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Quarterly Financial Report for the Quarter Ended September 30, 2024

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

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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 Treasury Board. This report should be read in conjunction with the 2024-25 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

The ERC is an independent administrative tribunal (a distinct organization, separate from the RCMP). Its mandate is to review 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 legislation.

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

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 2024-25 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

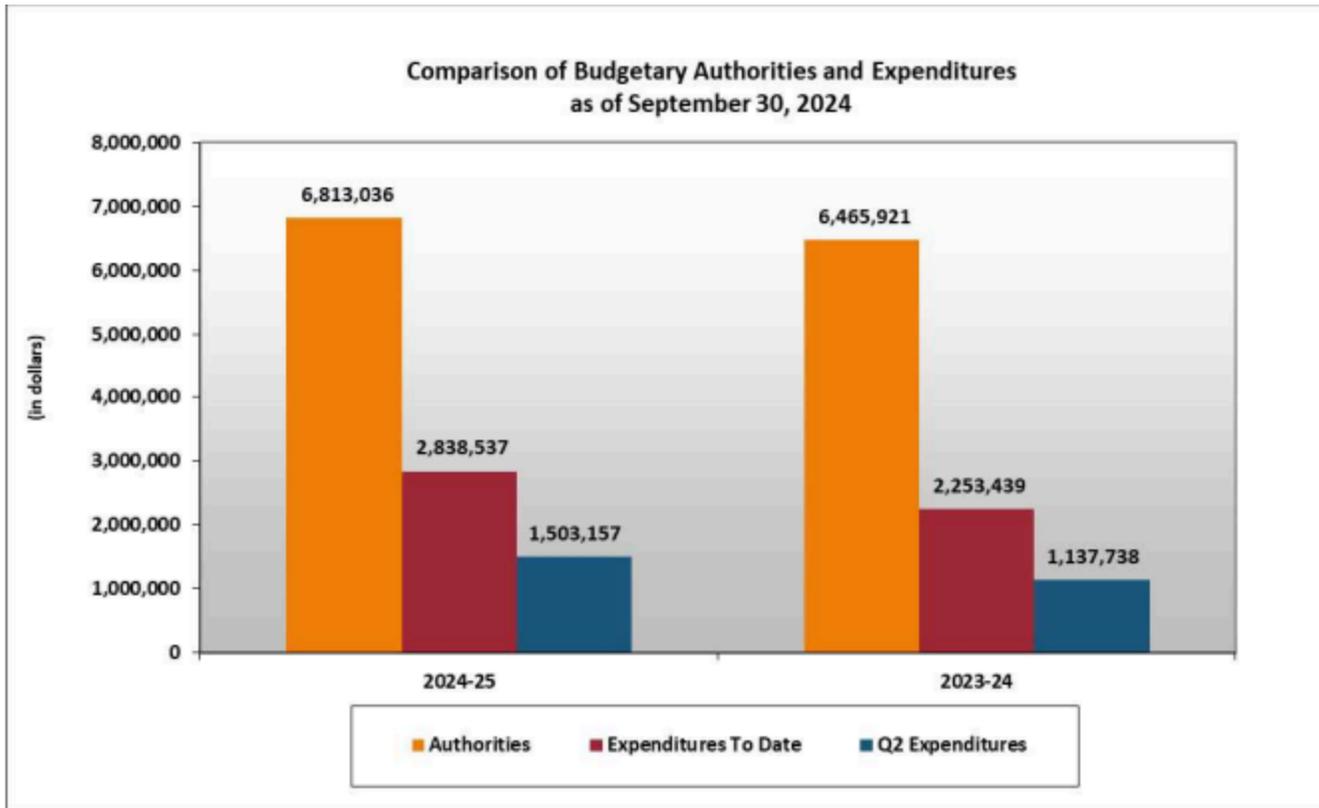
This section highlights the significant items that contributed to the net increase or decrease in authorities available for the year and actual expenditures for the quarter ended September 30, 2024.

Significant changes to authorities

As reflected in the Statement of Authorities, as at September 30, 2024, the ERC had authorities available for use of \$6,813,036 compared to \$6,465,921 as of September 30, 2023, an increase of \$347,115 or 5%. This increase in available authorities is due to previously negotiated economic increase and the operational budget carry forward.

The Statement of Authorities shows that the ERC spent approximately 42% of its authorities by the end of the second quarter, compared to 35% during the same period of the preceding fiscal year (see graph 1 below).

Graph 1: Comparison of Budgetary Authorities and Expenditures as of Q2 2024-25 and 2023-24



► Image Description

Significant changes to expenditures

Second quarter expenditures totaled \$1,503,157 for an increase of \$365,419 when compared to \$1,137,738 spent during the same period in 2023-24.

This variance is mainly explained by an increase in personnel expenses due to updated compensation rates.

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

Risks and Uncertainties

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 files it receives.

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

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. Additionally, due to the very small size of the organization, ERC continues to pay particular attention to managerial succession planning.

Significant Changes in Relations to Operations, Personnel and Program

There were no significant changes in personnel or operations in the second quarter.

Approved by Senior Officials:

Charles Randall Smith

Chairperson

Sonja Mitrovic

Senior Director, Corporate Services and Chief Financial Officer

Ottawa, Canada

Date: October 28, 2024

Appendix

Statement of Authorities for the quarter ended September 30, 2024

	Fiscal year 2024-25			Fiscal year 2023-24	
	Total available for use for the year ending March 31, 2025	Used during the quarter ended September 30, 2024	Year to date used at quarter end September 30, 2024	Total available for use for the year ending March 31, 2024	Used during the quarter ended September 30, 2023
Vote 1 - Operating expenditures	6,207,408	1,351,750	2,535,723	5,814,400	974,8

Budgetary statutory authorities - Contributions to employee benefit plans	605,628	151,407	302,814	651,521	162,8
Total Authorities	6,813,036	1,503,157	2,838,537	6,465,921	1,137,7

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

Budgetary Expenditures by Standard Object for the quarter ended (in dollars)

	Fiscal year 2024-25			Fiscal year 2023-24
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year to date used at quarter end September 30, 2024	Planned expenditure for the year ending March 31, 2024
Expenditures:				
Personnel	4,994,236	1,342,630	2,576,803	4,937,84
Transportation and communications	60,000	3,315	8,272	90,00
Information	40,000	9,170	16,364	30,00

	Fiscal year 2024-25			Fiscal year 2024
	Planned expenditures for the year ending March 31, 2025	Expended during the quarter ended September 30, 2024	Year to date used at quarter end September 30, 2024	Planned expenditure for the year ending March 31, 2024
Professional and special services	1,173,800	128,761	211,109	810,000
Rentals	50,000	1,207	2,206	70,000
Repair and maintenance	20,000	0	0	20,000
Utilities, material and supplies	55,000	5,677	11,361	80,000
Acquisition of machinery and equipment	160,000	9,387	9,412	178,000
Other subsidies and payments	260,000	3,011	3,011	250,000
Total Budgetary Expenditures	6,831,036	1,503,157	2,838,537	6,465,920

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

Date modified: 2025-01-17