

# RCMP External Review Committee

## Quarterly Financial Report

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**Statement outlining results, risks and significant changes in operations, personnel and program**

**For the quarter ended December 31, 2023**

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### Introduction

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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. This report should be read in conjunction with the [2023-24 Main Estimates](#) and previous [Quarterly Financial Reports](#).

A summary description of the RCMP External Review Committee (ERC) program activities can be found in Part II of the Main Estimates.

This quarterly report has not been subject to an external audit or review.

### Mandate

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The ERC is an independent administrative tribunal (a distinct organization, separate from the RCMP). Its mandate is to a variety of matters that must be referred to under statute or regulation, including:

- appeals of certain decisions made by RCMP Conduct Authorities and RCMP Conduct Boards;
- appeals of certain decisions made in RCMP processes other than the conduct process; and
- grievances involving assorted issues, commenced under the RCMP's previous statutory scheme.

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Based on its review of files referred to it by the RCMP, the ERC provides findings and recommendations for a final decision in the matter to the Commissioner of the RCMP. The Commissioner (or a delegate) is the final decision maker and is not required to follow the findings or recommendations of the ERC. Nevertheless, should the Commissioner not apply the received recommendations, they are required, under the [RCMP Act](#), to provide the reasons for not following the recommendations of the ERC in the final decision.

The ERC is the only independent review mechanism available to RCMP members for these matters (which must be referred to the ERC pursuant to the *RCMP Act* and *RCMP Regulations*), other than review by the Federal Court, which a party could apply for after a final decision is made by the Commissioner.

The ERC engages in a number of outreach and communications activities which support the administration of its appeal file reviews and which contribute to awareness and understanding of workplace issues within the Force. This includes presentations or discussions with RCMP managers and workplace representatives, the regular publication of the ERC's [Findings and Recommendations summaries](#) as well as occasional [articles](#) or [discussion papers](#) on topics of interest related to the work of the Committee.

### Basis of Presentation

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This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the department's spending authorities granted by Parliament, or received from Treasury Board Central Votes, and those used by the department, consistent with the Main Estimates for the 2023-24 fiscal year. This quarterly report has been prepared using a special purpose financial reporting framework designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts, or through legislation in the form of statutory spending authority for specific purposes.

The ERC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental performance reporting process, while the spending authorities voted by Parliament remain on an expenditure basis.

### Highlights of Fiscal Quarter and Fiscal Year to Date Results

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This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year and actual expenditures for the quarter ended December 31, 2023.

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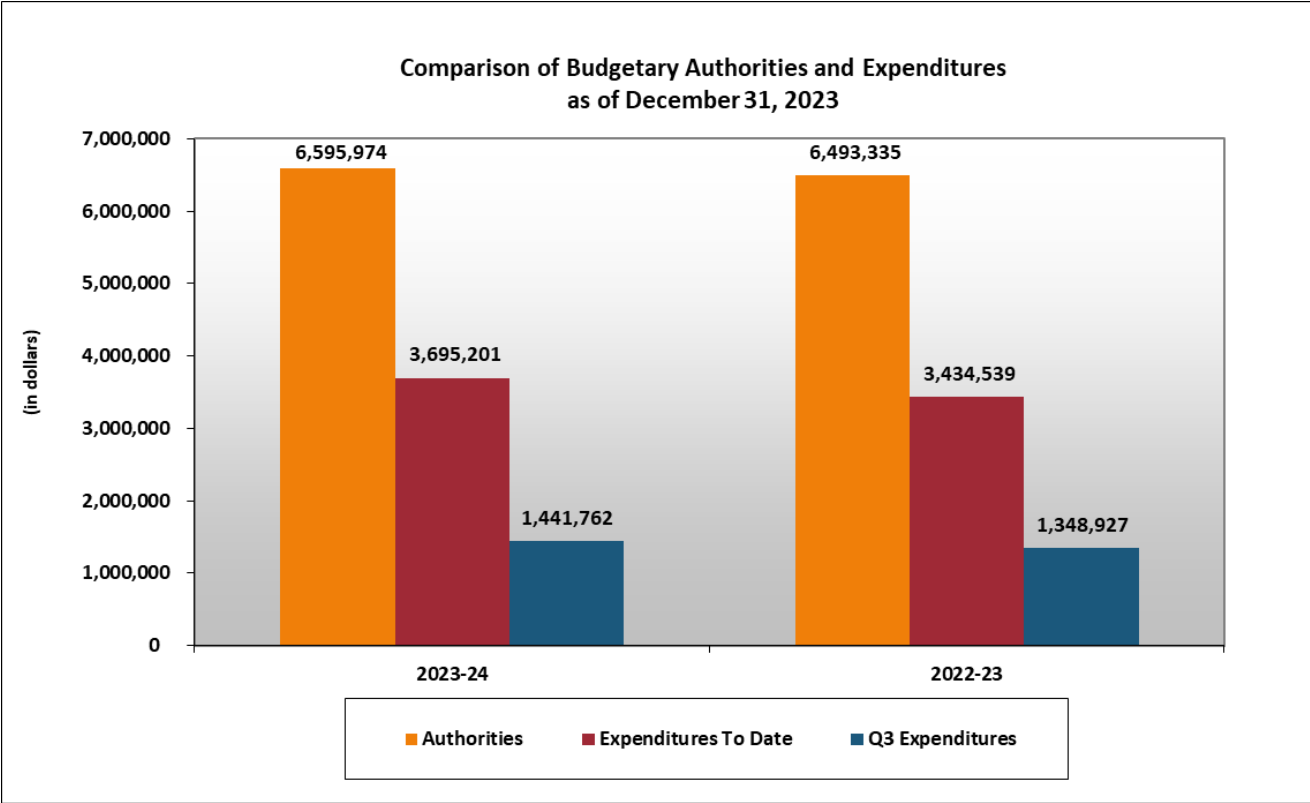
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### Significant changes to authorities

As reflected in the Statement of Authorities, as at December 31, 2023, the ERC had authorities available for use of \$6,595,974 compared to \$6,493,335 as of December 31, 2022, increase of \$102,639 or 1.6%.

The Statement of Authorities shows that the ERC spent approximately 56% of its authorities by the end of the third quarter, compared to 53% during the same period of the preceding fiscal year (see graph 1 below).

**Graph 1: Comparison of Budgetary Authorities and Expenditures as of Q3 2023-24 and 2022-23**



\* Details may not add to totals due to rounding

### Significant changes to expenditures

Third quarter expenditures totaled \$1,441,762 for an increase of \$92,835 when compared to \$1,348,927 spent during the same period in 2022-23.

This variance is mainly explained by an increase in personnel expenses.

Table 2 in the Annex presents budgetary expenditures by standard object.

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### **Risks and Uncertainties**

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Over the years, the ERC has consistently adjusted to various challenges. Its staff members have shown remarkable resilience and adaptability by dedicating themselves to delivering the ERC's mandate. The organization has effectively introduced a hybrid work model, fostering an inclusive and ever-changing work environment. Throughout these changes, the ERC has remained committed to prioritizing the well-being and mental health of its employees.

Continuous program improvement remains a priority for the ERC and will be realized through active monitoring and management of the ERC's caseload and case review practices. The ERC is case-based and therefore will continue to remain agile to adjust to the number of complaints it receives.

The ability to hire a sufficient number of qualified personnel within relevant timelines remains a short- and medium-term risk for the ERC, particularly given the specialized knowledge and skillsets required for many positions.

Due to the very small size of the organization, ERC will be paying particular attention to managerial succession planning in the coming years.

To mitigate this risk, the ERC will continue focusing on training, development and support of the new staff complement hired as part of the permanent program integrity resources.

### **Significant Changes In Relation To Operations, Personnel and Program**

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The third quarter saw an increase in personnel as part of the ERC's permanent program integrity resources funding.

Approved by Senior Officials:

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**Charles Randall Smith**  
Chairperson

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**Julie Brunet**  
Director General, Corporate  
Services, Chief Financial Officer

*Ottawa, Canada*  
*Date: February 8, 2024*

RCMP External Review Committee  
STATEMENT OF AUTHORITIES

For the quarter ended December 31, 2023

Table 1

	Fiscal year 2023-24			Fiscal year 2022-23		
	Total available for use for the year ending March 31, 2024	Used during the quarter ended December 31, 2023	Year to date used at quarter end December 31, 2023	Total available for use for the year ending March 31, 2023	Used during the quarter ended December 31, 2022	Year to date used at quarter end December 31, 2022
<i>(In dollars)</i>						
Vote 1 - Operating expenditures	5,944,453	1,278,881	3,206,560	5,852,431	1,188,701	2,953,861
Budgetary statutory authorities - Contributions to employee benefit plans	651,521	162,880	488,641	640,904	160,226	480,678
<b>TOTAL AUTHORITIES</b>	<b>6,595,974</b>	<b>1,441,762</b>	<b>3,695,201</b>	<b>6,493,335</b>	<b>1,348,927</b>	<b>3,434,539</b>

Note 1: Includes only Authorities available for use and granted by Parliament at quarter-end

Note 2: Details may not add to totals due to rounding

RCMP External Review Committee  
 Budgetary Expenditures by Standard Object  
 For the quarter ended December 31, 2023

Table 2

(In dollars)

	Fiscal year 2023-24			Fiscal year 2022-23		
	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended December 31, 2023	Year to date used at quarter end December 31, 2023	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended December 31, 2022	Year to date used at quarter end December 31, 2022
<b>EXPENDITURES:</b>						
Personnel	5,067,894	1,008,413	3,033,248	4,964,835	901,964	2,651,418
Transportation and communications	90,000	5,271	21,531	35,000	5,900	62,209
Information	30,000	6,048	17,278	30,000	4,037	12,906
Professional and special services	810,000	152,202	305,097	830,000	146,679	394,740
Rentals	70,000	9,128	20,116	50,000	5,922	12,037
Repair and maintenance	20,000	0	768	20,000	5,464	5,464
Utilities, material and supplies	80,000	8,179	21,785	100,000	17,690	28,610
Acquisition of machinery and equipment	178,080	3,291	26,147	213,500	16,070	20,117
Other subsidies and payments	250,000	249,230	249,230	250,000	245,203	247,038
<b>TOTAL BUDGETARY EXPENDITURES</b>	<b>6,595,974</b>	<b>1,441,762</b>	<b>3,695,201</b>	<b>6,493,335</b>	<b>1,348,927</b>	<b>3,434,539</b>

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