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Report of the
**Auditor General
of Canada**
to the House of Commons

SPRING

Chapter 1
Gender-Based Analysis



Office of the Auditor General of Canada

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Chapter

1

Gender-Based Analysis

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Gender-Based Analysis

Main Points

What we examined

Gender-based analysis (GBA) is an analytical tool that can be used to assess how the impact of policies and programs on women might differ from their impact on men. GBA is intended to allow for gender differences to be integrated in the policy analysis process. Coinciding with the United Nations' Fourth World Conference on Women in 1995, the federal government committed to implement gender-based analysis throughout its departments and agencies. Such analysis was to guide decision makers by informing them about any potential impact that policies, programs, or proposals might have on people because of their gender. Since then, the government has reiterated in a number of announcements that it intends to implement GBA. In April 2008, the House of Commons Standing Committee on the Status of Women recommended, in its ninth report, that our Office examine the implementation of gender-based analysis in the federal government.

Our audit looked at seven departments whose responsibilities can impact men and women differently—The Department of Finance Canada, Health Canada, Human Resources and Skills Development Canada (HRSDC), Indian and Northern Affairs Canada (INAC), the Department of Justice Canada, Transport Canada, and Veterans Affairs Canada. We examined whether they had established a framework to support GBA and had reported the results of their analyses in Treasury Board submissions and memoranda to Cabinet. We looked at 68 recent programs, policy initiatives, and acts of legislation developed in these seven departments to see whether they had undergone gender-based analysis. Our audit did not include verifying the data and research on gender impacts or challenging the conclusions of the analyses.

We also looked at the role played by the Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada in challenging whether departments and agencies had identified potential gender impacts of proposals submitted for Cabinet approval. In addition, we examined the role played by Status of Women Canada in supporting the implementation of GBA in the federal government.

Why it's important

Gender-based analysis can contribute to attaining the overarching goal of gender equality. International organizations such as the Council of Europe, the United Nations, and the World Health Organization have emphasized that to have a positive impact on society, social policies and legislation in areas such as immigration, agriculture, and disease prevention need to reflect the differences in the obstacles and barriers faced by men and by women.

Failure to consider that men and women can be affected differently by similar situations can lead to policies that ignore the impacts on gender. For example, cardiovascular disease (CVD) is the number one killer of women. Because CVD has traditionally been considered a men's disease, research in the field has focused on middle-aged men, ignoring the fact that some women with heart disease might have different symptoms from those typically experienced by men. This could affect the drugs and the dosages prescribed to women. It could also lead women to ignore the symptoms of heart disease and wait too long to seek medical help.

What we found

- Despite the government commitment to GBA that has continued since 1995, there is no government-wide policy requiring that departments and agencies perform it. The existence and completeness of a GBA framework varied considerably among the departments we examined. For example, while INAC has implemented all key elements of an appropriate GBA framework, Transport Canada and Veterans Affairs Canada have no GBA framework.
- While some of the departments are making efforts to improve their GBA practices, few of those that are performing GBA can provide evidence that demonstrates these analyses are used in designing public policy. In 30 of the 68 initiatives we examined, gender impacts had been analyzed but there was no evidence that the analysis was considered in developing public policy options. In 8 initiatives, departments were able to demonstrate why GBA was not considered relevant. For 26 initiatives, we could find no evidence that gender impacts had been considered at all. Only in 4 initiatives was there evidence that GBA had been integrated in the policy development process.
- For the sampled initiatives, departments provided limited information to Cabinet and the Treasury Board on gender impacts of proposals. We found no reference to gender impacts in 15 of 28 memoranda to Cabinet and in 8 of 21 Treasury Board submissions. There was nothing to indicate whether those who submitted these had determined gender impacts to be irrelevant,

whether there was another reasonable explanation for the absence of this information, or whether gender impacts had ever been considered.

- The 2007 revised Guide to Preparing Treasury Board Submissions reminds departments and agencies that GBA information should be reported in submissions. The new 2008 guide on drafting memoranda to Cabinet has not clarified how and when gender impacts are to be considered and reported to Cabinet in policy proposals.
- While central agencies have all appointed GBA champions, they could not demonstrate that their analysts had reviewed and, when appropriate, challenged gender impacts of spending initiatives or policy proposals submitted by departments for approval. We noted that central agencies have made efforts to improve GBA training for the policy analysts responsible for challenging spending initiatives or policy proposals.

The central agencies and Status of Women Canada have responded. Detailed responses from the central agencies (Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada) and Status of Women Canada follow each recommendation throughout the chapter. The central agencies disagree with our recommendations that they document their challenge of departmental gender-based analyses.

Introduction

Background

1.1 Gender-based analysis (GBA) is an analytical tool whose objective is to examine the differential impacts on both women and men of government policies, programs, and legislation. GBA can help in integrating social, economic, and other gender differences into policy analysis. It can also contribute to efforts toward the overarching goal of gender equality.

1.2 For example, a GBA might show that a program is not implemented properly to meet some of women's unique socio-economic circumstances or it might show that a program has a negative impact on men because of a poorly designed policy initiative. Exhibit 1.1 shows how GBA could be integrated in policies related to cardiovascular disease in women, for example.

Exhibit 1.1 Gender-based analysis can deepen understanding of health issues

Cardiovascular disease has historically been considered a disease affecting men. It has only recently been recognized as the major cause of death in Canada for women as well. Consequently, women might be greatly under-represented in medical research related to cardiovascular disease.

Studies have shown that women are more likely than men to have subtle symptoms of heart attack, such as indigestion, abdominal or mid-back pain, nausea, and vomiting. Many women may ignore these symptoms and wait too long to seek medical help.

Applying GBA to cardiovascular disease highlights how risk factors, symptom patterns, and outcomes differ for women and men, thus the need to integrate gender impacts into health-based policy and program development.

Source: Adapted from Status of Women Canada, *Applying GBA: An Example* (2004) and Health Canada, *Exploring Concepts of Gender and Health*, 2003

1.3 Gender-based analysis can help the government identify impacts on gender when designing policies or programs. The findings of a GBA are only one set of factors to be considered in decision making. Other considerations such as social, economic, fiscal, or environmental impacts, or how decisions might affect federal-provincial relations, might be given more weight. Other priorities of the government might also weigh more in the decision making process.

Federal commitments to perform gender-based analysis

1.4 Over the years, the government has made commitments to support the implementation of GBA and gender equality. On 18 December 1979, the United Nations adopted the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), also known as the Treaty for the Rights of Women. It came into effect on 3 September 1981 and Canada ratified it on 10 December 1981. As of October 2008, a total of 185 countries had ratified CEDAW.

1.5 The Treaty established the Committee on the Elimination of Discrimination against Women (CEDAW Committee) to consider and review the progress made by governments in implementing the Convention. Every four years, Canada submits a written report to the Committee about steps it has taken to comply with the Convention.

1.6 At the 1995 United Nations Fourth World Conference on Women, section 204(a) of the Beijing Declaration and Platform for Action recommended that governments “seek to ensure that before policy decisions are taken, an analysis of their impact on women and men, respectively, is carried out.”

1.7 Immediately before the 1995 UN Conference, the federal government published *Setting the Stage for the Next Century: The Federal Plan for Gender Equality*. This action plan called for the implementation of GBA throughout federal departments and agencies. In it, the federal government made a series of commitments for

- the development and application of tools and methodologies for carrying out gender-based analysis,
- training on gender-based analysis of legislation and policies,
- the development of indicators to assess progress made toward gender equality,
- the collection and use of gender-disaggregated data as appropriate,
- the use of gender-sensitive language throughout the federal government, and
- the evaluation of the effectiveness of the gender-based analysis process.

1.8 In 2000, the federal government approved the *Agenda for Gender Equality*, a new five-year government-wide strategy. One of its components was “accelerating implementation of GBA in order to strengthen government policy capacity.”

1.9 Canada acceded to the Optional Protocol to CEDAW in 2002, demonstrating its commitment to the promotion of gender equality and fundamental human rights for women domestically and internationally. The Optional Protocol is a human rights treaty that enhances the CEDAW Committee's ability to oversee compliance with the Convention.

1.10 In 2002, in a report to CEDAW that addressed, among other things, the implementation of the 1995 *Federal Plan for Gender Equality*, the federal government stated that there was no formal requirement under the action plan to ensure compliance or implementation. It also stated that the action plan was the result of a collaborative effort between Status of Women Canada and government departments. Following that response, CEDAW recommended that Canada consider making gender-based analysis mandatory at all government levels.

1.11 In its responses to the House of Commons Standing Committee on the Status of Women's report, entitled *Gender-Based Analysis: Building Blocks for Success* (tabled in 2005 and 2006), the government made important commitments with regard to GBA implementation and the role of central agencies and departments. It clarified who is accountable for implementing GBA under the 1995 *Federal Plan for Gender Equality*. It confirmed the responsibility of departments and agencies to ensure completion of a thorough analysis of proposed policies and programs, including the application of GBA and the inclusion of gender impacts in proposals. The government also clarified the responsibility of the Treasury Board of Canada Secretariat (TBS), the Privy Council Office (PCO), and the Department of Finance Canada (central agencies) to challenge whether federal departments and agencies give proper consideration to gender impacts.

1.12 Canada highlighted the importance of government-wide GBA implementation in a May 2007 report and in its October 2008 testimony before the UN Committee on the Elimination of Discrimination against Women. The implementation of GBA across the federal government is one element reported in Canada's report to the United Nations.

Gender-based analysis can support gender equality obligations

1.13 Implementing gender-based analysis can help the government meet its legal obligations under the *Canadian Charter of Rights and Freedoms* (Exhibit 1.2). The Charter sets a standard for gender equality to which all levels of government must adhere in their legislation and

programs. The implementation of GBA can also support the gender-equality principles stated in the *Canadian Human Rights Act* and in the *Constitution Act, 1982*, relating to Aboriginal treaty rights.

Exhibit 1.2 Statutory obligations to uphold gender equality

Two sections of the *Canadian Charter of Rights and Freedoms* deal with gender equality:

15.(1) Every individual is equal before and under the law and has the right to the equal protection and equal benefit of the law without discrimination and, in particular, without discrimination based on race, national or ethnic origin, colour, religion, sex, age or mental or physical disability.

(2) Subsection (1) does not preclude any law, program or activity that has as its object the amelioration of conditions of disadvantaged individuals or groups including those that are disadvantaged because of race, national or ethnic origin, colour, religion, sex, age or mental or physical disability.

[. . .]

28. Notwithstanding anything in this Charter, the rights and freedoms referred to in it are guaranteed equally to male and female persons.

The *Canadian Human Rights Act* also states gender equality principles:

3.(1) For all purposes of this Act, the prohibited grounds of discrimination are race, national or ethnic origin, colour, religion, age, sex, sexual orientation, marital status, family status, disability and conviction for which a pardon has been granted.

One section of the *Constitution Act, 1982*, relating to Aboriginal treaty rights states:

35(4) Notwithstanding any other provision of this Act, the aboriginal and treaty rights referred to in subsection (1) are guaranteed equally to male and female persons.

Source: *Constitution Act, 1982*, and *Canadian Human Rights Act* (R.S., 1985, c. H-6)

Responsibility for gender-based analysis within the federal government

1.14 Within the federal government, Status of Women Canada (SWC) leads the process of implementing the 1995 *Federal Plan for Gender Equality*. It is supposed to help departments build their capacity for gender-based analysis and support their efforts to create a GBA framework by developing and delivering training and tools, case studies, and public awareness materials. It also works strategically to guide other departments' efforts to integrate GBA into their policy analyses. Status of Women Canada represents Canada internationally on women's issues.

1.15 Departments and agencies, under the 1995 Plan, are responsible for thoroughly analyzing their proposed policies and programs; conducting GBA; and including consideration of gender impacts in their legislation, policy, and program analyses.

1.16 The central agencies—the Treasury Board of Canada Secretariat (TBS), the Privy Council Office (PCO), and the Department of Finance Canada—play a challenge role of ensuring that federal departments take into account all relevant factors, including gender impacts, in the development of policies, programs, and proposals being submitted for consideration to Treasury Board, Cabinet, and the Minister of Finance.

Focus of the audit

1.17 Our audit focused on whether selected departments are conducting gender-based analysis, and whether central agencies are reviewing the analysis, to adequately support the decision-making process for policy and program initiatives.

1.18 Our audit focused on 68 recent initiatives (programs, policies, or activities) and legislation developed in seven departments:

- the Department of Finance Canada,
- the Department of Justice Canada,
- Health Canada,
- Human Resources and Skills Development Canada,
- Indian and Northern Affairs Canada,
- Transport Canada, and
- Veterans Affairs Canada.

1.19 The initiatives sampled were announced in the 2007 and 2008 budgets, as well as in the 2007 Economic Statement and in other government announcements. They included spending, tax, and legislative proposals, some of which directly affected women and men.

1.20 Our audit further examined how the Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada perform a challenge role when they review the gender impacts of policy initiatives or spending proposals. We also reviewed the role Status of Women Canada plays in gender-based analysis. We looked at whether TBS, PCO, and SWC provided departments with appropriate GBA guidance on how to incorporate gender impacts in their Cabinet documents.

1.21 The Department of Finance Canada was unable to give us access to the documents supporting the gender impacts reported to the Minister of Finance as part of the approval process for Budget measures. In the government's view, the documents are considered

a Cabinet confidence of a type that could not be disclosed to us. As well, because we did not have access to the précis accompanying Treasury Board submissions, we were not able to assess fully if the TBS performed its challenge role.

1.22 More details on the audit objective, scope, approach, and criteria are in **About the Audit** at the end of this chapter.

Observations and Recommendations

Departmental frameworks for gender-based analysis

Some departments have implemented elements of a gender-based analysis framework

1.23 In 1995, the *Federal Plan for Gender Equality* called on all federal departments and agencies to implement gender-based analysis (GBA) by establishing an analytical process, or framework, for assessing the potential differential impacts of legislation and policies on women and men. Supported by Status of Women Canada (SWC), the government undertook to develop and apply GBA tools, provide training, and evaluate the effectiveness of its GBA practices. Under the Plan, departments or agencies seeking Cabinet approval of their policy and program proposals are expected to ensure that all relevant factors have been assessed, including gender equality factors. It is up to each organization to determine whether a gender-based analysis is appropriate or relevant and to ensure that the assessment is thorough and complete.

1.24 We examined progress toward meeting the federal commitment to implement GBA in seven departments; the Department of Finance Canada, the Department of Justice Canada, Health Canada, Human Resources and Skills Development Canada (HRSDC), Indian and Northern Affairs Canada (INAC), Transport Canada, and Veterans Affairs Canada. We expected to find that each of the organizations we examined could provide evidence that they had developed and implemented a framework for performing GBA. A sound GBA framework could include policies, defined roles and responsibilities, tools and methodologies, training, a champion, and evaluation of the effectiveness of GBA practices. These are key elements mentioned in the 1995 *Federal Plan for Gender Equality* and in the tools developed by Status of Women Canada.

1.25 We found considerable variation in the extent to which the selected departments had developed and implemented a GBA framework (Exhibit 1.3). We found that Indian and Northern Affairs Canada is the only department that not only had fully implemented

the elements of a sound GBA framework, but also had evaluated the effectiveness of its GBA practices. Transport Canada and Veterans Affairs Canada had not implemented any framework and therefore had limited GBA knowledge and analytical capacity.

1.26 The Department of Finance Canada plays two roles; it acts as a central agency and it develops and implements policies, during which it carries out GBA on itself. The Department started to implement a department-wide gender-based analysis framework in 2005. The Department has stated that it is committed to carrying out GBA, as indicated in the government responses to the Standing Committee on the Status of Women and on its intranet. Also, officials in the Department told us that a systemic approach to performing GBA is used. For example, the report template used to prepare briefing documents for the Minister of Finance on matters to be considered in budgets requires gender impacts to be reported, and for the 2008 Budget, tax policy analysts received a reminder of the need to perform GBA in support of budget proposals. As well, the Department has appointed a GBA champion at the Assistant Deputy Minister level to promote gender analysis, facilitate its use, raise the profile of GBA, and promote GBA training. Over the years, the GBA champion has made a number of presentations to officials and senior management on the

Exhibit 1.3 Implementation of a GBA framework varied greatly in the departments examined

Department	Departmental policy/ commitment in effect	Roles and responsibilities defined	Tools and methodologies readily available	Training recently and regularly offered	Champion appointed	GBA practices evaluated
Department of Finance Canada	Yes	Yes	Yes	Yes	Yes	No
Department of Justice Canada	Yes	No	Yes	No	No	No
Health Canada	Yes	Yes	Yes	No	No	No
Human Resources and Skills Development Canada	Yes	Yes	Yes	Yes	No	No
Indian and Northern Affairs Canada	Yes	Yes	Yes	Yes	Yes	Yes
Transport Canada	No	No	No	No	No	No
Veterans Affairs Canada	No	No	No	No	No	No

Source: Review of departmental files by OAG

importance of performing GBA. Not only is gender-based analysis now part of the training offered to all policy analysts and managers, but a GBA section was also recently added to the Department's intranet, giving examples of analyses. As well, the Department reports on progress toward GBA implementation in the Tax Policy Branch in its annual Departmental Performance Report.

1.27 The Department of Justice Canada was one of the first federal organizations to establish practices to consider gender impacts. Its gender-equality work started in 1990, before the adoption of a government-wide commitment in 1995. In 1996, the Department established a Gender Equality Initiative and appointed its first Senior Adviser on Gender Equality. In 1997, it adopted a Policy on Gender Equality requiring that gender equality analysis be integrated into all of the Department's work. At the time, the Department had a GBA unit supported by a departmental working group—a network of over 50 gender equality specialists who ensured that gender equality analysis was applied in their areas of responsibility—and an advisory committee of approximately 20 employees from all levels within the Department. It had also developed tools and offered specific training on GBA. In 2004, the GBA unit was dissolved because the ultimate objective was to fully integrate the unit's analyses into the work of the Department. Gender-equality practices were integrated into all departmental activities, and all employees became responsible for ensuring that gender impacts were taken into account as part of their work. For example, before a bill is tabled in Parliament, the Department reviews whether it complies with the *Canadian Charter of Rights and Freedoms*—particularly sections 15 and 28, which deal with equality rights. The Department of Justice Canada officials told us that the 1997 Policy on Gender Equality is still in effect and that GBA is done as an integral part of the policy process. However, the Department could not provide evidence that the analyses take place. The Department now has no focal point to help employees perform GBA. We were told that the tools developed were still available. However, since the Department's adoption of its integrated model in 2004, GBA training is no longer provided. Employees who joined the Department after 2004 may not have the knowledge or support to perform GBA. The Department has not appointed a GBA champion or monitored if employees are applying the policy consistently.

1.28 Health Canada adopted a Women's Health Strategy in 1999 that called for full integration of a gender-based analysis framework into all of the Department's program and policy development work. A GBA policy adopted in 2000 described the roles and responsibilities

of the Bureau of Women's Health and Gender Analysis and of departmental employees. A five-year plan to put GBA into full effect, the 2003 Gender-based Analysis Implementation Strategy provides for a training strategy, resources and tools, research, and monitoring and evaluation of GBA implementation. We saw evidence that tools to assist employees perform GBA are available. The Department has also identified a network of employees in branches and regions to act as GBA focal points and provide assistance in implementing GBA. Although the Bureau of Women's Health and Gender Analysis is required to support GBA activities, we found that its GBA team fluctuated between 0.5 and 4.0 full-time equivalents (FTEs) (for the period covered by the audit), which limited the amount of assistance it could provide. The First Nations and Inuit Health Branch developed its own GBA training modules and provided training sessions to its employees in the 2005–06 fiscal year. No other GBA training was available to Department staff; however, online GBA training has been piloted in the past year. Health Canada has no GBA champion and has not carried out the evaluation scheduled for 2008 in the Gender-based Analysis Implementation Strategy.

1.29 In 1995, **Human Resources and Skills Development Canada**, then called the Department of Human Resources Development Canada, gave its Women's Bureau responsibility for developing and implementing a gender-based analysis framework. In 2000, the practice of GBA was integrated into all Department activities, and each branch became responsible for conducting its own GBA. A network of "gender advisers" was established to achieve the Department's overall goal of integrating gender analysis into policy and program development and delivery, in fulfillment of the 1995 government-wide commitment. In 2001, the Women's Bureau was renamed the Gender Analysis and Policy Directorate to better reflect its mandate to promote GBA. The year 2003 saw the launch of the Policy on Gender Analysis, committing the Department to increasing the incorporation of gender analysis into policies, programs, legislation, and service delivery. In the same year, the Department was split into two entities—Human Resources and Skills Development Canada, and Social Development Canada—with resources for GBA divided between the successor departments. We were told that the split slowed down the application of GBA at Human Resources and Skills Development Canada. In February 2006, the two entities were merged into a single department named Human Resources and Social Development Canada. In 2008, the name was changed to Human Resources and Skills Development Canada. The Department's focal point for GBA is now within the Strategic Policy and Research Branch;

this allows the Gender-Based Analysis Unit to exercise a challenge role through the Department's policy and planning committees. The unit has staff and tools to help employees perform GBA, it provides training publicized in various ways, and it is rebuilding the advisers' network. However, the Department has not appointed a GBA champion or evaluated its GBA practices.

1.30 In 1998, **Indian and Northern Affairs Canada** acted to meet the 1995 *Federal Plan for Gender Equality* when it created the Office of the Senior Advisor on Women's Issues and Gender Equality. In 1999, the Office became the Women's Issues and Gender Equality Directorate. The 1999 Gender-Based Analysis Policy requires the application of a gender-based analysis framework in all of the Department's work. The Directorate assisted employees performing gender-based analysis, provided tools, and sometimes reviewed GBA. In 2003, the Department replaced its service-based approach to implementing the GBA policy with a capacity-building approach. To that end, it established a network of GBA representatives from the regions and each branch of the Department who are contacts for GBA information and resources but are not responsible for conducting GBA on policies or projects for their region or branch. The Department is currently updating its online GBA training. In 2007, it appointed a Senior Assistant Deputy Minister to be its GBA champion, who acts as an advocate for GBA-related activities within the Department. The champion ensures that policy analysts and all employees are informed of any news and developments concerning GBA-specific activities, and promotes the importance of GBA. INAC is the only department to have performed an evaluation of its GBA practices, informally in 2002 and formally in 2008. INAC is clearly a leader in gender-based analysis. Nevertheless, the evaluations noted many challenges faced by the Department in implementing its GBA strategy.

1.31 **Transport Canada** did not develop or implement a framework to support the performance of gender-based analysis. Department officials said that they considered their work "gender-neutral," and that GBA was not relevant to the development of their programs and regulations. Officials also mentioned that Transport Canada will be highlighting the requirement for GBA in a departmental guide for processing Treasury Board submissions.

1.32 **Veterans Affairs Canada** told us that it is sensitive to gender impacts and that their consideration is inherent in the policy development process. Officials in the Department also told us that they perform GBA when it is relevant to do so. However, the Department could not provide evidence that it had developed or

implemented a framework to support the performance of GBA. Without defined roles and responsibilities, tools, methodologies, or training, there is no assurance that the department has the organizational capacity to perform GBA appropriately. Because the Department's policies and programs directly affect Canadian women and men, there is a risk that without a GBA framework, it is overlooking some gender impacts.

Gender-based analyses were completed for four initiatives

1.33 Except for Transport Canada and Veterans Affairs Canada, the departments in our sample had a documented requirement for policy analysts to conduct gender-based analysis. The Department of Finance Canada, Health Canada, Human Resources and Skills Development Canada, and Indian and Northern Affairs Canada have communicated their expectation that GBA be performed.

1.34 We looked at a sample of 68 initiatives to determine whether gender-based analysis had been carried out, and whether the information gathered was used in the policy-development process and therefore could have influenced the development of policy outcomes (Exhibit 1.4). Reviewing the evidence provided by the departments, we considered an analysis to be GBA if

- we found documented research on gender impacts; and
- we determined that the gender impacts had been taken into account in developing policy options—two key factors in performing GBA, according to Status of Women Canada.

1.35 We found evidence that gender-based analysis had been adequately integrated into policy development for only 4 of the 68 initiatives—2 at the Department of Finance Canada and 2 at Indian and Northern Affairs Canada. Departments were able to provide evidence why they had not considered GBA relevant for 8 initiatives—6 at the Department of Finance Canada, 1 at Health Canada, and 1 at Indian and Northern Affairs Canada. Exhibit 1.5 provides an example of how GBA was integrated into policy at INAC.

1.36 Although the departments considered gender impacts for 30 initiatives, we found that the extent of research they performed varied greatly and they were not able to show that they had integrated gender impacts into the various policy options considered. For example, one initiative at Veterans Affairs Canada dealt with caregivers of veterans. The Department had access to research where gender impacts of the initiative were considered, but we saw no evidence as to how it

was considered in the development of policy options. The Department of Finance Canada performed statistical analyses or fiscal simulations to assess the gender impacts of 11 initiatives; however, from the evidence the Department was able to provide, it was not clear how the research and analysis supported the policy options. The Department stated that the policy options with their gender impacts have been presented in briefing notes addressed to the Minister of Finance for use in the discussions with Cabinet colleagues on the Budget. We were, however, not able to verify this because we did not have access to these documents, which were considered by the government as Cabinet confidence of a type that could not be disclosed to us.

1.37 For another 26 initiatives reviewed by the departments, we found no indication that gender impacts were considered. Policy analysts may have determined that GBA was not relevant, but we saw no documentation to support that conclusion. In our opinion, this is certainly not the case for all 26 initiatives. There is a risk that not all relevant gender impacts were considered in the development of some of these initiatives.

Exhibit 1.4 Gender impacts rarely influenced policy

Department	GBA performed and integrated into policy options development	Rationale for not performing GBA documented	Gender impacts considered but not documented in policy options	No evidence of consideration of GBA	Total
	Number of initiatives				
Department of Finance Canada	2	6	11	2	21
Department of Justice Canada	0	0	5	5	10
Health Canada	0	1	3	2	6
Human Resources and Skills Development Canada	0	0	6	0	6
Indian and Northern Affairs Canada	2	1	4	2	9
Transport Canada	0	0	0	11	11
Veterans Affairs Canada	0	0	1	4	5
Total	4	8	30	26	68

Source: Review of departmental files by OAG

Exhibit 1.5 How Indian and Northern Affairs Canada developed and integrated GBA into policy options

The *Indian Act* is silent on the issue of matrimonial real property rights, and provincial or territorial laws dealing with the issue cannot be applied on reserves. Bill C-47, the proposed *Family Homes on Reserves and Matrimonial Interests or Rights Act*, was introduced in March 2008, and was debated at second reading and referred to Committee in May 2008. As a result of the dissolution of Parliament on 7 September 2008, Bill C-47 died on the Order Paper before Committee study had begun.

Indian and Northern Affairs Canada analyzed gender impacts and integrated the findings into its policy development process. It obtained research and gender-disaggregated data, including data on marriage and family violence. The Department used the information in describing how matrimonial real property can affect women and men differently on reserves.

The Department worked and consulted with groups representing First Nations and Aboriginal women to identify options for addressing the issues related to matrimonial real property on reserves. It then performed a gender-based analysis to determine the potential impacts of these solutions on women and men. It outlined the bill's potential gender-based impacts, both positive and negative.

Source: Review of various documents provided by INAC

1.38 The 1995 *Federal Plan for Gender Equality* states that GBA is to be conducted where appropriate and that individual departments are responsible for determining which proposals have the potential to affect women and men differently. While some departments are making efforts to improve their GBA practices, we found that most are not meeting the federal government's 1995 commitment to perform GBA for the purpose of identifying gender impacts or considering these in the design of public policies.

1.39 In addition to the fact that there is no government-wide obligation to undertake GBA, a number of other factors may explain the low number of initiatives subjected to a GBA in our sample:

- the policy environment,
- departmental leadership,
- the degree of understanding of GBA,
- the extent of the GBA framework in place in departments,
- the availability of analytical tools and data,
- the level of implementation of GBA practices, and
- the impact of reorganizations in departments and agencies.

Reporting findings of gender-based analysis to Cabinet

Departments provided limited information on gender impacts to Cabinet

1.40 We expected departments that had implemented elements of a framework for performing gender-based analysis (GBA) to make that information available to policy makers by including it in memoranda to Cabinet (MCs), Treasury Board submissions, and Budget briefing documents for the Minister of Finance. To determine whether departments had done this, we reviewed the documents associated with our sample of initiatives. We did not review documents prepared by Veterans Affairs Canada and Transport Canada for Cabinet as they had not implemented any element of a GBA framework. The Department of Finance was also excluded from our review because it did not have to prepare MCs and TB submissions for the sampled initiatives—they were either approved through the Budget process or through related legislation or regulations.

1.41 Some initiatives had more than one memorandum to Cabinet or Treasury Board submission. We reviewed 28 MCs and 21 TB submissions (Exhibit 1.6).

Exhibit 1.6 References to gender impacts in sample departments' documents for Cabinet

Department	Memoranda to Cabinet		Treasury Board submissions	
	Number	Number reporting gender impacts	Number	Number reporting gender impacts
Department of Justice Canada	10	2	3	3
Health Canada	4	2	7	3
Human Resources and Skills Development Canada	6	5	5	3
Indian and Northern Affairs Canada	8	4	6	4
Total	28	13	21	13

Source: Review of departmental files by OAG

Memorandum to Cabinet—The key instrument for providing written policy advice to Cabinet or seeking Cabinet support for a proposed course of action. It plays a pivotal role in Cabinet decision making.

1.42 Memoranda to Cabinet. The new template for preparing a memorandum to Cabinet lists a number of considerations to be reported when appropriate, including federal-provincial relations, environmental impacts, official languages, and gender impacts. We reviewed 28 memoranda and found references to gender impacts in 13, from the Department of Justice Canada, Health Canada, Human Resources and Skills Development Canada, and Indian and Northern Affairs Canada.

1.43 In the other 15 MCs, we found no information on gender impacts to support decision making on policy. There are a number of possible reasons for the absence of this information; the departments did not perform GBA to identify gender impacts because they may have considered them not to be relevant to the particular policy initiative or because data disaggregated by gender was not available. Also, the departments may have analyzed gender impacts but considered them to be irrelevant or not significant enough for reporting in the MC. We found that for 10 of these MCs, gender impacts were considered, but they were not reported in the MC.

Treasury Board submission—A document submitted by a department or agency seeking approval for a proposed initiative. Even after Cabinet approves a policy initiative, Treasury Board approval is still needed to carry out the initiative. A submission includes details of design and delivery, yearly cost of the initiative, and expected results and outcomes. It may include other information, such as impact on gender.

1.44 Treasury Board submissions. The Guide to Preparing Treasury Board Submissions was amended twice in 2007. The new guide now includes a reminder to those drafting a submission to “proceed with a last check to ensure their proposal is GBA compliant, and report their findings in the TB submission.” Information on gender impacts is to be reported when considered relevant.

1.45 We reviewed 21 submissions to Treasury Board and found references to gender impacts in 13, from the Department of Justice Canada, Health Canada, Human Resources and Skills Development Canada, and Indian and Northern Affairs Canada.

1.46 In the other eight submissions, we found no information on gender impacts even though gender impacts were considered for five of these submissions. It may have been absent for the same reasons noted earlier for memoranda to Cabinet. Another reason may be that some of the submissions we reviewed simply sought additional funding for existing programs, and departments may not have considered GBA relevant at that stage. Last, some submissions in our sample predate the summer 2007 amendments to the TB submission guide. The Treasury Board of Canada Secretariat stated that the gender impacts for some of the selected initiatives would have been presented in the précis accompanying the Treasury Board submissions. We were not able to verify this because we did not have access to the précis, which is considered by the government as advice to Treasury Board.

1.47 Budget briefing documents for the Minister of Finance. Briefing documents presented to the Minister of Finance seeking approval for policies or spending initiatives to be included in the Budget must contain a section on gender impacts. This is part of the template used by the Department of Finance Canada officials for preparing briefing documents for the Minister to use in his discussions with Cabinet.

1.48 While Department officials and the Minister of Finance said that gender-based analyses are conducted and taken into account in the decision-making process for the various proposals that are considered in the Budget, we did not obtain access to the information on the gender impacts submitted in the ministerial briefing documents because that document is considered by the government as a Cabinet confidence of a type that cannot be disclosed to us. Therefore, we could not verify whether gender impacts were reported for the consideration of the Minister.

The government's commitment to implementing gender-based analysis is unclear

1.49 We found evidence of efforts to implement frameworks for gender-based analysis in four of the selected departments. However, the level of GBA implementation varies greatly and gender impacts were not regularly reported in the documents for Cabinet we reviewed.

1.50 A number of factors originating at the centre of government may impede the implementation of GBA. As stated earlier, there is no government-wide policy requiring that GBA be performed. Furthermore, officials in departments expressed concern over the leadership of the central agencies in promoting GBA and noted the need for better guidance and clearer communication of expectations from the centre to improve the reporting of gender impacts. The 2007 revised Guide to Preparing Treasury Board Submissions reminded departments and agencies that GBA information is expected to be included in submissions. Although the template for preparing an MC includes gender impacts as a consideration to be reported, when appropriate, the new 2008 Guide to Drafting Memoranda to Cabinet has not clarified how and when gender impacts are to be considered and reported to Cabinet in support of policy proposals.

1.51 Status of Women Canada (SWC) works with federal departments and agencies to help them take into account gender impacts when developing policies and programs. It has encouraged departments to carry out GBA pilot projects and other targeted efforts. Its support has included knowledge transfer, training, assistance, and GBA capacity building. However, SWC is not a central agency and cannot be prescriptive or act alone in promoting GBA—it can only be supportive. This greatly limits its ability to exert influence.

1.52 Over the years, the government has created a number of interdepartmental committees and working groups to support the implementation of GBA and gender equality:

- Central Agencies Working Group on GBA,
- Interdepartmental Committee on GBA,
- Interdepartmental Committee on Gender Equality,
- Steering Committee on GBA,
- Working Group on Gender Equality Indicators, and
- Working Group on the Creation of a Senior Management Awareness Tool on GBA.

1.53 Status of Women Canada is active in all these committees and there may also be participation from central agencies, GBA champions, as well as assistant deputy ministers or representatives from selected departments. In view of the poor GBA practices we found in some departments over the course of this audit, it is unclear how effective these committees have been in supporting action on the government's 1995 commitment to implement gender-based analysis.

1.54 The 1995 commitment called for a five-year phased-in implementation of GBA throughout the federal government. Despite this, we observed considerable variation in our sample departments' GBA frameworks. We also found that the departments rarely perform gender-based analysis and that, based on the evidence provided, documents for Cabinet often omit information on gender impacts. These findings indicate a lack of clarity about the 1995 commitment and a misunderstanding of when it is relevant and appropriate to perform GBA.

1.55 The 2005 final report of the Expert Panel on Accountability Mechanisms for Gender Equality stated, "It would be wrong to immediately undertake a gender-based analysis of every policy and every program." The report recommended, "Apply gender-based analysis wisely and apply it well." One way to facilitate action on the 1995 commitment would be to use a targeted approach like that adopted by the Government of Québec. The disadvantage is that a targeted approach would not achieve full compliance with the 1995 commitment.

1.56 Recommendation. The Treasury Board of Canada Secretariat and the Privy Council Office should provide support to Status of Women Canada to help the government meet its 1995 commitments to gender-based analysis.

Central agencies' response. Agree. The Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO) will continue to work with Status of Women Canada (SWC) and all departments to help the government meet its 1995 GBA commitment.

- In consultation with Status of Women Canada, TBS and PCO will identify departments facing challenges in meeting their gender-based analysis (GBA) commitments with a view to holding informal discussions.
- In support of Status of Women Canada, TBS and PCO will continue to provide guidance to departments on bringing forward policy and program proposals for approval, and challenge departments to consider gender issues, when appropriate. The memorandum to Cabinet (MC) template outlines that departments should include gender issues, when appropriate. In addition to the guidance provided in the Guide to Preparing Treasury Board Submissions, a new desktop tool on the GBA review function is being prepared for use by TBS program analysts.
- Finally, TBS and PCO will continue to provide regular training for analysts to strengthen the ability to better communicate the government's expectations to departments on when and how to perform gender-based analysis.

1.57 Recommendation. To enable the government to meet its commitments to gender-based analysis, Status of Women Canada, in consultation with the Treasury Board of Canada Secretariat and the Privy Council Office, should

- clarify expectations, particularly about when it is appropriate to perform gender-based analysis (GBA) and how to report the findings;
- establish a plan for facilitating GBA implementation; and
- better communicate to departments and agencies their responsibilities.

Status of Women Canada's response. Agree. Status of Women Canada (SWC), in consultation with the Treasury Board Secretariat (TBS) and the Privy Council Office (PCO), will work to fully

implement the 1995 Gender-based Analysis (GBA) policy. SWC will clarify expectations by asking all departments and agencies to

- include a complete assessment of the differential impacts on women and men when developing policies, programs, and legislation that directly affect Canadian women and men;
- provide evidence of what gender impacts were identified at each stage of research, data collection, and development of options;
- on a yearly basis, using SWC's *GBA Performance Measurement Template*, undertake a self-assessment of the effectiveness of using GBA in the development of policies, programs, and legislation, and report their results to SWC; and
- report in their departmental performance reports or similar instruments if differential gender impacts were identified in the development of policy and program outcomes of government initiatives.

Status of Women Canada, in consultation with TBS and PCO, will establish a plan for GBA implementation, by asking all departments and agencies to put in place the following elements of a GBA framework:

- a GBA departmental statement of intent or policy;
- a responsibility centre to monitor the implementation of a GBA framework and the practice of GBA;
- SWC gender-based analysis guides, manuals, or other appropriate information for promoting GBA; and
- mandatory GBA training for all senior departmental officials and analysts and other appropriate staff;
- identification of GBA frameworks in their reports on plans and priorities and reporting on their implementation in their departmental performance reports or similar documents; and
- yearly self-evaluation and reporting to SWC on departmental GBA practices, using SWC's *Organizational Capacity Assessment* tool.

SWC will continue serving as a Centre of Excellence for GBA, including providing technical assistance, and will work with the Canada School of Public Service to help deliver GBA training for those departments and organizations that lack the internal capacity to do so.

SWC, in consultation with TBS and PCO, will better communicate its expectations with respect to GBA to all departments and agencies by

- ensuring that they understand their responsibilities;

- defining expectations, in a revised Status of Women Canada GBA Guide, of when to perform GBA, implement GBA frameworks, and report on findings; and of roles and responsibilities;
- regularly reporting through SWC's public website on the progress made on GBA implementation and practice; and
- continuing to chair the Interdepartmental Committees on Equality for Women and on GBA in order to coordinate and monitor the progress of the implementation of commitments related to GBA.

Challenging federal organizations' consideration of gender impacts

1.58 The Treasury Board of Canada Secretariat (TBS), the Privy Council Office (PCO), and the Department of Finance Canada carry out the federal government's central policy and budgeting functions. All three central agencies are responsible for reviewing a number of considerations in policy and budget documents, including the gender impacts reported by federal organizations.

Central agencies' challenge role is critical

1.59 In its 2006 response to the Second Report of the Standing Committee on the Status of Women, the government stated, "In their role as central agencies, TBS, PCO and the Department of Finance Canada each play a critical 'challenge' role in ensuring departments take into account all relevant factors, including gender considerations, in the development of policies and programs and in proposals being submitted for consideration by Cabinet." As mentioned earlier, departments and agencies are responsible for ensuring that all relevant factors, including gender impacts, have been assessed and integrated into policy analyses. The central agencies do not undertake their own GBAs when reviewing proposals originating with departments or agencies.

1.60 We found that the central agencies have recently introduced frameworks increasing their capacity to perform their challenge role with regard to GBA. In 2005, PCO and the Department of Finance Canada appointed a senior official responsible for GBA. TBS appointed its champion in 2006. According to the 2006 government response, the role of these champions includes "to enhance the organization's horizontal policy coordination and challenge functions in relation to GBA." The central agencies provide GBA training to policy analysts whose role is to challenge department or agency spending initiatives or policy proposals.

1.61 Roles and responsibilities. The Treasury Board of Canada Secretariat gives advice and support to the Treasury Board as it allocates funds and oversees the financial management of departments and agencies. The Secretariat plays a key role in managing government expenditures after Cabinet approves new policies or programs.

1.62 The Privy Council Office is responsible for ensuring that policy proposals are in line with the government's priorities. PCO plays a critical challenge role in the government's policy approval process—ensuring that proposals developed by federal organizations have taken into account all relevant factors, including those related to gender equality.

1.63 In addition to developing and implementing policies, the Department of Finance Canada is responsible for ensuring the integrity of the government's finances. When appropriate, and depending on the nature of a measure, the Department will challenge the analyses of the sponsoring organization and review the proposal for fiscal, economic, federal-provincial, regional, and gender impacts. Before a proposal goes to Cabinet for its consideration, the Department works with the other two central agencies to ensure that all relevant factors are taken into account, including gender impacts.

1.64 Champions of gender-based analysis. The role of the GBA champion at the Treasury Board of Canada Secretariat is to ensure that policy analysts and senior management understand and fulfill their GBA responsibilities, and that the agency promotes and offers training to its analysts. At the Privy Council Office, the GBA champion is responsible for helping ensure that GBA is integrated into the policy process and challenge role. The champion also works to encourage GBA by coordinating annual training for PCO policy analysts. At the Department of Finance Canada, the GBA champion promotes gender-based analysis, facilitates its conduct, and raises its profile; for instance, the role of champion is to help ensure that employees have access to GBA training and examples, and to make presentations on the importance of GBA in the Department.

1.65 Approach in reviewing proposals. When Privy Council Office analysts review a memorandum to Cabinet (MC), their role is to challenge the originating department on the completeness of the proposed policy initiatives, including the analysis of gender impacts when it is appropriate. Analysts do not perform gender-based analysis, nor do they challenge every policy proposal in terms of GBA. The intent is to ensure that all relevant issues are considered in policy development. Analysts are to ensure there is evidence that GBA has

been conducted when appropriate. The MC needs to provide evidence that the policy, program, or proposal supports the full participation and equitable treatment of women and men, and that there is no discrimination against women or men in the outcome.

1.66 Treasury Board analysts examining TB submissions are to include considerations of gender-based analysis (if relevant) as part of their challenge role. In assessing a submission's quality, for example, TBS analysts are supposed to examine whether the originating department has considered questions concerning gender and diversity throughout the analysis, clearly presented the gender and diversity implications, made recommendations that support gender equality, and provided evidence of how gender impacts are in line with other government priorities. Senior management is responsible for ensuring that analysts perform their GBA challenge role properly.

1.67 When relevant, the Department of Finance Canada analysts, as part of their challenge role, are supposed to integrate questions concerning gender throughout their review of the proposal; ensure that gender implications are presented clearly; and ensure that gender implications can be substantiated when appropriate with relevant, reliable, and gender-disaggregated data.

There is no written evidence that central agencies challenged gender-based analysis

1.68 The three central agencies were not able to provide evidence that their analysts had reviewed and challenged departments' consideration of gender impacts. During interviews, analysts at the Treasury Board of Canada Secretariat told us that 10 of the 21 Treasury Board submissions we reviewed were challenged, but TBS could not provide any written evidence of the GBA challenge it had exercised for our sample of submissions, except for one document concerning one initiative. TBS maintains that the challenge takes place only when relevant and would be performed orally, and that it is unreasonable to expect every discussion with departments to be documented. According to TBS, the challenge might be documented in the précis accompanying the Treasury Board submission when appropriate, but as mentioned before, we were not able to verify this because it is a Cabinet confidence of a type that the government has determined we are not entitled to. PCO was also unable to provide written evidence of the GBA challenge they had exercised for initiatives in our sample and indicated that documentation is not a necessary step in the GBA challenge role. The Department of Finance Canada was able to provide written evidence of the GBA challenge it had exercised for

only one initiative, which was not part of our sample. The Department explained that the information exchanged with sponsoring departments when developing budgets was too sensitive for the level of security of the computer systems. As a result, budget discussions often happened orally. Given the important challenge role of the central agencies in ensuring that departments take into account all relevant factors, including gender impacts, in the development of policies, programs, and proposals submitted to Cabinet for consideration, we believe that the central agencies need to document better their GBA challenges.

1.69 Recommendation. The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada should document the challenge function they exercise when they review spending initiatives and policy proposals submitted by departments and agencies for Cabinet consideration.

The central agencies' response. Disagree. It is the primary responsibility of sponsoring departments to conduct appropriate analysis in respect of new policies and programs, including gender impacts.

The challenge function lies at the core of the mandate of the three central agencies. The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada systematically review departmental submissions using a variety of policies and lenses (for example, economic, fiscal, environmental, and gender). The extent of the review depends on the nature of the proposal.

Because of the nature of the challenge function, and in particular the confidentiality surrounding policy and program development, and the potential for time sensitivity, the challenge function does not lend itself easily to documentation. Central agencies generally perform their challenge function informally and orally, as part of the day-to-day work with departments on a wide variety of policies, programs, and related initiatives, the results of which are documented in advice to ministers where appropriate.

In addition to being impractical, instituting a formalized, documented challenge function by central agencies would not inherently improve the nature of the challenge function, while it would expend considerable resources. The current challenge function ensures that decision makers have access to the best and most relevant information possible for decision making.

Consequently, central agencies cannot agree to a recommendation that would be impractical to implement and would divert resources away from their core function.

Central agencies provided some training for staff on challenging gender-based analysis

1.70 There is a risk that central agencies might not perform an adequate challenge role if their policy analysts and senior management lack sufficient knowledge about gender-based analysis. When we completed this audit, 50 analysts and managers at the Treasury Board of Canada Secretariat out of 190 in four program sectors, and 9 analysts out of 56 at the Department of Finance Canada had received training in carrying out their GBA challenge role. At the Privy Council Office, 22 analysts out of 98 had recently received training.

1.71 The central agencies have training initiatives for their analysts, but these were introduced 10 years after the 1995 commitments. The Treasury Board of Canada Secretariat provided GBA training to program and policy analysts in September 2006, March 2007, and February 2008. The Privy Council Office has offered three GBA training sessions to analysts since 2006, with the most recent one taking place during our audit. The Department of Finance Canada held GBA training sessions in January and October 2008.

1.72 The central agencies have improved the training offered to their analysts and senior management on considering gender impacts when conducting reviews of spending initiatives, policy proposals, and legislation. We believe that sustained training efforts would underscore the importance of reviewing gender impacts as part of the central agencies' challenge role.

Evaluating gender-based analysis practices

Only Indian and Northern Affairs Canada has evaluated its gender-based analysis practices

1.73 In our audit we found that some federal organizations have used a variety of mechanisms for integrating gender-based analysis, while others have ignored gender-based analysis (GBA). Neither the central agencies nor Status of Women Canada (SWC) is responsible for assessing the GBA capacity of federal organizations or evaluating the effectiveness of their procedures for conducting GBA.

1.74 Status of Women Canada has identified evaluation as an important component of a sound GBA framework. It encourages departments and agencies to create tools for assessing how they apply

gender-based analysis and how well they use it in the development of policies, programs, or legislation. As mentioned earlier, Indian and Northern Affairs Canada (INAC) is the only department to have evaluated its implementation of GBA practices. The INAC evaluation noted the lack of accountability mechanisms and capacity for comprehensive, sustained implementation of GBA in all of the department's work. The evaluation states, "The challenges faced for improving the effective application of GBA are not unique to INAC within the context of GBA. For one, the government's emphasis on this issue indicates recognition that the issue needs to be addressed across government."

There has been no government-wide evaluation of gender-based analysis practices

1.75 Only by assessing how gender-based analysis is being implemented across departments will the government be able to evaluate how successful it has been in meeting its GBA commitments. In 1995, the federal government committed to evaluate the effectiveness of the GBA process. In 2005, an evaluation was undertaken of three components, including GBA, of the *Agenda for Gender Equality* and the associated directorates within Status of Women Canada. While the evaluation surveyed respondents' views on SWC-led activities and highlighted challenges faced by respondents in their own ability to meet their goals pertaining to GBA, it did not target directly the effectiveness of GBA processes. A government-wide evaluation of GBA practices in departments and in central agencies could help increase accountability for applying GBA within government. The Government of Québec recently performed such an evaluation.

1.76 The Treasury Board has introduced new accountability mechanisms, including the **Management Accountability Framework (MAF)** and the **Management, Resources and Results Structure Policy (MRRS)**.

1.77 In 2006, the government said it would assess departmental use of gender-based analysis as part of the MAF process. The quality, adequacy, and soundness of analyses found in Treasury Board submissions is one indicator assessed as part of the MAF mechanism. One criterion used to assess this indicator is the appropriate consideration given to a range of issues such as gender-based analysis. When preparing their assessments, TBS analysts are to determine if TB submissions generally include the relevant subsections and detail described in the Guide to Preparing Treasury Board Submissions. We reviewed the content of the 2007–08 MAF report of the selected departments and saw only one assessment that referred to the

The **Management Accountability Framework** sets out the Treasury Board's expectations of senior public service managers for good public service management. One of the MAF elements relates to the quality, adequacy, and soundness of analysis in Treasury Board submissions.

According to the Treasury Board of Canada Secretariat, the **Management, Resources and Results Structure** provides a common, government-wide approach to the collection, management, and public reporting of financial and non-financial information.

consideration of GBA in Treasury Board submissions. Although we examined the MAF reports, we did not review the quality of the assessment performed by the analysts nor audit the MAF process.

1.78 In 2005 and in 2006, the government also stated that MRRS policy could be used to assess whether federal programs achieve gender equality and report better gender-specific outcomes. Despite government commitments to assess whether programs are supporting gender equality, we saw no indication that GBA had been integrated in MRRS policy.

1.79 Recommendation. To measure progress on fulfilling the government's 1995 commitment to implementing gender-based analysis (GBA), Status of Women Canada, with the support of the Treasury Board of Canada Secretariat and of the Privy Council Office, should assess the implementation of gender-based analysis across the federal government and the effectiveness of GBA practices.

Status of Women Canada's response. Agree. To measure progress on fulfilling the government's 1995 commitment, Status of Women Canada (SWC), with the support of the Treasury Board of Canada Secretariat and the Privy Council Office, will assess the performance of gender-based analysis (GBA) across the federal government and the effectiveness of GBA practices on a yearly basis by

- collecting results from departmental self-assessments of GBA practices and reporting these through the SWC Management Accountability Framework (MAF), and departmental performance report (DPR);
- collecting results from departmental self-assessments on the implementation of departmental GBA frameworks and reporting these through the SWC MAF and DPR; and
- reviewing departmental memoranda to Cabinet, TB submissions, and other key decision-making documents to determine concretely whether gender differences were taken into consideration in the design or modification of policies, programs, or legislation.

Status of Women Canada is prepared to assume an enhanced role as described above; however, its success will depend on the support given by the central agencies and additional resources sought.

Central agencies' response. Agree. As a result of the 2005 Policy on Management, Resources and Results Structure (MRRS), the Treasury Board of Canada Secretariat (TBS) now has a complete inventory of all Government of Canada programs, and most of these programs are

supported by performance measurement frameworks. This inventory of programs could be searched to identify programs by subject, including those explicitly identifying gender issues.

Assessment of departments' performance against gender-based analysis (GBA) commitments made by the federal government is not the responsibility of TBS. However, through the Management Accountability Framework, TBS assesses departments' capacity to develop TB submissions that properly address legal and government priorities, commitments, and obligations. The GBA component is assessed through Area of Management 5 (AOM 5)—Quality of TB Submissions. It is the analysis undertaken by departments that is relevant for monitoring and reporting on progress.

The Privy Council Office has developed a template that outlines how GBA should, when appropriate, be considered throughout each step of the policy and program development process. This template is shared with line departments and serves as guidance.

Conclusion

1.80 At the time of the United Nations Fourth World Conference on Women in 1995, the federal government undertook to implement gender-based analysis (GBA) throughout federal departments and agencies. It has made numerous further commitments since then.

1.81 The departments we examined are making efforts to improve their GBA practices. However, most are not applying GBA to identify gender impacts for use in the design of public policies, as the government undertook to do in 1995.

1.82 Overall, we found that four of the seven departments selected had taken measures to implement GBA. We found that the capacity to perform GBA varies greatly among the departments in our sample. For example, the Department of Finance Canada, Human Resources and Skills Development Canada, Indian and Northern Affairs Canada, and to a certain extent Health Canada, have put in place elements of a GBA framework. Transport Canada and Veterans Affairs Canada could not provide evidence they had developed a GBA framework. The Department of Justice Canada was one of the first federal organizations to establish GBA practices but has abandoned the practice of GBA training by integrating gender impacts in its legislative reviews.

1.83 We found evidence that gender-based analysis had been performed in the case of only 4 initiatives—2 at Indian and Northern Affairs Canada, and 2 at the Department of Finance Canada. For these initiatives, we found evidence that research on gender impacts was conducted and that the results were integrated in the development of policy options. For 8 initiatives, the departments provided documented evidence on the rationale for not performing gender-based analyses. For 30 other initiatives, we found evidence that research had been performed to assess gender impacts, but the extent of documented research varied greatly and we could not determine how that information was taken into account in the development of policy options. No evidence of consideration of gender impacts was provided for 26 other initiatives. Some documents were not provided by the Department of Finance Canada for reasons of Cabinet confidence, as previously described.

1.84 Departments provide limited information to Cabinet and Treasury Board on the gender impacts of the proposed policy initiatives. We found that gender impacts were reported in 13 out of the 28 memoranda to Cabinet and in 13 of the 21 Treasury Board submissions we reviewed.

1.85 We found that each of the central agencies had appointed a senior official to be its GBA champion, and that some analysts received GBA training. Because of lack of documentation and again of our inability to access certain documents covered by Cabinet confidence, the central agencies could not provide evidence that they had reviewed and challenged departments' consideration of gender impacts when relevant.

1.86 Departments and agencies lack clear guidance about how they are to apply gender-based analysis. The Treasury Board of Canada Secretariat and the Privy Council Office thus far have not clearly communicated their expectations. We believe the revised Guide to Preparing Treasury Board Submissions is a step toward remedying these deficiencies. Assessments of how GBA is being implemented will enable the government to determine its success in meeting its commitments.

About the Audit

All of the audit work in this chapter was conducted in accordance with the standards for assurance engagements set by The Canadian Institute of Chartered Accountants. While the Office adopts these standards as the minimum requirement for our audits, we also draw upon the standards and practices of other disciplines.

Objective

The objective of this audit was to determine whether the selected departments can provide evidence that they are conducting, and the central agencies can provide evidence that they are reviewing, gender-based analyses (GBA) to adequately support decision making on policy and program spending initiatives.

Scope and approach

Our audit reviewed federal commitments to implement GBA. We examined the roles and responsibilities of the central agencies, Status of Women Canada, and selected departments in implementing GBA across the government.

The audit focused on whether selected departments and central agencies had established a framework to support the performance of gender-based analysis, and whether the results of analyses were reported in Treasury Board submissions and memoranda to Cabinet. We also assessed whether the central agencies challenged the consideration of gender impacts by federal organizations.

The audit did not include the verification of the data and research on gender impacts or challenge the conclusions of analyses. It did not assess how GBA influences policy decisions. The results of the audit cannot be extrapolated to other departments and agencies.

The federal organizations included in the audit were

- the Treasury Board of Canada Secretariat,
- the Privy Council Office,
- the Department of Finance Canada,
- Status of Women Canada,
- the Department of Justice Canada,
- Health Canada,
- Human Resources and Skills Development Canada,
- Indian and Northern Affairs Canada,
- Transport Canada, and
- Veterans Affairs Canada.

Central agencies were selected for their role in the government's decision-making process. Status of Women Canada was included for its role in training and supporting central agencies and departments on GBA practices. The Department of Finance Canada was included as both a central agency and as a department responsible for performing GBA.

The sampled initiatives were selected from those after November 2006 because an order-in-council redefined the Office of the Auditor General's access to Cabinet confidences as of that date. We expected that this would enable us to review the challenge performed by the central agencies.

Our approach involved reviewing documents and analyses provided by the departments and central agencies, as well as Treasury Board submissions, records of decisions, memoranda to Cabinet, and related reports. We also interviewed policy analysts and officials in the selected departments, as well as analysts and senior officials in the three central agencies.

We reviewed literature on the subject and interviewed officials of the Government of Québec to determine how it had implemented GBA.

Criteria

Listed below are the criteria that were used to conduct this audit and their sources.

Criteria	Sources
The selected departments can demonstrate that they have developed a framework for implementing GBA, which could include policies, procedures, roles and responsibilities, the appointment of a champion, tools and methodologies, training, and monitoring and evaluation.	<ul style="list-style-type: none"> • Status of Women Canada, Setting the Stage for the Next Century: The Federal Plan for Gender Equality, August 1995, bullets 25–31 • 2006 Government Response to the Second Report of the Standing Committee on the Status of Women, paragraph 12 • 1995 United Nations Fourth World Conference on Women, Beijing, Platform for Action, paragraphs 204(d), 208(a), and 208(g) • Gender-Based Analysis: Building Blocks for Success, Report of the House of Commons Standing Committee on the Status of Women, April 2005, p. 35
The selected departments can demonstrate that they have each implemented their GBA framework.	<ul style="list-style-type: none"> • The Federal Plan for Gender Equality, bullets 24 and 34 • 1995 Beijing Platform for Action, paragraph 207(a) • 2006 Government Response to the Second Report of the Standing Committee on the Status of Women, paragraphs 3 and 11 • Gender-Based Analysis: Building Blocks for Success, Report of the House of Commons Standing Committee on the Status of Women, April 2005, p. 31 • Status of Women Canada, Organizational Capacity Assessment: GBA Building Blocks, Elements and Players • Status of Women Canada, Gender-Based Analysis (GBA) Policy Training—Trainer's Manual

Criteria	Sources
The selected departments can demonstrate that they provided guidance for policy makers on legislation, policy, and program initiatives by including GBA information, when considered relevant, in budget proposals, memoranda to Cabinet, and Treasury Board submissions.	<ul style="list-style-type: none"> • The Federal Plan for Gender Equality, bullets 24 and 34 • Treasury Board of Canada Secretariat, A Guide to Preparing Treasury Board Submissions, 2007, p. 19 • Privy Council Office, Memoranda to Cabinet: A Drafter's Guide, 2008 • Department of Finance Canada, Budget Proposal Template, March 2008 • 2006 Government Response to the Second Report of the Standing Committee on the Status of Women, paragraphs 3 and 11
The central agencies can demonstrate that they have each put in place a framework for exercising a challenge function with regard to GBA, which could include policies, procedures, roles and responsibilities, the appointment of a champion, tools and methodologies, training, and monitoring and evaluation.	<ul style="list-style-type: none"> • The Federal Plan for Gender Equality, bullets 25–31 • 2006 Government Response to the Second Report of the Standing Committee on the Status of Women, paragraphs 4 and 12 • 1995 Beijing Platform for Action, paragraphs 204(d), 208(a), and 208(g) • Gender-Based Analysis: Building Blocks for Success, Report of the House of Commons Standing Committee on the Status of Women, April 2005, p. 35 • 39th Parliament, 2nd Session, Standing Committee on the Status of Women, Evidence, 4 and 11 March 2008
The central agencies can demonstrate that they ensure gender impacts have been taken into account before policy and spending recommendations are submitted to Cabinet or the Treasury Board for approval.	<ul style="list-style-type: none"> • 2006 Government Response to the Second Report of the Standing Committee on the Status of Women, paragraphs 3 and 7 • Treasury Board of Canada Secretariat, GBA Checklist Tool • 39th Parliament, 2nd Session, Standing Committee on the Status of Women, Evidence, 4 March 2008 • Towards Gender Responsive Budgeting: Rising to the Challenge of Achieving Gender Equality, Report of the Standing Committee on the Status of Women, June 2008, p. 31

Audit work completed

Audit work for this chapter was substantially completed on 31 October 2008.

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For information, please contact Communications at 613-995-3708 or 1-888-761-5953 (toll-free).

Appendix List of recommendations

The following is a list of recommendations found in Chapter 1. The number in front of the recommendation indicates the paragraph where it appears in the chapter. The numbers in parentheses indicate the paragraphs where the topic is discussed.

Recommendation	Response
Reporting findings of gender-based analysis to Cabinet	
1.56 The Treasury Board of Canada Secretariat and the Privy Council Office should provide support to Status of Women Canada to help the government meet its 1995 commitments to gender-based analysis. (1.49–1.55)	<p>Central agencies’ response. Agree. The Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO) will continue to work with Status of Women Canada (SWC) and all departments to help the government meet its 1995 GBA commitment.</p> <ul style="list-style-type: none"> • In consultation with Status of Women Canada, TBS and PCO will identify departments facing challenges in meeting their gender-based analysis (GBA) commitments with a view to holding informal discussions. • In support of Status of Women Canada, TBS and PCO will continue to provide guidance to departments on bringing forward policy and program proposals for approval, and challenge departments to consider gender issues, when appropriate. The memorandum to Cabinet (MC) template outlines that departments should include gender issues, when appropriate. In addition to the guidance provided in the Guide to Preparing Treasury Board Submissions, a new desktop tool on the GBA review function is being prepared for use by TBS program analysts. • Finally, TBS and PCO will continue to provide regular training for analysts to strengthen the ability to better communicate the government’s expectations to departments on when and how to perform gender-based analysis.

Recommendation	Response
<p>1.57 To enable the government to meet its commitments to gender-based analysis, Status of Women Canada, in consultation with the Treasury Board of Canada Secretariat and the Privy Council Office, should</p> <ul style="list-style-type: none"> • clarify expectations, particularly about when it is appropriate to perform gender-based analysis (GBA) and how to report the findings; • establish a plan for facilitating GBA implementation; and • better communicate to departments and agencies their responsibilities. (1.49–1.55) 	<p>Status of Women Canada’s response. Agree. Status of Women Canada (SWC), in consultation with the Treasury Board Secretariat (TBS) and the Privy Council Office (PCO), will work to fully implement the 1995 GBA policy. SWC will clarify expectations by asking all departments and agencies to</p> <ul style="list-style-type: none"> • include a complete assessment of the differential impacts on women and men when developing policies, programs, and legislation that directly affect Canadian women and men; • provide evidence of what gender impacts were identified at each stage of research, data collection, and development of options; • on a yearly basis, using SWC’s <i>GBA Performance Measurement Template</i>, undertake a self-assessment of the effectiveness of using GBA in the development of policies, programs, and legislation, and report their results to SWC; and • report in their departmental performance reports or similar instruments if differential gender impacts were identified in the development of policy and program outcomes of government initiatives. <p>Status of Women Canada, in consultation with TBS and PCO, will establish a plan for GBA implementation, by asking all departments and agencies to put in place the following elements of a GBA framework:</p> <ul style="list-style-type: none"> • a GBA departmental statement of intent or policy; • a responsibility centre to monitor the implementation of a GBA framework and the practice of GBA; • SWC gender-based analysis guides, manuals, or other appropriate information for promoting GBA; and • mandatory GBA training for all senior departmental officials and analysts and other appropriate staff; • identification of GBA frameworks in their reports on plans and priorities and reporting on their implementation in their departmental performance reports or similar documents; and • yearly self-evaluation and reporting to SWC on departmental GBA practices, using SWC’s <i>Organizational Capacity Assessment</i> tool.

Recommendation	Response
	<p>SWC will continue serving as a Centre of Excellence for GBA, including providing technical assistance, and will work with the Canada School of Public Service to help deliver GBA training for those departments and organizations that lack the internal capacity to do so.</p> <p>SWC, in consultation with TBS and PCO, will better communicate its expectations with respect to GBA to all departments and agencies by</p> <ul style="list-style-type: none"> • ensuring that they understand their responsibilities; • defining expectations, in a revised Status of Women Canada GBA Guide, of when to perform GBA, implement GBA frameworks, and report on findings; and of roles and responsibilities; • regularly reporting through SWC's public website on the progress made on GBA implementation and practice; and • continuing to chair the Interdepartmental Committees on Equality for Women and on GBA in order to coordinate and monitor the progress of the implementation of commitments related to GBA.
<p>Challenging federal organizations' consideration of gender impacts</p> <p>1.69 The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada should document the challenge function they exercise when they review spending initiatives and policy proposals submitted by departments and agencies for Cabinet consideration. (1.58–1.68)</p>	<p>The central agencies' response. Disagree. It is the primary responsibility of sponsoring departments to conduct appropriate analysis in respect of new policies and programs, including gender impacts.</p> <p>The challenge function lies at the core of the mandate of the three central agencies. The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada systematically review departmental submissions using a variety of policies and lenses (for example, economic, fiscal, environmental, and gender). The extent of the review depends on the nature of the proposal.</p> <p>Because of the nature of the challenge function, and in particular the confidentiality surrounding policy and program development, and the potential for time sensitivity, the challenge function does not lend itself easily to documentation. Central agencies generally perform their challenge function informally and orally, as part of the day-to-day work with</p>

Recommendation	Response
	<p>departments on a wide variety of policies, programs, and related initiatives, the results of which are documented in advice to ministers where appropriate.</p> <p>In addition to being impractical, instituting a formalized, documented challenge function by central agencies would not inherently improve the nature of the challenge function, while it would expend considerable resources. The current challenge function ensures that decision makers have access to the best and most relevant information possible for decision making.</p> <p>Consequently, central agencies cannot agree to a recommendation that would be impractical to implement and would divert resources away from their core function.</p>
<p>Evaluating gender-based analysis practices</p> <p>1.79 To measure progress on fulfilling the government's 1995 commitment to implementing gender-based analysis (GBA), Status of Women Canada, with the support of the Treasury Board of Canada Secretariat and of the Privy Council Office, should assess the implementation of gender-based analysis across the federal government and the effectiveness of GBA practices. (1.73–1.78)</p>	<p>Status of Women Canada's response. Agree. To measure progress on fulfilling the government's 1995 commitment, Status of Women Canada (SWC), with the support of the Treasury Board of Canada Secretariat and the Privy Council Office, will assess the performance of gender-based analysis (GBA) across the federal government and the effectiveness of GBA practices on a yearly basis by</p> <ul style="list-style-type: none"> • collecting results from departmental self-assessments of GBA practices and reporting these through the SWC Management Accountability Framework (MAF), and departmental performance report (DPR); • collecting results from departmental self-assessments on the implementation of departmental GBA frameworks and reporting these through the SWC MAF and DPR; and • reviewing departmental memoranda to Cabinet, TB submissions, and other key decision-making documents to determine concretely whether gender differences were taken into consideration in the design or modification of policies, programs, or legislation. <p>Status of Women Canada is prepared to assume an enhanced role as described above; however, its success will depend on the support given by the central agencies and additional resources sought.</p>

Recommendation	Response
	<p>Central agencies’ response. Agree. As a result of the 2005 Policy on Management, Resources and Results Structure (MRRS), the Treasury Board of Canada Secretariat (TBS) now has a complete inventory of all Government of Canada programs, and most of these programs are supported by performance measurement frameworks. This inventory of programs could be searched to identify programs by subject, including those explicitly identifying gender issues.</p> <p>Assessment of departments’ performance against gender-based analysis (GBA) commitments made by the federal government is not the responsibility of TBS. However, through the Management Accountability Framework, TBS assesses departments’ capacity to develop TB submissions that properly address legal and government priorities, commitments, and obligations. The GBA component is assessed through Area of Management 5 (AOM 5)—Quality of TB Submissions. It is the analysis undertaken by departments that is relevant for monitoring and reporting on progress.</p> <p>The Privy Council Office has developed a template that outlines how GBA should, when appropriate, be considered throughout each step of the policy and program development process. This template is shared with line departments and serves as guidance.</p>

Report of the Auditor General of Canada to the House of Commons—Spring 2009

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