

**Office of the Auditor General of Canada  
Quarterly Financial Report  
for the quarter ended 30 June 2023**



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

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ISSN 1927-1972

# 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

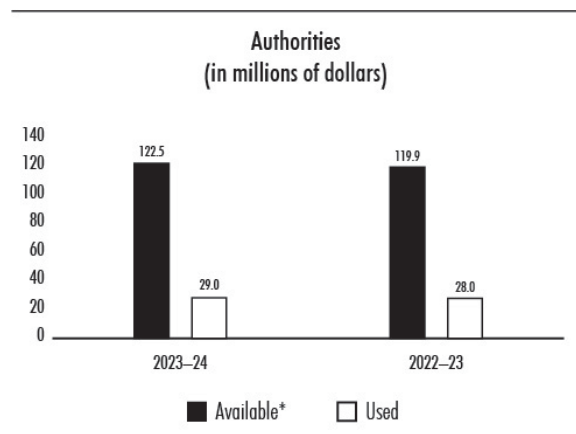
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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 2023–24 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 as a result of additional funding received for approved economic salary increases announced in the quarter ended 31 December 2022 and the associated statutory employee benefits.



\* 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

In May 2023, the OAG appointed a new assistant auditor general who is also the Chief Financial Officer.

Approved by:

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Karen Hogan, FCPA  
Auditor General of Canada

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Jean-René Drapeau, CPA  
Assistant Auditor General  
and Chief Financial Officer

Ottawa, Canada  
29 August 2023

## Statement of authorities (unaudited)

	Fiscal year 2023–24			Fiscal year 2022–23		
	Total available for use for the year ending 31 March 2024*	Used during the quarter ended 30 June 2023	Year to date used at quarter-end	Total available for use for the year ended 31 March 2023*	Used during the quarter ended 30 June 2022	Year to date used at quarter-end
	(in thousands of dollars)					
Vote 1—Program expenditures	111,792	26,348	26,348	109,673	24,797	24,797
Less revenues netted against program expenditures	(2,660)	(737)	(737)	(2,660)	–	–
Net Vote 1—Program expenditures	109,132	25,611	25,611	107,013	24,797	24,797
Budgetary statutory authorities	13,418	3,355	3,355	12,869	3,217	3,217
<b>Total budgetary authorities</b>	<b>122,550</b>	<b>28,966</b>	<b>28,966</b>	<b>119,882</b>	<b>28,014</b>	<b>28,014</b>
Non-budgetary authorities	–	–	–	–	–	–
<b>Total authorities</b>	<b>122,550</b>	<b>28,966</b>	<b>28,966</b>	<b>119,882</b>	<b>28,014</b>	<b>28,014</b>

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

## Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2023–24			Fiscal year 2022–23		
	Planned expenditures for the year ending 31 March 2024	Expended during the quarter ended 30 June 2023	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2023	Expended during the quarter ended 30 June 2022	Year to date expended at quarter-end
	(in thousands of dollars)					
<b>Expenditures:</b>						
Personnel	101,695	26,280	26,280	98,662	24,615	24,615
Transportation and communications	2,700	856	856	3,200	354	354
Information	1,250	211	211	1,000	344	344
Professional and special services	15,115	990	990	13,300	1,318	1,318
Rentals	2,600	1,223	1,223	2,750	1,165	1,165
Repair and maintenance	200	12	12	160	15	15
Utilities, materials, and supplies	100	13	13	170	5	5
Acquisition of machinery and equipment	1,500	116	116	3,250	198	198
Other subsidies and payments	50	2	2	50	–	–
<b>Total gross budgetary expenditures</b>	<b>125,210</b>	<b>29,703</b>	<b>29,703</b>	<b>122,542</b>	<b>28,014</b>	<b>28,014</b>
<b>Less revenues netted against expenditures:</b>						
<b>Costs recovered</b>						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(25)	(25)	(660)	–	–
International audits	(2,000)	(712)	(712)	(2,000)	–	–
<b>Total cost recovered</b>	<b>(2,660)</b>	<b>(737)</b>	<b>(737)</b>	<b>(2,660)</b>	<b>–</b>	<b>–</b>
<b>Total net budgetary expenditures</b>	<b>122,550</b>	<b>28,966</b>	<b>28,966</b>	<b>119,882</b>	<b>28,014</b>	<b>28,014</b>