

Office of the Intelligence Commissioner

Quarterly Financial Report
For period ending June 30, 2020

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Statement Outlining Results, Risks and Significant Changes in Operations, Personnel and Program

1. Introduction

1.1 Background to the Quarterly Financial Report

As per the Directive on Accounting Standards, GC 4400, Departmental Quarterly Report, the Office of the Intelligence Commissioner (Office) is submitting its quarterly report for the quarter ending June 30, 2020.

The 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 financial report has not been subject to external audit or review.

1.2 Authority, Mandate and Program

Under the *Intelligence Commissioner Act*, the Intelligence Commissioner is responsible for performing quasi-judicial reviews of the conclusions on the basis of which certain authorizations are issued or determinations are made under the *Communications Security Establishment Act* (CSE Act) and the *Canadian Security Intelligence Service Act* (CSIS Act).

Further information on the Office of the Intelligence Commissioner can be found on the Office's website <https://www.canada.ca/en/intelligence-commissioner.html>

1.3 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 as approved in the first and second interim supply bills. 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 moneys 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.

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The Office 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 (YTD) results

Quarter ending June 30 / Year to Date

The Office has been operating since July 12, 2019. As a result, there is no prior year for comparison.

3. Risks and Uncertainties

The Office will continue to carefully manage its resources in order that, regardless of the volume and complexity of authorizations, amendments and determinations received for review, the mandate will continue to be discharged effectively and within the time frames established by the legislation.

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

Other than delays in billings by other government departments for significant expenditure items, there have been no significant changes in relation to operations, personnel and programs during the first quarter.

5. Approval by Senior Officials

Approved by:

Original signed by

The Honourable Jean-Pierre Plouffe, CD
Intelligence Commissioner

Ottawa, Canada
August 25, 2020

Original signed by

Guylaine A. Dansereau
Chief Financial Officer

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Statement of Authorities (unaudited)

(in thousands of dollars)	Fiscal year 2020–21			Fiscal year 2019–20*		
	Total available for use for the year ending March 31, 2021	Used during the quarter ended June 30, 2020	Year to date used at quarter-end	Total available for use for the year ended March 31, 2020	Used during the quarter ended June 30, 2019	Year to date used at quarter-end
Vote 1 - Program Expenses	1,481	228	228	N/A	N/A	N/A
Statutory authorities – Contributions to employee benefit plans	165	43	43	N/A	N/A	N/A
Total Budgetary authorities	1,646	271	271	N/A	N/A	N/A
Total authorities	1,646	271	271	N/A	N/A	N/A

* The Office of the Intelligence Commissioner commenced operations on July 12, 2019; the authorities were only available at that date.

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Departmental budgetary expenditures by Standard Object (unaudited)

(In thousands of dollars)	Fiscal year 2020–21			Fiscal year 2019–20**		
	Planned expenditures for the year ending March 31, 2021*	Expended during the quarter ended June 30, 2020	Year to date used at quarter-end	Planned expenditures for the year ending March 31, 2020	Expended during the quarter ended June 30, 2019	Year to date used at quarter-end
Expenditures:						
Personnel	999	249	249	N/A	N/A	N/A
Transportation and communications	26	0	0	N/A	N/A	N/A
Information	19	0	0	N/A	N/A	N/A
Professional and special services	338	20	20	N/A	N/A	N/A
Rentals	232	2	2	N/A	N/A	N/A
Repair and maintenance	2	0	0	N/A	N/A	N/A
Utilities, materials and supplies	19	0	0	N/A	N/A	N/A
Acquisition of land, buildings and works	0	0	0	N/A	N/A	N/A
Acquisition of machinery and equipment	11	0	0	N/A	N/A	N/A
Other subsidies and payments	0	0	0	N/A	N/A	N/A
Total gross budgetary expenditures	1,646	271	271	N/A	N/A	N/A
Total net budgetary expenditures	1,646	271	271	N/A	N/A	N/A

* In the absence of full supply of Main Estimates, planned expenditures have been reduced to reflect the funds received through the first and second interim supply bill.

**The Office of the Intelligence Commissioner commenced operations on July 12, 2019. There were no planned expenditures prior to that time.