



HOUSE OF COMMONS  
CHAMBRE DES COMMUNES  
CANADA

# **CANADA CHILD BENEFIT**

**Report of the Standing Committee on Public Accounts**

**Kelly Block, Chair**

**JUNE 2021**  
**43<sup>rd</sup> PARLIAMENT, 2<sup>nd</sup> SESSION**

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## **NOTICE TO READER**

### **Reports from committees presented to the House of Commons**

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

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# **THE STANDING COMMITTEE ON PUBLIC ACCOUNTS**

has the honour to present its

## **NINETEENTH REPORT**

Pursuant to its mandate under Standing Order 108(3)(g), the committee has studied Report 4, Canada Child Benefit—Canada Revenue Agency, of the 2021 Reports of the Auditor General of Canada and has agreed to report the following:





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# LIST OF RECOMMENDATIONS

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*As a result of their deliberations committees may make recommendations which they include in their reports for the consideration of the House of Commons or the Government. Recommendations related to this study are listed below.*

## **Recommendation 1 – on assessing eligibility for the Canada Child Benefit**

**That, by 31 August 2021, the Canada Revenue Agency provide the House of Commons Standing Committee on Public Accounts with a report explaining (A) if changes have been made to the list of documents that applicants can submit to demonstrate they are eligible for the Canada Child Benefit, and if training products have been revised as a result; and (B) the results of its consultations with Immigration, Refugees and Citizenship Canada and the Canada Border Services Agency on sharing information, and with the governments of Yukon and Nunavut on automating benefit applications. .... 9**

## **Recommendation 2 – on procedures and communications involving the female presumption**

**That, by 31 July 2022, the Canada Revenue Agency provide the House of Commons Standing Committee on Public Accounts with a report outlining the changes made to the forms and communications products associated with the Canada Child Benefit, as well as other programs administered by the Agency. .... 12**





# INTRODUCTION

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## ABOUT THIS COMMITTEE REPORT

On 25 March 2021, the Office of the Auditor General of Canada (OAG) tabled an audit report in the House of Commons entitled “Canada Child Benefit—Canada Revenue Agency,” which was referred to the House of Commons Standing Committee on Public Accounts (the Committee) for consideration.<sup>1</sup> On 4 May 2021, the Committee held a meeting on this report, with the following individuals in attendance:

- OAG – Martin Dompierre, Assistant Auditor General; Philippe Le Goff, Principal; and Lucie Després, Director.
- Canada Revenue Agency (CRA or the agency) – Bob Hamilton, Commissioner of Revenue and Chief Executive Officer; Marc Lemieux, Assistant Commissioner, Collections and Verification Branch; Frank Vermaeten, Assistant Commissioner, Assessment, Benefit and Service Branch; and Heather Daniels, Director General, Benefit Programs Directorate, Assessment, Benefit and Service Branch.<sup>2</sup>

## BACKGROUND

### A. Canada Child Benefit

The Canada Child Benefit (CCB or the benefit) “is a Government of Canada program that assists certain families needing financial support to raise their children. The program provides a non-taxable monthly payment to eligible families, based on their net family income. In the 2019–20 fiscal year, the program allocated \$24.5 billion to 3.3 million families in Canada responsible for 5.9 million children under the age of 18.”<sup>3</sup>

To be eligible for the CCB, “an applicant needs to

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1 House of Commons, *Journals*, 25 February 2021.

2 House of Commons, Standing Committee on Public Accounts, *Minutes of Proceedings*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#).

3 Office of the Auditor General of Canada (OAG), [Canada Child Benefit—Canada Revenue Agency](#), Report 4 of the 2021 Reports of the Auditor General of Canada, para. 4.1.



- live with a child who is under the age of 18
- have primary responsibility for the care and upbringing of the child
- be a resident of Canada for income tax purposes
- be (or have a spouse or common-law partner who is) a Canadian citizen, a permanent resident, a protected person under the *Immigration and Refugee Protection Act*, a temporary resident, or an Indigenous person who meets the definition of “Indian” in the *Indian Act*.”<sup>4</sup>

Benefits applications are submitted automatically at a child’s birth in the provinces and in the Northwest Territories. Other applications (for immigrants, individuals whose situation has changed or who had not applied previously, and people living in Yukon and Nunavut) can be submitted either online or by mail.<sup>5</sup>

In March 2020, “as part of Canada’s COVID-19 Economic Response Plan, the government announced that the Canada Child Benefit program would issue an additional one-time payment of up to \$300 per child, based on a sliding scale of net family income.”<sup>6</sup>

The OAG pointed out that, in September 2015, Canada “committed to achieving the United Nations’ 2030 Agenda for Sustainable Development. The Canada Child Benefit program supports the goal of no poverty (Goal 1) of the United Nations’ Sustainable Development Goals.”<sup>7</sup>

## B. Audit Objective

The objective of the OAG’s audit was to determine whether the CRA ensured CCB recipients “were eligible for the benefit and that payments were made in a timely and accurate manner.”<sup>8</sup> The audit did not examine activities seeking to increase access to benefits, such as “Government of Canada outreach activities to vulnerable populations[,] because these may be the subject of a separate audit in the near future.”<sup>9</sup> The audit covered the period from 1 April 2019 to 31 March 2020, as well as the month of

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4 Ibid., para. 4.15.

5 Ibid., para. 4.18.

6 Ibid., para. 4.58.

7 Ibid., para. 4.6.

8 Ibid., para. 4.8.

9 Ibid., [About the Audit](#).

May 2020, but only for the additional payment during the COVID-19 pandemic. This is the period to which the audit conclusion applies.<sup>10</sup>

### **C. Roles and Responsibilities**

The CRA administers the CCB and is responsible for determining eligibility and payments to families and communicating with families regarding entitlements.<sup>11</sup>

## **FINDINGS AND RECOMMENDATIONS**

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### **A. BENEFIT APPLICATION AND PAYMENT PROCESS**

#### **1. Assessment of Canada Child Benefit eligibility was well managed**

According to the OAG, the CRA “had effective systems and processes to assess the eligibility of Canada Child Benefit recipients. However, modifying certain aspects of the requirements and processes would improve the integrity of the program.”<sup>12</sup>

##### **(i) Effective determination of eligibility**

The OAG found that the CRA “established control mechanisms for validating eligibility, including reviews of compliance and quality assessment.”<sup>13</sup> The CRA “conducted validations to determine eligibility after it began to issue the first payments to a recipient. In some cases, validations were performed at a later date on the basis of risk assessment. This approach was intentional; the agency’s aim was to start payments as soon as possible to help families.”<sup>14</sup> According to the OAG, this approach had the potential to increase the risk of undetected errors in the assessment of eligibility. Nevertheless, for the automated benefit application process, the OAG considered that “the balance between speed of payment and controls was acceptable.”<sup>15</sup> It also considered that “an application received through the automated benefits application

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10 Ibid.

11 Ibid., para. 4.4.

12 Ibid., para. 4.22.

13 Ibid., para. 4.28.

14 Ibid., para. 4.30.

15 Ibid., para. 4.31.



process had a lower risk of errors because the information was provided by a provincial or territorial government.”<sup>16</sup>

## **(ii) Constraints on eligibility assessment**

The OAG noted that first-level agents at the CRA “were required to complete the initial processing of benefit applications in approximately 5 minutes[.] ... Although they were responsible only for data entry and had to work quickly, [the OAG] witnessed some of these agents taking the initiative to verify the information submitted. Although this vigilance was not performed in every case, it had the potential to identify applications requiring further review.”<sup>17</sup>

The OAG was of the opinion that:

- “with more time to process benefit applications, first-level agents could better authenticate the information that is provided;”<sup>18</sup> and
- “information in the agency’s databases needs to be accurate and supported by evidence so that Canadians maintain their trust in the sound administration of public funds used by this program.”<sup>19</sup>

With regard to the time available to first-level agents to complete the initial processing, Frank Vermaeten, from CRA, stated that the agents “do have flexibility with regard to the amount of time they take. On average it is five minutes, but some cases obviously take longer.”<sup>20</sup>

## **(iii) Outdated information**

The OAG asserted that “the task of assessing eligibility in such cases was made more difficult because of limited information sharing between the agency and other federal departments. With a better information-sharing process that notified the agency when recipients left the country permanently, the agency would be able to update account

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16 Ibid.

17 Ibid., paras. 4.32 and 4.33.

18 Ibid., para. 4.34.

19 Ibid., para. 4.35.

20 House of Commons, Standing Committee on Public Accounts, *Evidence*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#), 1240.



information and ensure that the eligibility conditions were met.”<sup>21</sup> Frank Vermaeten explained the following:

In some cases, there are going to be limitations in terms of whether the other department is able to share that information. At other times, it’s a system issue: Can the systems talk to each other? In other cases, there’s definitely progress that we can make in some of these issues, as the OAG pointed out. We’re working on that on a number of fronts.<sup>22</sup>

Additionally, the OAG found that another “factor with the potential to affect benefit payments was a change in marital status or custody arrangement. ... If the information about marital status or custody arrangement was outdated, the payment amount or the recipient could be incorrect.”<sup>23</sup> Martin Dompierre, Assistant Auditor General, gave the following example:

For example, in some files in our sample, we noticed that a few months had gone by before the information that was changed in the file was communicated to the agency, so that it would be able to properly determine the applicant’s eligibility and, of course, the payment amount. That situation can occur when a couple separates and the parents share custody of the children, partially or fully. That can delay the work of the agent reviewing the file every year in order to manage payments and to determine their amount, as well as the applicant’s eligibility.

So there may be overpayments or underpayments. Someone who has received overpayments will have to pay the money back and, in the opposite case, the agency will have to make other payments to make up for the difference.<sup>24</sup>

#### **(iv) Limited value of some benefit eligibility documentation**

According to the OAG, the senior agents at the CRA who were “assessing eligibility had to exercise judgment with regard to the information provided. For the purpose of assessing eligibility conditions, more precisely who is primarily responsible for the care and upbringing of the child, certain documents that applicants might provide, such as a

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21 OAG, [Canada Child Benefit—Canada Revenue Agency](#), Report 4 of the 2021 Reports of the Auditor General of Canada, para. 4.38.

22 House of Commons, Standing Committee on Public Accounts, *Evidence*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#), 1230.

23 OAG, [Canada Child Benefit—Canada Revenue Agency](#), Report 4 of the 2021 Reports of the Auditor General of Canada, para. 4.38.

24 House of Commons, Standing Committee on Public Accounts, *Evidence*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#), 1130.



court order or a separation agreement, may not be sufficient on their own to determine eligibility.”<sup>25</sup>

## (v) Recommendation

Consequently, the OAG made the following recommendation:

To improve the administration of the Canada Child Benefit program, the Canada Revenue Agency should

- ensure that the list of documents that applicants can submit are suitable for assessing eligibility
- require valid proof of birth for all applications
- improve receipt of data from other government organizations to obtain greater assurance that the eligibility conditions are met.<sup>26</sup>

With regard to the first part of this recommendation (suitability of documents), Bob Hamilton, Commissioner of Revenue, said the following:

With respect to the first recommendation, the CRA conducted a thorough review of its online documents, training materials and other procedures to ensure that Canadians are better informed about the documents required to apply for this benefit, and we will require all training materials to be updated by the end of June of this year.

Additionally, by the end of July of next year, in order to conduct a comprehensive review and meet annual spring publishing deadlines, the CRA will ensure that two key documents, the RC66 Canada child benefits application and the program and eligibility guide called “Form T4114, Canada child benefit and related provincial and territorial programs”, as well as Canada.ca web pages, are updated to reflect these changes.<sup>27</sup>

As regards the second part of the recommendation (requirement for valid proof of birth), Bob Hamilton added that the CRA “will conduct a review to be completed by the

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25 OAG, [Canada Child Benefit—Canada Revenue Agency](#), Report 4 of the 2021 Reports of the Auditor General of Canada, para. 4.40.

26 Ibid., para. 4.42.

27 House of Commons, Standing Committee on Public Accounts, *Evidence*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#), 1110.

end of December of this year to determine the benefits and risks of the recommendation to provide proof of birth for all CCB applications.”<sup>28</sup>

For the third part of the recommendation, the Commissioner explained that “by the end of July 2021, the CRA will consult with Immigration, Refugees and Citizenship Canada in order to determine the feasibility of receiving citizen information of CCB applicants.”<sup>29</sup> The CRA’s action plan also mentioned ongoing discussions with the Canada Border Services Agency and the governments of Yukon and Nunavut.<sup>30</sup>

Therefore, the Committee recommends:

**Recommendation 1 – on assessing eligibility for the Canada Child Benefit**

**That, by 31 August 2021, the Canada Revenue Agency provide the House of Commons Standing Committee on Public Accounts with a report explaining (A) if changes have been made to the list of documents that applicants can submit to demonstrate they are eligible for the Canada Child Benefit, and if training products have been revised as a result; and (B) the results of its consultations with Immigration, Refugees and Citizenship Canada and the Canada Border Services Agency on sharing information, and with the governments of Yukon and Nunavut on automating benefit applications.**

## 2. Benefit payments were accurate and timely

The OAG found “that the payments made to Canada Child Benefit recipients were accurate. The payments were made in a timely manner according to the service standards established by the Canada Revenue Agency.”<sup>31</sup>

### (i) Accurate payments

The OAG noted that the CRA “accurately calculated the amount to which an eligible parent was entitled for the coming year. It did this by determining that a benefit applicant met the program’s eligibility conditions and by referring to the applicant’s income tax return for the previous year. Benefits were calculated for a 12-month period starting in July. Even if someone was found to be eligible for the benefit, net family

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28 Ibid.

29 Ibid.

30 Canada Revenue Agency (CRA), [Detailed Action Plan](#), p. 2.

31 OAG, [Canada Child Benefit—Canada Revenue Agency](#), Report 4 of the 2021 Reports of the Auditor General of Canada, para. 4.43.



income would determine how much that person was entitled to receive or whether any payment was to be made.”<sup>32</sup>Timely payments

## (ii) Timely payments

The CRA “met its timeliness standards for issuing payments under the program. The agency needed around 7 working days to prepare and send payment information to Public Services and Procurement Canada, [which] generally required 2 business days to print cheques and prepare them for mailing. At the request of the Canada Revenue Agency, time was set aside for last-minute corrections to the payments. Any additional time between the printing of the cheques and the payment due date was for mail delivery across Canada; this could take up to 7 days.”<sup>33</sup>

The CRA’s service standards for issuing a first payment were “8 weeks from the date of processing for an automated benefits application and the benefits online application, and 11 weeks for a mail-in application.”<sup>34</sup>

## B. ONE-TIME PAYMENT DURING THE CORONAVIRUS DISEASE (COVID-19) PANDEMIC

In March 2020, to allow for the one-time payment of up to \$300 per child, Parliament temporarily changed the formula for calculating payments under the program. The OAG found that the modified formula allowed recipients of the additional one-time payment to include 265,000 families not previously entitled to the benefit because of their higher net family income.<sup>35</sup> For example, before the formula was amended, a family with one child under six years of age could receive benefits if its net family income did not exceed \$195,460. However, the modified formula raised the maximum to \$307,960 for the May 2020 one-time payment.<sup>36</sup>

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32 Ibid., para. 4.49.

33 Ibid., para. 4.55.

34 Ibid., para. 4.57.

35 Ibid., para. 4.63.

36 Ibid., para. 4.64.

## C. FEMALE PRESUMPTION

As a general rule, the CCB is paid to a female living with the child or children for whom the payment is made, because she is presumed to be the primary caregiver. According to the OAG, “[t]he female presumption concept made it difficult for the Canada Revenue Agency to treat all applications equally in light of the diversity of families in Canada.”<sup>37</sup>

The OAG found that in “some reconstructed and blended families, it was the new female partner who received benefit payments based on the information available even if she was not, in reality, the primary caregiver. In these instances, [the OAG] saw convoluted and confusing letters sent by the agency, informing the male partner about who would receive the benefit payment based on the information that the agency had and steps that could be taken to remain the primary caregiver according to the agency.”<sup>38</sup>

Martin Dompierre indicated that, in the OAG’s view, “the administration of the program would gain in efficiency by enhancing its procedures and communications to mitigate the confusion and sensitivities caused”<sup>39</sup> by the female presumption concept.

### Recommendation

Consequently, the OAG made the following recommendation:

The female presumption concept is a legislative requirement and only 1 payment per household can be issued under the *Income Tax Act*. The Canada Revenue Agency should enhance its procedures and communications to mitigate the confusion and sensitivities caused by this concept.<sup>40</sup>

Bob Hamilton explained that, by the end of December 2021, the CRA would complete a review of its materials and update two forms (RC66 and T4114), “as well as various Canada.ca web pages in order to ensure applicants understand who the CRA considers to be the primary caregiver of a child, what is required for an applicant to prove they are the primary caregiver, and that only one payment per household can be issued.”<sup>41</sup> He

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37 Ibid., para. 4.73.

38 Ibid., para. 4.74.

39 House of Commons, Standing Committee on Public Accounts, *Evidence*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#), 1105.

40 OAG, [Canada Child Benefit—Canada Revenue Agency](#), Report 4 of the 2021 Reports of the Auditor General of Canada, para. 4.77.

41 House of Commons, Standing Committee on Public Accounts, *Evidence*, 2<sup>nd</sup> Session, 43<sup>rd</sup> Parliament, 4 May 2021, [Meeting No. 29](#), 1110.



also added that the CRA would have to make sure that it is “properly training [its] people and that they understand. That would be one way to make sure that [the CRA is] applying things in a way that’s consistent and clear for the recipient.”<sup>42</sup>

Given that other changes to the same forms and communications products should be made by the CRA by July 2022 in response to the OAG’s first recommendation,<sup>43</sup> the Committee recommends:

**Recommendation 2 – on procedures and communications involving the female presumption**

**That, by 31 July 2022, the Canada Revenue Agency provide the House of Commons Standing Committee on Public Accounts with a report outlining the changes made to the forms and communications products associated with the Canada Child Benefit, as well as other programs administered by the Agency.**

## CONCLUSION

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The Committee concludes that the CRA ensured that benefit recipients of the Canada Child Benefit program were eligible, and that payments were made in a timely and accurate manner. The Agency had effective systems and processes to assess the eligibility of Canada Child Benefit recipients. The audit also confirmed that benefit amounts were accurate and paid according to the CRA’s service standards.

The Committee commends the CRA for these positive findings. It also notes that the CRA could improve the administration of the program by better managing the information used to assess eligibility and entitlement for the program and thus has made two recommendations to the CRA to that end.

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42 Ibid., 1125.

43 CRA, [Detailed Action Plan](#), p. 1.

## SUMMARY OF RECOMMENDED MEASURES AND TIMELINES

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**Table 1 – Summary of Recommendations and Timelines**

Recommendation	Recommended Measure	Timeline
Recommendation 1	The Canada Revenue Agency (CRA) should provide the House of Commons Standing Committee on Public Accounts with a report explaining (A) if changes have been made to the list of documents that applicants can submit to demonstrate they are eligible for the Canada Child Benefit, and if training products have been revised as a result; and (B) the results of its consultations with Immigration, Refugees and Citizenship Canada and the Canada Border Services Agency on sharing information, and with the governments of Yukon and Nunavut on automating benefit applications.	31 August 2021
Recommendation 2	The CRA should provide the Committee with a report outlining the changes made to the forms and communications products associated with the Canada Child Benefit, as well as other programs administered by the Agency.	31 July 2022





## APPENDIX A LIST OF WITNESSES

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The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee's [webpage for this study](#).

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<b>Organizations and Individuals</b>	<b>Date</b>	<b>Meeting</b>
<b>Canada Revenue Agency</b>	2021/05/04	29
Bob Hamilton, Commissioner of Revenue and Chief Executive Officer		
Marc Lemieux, Assistant Commissioner, Collections and Verification Branch		
Frank Vermaeten, Assistant Commissioner, Assessment, Benefit and Service Branch		
Heather Daniels, Director General, Benefit Programs Directorate, Assessment, Benefit and Service Branch		
<b>Office of the Auditor General</b>	2021/05/04	29
Martin Dompierre, Assistant Auditor General		
Philippe Le Goff, Principal		
Lucie Després, Director		



# REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the committee requests that the government table a comprehensive response to this Report.

A copy of the relevant *Minutes of Proceedings* ([Meetings Nos. 29 and 36](#)) is tabled.

Respectfully submitted,

Kelly Block, M.P.  
Chair

