



## AUDITOR'S REPORT

To the Speaker of the House of Commons and the Speaker of the Senate

I have audited the statement of financial position of the Office of the Privacy Commissioner of Canada as at March 31, 2004 and the statements of operations, accumulated deficit and cash flow for the year then ended. These financial statements are the responsibility of the Office's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the Office as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

As described in Note 15, certain transactions that occurred during the period September 2000 to June 2003 were not in compliance with the *Financial Administration Act*. My concerns about these transactions are more fully described in my special Report on the Office of the Privacy Commissioner of Canada tabled in the House of Commons in September 2003. As indicated in Note 15, management has implemented measures designed to prevent future violations of the *Financial Administration Act* and is taking action to recover disbursements that were contrary to legislation.

Further, in my opinion, except for the transactions that were not in compliance with the *Financial Administration Act* described in the preceding paragraph, the transactions of the Office that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the *Financial Administration Act* and regulations and the *Privacy Act*.

Sheila Fraser, FCA  
Auditor General of Canada

Ottawa, Canada  
October 8, 2004