

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 31 December 2015**



Office of the Auditor General of Canada

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ISSN 1927-1972

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

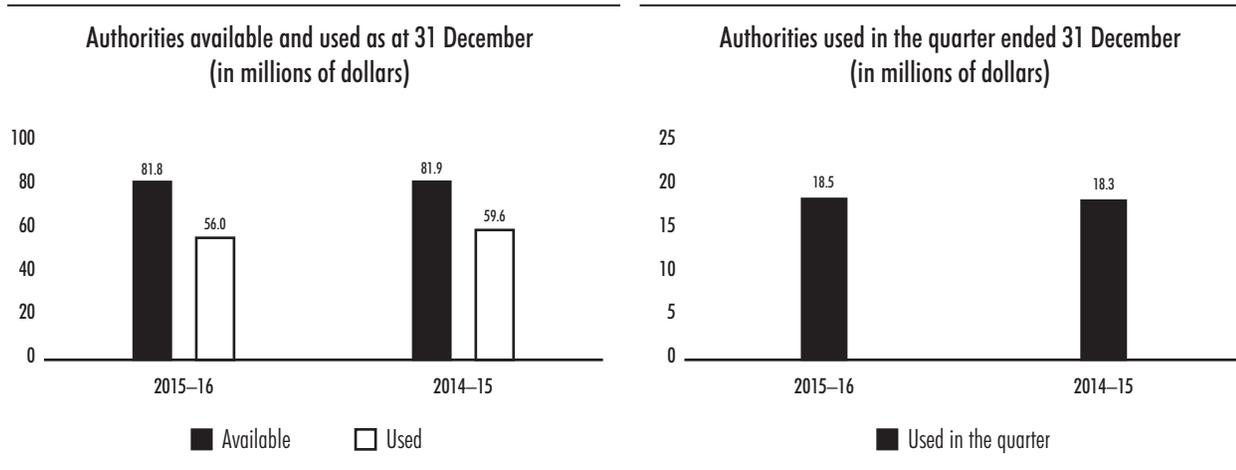
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in 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 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.



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
29 February 2016

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		
	Total available for use for the year ending 31 March 2016*	Used during the quarter ended 31 December 2015	Year to date used at quarter-end	Total available for use for the year ended 31 March 2015*	Used during the quarter ended 31 December 2014	Year to date used at quarter-end
<i>(in thousands of dollars)</i>						
Vote 20— Program expenditures	74,302	16,334	49,438	74,609	16,168	53,093
Less revenues netted against program expenditures	(2,510)	(325)	(981)	(2,510)	(284)	(861)
Net Vote 20— Program expenditures	71,792	16,009	48,457	72,099	15,884	52,232
Budgetary statutory authorities	10,026	2,506	7,519	9,794	2,448	7,345
Total budgetary authorities	81,818	18,515	55,976	81,893	18,332	59,577
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	81,818	18,515	55,976	81,893	18,332	59,577

*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 31 December 2015	Year to date expended at quarter-end	Planned expenditures for the year ending 31 March 2015	Expended during the quarter ended 31 December 2014	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	73,227	16,651	49,685	73,302	16,467	50,053
Transportation and communications	3,268	838	2,238	3,444	754	2,347
Information	456	160	377	498	106	267
Professional and special services	4,982	718	3,152	4,802	1,000	4,096
Rentals	1,035	90	902	1,092	162	989
Repair and maintenance	210	85	142	211	48	95
Utilities, materials and supplies	292	49	122	354	68	147
Acquisition of machinery and equipment	858	240	301	700	11	267
Other subsidies and payments*	–	9	38	–	–	2,177
Total gross budgetary expenditures	84,328	18,840	56,957	84,403	18,616	60,438
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(38)	(117)	(660)	(108)	(203)
International Labour Organization	(1,850)	(287)	(864)	(1,850)	(176)	(658)
Total net budgetary expenditures	81,818	18,515	55,976	81,893	18,332	59,577

* Includes the transition payment (\$24,000 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.