



Immigration and
Refugee Board of Canada

Commission de l'immigration
et du statut de réfugié du Canada

Canada

Immigration and Refugee Board of Canada Financial Statements 2022 to 2023

Aussi disponible en français sous le titre : *États financiers 2022 à 2023*

Immigration and Refugee Board of Canada
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Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2023, and all information contained in these financial statements rests with the management of the Immigration and Refugee Board of Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Immigration and Refugee Board's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada and included in the Immigration and Refugee Board's Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the Financial Administration Act and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the Immigration and Refugee Board and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an on-going process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

The Immigration and Refugee Board of Canada was subject to a Core Control Audit performed by the Office of the Comptroller General (OCG) in 2021-22. The Audit Report and related Management Action Plan for this audit were finalized in 2022-23.

The Immigration and Refugee Board completed a Core Control Self-Assessment on its Delegations of Spending and Financial Authorities based on 2021-22 using the tools developed by the OCG. In addition, the Immigration and Refugee Board of Canada conducted a risk based self-assessment on its 2022-23 travel expenditures. The results of these assessments are summarized in the annex.

The financial statements of the Immigration and Refugee Board have not been audited.

Manon Brassard,
Chairperson

Roger, Ermuth
Chief Financial Officer

Ottawa, Canada
September 14, 2023

Statement of Financial Position (Unaudited)

As of March 31

(in thousands of dollars)	2023	2022
Liabilities		
Accounts payable and accrued liabilities (note 4)	26,002	22,394
Vacation pay and compensatory leave	11,282	11,497
Employee future benefits (note 5)	3,357	3,420
Total liabilities	40,641	37,311
Financial Assets		
Due from the Consolidated	25,357	20,658
Accounts receivable and advances (note 6)	4,845	6,407
Total gross financial assets	30,202	27,065
Financial assets held on behalf of Government		
Accounts receivable and advances (note 6)	(3,773)	(4,393)
Total Net Financial Assets	26,429	22,672
Departmental net debt	14,212	14,639
Non-financial assets		
Prepaid expenses	130	314
Tangible capital assets (note 7)	31,931	27,004
Total non-financial assets	32,061	27,318
Departmental net financial position	17,849	12,679

Contractual obligations ([note 8](#))

Contingent liabilities ([note 9](#))

The accompanying notes form an integral part of these financial statements.

Manon Brassard,
Chairperson

Roger, Ermuth
Chief Financial Officer

Ottawa, Canada
September 14, 2023

Statement of Operations and Departmental Net Financial Position (Unaudited)

For the year ended March 31

(in thousands of dollars)	2023 Planned Results	2023 Actual	2022 Actual
Expenses			
Refugee Protection	153,547	149,760	140,459
Immigration Appeal	23,634	16,689	15,534
Admissibility Hearings and Detention Reviews	16,502	19,320	16,286
Refugee Appeal	57,088	53,789	43,556
Internal Services	60,921	78,579	72,890
Total expenses	311,693	318,137	288,725
Revenues			
Miscellaneous revenues	6	1	2
Revenues earned on behalf of Government	(6)	(1)	(2)
Total revenues	-	-	-
Net cost of operations before government funding	311,693	318,137	288,725
Government Funding			
Net cash provided by Government	N/A	277,513	265,700
Change in due from Consolidated Revenue Fund	N/A	4,699	(5,201)
Services provided without charge by other government departments (note 10)	N/A	41,095	39,246
Net cost of operations after government funding	N/A	(5,170)	(11,020)
Departmental net financial position - Beginning of year	N/A	12,679	1,659
Departmental net financial position - End of year	N/A	17,850	12,679

Segmented information ([note 11](#))

The accompanying notes form an integral part of these financial statements.

Statement of change in departmental net debt (Unaudited)

For the year ended March 31

(in thousands of dollars)	2023 Actual	2022 Actual
Net cost of operations after government funding	(5,170)	(11,020)
Change due to tangible capital assets		
Acquisition of tangible capital assets (note 7)	9,733	12,909
Amortization of tangible capital assets (note 7)	(4,806)	(3,547)
Total change due to tangible capital assets	4,927	9,362
Change due to prepaid expenses	(184)	154
Net (decrease) increase in net debt	(427)	(1,504)
Departmental Net debt - Beginning of year	14,639	16,143
Departmental Net debt - End of year	14,212	14,639

The accompanying notes form an integral part of these financial statements.

Statement of cash flows (Unaudited)

For the year ended March 31

(in thousands of dollars)	2023	2022
Operating Activities		
Net cost of operations before government funding	318,137	288,725
Non-cash items:		
Amortization of tangible capital assets (note 7)	(4,806)	(3,547)
Services provided without charge by other government departments (note 10)	(41,095)	(39,246)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(942)	1,214
Increase in prepaid expenses	(184)	154
Decrease (increase) in accounts payable and accrued liabilities	(3,608)	4,054
Decrease (Increase) in vacation pay and compensatory leave	215	960
Increase in employee future benefits	63	477
Cash used in operating activities	267,780	252,791
Capital activities		
Acquisitions of tangible capital assets (note 7)	9,733	12,909
Cash used in capital activities	9,733	12,909
Net cash provided by Government of Canada	277,513	265,700

The accompanying notes form an integral part of these financial statements.

Notes to the Financial Statements (Unaudited)

For the year ended March 31

1. Authority and objectives

The Immigration and Refugee Board (IRB) is an independent, accountable administrative tribunal established by Parliament on January 1, 1989 to resolve immigration and refugee cases fairly, efficiently and in accordance with the law. The IRB ensures continued benefits to Canadians: by only accepting refugee claimants needing protection in accordance with international obligations and Canadian law; by contributing to the integrity of the immigration system, the safety and security of Canadians and upholding Canada's reputation of justice and fairness for individuals; and promoting family reunification. The IRB also contributes to the quality of life of Canada's communities by strengthening our country's social fabric and by reflecting and reinforcing core values that are important to Canadians. These include respect for human rights, peace, security, and the rule of law.

The Board strategic outcome is to resolve immigration and refugee cases efficiently, fairly and in accordance with the law.

Two programs support this strategic outcome:

Adjudication of immigration and refugee cases

The Immigration and Refugee Board renders quality decisions and resolves cases in a timely manner regarding immigration and refugee protection cases. This includes determining refugee protection claims and appeals and applications to vacate or cease refugee protection. It also includes making decisions in admissibility hearings and detention reviews, and on appeals on certain immigration cases.

This program is split into 4 department specific activities:

Refugee Protection Division

The Refugee Protection Division (RPD) delivers the IRB's Refugee Protection program. It renders quality decisions and resolves cases in a timely manner regarding refugee protection claims made by persons in Canada, and pre-removal risk assessments of persons subject to a removal order.

Refugee Appeal Division

The Refugee Appeal Division (RAD) delivers the IRB's Refugee Appeal program. It renders quality decisions and resolves cases in a timely manner regarding appeals against a decision made on a refugee protection claim of the Refugee Protection Division.

Admissibility Hearings and Detention Reviews

The Immigration Division (ID) delivers the Admissibility Hearings and Detention Reviews program. It renders quality decisions and resolves cases in a timely manner regarding foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the *Immigration and Refugee Protection Act* (IRPA) and foreign nationals or permanent residents who are detained under IRPA authority.

Immigration Appeal

The Immigration Appeal Division (IAD) delivers the Immigration Appeal program. It renders quality decisions and resolves cases in a timely manner regarding sponsorship applications refused by the Department of Immigration, Refugees and Citizenship Canada; certain removal orders made against permanent residents, refugees and other protected persons and holders of permanent resident visas; permanent residents outside of Canada who have been found not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety Canada against a decision of the Immigration Division on admissibility.

Internal Services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. Internal services include only those activities and resources that apply across an organization, and not those provided to a specific program. The groups of activities are Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services and Other Administrative Services.

2. Summary of significant accounting policies

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

(a) Parliamentary authorities

The IRB is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the IRB do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenue" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the 2022-23 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2022-23 Departmental Plan."

(b) Net Cash Provided by Government

The IRB operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the IRB is deposited to the CRF and all cash disbursements made by the IRB are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

(c) Amounts due from the CRF

Amounts due from the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the IRB is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

Other revenues are recognized in the period the event giving rise to the revenues occurred. The IRB does not charge for its services and its only revenue stems from gains on disposals of crown assets, Access to Information and Privacy fees and interest on overdue accounts receivable.

Revenues that are non-respendable are not available to discharge the Department's liabilities. While the Deputy Head is expected to maintain accounting control, he or she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues. **(e) Expenses**

Expenses are recorded on the accrual basis:

- Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans and legal services are recorded as operating expenses at their estimated cost.

(f) Employee future benefits

- i. Pension benefits: Eligible employees participate in the Public Service Pension Plan (the "Plan"), a multiemployer pension plan administered by the Government. The IRB's contributions to the Plan are charged to expenses in the year incurred and represent the total obligation of the IRB to the Plan. The IRB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ii. Severance benefits: The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(g) Financial instruments

A contract establishing a financial instrument creates, at its inception, rights, and obligations to receive or deliver economic benefits. The financial assets and financial liabilities portray these rights and obligations in the financial statements. The Department recognizes a financial instrument when it becomes a party to a financial instrument contract.

Financial instruments consist of accounts receivable, and accounts payable and accrued liabilities.

All financial assets and liabilities are recorded at cost or amortized cost. Any associated transaction costs are added to the carrying value upon initial recognition.

Accounts receivables are initially recorded at cost and, where necessary, are discounted to reflect their concessionary terms. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts and loans receivable to amounts that approximate their net recoverable value.

(h) Non-financial assets

The costs of acquiring equipment and other capital property are capitalized as tangible capital assets and are amortized to expense over the estimated useful lives of the assets, as described in Note 7. All tangible capital assets purchased individually or in bulk, and leasehold improvements having an initial cost of \$10,000 or more are recorded at their acquisition cost.

(i) Contingent liabilities

Contingent liabilities are potential liabilities that may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued, and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

(j) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes as at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

(k) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount. Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis and are measured at the carrying amount, except for the following:

- i. Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ii. Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

3. Parliamentary Authorities

The IRB receives its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current, or future years. Accordingly, the IRB has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2023	2022
Net cost of operations before government funding	318,137	288,725
<i>Adjustments for items affecting net cost of operations but not affecting authorities:</i>		
Services provided without charge by other government departments (note 10)	(41,095)	(39,246)
Amortization of tangible capital assets (note 7)	(4,806)	(3,547)
Decrease (increase) in employee future benefits	63	477
Decrease (increase) in vacation pay and compensatory leave	215	960
Increase in charges for contingent liabilities	-	-
Prepaid expenses previously charged to appropriation	(428)	(155)
Adjustments to prior years' accounts payable (PAYE)	2,201	2,046
Refunds of previous year's expenses	769	88
Other	15	912
Total items affecting net cost of operations but not affecting authorities	(43,066)	(38,465)
<i>Adjustments for items not affecting net cost of operations but affecting authorities:</i>		
Acquisition of tangible capital assets (note 7)	9,733	12,909
Salary overpayments to be recovered	290	740
Other Loans/Advances to employees	140	35
Increase in prepaid expenses	244	309
Total items not affecting net cost of operations but affecting authorities	10,407	13,993
Current year authorities used	285,478	264,253

(b) Authorities Provided and used:

(in thousands of dollars)	2023	2022
Authorities Provided:		
Vote 1 - Operating expenditures	270,961	270,048
Statutory amounts	28,941	25,955
Less:		
Lapsed authorities: Operating	(14,424)	(31,750)
Current year authorities used	285,478	264,253

4. Accounts payable and accrued liabilities

The following table presents details of the IRB's accounts payable and accrued liabilities:

(in thousands of dollars)	2023	2022
Accounts payable - Other government departments and agencies	5,881	5,219
Accounts payable - External parties	2,675	2,737
Total accounts payable	8,556	7,957
Accrued liabilities	17,446	14,437
Total accounts payable and accrued liabilities	26,002	22,394

5. Employee future benefits**(a) Pension benefits**

The IRB's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the IRB contribute to the cost of the Plan. Due to the amendment of the Public Service Superannuation Act following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2022-23 expense amounts to \$18.9 million (\$17.5 million in 2021-2022). For Group 1 members, the expense represents approximately 1.02 times (1.01 times in 2021-2022) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2021-2022) the employee's contributions.

The IRB's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

(b) Severance benefits

Severance benefits provided to the IRB's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2023, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	2023	2022
Accrued benefit obligation, beginning of the year	3,420	3,897
Expense for the year	116	(234)
Benefits paid during the year	(179)	(243)
Accrued benefit obligation, end of the year	3,357	3,420

6. Accounts receivable and advances

The following table presents details of the IRB's accounts receivable and advances balances:

(in thousands of dollars)	2023	2022
Receivables - Other government departments and agencies	685	1,755
Receivables - External parties	3,773	4,393
Employee advances	387	259
Gross accounts receivable	4,845	6,407
Accounts receivable held on behalf of Government	(3,773)	(4,393)
Net accounts receivable	1,072	2,014

The following table provides an aging analysis of accounts receivable from external parties and the associated valuation allowances used to reflect their net recoverable value.

(in thousands of dollars)	2023	2022
Accounts receivable from external parties		
Not past due	2,734	3,442
Number of days past due		
1 to 30	6	19
31 to 60	0	3
61 to 90	2	1
91 to 365	99	247
Over 365	932	681
Total	3,773	4,393

7. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization Period
Informatics hardware	3 to 4 years
Informatics software	5 years
Machinery and Equipment	10 years
Leasehold improvements	Over the useful life of the improvement or the lease term, whichever is shorter
Vehicles	7 Years

Assets under construction are recorded in the applicable capital asset class in the year that they become available for use and are not amortized until they become available for use.

Cost

(in thousands of dollars)	Opening Balance	Acquisitions	Transfers with other government departments	Disposals and Write-Offs	Closing Balance
Informatics Hardware	9,156	-	-	-	9,156
Informatics Software	21,134	-	-	-	21,134
Machinery and Equipment	557	-	-	-	557
Leasehold Improvements	22,155	-	-	-	22,155
Motor Vehicles (Non-Military)	49	-	-	-	49
Assets under construction	11,186	9,733	-	-	20,919
Total cost	64,237	9,733	-	-	73,970

Accumulated amortization

(in thousands of dollars)	Opening Balance	Acquisitions	Transfers with other government departments	Disposals and Write-Offs	Closing Balance
Informatics Hardware	5,223	1,932	-	-	7,155
Informatics Software	21,134	-	-	-	21,134
Machinery and Equipment	448	38	-	-	486
Leasehold Improvements	10,408	2,829	-	-	13,237
Motor Vehicles (Non-Military)	20	7	-	-	27
Total accumulated amortization	37,233	4,806	-	-	42,039

Net book value

(in thousands of dollars)	2022	2023
Informatics Hardware	3,933	2,001
Informatics Software	-	-
Machinery and Equipment	109	71
Leasehold Improvements	11,747	8,918
Motor Vehicles (Non-Military)	29	22
Assets under construction	11,186	20,919
Net Book Value	27,004	31,931

8. Contractual Obligations

The nature of the IRB's activities can result in some large multi-year contracts and obligations whereby the IRB will be obligated to make future payments when the services or goods are received. The IRB does not have significant multi-year contracts to report.

9. Contingent liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown.

Claims and litigation

Claims have been made against the IRB in the normal course of operations. These claims include items with pleading amounts and others for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. IRB recorded and included in accounts payable and accrued liabilities (note 4), an allowance for contingent liabilities for which the outcome is likely and the amount could be estimated at \$253,000 (\$253,000 in 2021-22). Claims and litigations for which the outcome is not determinable, and a reasonable estimate can be made by management is \$0 as at March 31, 2023 (\$0 in 2021-22).

10. Related party transactions

The IRB is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual. The IRB enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the IRB received common services which were obtained without charge from other Government departments as disclosed below.

(a) Common services provided without charge by other government departments

During the year, the IRB received services without charge from certain common service organizations, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded at the carrying value in the IRB's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	2023	2022
Accommodation	23,575	22,622
Employer's contribution to the health and dental insurance plans	17,520	16,624
Total	41,095	39,246

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in the IRB's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with other government departments and agencies

(in thousands of dollars)	2023	2022
Expenses - Other Government departments and agencies	56,470	54,140

11. Segmented Information

Presentation by segment is based on the IRB's core responsibility. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)	Refugee Protection	Refugee Appeal	Admissibility Hearings and Detention Reviews	Immigration Appeal	Adjudication of Immigration and Refugee cases	Internal Services	2022	2021
Operating Expenses								
Salaries and employee benefits	121,725	39,873	14,020	12,314	187,932	56,459	244,391	220,835
Accommodation	7,966	4,471	1,481	1,874	15,792	7,785	23,577	22,623
Rentals	1,570	337	156	170	2,233	3,999	6,232	6,139
Professional and special services	11,271	7,589	2,780	1,570	23,210	10,842	34,052	31,796
Amortization of tangible capital assets	19	0	215	0	234	4,571	4,805	3,548
Transportation and telecommunications	720	96	31	116	963	523	1,486	1,589
Repair and maintenance	5,348	1,161	451	520	7,480	2,351	9,831	11,698
Acquisition of equipment	1,004	204	123	81	1,412	1,198	2,610	440
Utilities, materials and supplies	67	12	17	25	121	225	346	361

(in thousands of dollars)	Refugee Protection	Refugee Appeal	Admissibility Hearings and Detention Reviews	Immigration Appeal	Adjudication of Immigration and Refugee cases	Internal Services	2022	2021
Information	57	46	45	19	167	353	520	503
Other	13	0	1	0	15	(9,727)	(9,712)	(10,806)
Total operating expenses	149,760	53,789	19,320	16,689	239,558	78,579	318,137	288,726
Revenues								
Miscellaneous	-	-	-	-	-	2	1	2
Revenues earned on behalf of government	-	-	-	-	-	(2)	(1)	(2)
Total Revenues	-	-	-	-	-	-	-	-
Net cost of operations	149,760	53,789	19,320	16,689	239,558	78,579	318,137	288,726

12. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting for Fiscal Year 2022-23 (unaudited)

1. Introduction

In support of an effective system of internal control, the Immigration and Refugee Board of Canada conducted self-assessments of key control areas that were identified to be assessed in the 2022 to 2023 fiscal year. A summary of the assessment results and action plan is provided in section 2.

The Immigration and Refugee Board will assess all key control areas over a five-year cycle. The assessment plan is provided in section 3.

2. Assessment results for the 2022 to 2023 fiscal year

The Immigration and Refugee Board completed the assessment of key control areas prescribed by the OCG as indicated in the following table. A summary of the results, action plans, and additional details are also provided where applicable.

Key control areas	Remediation required	Summary results and action plan
Delegation	No	Internal controls are functioning as intended, no action plan required.
Transfer payments	No	There were no transfer payments processed in 2021-2022.

The results of the self-assessment on delegation based on 2021-22 transactions indicate that the Immigration and Refugee Board of Canada's delegation processes and procedures were in accordance with the requirements of the Treasury Board *Directive on Delegation of Spending and Financial Authorities* and other applicable policies.

In 2021-22, the Immigration and Refugee Board of Canada was subject to a Core Control Audit by the OCG based on transactions from fiscal year 2020-21. This audit and its findings were finalized in 2022-23. The results of the audit are summarized in the published [Audit Report](#).

Overall, the audit found that, based on transactions tested, key controls over financial management were generally in accordance with the requirements of applicable legislation, policies, and directives. Furthermore, controls for delegation of spending and financial authorities were observed to be effective. Some improvements for contracting and acquisition cards related to approvals, documentation and timeliness were identified. A Management Action Plan was developed to address these findings.

As well, the Immigration and Refugee Board of Canada completed a risk-based self-assessment on its 2022-23 travel expenditures. Based on the transactions tested, it was found that the Immigration Refugee Board of Canada's key controls over travel expenditures were generally in accordance with the requirements of the National Joint Council Travel Directive, Treasury Board *Directive on Travel Hospitality, Conference and Event Expenditures* and the *Financial Administration Act*.

3. Assessment plan

The Immigration and Refugee Board of Canada will assess the performance of its system of internal control by focusing on key control areas as prescribed by the OCG over a five-year cycle as shown in the following table.

Assessment plan					
Key control areas	2022 to 2023 fiscal year	2023 to 2024 fiscal year	2024 to 2025 fiscal year	2025 to 2026 fiscal year	2026 to 2027 fiscal year
Delegation	X				
Transfer Payments	X				
Contracting		X			
Year-end Payables		X			
Receivables		X			
Pay Administration			X		
Travel			X		
Financial Management Governance			X		
Hospitality				X	
Fleet Management				X	
Accountable Advances				X	
Acquisition cards					X
Leave					X
Special Financial Authorities					X