



Parole Board  
of Canada

Commission des libérations  
conditionnelles du Canada

# Parole Board of Canada

## Financial Statements (Unaudited)

### 2022-23



# Parole Board of Canada

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## Statement of Management Responsibility Including Internal Control Over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2023 and all information contained in these statements rests with the management of the Parole Board of Canada (PBC). These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the PBC's financial transactions. Financial information submitted in the preparation of the [Public Accounts of Canada](#), and included in the PBC's [Departmental Results Report](#), is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the [Financial Administration Act](#) and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the PBC; and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an on-going process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments. A risk-based assessment of the system of ICFR for the year ended March 31, 2023, was completed in accordance with the Treasury Board Policy on Financial Management and the results and action plans are summarized in the [annex](#).

The financial statements of the PBC have not been audited.

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Jennifer Oades  
Chairperson

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Anik Lapointe, CPA, CGA  
Chief Financial Officer

# Parole Board of Canada

## Statement of Financial Position (Unaudited)

As at March 31

(in thousands of dollars)	2023	2022
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 4)	\$ 5,889	\$ 3,978
Vacation pay and compensatory leave	2,882	3,031
Employee future benefits (note 5)	890	984
<b>Total liabilities</b>	<b>9,661</b>	<b>7,993</b>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	5,828	3,939
Accounts receivable and advances (note 6)	868	1,026
<b>Total gross financial assets</b>	<b>6,696</b>	<b>4,965</b>
<b>Financial assets held on behalf of Government</b>		
Accounts receivable and advances (note 6)	(868)	(1,026)
<b>Total financial assets held on behalf of Government</b>	<b>(868)</b>	<b>(1,026)</b>
<b>Total net financial assets</b>	<b>5,828</b>	<b>3,939</b>
<b>Departmental net debt</b>	<b>3,833</b>	<b>4,054</b>
<b>Non-financial assets</b>		
Prepaid expenses	-	-
Tangible capital assets (note 7)	1,513	1,777
<b>Total non-financial assets</b>	<b>1,513</b>	<b>1,777</b>
<b>Departmental net financial position</b>	<b>\$ (2,320)</b>	<b>\$ (2,277)</b>

The accompanying notes form an integral part of these financial statements.

Jennifer Oades  
Chairperson

Ottawa, Canada

Anik Lapointe, CPA, CGA  
Chief Financial Officer

# Parole Board of Canada

## Statement of Operations and Departmental Net Financial Position (Unaudited) For the year ended March 31

(in thousands of dollars)	2023	2023	2022
	Planned Results		
<b>Expenses</b>			
Conditional release decisions	\$ 44,640	\$ 48,088	\$ 43,201
Conditional release openness and accountability	5,332	5,029	5,157
Record suspension decisions and expungement decisions/clemency recommendations	11,981	9,898	6,889
Internal services	13,135	15,092	13,991
<b>Total expenses</b>	<b>75,088</b>	<b>78,107</b>	<b>69,238</b>
<b>Revenues</b>			
Regulatory fees	938	654	3,670
Miscellaneous revenues	-	24	64
Revenues earned on behalf of Government	-	(24)	(942)
<b>Total revenues</b>	<b>938</b>	<b>654</b>	<b>2,792</b>
<b>Net cost of operations before government funding and transfers</b>	<b>74,150</b>	<b>77,453</b>	<b>66,446</b>
<b>Government funding and transfers</b>			
Net cash provided by Government	66,843	61,887	
Change in due from Consolidated Revenue Fund	1,889	(3,500)	
Services provided without charge by other government departments (note 8a)	8,678	8,346	
<b>Net cost of operations after government funding and transfers</b>	<b>43</b>	<b>(287)</b>	
<b>Departmental net financial position – Beginning of year</b>	<b>(2,277)</b>	<b>(2,564)</b>	
<b>Departmental net financial position – End of year</b>	<b>\$ (2,320)</b>	<b>\$ (2,277)</b>	

Segmented information (note 9)

The accompanying notes form an integral part of these financial statements.

# Parole Board of Canada

## Statement of Change in Departmental Net Debt (Unaudited) For the year ended March 31

(in thousands of dollars)	2023	2022
<b>Net cost of operations after government funding and transfers</b>	\$ 43	\$ (287)
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets	152	553
Amortization of tangible capital assets	(415)	(429)
Proceeds from disposal of tangible capital assets	(24)	(64)
Gain on disposal of tangible capital assets	24	64
<b>Total change due to tangible capital assets</b>	<b>(263)</b>	<b>124</b>
<b>Change due to prepaid expenses</b>		
	-	(14)
<b>Net increase (decrease) in departmental net debt</b>	<b>(220)</b>	<b>(177)</b>
<b>Departmental net debt – Beginning of year</b>	<b>4,054</b>	<b>4,231</b>
<b>Departmental net debt – End of year</b>	<b>\$ 3,834</b>	<b>\$ 4,054</b>

The accompanying notes form an integral part of these financial statements.

# Parole Board of Canada

## Statement of Cash Flow (Unaudited) For the year ended March 31

(in thousands of dollars)	2023	2022
<b>Operating activities</b>		
Net cost of operations before government funding and transfers	\$ 77,453	\$ 66,446
Non cash items:		
Services provided without charge by other government departments (note 8a)	(8,678)	(8,346)
Amortization of tangible capital assets	(415)	(429)
Gain on disposal of tangible capital assets	24	64
Other	(1)	-
Variations in Statement of Financial Position:		
Decrease in prepaid expenses	-	(14)
Decrease (increase) in accounts payable and accrued liabilities	(1,911)	3,482
Decrease in vacation pay and compensatory leave	149	24
Decrease in employee future benefits	94	171
<b>Cash used in operating activities</b>	<b>66,715</b>	<b>61,398</b>
<b>Capital investing activities</b>		
Acquisitions of tangible capital assets	152	553
Proceeds from disposal of tangible capital assets	(24)	(64)
<b>Cash used in capital investing activities</b>	<b>128</b>	<b>489</b>
<b>Net cash provided by Government of Canada</b>	<b>\$ 66,843</b>	<b>\$ 61,887</b>

The accompanying notes form an integral part of these financial statements.

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### 1. Authority and Objectives

As an independent administrative tribunal, the Parole Board of Canada (PBC) contributes to keeping Canadians safe by making timely conditional release, record suspension, and expungement decisions and clemency recommendations, in an open and accountable manner, while respecting the rights and dignity of both offenders and victims, in accordance with its statutory responsibilities and authorities. The legal authority under which the PBC operates includes the [Corrections and Conditional Release Act](#) and its Regulations, the [Criminal Records Act](#) and its Regulations, [Expungement of Historically Unjust Convictions Act](#), the Letters Patent, the [Criminal Code](#), the [Canadian Charter of Rights and Freedoms](#), and other legislation.

The PBC's core responsibilities are:

- Conditional release decisions: is based on the principle that community safety is enhanced by the timely and gradual release of offenders to the community under supervision. Quality conditional release decisions, based on the risk of re-offending in conjunction with effective programs and treatment, and effective community supervision all contribute to a release process. Through this core responsibility, the Parole Board of Canada staff (PBC) provides timely, accurate information for Board member decision-making, and develops training and policies that are essential tools for risk assessment and decision-making;
- Conditional release openness and accountability: This core responsibility ensures that the PBC operates in an open and accountable manner, consistent with the provisions of the Corrections and Conditional Release Act (CCRA). This core responsibility includes working with victims of crime, offenders, and the public by providing information about our policies and programs, including access to the PBC's registry of decisions, as well as providing assistance for observers at hearings. The core responsibility also includes working to encourage citizen engagement, enhancing public education and awareness, investigating incidents in the community (i.e., when a new offence(s) occurs), monitoring the PBC's performance and reporting on conditional release results;
- Record suspension decisions and expungement/Clemency recommendations: A record suspension or pardon is designed to support the successful reintegration of an individual into society. It is a formal attempt to remove the stigma of a criminal record for people convicted of an offence under an Act of Parliament, who have completed their sentence, having met criteria in the Criminal Records Act (CRA) and demonstrated law-abiding behaviour for a prescribed number of years. Record suspensions or pardons can be revoked or cease to have effect for a number of reasons. Through this core responsibility, the PBC screens applications for completeness and eligibility, collects information for Board member decision-making and develops policy to guide decision processes. In addition, under the [Expungement Act](#) the PBC will order the expungement of records of convictions for eligible offences that would be lawful today. Persons convicted of an offence listed in the schedule to the Expungement Act may apply, as well as authorized representatives in cases where the person is deceased. The main difference between a record suspension and an expungement is that with a record suspension, the criminal record is held 'separate and apart' from other criminal records, while an expungement will destroy the record. The PBC is also responsible for assessing requests and providing recommendations under the [Royal Prerogative of Mercy](#) (i.e., Clemency) and providing advice to the Minister on the merits of each case; and

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

- Internal services: are those groups of related activities and resources that the federal government considers to be services in support of Programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the ten distinct services that support program delivery in the organization, regardless of the Internal Services delivery model in a department. These services are:
  - Management and Oversight Services;
  - Communications Services;
  - Legal Services;
  - Human Resources Management Services;
  - Financial Management Services;
  - Information Management Services;
  - Information Technology Services;
  - Real Property Management Services;
  - Materiel Management Services; and
  - Acquisition Management Services

## 2. Summary of Significant Accounting Policies

These financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian Public Sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

### (a) Parliamentary authorities

The PBC is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the PBC do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-oriented Statement of Operations included in the [2022-23 Departmental Plan](#). Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2022-23 Departmental Plan.

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### (b) Net Cash Provided by Government

The PBC operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the PBC is deposited to the CRF and all cash disbursements made by the PBC are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the Government.

### (c) Amounts due from or to the CRF

Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the PBC is entitled to draw from the CRF without further authorities to discharge its liabilities.

### (d) Revenues

Revenues from regulatory fees are recognized in the accounts based on the services provided in the year. Other revenues are recognized in the period the event giving rise to the revenues occurred. Revenues that are non-respondable are not available to discharge the department's liabilities. While the Chairperson is expected to maintain accounting control, she has no authority regarding the disposition of non-respondable revenues. As a result, non-respondable revenues are considered to be earned on behalf of the Government of Canada and are therefore presented in reduction of the entity's gross revenues.

### (e) Expenses

Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.

Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans, legal services and workers' compensation are recorded as operating expenses at their carrying value.

### (f) Employee future benefits

#### i. Pension benefits

Eligible employees participate in the Public Service Superannuation Plan, a multiemployer pension plan administered by the Government. The PBC's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. The PBC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

#### ii. Severance benefits

The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

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**(g) Accounts and loans receivable**

Accounts and loans receivable are initially recorded at cost and where necessary, are discounted to reflect their concessionary terms. Concessionary terms of loans include cases where loans are made on a long-term, low interest or interest-free basis. When necessary, an allowance for valuation is recorded to reduce the carrying value of accounts and loans receivable to amounts that approximate their net recoverable value.

**(h) Non-financial assets**

All tangible capital assets and leasehold improvements having an initial cost of \$5,000 or more are recorded at their acquisition cost.

**(i) Contingent liabilities**

Contingent liabilities, including the allowance for guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, a provision is accrued and an expense recorded to other expenses. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For guarantees, an allowance is recorded when it is determined that a loss is likely and the amount of the allowance is estimated taking into consideration the nature of the guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

**(j) Measurement uncertainty**

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

### 3. Parliamentary authorities

The PBC receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position, and the Statement of Financial Position in one year may be funded through parliamentary authorities in prior, current or future years. Accordingly, the PBC has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	2023	2022
<b>Net cost of operations before government funding and transfers</b>	<b>\$ 77,453</b>	<b>\$ 66,446</b>
<b>Adjustments for items affecting net cost of operations but not affecting authorities:</b>		
Services provided without charge by other government departments	(8,678)	(8,346)
Amortization of tangible capital assets	(415)	(429)
Bad Debts	(4)	-
Decrease in vacation pay and compensatory leave	149	24
Decrease in employee future benefits	94	171
Refunds of prior years' expenditures	29	351
Gain on disposal of tangible capital assets	24	64
Phoenix pay system damages agreement (2020)	-	231
<b>Total items affecting net cost of operations but not affecting authorities</b>	<b>(8,801)</b>	<b>(7,934)</b>
<b>Adjustments for items not affecting net cost of operations but affecting authorities:</b>		
Acquisitions of tangible capital assets	152	553
Proceeds from disposal of tangible capital assets	(24)	(64)
Receivables for salary overpayments and other advances	(3)	(235)
Decrease in prepaid expenses	-	(14)
Other	-	1
<b>Total items not affecting net cost of operations but affecting authorities</b>	<b>125</b>	<b>241</b>
<b>Current year authorities used</b>	<b>\$ 68,777</b>	<b>\$ 58,753</b>

### b) Authorities provided and used

(in thousands of dollars)	2023	2022
<b>Authorities provided:</b>		
Vote 1 - Program expenditures	\$ 67,479	\$ 58,279
Statutory amounts	7,453	6,520
<b>Less:</b>		
Lapsed: Program expenditures	(6,155)	(6,046)
<b>Current year authorities used</b>	<b>\$ 68,777</b>	<b>\$ 58,753</b>

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### 4. Accounts payable and accrued liabilities

The following table presents details of the PBC's accounts payable and accrued liabilities:

(in thousands of dollars)	2023	2022
Accounts payable - Other government departments and agencies	\$ 1,772	\$ 775
Accounts payable – External parties	512	574
<b>Total accounts payable</b>	<b>2,284</b>	<b>1,349</b>
Accrued liabilities	3,605	2,629
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 5,889</b>	<b>\$ 3,978</b>

### 5. Employee future benefits

#### (a) Pension benefits

The PBC's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Quebec Pension Plans benefits and they are indexed to inflation.

Both the employees and the PBC contribute to the cost of the Plan. Due to the amendment of the [Public Service Superannuation Act](#) following the implementation of provisions related to Canada's Economic Action Plan 2012, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2022-23 expense amounts to \$4,824,303 (\$4,355,353 in 2021-22). For Group 1 members, the expense represents approximately 1.02 times (1.01 times in 2021-22) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2021-22) the employee contributions.

The PBC's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### (b) Severance benefits

Severance benefits provided to the PBC's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011, the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2015, all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	2023	2022
<b>Accrued benefit obligation - Beginning of year</b>	\$ 984	\$ 1,155
Expense for the year	(32)	(14)
Benefits paid during the year	(62)	(157)
<b>Accrued benefit obligation - End of year</b>	<b>\$ 890</b>	<b>\$ 984</b>

### 6. Accounts receivable and advances

The following table presents details of the PBC's accounts receivable and advances balances:

(in thousands of dollars)	2023	2022
Receivable – Other government departments and agencies	\$ 86	\$ 51
Receivable – External parties	20	132
Employee advances	762	843
<b>Gross accounts receivable</b>	<b>\$ 868</b>	<b>\$ 1,026</b>
Accounts receivable held on behalf of Government	(868)	(1,026)
<b>Net accounts receivable</b>	<b>\$ -</b>	<b>\$ -</b>

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### 7. Tangible Capital Assets

Amortization of tangible capital assets is calculated on a straight-line basis over the estimated useful life of the asset as follows:

Asset Class	Amortization period
Machinery and equipment	3 to 5 years
Software	5 years
Other equipment (including furniture)	15 years
Motor vehicles	7 years
Leasehold improvements	Over the useful life of the improvement or the lease term, whichever is shorter
Assets under construction	Once in service, in accordance with asset type

Assets under construction are recorded in the applicable capital asset class in the year that they are put into service and are not amortized until they are put into service.

**Parole Board of Canada**  
**Notes to the Financial Statements (Unaudited)**  
**For the Year Ended March 31**

(in thousands of dollars)

Capital Asset Class	Cost				Opening balance	Accumulated Amortization				Net Book Value	
	Opening balance	Acquisitions	Disposal and write-offs	Closing Balance		Opening balance	Amortization	Disposal and write-offs and other	Closing balance	2023	2022
Machinery & equipment	\$ 424	\$ -	\$ -	\$ 424	\$ 424	\$ -	\$ -	\$ -	\$ 424	\$ -	\$ -
Software	1,981	-	-	1,981	1,694	110	-	1,804	177	287	
Other equipment	430	-	-	430	395	11	-	406	24	35	
Motor vehicles	990	34	-	1,024	643	70	1	714	310	347	
Leasehold improvements	4,748	-	-	4,748	3,994	224	-	4,218	530	754	
Assets under construction - Refit	354	118	-	472	-	-	-	-	472	354	
<b>Total</b>	<b>\$ 8,927</b>	<b>\$ 152</b>	<b>\$ -</b>	<b>\$ 9,079</b>	<b>\$ 7,150</b>	<b>\$ 415</b>	<b>\$ 1</b>	<b>\$ 7,566</b>	<b>\$ 1,513</b>	<b>\$ 1,777</b>	

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### 8. Related party transactions

The PBC is related as a result of common ownership to all Government departments, agencies and Crown Corporations.

The PBC enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, the PBC received common services which were obtained without charge from other government departments as disclosed below.

#### (a) Common services provided without charge by other government departments

During the year, the PBC received services without charge from certain common service organizations related to accommodation, legal services, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. These services provided without charge have been recorded in the PBC's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	2023	2022
Accommodation	\$ 4,447	\$ 4,272
Employer's contribution to the health and dental insurance plans	3,872	3,723
Legal services	356	348
Workers' compensation	3	3
<b>Total</b>	<b>\$ 8,678</b>	<b>\$ 8,346</b>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as payroll and cheque issuance services provided by Public Services and Procurement Canada and audit services provided by the Office of the Auditor General are not included in the PBC's Statement of Operations and Departmental Net Financial Position.

# Parole Board of Canada

## Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

### 9. Segmented information

Presentation by segment is based on the PBC's core responsibilities. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated by the core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

	Conditional Release Decisions	Conditional Release Openness & Accountability	Record Suspensi Decisions and Expungement Decisions/ Clemency Recommendation	Internal Services	2023 Total	2022 Total
(in thousands of dollars)						
<b>Operating expenses</b>						
Salaries and employee benefits	\$ 40,696	\$ 4,555	\$ 7,531	\$ 8,665	\$ 61,447	\$ 54,965
Professional and special services	2,464	44	1,736	4,450	8,694	7,423
Accommodation	3,017	332	465	633	4,447	4,272
Travel	763	67	-	39	869	122
Acquisition of Machinery, Equipment and Software	56	-	22	651	729	685
Amortization of tangible capital assets	304	-	-	111	415	429
Rentals	61	13	14	270	358	220
Relocation	330	-	-	3	333	399
Communication services	142	17	3	143	305	355
Utilities, materials and supplies	102	1	18	77	198	135
Information services	111	-	14	26	151	24
Postage, freight, express, and cartage	37	-	61	23	121	132
Other	5	-	34	1	40	77
<b>Total operating expenses</b>	<b>48,088</b>	<b>5,029</b>	<b>9,898</b>	<b>15,092</b>	<b>78,107</b>	<b>69,238</b>
<b>Revenues</b>						
Regulatory fees	-	-	654	-	654	3,670
Miscellaneous revenues	24	-	-	-	24	64
Revenues earned on behalf of Government	(24)	-	-	-	(24)	(942)
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>654</b>	<b>-</b>	<b>654</b>	<b>2,792</b>
<b>Net cost from continuing operations</b>	<b>\$ 48,088</b>	<b>\$ 5,029</b>	<b>\$ 9,244</b>	<b>\$ 15,092</b>	<b>\$ 77,453</b>	<b>\$ 66,446</b>

## Annex to the Statement of Management Responsibility Including the Internal Control Over Financial Reporting of PBC for Fiscal year 2022-2023

### 1. Introduction

In support of an effective system of internal control, Parole Board of Canada (PBC) conducted self-assessments of key control areas that were identified to be assessed in the 2021-22 fiscal year. A summary of the assessment results is provided in subsection 2.

PBC will assess all key control areas over five (5) years. The assessment plan is provided in subsection 3.

### 2. Assessment results for the 2021-22 fiscal year

PBC completed the assessment of key control areas as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

Key control areas	Remediation required	Summary results and action plan
Delegation	No	Internal controls are functioning as intended, no action plan required.
Transfer Payments	Not applicable	PBC does not have Transfer Payments

With respect to the key control areas of the delegation of spending and financial authorities, the controls related to spending and financial authorities were functioning well and form an adequate basis for the department's system of internal control.

### 3. Assessment plan

PBC will assess the performance of its system of internal control by focusing on key control areas over a cycle of years as shown in the following table.

**Annex to the Statement of Management Responsibility Including the Internal Control Over Financial Reporting of PBC for Fiscal year 2022-2023**

<b>Key control areas</b>	<b>Assessment plan</b>				
	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
Delegation	X				
Transfer Payments	N/A				
Contracting		X			
Year-end Payables		X			
Receivables		X			
Pay Administration			X		
Travel			X		
Financial Management Governance			X		
Hospitality				X	
Fleet Management				X	
Accountable Advances				X	
Acquisition cards					X
Leave					X
Special Financial Authorities					X