



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

Fees Report

Fiscal year 2022–23

Original signed by

Original signed by

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Auditor General of Canada

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Minister of Finance

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Preface

I am presenting the report on fees of the Office of the Auditor General of Canada (OAG) for the 2022–23 fiscal year, the organization’s sixth annual report under the *Service Fees Act*.ⁱ

About this report

This report, which is tabled under section 20 of the *Service Fees Act*, the [Low-materiality Fees Regulations](#),ⁱⁱ and subsection 4.2.8 of the Treasury Board [Directive on Charging and Special Financial Authorities](#),ⁱⁱⁱ contains information about the fees that the OAG had the authority to set in the 2022–23 fiscal year.

The report covers fees that are subject to the *Service Fees Act*.

For reporting purposes, fees are categorized by fee-setting mechanism. There are three mechanisms:

1. Act, regulation, or fees notice
The authority to set these fees is delegated to a department, minister, or Governor in Council pursuant to an act of Parliament.
2. Contract
The Auditor General has the authority to enter into contracts, which are usually negotiated between the Auditor General and an individual or organization and which cover fees and other terms and conditions. In some cases, that authority may also be provided by an act of Parliament.
3. Market rate or auction
The authority to set these fees is pursuant to an act of Parliament or a regulation, and the minister, department, or Governor in Council has no control over the fee amount.

No fees under the OAG’s authority are set by market rate or auction or both, or by act, regulation, or fees notice. This report therefore covers only fees set by contract. It provides total revenue and costs only.

Although the fees that the OAG charges under the *Access to Information Act* were subject to the *Service Fees Act*, they are not included in this report. Information on the OAG’s access to information fees for 2022–23 is in our annual report to Parliament on the administration of the *Access to Information Act*: [Annual Report on the Access to Information Act](#).^{iv}

Remissions

In 2022–23, the OAG was not subject to the requirements in section 7 of the *Service Fees Act* and had no authority to remit, so this report does not include remission amounts.

Overall totals, by fee-setting mechanism

The following table presents the total revenue, cost, and remissions for all fees that the OAG had the authority to set in 2022–23, by fee-setting mechanism.

Overall totals for 2022–23, by fee-setting mechanism

Fee-setting mechanism	Revenue (\$)	Cost (\$)	Remissions (\$)
Fees set by contract	1,327,146	2,143,662	Remissions do not apply to fees set by contract.

Endnotes

ⁱ *Service Fees Act*, <https://laws-lois.justice.gc.ca/eng/acts/S-8.4/index.html>

ⁱⁱ *Low-materiality Fees Regulations*, <https://laws-lois.justice.gc.ca/eng/regulations/SOR-2019-109/index.html>

ⁱⁱⁱ *Directive on Charging and Special Financial Authorities*, <https://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32502>

^{iv} Annual Report on the *Access to Information Act*, https://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_31251.html