

Civilian Review and
Complaints Commission
for the RCMP



Commission civile d'examen
et de traitement des plaintes
relatives à la GRC

Civilian Review and Complaints Commission For the RCMP

Quarterly Financial Report

For the quarter ended September 30, 2018

ISSN 2562-6426

Table of Contents

1.0 Introduction2
1.1 Mandate2
1.2 Basis of Presentation2
2.0 Highlights of Fiscal Quarter and Fiscal Year-to-Date (YTD) Results3
3.0 Risks and Uncertainty3
4.0 Significant Changes in Relation to Operations, Personnel and Programs.....4
5.0 Approval by Senior Officials4
6.0 Statement of Authorities (unaudited)4
7.0 Departmental budgetary expenditures by Standard Object (unaudited)5

1.0 Introduction

This quarterly financial report has been prepared by management as required by [section 65.1 of the *Financial Administration Act*](#), in the form and manner prescribed by the Treasury Board. This quarterly report should be read in conjunction with the Main Estimates.

This quarterly report has not been subject to an external audit or review.

1.1 Mandate

The Civilian Review and Complaints Commission for the RCMP (CRCC)'s fundamental role is to provide civilian review of the conduct of the RCMP members in carrying out their policing duties, thereby holding the RCMP accountable to the public. The CRCC ensures that complaints about the conduct of RCMP members are examined fairly and impartially. Its findings and recommendations help identify and remedy policing problems which stem from the conduct of individual RCMP members or from deficiencies in RCMP policies or practices.

A summary description of the CRCC program activities can be found in [Part II of the Main Estimates](#).

1.2 Basis of Presentation

This quarterly report has been prepared by management using an expenditure basis of accounting. The accompanying Statement of Authorities includes CRCC's spending authorities granted by Parliament and those used by the agency consistent with the Main Estimates for the 2018-2019 fiscal year. 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.

The CRCC uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the departmental performance reporting process. However, the spending authorities voted by Parliament remain on an expenditure basis.

2.0 Highlights of Fiscal Quarter and Fiscal Year-to-Date (YTD) Results

By the end of the second quarter of 2018-19, the CRCC spent approximately 41% of its authorities compared to 44% for the same period in 2017-18.

Personnel represents 70% of CRCC's total planned expenditures for 2018-19 compared to 68% for 2017-18. The CRCC is anticipating that spending on personnel will remain high throughout the year as its workforce is adjusted to meet mandate priorities and business demands.

3.0 Risks and Uncertainty

While the CRCC's operating budget and in-house resources are sufficient to manage the current volume of public complaints, review requests, public interest investigations and strategic investigations, it has limited surge capacity. By tracking complaints and monitoring trends, the CRCC can respond to priority areas and files providing some mitigation of this risk. The CRCC maintains a strategic reserve in the event of a surge in demand for services and has a procurement strategy in place to call up additional investigative resources to meet short-term surge requirements.

4.0 Significant Changes in Relation to Operations, Personnel and Programs

There are no significant changes to CRCC operations, personnel or programs in this reporting period.

5.0 Approval by Senior Officials

Approved by:

 Guy Bujold
 Interim Chairperson
 Ottawa (Canada)

 Tim Cogan
 CFO/Director, Corporate Services
 & Communications
 Ottawa (Canada)

Date: October 31, 2018

Date: October 31, 2018

6.0 Statement of Authorities (unaudited)

Fiscal Year 2018-2019 (in dollars)

By Vote	Total available for use for the year ending March 31, 2019*	Used during the quarter ended September 30, 2018	Year to date used at quarter-end
Vote 1 - Program expenditures	9,667,981	2,045,368	3,913,295
Statutory authorities - Employee benefit plans	984,308	246,077	492,154
Total Authorities	10,652,289	2,291,445	4,405,449

Fiscal Year 2017-2018 (in dollars)

By Vote	Total available for use for the year ending March 31, 2018	Used during the quarter ended September 30, 2017	Year to date used at quarter-end
Vote 1 - Program expenditures	9,020,809	2,207,931	3,881,161
Statutory authorities - Employee benefit plans	915,080	228,770	457,540
Total Authorities	9,935,889	2,436,701	4,338,701

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

7.0 Departmental budgetary expenditures by Standard Object (unaudited)

Fiscal Year 2018-2019 (in dollars)

By Standard Object (SO)	Planned expenditures for the year ending March 31, 2019	Expended during the quarter ended September 30, 2018	Year to date used at quarter-end
Expenditures:			
Personnel	7,460,016	1,703,864	3,389,333
Transportation and communications	686,496	57,850	134,154
Information	146,364	2,293	7,403
Professional and special services	1,562,794	312,749	546,983
Rentals	79,320	83,393	134,485
Repair and maintenance	113,314	349	349
Utilities, material and supplies	198,300	13,406	28,798
Acquisition of land, buildings and works	118,036	-	-
Acquisition of machinery and equipment	114,259	66,222	93,411
Transfer payments	-	-	-
Public debt charges	-	-	-
Other subsidies and payments	173,390	51,319	70,533
Total net budgetary expenditures	10,652,289	2,291,445	4,405,449

Fiscal Year 2017-2018 (in dollars)

By Standard Object (SO)	Planned expenditures for the year ending March 31, 2018	Expended during the quarter ended September 30, 2017	Year to date used at quarter-end
Expenditures:			
Personnel	6,743,616	1,993,323	3,660,906
Transportation and communications	686,496	75,090	113,284
Information	146,364	24,150	27,766
Professional and special services	1,562,794	195,751	300,266
Rentals	79,320	61,461	109,584
Repair and maintenance	113,314	-	5,041
Utilities, material and supplies	198,300	11,936	17,353
Acquisition of land, buildings and works	118,036	-	-
Acquisition of machinery and equipment	114,259	59,813	84,292
Transfer payments	-	-	-
Public debt charges	-	-	-
Other subsidies and payments	173,390	15,177	20,209
Total net budgetary expenditures	9,935,889	2,436,701	4,338,701