

# National Security and Intelligence Review Agency Secretariat

## Quarterly financial report for the quarter ended June 30<sup>th</sup>, 2024

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Statement outlining results, risks and significant changes in operations, personnel and programs

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### 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 Directive on Accounting Standards, GC 4400 Departmental Quarterly Financial Report. This quarterly financial report should be read in conjunction with the [2024–2025 Main Estimates](#).

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

### Mandate

The National Security and Intelligence Review Agency (NSIRA) is an independent external review body that reports to Parliament. Established in July 2019, NSIRA reviews Government of Canada national security and intelligence activities to assess whether they are lawful, reasonable, and necessary. The Agency also investigates complaints from members of the public on the activities of the Canadian Security Intelligence Service (CSIS), the Communications Security Establishment (CSE), the Royal Canadian Mounted Police (RCMP), as well as

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certain other national security-related complaints, independently and in a timely manner.

The NSIRA Secretariat supports the Agency in the delivery of its mandate. Independent scrutiny contributes to strengthening the accountability framework for national security and intelligence activities and to enhancing public confidence. Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable, and necessary

A summary description NSIRA's program activities can be found in [Part II of the Main Estimates](#). Information on [NSIRA's mandate](#) can be found on its website.

### **Basis of presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the agency's spending authorities granted by Parliament and those used by the agency, consistent with the 2024–2025 Main Estimates. This quarterly report has been prepared using a special-purpose financial reporting framework (cash basis) designed to meet financial information needs with respect to the use of spending authorities.

The authority of Parliament is required before money 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 authorities for specific purposes.

### **Highlights of the fiscal quarter and fiscal year-to-date results**

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 June 30, 2024.

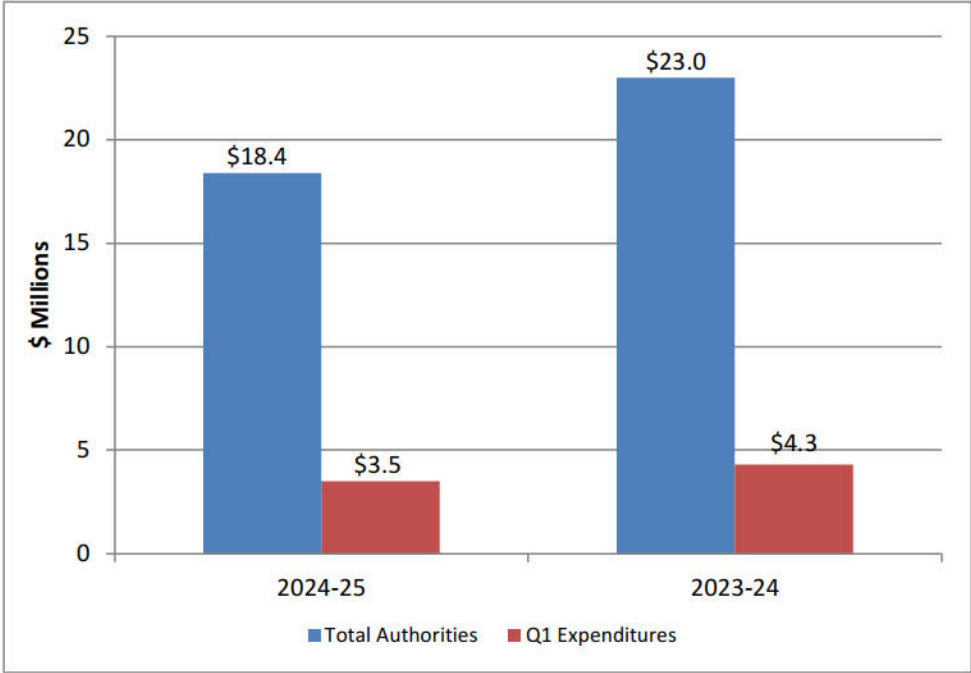
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NSIRA Secretariat spent approximately 19% of its authorities by the end of the first quarter, compared with 19% in the same quarter of 2023–2024 (see graph 1).

**Graph 1: Comparison of total authorities and total net budgetary expenditures, Q1 2024–2025 and Q1 2023–2024**



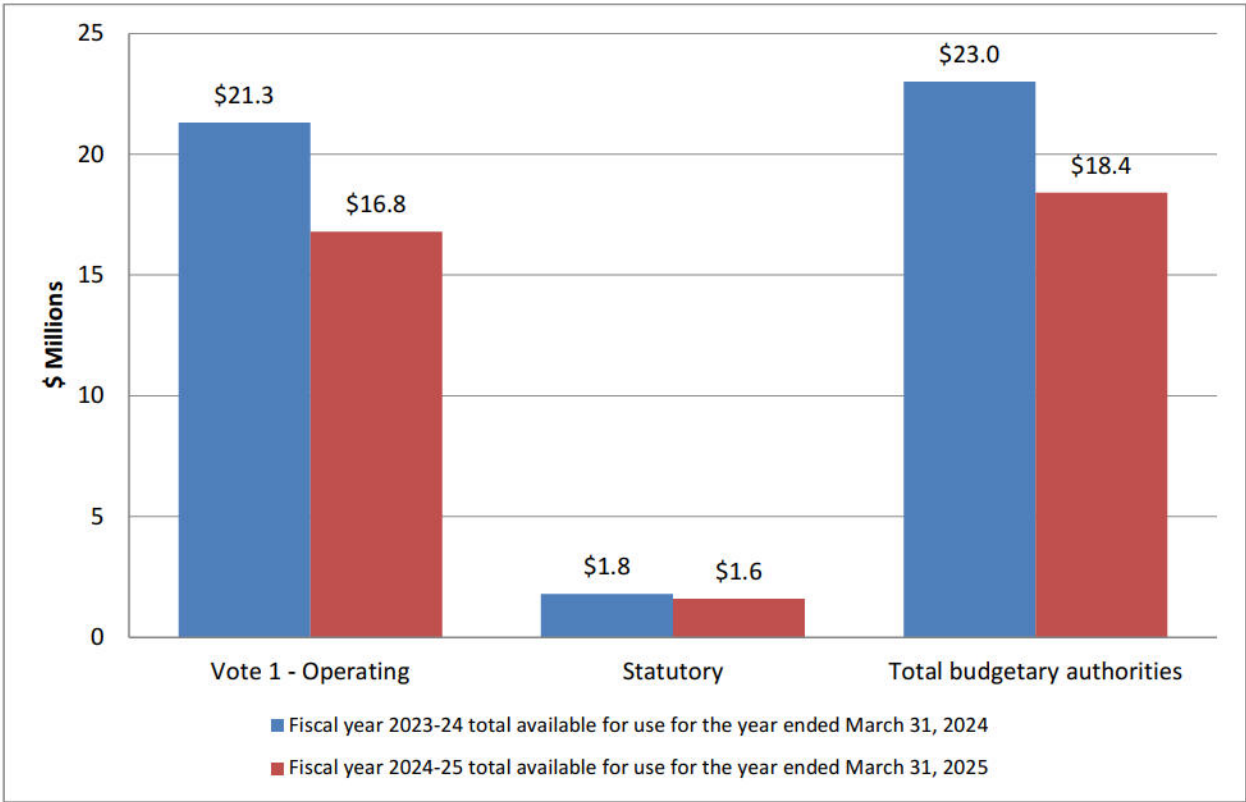
### Significant changes to authorities

As of June 30, 2024, Parliament had approved \$18.4 million in total authorities for use by NSIRA Secretariat for 2024–2025 compared with \$23.0 million as of June 30, 2023, for a net decrease of \$4.6 million or 20.0% (see graph 2).

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**Graph 2: Variance in authorities as at June 30, 2024**



*Details may not sum to totals due to rounding*

The decrease of \$4.6 million in authorities is mostly explained by a reduction in capital funding for infrastructure projects.

### Significant changes to quarter expenditures

The first quarter expenditures totalled \$3.5 million for a decrease of \$0.8 million when compared with \$4.3 million spent during the same period in 2023–2024. Table 1 presents budgetary expenditures by standard object.

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**Table 1**

Variations in expenditures by standard object (in thousands of dollars)	Fiscal year 2024-2025: expended during the quarter ended June 30, 2024	Fiscal year 2023-2024: expended during the quarter ended June 30, 2023	Variance \$	Variance %
Personnel	3,008	2,886	122	4%
Transportation and communications	58	130	(72)	(55%)
Information	6	0	6	100%
Professional and special services	269	1,165	(896)	(77%)
Rentals	25	48	(23)	(48%)
Repair and maintenance	3	24	(21)	(88%)
Utilities, materials, and supplies	28	7	21	300%
Acquisition of machinery and equipment	12	48	(36)	(75%)
Other subsidies and payments	79	4	75	1875%
<b>Total gross budgetary expenditures</b>	<b>3,488</b>	<b>4,312</b>	<b>(824)</b>	<b>(19%)</b>

*\*Details may not sum to totals due to rounding*

### *Transportation and communications*

The decrease of \$72,000 is explained by a change in the timing of invoicing for the internet connection.

### *Professional and special services*

The decrease of \$896,000 is mainly explained by a change in the timing of the billing for maintenance and services in support of our classified IT network infrastructure.

### *Rentals*

The decrease of \$23,000 is explained by a decrease in cost for the rent for temporary office space.

### *Repair and maintenance*

The decrease of \$21,000 is explained by a one-time maintenance contract purchased in fiscal year 2023-2024.

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### *Utilities, materials, and supplies*

The increase of \$21,000 is explained by unreconciled acquisition card purchases.

### *Acquisition of machinery and equipment*

The decrease of \$36,000 is explained by a one-time purchase of a specialized laptop along with a wall mounted charging station and warranty in 2023-2024.

### *Other subsidies and payments*

The increase of \$75,000 is explained by an increase in salary overpayments.

## **Risks and uncertainties**

There is a risk that the funding received to offset pay increases anticipated over the coming year will be insufficient to cover the costs of such increases and the year-over-year cost of services provided by other government departments/agencies is increasing significantly.

NSIRA Secretariat is closely monitoring pay transactions to identify and address over and under payments in a timely manner and continues to apply ongoing mitigating controls.

Mitigation measures for the risks outlined above have been identified and are factored into NSIRA Secretariat's approach and timelines for the execution of its mandated activities.



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### Significant changes in relation to operations, personnel and programs

Mr. Charles Fugère was appointed by the Governor-in-Council to be Executive Director of the NSIRA Secretariat on an interim basis on June 3, 2024.

Mr. Marc-André Cloutier, NSIRA Secretariat's Director General, Corporate Services and CFO since 2023, retired in Q4 of 2023-2024. He has been replaced by Mr. Martyn Turcotte.


### Approved by senior officials:



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Charles Fugère  
Executive Director

Wark,  
Amanda



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Amanda Wark  
A/Chief Financial Officer

*Ottawa, Canada*

*Date:* August 21, 2024

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### Appendix

#### Statement of authorities (unaudited)

	Fiscal year 2024-2025		Fiscal year 2023-2024		
	Total available for use for the year ending March 31, 2025 (note 1)	Used during the quarter ended June 30, 2024	Total available for use for the year ending March 31, 2024 (note 1)	Used during the quarter ended June 30, 2023	Year to date used at quarter-end
<i>(in thousands of dollars)</i>					
Vote 1 - Net operating expenditures	16,810	3,088	21,254	3,873	3,873
<b>Budgetary statutory authorities</b>					
Contributions to employee benefit plans	1,601	400	1,755	439	439
<b>Total Budgetary authorities (note 2)</b>	<b>18,411</b>	<b>3,488</b>	<b>23,009</b>	<b>4,312</b>	<b>4,312</b>

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

Note 2: Details may not sum to totals due to rounding.



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### Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2024-2025			Fiscal year 2023-2024		
	Planned expenditures for the year ending March 31, 2025 (note 1)	Expended during the quarter ended June 30, 2024	Year-to-date used at quarter-end	Planned expenditures for the year ending March 31, 2024	Expended during the quarter ended June 30, 2023	Year-to-date used at quarter-end
<b>Expenditures</b>						
Personnel	13,205	3,088	3,088	13,303	2,886	2,886
Transportation and communications	685	58	58	650	130	130
Information	76	6	6	372	0	0
Professional and special services	3,577	269	269	3,596	1,165	1,165
Rentals	309	25	25	271	48	48
Repair and maintenance	436	3	3	4,580	24	24
Utilities, materials, and supplies	58	28	28	73	7	7
Acquisition of machinery and equipment	65	12	12	132	48	48
Other subsidies and payments	0	79	79	33	4	4
<b>Total gross budgetary expenditures (note 2)</b>	<b>18,411</b>	<b>3,488</b>	<b>3,488</b>	<b>23,009</b>	<b>4,312</b>	<b>4,312</b>

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

Note 2: Details may not sum to totals due to rounding.