Parole Board of Canada | Commission des libérations conditionnelles du Canada

Parole Board of Canada

Financial Statements (Unaudited)

2025-26



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, 2026, and all information contained in these statements rests with the management of the Parole Board of Canada (PBC). 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 PBC's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the PBC'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 PBC; 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. A risk-based assessment of the system of ICFR for the year ended March 31, 2026, was completed in accordance with the Treasury Board Policy on Financial Management and the results and action plans are summarized in the annex.

The financial statements of the PBC have not been audited.

Joanne Blanchard
Chairperson

Guillaume Morin, CPA
Acting Chief Financial Officer

September 2026

Statement of Financial Position (Unaudited)
As at March 31

(in thousands of dollars)	2026	2025
Liabilities		
Accounts payable and accrued liabilities (note 4)	$ 4,115	$ 4,745
Vacation pay and compensatory leave	2,459	2,643
Employee future benefits (note 6)	837	926
Total liabilities	**7,411**	**8,314**
Financial assets		
Due from Consolidated Revenue Fund	4,096	4,736
Accounts receivable and advances (note 7)	734	408
Total gross financial assets	**4,830**	**5,144**
Financial assets held on behalf of Government		
Accounts receivable (note 7)	(276)	(152)
Total financial assets held on behalf of Government	**(276)**	**(152)**
Total net financial assets	**4,554**	**4,992**
Departmental net debt	**2,857**	**3,322**
Non-financial assets		
Tangible capital assets (note 8)	5,335	4,627
Total non-financial assets	**5,335**	**4,627**
Departmental net financial position	**$ 2,478**	**$ 1,305**

Contingent liabilities (note 9)
The accompanying notes form an integral part of these financial statements.

Joanne Blanchard
Chairperson

Guillaume Morin, CPA
Acting Chief Financial Officer

September 2026

Statement of Operations and Departmental Net Financial Position (Unaudited)
For the year ended March 31

(in thousands of dollars)	2026 Planned Results	2026	2025
Expenses			
Conditional release decisions	$ 48,987	$ 49,615	$ 51,848
Conditional release openness and accountability	6,006	5,571	6,222
Record suspension decisions and expungement decisions/clemency recommendations	11,699	10,176	10,639
Internal services	15,276	15,376	16,352
Total expenses	**81,968**	**80,738**	**85,060**
Revenues			
Regulatory fees	675	614	641
Acquisition Support Services	200	214	118
Miscellaneous revenues	-	11	34
Revenues earned on behalf of Government	(675)	(625)	(675)
Total revenues	**200**	**214**	**118**
Net cost of operations before government funding and transfers	**81,768**	**80,524**	**84,942**
Government funding and transfers			
Net cash provided by Government		71,530	79,845
Change in due from Consolidated Revenue Fund		(640)	(3,061)
Services provided without charge by other government departments (note 10)		10,807	10,248
Net cost of operations after government funding and transfers		**(1,173)**	**(2,090)**
Departmental net financial position – Beginning of year		**1,305**	**(785)**
Departmental net financial position – End of year		**$ 2,478**	**$ 1,305**

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)	2026	2025
Net cost of operations after government funding and transfers	**$ (1,173)**	**$ (2,090)**
Change due to tangible capital assets		
Acquisition of tangible capital assets	1,079	1,990
Amortization of tangible capital assets	(351)	(246)
Proceeds from tangible capital assets	(29)	-
Net gain (loss) on disposal of physical assets	9	-
Adjustment to tangible capital assets	-	-
Total change due to tangible capital assets	**708**	**1,744**
Net increase (decrease) in departmental net debt	**(465)**	**(345)**
Departmental net debt – Beginning of year	**3,322**	**3,668**
Departmental net debt – End of year	**$ 2,857**	**$ 3,322**

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

Statement of Cash Flow (Unaudited)
For the year ended March 31

(in thousands of dollars)	2026	2025
Operating activities		
Net cost of operations before government funding and transfers	$ 80,524	$ 84,942
Non cash items:		
Services provided without charge by other government departments (note 10)	(10,807)	(10,248)
Amortization of tangible capital assets	(351)	(246)
Net gain (loss) on disposal of physical assets	9	-
Adjustment to tangible capital assets	-	-
Variations in Statement of Financial Position:		
Increase in net accounts receivable	202	89
Decrease (increase) in accounts payable and accrued liabilities	630	3,085
Decrease (increase) in vacation pay and compensatory leave	184	294
Decrease (increase) in employee future benefits	89	(61)
Cash used in operating activities	**70,480**	**77,855**
Capital investing activities		
Acquisitions of tangible capital assets	1,079	1,990
Proceeds from tangible capital assets	(29)	-
Cash used in capital investing activities	**1,050**	**1,990**
Net cash provided by Government of Canada	**$ 71,530**	**$ 79,845**

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

1. Authority and Objectives

As an independent administrative tribunal, the Parole Board of Canada (PBC) contributes to keeping Canadians safe by making timely conditional release, record suspension, and expungement decisions and clemency recommendations, in an open and accountable manner, while respecting the rights and dignity of both offenders and victims, in accordance with its statutory responsibilities and authorities. The legal authority under which the PBC operates includes the *Corrections and Conditional Release Act* and its Regulations, the *Criminal Records Act* and its Regulations, *Expungement of Historically Unjust Convictions Act*, the Letters Patent, the *Criminal Code*, the *Canadian Charter of Rights and Freedoms*, and other legislation.

The PBC's core responsibilities are:

- Conditional release decisions: Conditional release is based on the principle and supported by research that community safety is enhanced by the timely and gradual release of offenders to the community under supervision. Quality conditional release decisions, based on the risk of re-offending in conjunction with effective programs and treatment, and effective community supervision all contribute to a release process. Through this core responsibility, the Parole Board of Canada provides timely, accurate information for Board member decision-making, and develops training and policies that are essential tools for risk assessment and decision-making that are in accordance with the law;
- Conditional release openness and accountability: This core responsibility ensures that the PBC operates in an open and accountable manner, consistent with the provisions of the *Corrections and Conditional Release Act* (CCRA). It includes working with victims of crime, offenders, and the public by providing information about our policies and programs, including access to the PBC's registry of decisions, as well as providing assistance for observers at hearings. The core responsibility also includes working to encourage citizen engagement, enhancing public education and awareness, investigating incidents in the community (i.e., when a new offence occurs), monitoring the PBC's performance and reporting on conditional release results;
- Record suspension/pardon and expungement decisions/Clemency recommendations: A record suspension/pardon is designed to support the sustained reintegration of an individual into society. It is an administrative act to remove the stigma of a criminal record for people convicted of an offence under an Act of Parliament, who have completed their sentence, having met criteria in the *Criminal Records Act* and demonstrated law-abiding behaviour for a prescribed number of years. Record suspensions/pardons can be revoked or cease to have effect if a new offence is committed or a person is no longer found to be of good conduct. In meeting this core responsibility, the PBC screens applications for completeness and eligibility, collects information for Board member decision-making and develops policy to guide decision processes. In addition, under the *Expungement of Historically Unjust Convictions Act (Expungement Act)*, the PBC will order the expungement of records of convictions for eligible offences that would be lawful today. Persons convicted of an offence listed in the schedule to the *Expungement Act* may apply, as well as authorized representatives in cases where the person is deceased. The difference between a record suspension/pardon and an expungement is that with a record suspension/pardon, the criminal record is held 'separate and apart' from other criminal records, while an expungement will completely destroy the record. The PBC is also accountable for assessing requests and providing

recommendations under the *Royal Prerogative of Mercy* (i.e., clemency) and providing advice to the Minister of Public Safety on the merits of each case; and

- Internal services: Internal services refer to the activities and resources that support a department in its work to meet its corporate obligations and deliver its programs. The 10 categories of internal services are:

  - Management and Oversight Services
  - Communications Services
  - Legal Services
  - Human Resources Management
  - Financial Management
  - Information Management
  - Information Technology
  - Real Property
  - Materiel
  - Acquisitions

2. Summary of Significant Accounting Policies

These financial statements are 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 PBC is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the PBC 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 "Revenues" 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 2025-2026 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 2025-2026 Departmental Plan.

(b) Net Cash Provided by Government

The PBC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the PBC is deposited to the CRF, and all cash disbursements made by the PBC 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 or to the CRF

Amounts due from or to 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 PBC is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Revenues

Revenues are comprised of revenues earned from non-tax sources. They include exchange transactions where goods or services are provided for consideration where a performance obligation exists, and non-exchange transactions where no performance obligations exist to provide a good or service. These transactions can be recurring or non-recurring in nature. Recurring transactions are viewed as ongoing, routine activities that form part of normal course of operations and can be used to indicate if they can be reasonably expected to be earned again in future years.

Revenues that are non-respendable are not available to discharge the department's liabilities. While the Chairperson is expected to maintain accounting control, she has no authority regarding the disposition of non-respendable revenues. As a result, non-respendable revenues are earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues. Revenues earned on behalf of Government consist of regulatory fees and gains on the sale of assets. These are recognized when earned.

(e) Expenses

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, legal services and workers' compensation are recorded as operating expenses at their carrying value.

(f) Employee future benefits

i. **Pension benefits**

Eligible employees participate in the Public Service Superannuation Plan, a multiemployer pension plan administered by the Government. The PBC's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The PBC'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) Accounts receivable
Accounts are initially recorded at cost. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts receivable to amounts that approximate their net recoverable value.

(h) Non-financial assets
The cost 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 and leasehold improvements having an initial cost of $5,000 or more are recorded at their acquisition cost.

(i) Contingent liabilities
Contingent liabilities, including the allowance for guarantees, are potential liabilities which 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.

For guarantees, an allowance is recorded when it is determined that a loss is likely and the amount of the allowance is estimated taking into consideration the nature of the guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

(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 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

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 PBC receives most of 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 PBC 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)	2026	2025
Net cost of operations before government funding and transfers	**$ 80,524**	**$ 84,942**
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(10,807)	(10,248)
Adjustment to tangible capital assets	-	-
Amortization of tangible capital assets	(351)	(246)
Bad Debt expense	200	-
Decrease (increase) in vacation pay and compensatory leave	181	294
Decrease (increase) in employee future benefits	89	(61)
Adjustments to prior years' accounts payable	22	169
Refunds of prior years' expenditures	25	36
Total items affecting net cost of operations but not affecting authorities	**(10,641)**	**(10,056)**
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	1,079	1,990
Receivables for salary overpayments and other advances	37	54
Allowance for Time-Off in Lieu - Year End Adjustment	3	
Total items not affecting net cost of operations but affecting authorities	1,119	2,044
Current year authorities used	**$ 71,002**	**$ 76,930**

b) Authorities provided and used

(in thousands of dollars)		2026		2025
Authorities provided:				
Vote 1 - Program expenditures	$	67,136	$	70,669
Statutory amounts		7,968		8,466
Less:				
Lapsed: Program expenditures		(4,102)		(2,205)
Current year authorities used	**$**	**71,002**	**$**	**76,930**

4. Accounts payable and accrued liabilities

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

(in thousands of dollars)		2026		2025
Accounts payable - Other government departments and agencies	**$**	322	$	1,237
Accounts payable – External parties		315		108
Total accounts payable		**637**		**1,345**
Accrued liabilities		3,478		3,400
Total accounts payable and accrued liabilities	**$**	**4,115**	**$**	**4,745**

In Budget 2025, the Government announced economic measures to be implemented by departments by 2028-29. The Parole Board of Canada (PBC) cannot recognize a severance benefits liability as an accrued liability to reflect workforce adjustment costs, because the necessary information was not available as of March 31, 2026.

5. Revenues

PBC has the following major types of revenue: Regulatory fees, acquisition support services, miscellaneous revenues, and revenues earned on behalf of the Government. Regulatory fees are recorded when they are earned. Miscellaneous revenues include gains on the sale of assets and other fees.

(in thousands of dollars)		2026		2025
Regular fees (exchange)	$	614	$	641
Acquisition support services (exchange)		214		118
Miscellaneous (exchange)		11		34
Revenues earned on behalf of Government (exchange)		(625)		(675)
Total revenues	**$**	**214**	**$**	**118**

6. Employee future benefits

(a) Pension benefits

The PBC'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 PBC contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Canada's 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 2025-26 expense amounts to $5,011,633 ($5,407,613 in 2024-25). For Group 1 members, the expense represents approximately 1.01 times (1.02 times in 2024-25) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2024-25) the employee contributions.

The PBC'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 PBC'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. 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)		2026		2025
Accrued benefit obligation - Beginning of year	**$**	**926**	**$**	**865**
Expense for the year		58		205
Benefits paid during the year		(147)		(144)
Accrued benefit obligation - End of year	**$**	**837**	**$**	**926**

7. Accounts receivable and advances

The following table presents details of the PBC's accounts receivable and advance balances:

(in thousands of dollars)		2026		2025
Receivable – Other government departments and agencies	$	429	$	201
Receivable – Salary overpayment		427		503
Receivable – External parties		19		19
Employee advances		29		55
Subtotal		904		778
Allowance for doubtful accounts on receivables from salary overpayments		(170)		(370)
Gross accounts receivable	**$**	**734**	**$**	**408**
Accounts receivable held on behalf of Government		(276)		(152)
Net accounts receivable	**$**	**458**	**$**	**256**

8. 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
Machinery and equipment	3 to 5 years
Software	5 years
Other equipment (including furniture)	15 years
Motor vehicles	7 years
Leasehold improvements	Over the useful life of the improvement or the lease term, whichever is shorter
Assets under construction	Once in service, in accordance with asset type

Assets under construction are recorded in the applicable capital asset class in the year that they are put into service and are not amortized until they are put into service.

Cost (in thousands of dollars)

Capital Asset Class	Opening Balance	Acquisitions	Disposals and write-offs	Adjustments	Closing Balance
Machinery and equipment	86	-	-	-	86
Software	1,981	-	-	-	1,981
Other equipment	212	-	-	-	212
Motor vehicles	468	-	(34)	-	434
Leasehold improvements	5,220	-	-	(334)	4,886
Assets under construction – software	3,684	1,030	-	-	4,714
Other construction or work in progress	-	49	-	-	49
Total	11,651	1,079	(34)	(334)	12,362

Accumulated Amortization (in thousands of dollars)

Capital Asset Class	Opening Balance	Amortization	Disposals and write-offs	Adjustments	Closing Balance
Machinery and equipment	86	-	-	-	86
Software	1,868	113	-	-	1,981
Other equipment	203	3	-	-	206
Motor vehicles	254	70	(14)	-	310
Leasehold improvements	4,613	165	-	(334)	4,444
Total	7,024	351	(14)	(334)	7,027

Net Book Value (in thousands of dollars)

Capital Asset Class	2026	2025
Machinery and equipment	-	-
Software	-	113
Other equipment	6	9
Motor vehicles	124	214
Leasehold improvements	442	607
Assets under construction – software	4,714	3,684
Other construction or work in progress	49	-
Total	5,335	4,627

The adjustment of $334 thousands is to reflect previous years' disposals that were never recorded.

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 PBC in the normal course of operations. These claims include items with pleading amounts and other for which no amount is specified. While the total amount claimed in these actions is significant, their outcomes are not determinable.

10. Related party transactions

The PBC is related as a result of common ownership to all government departments, agencies and Crown corporations. The PBC enters transactions with these entities in the normal course of business and on normal trade terms.

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

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

(in thousands of dollars)		2026		2025
Accommodation	$	4,728	$	4,686
Employer's contribution to the health and dental insurance plans		5,527		5,265
Legal services		549		294
Workers' compensation		3		3
Total	**$**	**10,807**	**$**	**10,248**

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 payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General are not included in the PBC's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with other government departments and agencies

(in thousands of dollars)	**2026**	**2025**
Expenses	13,760	14,863
Revenues	214	118

Expenses disclosed in (b) exclude common services provided without charge, which are already disclosed in (a).

11. Segmented information

Presentation by segment is based on the PBC's core responsibilities. 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 by the core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

	Conditional Release Decisions	Conditional Release Openness & Accountability	Record Suspension Decisions and Expungement Decisions/ Clemency Recommendations	Internal Services	2026 Total	2025 Total
Operating expenses			(in thousands of dollars)			
Salaries and employee benefits	$ 42,548	$ 5,181	$ 8,690	$ 9,941	$ 66,360	$ 70,007
Professional and special services	2,444	25	499	3,920	6,888	7,673
Accommodation	3,062	380	586	700	4,728	4,686
Transportation and communication	442	(15)	82	458	967	1,733
Rentals	19	-	17	163	199	295
Amortization of tangible capital assets	271	-	-	80	351	246
Acquisition of Machinery, Equipment and Software	35	-	-	40	75	98
Utilities, materials and supplies	34	-	25	12	71	61
Information	-	-	2	49	51	172
Repair and maintenance	20	-	-	13	33	84
Other	740	-	275	-	1,015	5
Total operating expenses	**49,615**	**5,571**	**10,176**	**15,376**	**80,738**	**85,060**
Revenues						
Regulatory fees	-	-	614	-	614	641
Acquisition		-	-	214	214	118
Miscellaneous	9	-	-	2	11	34
Revenues earned on behalf of Government	(9)	-	(614)	(2)	(625)	(675)
Total revenues	-	-	**-**	**214**	**214**	**118**
Net cost from continuing operations	**$ 49,615**	**$ 5,571**	**$ 10,176**	**$ 15,162**	**$ 80,524**	**$ 84,942**

Annex to the Statement of Management Responsibility Including the Internal Control Over Financial Reporting of Parole Board of Canada for Fiscal year 2025-2026

1. Introduction

In support of an effective system of internal control, Parole Board of Canada (PBC) conducted self-assessments of key control areas that were identified to be assessed in the 2025-2026 fiscal year. A summary of the assessment results and action plan is provided in section 2.

PBC will assess all key control areas over five (5) years. The assessment plan is provided in section 3.

2. Assessment results during fiscal year 2025-2026

PBC completed the assessment of key control areas prescribed by the Office of the Comptroller General (OCG) as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

Key control areas	Remediation required	Summary results and action plan
Acquisition cards	No	PBC achieved 99% of compliance. Internal controls are functioning as intended, no action plan required.
Leave	No	PBC's key controls were tested and performed as intended and were shown to be effective.
Special Financial Authorities	Not applicable	The PBC doesn't have Special Financial Authorities.

The results of the self-assessment were based on 2025-2026 transactions.

Annex to the Statement of Management Responsibility Including the Internal Control Over Financial Reporting of Parole Board of Canada for Fiscal year 2025-2026

3. Assessment Plan

PBC 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	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**2026-27**
Delegation	X				
Transfer Payments	N/A				
Contracting		X			
Year-end Payables		X			
Receivables		X			
Pay Administration			X		
Financial Management Governance			X		
Acquisition cards				X	
Leave				X	
Special Financial Authorities				N/A	
Travel					X
Hospitality					X
Accountable Advances					X