

Civilian Review and Complaints Commission for the RCMP

2016–17

Departmental Results Report

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

© Her Majesty the Queen in Right of Canada, represented by the Civilian Review and
Complaints Commission for the Royal Canadian Mounted Police, 2017

Catalogue No.: PS75-7E-PDF

ISSN 2561-2425

This document is available on the Civilian Review and Complaints Commission for the Royal Canadian Mounted
Police website at: <http://www.crcc-ccetp.gc.ca>.

This document is available in alternative formats upon request.

Table of contents

Institutional Head’s message	1
Results at a glance	3
Raison d’être, mandate and role: who we are and what we do	5
Raison d’être	5
Mandate and role	5
Operating context and key risks	7
Operating context	7
Key risks	8
Results: what we achieved	9
Programs	9
Internal Services	12
Analysis of trends in spending and human resources	15
Actual expenditures	15
Actual human resources	16
Expenditures by vote	16
Alignment of spending with the whole-of-government framework	17
Financial statements and financial statements highlights	18
Financial statements	18
Financial statements highlights	18
Supplementary information	19
Corporate information	19
Organizational profile	19
Reporting framework	19
Supporting information on lower-level programs	19
Supplementary information tables	20
Federal tax expenditures	20
Organizational contact information	20
Appendix: definitions	21
Endnotes	25

Institutional Head's message

I am pleased to present the 2016-17 Departmental Results Report for the Civilian Review and Complaints Commission for the Royal Canadian Mounted Police (CRCC).

Among the Commission's most notable achievements for this period is its completion of a follow-up report to its 2013 Public Interest Investigation Report into Workplace Harassment in the RCMP. This second examination, launched at the request of the Minister of Public Safety, found that the RCMP had not adequately implemented the recommendations made in the Commission's 2013 Report. Harassment remains a serious and persistent problem for the RCMP, and RCMP culture needs to change.

The Commission's second review of this matter made a number of recommendations, including that steps be taken to professionalize elements of the RCMP organizational structure and modernize its governance. The Commission holds the view that full implementation of the recommendations made in both reports will contribute to enhancing public trust in this important Canadian Institution.

This year marked the first anniversary of the CRCC's new Public Complaint Intake Unit. The restructuring of this front-line public service and its relocation to the Commission's offices in Ottawa have resulted in a more effective and accessible public complaint process while enhancing the integration of the intake, investigation and review aspects of all public complaints. This new service delivery model has also resulted in operational efficiencies that have allowed the Commission to invest in new programming without requiring additional funding.

For example, in 2016, the Commission established a regional presence in British Columbia, with the objective of facilitating the development of direct relationships with stakeholders. The initial focus has been on Indigenous communities and supporting Commission-led investigations of public complaints originating in these communities.

In addition, significant inroads have been made during the last twelve months to increase public awareness of the Commission's role across the country. Particular attention was focused on developing relationships with remote communities and Indigenous peoples who are policed by the RCMP.

As always, the Commission's goal is to support the RCMP by building processes that enhance public trust in this critical Canadian law enforcement institution.

Guy Bujold
Interim Vice-chairperson and
Acting Chairperson

Results at a glance

Departmental Totals

Actual Spending

\$9,035,952

Actual FTEs

62

Key Results

- ✓ Increased public awareness of the Commission’s role and developed relationships with a number of communities and Indigenous peoples.
- ✓ Established an office in British Columbia (BC) following our investigation into policing practices in northern BC, and amidst growing public concern surrounding policing in remote communities.
- ✓ Issued follow-up report to our 2013 public interest investigation report into workplace harassment in the RCMP.

For more information on the department’s plans, priorities and results achieved, see the “Results: what we achieved” section of this report.

Raison d’être, mandate and role: who we are and what we do

Raison d’être

The Civilian Review and Complaints Commission for the Royal Canadian Mounted Police (the Commission) is an independent agency created by Parliament and is not part of the Royal Canadian Mounted Police (RCMP). The Commission’s fundamental role is to provide civilian review of the conduct of RCMP members in carrying out their policing duties, thereby holding the RCMP accountable to the public. The Commission 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. The Commission also conducts reviews of specified RCMP activities, reports to provinces which contract RCMP services, conducts research, program outreach and public education, and provides independent observers to investigations of serious incidents involving RCMP members.

Mandate and role

The Commission is an agency of the federal government, distinct and independent from the RCMP. Its mission is to enhance the accountability of the RCMP by providing civilian review of RCMP activities and member conduct.

As set out in Parts VI and VII of the *Royal Canadian Mounted Police Act*, the mandate of the Commission is to:

- Receive complaints from the public about the conduct of RCMP members;
- Conduct reviews when complainants are not satisfied with the RCMP’s handling of their complaints;
- Initiate complaints and investigations into RCMP conduct when it is in the public interest to do so;
- Review specified activities; and
- Report findings and make recommendations.

For more general information about the department, see the “Supplementary information” section of this report. For more information on the department’s organizational mandate letter commitments, see the [Minister’s mandate letter](#).¹

Operating context and key risks

Operating context

The public accountability of policing organizations and the civilian oversight of police conduct continues to be of concern to Canadians. Timely, thorough and independent review of police conduct, especially in circumstances that attract wide public interest, is essential to maintaining public confidence in law enforcement.

The Commission's authorities, which came into effect in late 2014, provide for the initiation of investigation into and evaluation of police conduct, policy and practice in appropriate circumstances, enhancing the transparency and independence of the public complaint investigation process.

These new authorities have brought increased expectations from the public as well as provincial and municipal governments who contract for policing services from the RCMP.

The Commission must be able to respond to emerging law enforcement issues and be seen as providing valued input not only with respect to the conduct of RCMP police officers in the performance of their duties, but also in the evolution of law enforcement practices as they adapt to changing social, cultural and community dynamics across the country.

The Commission must carefully manage its resources to ensure it is able to respond in a timely and effective way to incidents where RCMP member conduct is brought into question through an individual public complaint or as a result of a broader concern expressed by political leaders, community stakeholders and interest groups.

The Commission has continued to refine its structure and business model, identifying efficiencies that reduce administrative costs and enhance operational processes, and ensures that the bulk of its resources are focused on its primary objectives. The most significant business change undertaken over this reporting period was the new Intake Unit and its move to the national capital region. Our public complaint, review and investigation teams operating in concert has allowed us to streamline processes, provide better service to the public and reallocate funding to new programs for the Commission.

In 2016, following our investigation into policing practices in northern British Columbia, and amidst growing public concern surrounding policing in remote communities generally, the Commission established an office in British Columbia. This will facilitate direct relationships with stakeholders and allow us to conduct more public complaint investigations in the first instance and more closely monitor those left to the RCMP.

Key risks

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments or to government-wide and departmental priorities
RCMP Implementation of Commission's Recommendations	As the Commission's recommendations to the RCMP are not binding, there is a risk that key recommendations will not be implemented. The Commission maintained its systematic tracking of recommendations made to the RCMP. It also met regularly with RCMP officials to discuss the manner and timing in which the Commission's recommendations are being implemented.	Civilian review of RCMP members' conduct in the performance of their duties	Departmental priority: Enhancing public confidence in the RCMP
Responding to Major Policing Events	<p>The Commission has no control over serious incidents between the RCMP and the public. Such events may impact on workloads across the Commission and have the potential to negatively affect the maintenance of service standards.</p> <p>The Commission has a supply arrangement for specialized investigators, and continued to track workloads, and, where needed, reallocated staff to priority areas.</p> <p>The Commission must ensure that it has resources available to respond appropriately to any incidents that may arise throughout the fiscal year.</p>	Civilian review of RCMP members' conduct in the performance of their duties	Departmental priority: Enhancing public confidence in the RCMP

Results: what we achieved

Programs

Civilian review of RCMP members' conduct in the performance of their duties

Description

The Commission is an independent agency created by Parliament to provide fair and independent civilian review of RCMP members' conduct in the performance of their duties. The Commission accomplishes this by receiving complaints from the public about the conduct of RCMP members, and monitoring the RCMP's investigation of such complaints. Where a complainant is not satisfied with the outcome of the RCMP's response to a complaint, a request can be made to the Commission for an independent review of the members' conduct and the RCMP's handling of the matter. In reviewing complaints, the Commission may find that it is satisfied with the RCMP's handling of the complaint, or it may make findings and recommendations to the RCMP Commissioner and the Minister of Public Safety and Emergency Preparedness with respect to matters addressed in the complaint. The Commission also has the mandate to conduct reviews of specified RCMP activities; report to provinces and territories which contract RCMP services; conduct research, program outreach and public education; and provide independent observers to investigations of serious incidents involving RCMP members.

Results

Results achieved

The workload associated with the Commission's core function—receiving, processing and monitoring public complaints and independently reviewing RCMP public complaint investigations—mirrored that of previous years. Of note is the unprecedented number of public interest investigations the Commission had in progress during the course of the year.

The Commission processed 2,761 complaints regarding the on-duty conduct of RCMP members in 2016-17. Of these complaints, 2,291 were lodged with the Commission, while 470 were made directly to the RCMP.

This year marked the first anniversary of the CRCC's new Intake Unit and its move to the national capital region. Our public complaint, review and investigation teams operating in concert has allowed us to streamline processes, provide better service to the public and reallocate funding to new programs for the Commission.

For example, in 2016, following our investigation into policing practices in northern British Columbia, and amidst growing public concern surrounding policing in remote communities generally, the Commission established an office in British Columbia.

This will facilitate direct relationships with stakeholders and allow us to conduct more public complaint investigations in the first instance and more closely monitor those left to the RCMP, thus modernizing our delivery service to better reflect the government's priority of improving the relationships with Indigenous peoples.

Significant inroads have been made during the last twelve months to increase public awareness of the Commission's role and I am encouraged by our developing relationships with a number of communities and Indigenous peoples.

Initial feedback from our partners in British Columbia indicates that we are on the right path. We are advancing an oversight model that has potential for implementation in other parts of Canada and thereby contributing to the RCMP's ability to enhance public trust.

Regrettably, the follow-up report to our 2013 Public Interest Investigation Report into Workplace Harassment in the RCMP found that our recommendations, which were aimed at addressing harassment and fostering respectful workplaces, have not been adequately implemented to date.

The 2017 follow-up report found that harassment remains a serious and persistent problem for the RCMP and that RCMP culture needs to change.

Since the public release of the report into workplace harassment in the RCMP, the Commission has heard from many serving and former RCMP members who endorse the findings and recommendations. The Commission recommended that the Minister of Public Safety professionalize elements of the RCMP organizational structure and moreover, that steps be taken to modernize the RCMP's governance structure. The recommendations would contribute to enhancing public trust in this important Canadian Institution.

Expected results	Performance indicators	Target	Date to achieve target	2016–17 Actual results	2015–16 Actual results	2014–15 Actual results
Increased transparency and public accountability of the RCMP	Increased % of public confidence in the complaint process over a two-year period	1% increase	March 2018	N/A*	N/A*	N/A*
	Increased % of accepted recommendations implemented over a two-year period	1% increase	March 2018	N/A*	N/A*	N/A*
Enhanced accountability to RCMP contracting provinces	Increased % of contracting partner confidence in the RCMP over a two-year period	1% increase	March 2018	N/A*	N/A*	N/A*

*The Commission relied on performance results drawn from the RCMP's public opinion research conducted as part of its core survey program. Core survey results were not published by the RCMP for the reporting period.

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
6,317,800	6,317,800	7,739,551	6,523,302	205,502

Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
45	43	(2)

The information presented in this report is at the lower-level program for the Civilian Review and Complaints Commission for the RCMP and is available in the [TBS InfoBase](#).ⁱⁱ

Internal Services

Description

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 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; and Acquisition Services.

Results

Ensure that the most effective and efficient tools and administrative support are in place to facilitate the transition to the new mandate.

To respond to the requirements of its expanded mandate, the Commission continued to ensure that its resources are deployed in the most effective and efficient manner possible. Its operational and administrative structures, tools and processes were focused on supporting the delivery of its priorities. Streamlining business processes and employing strategies and technologies which enhance operational efficiency reduced the internal services costs. Key objectives for this reporting period include:

- Completing the final phase of the Commission's IT transformation plan.
- Continuing the refinement of the case management system and its use in all aspects of the complaint and review processes.

Enhancing the efficiency of the Commission's Human Resources program by establishing an in-house service, replacing the current services model which is delivered by Public Safety Canada through an MOU.

Budgetary financial resources (dollars)

2016–17 Main Estimates	2016–17 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2016–17 Difference (actual minus planned)
3,710,517	3,710,517	2,583,646	2,512,650	(1,197,867)

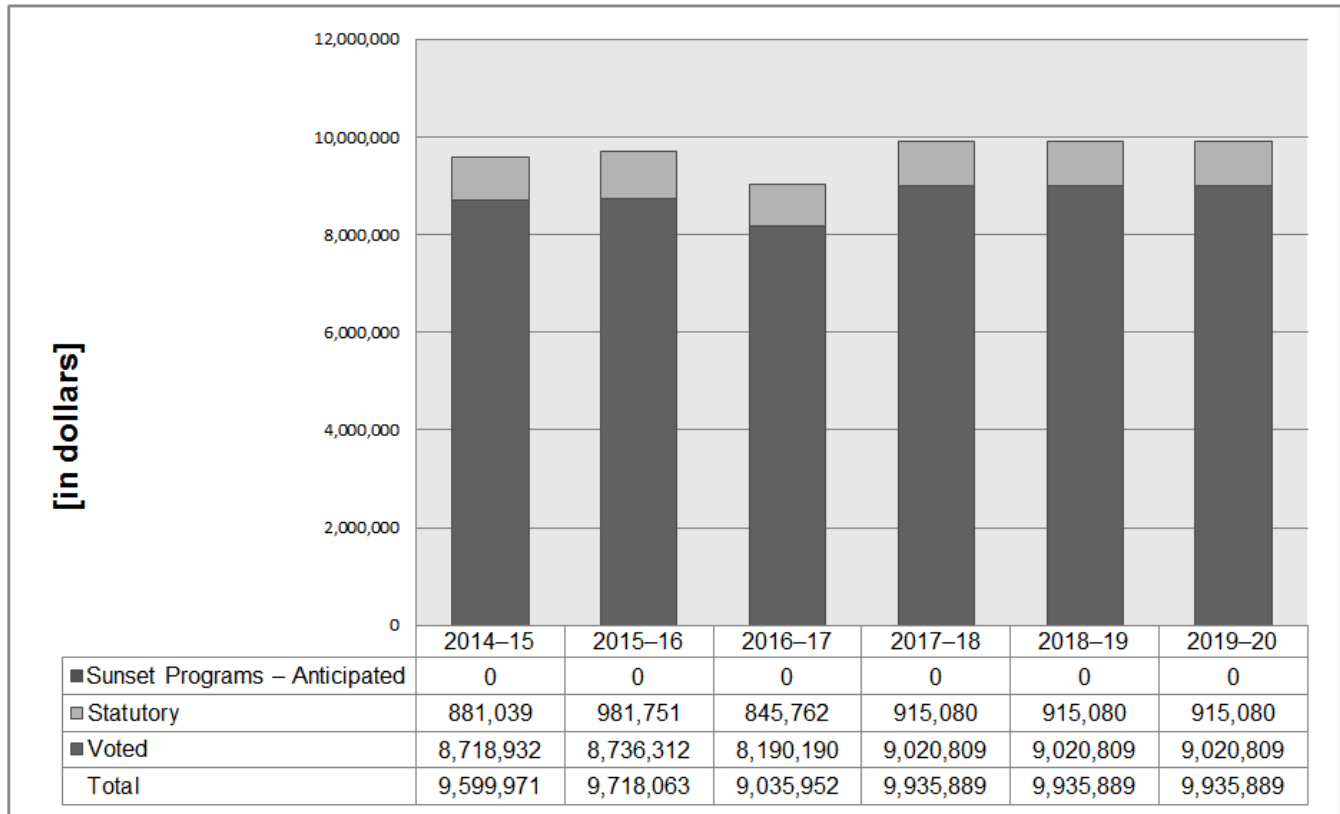
Human resources (full-time equivalents)

2016–17 Planned	2016–17 Actual	2016–17 Difference (actual minus planned)
22	19	(3)

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph



The Commission's expenditures and planned expenditures have remained stable with no sunsetting funding anticipated.

Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2016–17 Main Estimates	2016–17 Planned spending	2017–18 Planned spending	2018–19 Planned spending	2016–17 Total authorities available for use	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)	2014–15 Actual spending (authorities used)
Civilian Review of RCMP members' conduct in the performance of their duties	6,317,800	6,317,800	7,333,382	7,333,382	7,739,551	6,523,302	6,529,281	6,181,112
Subtotal	6,317,800	6,317,800	7,333,382	7,333,382	7,739,551	6,523,302	6,529,281	6,181,112
Internal Services	3,710,517	3,710,517	2,602,507	2,602,507	2,583,646	2,512,650	3,118,782	3,418,859
Total	10,028,317	10,028,317	9,935,889	9,935,889	10,323,197	9,035,952	9,718,063	9,599,971

Actual human resources

Human resources summary for Programs and Internal Services (full-time equivalents)

Programs and Internal Services	2014–15 Actual	2015–16 Actual	2016–17 Planned	2016–17 Actual	2017–18 Planned	2018–19 Planned
Civilian review of RCMP members' conduct in the performance of their duties	41	45	45	43	45	45
Subtotal	41	45	45	43	45	45
Internal Services	18	22	22	19	22	22
Total	59	67	67	62	67	67

There have been no major changes to the Commission's FTEs.

Expenditures by vote

For information on the Civilian Review and Complaints Commission for the RCMP's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2017](#).ⁱⁱⁱ

Alignment of spending with the whole-of-government framework

Alignment of 2016–17 actual spending with the [whole-of-government framework](#)^{iv} (dollars)

Program	Spending area	Government of Canada activity	2016–17 Actual spending
Civilian review of RCMP members' conduct in the performance of their duties	Social Affairs	A safe and secure Canada	6,523,302

Total spending by spending area (dollars)

Spending area	Total planned spending	Total actual spending
Economic affairs		
Social affairs	6,317,800	6,523,302
International affairs		
Government affairs		

Financial statements and financial statements highlights

Financial statements

The Civilian Review and Complaints Commission for the RCMP's financial statements [unaudited] for the year ended March 31, 2017, are available on the [departmental website](#).

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2017 (dollars)

Financial information	2016–17 Planned results	2016–17 Actual	2015–16 Actual	Difference (2016–17 actual minus 2016–17 planned)	Difference (2016–17 actual minus 2015–16 actual)
Total expenses	11,146,966	9,954,689	11,058,860	(1,192,277)	(1,104,171)
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	-	(129,248)	53,779	129,248	(183,027)

Condensed Statement of Financial Position (unaudited) as at March 31, 2017 (dollars)

Financial Information	2016–17	2015–16	Difference (2016–17 minus 2015–16)
Total net liabilities	1,551,572	1,754,531	(202,959)
Total net financial assets	1,164,859	1,125,869	38,990
Departmental net debt	386,713	628,662	(241,949)
Total non-financial assets	280,504	393,205	(112,701)
Departmental net financial position	(106,209)	(235,457)	129,248

Supplementary information

Corporate information

Organizational profile

Appropriate minister[s]: The Honourable Ralph Goodale, P.C., M.P.

Institutional head: Ian McPhail, Q.C.

Ministerial portfolio: Public Safety and Emergency Preparedness

Enabling instrument[s]: *Royal Canadian Mounted Police Act*

Year of incorporation / commencement: 2014

Other:

Reporting framework

The Civilian Review and Complaints Commission for the Royal Canadian Mounted Police Strategic Outcome and Program Alignment Architecture of record for 2016–17 are shown below.

1. Strategic Outcome: Public Confidence in the RCMP

1.1 Program: Civilian review of RCMP members' conduct in the performance of their duties

Internal Services

Supporting information on lower-level programs

Supporting information on lower-level programs is available on the [Civilian Review and Complaints Commission for the RCMP's website](#).

Supplementary information tables

The Civilian Review and Complaints Commission for the Royal Canadian Mounted Police does not have any supplementary information tables Departmental Sustainable Development Strategy

Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the [Report on Federal Tax Expenditures](#).^v This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

E-mail:

Media@crcc-ccetp.gc.ca

Telephone:

From anywhere in Canada: 1-800-665-6878

TTY: 1-866-432-5837

Fax:

613-952-8045

Mail:

P.O. Box 1722, Station B,
Ottawa, ON K1P 0B3

Web:

<http://www.crcc-ccetp.gc.ca>

Appendix: definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Core Responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a Core Responsibility are reflected in one or more related Departmental Results that the department seeks to contribute to or influence.

Departmental Plan (Plan ministériel)

Provides information on the plans and expected performance of appropriated departments over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Result (résultat ministériel)

A Departmental Result represents the change or changes that the department seeks to influence. A Departmental Result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

Departmental Result Indicator (indicateur de résultat ministériel)

A factor or variable that provides a valid and reliable means to measure or describe progress on a Departmental Result.

Departmental Results Framework (cadre ministériel des résultats)

Consists of the department's Core Responsibilities, Departmental Results and Departmental Result Indicators.

Departmental Results Report (Rapport sur les résultats ministériels)

Provides information on the actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine

questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

full-time equivalent (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2016–17 Departmental Results Report, government-wide priorities refers to those high-level themes outlining the government’s agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiatives (initiative horizontale)

An initiative where two or more federal organizations, through an approved funding agreement, work toward achieving clearly defined shared outcomes, and which has been designated (for example, by Cabinet or a central agency) as a horizontal initiative for managing and reporting purposes.

Management, Resources and Results Structure (Structure de la gestion, des ressources et des résultats)

A comprehensive framework that consists of an organization’s inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement)

What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance indicator (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

plans (plans)

The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (priorité)

Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (programme)

A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (architecture d'alignement des programmes)

A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

results (résultat)

An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (résultat stratégique)

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (programme temporisé)

A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (cible)

A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées)

Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. The Minister's mandate letter, <http://pm.gc.ca/eng/mandate-letters>
- ii. TBS InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- iii. Public Accounts of Canada 2017, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- iv. Whole-of-government framework, [https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#tag-nav/~\(current_branch~'GOCO~sort_key~'name~sort_direction~'asc~open_nodes~\(~'tag_SA0001~'tag_SA9999~'tag_SA0002~'tag_SA0003~'tag_SA0004~'tag_SA0005\)\)](https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#tag-nav/~(current_branch~'GOCO~sort_key~'name~sort_direction~'asc~open_nodes~(~'tag_SA0001~'tag_SA9999~'tag_SA0002~'tag_SA0003~'tag_SA0004~'tag_SA0005)))
- v. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>