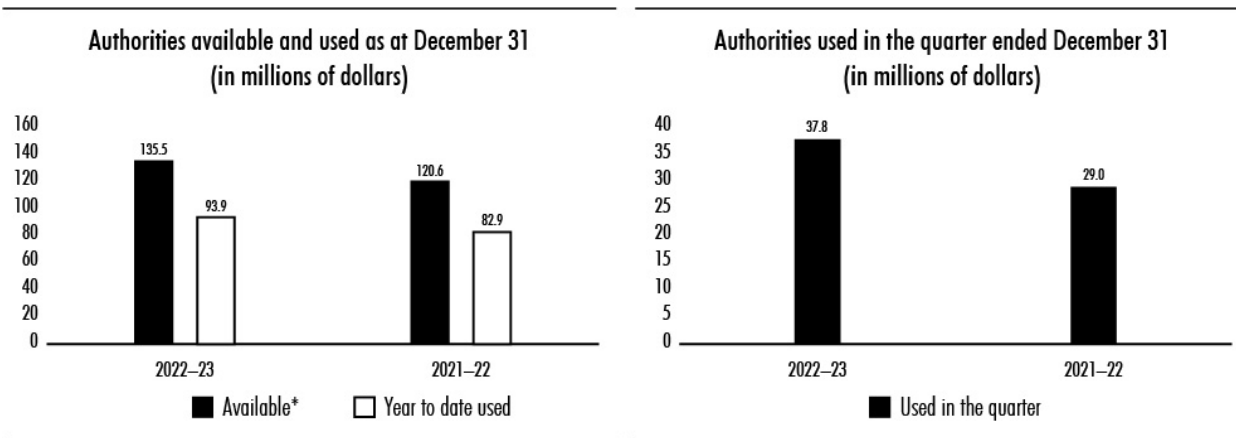
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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 and additional funding for approved economic increases. The authorities used increased primarily as a result of the economic increases covering periods from 2018 to 2022 and 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

Consistent with recently approved changes in the core public administration, the OAG approved economic increases for the Management group for the period covering 1 April 2018 to 31 March 2022.

Approved by:

Original signed by

Original signed by

Karen Hogan, FCPA
Auditor General of Canada

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

Ottawa, Canada
28 February 2023

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 31 December 2022	Year to date used at quarter-end	Total available for use for the year ended 31 March 2022*	Used during the quarter ended 31 December 2021	Year to date used at quarter-end
	(in thousands of dollars)					
Vote 1—Program expenditures	125,254	34,592	84,868	110,743	25,846	74,172
Less revenues netted against program expenditures	(2,660)	–	(620)	(2,660)	(7)	(648)
Net Vote 1—Program expenditures	122,594	34,592	84,248	108,083	25,839	73,524
Budgetary statutory authorities	12,869	3,217	9,651	12,523	3,130	9,392
Total budgetary authorities	135,463	37,809	93,899	120,606	28,969	82,916
Non-budgetary authorities	–	–	–	–	–	–
Total authorities	135,463	37,809	93,899	120,606	28,969	82,916

* 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 31 December 2022	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2022	Expended during the quarter ended 31 December 2021	Year to date expended at quarter-end
	(in thousands of dollars)					
Expenditures:						
Personnel	113,914	33,781	83,290	100,386	24,500	71,477
Transportation and communications	3,200	785	1,473	3,500	130	409
Information	1,000	435	961	1,000	458	755
Professional and special services	13,629	2,082	6,332	11,880	2,877	8,019
Rentals	2,750	327	1,710	2,750	376	1,884
Repair and maintenance	160	257	319	225	19	40
Utilities, materials, and supplies	170	17	33	225	12	42
Acquisition of machinery and equipment	3,250	119	394	3,250	604	924
Other subsidies and payments	50	6	7	50	–	14
Total gross budgetary expenditures	138,123	37,809	94,519	123,266	28,976	83,564
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	–	(28)	(660)	(7)	(43)
International audits	(2,000)	–	(592)	(2,000)	–	(605)
Total cost recovered	(2,660)	–	(620)	(2,660)	(7)	(648)
Total net budgetary expenditures	135,463	37,809	93,899	120,606	28,969	82,916