

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 30 September 2015**



Office of the Auditor General of Canada

For more information, contact

Communications
Office of the Auditor General of Canada
240 Sparks Street
Ottawa, Ontario
Canada K1A 0G6

Telephone: 613-995-3708 or 1-888-761-5953 (toll-free)
Fax: 613-957-0474
Hearing impaired only TTY: 1-613-954-8042
Email: Communications@oag-bvg.gc.ca
Website: www.oag-bvg.gc.ca

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

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

The Office of the Auditor General has one program activity: legislative auditing. The Office conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, government, and Canadians.

Mandate

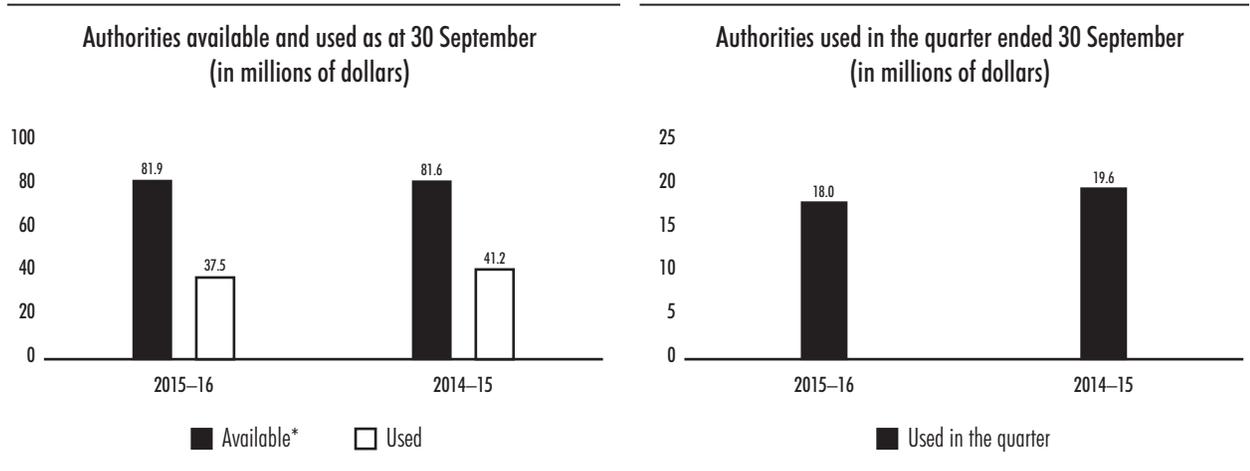
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in certain cases, to monitoring of federal departments and agencies, Crown corporations, territorial governments, and other entities.

Basis of presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the Office's spending authorities granted by Parliament and those used by the Office consistent with the Main Estimates for the 2015–16 fiscal year. This quarterly report provides financial information on the use of spending authorities. The Office uses the full accrual method of accounting to prepare and present its annual financial statements that are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

Highlights of quarterly and year-to-date results

The authorities available increased as a result of an increase in the statutory EBP rate (16.8% vs 16.5%) and salary adjustments resulting from prior year collective bargaining agreements. The authorities used decreased primarily due to the transition payment of \$2.1 million that was made in 2014–15 as a result of the one-time change from pay in advance of work performed to pay in arrears.



*Includes only authorities available for use and granted by Parliament at quarter-end

Risks and uncertainties

There are no significant risks and uncertainties to report.

Significant changes in operations, personnel, and programs

There are no significant changes in operations, personnel, and programs.

Approved by:

Original signed by

Michael Ferguson, CPA, CA
 FCA (New Brunswick)
 Auditor General of Canada

Ottawa, Canada
 27 November 2015

Original signed by

Sylvain Ricard, CPA, CA
 Assistant Auditor General and
 Chief Financial Officer

Statement of authorities (unaudited)

	Fiscal year 2015–16			Fiscal year 2014–15		
	<i>Total available for use for the year ending 31 March 2016*</i>	<i>Used during the quarter ended 30 September 2015</i>	<i>Year to date used at quarter-end</i>	<i>Total available for use for the year ended 31 March 2015*</i>	<i>Used during the quarter ended 30 September 2014</i>	<i>Year to date used at quarter-end</i>
	<i>(in thousands of dollars)</i>					
Vote 20— Program expenditures	74,302	15,766	33,104	74,288	17,311	36,925
Less revenues netted against program expenditures	(2,510)	(302)	(656)	(2,510)	(166)	(577)
Net Vote 20— Program expenditures	71,792	15,464	32,448	71,778	17,145	36,348
Budgetary statutory authorities	10,026	2,506	5,013	9,794	2,448	4,897
Total budgetary authorities	81,818	17,970	37,461	81,572	19,593	41,245
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	81,818	17,970	37,461	81,572	19,593	41,245

*Includes only authorities available for use and granted by Parliament at quarter-end

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2015–16			Fiscal year 2014–15		
	Planned expenditures for the year ending 31 March 2016	Expended during the quarter ended 30 September 2015	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2015	Expended during the quarter ended 30 September 2014	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	73,227	16,417	33,034	72,981	16,847	33,586
Transportation and communications	3,268	535	1,400	3,444	613	1,593
Information	456	124	217	498	82	161
Professional and special services	4,982	986	2,434	4,802	1,766	3,096
Rentals	1,035	95	812	1,092	87	827
Repair and maintenance	210	31	57	211	28	47
Utilities, materials and supplies	292	50	73	354	37	79
Acquisition of machinery and equipment	858	20	61	700	227	256
Other subsidies and payments*	–	14	29	–	72	2,177
Total gross budgetary expenditures	84,328	18,272	38,117	84,082	19,759	41,822
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(3)	(79)	(660)	(2)	(95)
International Labour Organization	(1,850)	(299)	(577)	(1,850)	(164)	(482)
Total net budgetary expenditures	81,818	17,970	37,461	81,572	19,593	41,245

* Includes the transition payment (\$17,300 in 2015–16 and \$2.1 million in 2014–15) made as a result of the one-time change from pay in advance of work performed to pay in arrears.