

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



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

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

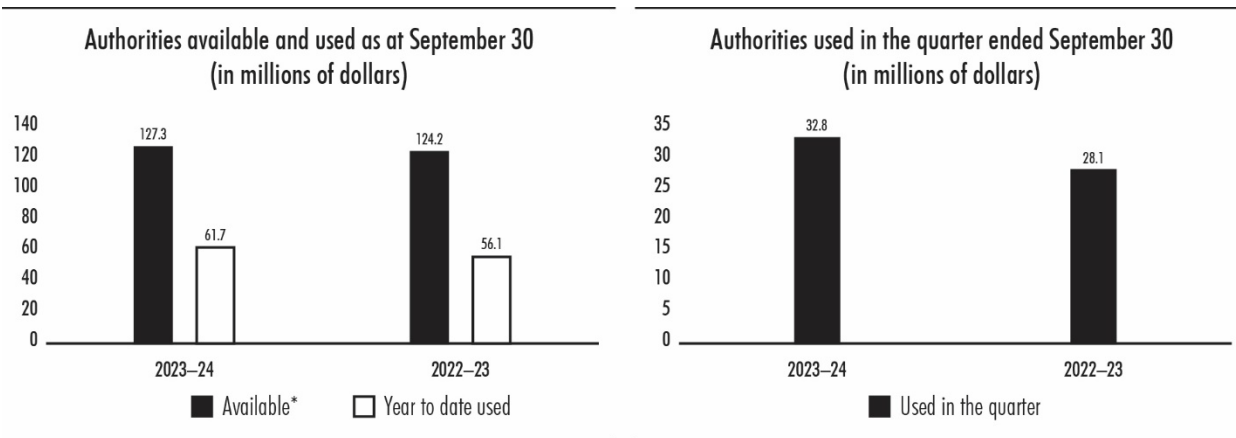
The Auditor General of Canada is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing 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. The authorities used increased primarily as a result of the economic increases and the growing 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 2023-24 fiscal year.

Approved by:

Karen Hogan, FCPA
Auditor General of Canada

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

Ottawa, Canada
29 November 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 September 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 September 2022	Year to date used at quarter-end
	(in thousands of dollars)					
Vote 1—Program expenditures	116,578	30,000	56,348	113,975	25,479	50,276
Less revenues netted against program expenditures	(2,660)	(583)	(1,320)	(2,660)	(620)	(620)
Net Vote 1—Program expenditures	113,918	29,417	55,028	111,315	24,859	49,656
Budgetary statutory authorities	13,418	3,355	6,710	12,869	3,217	6,434
Total budgetary authorities	127,336	32,772	61,738	124,184	28,076	56,090
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	127,336	32,772	61,738	124,184	28,076	56,090

* 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 September 2023	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2023	Expended during the quarter ended 30 September 2022	Year to date expended at quarter-end
	(in thousands of dollars)					
Expenditures:						
Personnel	104,282	27,508	53,788	102,635	24,894	49,509
Transportation and communications	2,700	687	1,543	3,200	334	688
Information	1,250	497	708	1,000	182	526
Professional and special services	17,314	3,397	4,387	13,629	2,932	4,250
Rentals	2,600	236	1,459	2,750	218	1,383
Repair and maintenance	200	1	13	160	47	62
Utilities, materials, and supplies	100	13	26	170	11	16
Acquisition of machinery and equipment	1,500	1,010	1,126	3,250	77	275
Other subsidies and payments	50	6	8	50	1	1
Total gross budgetary expenditures	129,996	33,355	63,058	126,844	28,696	56,710
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(29)	(54)	(660)	(28)	(28)
International audits	(2,000)	(554)	(1,266)	(2,000)	(592)	(592)
Total cost recovered	(2,660)	(583)	(1,320)	(2,660)	(620)	(620)
Total net budgetary expenditures	127,336	32,772	61,738	124,184	28,076	56,090