

**Office of the Auditor General of Canada
Quarterly Financial Report
For the quarter ended 30 June 2016**



Office of the Auditor General of Canada
Bureau du vérificateur général du Canada

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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

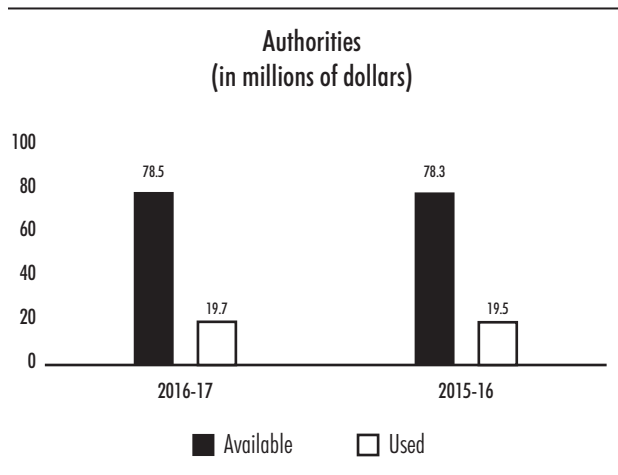
The Auditor General is an Officer of Parliament, who is independent from the government and reports directly to Parliament. The duties are set out in the *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council. These duties relate to legislative auditing and, in 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 2016–17 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 (17.2% vs 16.8%).



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 August 2016

[Original signed by]

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

Statement of authorities (unaudited)

	Fiscal year 2016-17			Fiscal year 2015-16		
	Total available for use for the year ending 31 March 2017*	Used during the quarter ended 30 June 2016	Year to date used at quarter-end	Total available for use for the year ended 31 March 2016*	Used during the quarter ended 30 June 2015	Year to date used at quarter-end
	<i>(in thousands of dollars)</i>					
Vote 1— Program expenditures	70,779	17,543	17,543	70,779	17,338	17,338
Less revenues netted against program expenditures	(2,510)	(412)	(412)	(2,510)	(354)	(354)
Net Vote 1— Program expenditures	68,269	17,131	17,131	68,269	16,984	16,984
Budgetary statutory authorities	10,265	2,566	2,566	10,026	2,507	2,507
Total budgetary authorities	78,534	19,697	19,697	78,295	19,491	19,491
Non-budgetary authorities	—	—	—	—	—	—
Total authorities	78,534	19,697	19,697	78,295	19,491	19,491

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

Departmental budgetary expenditures by standard object (unaudited)

	Fiscal year 2016–17			Fiscal year 2015–16		
	Planned expenditures for the year ending 31 March 2017	Expended during the quarter ended 30 June 2016	Year to date expended at quarter-end	Planned expenditures for the year ended 31 March 2016	Expended during the quarter ended 30 June 2015	Year to date expended at quarter-end
<i>(in thousands of dollars)</i>						
Expenditures:						
Personnel	69,943	16,629	16,629	69,704	16,617	16,617
Transportation and communications	3,208	983	983	3,268	865	865
Information	483	125	125	456	93	93
Professional and special services	4,969	1,442	1,442	4,982	1,448	1,448
Rentals	1,066	830	830	1,035	717	717
Repair and maintenance	217	34	34	210	26	26
Utilities, materials and supplies	229	36	36	292	23	23
Acquisition of machinery and equipment	918	17	17	858	41	41
Other subsidies and payments*	11	13	13	–	15	15
Total gross budgetary expenditures	81,044	20,109	20,109	80,805	19,845	19,845
Less revenues netted against expenditures:						
Costs recovered						
Members of the Canadian Council of Legislative Auditors (CCOLA)	(660)	(114)	(114)	(660)	(76)	(76)
International Labour Organization	(1,850)	(298)	(298)	(1,850)	(278)	(278)
Total net budgetary expenditures	78,534	19,697	19,697	78,295	19,491	19,491

* Includes the transition payment (0 in 2016–17 and \$6,500 in 2015–16) made as a result of the one-time change from pay in advance of work performed to pay in arrears.