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

2025-2026

Canada

Aussi disponible en français sous le titre : États financiers 2025-2026

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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, 2026, 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, 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 Commission have not been audited.

_____	_____
Me Tammy Tremblay, MSM, CD, LLM Chairperson	Jean-Francois Poirier, CPA, M.A.P. Senior Director, Corporate Services and Chief Financial Officer

Ottawa, Canada
September 8, 2026

MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

Statement of Financial Position (Unaudited)
As at March 31
(in dollars)

	2026	2025
Liabilities		
Accounts payable and accrued liabilities (note 4)	593,197	494,049
Vacation pay and compensatory leave	275,955	240,414
Employee future benefits (note 5)	-	-
Total liabilities	869,152	734,463
Financial assets		
Due from Consolidated Revenue Fund	566,919	488,719
Accounts receivable and advances (note 6)	27,969	9,211
Total financial assets	594,888	497,930
Departmental net debt	274,264	236,533
Non-financial assets		
Tangible capital assets (note 7)	102,814	207,249
Total non-financial assets	102,814	207,249
Departmental net financial position	(171,450)	(29,284)

Contractual obligations (note 8)

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

_____
Me Tammy Tremblay, MSM, CD, LLM
Chairperson

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

Ottawa, Canada
September 8, 2026

MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

Statement of Operations and Departmental Net Financial Position (Unaudited)
As at March 31
(in dollars)

	2026 Planned Results	2026 Actuals	2025 Actuals
Expenses			
Independent Oversight of the Military Police	3,770,938	4,056,273	3,622,129
Internal Services	2,447,089	2,655,997	2,534,527
Net cost of operations before government funding and transfers	6,218,027	6,712,270	6,156,656
Government funding and transfers			
Net cash provided by Government of Canada		6,136,175	5,793,930
Services provided without charge by other government departments (note 9)		355,729	323,100
Other transfers of assets and liabilities (to) / from other government departments		-	3,815
Change in due from the Consolidated Revenue Fund		78,200	(23,840)
Net cost of operations after government funding and transfers		142,166	59,651
Departmental net financial position - Beginning of year		(29,284)	30,367
Departmental net financial position - End of year		(171,450)	(29,284)

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)
As at March 31
(in dollars)

	2026	2025
Net cost of operations after government funding and transfers	142,166	59,651
Change due to tangible capital assets		
Acquisition of tangible capital assets	39,389	35,852
Amortization of tangible capital assets	(143,824)	(170,982)
Total change due to tangible capital assets	(104,435)	(135,130)
Net increase (decrease) in departmental net debt	37,731	(75,479)
Departmental net debt - Beginning of year	236,533	312,012
Departmental net debt - End of year	274,264	236,533

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

MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

Statement of Cash Flows (Unaudited)
As at March 31
(in dollars)

	2026	2025
Operating Activities		
Net cost of operations before government funding and transfers	6,712,270	6,156,656
Non-cash items:		
Services provided without charge by other government departments (note 9)	(355,729)	(323,100)
Amortization of tangible capital assets	(143,824)	(170,982)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	18,758	(81)
Decrease (increase) in accounts payable and accrued liabilities	(99,148)	26,237
Decrease (increase) in vacation pay and compensatory leave	(35,541)	73,163
Transfer of assets/liabilities to/from other government departments	-	(3,815)
Cash used in operating activities	6,096,786	5,758,078
Capital Investing Activities		
Acquisition of tangible capital assets	39,389	35,852
Cash used in capital investing activities	39,389	35,852
Net cash provided by Government of Canada	6,136,175	5,793,930

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

MILITARY POLICE COMPLAINTS COMMISSION OF CANADA

Notes to the Financial Statements (Unaudited)
As at March 31, 2026

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 2025-26 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 2025-26 Departmental Plan.

(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

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:

Asset class	*Amortization Period*
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.

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

	2026	2025
	(in dollars)	
Net cost of operations before government funding and transfers	6,712,270	6,156,656
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(355,729)	(323,100)
Amortization of tangible capital assets	(143,824)	(170,982)
Decrease (increase) in vacation pay and compensatory leave	(35,541)	73,163
Increase (decrease) in salary overpayments to be recovered	1,690	-
Adjustment of previous year's payables at year-end	7,531	5,079
Revenue not available for spending	71	-
Total items affecting net cost of operations but not affecting authorities	6,186,468	5,740,816
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	39,389	35,852
Total items not affecting net cost of operations but affecting authorities	39,389	35,852
Current year authorities used	6,225,857	5,776,668

(b) Authorities Provided and Used	2026	2025
	(in dollars)	
Authorities provided		
Vote 1 - Operating expenditures	5,808,389	5,575,857
Statutory amounts	621,014	592,599
	6,429,403	6,168,456
Less: lapsed operating	(203,546)	(391,788)
Current year authorities used	6,225,857	5,776,668

4. Accounts Payable and Accrued Liabilities

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

	2026	2025
	(in dollars)	
Accounts payable - Other government departments and agencies	58,345	116,476
Accounts payable - External parties	152,024	58,065
Total accounts payable	210,369	174,541
Accrued liabilities	382,828	319,508
Total accounts payable and accrued liabilities	593,197	494,049

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 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 2025-2026 expense amounts to $393,723 ($380,093 in 2024-2025). For Group 1 members, the expense represents approximately 1.01 times (1.02 times in 2024-2025) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2024-2025) 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 Consolidated 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, 2026, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

	2026	2025
	(in dollars)	
Accrued benefit obligation, beginning of the year	-	-
Expense for the year	-	-
Benefits paid during the year	-	-
Accrued benefit obligation, end of the year	-	-

6. Accounts Receivable and Advances

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

	2026	2025
	(in dollars)	
Receivables from other government departments and agencies	26,279	9,211
Employee advances	1,690	
Total accounts receivable and advances	27,969	9,211

7. Tangible Capital Assets
(in dollars)

	Cost				
Capital Asset Class	Opening Balance	Acquisitions	Adjustments[1]	Disposals and Write-offs	Closing Balance
Informatics hardware	825,746	20,545	(1)	-	846,290
Software	94,018	-	-	(53,573)	40,445
Equipment	553,900	18,844	-	-	572,744
Leasehold Improvements	1,177,341	-	-	-	1,177,341
Assets under construction	-	-	-	-	-
Total	2,651,005	39,389	(1)	(53,573)	2,636,820

	Accumulated Amortization				
Capital Asset Class	Opening Balance	Amortization	Adjustments	Disposals and Write-Offs	Closing Balance
Informatics hardware	780,803	26,793	-	-	807,596
Software	94,018	-	-	(53,573)	40,445
Equipment	520,326	13,397	1	-	533,724
Leasehold improvements	1,048,608	103,634	-	-	1,152,242
Assets under construction	-	-	-	-	-
Total	2,443,755	143,824	1	(53,573)	2,534,007

Net Book Value		
Capital Asset Class	2026	2025
Informatics hardware	38,694	44,943
Software	-	-
Equipment	39,021	33,573
Leasehold improvements	25,099	128,733
Assets under construction	-	-
Total	102,814	207,249

[1] *Adjustments include assets under construction that were transferred to the other categories upon completion of the assets.*

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 when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

	2026-27	2027-28	Total
Operating leases	327,262	54,544	381,806

The current office lease expires on May 31, 2027. The Commission is working with Public Services and Procurement Canada (PSPC) on an extension to the current lease.

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.

(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:

	2026	2025
	(in dollars)	
Employer's contribution to the health and dental insurance plans	355,729	323,100

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 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) Other Transactions with Other Government Departments and Agencies	2026	2025
	(in dollars)	
Accounts receivable - Other government departments and agencies	26,279	9,211
Accounts payable - Other government departments and agencies	58,345	116,476
Expenses - other government departments and agencies	1,613,082	1,202,772

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:

	Independent Oversight of the Military Police	Internal Services	Total	
			2026	2025
Operating expenses	(in dollars)			
Salaries and employee benefits	3,183,154	2,080,986	5,264,140	4,916,322
Professional and special services	576,065	206,071	782,136	525,376
Accommodation and other rentals	254,954	133,544	388,498	405,601
Transportation and telecommunication	28,324	26,070	54,394	64,496
Office expenses and equipment	381	10,438	10,819	7,508
Communication, printing and publishing	6,117	46,953	53,070	47,966
Amortization of tangible capital assets	-	143,824	143,824	170,982
Acquisition of machinery and informatics	3,463	6,241	9,704	15,013
Repair and maintenance	2,815	870	3,685	3,392
Other payments and subsidies	1,000	1,000	2,000	0
Net cost of operations before government funding	4,056,273	2,655,997	6,712,270	6,156,656

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, 2026

Introduction

No mandatory Core Control Self-Assessment was scheduled by the Office of the Comptroller General for the 2025-26 fiscal year. Consequently, no assessment of key control areas was conducted during the year. However, the Commission continued to monitor the effectiveness of its system of internal control through ongoing management oversight and routine control activities. The key control areas of Acquisition Cards and Transfer Payments are scheduled to be assessed as part of the 2026-27 Core Control Self-Assessment cycle.

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 all 5 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.