

OFFICE OF THE AUDITOR GENERAL

The Auditor General, who is an Officer of the Assembly, conducts independent audits of government programs, the financial statements of the Province and numerous agencies of the Crown, broader public-sector organizations, and reviews under the authority of the *Auditor General Act* and various other statutes and authorities. The results of these audits and reviews provide assurance, objective information and advice to the Legislative Assembly. In doing so, the Office of the Auditor General assists the Assembly in holding the government, its administrators, and grant recipients accountable for their stewardship of public funds and for the achievement of value-for-money in the delivery of services to the public.

Additionally, under the *Government Advertising Act, 2004*, the Auditor General is required to review specified types of advertising and certain printed matter proposed by government offices to determine whether they meet the standards required by that Act.

Under both Acts, the Auditor General reports the results of the work conducted each year directly to the Legislative Assembly.

As required by the *Fiscal Transparency and Accountability Act, 2004*, in an election year the Auditor General is also required to review and report on the reasonableness of a Pre-Election Report prepared by the Ministry of Finance.

PROGRAM SUMMARY

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VOTE PROGRAM	Estimates 2012-13	Estimates 2011-12	Difference Between 2012-13 and 2011-12	Actual 2010-11
OPERATING EXPENSE				
2501 Office of the Auditor General Program	15,821,400	15,821,400	-	14,599,549
TOTAL OPERATING EXPENSE TO BE VOTED	15,821,400	15,821,400	-	14,599,549
Statutory Appropriations	402,700	402,700	-	402,641
Total Operating Expense	16,224,100	16,224,100	-	15,002,190
Total Operating and Capital Including Consolidation and Other Adjustments (not including Assets)	16,224,100	16,224,100	-	15,002,190

OFFICE OF THE AUDITOR GENERAL PROGRAM - VOTE 2501

The Auditor General conducts independent value-for-money and financial statement audits under the authority of the *Auditor General Act* and various other statutes and authorities. As well, under the authority of the *Government Advertising Act, 2004*, the Auditor General is required to review government advertising and certain printed matter proposed by government offices to determine if the advertising or printed matter meet the standards required by that Act. As required by the *Fiscal Transparency and Accountability Act, 2004*, in an election year the Auditor General is also required to review and report on the reasonableness of a Pre-Election Report prepared by the Ministry of Finance.

VOTE SUMMARY

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ITEM #	ITEM	Estimates 2012-13	Estimates 2011-12	Difference Between 2012-13 and 2011-12	Actual 2010-11
OPERATING EXPENSE					
1	Office of the Auditor General	15,821,400	15,821,400	-	14,599,549
TOTAL OPERATING EXPENSE TO BE VOTED		15,821,400	15,821,400	-	14,599,549
S	The <i>Auditor General Act</i>	402,700	402,700	-	402,641
	Total Statutory Appropriations	402,700	402,700	-	402,641
Total Operating Expense		16,224,100	16,224,100	-	15,002,190

OFFICE OF THE AUDITOR GENERAL PROGRAM - VOTE 2501, cont'd

STANDARD ACCOUNTS CLASSIFICATION

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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS	
	OPERATING EXPENSE	
2501-1	Office of the Auditor General	
	Salaries and wages	9,755,400
	Employee benefits	2,041,200
	Transportation and communication	418,800
	Services	3,155,500
	Supplies and equipment	377,500
	Transfer payments	
	CCAF-FCVI Inc	73,000
	Total Operating Expense to be Voted	15,821,400
	Statutory Appropriations	
S	The Auditor General Act	402,700
	Total Operating Expense for Office of the Auditor General Program	16,224,100