

Office of the Intelligence Commissioner

Quarterly Financial Report  
For the Quarter Ended June 30, 2022

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**Quarterly Financial Report**  
**For the quarter ended June 30, 2022**

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

**1. 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. This quarterly report should be read in conjunction with the Main Estimates. This report has not been subject to external audit or review.

The Office of the Intelligence Commissioner (ICO) is an independent oversight body. The mandate of the Intelligence Commissioner (IC) is set out in the *Intelligence Commissioner Act*. The IC is an integral part of the decision-making process for certain national security and intelligence activities before they can be conducted. The IC is responsible for performing quasi-judicial reviews of the conclusions of the Minister of National Defence and the Minister of Public Safety, and, where applicable, the Director of the Canadian Security Intelligence Service to determine whether they are reasonable. These conclusions are the basis on which certain authorizations are issued or determinations are made in relation to some activities to be conducted by either the Communications Security Establishment or Canadian Security Intelligence Service.

Further information on the ICO can be found on the [departmental website](#).

**Basis of Presentation**

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes the ICO's spending authorities as approved in the Main Estimates for the 2022–23 fiscal year, or received from Treasury Board Central Votes. 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.

The ICO 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.

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**2. Highlights of Fiscal Quarter and Fiscal Year-to-Date Results**

This section highlights the financial results for the fiscal quarter/year-to-date ended June 30, 2022. It also provides explanations of variances compared with the same period last year that exceed a materiality threshold of \$5 thousand for program expenditures and statutory authorities.

**Highlights of Fiscal Quarter and Fiscal Year-to-Date Results (in thousands of dollars)**

	2022-23 Budgetary authority to March 31, 2023	2021-22 Budgetary authority to March 31, 2022	Variance in budgetary authorities	Year-to-date expenditures as at Q1 2022-23 (June 30, 2022)	Year-to-date expenditures as at Q1 2021-22 (June 30, 2021)	Variance in expenditures
Vote 1 Program Expenditures	2,369	2,368	1	536	393	143
Statutory authorities	167	165	2	41	41	-
Total	2,536	2,533	3	577	434	143

**Statement of Authorities**

At the end of the first quarter, June 30, 2022, the ICO had received \$2,536 thousand, its full voted and statutory authorities. This is an increase of \$3 thousand in voted and statutory authorities received in the same quarter in 2021-22.

**Statement of Departmental Budgetary Expenditures by Standard Object**

For the fiscal quarter ended June 30, 2022, Vote 1 program expenditures were \$577 thousand, an increase of \$143 thousand (33%) from the same period in the previous year. Statutory payments remained the same.

The following table provides an explanation of these changes by standard object.

Standard object	Changes to voted and statutory expenditures (fiscal quarter ended June 30, 2022 compared with fiscal quarter ended June 30, 2021)	
<b>Vote 1: Program Expenditures</b>		(\$ thousand)
1 Personnel	There was an increase of \$120 thousand in personnel costs for the quarter ended June 30, 2022 over the quarter ended June 30, 2021. Personnel costs were lower in the previous year as a result of late billings for the first quarter from other government departments for employees hired by ICO in 2021-22.	120
2 Transportation		-
3 Information		(4)
4 Professional Services	Increased cost of secure communications	26
5 Rentals		-
6 Repair and Maintenance		(1)
7 Utilities, materials and supplies		2
Subtotal Vote 1		143
Statutory expenditures		-
Total expenditures		143

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**3. Risks and Uncertainties**

The ICO continued to carefully manage its resources in order that the independent quasi-judicial reviews of the conclusions reached by Ministers in issuing certain ministerial authorizations and determinations continued to be conducted effectively and within statutory time limits.

**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

Original signed by

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The Honourable Jean-Pierre Plouffe, C.D.  
Intelligence Commissioner

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Guyline A. Dansereau  
Chief Financial Officer

Ottawa, Canada  
August 18, 2022

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**Appendix A – Statement of Authorities (unaudited)**

(in thousands of dollars)	<b>Fiscal year 2022–23</b>			<b>Fiscal year 2021–22</b>		
	Total available for use for the year ending March 31, 2023	Used during the quarter ended June 30, 2022	Year-to-date used at quarter-end	Total available for use for the year ended March 31, 2022	Used during the quarter ended June 30, 2021	Year-to-date used at quarter-end
Vote 1 – Program Expenses	2,369	536	536	2,368	393	393
Statutory authorities – Contributions to employee benefit plans	167	41	41	165	41	41
<b>Total Budgetary authorities</b>	<b>2,536</b>	<b>577</b>	<b>577</b>	<b>2,533</b>	<b>434</b>	<b>434</b>
<b>Total authorities</b>	<b>2,536</b>	<b>577</b>	<b>577</b>	<b>2,533</b>	<b>434</b>	<b>434</b>

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**Appendix B – Departmental Budgetary Expenditures by Standard Object (unaudited)**

(in thousands of dollars)	<b>Fiscal year 2022–23</b>			<b>Fiscal year 2021–22</b>		
	Planned expenditures for the year ending March 31, 2023	Expended during the quarter ended June 30, 2022	Year to date used at quarter-end	Planned expenditures for the year ended March 31, 2022	Expended during the quarter ended June 30, 2021	Year to date used at quarter-end
<b>Expenditures:</b>						
Personnel	1,279	214	214	1,277	94	94
Transportation and communications	27	3	3	42	3	3
Information	23	2	2	25	6	6
Professional and special services	747	350	350	794	324	324
Rentals	311	2	2	305	2	2
Repair and maintenance	103	0	0	52	1	1
Utilities, materials and supplies	24	6	6	26	4	4
Acquisition of land, buildings and works	0	0	0	0	0	0
Acquisition of machinery and equipment	22	0	0	12	0	0
Other subsidies and payments	0	0	0	0	0	0
<b>Total gross budgetary expenditures</b>	<b>2,536</b>	<b>577</b>	<b>577</b>	<b>2,533</b>	<b>434</b>	<b>434</b>
<b>Total net budgetary expenditures</b>	<b>2,536</b>	<b>577</b>	<b>577</b>	<b>2,533</b>	<b>434</b>	<b>434</b>