

Office of the Commissioner of Lobbying of Canada

2013-14

Report on Plans and Priorities

The Honourable Tony Clement, PC, MP
President of the Treasury Board

Table of Contents

Message from the Commissioner of Lobbying.....	1
Section I: Organizational Overview.....	3
Raison d’être.....	3
Responsibilities.....	3
Strategic Outcome.....	4
Program Alignment Architecture (PAA).....	4
Organizational Priorities.....	5
Risk Analysis.....	8
Planning Summary.....	9
Expenditure Profile.....	11
Estimates by Vote.....	11
Section II: Analysis of Programs by Strategic Outcome.....	13
Strategic Outcome.....	13
Program: Registration of Lobbyists.....	14
Planning Highlights.....	14
Program: Education and Research.....	15
Planning Highlights.....	15
Program: Reviews and Investigations under the <i>Lobbying Act</i> and the <i>Lobbyists’ Code of Conduct</i>	16
Planning Highlights.....	17
Program: Internal Services.....	18
Planning Highlights.....	18
Section III: Supplementary Information.....	21
Financial Highlights.....	21
Future-Oriented Financial Statements.....	22
List of Supplementary Information Tables.....	22
Tax Expenditures and Evaluations Report.....	22
Section IV: Other Items of Interest.....	23
Organizational Contact Information.....	23

Message from the Commissioner of Lobbying

I am pleased to present the 2013-14 Report on Plans and Priorities for the Office of the Commissioner of Lobbying. My mandate is threefold: establish and maintain a public registry for lobbyists to disclose their activities; educate lobbyists, their clients, and public office holders about the *Lobbying Act* and its requirements; and ensure compliance with the *Lobbying Act* and the *Lobbyists' Code of Conduct*.



The *Lobbying Act* is based on the premise that lobbying is a legitimate activity which must be conducted in a transparent manner. The Registry of Lobbyists is the primary instrument for public disclosure of lobbying activities. As such, my Office strives to make the system easier to use and more dependable, both for lobbyists to report on their activities and for Canadians to search for this information. In 2012-13, following consultations with lobbyists, public office holders and representatives of the media, I launched a series of new and improved search and reporting tools that present information from the Registry in ways that are more relevant, informative and understandable to users. Due to a reduction of the budget in 2013-14, I will be reducing development of the system from current levels. However, I will strive to ensure that the information in the system remains as easy to access and use as possible. To the extent the budget allows, my Office will also invest time and effort to further improve ease of registration by developing new online tools.

Greater awareness and understanding of the *Lobbying Act* assist lobbyists, their clients and public office holders, and are important components of our approach to ensuring compliance. I intend to continue to reach out to all key stakeholders.

The *Lobbyists' Code of Conduct* is an important component of the Canadian federal lobbying regime. It sets out standards of conduct by which lobbyists must abide when communicating with public office holders. Since its introduction in 1997, the Code has essentially remained unchanged. I believe it is time to review the principles and rules that make up the *Lobbyists' Code of Conduct* and revise them as appropriate to ensure they continue to reflect the high ethical standards Canadians expect of lobbyists. In this light, in 2013-14, I will undertake public consultations on amending the *Lobbyists' Code of Conduct*.

I will continue to deal with all alleged breaches of the *Lobbying Act* and the *Lobbyists' Code of Conduct* in a serious manner. In 2012-13, I tabled two Reports on Investigation in Parliament, dealing with breaches to the *Lobbyists' Code of Conduct*. This year, my Office will continue to manage and process files as efficiently as possible, keeping pace with the caseload.

As I begin the second half of my seven-year appointment as Commissioner of Lobbying, I remain committed to the objectives set out by Parliament in the *Lobbying Act*. I believe that this key piece of legislation has contributed to increasing transparency and accountability in the lobbying of federal public office holders. In the coming year, I will prepare for the introduction of possible amendments to the *Lobbying Act*, which were considered by the Government in its Response to the recommendations tabled by the House of Commons Standing Committee on Access to Information, Privacy and Ethics in 2012-13.

Karen E. Shepherd
Commissioner of Lobbying

Section I: Organizational Overview

Raison d'être

The Office of the Commissioner of Lobbying (OCL) supports the Commissioner of Lobbying, the Agent of Parliament responsible for the administration of the *Lobbying Act* (the Act). The legislation seeks to improve transparency and accountability regarding communications between lobbyists and federal public office holders and increase the confidence of Canadians in the integrity of government decision-making.

Responsibilities

The Commissioner of Lobbying is responsible for the administration of the *Lobbying Act*. The authority of the Commissioner is derived from the Act.

The mandate of the Commissioner is threefold:

1. Establish and maintain the Registry of Lobbyists, which contains and makes public the registration information disclosed by lobbyists;
2. Develop and implement educational programs to foster public awareness of the requirements of the Act; and
3. Undertake administrative reviews and investigations to ensure compliance with the Act and the *Lobbyists' Code of Conduct* (the Code).

Under the Act, the Commissioner of Lobbying also has the authority to grant exemptions to former designated public office holders who are subject to a five-year prohibition on lobbying activities.

The Commissioner reports annually to Parliament on the administration of the Act and the Code. The Commissioner is also required to submit to Parliament Reports on Investigations, which include her findings, conclusions and the reasons for her conclusions.

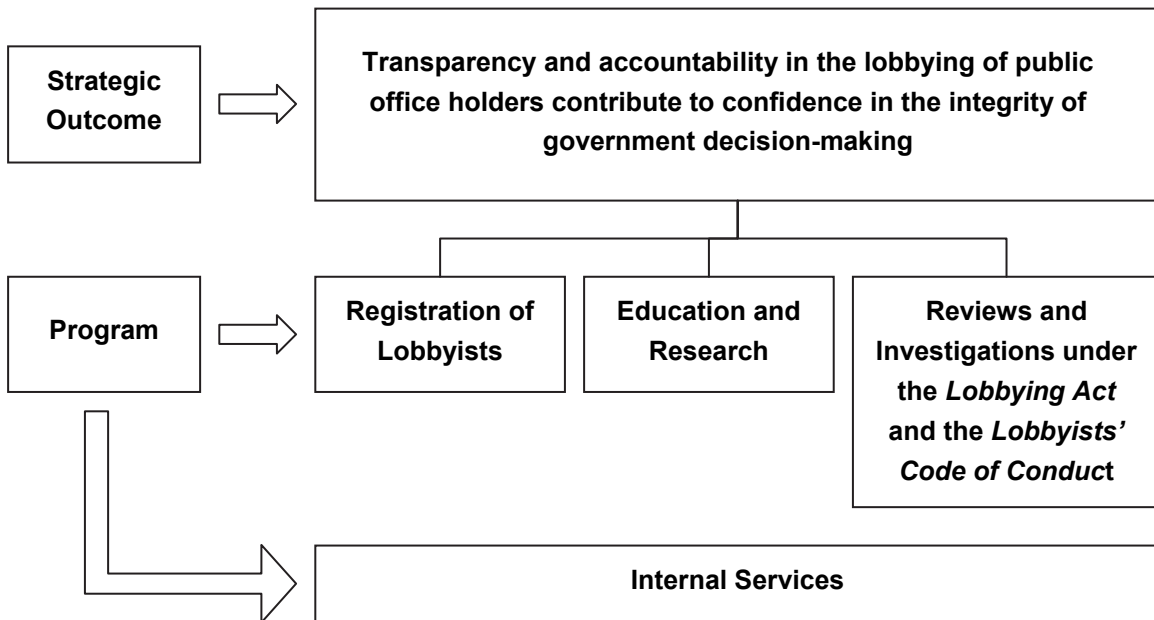
Strategic Outcome

In order to effectively deliver its mandate, the OCL aims to achieve the following strategic outcome:

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

Program Alignment Architecture (PAA)

The Program Alignment Architecture (PAA) for the OCL is its basis for reporting to Parliament. The PAA reflects how the OCL allocates and manages the resources under its control to achieve its intended outcome.



Organizational Priorities

Priority	Type ¹	Program
Ensure integrity of the Registry of Lobbyists through improved documentation.	New	Registration of Lobbyists
Description		
<p>Why is this a priority?</p> <ul style="list-style-type: none"> • The Registry of Lobbyists is the main tool to collect and disclose information on, and ensure transparency of, lobbying activities. • Improving the documentation for the Registry of Lobbyists is essential to ensuring its integrity. <p>Plans for meeting the priority</p> <ul style="list-style-type: none"> • All system documentation for the Registry of Lobbyists will be reviewed and updated as required. A process will be established to ensure this documentation remains current. 		

Priority	Type	Program
Develop and implement online tools and materials to facilitate the registration of lobbyists by increasing their awareness and understanding of the <i>Lobbying Act</i> .	New	Registration of Lobbyists
Description		
<p>Why is this a priority?</p> <ul style="list-style-type: none"> • The Registry of Lobbyists is the main tool to collect and disclose information on, and ensure transparency of, lobbying activities. • The development and implementation of online tools to provide a better understanding of the Act's requirements will facilitate accurate and timely registration by lobbyists. This, in turn, will further enhance transparency of lobbying activities. <p>Plans for meeting the priority</p> <ul style="list-style-type: none"> • The current Guide to Registration will be reviewed and updated, with an emphasis on making it easy to use. • Additional online tools and sources of information, such as a list of Frequently Asked Questions, will also be considered. 		

¹ Type is defined as follows: **previously committed to**—committed to in the first or second fiscal year prior to the subject year of the report; **ongoing**—committed to at least three fiscal years prior to the subject year of the report; and **new**—newly committed to in the reporting year of the RPP or DPR.

Priority	Type	Program
Undertake public consultations to inform a review of the <i>Lobbyists' Code of Conduct</i> .	New	Education and Research
Description		
<p>Why is this a priority?</p> <ul style="list-style-type: none"> • The <i>Lobbyists' Code of Conduct</i> was introduced in 1997 and has remained unchanged since. • Public consultations will help inform a review of the principles and rules that make up the Code, and revise them as appropriate to ensure they reflect the high ethical standards Canadians expect of lobbyists. <p>Plans for meeting the priority</p> <ul style="list-style-type: none"> • The OCL will implement the public consultation strategy that was developed in the last quarter of 2012-13. • The Office will continue to reach out to all stakeholders, including lobbyists and their clients, public office holders and other interested stakeholders, using various methods and techniques. 		

Priority	Type	Program
Implement and refine the process for prioritization and completion of files.	Ongoing	Reviews and Investigations under the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>
Description		
<p>Why is this a priority?</p> <ul style="list-style-type: none"> • More effective case management and planning will enable the OCL to best use its human and financial resources to further improve the application of the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>, and ensure that the results of reviews and investigations are communicated to Canadians on a timely basis. <p>Plans for meeting the priority</p> <ul style="list-style-type: none"> • The Investigations Directorate will refine its approach to prioritize files more effectively, identify possible efficiencies, assess anticipated timelines for completion and communicate progress to feed into other planning processes. 		

Priority	Type	Program
Develop a more strategic approach to compliance verification.	New	Reviews and Investigations under the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>
Description		
<p>Why is this a priority?</p> <ul style="list-style-type: none"> • Transparency is enhanced when those who are lobbying federal public office holders are in compliance with the <i>Lobbying Act</i>. <p>Plans for meeting the priority</p> <ul style="list-style-type: none"> • Current compliance monitoring practices will be improved by introducing a risk-based approach that includes more in-depth analyses of registration behaviours within selected areas of the economy or related to specific issues (e.g. major government decisions with respect to legislation, policies or programs). • The OCL will educate potential registrants or take other suitable compliance measures to ensure they understand and comply with the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>. 		

Priority	Type	Program
Continue to strengthen the OCL management accountability framework in order to further improve its approach to priority-setting and better communicate its performance story to Parliament and Canadians.	Ongoing	Internal Services
Description		
<p>Why is this a priority?</p> <ul style="list-style-type: none"> • As an independent Agent of Parliament, the Commissioner is solely responsible for monitoring and demonstrating compliance with Treasury Board policies within her organization. Since its creation, the OCL has put in place a broad range of measures and instruments to assist the Commissioner in delivering on her mandate and in meeting her accountabilities as deputy head. <p>Plans for meeting the priority</p> <ul style="list-style-type: none"> • In 2013-14, the focus of management improvements will be on: <ul style="list-style-type: none"> • Developing a multi-year evaluation plan; and, • Refining security and business continuity plans. 		

Risk Analysis

The Office of the Commissioner of Lobbying (OCL) has established and maintains the federal registry of lobbyists and lobbying activities known as the Lobbyists Registration System (LRS). The OCL shares the challenges of any office charged with maintaining a large-scale registry in terms of accuracy and timeliness of disclosure while ensuring registrant compliance and system integrity. The LRS is a complex system that requires ongoing monitoring, maintenance and improvements to ensure it remains accessible to users.

Therefore, the OCL has built in the Registry a number of mechanisms to prevent system interruptions, which would cause registration delays. In the unlikely event that the Registry does shut down, either intentionally or otherwise, the OCL has processes and systems in place to minimize the amount of downtime.

In addition, the OCL is aware of initiatives to migrate hosting of systems to Shared Services Canada. For this reason, the OCL continually monitors and assesses how the integrity of the Registry may be impacted by the transfer of hosting and related support services from Industry Canada to the recently created Shared Services Canada.

In managing the information technology infrastructure (IT) that supports the Registry and other systems, a number of risks have also been identified with respect to security. As a result, the OCL continually reviews its exposure to various security risks and works to strengthen its computer security measures, including measures which are part of the service level agreements with its service providers.

The Act requires that registrants disclose certain communications involving designated public office holders under the Act, which include ministers, ministerial staff, public servants at the rank of assistant deputy ministers and above, Members of Parliament and Senators. This reporting requirement is satisfied online by registrants directly inputting the data into the Registry. In order to keep reporting errors to a minimum, the OCL continually takes steps to inform and educate lobbyists and designated public office holders on how to reduce these reporting errors. Each month, the OCL also verifies a sample of monthly communication reports recently posted. Lobbyists can themselves amend incorrect monthly communication reports.

The OCL conducts administrative reviews and investigations to ensure compliance with the Act and the Code. It also reviews applications for exemption from the five-year lobbying prohibition for former designated public office holders. The Commissioner's decisions with respect to administrative reviews, investigations and applications for exemption may be subject to judicial review by the Federal Court. It is possible that judicial review decisions could affect the Commissioner's ability to complete investigations in a timely manner. The OCL conducts reviews and investigations that are fair, thorough and well-documented, with the intention that they will withstand judicial scrutiny.

In this context, the OCL recognizes that there are risks that its legal services internal capacity may be insufficient at times. In administering the Act and the Code, it is crucial that sound legal advice is available to provide appropriate responses to emerging legal issues, challenges or litigation. The absence of substitute staff or clear arrangements for the continuity of legal services to be provided in the event of prolonged absence or departure of the Senior Counsel is a significant risk. External firms have been identified to provide alternate sources of legal services, and it is crucial that they remain without conflict of interest. The reliance on external firms to supplement internal legal services capacity may prove to be fairly costly. In addition, there is a risk that outside counsel may require some time to become familiar with legislative and regulatory requirements that are relatively complex to administer.

The OCL is a small organization that relies on other federal organizations for providing support to its internal services such as information technology, human resources and financial services. Agreements with service providers are carefully negotiated and monitored to ensure that practices and services are consistent with OCL requirements, standards, and internal controls.

An Audit and Evaluation Committee (AEC) has been set up to support the Commissioner in her role of deputy head. The AEC is an independent advisory committee that provides objective advice and recommendations regarding the organization’s risk management, control and governance frameworks and processes.

Planning Summary

The table below provides a summary of the total budgetary expenditures for 2013-14 and the planned spending for the next three fiscal years.

Financial Resources (Planned Spending — \$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
4,424	4,469	4,432	4,432

The table below provides a summary of the total planned human resources for the OCL for the next three fiscal years.

Human Resources (Full-Time Equivalents—FTEs)

2013-14	2014-15	2015-16
28	28	28

Planning Summary Table (\$ thousands)

Strategic Outcome	Program	Actual Spending 2010-11	Actual Spending 2011-12	Forecast Spending 2012-13	Planned Spending			Alignment to Government of Canada Outcomes
					2013-14	2014-15	2015-16	
Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.	Registration of Lobbyists	1,082	1,038	1,156	812	814	814	A transparent, accountable and responsive federal government.
	Education and Research	927	940	862	810	812	812	A transparent, accountable and responsive federal government.
	Reviews and Investigations under the <i>Lobbying Act</i> and <i>Lobbyists' Code of Conduct</i>	946	1,106	1,044	1,097	1,101	1,101	A transparent, accountable and responsive federal government.
Sub-Total		2,955	3,084	3,062	2,719	2,727	2,727	

Planning Summary Table for Internal Services (\$ thousands)

Program	Actual Spending 2010-11	Actual Spending 2011-12	Forecast Spending 2012-13	Planned Spending		
				2013-14	2014-15	2015-16
Internal Services	1,731	1,778	1,811	1,749	1,705	1,705
Sub-Total	1,731	1,778	1,811	1,749	1,705	1,705

Planning Summary Total (\$ thousands)

Programs and Internal Services	Actual Spending 2010-11	Actual Spending 2011-12	Forecast Spending 2012-13	Planned Spending		
				2013-14	2014-15	2015-16
Total	4,686	4,862	4,873	4,469	4,432	4,432

The OCL's actual spending has remained constant over the last few years. The increase in expenditures from year to year is mainly attributable to salary rate increases of signed collective agreements.

The increase in expenditures in fiscal years 2011-12 and 2012-13, compared to 2010-11, is related to termination and severance liquidation payments.

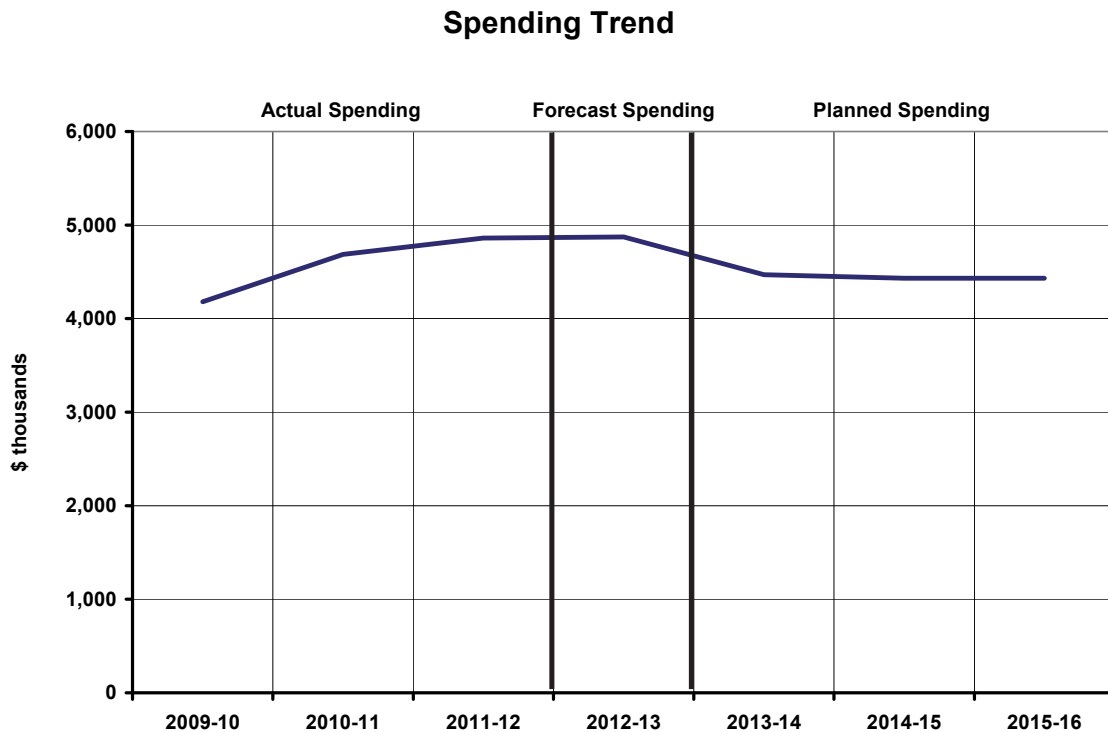
The variance between the Planned Spending 2013-14 and the Forecast Spending 2012-13 is primarily due to a 5% (or \$230K) budget reduction announced in Budget 2012. As well, no payments are anticipated for termination and severance liquidation payments.

Expenditure Profile

Departmental Spending Trend

The figure below illustrates the spending trend for the OCL from 2009-10 to 2015-16.

Actual spending corresponds to total expenditures as published in the Public Accounts of Canada. The forecast spending reflects the expected expenditures for 2012-13. The planned spending for 2013-14 reflects resources approved through Main Estimates, and the anticipated lapse to be carried forward from 2012-13. Finally, the planned spending for 2014-15 and 2015-16 reflects the approved resources.



The actual spending for 2011-12 and the forecast spending for 2012-13 show a significant increase compare to the 2010-11 actual spending. The increase can be explained by the severance payments incurred pursuant to the new severance pay provisions from collective agreements and some termination payments.

The decrease in planned spending for fiscal years 2013-14 to 2015-16 is due mainly to the 5% budget reduction announced in Budget 2012.

Estimates by Vote

For information on our organizational appropriations, please see the [2013-14 Main Estimates](#) publication.

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

The following section describes the programs of the Office of the Commissioner of Lobbying (OCL) and identifies expected results, performance indicators and targets. This section also explains how the OCL plans to meet its expected results and presents the financial and non-financial resources that will be dedicated to each program.

This section contains a discussion of plans surrounding the following programs:

- Registration of Lobbyists;
- Education and Research;
- Reviews and Investigations under the *Lobbying Act* and the *Lobbyists' Code of Conduct*; and
- Internal Services.

Program: Registration of Lobbyists

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbying Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Office of the Commissioner of Lobbying approves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
812	812	814	814

Human Resources (FTEs)

2013-14	2014-15	2015-16
7	7	7

Expected Results	Performance Indicators	Targets
Lobbyists can register in accordance with the requirements of the <i>Lobbying Act</i> .	Percentage of registrations that are processed within three business days.	100% of registrations received are processed within three business days.
Canadians have access to information about lobbyists and lobbying activities.	Percentage of time the Registry of Lobbyists is available to Canadians.	The Registry of Lobbyists is available to the public 95-98% of the time.

Planning Highlights

In order to achieve the expected results, the OCL plans to undertake the following activities:

- Review and update all system documentation for the Lobbyists Registration System.
- Review and update the online tools for lobbyists, to improve user-friendliness and facilitate registration.

Program: Education and Research

The OCL develops and implements educational and research programs to foster awareness of the requirements of the *Lobbying Act* and the *Lobbyists' Code of Conduct*. The primary audiences for programs are lobbyists, their clients and public office holders.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
810	810	812	812

Human Resources (FTEs)

2013-14	2014-15	2015-16
7	7	7

Expected Result	Performance Indicator	Target
Lobbyists, their clients, public office holders and the public are aware of the requirements of the <i>Lobbying Act</i> .	Awareness of the Act on the part of lobbyists, their clients, public office holders and the public is medium to high.	80% say that their awareness is medium to high.

Planning Highlights

In order to achieve the expected result, the OCL plans to undertake the following activities:

- Continue to meet with and provide information to lobbyists, their clients, public office holders, and other interested stakeholders (e.g. academics) to ensure all are aware of the requirements of the Act.
- Undertake consultations on the *Lobbyists' Code of Conduct* to inform a review of the Code to ensure it continues to reflect high ethical standards for lobbyists.

Program: Reviews and Investigations under the *Lobbying Act* and the *Lobbyists' Code of Conduct*

The OCL validates information provided by registered lobbyists to ensure accuracy. Allegations of non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
1,097	1,097	1,101	1,101

Human Resources (FTEs)

2013-14	2014-15	2015-16
8	8	8

Expected Results	Performance Indicators	Targets
Suspected, alleged or known breaches of the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i> are reviewed or investigated and appropriate measures taken to ensure compliance.	Percentage of suspected, alleged or known breaches of the Act or Code that are subject to review or investigation.	100% of suspected, alleged, or known breaches are subject to review or investigation.
Exemptions from the five-year prohibition are granted or denied in a manner consistent with the purposes of the <i>Lobbying Act</i> .	Percentage of exemption reviews completed to the point of the letter of intent within 60 days.	100% of exemption reviews are completed to the point of the letter of intent within 60 days.
Information contained in monthly communication reports submitted to the Office of the Commissioner of Lobbying is accurate and complete.	Percentage of monthly communication reports that are found accurate.	90-95% of reports are found to be accurate and complete.

Planning Highlights

In order to achieve the expected results, the OCL plans to undertake the following activities:

- Finalize the implementation of a systematic approach to reviews and investigations developed in previous year.
- Undertake analyses of information from the Registry and other sources to better understand registration patterns and formulate plans to ensure compliance with the *Lobbying Act* and the *Lobbyists' Code of Conduct*.

Program: Internal Services

The Internal Services Program supports all strategic outcomes and is common across government. Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups 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; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided specifically to a program.

Given the mandate of the OCL to develop and implement educational programs to foster public awareness of the requirements of the *Lobbying Act*, Communications Services are not included in Internal Services, but rather form part of the Education and Research Program.

Financial Resources (\$ thousands)

Total Budgetary Expenditures (Main Estimates) 2013-14	Planned Spending 2013-14	Planned Spending 2014-15	Planned Spending 2015-16
1,704	1,749	1,705	1,705

Human Resources (FTEs)

2013-14	2014-15	2015-16
6	6	6

Planning Highlights

The OCL will continue to strengthen its management accountability framework, including planning and reporting instruments such as Performance Measurement Framework and Strategy, Corporate Risk Profile, Integrated Business and Human Resources Plan, Information Management/Information Technology Strategic Plan, and Security and Business Continuity Plans. With the evaluation function now in place, the OCL will continue to work in this area, with the development of a Multi-Year Evaluation Plan that is complementary to the Multi-Year Internal Audit Plan.

In order to achieve the expected results, the OCL plans to undertake the following activities:

- Develop a Multi-Year Evaluation Plan.
- Refine existing security and business continuity plans.

Section III: Supplementary Information

Financial Highlights

The future-oriented financial highlights presented within this Report on Plans and Priorities are intended to serve as a general overview of the operations of the Office of the Commissioner of Lobbying. These future-oriented financial highlights are prepared on an accrual basis to strengthen accountability as well as to improve transparency and financial management.

Future-Oriented Condensed Statement of Operations and Net Financial Position For the Year (ending March 31) (\$ thousands)

	\$ Change	Planned Results 2013-14	Estimated Results 2012-13
Total expenses	9	5,369	5,360
Total revenues	—	—	—
Net cost of operations before government funding and transfers	9	5,369	5,360
Net financial position	(380)	540	920

Future-Oriented Condensed Statement of Financial Position As at March 31 (\$ thousands)

	\$ Change	Planned Results 2013-14	Estimated Results 2012-13
Total net liabilities	(67)	708	775
Total net financial assets	(23)	245	268
Net debt	(44)	463	507
Total non-financial assets	(424)	1,003	1,427
Net financial position	(380)	540	920

The liabilities are forecasted at \$708K for fiscal year 2013-14. They include vacation pay and severance benefits (65% or \$463K) and accounts payable and accrued liabilities (35% or \$245K).

It is projected that the total assets will be valued at \$1,248K in fiscal year 2013-14. This is composed mainly of amounts due from the Consolidated Revenue Fund (20% or \$245K) and tangible capital assets (80% or \$1,003K).

It is projected that the Net Financial Position will decrease by \$380K from 2012-13 to 2013-14. This is primarily due to the decrease in the net book value of tangible capital assets (\$424K).

Future-Oriented Financial Statements

The Future-Oriented Financial Statements and related notes can be found on the OCL website at <http://ocl-cal.gc.ca/eic/site/012.nsf/eng/00567.html>.

List of Supplementary Information Tables

All electronic supplementary information tables listed in the 2013-14 Report on Plans and Priorities can be found on the OCL's website at:

<http://ocl-cal.gc.ca/eic/site/012.nsf/eng/00719.html>.

- Greening Government Operations
- Upcoming internal audits and evaluations over the next three fiscal years

Tax Expenditures and Evaluations Report

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 publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the sole responsibility of the Minister of Finance.²

² The Tax Expenditures and Evaluations publication can be found here:
<http://www.fin.gc.ca/purl/taxexp-eng.asp>.

Section IV: Other Items of Interest

Organizational Contact Information

Office of the Commissioner of Lobbying of Canada

255 Albert Street, 10th Floor

Ottawa, Ontario K1A 0R5

Tel: 613-957-2760

Fax: 613-957-3078

Email: QuestionsLobbying@ocl-cal.gc.ca

Johanne Blais

Chief Financial Officer

255 Albert Street, 10th Floor

Ottawa, Ontario K1A 0R5

Tel: 613-952-4298

Fax: 613-957-3078

Email: johanne.blais@ocl-cal.gc.ca