



Military Police
Complaints Commission
of Canada

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

Quarterly Financial Report for the Quarter ended June 30, 2026

**Military Police Complaints Commission of Canada
Quarterly Financial Report
For the quarter ended June 30, 2026**

Aussi disponible en français sous le titre : Rapport financier trimestriel pour le trimestre terminé le 30 juin 2026

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For more information, contact:

Military Police Complaints Commission of Canada
270 Albert Street, 10th floor
Ottawa, Ontario K1P 5G8
<https://www.mpcc-cppm.gc.ca/index-eng.html>

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

1. 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 quarterly report should be read in conjunction with the Main Estimates. This report has not been subject to an external audit or review.

The Military Police Complaints Commission of Canada (MPCC) is an administrative tribunal and oversight agency created by Parliament to provide independent, civilian oversight of the Canadian Forces Military Police. The MPCC reviews and investigates complaints concerning military police conduct and investigates allegations of interference in military police investigations. It reports its findings and makes recommendations directly to the Military Police and National Defence leadership. Further details on the MPCC's mandate and responsibilities may be found in the [2026-27 Departmental Plan](#).

1.1 Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the MPCC's spending authorities granted by Parliament and those used by the department, consistent with the Main Estimates and Supplementary Estimates (as applicable) for the fiscal year 2026-2027. 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 monies 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.

When Parliament is dissolved for the purposes of a general election, [section 30 of the *Financial Administration Act*](#) authorizes the Governor General, under certain conditions, to issue a special warrant authorizing the Government to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The MPCC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental results reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2. Highlights of fiscal quarter and fiscal year to date results

Statement of Authorities

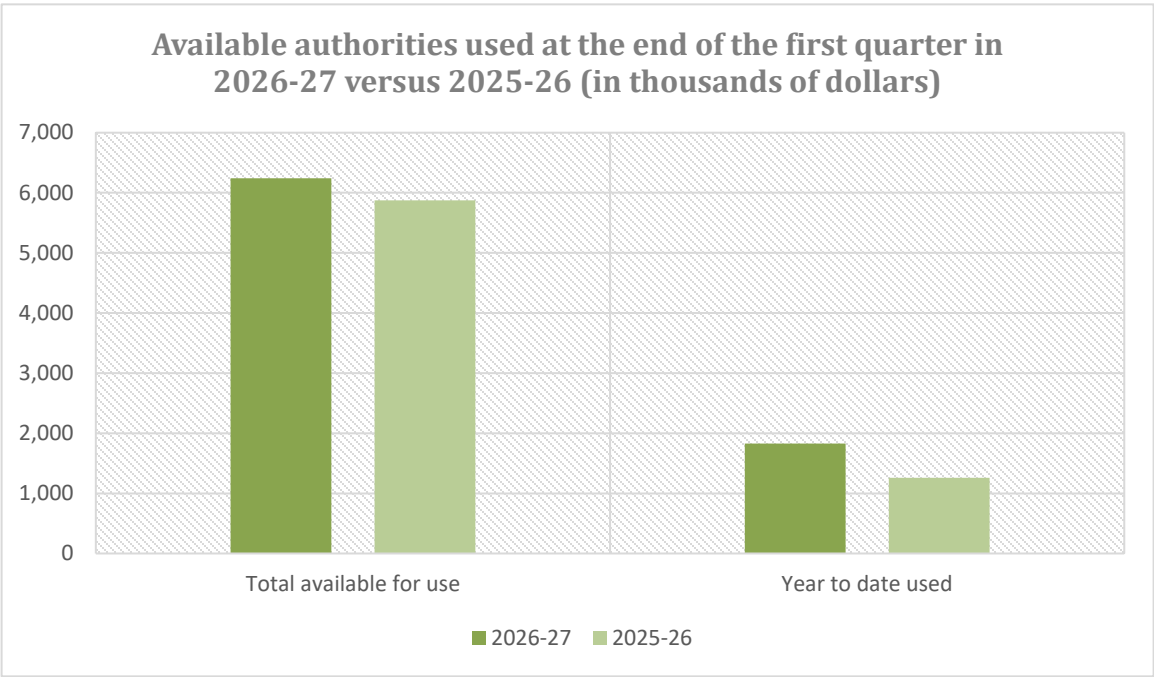
The total authorities available this year are \$366,000 higher than last year. This is explained by a \$250,000 permanent transfer from the Department of National Defence, as well as a \$101,000 increase in employee benefit plan contributions.

The statement of authorities also reveals that, as of June 30, 2026, 29% of available authorities had been utilized, which is an increase from the utilization rate of 21% during the same period last year.

Statement of Departmental Budgetary Expenditures by Standard Object

During the first quarter of 2026-27, expenses increased by \$569,000 compared to the same period of the previous year. This variance is primarily attributable to a \$363,000 increase in Personnel expenditures, reflecting additional resources required across several functions and resulting higher salary costs. Expenses also increased by \$293,000 in Professional Services, largely due to legal services and court reporting costs associated with the Public Interest Hearing that took place at the end of April. These increases were partially offset by an \$87,000 decrease in Rentals, due to the timing of rental invoices.

The following graph shows the total available authorities and total authorities used in 2026-27 compared to 2025-26.



3. Risks and Uncertainties

Legislative Framework and Oversight Authority

The MPCC continues to face risks associated with an outdated legislative framework governing civilian oversight of the military police. Certain provisions of the *National Defence Act* no longer adequately reflect the evolving expectations placed on modern police oversight bodies and may create ambiguity regarding the MPCC's jurisdiction, authorities, investigative powers, and access to information.

Without legislative modernization, differing interpretations of the MPCC's authorities may result in legal uncertainty, increased administrative burden, delays in complaint resolution processes, and challenges in achieving consistent oversight outcomes. These circumstances could adversely affect the MPCC's ability to effectively fulfill its mandate and maintain public confidence in the military police complaints system. During this quarter the Federal Court of Canada released its decision in [[*Canada \(Military Police Complaints Commission\) v. Canada \(Attorney General\)*](#), 2026 FC 626 (CanLII)] which clarified that the MPCC is not able to compel disclosure outside of Public Interest Hearings and Reviews of conduct complaints. In the short term means to fulfill its mandate the MPCC will conduct more public interest hearings where the Commission has disclosure power, but these hearings are costly.

To mitigate this risk, the MPCC continues to advocate for legislative reform aimed at strengthening and modernizing the civilian oversight framework. The MPCC has developed proposals to clarify and enhance its authorities and continues to engage stakeholders on measures intended to support effective, transparent, and accountable oversight of the military police. In addition, the MPCC is seeking incremental funding to support public interest investigations and hearings, ensuring it has the capacity and resources required to conduct timely, thorough, and independent reviews of conduct complaints.

Organizational Capacity and Specialized Expertise

As a small organization with approximately 30 employees, the MPCC remains vulnerable to operational disruptions arising from employee departures, extended absences, retirements, and recruitment challenges. The MPCC relies on personnel possessing specialized expertise in investigations, military policing, administrative law, and public sector oversight. The loss of key personnel or difficulties in attracting and retaining qualified employees could affect operational capacity and the timely delivery of program results.

To mitigate these risks, the MPCC continues to focus on workforce planning, staffing, knowledge transfer, employee development, succession planning, and retention initiatives.

Resources Requirements and Implementation of Bill C-11 (the *Military Justice System Modernization Act*)

Increasing complaint volumes and growing file complexity continue to place pressure on the MPCC's financial and operational capacity. In addition, reliance on legacy systems supporting corporate and operational functions may reduce efficiency, increase maintenance requirements, and limit opportunities to leverage emerging technologies to improve service delivery.

Another recent legal development also has implications for MPCC resource allocation. On June 18, 2026, Bill C-11 (the *Military Justice System Modernization Act*) received Royal Assent. Once in force, these amendments to the *National Defence Act* will expand the category of persons eligible to make interference complaints, as well as the military police activities that can be the object of alleged interference. The amendments will also impose a duty on military police members to make a complaint whenever they have reasonable grounds to believe that interference has occurred. Presently, complaints are purely on a voluntary basis. These changes could significantly increase the number of interference complaints coming before the MPCC.

Management continues to monitor resource requirements and assess opportunities to modernize business processes and leverage artificial intelligence technologies to support operational efficiency and the long-term sustainability of the organization.

4. Significant changes in relation to operations, personnel, and programs

The MPCC continued to experience challenges in obtaining timely access to information required by the Canadian Forces Provost Marshall to conduct certain reviews and investigations. These challenges have contributed to delays and increased complexity in the administration of some complaint files and continue to require the allocation of significant organizational and legal resources.

The MPCC continues to pursue available administrative and legal avenues to obtain information necessary to fulfill its oversight responsibilities while remaining committed to the effective and timely administration of the military police complaints process.

5. Approval by Senior Officials

This section is to provide the approval of Senior Officials, as required by the [*Policy on Financial Management*](#).

Approved by:

Military Police Complaints Commission of Canada
Quarterly Financial Report
For the quarter ended June 30, 2026

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

Jean-François Poirier, CPA M.P.A.
Chief Financial Officer

Ottawa, Canada
August 25, 2026

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Appendix A – Statement of Authorities (unaudited)

Fiscal Year 2026-27 (in thousands of dollars)

Authority Vote/Statutory	Total available for use for the year ended March 31, 2027 ¹	Used during the quarter ended June 30, 2026	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,573	1,658	1,658
Budgetary statutory authorities - Contributions to employee benefit plans	670	168	168
Total Authorities	6,243	1,826	1,826

Fiscal Year 2025-26 (in thousands of dollars)

Authority Vote/Statutory	Total available for use for the year ended March 31, 2026 ¹	Used during the quarter ended June 30, 2025	Year to date used at quarter-end
Vote 1 - Net operating expenditures	5,308	1,115	1,115
Budgetary statutory authorities - Contributions to employee benefit plans	569	142	142
Total Authorities	5,877	1,257	1,257

¹ Includes only Authorities available for use and granted by Parliament at quarter-end.

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Appendix B – Departmental budgetary expenditures by Standard Object
(unaudited)

Fiscal Year 2026-27 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2027	Expended during the quarter ended June 30, 2026	Year to date used at quarter-end
Personnel	4,756	1,413	1,413
Transportation and communications	65	19	19
Information	62	18	18
Professional and special services	865	362	362
Rentals	428	0	0
Repair and maintenance	7	0	0
Utilities, materials and supplies	10	2	2
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	50	12	12
Other subsidies and payments	0	0	0
Total net budgetary expenditures	6,243	1,826	1,826

Fiscal Year 2025-26 (in thousands of dollars)

Expenditures	Planned expenditures for the year ending March 31, 2026	Expended during the quarter ended June 30, 2025	Year to date used at quarter-end
Personnel	4,290	1,050	1,050
Transportation and communications	90	25	25
Information	65	10	10
Professional and special services	860	69	69
Rentals	465	87	87
Repair and maintenance	11	0	0
Utilities, materials and supplies	10	2	2
Acquisition of land, buildings and works	0	0	0
Acquisition of machinery and equipment	86	12	12
Other subsidies and payments	0	2	2
Total net budgetary expenditures	5,877	1,257	1,257