



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

**REPORT 1, IMPLEMENTING GENDER-BASED
ANALYSIS, OF THE FALL 2015 REPORTS OF THE
AUDITOR GENERAL OF CANADA**

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

**Hon. Kevin Sorenson
Chair**

JUNE 2016

42nd PARLIAMENT, 1st SESSION

Published under the authority of the Speaker of the House of Commons

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THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

has the honour to present its

ELEVENTH REPORT

Pursuant to its mandate under Standing Order 108(3)(g), the Committee has studied Chapter 1, Implementing Gender-Based Analysis, of the Fall 2015 Reports of the Auditor General of Canada and has agreed to report the following:

“REPORT 1—IMPLEMENTING GENDER-BASED ANALYSIS,” 2015 FALL REPORTS OF THE AUDITOR GENERAL OF CANADA

INTRODUCTION

Gender-based analysis (GBA) is an analytical method used to assess the gender-specific impacts of legislation, policies and programs on women and men.¹ “At the United Nations’ [Fourth World Conference on Women](#), in 1995, the Government of Canada committed to analyzing gender-specific policy impacts on women and men before making decisions on policies, legislation, and programs throughout its departments and agencies.”²

Status of Women Canada (SWC) is the organization responsible for leading the process of implementing GBA across the federal government, and has since clarified that GBA should “also include the consideration of diversity factors among groups of women and men, such as age, education, language, geography, culture, and income.”³ This approach is known as Gender-based Analysis Plus (GBA+).

In “[Chapter 1 – Gender-Based Analysis](#)” of the [2009 Spring Report of the Auditor General of Canada to the House of Commons](#), the Office of the Auditor General of Canada (OAG) made recommendations addressed to SWC, the Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO) for improving the practice of GBA across federal department and agencies.⁴ At the request of the House of Commons Standing Committee on Public Accounts (the Committee), SWC, TBS and PCO presented to Parliament a government-wide [Departmental Action Plan on GBA](#) which was intended to provide the blueprint for implementing and sustaining the practice of GBA across the federal government.⁵

In its Fall 2015 Reports, the OAG released a performance audit that examined whether four selected departments – Employment and Social Development Canada (ESDC), Aboriginal Affairs and Northern Development Canada (AANDC),⁶ Industry Canada (IC),⁷ and Natural Resources Canada (NRCan) – performed adequate GBA to

1 Office of the Auditor General of Canada [OAG], “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 1.

2 Ibid.

3 Ibid.

4 Ibid., p. 2.

5 Ibid.

6 Ibid., p. iii. According to the OAG, the production of the Fall 2015 reports was completed before the federal government changed the name of Aboriginal Affairs and Northern Development Canada to Indigenous and Northern Affairs Canada.

7 Ibid., p. iii. According to the OAG, the production of the Fall 2015 reports was completed before the federal government changed the name of Industry Canada to Innovation, Science and Economic Development Canada.

inform government decisions. This audit also examined whether SWC, TBS and PCO appropriately supported the implementation of GBA throughout the federal government, and examined the government's progress on the 2009 audit's recommendations.⁸

The Committee held a hearing on this audit on 19 April 2016. From the OAG, the Committee met with Richard Domingue, Principal. From the PCO, the Committee heard from Les Linklater, Deputy Secretary to the Cabinet, Operations. Renée LaFontaine, Assistant Secretary, Corporate Services and Chief Financial Officer, appeared on behalf of the TBS. Meena Ballantyne, Head of Agency, appeared on behalf of SWC.⁹

The following witnesses from the four selected departments were also in attendance: From Innovation, Science and Economic Development Canada, Mitch Davies, Assistant Deputy Minister, Strategic Policy Sector; from Indigenous and Northern Affairs Canada, Nicole Kennedy, Director General, Strategic Policy, Cabinet and Parliamentary Affairs; from ESDC, Jacques Paquette, Senior Assistant Deputy Minister, Strategic and Service Policy Branch; and, from NRCan, Neil Bower, Assistant Deputy Minister, Science and Policy Integration.¹⁰

IMPLEMENTATION OF THE GBA+ FRAMEWORK

The OAG examined the extent of implementation of the GBA+ Framework in federal departments and agencies, including the four departments selected for this audit.¹¹

In 2009, SWC, with support from TBS and PCO, created a government-wide Departmental Action Plan on GBA to help federal organizations employ GBA, including implementing GBA frameworks.¹² From 2009 to 2013, 25¹³ federal departments and agencies had formally committed to implementing the plan, along with five more that had done so by January 2015.¹⁴

Additionally, according to the OAG, SWC developed the GBA+ Framework to help departments and agencies “embed [GBA] in the development of policy, legislative, or program initiatives.”¹⁵ This GBA+ Framework consists of six elements that are necessary for implementing and sustaining gender-based analysis within individual departments and agencies:

8 Ibid., p. 3.

9 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#).

10 Ibid.

11 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 6.

12 Ibid.

13 Equal to about 23% of all federal departments and agencies.

14 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 6.

15 Ibid.

- a statement of intent or policy;
- a responsibility centre to monitor the implementation of the GBA+ Framework and the practice of gender-based analysis;
- training for senior officials, analysts, and other appropriate staff;
- guides, manuals, and other appropriate tools;
- annual self-assessment on implementation of the GBA+ Framework; and
- reporting on progress in external departmental reports, such as departmental performance reports.¹⁶

According to SWC, 19 of the 25 federal organizations it worked with had implemented the first five elements of the GBA framework.¹⁷ Moreover, SWC found NRCan and AANDC were examples of organizations employing good practices with respect to GBA frameworks. For example, both of these departments examined fundamental GBA questions and documented the answers.¹⁸

The OAG noted that although the GBA+ Framework requires the reporting of results via departmental performance reports (or similar documents), TBS recommended that departments and agencies use such documents for reporting GBA activities only if the program reports on gender-specific outcomes.¹⁹ Notwithstanding this situation, the OAG found that the 19 departments and agencies did provide status information on the implementation of their GBA frameworks to SWC in 2014, even though this information was not in their public reports.²⁰

The OAG also found that SWC had reported on GBA activities through its Departmental Performance Report, “but not on the extent of implementation of the GBA+ Framework across the government,” contrary to its commitments stemming from the 2009 audit.²¹

Overall, with regard to the implementation of GBA in the federal government, Richard Domingue, Principal, OAG, told the Committee that “the framework to introduce GBA was not applied uniformly across the sample departments,” and suggested this may be due to certain barriers to its implementation, which will be discussed later in this report.²²

16 Ibid.

17 Ibid., p. 7.

18 Ibid.

19 Ibid.

20 Ibid.

21 Ibid.

22 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0915.

CONDUCTING COMPLETE GBA

The OAG examined 16 initiatives from the four selected departments in the audit to assess the level of GBA that had been conducted therein.²³ These initiatives included strategy, legislation, program implementation or renewal, procurement and funding.²⁴ The OAG selected these initiatives because it felt they “had the potential to impact women and men differently.”²⁵

The OAG audit observed that the selected departments began GBA for all 16 initiatives;²⁶ however, as noted by Mr. Domingue, “the analyses conducted by the sampled departments were not always complete nor of consistent quality.”²⁷ Furthermore, the OAG found that in some cases where a complete GBA had not been conducted, departments “nevertheless concluded that the initiatives did not have different impacts on specific groups of women and men, and they provided these conclusions to decision makers.”²⁸

The OAG also found that the quality of GBA varied within federal organizations (i.e., was not conducted consistently across branches or sectors of a department or agency).²⁹ For example, the “departments did not always have the necessary capacity for conducting complete analyses, or did not conduct a thorough senior management review of the completeness of analysis and evidence supporting their conclusions about impacts.”³⁰ When further questioned about this issue of inconsistency, Mr. Domingue offered the following:

I think it is easier for some departments to do GBA than it is for others. It is easier if it has a social component, if it touches human beings directly. Then the gender impact is easier to quantify; the data probably exists. When you are looking at, for example, the automotive innovation fund, the impact on gender is less direct. There is an impact on gender, but the data might not exist.³¹

This concept was further addressed by Les Linklater, Deputy Secretary to the Cabinet, Operations, PCO, who told the Committee that the timing of GBA in the policy and program development process can possibly affect its outcome:

23 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 8.

24 Ibid.

25 Ibid.

26 Ibid. p. 9.

27 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0850.

28 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 10.

29 Ibid., p. 11.

30 Ibid.

31 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0940.

Depending on the initiative and the department, I think you will find a variety of approaches in terms of the application of GBA. Some departments have the tools and the capacity to understand, from the outset, what the data collection needs are, and what the evaluation framework would be to enable them to capture the gender implications of their policy or program development. Those departments tend to do it up front, which leads to better outcomes.³²

PROMOTING AND SUPPORTING GBA

The OAG examined the support that SWC, PCO and TBS provided to federal organizations to implement GBA. The OAG found that SWC, PCO and TBS clarified expectations about when federal departments and agencies should perform GBA, as they had agreed to do in response to the 2009 audit.³³ For example, SWC developed guidance documents, tools, and training materials for departments and agencies for implementing GBA.³⁴

The OAG noted that, in April 2015, SWC drafted the GBA Strategic Plan 2015–2020 in consultation with PCO and TBS.³⁵ This plan includes monitoring activities that SWC, PCO and TBS will continue to pursue, as well as new activities such as an enhanced role for SWC in providing advice to key departments and agencies on GBA when they prepare Memoranda to Cabinet and Treasury Board Submissions.³⁶ According to the OAG, if implemented, this plan would improve the application of GBA throughout the federal government.³⁷

Meena Ballantyne, Head of Agency, SWC, told the Committee that the federal government's support for GBA as a priority is also reflected:

In our minister's mandate letter and was underscored by [B]udget 2016, which provides for increased investments in Status of Women Canada over the next five years. These new resources will enhance the agency's capacity to implement our GBA mandate, which is central to helping galvanize action across federal departments and agencies.³⁸

32 Ibid., 0935.

33 OAG, "[Report 1 – Implementing Gender-Based Analysis](#)," *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 13.

34 Ibid., p. 14.

35 Ibid.

36 Ibid.

37 Ibid.

38 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0855.

BARRIERS TO INCLUDING GBA IN POLICY DEVELOPMENT

The OAG also examined the reasons why federal organizations did not conduct complete GBAs, whether SWC had assessed the effectiveness of the GBAs performed, and whether it reported on its assessments.³⁹

The OAG found barriers that prevented federal organizations from embedding GBA within the development of policy initiatives. For example:

- the absence of mandatory government requirements, such as Cabinet directives or Treasury Board policies for federal departments and agencies to conduct GBA when developing and renewing policy, legislative, and program initiatives or evaluating programs;
- tight deadlines for developing policy initiatives; and
- limited senior management review of the completeness of GBA, and limited capacity in departments and agencies for conducting GBA.⁴⁰

It should be noted that the OAG also determined that SWC helps departments and agencies address some of these barriers; this includes quarterly interdepartmental committee meetings to share information, discuss challenges and to learn from best practices in the implementation of the government's Departmental Action Plan.⁴¹

With regard to tight deadlines, Mr. Domingue provided further explanation to the Committee, including reference to the Memoranda to Cabinet process:

Some departments find out, through the budget process, that they are responsible for a new initiative, and then they have to prepare [a Memoranda to Cabinet] at the last minute, or sometimes even after the budget. Deadlines are tight, and pressure is on the system to produce and deliver rapidly that new initiative. Sometimes it happens that GBA will not take place at that moment. This doesn't prevent the department from doing GBA at a later stage, when the program is renewed.⁴²

As identified in the audit, one of the key requirements to conducting a complete (i.e., adequate) GBA is analysis of data. One of the barriers that was discussed during the hearing was the challenge in getting relevant data; for example, Mr. Domingue,

39 OAG, "[Report 1 – Implementing Gender-Based Analysis](#)," *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 16.

40 Ibid.

41 Ibid.

42 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0940.

OAG, Mitch Davies, Innovation, Science and Economic Development Canada,⁴³ and Mr. Linklater, PCO,⁴⁴ spoke about the challenge of a lack of relevant data to conduct GBA.

However, of all the barriers noted by the OAG, the Committee was most concerned about the fact that GBA was not mandatory across federal departments and agencies. Mr. Domingue explained that both Memoranda to Cabinet and Treasury Board Submissions have sections in their document templates that refer to GBA; however, this does not require departments and agencies to actually conduct GBA with regard to the specific matter being presented to the Cabinet or the Treasury Board, respectively.⁴⁵

When questioned whether making GBA mandatory would address some of the challenges facing the consistent, complete conduct of GBA in the federal government, Mr. Domingue stated that the GBA “framework is not applied properly,” and added that this “might be explained by the fact that it’s not mandatory,”⁴⁶ however, he also cautioned that merely making GBA a “mandatory requirement would not solve the GBA issue by itself,” adding that training and a proper challenge function at the centre are also required.⁴⁷

When questioned about the potential impact of making GBA mandatory for the federal government, Mr. Linklater stated the following:

If it becomes mandatory, the quality of the programs and policies would improve, since we would have data. As Mr. Davies mentioned earlier, we would have the opportunity of developing assessment frameworks in order to ensure, when a policy is developed, that the incremental impacts are taken into account.⁴⁸

Mr. Linklater also responded when questioned by the Committee about the impact of the mandatory GBA requirements of the *Immigration Refugee Protection Act*, which states in section 94(2)(f) that the required report to Parliament shall include “a gender-based analysis of the impact of this Act.”⁴⁹

My experience with the Immigration and Refugee Protection Act is that the legislated GBA requirements have been helpful and have led us to look at [Immigration, Refugees and Citizenship Canada] as a department that does GBA well.⁵⁰

In light of the findings of the OAG and the testimony that the Committee heard on the deficiencies that arise due to GBA not being mandatory for federal departments and agencies, the Committee feels strongly that making GBA a mandatory requirement when

43 Ibid.

44 Ibid., 1010.

45 Ibid., 0935.

46 Ibid., 0915.

47 Ibid., 1015.

48 Ibid., 0955.

49 Department of Justice, *Immigration and Refugee Protection Act*, p. 78.

50 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 1005.

developing and implementing legislation, regulation, policies, and programs will ensure that GBA is performed by all federal departments and agencies.

For this reason, the Committee recommends:

Recommendation 1

That, beginning on 1 April 2017, in accordance with their respective roles and responsibilities, the Privy Council Office and the Treasury Board of Canada Secretariat create mandatory requirements for all federal departments and agencies to conduct a complete gender-based analysis when developing legislation, regulations, policies, and programs, and to include the results of such analysis in all Memoranda to Cabinet and Treasury Board Submissions.

The OAG also found that although SWC had not measured the effectiveness of GBA practices, it identified examples of the impacts of GBA on policy initiatives.⁵¹ SWC has also monitored the implementation of GBA frameworks, and made internal assessments of GBA capacity. However, SWC only reported limited information about these assessments; moreover, the OAG also found that SWC had not yet determined the best mechanisms for tracking whether GBA is being considered in the decision-making process.⁵² On this point, Ms. Ballantyne told the Committee that one of “the key reasons for improving our ability to report progress on the application of GBA is to demonstrate to Canadians how doing so can improve the decisions government makes, which in turn can make a real difference to their lives.”⁵³

AUDIT RECOMMENDATIONS

In light of the overall findings of this audit, the OAG made the following three recommendations:

- PCO, SWC and TBS should take concrete actions to identify and address barriers that prevent the systematic conduct of rigorous GBA (Recommendation 1.61).⁵⁴
- SWC, with the support of the PCO and TBS, should periodically assess and report on the implementation of GBAs in federal departments and

51 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 16.

52 Ibid., pp. 16–17.

53 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0855.

54 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 17.

agencies and their impacts on policy, legislative and program initiatives (Recommendation 1.62).⁵⁵

- SWC should assess the resources it needs to deliver its GBA mandate and assign sufficient resources to its periodic assessments of and reporting on GBA (Recommendation 1.63).⁵⁶

GOVERNMENT RESPONSE AND ACTION PLAN

In response to the OAG's recommendations, SWC, PCO, and TBS provided a government response and joint action plan, as outlined below.

A. Recommendation 1.61

Regarding Recommendation 1.61, the Government of Canada response was as follows:

SWC agreed with the recommendation, and committed to continuing to develop tools and training on GBA; for example, the agency plans to revise and re-launch the GBA+ GCpedia web page in 2016.⁵⁷ SWC also committed to "enhancing the use of a 'cluster' approach to engage groups of like-minded departments to ensure appropriate information and tools are available to all sectors and functional communities."⁵⁸

According to the joint action plan submitted to the Committee 18 April 2016, SWC plans to "work with PCO, TBS and other federal government departments and agencies to mitigate known barriers by enhancing GBA+ tools, training, resources and networks," including "aligning the content of the GBA+ online course for inclusion in the Canada School of Public Service's policy training suite" by Fall 2017.⁵⁹

Additionally, the action plan further states that SWC, PCO and TBS will develop and support new opportunities for networking and collaboration on GBA+ on an ongoing basis as of Fall 2016, including:

- A Steering Committee of senior officials from SWC, PCO and TBS which will meet semi-annually to review progress and lessons learned, and determine priorities;
- The GBA+ Champions network which meets annually as a forum for networking, sharing of best practices and the development of collaborative action among senior leaders;

55 Ibid., p. 18.

56 Ibid., p. 19.

57 Ibid., p. 18.

58 Ibid.

59 Joint Action Plan from Status of Women Canada, the Privy Council Office, and the Treasury Board Secretariat, provided to the Committee on 18 April 2016, p. 2.

- The Interdepartmental Committee on GBA+, chaired by SWC and involving a broad range of departments, which meets quarterly to share best practices and strategies for GBA+ implementation; and
- New sector-specific GBA+ networks in priority areas (for example, the GBA+ Security Network).⁶⁰

PCO agreed with the recommendation and stated it will “continue to require that departments and agencies consider the application of [GBA], as appropriate, in the development of Memoranda to Cabinet and will continue to challenge departments on their use of GBA through the normal policy development process.”⁶¹

There was much discussion at the hearing with regard to the challenge function of PCO and TBS analysts with respect to GBA considerations in the Memoranda to Cabinet and the Treasury Board Submission processes, respectively. In response to the audit, PCO also committed to building the capacity for PCO analysts to ensure GBA considerations are part of Memoranda to Cabinet, including mandatory GBA+ training. PCO also stated it plans to implement a checklist for policy considerations, such as GBA, which would be part of the Memoranda to Cabinet process; this will help ensure that “appropriate questions are considered when determining whether or not a full GBA is required, and that a rationale is included in those cases where GBA is not conducted.”⁶²

In the joint action plan, PCO further explained that one of the aims of the checklist is to ensure increased GBA visibility and accountability with government senior management, and that the “use of this tool to help guide the policy development process will enable a more thorough, evidence-based analysis of gender considerations to inform [Memoranda to Cabinet] development and Ministerial decision-making.”⁶³ Lastly, starting in Fall 2016, PCO will require mandatory GBA+ training for all its executives in the EX-01 to EX-05 categories.⁶⁴

TBS agreed with the recommendation, and stated it would continue to support that GBA “considerations should be taken into account, as appropriate, when developing and reviewing Treasury Board policy instruments.”⁶⁵ TBS also committed to helping SWC develop guidance for GBA evaluation, and helping disseminate it to federal departments and agencies.⁶⁶ For example, according to the joint action plan, starting in the Spring of 2016, TBS “will undertake consultations to identify and address any barriers preventing

60 Ibid., p. 3.

61 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 17.

62 Ibid.

63 Joint Action Plan from Status of Women Canada, the Privy Council Office, and the Treasury Board Secretariat, provided to the Committee on 18 April 2016, p. 5.

64 Ibid., p. 4.

65 Ibid., p. 5.

66 Ibid.

departments and agencies from ensuring that gender-related considerations are reflected in [Treasury Board] Submissions.”⁶⁷ In addition, when developing Treasury Board Policy instruments related to program evaluation, TBS, by Spring 2017, will “examine options to help departments and agencies consider government-wide policy considerations, such as GBA, when assessing the performance of federal programs.”⁶⁸

B. Recommendation 1.62

Regarding Recommendation 1.62, the Government of Canada response was as follows:

SWC agreed with the recommendation and committed to exploring new ways to collect additional data about GBA capacity and application across the government.⁶⁹ The agency will also continue tracking participation of the online GBA course, and will share this information with other federal departments and agencies regularly.⁷⁰ Per the joint action plan, this will be done by collecting information from all Deputies through a *GBA+ Survey* on an annual basis (Spring 2016 and ongoing thereafter); working with other federal departments and agencies to explore development of gender equality indicators in key areas (Fall 2016 to Winter 2017); developing a “GBA+ dashboard” to track progress in key areas for departments and agencies (Summer 2016 and ongoing thereafter); and, “identifying new ways to periodically report on the implementation of GBA+ across government, including lessons learned, sharing of best practices and strategic directions moving forward.”⁷¹ The target date for this commitment is the end of 2017 and ongoing thereafter.⁷²

PCO agreed with the recommendation, and plans to aid SWC in helping identify departments and agencies that are performing GBA well, and those that may require additional training and support.⁷³ PCO also plans to help SWC identify examples in which GBA has impacted the outcomes of legislation, policies, and programs, which may provide opportunities for case studies and lessons learned.⁷⁴ According to Mr. Linklater, PCO plans to achieve this with the development of a policy considerations checklist, which will include:

67 Joint Action Plan from Status of Women Canada, the Privy Council Office, and the Treasury Board Secretariat, provided to the Committee on 18 April 2016, p. 5.

68 Ibid., p. 7.

69 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 19.

70 Ibid.

71 Joint Action Plan from Status of Women Canada, the Privy Council Office, and the Treasury Board Secretariat, provided to the Committee on 18 April 2016, pp. 7-8.

72 Ibid., p. 8.

73 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 19.

74 Ibid.

GBA as a mandatory section. Rather than a checking-the-box exercise, we see this as a tool to help departments walk through the key considerations required when drafting policy or program proposals. Our goal is that this will be used to identify gender and other diversity impacts early in the policy development process, when they can meaningfully inform the development of options, mitigation strategies, and advice.⁷⁵

TBS agreed with the recommendation, and by Fall 2017, plans to review relevant Treasury Board Submissions to study and report on how GBA is being considered in various policy or program proposals from federal organizations.⁷⁶ Also in 2017, TBS plans to monitor the progress of GBA integration for targeted regulatory submissions.⁷⁷ This will be further supported by a “deputy-minister-level committee [that] will be engaged on the status of GBA to discuss government-wide implementation of GBA and its impacts on policy, legislative, and program initiatives.”⁷⁸

Specifically, per the joint action plan, TBS will assess Treasury Board Submissions from September 2016 to June 2017 to determine in those cases in which GBA+ was required; whether it was conducted; were gender considerations integrated into the policy or program design; and, were there barriers to conducting a complete GBA. The findings of this assessment will be shared with SWC in late 2017 to help identify strong GBA+ departments, and those that may require additional resources and training.⁷⁹

The action plan also states that TBS will study and develop ways to improve GBA integration for Governor in Council Regulatory Submissions, and the federal regulatory development process, including training for analysts.⁸⁰

Lastly, TBS will help SWC engage with a deputy-level committee to report “on the status of government-wide implementation of GBA+ and its impacts on legislative, policy, and program initiatives.”⁸¹

C. Recommendation 1.63

Regarding Recommendation 1.63, SWC agreed, and plans to assess the resources needed to fulfill the Government of Canada’s GBA mandate, and identify potential sources of funds.⁸² Per the joint action plan, beginning in 2016 SWC, in collaboration with PCO and TBS, will develop an implementation plan for the new funds

75 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 0900.

76 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 19.

77 Ibid.

78 Ibid.

79 Joint Action Plan from Status of Women Canada, the Privy Council Office, and the Treasury Board Secretariat, provided to the Committee on 18 April 2016, pp. 9-10.

80 Ibid., p. 10.

81 Ibid., p. 10.

82 OAG, “[Report 1 – Implementing Gender-Based Analysis](#),” *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 20.

allocated to the Agency in Budget 2016 to further support the application of GBA across the federal government.⁸³ The implementation plan will include increasing online and other training tools; providing gender advice to inform the development process of key government initiatives; inter-departmental collaboration to “enhance the availability of gender-disaggregated data and gender-based research in priority areas and developing gender equality indicators in key areas in order to track progress; and monitoring and reporting on progress.”⁸⁴

In light of these findings, the Committee recommends:

Recommendation 2

That, by 1 December 2016, the Privy Council Office, Status of Women Canada, and the Treasury Board of Canada Secretariat provide the House of Commons Standing Committee on Public Accounts with an interim report outlining the progress accomplished on each of the commitments made in their joint action plan, along with a final progress report by 31 March 2018.

CONDUCTING GBA IN FOUR SELECTED FEDERAL DEPARTMENTS

During the hearing, the Committee heard testimony about the four selected departments’ experience in conducting GBA. For example, Nicole Kennedy, Director General, Strategic Policy, Cabinet and Parliamentary Affairs, Indigenous and Northern Affairs Canada, spoke about GBA in the department’s Family Violence Prevention Program:

It was evaluated in 2012, and as part of the evaluation for the program renewal, it was actually discovered that there were elements of the program that needed a bit more nuancing. The prevention side of it wasn’t really targeting any of the issues that men and boys face once they’ve been victims of violence. There was concerted effort to shift the program somewhat to make sure that we’re addressing those needs as well as the other fundamental parts of the program, which are to fund the 41 shelters across the country. I would just note in wrapping up that the GBA policy has been mandatory at Indigenous and Northern Affairs since 1999, so we do take it seriously.⁸⁵

Jacques Paquette, Senior Assistant Deputy Minister, Strategic and Service Policy Branch, ESDC, reported that department:

Cannot develop policy without doing GBA. The example that was used in the report was a typical example where we were pressed for time, so we had to do this development fairly quickly, so there was some assessment that was done but not completed. We kept working on it afterwards to make sure that we would have a full picture. We also used other tools to continue to work on increasing the participation of women in the apprenticeship sector.⁸⁶

83 Joint Action Plan from Status of Women Canada, the Privy Council Office, and the Treasury Board Secretariat, provided to the Committee on 18 April 2016, p. 11.

84 Ibid.

85 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 42nd Parliament, 19 April 2016, [Meeting 9](#), 1000.

86 Ibid., 1005.

Mitch Davies, Assistant Deputy Minister, Strategic Policy Sector, Innovation, Science and Economic Development Canada, spoke about mandatory GBA training for all departmental employees:

We made it mandatory last year that all employees in the department take the training. When they do, they gain the insight that this is about doing their jobs well and applying rigorous thinking. It's about seeking data sources and thinking things through. It's extremely well done. I would imagine that product could be exported to many jurisdictions that would benefit from it, because it's been prepared in a very professional way. For me, that is a materially important step towards making this something that is embedded in the organization when you have 3,800 employees. We're at 90% now. We have to figure out where the last 10% are, but we'll follow up.⁸⁷

Finally, Neil Bouwer, Assistant Deputy Minister, Science and Policy Integration, NRCan, acknowledged that prior to its 2013 commitment, NRCan did not do GBA on a systematic basis:

It's only been since the third phase of the action plan that Natural Resources Canada has done that. Today, for all of its [Treasury Board Submissions], all of its [Memoranda to Cabinet], and all of its budget submissions to the Department of Finance, NRCan conducts a gender-based analysis, and that's new.⁸⁸

CONCLUSION

In its audit, the OAG concluded that the selected departments have not always adequately performed GBA to support the decision-making process. As was the case in 2009, GBA has not been implemented in some federal departments and agencies. And those that did were not always thorough or consistent.⁸⁹

Additionally, the OAG also concluded that since 2009, SWC, TBS, and the PCO had indeed made progress in supporting the implementation of GBA across the federal government; however, notwithstanding such efforts, several barriers – such as the absence of mandatory requirements for GBA – prevent federal departments and agencies from incorporating GBA in the development of their legislation, policies, and programs.⁹⁰

Therefore, the Committee strongly believes that requiring mandatory GBA – in addition to proper training, tools, data, and forums to exchange best practices – is the only option to ensure that the federal government will finally be able to meet the commitment that it made more than 20 years ago to analyze gender-specific policy impacts on women and men before making decisions on policies, legislation, and programs throughout its departments and agencies.

87 Ibid., 1025.

88 Ibid., 1025.

89 OAG, "[Report 1 – Implementing Gender-Based Analysis](#)," *Fall 2015 Reports of the Auditor General of Canada*, Ottawa, 2015, p. 20.

90 Ibid.

SUMMARY OF RECOMMENDED ACTIONS AND ASSOCIATED DEADLINES

Table 1 – Summary of Recommended Actions and Associated Deadlines

Recommendation	Recommended Action	Deadline
Recommendation 1	The Privy Council Office and the Treasury Board of Canada Secretariat need to create mandatory requirements for all departments and agencies to conduct a complete gender-based analysis, and to include such analysis in all Memoranda to Cabinet and Treasury Board Submissions.	1 April 2017
Recommendation 2	The Privy Council Office, Status of Women Canada and the Treasury Board of Canada Secretariat need to provide the House of Commons Standing Committee on Public Accounts with an interim report outlining the progress accomplished on each of the commitments made in their joint action plan, along with a final progress report.	1 December 2016 and 31 March 2018

APPENDIX A LIST OF WITNESSES

Organizations and Individuals	Date	Meeting
<p>Department of Employment and Social Development Jacques Paquette, Senior Assistant Deputy Minister, Strategic and Service Policy Branch</p>	2016/04/19	9
<p>Department of Indian Affairs and Northern Development Nicole Kennedy, Director General, Strategic Policy, Cabinet and Parliamentary Affairs</p>		
<p>Department of Industry Mitch Davies, Assistant Deputy Minister, Strategic Policy Sector</p>		
<p>Department of Natural Resources Neil Bower, Assistant Deputy Minister, Science and Policy Integration</p>		
<p>Office of the Auditor General of Canada Richard Domingue, Principal</p>		
<p>Privy Council Office Les Linklater, Deputy Secretary to the Cabinet, Operations</p>		
<p>Status of Women Canada Meena Ballantyne, Head of Agency</p>		
<p>Treasury Board Secretariat Renée LaFontaine, Assistant Secretary, Corporate Services and Chief Financial Officer</p>		

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 ([Meeting Nos. 9, 13, 16](#)) is tabled.

Respectfully submitted,

Hon. Kevin Sorenson

Chair

