



Military Police  
Complaints Commission  
of Canada

Commission d'examen des plaintes  
concernant la police militaire  
du Canada

# **MILITARY POLICE COMPLAINTS COMMISSION OF CANADA**

## **Financial Statements**

**2024-2025**

Aussi disponible en français sous le titre : États financiers 2024-2025

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Publication date: November 2025

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Cat. No. DP2-15E-PDF  
ISSN 3111-0819

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## 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, 2025, and all information contained in these financial statements rests with the management of the Military Police Complaints Commission of Canada (Commission). These financial statements have been prepared by management using the Government of Canada'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 Commission's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada and included in the Commission'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 Commission 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 ongoing 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, 2025 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 Commission have not been audited.

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Me Tammy Tremblay, MSM, CD, LL.M.  
Chairperson

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Jean-Francois Poirier, CPA, M.A.P.  
Senior Director, Corporate Services  
and Chief Financial Officer

*Ottawa, Canada  
August 29, 2025*

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Statement of Financial Position (Unaudited)

As at March 31

(in dollars)

	<u>2025</u>	<u>2024</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities ( <a href="#">note 4</a> )	494,049	520,286
Vacation pay and compensatory leave	240,414	313,577
Employee future benefits ( <a href="#">note 5</a> )	-	-
<b>Total liabilities</b>	<u>734,463</u>	<u>833,863</u>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	488,719	512,559
Accounts receivable and advances ( <a href="#">note 6</a> )	9,211	9,292
<b>Total financial assets</b>	<u>497,930</u>	<u>521,851</u>
<b>Departmental net debt</b>	236,533	312,012
<b>Non-financial assets</b>		
Tangible capital assets ( <a href="#">note 7</a> )	207,249	342,379
<b>Total non-financial assets</b>	<u>207,249</u>	<u>342,379</u>
<b>Departmental net financial position</b>	<u>(29,284)</u>	<u>30,367</u>

Contractual obligations ([note 8](#))

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

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Me Tammy Tremblay, MSM, CD, LLM  
Chairperson

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Jean-Francois Poirier, CPA, M.A.P.  
Senior Director, Corporate Services  
and Chief Financial Officer

*Ottawa, Canada  
August 29, 2025*

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Statement of Operations and Departmental Net Financial Position (Unaudited)

For the year ended March 31

(in dollars)

	<b>2025 Planned Results</b>	<b>2025 Actuals</b>	<b>2024 Actuals</b>
<b>Expenses</b>			
Independent Oversight of the Military Police	3,545,054	3,622,129	3,510,207
Internal Services	2,511,072	2,534,527	2,635,318
<b>Net cost of operations before government funding and transfers</b>	<u>6,056,126</u>	6,156,656	6,145,525
<b>Government funding and transfers</b>			
Net cash provided by Government of Canada		5,793,930	5,560,121
Services provided without charge by other government departments ( <a href="#">note 9</a> )		323,100	320,151
Other transfers of assets and liabilities (to) / from other government departments		3,815	1,604
Change in due from the Consolidated Revenue Fund		<u>(23,840)</u>	73,876
<b>Net cost of operations after government funding and transfers</b>		59,651	189,773
<b>Departmental net financial position - Beginning of year</b>		<u>30,367</u>	<u>220,140</u>
<b>Departmental net financial position - End of year</b>		<u>(29,284)</u>	<u>30,367</u>

Segmented information ([note 10](#))

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

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Statement of Change in Departmental Net Debt (Unaudited)

For the year ended March 31

(in dollars)

	<u>2025</u>	<u>2024</u>
<b>Net cost of operations after government funding and transfers</b>	59,651	189,773
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets	35,852	14,633
Adjustment of tangible capital assets	-	-
Amortization of tangible capital assets	(170,982)	(170,804)
<b>Total change due to tangible capital assets</b>	(135,130)	(156,171)
<b>Increase (decrease) in departmental net debt</b>	(75,479)	33,602
<b>Departmental net debt - Beginning of year</b>	312,012	278,410
<b>Departmental net debt - End of year</b>	<u>236,533</u>	<u>312,012</u>

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

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Statement of Cash Flows (Unaudited) For the year ended March 31 (in dollars)

	<b>2025</b>	<b>2024</b>
<b>Operating Activities</b>		
Net cost of operations before government funding and transfers	6,156,656	6,145,525
Non-cash items:		
Services provided without charge by other government departments ( <a href="#">note 9</a> )	(323,100)	(320,151)
Amortization of tangible capital assets	(170,982)	(170,804)
Adjustment of tangible capital assets	-	-
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(81)	(12,885)
Decrease (increase) in accounts payable and accrued liabilities	26,237	(61,221)
Decrease (increase) in vacation pay and compensatory leave	73,163	(33,372)
Transfer of assets/liabilities to/from other government departments	(3,815)	(1,604)
<b>Cash used in operating activities</b>	<b>5,758,078</b>	<b>5,545,488</b>
<b>Capital Investing Activities</b>		
Acquisition of tangible capital assets	35,852	14,633
<b>Cash used in capital investing activities</b>	<b>35,852</b>	<b>14,633</b>
<b>Net cash provided by Government of Canada</b>	<b>5,793,930</b>	<b>5,560,121</b>

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

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

### 1. Authority and Objectives

The Military Police Complaints Commission of Canada (Commission) is a quasi-judicial agency, which reports to Parliament through the Minister of National Defence. It is a civilian body, external and independent of the Department of National Defence (DND) and the Canadian Forces (CF). The Commission was established in 1999 under [Part IV of the National Defence Act](#) (Sections 250.1 to 250.53). Its mandate is to monitor, review and investigate complaints concerning military police conduct and investigate allegations of interference in military police investigations. The Commission carries out its mandate through its one program, Independent Oversight of the military police, with the support of Internal 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 Commission is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Commission 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 [2024-25 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 2024-25 Departmental Plan.

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

### *(b) Net Cash Provided by Government*

The Commission operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the Commission is deposited to the CRF and all cash disbursements made by the Commission 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 to or 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 Commission is entitled to draw from the CRF without further authorities to discharge its liabilities.

### *(d) 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, legal services and workers' compensation are recorded as operating expenses at their carrying value.

### *(e) Employee Future Benefits*

#### i. Pension Benefits

Eligible employees participate in the Public Service Pension Plan, a multi-employer plan administered by the Government of Canada. The Commission's contributions to the Plan are charged to expenses in the year incurred and represent its total obligation to the Plan. The Commission's responsibility regarding 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

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

actuarially determined liability for employee severance benefits for the Government as a whole.

### *(f) Accounts Receivable and Advances*

Accounts receivable and advances are stated at the lower of cost and net recoverable value; a valuation allowance is recorded for receivables where recovery is considered uncertain.

### *(g) Non-financial assets*

All tangible capital assets having an initial cost of \$3,000 or more are recorded at their acquisition cost. The Commission does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value. Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

<u>Asset class</u>	<u>Amortization Period</u>
Informatics hardware	3 years
Software	3 years
Equipment	3 - 5 years
Leasehold improvements	10 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.

### *(h) 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, environmental 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.

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

### 3. Parliamentary Authorities

The Commission 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 Commission 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

	2025	2024
	(in dollars)	
	<u>        </u>	<u>        </u>
<b>Net cost of operations before government funding and transfers</b>	6,156,656	6,145,525
<b>Adjustments for items affecting net cost of operations but not affecting authorities:</b>		
Services provided without charge by other government departments	(323,100)	(320,151)
Amortization of tangible capital assets	(170,982)	(170,804)
Decrease (increase) in vacation pay and compensatory leave	73,163	(33,372)
Increase (decrease) in salary overpayments to be recovered	-	(38)
Adjustment of previous year's payables at year-end	5,079	-
Other non-appropriated amounts	-	(1,565)
Refund of prior year's expenditures	-	54
<b>Total items affecting net cost of operations but not affecting authorities</b>	<u>5,740,816</u>	<u>5,619,649</u>
<b>Adjustments for items not affecting net cost of operations but affecting authorities:</b>		
Acquisition of tangible capital assets	<u>35,852</u>	<u>14,633</u>
<b>Total items not affecting net cost of operations but affecting authorities</b>	<u>35,852</u>	<u>14,633</u>
<b>Current year authorities used</b>	<u><u>5,776,668</u></u>	<u><u>5,634,282</u></u>

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

### *(b) Authorities Provided and Used*

	<b>2025</b>	<b>2024</b>
	(in dollars)	
<b>Authorities provided</b>		
Vote 1 - Operating expenditures	5,575,857	5,278,391
Statutory amounts	592,599	553,222
	6,168,456	5,831,613
Less: lapsed operating	(391,788)	(197,331)
<b>Current year authorities used</b>	<b>5,776,668</b>	<b>5,634,282</b>

#### 4. Accounts Payable and Accrued Liabilities

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

	<b>2025</b>	<b>2024</b>
	(in dollars)	
Accounts payable - Other government departments and agencies	116,476	119,102
Accounts payable - External parties	58,065	72,231
Total accounts payable	174,541	191,333
Accrued liabilities	319,508	328,953
<b>Total accounts payable and accrued liabilities</b>	<b>494,049</b>	<b>520,286</b>

#### 5. Employee Future Benefits

##### *(a) Pension benefits*

The Commission'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/Quebec Pension Plan benefits and they are indexed to inflation.

Both the employees and the Commission 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

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

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 2024-2025 expense amounts to \$380,093 (\$327,563 in 2023-2024). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2023-2024) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2023-2024) the employee contributions.

The Commission'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.

### *(b) Severance benefits*

Severance benefits provided to the Commission'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, 2025, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

	<b>2025</b>	<b>2024</b>
	(in dollars)	
<b>Accrued benefit obligation, beginning of the year</b>	-	-
Expense for the year	-	-
Benefits paid during the year	-	-
<b>Accrued benefit obligation, end of the year</b>	-	-

### 6. Accounts Receivable and Advances

The following table presents details of accounts receivable and advances balances:

	<b>2025</b>	<b>2024</b>
	(in dollars)	
Receivables from other government departments and agencies	9,211	9,292
<b>Total accounts receivable and advances</b>	<b>9,211</b>	<b>9,292</b>

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

### 7. Tangible Capital Assets (in dollars)

Capital Asset Class	Cost			Closing Balance
	Opening Balance	Acquisitions	Adjustments <sup>1</sup>	
Informatics hardware	789,894	35,852	-	825,746
Software	94,018	-	-	94,018
Equipment	553,900	-	-	553,900
Leasehold Improvements	1,177,341	-	-	1,177,341
Assets under construction	-	-	-	-
<b>Total</b>	<b>2,615,153</b>	<b>35,852</b>	<b>-</b>	<b>2,651,005</b>

Capital Asset Class	Accumulated Amortization		
	Opening Balance	Amortization	Closing Balance
Informatics hardware	727,848	52,955	780,803
Software	94,018	-	94,018
Equipment	505,933	14,393	520,326
Leasehold improvements	944,974	103,634	1,048,608
Assets under construction	-	-	-
<b>Total</b>	<b>2,272,773</b>	<b>170,982</b>	<b>2,443,755</b>

Capital Asset Class	Net Book Value	
	2025	2024
Informatics hardware	44,943	62,046
Software	-	-
Equipment	33,573	47,966
Leasehold improvements	128,733	232,367
Assets under construction	-	-
<b>Total</b>	<b>207,249</b>	<b>342,379</b>

<sup>1</sup> Adjustments include assets under construction that were transferred to the other categories upon completion of the assets.

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

### 8. Contractual Obligations

The nature of the Commission's activities may result in some large multi-year contracts and obligations whereby the Commission will be obligated to make future payments to carry out its transfer payment programs or when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2025-26	2026-27	2027-28	Total
Operating leases	327,262	327,262	54,544	709,068

The occupancy instrument governing the rental of Commission's space was renewed for an additional five years, now expiring on May 31, 2027.

### 9. Related Party Transactions

The Commission is related as a result of common ownership to all government departments, agencies and Crown corporations. The Commission enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the Commission received common services which were obtained without charge from other government departments and agencies as disclosed below.

#### *(a) Common Services Provided Without Charge by Other Government Departments*

During the year, the Commission received services without charge from a common service organization related to the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded in the Commission's Statement of Operations and Departmental Net Financial Position as follows:

	2025	2024
	(in dollars)	
Employer's contribution to the health and dental insurance plans	323,100	320,151

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.

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

The cost of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in the Commission's Statement of Operations and Departmental Net Financial Position.

<b>(b) Other Transactions with Other Government Departments and Agencies</b>	<b>2025</b>	<b>2024</b>
	(in dollars)	
Accounts receivable - Other government departments and agencies	9,211	9,292
Accounts payable - Other government departments and agencies	116,476	119,102
Expenses - other government departments and agencies	<u>1,202,772</u>	<u>861,090</u>

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

### 10. Segmented Information

Presentation by segment is based on Commission'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 for the core responsibility, by major object of expense. The segment results for the period are as follows:

	<b>Independent Oversight of the Military Police</b>	<b>Internal Services</b>	<b>Total</b>	
			<b>2025</b>	<b>2024</b>
<b>Operating expenses</b>			(in dollars)	
Salaries and employee benefits	2,976,954	1,939,368	4,916,322	4,706,119
Professional and special services	344,017	181,359	525,376	696,316
Accommodation and other rentals	251,181	154,420	405,601	408,677
Transportation and telecommunication	36,377	28,119	64,496	80,884
Office expenses and equipment	381	7,127	7,508	5,863
Communication, printing and publishing	7,585	40,381	47,966	50,164
Amortization of tangible capital assets	0	170,982	170,982	170,804
Acquisition of machinery and informatics	3,372	11,641	15,013	20,652
Repair and maintenance	<u>2,262</u>	<u>1,130</u>	<u>3,392</u>	<u>6,046</u>

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Notes to the Financial Statements (Unaudited) For the year ended March 31, 2025

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<b>Net cost of operations before government funding</b>	<u>3,622,129</u>	<u>2,534,527</u>	<u>6,156,656</u>	<u>6,145,525</u>
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### 11. Comparative Information

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

# MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

## Annex to the Statement of Management Responsibility Including Internal Control over Financial Reporting As at March 31, 2025

### Introduction

In support of an effective system of internal control, the Commission conducted self-assessments of key control areas that were identified to be assessed in the 2024-25 fiscal year. A summary of the assessment results and action plan is provided below.

### Assessment results for the 2024-25 fiscal year

The Commission completed the assessment of key control areas 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
Pay Administration	No	The Commission received a 100% compliance score.
Financial Management Governance	No	The Commission received a 100% compliance score.

With respect to the key control areas for Pay Administration and Financial Management Governance, controls in these areas were functioning well and form an adequate basis for the department's system of internal control. There were no areas identified for improvement in both areas, as the Commission received a 100% compliance score in both key control areas. For Parliament tabling purposes, the Commission falls under the portfolio of the Minister of National Defence.

### Assessment plan

In 2019-20, the Executive Committee approved an [Internal Control over Finance Management \(ICFM\) framework](#) developed by an independent external accounting firm. A five-year Internal Control Audit contract was competitively tendered in the spring of 2021 and awarded to Samson & Associates to monitor and test the Commission's ICFM between the fiscal years 2021-22 and 2025-26. [Reports for the first 4 years](#) can be found on our website.

The Commission will also assess the performance of its system of internal control by focusing on key control areas over a cycle of years.