

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 December 31, 2018

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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 third quarter of 2018-19, the CRCC spent approximately 64% of its authorities compared to 65% 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

On January 2, 2019, the Government of Canada appointed Ms. Michelaine Lahaie as Chairperson to the Commission.

5.0 Approval by Senior Officials

Approved by:

 Michelaine Lahaie
 Chairperson
 Ottawa (Canada)

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

Date: February 28, 2019

Date: February 28, 2019

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 December 31, 2018	Year to date used at quarter-end
Vote 1 - Program expenditures	9,667,981	2,210,782	6,124,077
Statutory authorities - Employee benefit plans	984,308	246,077	738,231
Total Authorities	10,652,289	2,456,859	6,862,308

Fiscal Year 2017-2018 (in dollars)

By Vote	Total available for use for the year ending March 31, 2018	Used during the quarter ended December 31, 2017	Year to date used at quarter-end
Vote 1 - Program expenditures	9,020,809	1,886,533	5,767,694
Statutory authorities - Employee benefit plans	915,080	228,770	686,310
Total Authorities	9,935,889	2,115,303	6,454,004

*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 December 31, 2018	Year to date used at quarter-end
Expenditures:			
Personnel	7,460,016	1,840,633	5,229,966
Transportation and communications	686,496	107,877	242,031
Information	146,364	52,201	59,604
Professional and special services	1,562,794	370,310	917,293
Rentals	79,320	62,373	196,858
Repair and maintenance	113,314	447	796
Utilities, material and supplies	198,300	25,920	54,718
Acquisition of land, buildings and works	118,036	-	-
Acquisition of machinery and equipment	114,259	6,819	100,230
Transfer payments	-	-	-
Public debt charges	-	-	-
Other subsidies and payments	173,390	(9,721)	60,812
Total net budgetary expenditures	10,652,289	2,456,859	6,862,308

Fiscal Year 2017-2018 (in dollars)

By Standard Object (SO)	Planned expenditures for the year ending March 31, 2018	Expended during the quarter ended December 31, 2017	Year to date used at quarter-end
Expenditures:			
Personnel	6,743,616	1,587,551	5,248,457
Transportation and communications	686,496	37,357	150,641
Information	146,364	2,856	30,622
Professional and special services	1,562,794	173,266	473,532
Rentals	79,320	39,055	148,639
Repair and maintenance	113,314	452	5,493
Utilities, material and supplies	198,300	10,965	28,318
Acquisition of land, buildings and works	118,036	-	-
Acquisition of machinery and equipment	114,259	33,706	117,998
Transfer payments	-	-	-
Public debt charges	-	-	-
Other subsidies and payments	173,390	230,095	250,304
Total net budgetary expenditures	9,935,889	2,115,303	6,454,004