

Reports of the Auditor General of Canada  
to the Parliament of Canada

## Appendix—Costs of Crown Corporation Audits



2021



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada





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## Appendix—Costs of Crown Corporation Audits

The Office of the Auditor General of Canada (OAG) is required, under section 147 of the *Financial Administration Act*, to disclose its costs incurred in preparing annual audit (Exhibit 1) and special examination (Exhibit 2) reports on Crown corporations. The costs stated for joint audits include only the costs incurred by the OAG and not those incurred by joint auditors.

An annual audit report includes an opinion on a corporation's financial statements and on its compliance with specified authorities. It may also include reporting on any other matter deemed significant.

A special examination determines whether a corporation's financial and management control and information systems and its management practices provide reasonable assurance that

- assets have been safeguarded and controlled
- financial, human, and physical resources have been managed economically and efficiently
- operations have been carried out effectively

**Exhibit 1—Cost of preparing annual audit reports for fiscal years ending on or before 31 March 2021**

Crown corporation	Fiscal year ended	Cost (\$)
Atlantic Pilotage Authority Canada	31.12.20	217,149
Atomic Energy of Canada Limited	31.03.21	755,821
Business Development Bank of Canada (joint audit)	31.03.21	969,115
Canada Council for the Arts	31.03.21	587,637
Canada Deposit Insurance Corporation	31.03.21	402,215
Canada Development Investment Corporation (joint audit)	31.12.20	345,568
Canada Enterprise Emergency Funding Corporation (joint audit)	31.12.20	357,414
Canada Hibernia Holding Corporation (joint audit)	31.12.20	305,634
Canada Infrastructure Bank	31.03.21	403,605
Canada Lands Company Limited	31.03.21	661,621
Canada Mortgage and Housing Corporation (joint audit)	31.12.20	1,017,408
Canada Post (joint audit)	31.12.20	1,210,810
Canadian Air Transport Security Authority	31.03.21	884,602
Canadian Broadcasting Corporation	31.03.21	1,709,887
Canadian Commercial Corporation	31.03.21	420,364

Crown corporation	Fiscal year ended	Cost (\$)
Canadian Dairy Commission	31.07.20	225,282
Canadian Museum for Human Rights	31.03.21	254,431
Canadian Museum of History	31.03.21	102,699
Canadian Museum of Immigration at Pier 21	31.03.21	191,071
Canadian Museum of Nature	31.03.21	408,796
Canadian Race Relations Foundation	31.03.21	259,274
Defence Construction Canada	31.03.21	341,273
Destination Canada	31.12.20	327,165
Export Development Canada	31.12.20	2,310,102
Farm Credit Canada	31.03.21	1,154,176
Federal Bridge Corporation	31.03.21	462,106
Freshwater Fish Marketing Corporation	30.04.20	407,692
Great Lakes Pilotage Authority Canada	31.12.20	208,025
Ingenium—Canada's Museums of Science and Innovation	31.03.21	105,216
International Development Research Centre	31.03.21	350,620
Jacques Cartier and Champlain Bridges	31.03.21	604,919
Laurentian Pilotage Authority Canada	31.12.20	180,678
Marine Atlantic Inc.	31.03.21	638,415
National Arts Centre	31.08.20	515,124
National Capital Commission	31.03.21	855,021
National Gallery of Canada	31.03.21	137,448
Pacific Pilotage Authority Canada	31.12.20	271,736
Public Sector Pension Investment Board (joint audit)	31.03.21	1,185,788
Royal Canadian Mint	31.12.20	1,406,914
Seaway International Bridge Corporation Ltd.	31.03.21	142,514
Standards Council of Canada	31.03.21	316,227
Telefilm Canada	31.03.21	332,628

Crown corporation	Fiscal year ended	Cost (\$)
Trans Mountain Corporation (joint audit)	31.12.20	560,022
VIA Rail Canada Inc.	31.12.20	1,079,148
Windsor-Detroit Bridge Authority	31.03.21	378,108

In the 2020–21 fiscal year, the OAG completed the special examination of 4 Crown corporations. The costs incurred are shown in Exhibit 2.

**Exhibit 2—Cost of completing special examination reports in 2020–21**

Crown corporation	Cost (\$)
Canadian Dairy Commission	1,151,808
Canadian Race Relations Foundation	385,610
National Arts Centre	1,056,084
Telefilm Canada	1,368,555







