



Fall 2015

Reports of the Auditor General of Canada

REPORT 1

Implementing Gender-Based Analysis



Office of the Auditor General of Canada

OAG

Performance audit reports

This report presents the results of a performance audit conducted by the Office of the Auditor General of Canada under the authority of the *Auditor General Act*.

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- report both positive and negative findings,
- conclude against the established audit objectives, and
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Production of our Fall 2015 reports was completed before the government announced changes to names of some departments. The name Aboriginal Affairs and Northern Development Canada was changed to Indigenous and Northern Affairs Canada. The name Industry Canada was changed to Innovation, Science and Economic Development Canada. There was no impact to our audit work and findings.

Introduction

Background

Gender-based analysis

1.1 Gender-based analysis (GBA) is an analytical tool for assessing the gender-specific impacts of policies, legislation, and programs on women and men. When integrated into the policy development process, gender-based analysis allows decision makers to consider gender differences.

1.2 At the United Nations' Fourth World Conference on Women, in 1995, the Government of Canada committed to analyzing gender-specific policy impacts on women and men before making decisions on policies, legislation, and programs throughout its departments and agencies. Implementing gender-based analysis can help integrate social, life, economic, and gender differences into policy development and help the federal government achieve its obligations and commitments to gender equality (Exhibit 1.1).

Exhibit 1.1 Timeline of the Government of Canada's obligations and commitments to gender equality

1981	The Government of Canada ratifies the United Nations' Convention on the Elimination of All Forms of Discrimination against Women.
1982	The <i>Canadian Charter of Rights and Freedoms</i> guarantees equality before the law for every individual, without discrimination based on sex.
	The <i>Constitution Act, 1982</i> , Part II, guarantees Aboriginal and treaty rights equally to male and female persons.
1985	The <i>Canadian Human Rights Act</i> prohibits discrimination based on sex.
1995	The Government of Canada signs the Beijing Declaration and Platform for Action, which recommends that governments "seek to ensure that before policy decisions are taken, an analysis of their impact on women and men, respectively, is carried out."
	The <i>Employment Equity Act</i> requires federally regulated employers to implement employment equity to correct conditions of disadvantage in employment experienced by women and other designated groups.

1.3 Status of Women Canada, which is responsible for leading the process of implementing gender-based analysis across the federal government, has since clarified that gender-based analysis should also include the consideration of diversity factors among groups of women and men, such as age, education, language, geography, culture, and income. For example, analysis may reveal that an initiative impacts women in

the same way as men, but that there are specific impacts on unemployed single women. This approach, which incorporates the consideration of gender and other factors, is called Gender-based Analysis Plus (GBA+).

1.4 According to Status of Women Canada, when a federal department or agency develops policy, legislative, or program initiatives, it should ask fundamental questions to help identify gender considerations:

- Does the initiative affect women and men differently according to age, education, culture, or other identity factors?
- Does the initiative support the full participation and equal treatment of women and men in all their diversity?
- Does the initiative have unintended impacts on, or create barriers for, specific groups of women or men?

Past audit work

1.5 Our previous audit findings appeared in the 2009 Spring Report of the Auditor General of Canada, Chapter 1—Gender-Based Analysis. This audit report included recommendations addressed to Status of Women Canada, the Treasury Board of Canada Secretariat (TBS), and the Privy Council Office (PCO) for improving the practice of gender-based analysis across federal departments and agencies.

1.6 After our 2009 audit, at the request of the Standing Committee on Public Accounts, Status of Women Canada, TBS, and PCO presented to Parliament a government-wide Departmental Action Plan on Gender-based Analysis. This plan was intended to provide the blueprint for implementing and sustaining the practice of gender-based analysis across all federal departments and agencies.

Focus of the audit

1.7 We selected four departments for this audit:

- Employment and Social Development Canada,
- Aboriginal Affairs and Northern Development Canada,
- Industry Canada, and
- Natural Resources Canada.

We selected the first two departments because they were included in our previous audit, which we reported on in spring 2009. We selected Industry Canada and Natural Resources Canada because they committed to implementing a gender-based analysis (GBA) framework in the 2010–11 and 2012–13 fiscal years, respectively.

1.8 This audit examined whether the selected departments performed adequate gender-based analysis to inform government decisions, and whether Status of Women Canada and the relevant central agencies

(the Treasury Board of Canada Secretariat and the Privy Council Office) appropriately supported the implementation of gender-based analysis throughout the federal government. This audit also examined the government's progress on our 2009 recommendations.

1.9 This audit is important because it can help the government assess progress made to implement gender-based analysis, in keeping with its goal of meeting its international commitments to gender-based analysis and its obligations to gender equality.

1.10 More details about the audit objectives, scope, approach, and criteria are in **About the Audit** at the end of this report (see pages 21–23).

Findings, Recommendations, and Responses

Implementing gender-based analysis

Overall finding



1.11 Overall, we found that in the 20 years since the government committed to applying gender-based analysis (GBA) to its policy decisions, a GBA framework has been implemented in only some federal departments and agencies. In the departments and agencies that have implemented a GBA framework, we found that the analyses performed were not always complete and that the quality of the analyses was not consistent. This finding is similar to our finding in 2009. We also found that since 2009, Status of Women Canada and the central agencies—the Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO)—have made progress to promote and support gender-based analysis. Despite these efforts, we noted that there were barriers to conducting gender-based analysis and integrating gender considerations into policy decision making, including the absence of any mandatory requirement for departments and agencies to conduct gender-based analysis to inform policy, legislative, and program initiatives.

1.12 This is important because when gender-based analysis is missing or incomplete, gender-specific impacts might not be fully factored into government decisions about policy, legislative, and program initiatives.

Context

1.13 Within the federal government, Status of Women Canada is the lead organization that helps departments and agencies implement gender-based analysis. Status of Women Canada plays the role of centre of expertise, providing support to departments and agencies, as well as to the central agencies—the Treasury Board of Canada Secretariat and the Privy Council Office. These central agencies work with Status of Women Canada to promote the use of gender-based analysis.

Departments and agencies are responsible for implementing gender-based analysis. Status of Women Canada helps departments and agencies build their capacities for gender-based analysis by providing training, guidance, and tools, and hosting awareness-raising events.

1.14 In 2005 and 2006, in response to the report of the House of Commons Standing Committee on the Status of Women, *Gender-based Analysis: Building Blocks for Success*, the government confirmed the roles of departments and agencies in gender-based analysis. Federal departments and agencies should thoroughly analyze their proposed policy, legislative, and program initiatives, and they should identify gender-specific impacts in their proposed initiatives.

1.15 At the same time, the government also confirmed the responsibility of the central agencies to review department or agency Cabinet documents, such as **memoranda to Cabinet** and **Treasury Board submissions**. TBS and PCO agreed, as part of their challenge function, to ensure that departments and agencies considered all relevant factors, including gender-specific impacts, in their proposed policy, legislative, and program initiatives. However, the government did not make it mandatory for federal departments and agencies to conduct gender-based analysis and did not give authority to Status of Women Canada to enforce its application.

1.16 In the 2009 Spring Report of the Auditor General of Canada, Chapter 1—Gender-Based Analysis, we recommended that

- Status of Women Canada, in consultation with the Treasury Board of Canada Secretariat and the Privy Council Office, establish a plan for facilitating implementation of gender-based analysis, and clarify expectations for performing gender-based analysis, as well as the responsibilities of departments and agencies;
- the Treasury Board of Canada Secretariat and the Privy Council Office provide support to Status of Women Canada to help the government meet its 1995 commitment to gender-based analysis; and
- Status of Women Canada, with the support of TBS and PCO, assess the implementation of gender-based analysis across the federal government and the effectiveness of practices of gender-based analysis.

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. It should include information about impacts on specific gender groups, if applicable.

Source: Privy Council Office

Treasury Board submission—A document submitted by a sponsoring Minister to seek Treasury Board approval of the elements of a program's design, delivery, or implementation, or to seek other authorities. A submission includes details on approach, costs, expected results, and outcomes. It should include information about impacts on specific gender groups, if applicable.

Source: Treasury Board of Canada Secretariat

1.17 In 2010, the Standing Committee on Public Accounts studied our 2009 audit report and the government-wide Departmental Action Plan on Gender-based Analysis. The Committee agreed with our report and made recommendations consistent with ours.

A gender-based analysis framework was not implemented in some federal departments and agencies

What we found

1.18 We found that 6 of the 25 federal departments and agencies that committed to implementing the government-wide Departmental Action Plan on Gender-based Analysis have not implemented a framework for conducting gender-based analysis (GBA). These 6 departments were different from the 4 departments whose initiatives we examined in this audit.

1.19 Our analysis supporting this finding presents what we examined and discusses

- the Departmental Action Plan on Gender-based Analysis,
- Status of Women Canada's GBA+ Framework,
- GBA frameworks in federal departments and agencies supported by Status of Women Canada, and
- reporting.

Why this finding matters

1.20 This finding matters because gender-based analysis is intended to help the government identify gender considerations—such as barriers to the full participation of diverse groups of women and men—that are relevant to proposed policy, legislative, and program initiatives.

1.21 Implementing gender-based analysis can help the government meet its obligations and commitments under

- the United Nations' Convention on the Elimination of All Forms of Discrimination against Women;
- the *Canadian Charter of Rights and Freedoms*, which sets a standard for gender equality to which all levels of government must adhere in their legislation and programs;
- the *Canadian Human Rights Act*, which sets out gender-equality principles; and
- the *Constitution Act, 1982, Part II*, which guarantees Aboriginal and treaty rights equally to male and female persons.

Recommendations

1.22 Our recommendations in this area of examination appear at paragraphs 1.61 and 1.62.

Analysis to support this finding

1.23 **What we examined.** We examined the extent of implementation of the Gender-based Analysis Plus (GBA+) Framework in federal departments and agencies, including the four departments that we selected for this audit.

1.24 **The Departmental Action Plan on Gender-based Analysis.**

In 2009, with the support of the relevant central agencies, Status of Women Canada established a government-wide Departmental Action Plan on Gender-based Analysis for helping departments and agencies enhance the practice of gender-based analysis, including implementing GBA frameworks. Between 2009 and 2013, 25 departments and agencies, out of about 110, formally committed to implementing the Departmental Action Plan. Together, they represent about 60 percent of all government spending and a diverse set of business sectors. By January 2015, five more federal organizations had committed to implementing the Departmental Action Plan—too recently for them to have completed the implementation of their GBA frameworks.

1.25 **Status of Women Canada’s GBA+ Framework.** Status of Women Canada developed the GBA+ Framework to help departments and agencies embed gender-based analysis in the development of policy, legislative, or program initiatives. According to Status of Women Canada, the GBA+ Framework consists of six elements that are necessary for implementing and sustaining gender-based analysis within individual departments:

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

Departmental performance reports—Individual department and agency accounts of results achieved against planned performance expectations as set out in the relevant Report on Plans and Priorities. The reports cover the most recent fiscal year. They are normally tabled in Parliament in the fall.

Source: Treasury Board of Canada Secretariat

1.26 **GBA frameworks in federal departments and agencies supported by Status of Women Canada.** According to Status of Women Canada, 19 of the 25 departments and agencies it worked with (including the four departments we audited) had initially implemented the first five elements of their GBA frameworks. Those departments and agencies have taken an important first step by implementing five of the six elements of the GBA+ Framework.

1.27 In examining the six elements, we found examples of what Status of Women Canada considered to be good practices in two of the departments we audited:

- Natural Resources Canada (NRCan) and Aboriginal Affairs and Northern Development Canada (AANDC) examined fundamental gender-based analysis questions (such as those listed in paragraph 1.4) and documented the answers to each question.
- NRCan's responsibility centre reviewed and provided advice on gender-based analysis documents, which senior management then approved.

1.28 We found that Employment and Social Development Canada (ESDC) and NRCan had provided training to employees between 2013 and 2014, and that NRCan tailored the training to its science-based staff. We found that training in the other two departments consisted only of awareness and promotion activities, along with the self-directed training, Status of Women Canada's "Introduction to GBA+" online course.

1.29 **Reporting.** Reporting on progress through departmental performance reports or similar documents is still a required element of Status of Women Canada's GBA+ Framework. However, the Treasury Board of Canada Secretariat recommends that departments and agencies use departmental performance reports for reporting on gender-based analysis activities only if the program reports on gender-specific outcomes. At this time, Status of Women Canada has not identified alternative mechanisms for reporting more broadly on implementation of gender-based analysis. Nevertheless, we found that the 19 departments and agencies did provide status information on the implementation of their frameworks to Status of Women Canada in 2014, even though this information was not in their public reports.

1.30 We found that Status of Women Canada has reported on a few gender-based analysis activities through its departmental performance report, but not on the extent of implementation of the GBA+ Framework across the government, contrary to the commitment it made in response to our audit recommendation in 2009.

Departments did not always conduct complete gender-based analyses

What we found

1.31 We found that even when the selected departments had implemented a framework for gender-based analysis, they did not always conduct a complete analysis. Analyses were complete for 8 of the 16 initiatives we examined in the four departments we audited. For the remaining 8 incomplete analyses, the departments concluded that there were no gender-specific impacts, but we found that their conclusions had not been adequately supported.

1.32 Our analysis supporting this finding presents what we examined and discusses

- requirements of a complete gender-based analysis, and
- analyses performed by departments.

Why this finding matters

1.33 This finding matters because when a gender-based analysis is incomplete, departments' proposed policy, legislative, and program initiatives that are submitted for approval might not reflect all gender-specific impacts, or identify responses or policy options to address them. This could diminish the ability of the government to meet its international commitments to gender equality. The analysis is necessary to ensure that the proposed initiatives do not contain inequalities or unintended impacts; that government initiatives are responsive to and inclusive of diverse Canadians; and that barriers to the full participation of diverse groups of women and men are identified and addressed or mitigated.

Recommendations

1.34 Our recommendations in this area of examination appear at paragraphs 1.61 and 1.62.

Analysis to support this finding

1.35 **What we examined.** We examined 16 initiatives from the four departments we audited. These initiatives consisted of government strategies, new legislation, new or renewed programs, purchase of equipment, and funding. In our opinion, the selected initiatives had the potential to impact women and men differently.

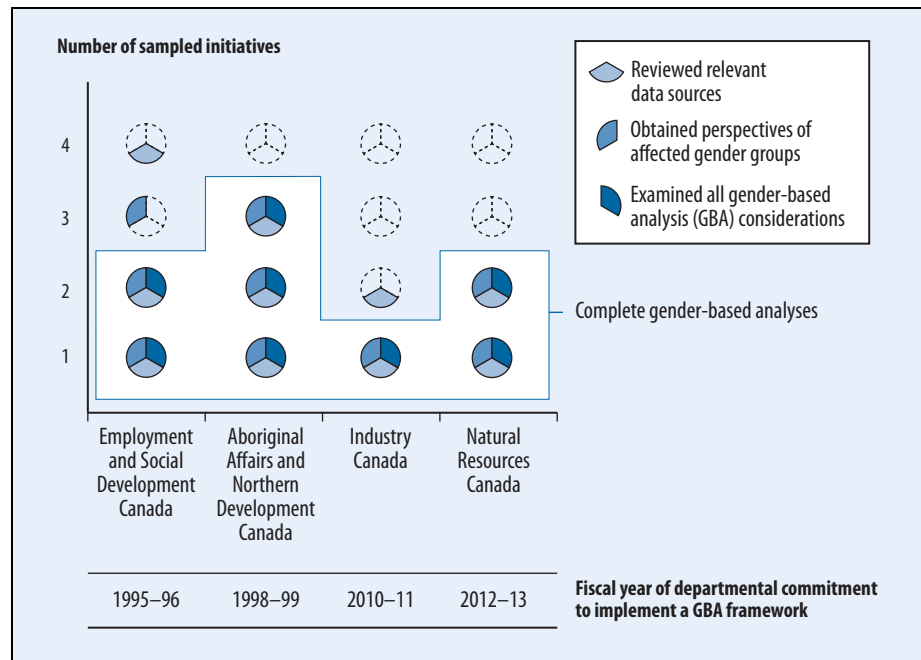
1.36 **Requirements of a complete gender-based analysis.** According to Status of Women Canada, a gender-based analysis is complete (that is, adequate) if a department or agency, before decision making,

- reviewed data sources such as research papers, quantitative data such as statistics, and other gender-related information relevant to the initiative;
- considered the perspectives of stakeholders, including affected groups of women and men;

- examined the gender considerations raised in data sources and by stakeholders, to determine whether any are relevant to the initiative and could have different impacts on specific groups of women and men; and
- in cases where there are relevant gender considerations, proposed options or risk-mitigation measures to address any inequalities in the outcomes of the initiative on those gender groups, or justified why the gender considerations do not apply to the initiative.

1.37 **Analyses performed by departments.** We found that the selected departments undertook gender-based analyses for all 16 initiatives, but did not always complete them. We looked at the quality of the analyses and found that a complete analysis was performed for half of the 16 sampled initiatives (Exhibit 1.2).

Exhibit 1.2 A complete gender-based analysis was performed for half of the 16 sampled initiatives



1.38 We found evidence that when gender-based analysis is completed, it contributes to program development (Exhibit 1.3).

Exhibit 1.3 A complete gender-based analysis for the Family Violence Prevention Program helped address gender considerations

Since 2006, Aboriginal Affairs and Northern Development Canada (AANDC) has performed gender-based analyses of its Family Violence Prevention Program. Over the years, gender-based analyses have led to new projects and improved the collection of gender data.

The Family Violence Prevention Program is intended to support the safety and security of First Nations women, children, and families living on reserves. The Department funds a network of 41 shelters and supports community-driven prevention activities. Shelters are important for safety and well-being in family violence situations, and prevention activities provide support and promote awareness.

In 2012, the program sought renewal for the funding of its prevention activities. We reviewed the gender-based analysis for the 2012 program renewal.

AANDC shelters are primarily targeted to women and children, and, as a matter of security, do not provide access to shelter services for men. The analysis noted that boys and men who witness violence have an increased risk of being victims or perpetrators of violence later in their lives. In response to that risk, AANDC funded activities in 2012, such as the “Engaging Men and Boys in Ending Violence Against Women and Girls” projects.

When updating the analysis information for the program renewal in 2012, AANDC considered the results of its 2012 program evaluation, for which it had consulted with affected women’s groups. AANDC also reviewed data and statistics related to family violence, which suggested that First Nations women in particular may face an increased risk of family violence because of several factors, such as income levels and the relatively young population.

In the analysis, AANDC noted the need for more reliable gender data on reserves. Since 2012, it has improved its data collection tools. For the 2015–16 fiscal year, the Department will collect data on the number of women, men, and children living on reserves and using shelter services. It plans to consider this data when it evaluates the program in 2017.

1.39 We also found that in cases where the departments had not conducted a complete analysis, they nevertheless concluded that the initiatives did not have different impacts on specific groups of women and men, and they provided these conclusions to decision makers. Among the analyses, we noted one or more of the following deficiencies (Exhibits 1.4 and 1.5):

- The review of data sources was incomplete.
- The department did not demonstrate that it had considered the perspectives of stakeholder groups (including any specific groups of women and men affected by the initiative).
- The department had no evidence that it had examined the gender considerations raised by relevant data sources for affected groups.
- When departments identified relevant gender considerations, they did not develop options to address the negative impacts on those groups of women or men, or did not justify why the gender considerations did not apply to the initiatives.

Exhibit 1.4 The gender-based analysis for the Computers for Schools program did not include a review of relevant data sources and perspectives of affected groups of women and men

Funding of \$36 million over four years to Industry Canada was approved after its announcement in the 2014 Economic Action Plan: about \$20 million for the Computers for Schools (CFS) program, and about \$16 million for the Technical Work Experience Program (TWEPE).

The main objective of the CFS program is to provide ready-to-use computers to schools, libraries, not-for-profit learning organizations, and Aboriginal communities across Canada. Industry Canada has provided funding to 14 organizations that operate centres across Canada to refurbish donated computers. Since the CFS program's inception in 1993, more than 1 million computers have been distributed and the program has employed more than 6,000 youth interns across the country.

As part of its objectives for the CFS program, Industry Canada also helps provide youth with technical work experience in the information and communications technology (ICT) fields through TWEPE. This program is funded by the Government of Canada's Youth Employment Strategy, which establishes program criteria. The same refurbishment centres employ youth interns in the refurbishment process, to help increase the level of ICT competence in Canada.

For the 2014 initiative, we found that the Department relied on the gender-based analysis it had performed in 2013 when it renewed the terms and conditions for the CFS program. We examined the 2013 analysis and found that the Department had concluded that there were no important gender-equality implications for the program.

We reviewed data sources relevant to the program, such as academic research papers, stakeholders' publications, and data on youth interns employed through TWEPE. We found that these sources pointed to gender considerations, such as a shortage of women in ICT fields and a low proportion (less than 20 percent) of female interns working at the refurbishment centres.

We found the 2013 analysis incomplete and the conclusion not supported by evidence. Although the Department had reviewed data about the participation of male and female interns in TWEPE, it did not consider in its analysis the under-representation of female interns as shown by that data. Furthermore, the analysis did not include a review of other relevant data sources, the examination of the shortage of women in ICT fields, and the perspectives of affected groups of women and men. A complete gender-based analysis would also have included options to address relevant gender considerations or justified why they did not apply.

1.40 We also found that the quality of gender-based analyses varied within departments. In our review of the 16 analyses, we found that departments did not always have the necessary capacity for conducting complete analyses, or did not conduct a thorough senior management review of the completeness of analysis and evidence supporting their conclusions about the impacts. However, while these departments had not been able to demonstrate that they had performed complete analyses for the sampled initiatives, we found that Industry Canada continued to conduct its gender-based analysis for the Automotive Innovation Fund by reviewing relevant data sources and considering the perspectives of affected gender groups after the policy decision had been made.

1.41 We found that the selected departments identified gender-based considerations for seven initiatives, and that they developed a response to address the considerations for all but one of the initiatives. For the Canada Apprentice Loan program, Employment and Social Development Canada had a very short time to develop its initiative, and had to conduct its gender-based analysis after the policy decision had been made. In its analysis, the Department observed that participation of women was low compared with that of men, but it did not examine related barriers and did not propose options to address that issue (Exhibit 1.5).

Exhibit 1.5 The gender-based analysis for the Canada Apprentice Loan program did not examine all gender considerations or propose options to address barriers

The government announced the creation of the Canada Apprentice Loan program in the 2014 Economic Action Plan. This program helps apprentices in designated skilled trades with their training costs and helps them complete their apprenticeships.

According to Employment and Social Development Canada (ESDC), the program provides financial assistance to female apprentices and helps decrease gender inequality by providing them with more employment opportunities, better work satisfaction, and higher incomes.

We reviewed data sources related to this initiative, such as Statistics Canada reports, expert research reports, and data on registered apprentices. These data sources raised several gender considerations:

- a significant under-representation of women in apprenticeship training programs and trades,
- gender wage gaps, and
- barriers to training and trades for women, as well as for visible minorities and immigrant women.

According to the expert research reports, the low participation of women in trades is associated with barriers to entry, such as discriminatory practices in the workplace.

We found that ESDC had a very short time for developing its initiative, resulting in the Department conducting its gender-based analysis after the policy decision had been made. In the Department's analysis, we found evidence that it reviewed relevant data sources and identified that women accounted for less than 10 percent of apprentices in registered apprenticeship training, and that gender income gaps exist.

However, we found that the analysis was incomplete, because the Department did not examine other gender considerations, such as barriers to accessing apprenticeship training and trades for women, visible minorities, and immigrant women. Also, there was no evidence that the Department considered the perspectives of affected groups of women and men. A complete gender-based analysis would also have included options to address relevant gender considerations or justified why they did not apply.

Status of Women Canada and the central agencies made efforts to promote and support gender-based analysis

What we found

1.42 We found that Status of Women Canada and the central agencies—the Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO)—clarified expectations about when federal departments and agencies should perform gender-based analysis and what information to include in Cabinet documents. We also found that Status of Women Canada, TBS, and PCO have adequately supported departments and agencies tasked with implementing gender-based analysis.

1.43 Our analysis supporting this finding presents what we examined and discusses

- efforts by Status of Women Canada, and
- efforts by central agencies.

Why this finding matters

1.44 This finding matters because decision makers must receive from departments and agencies the gender-based information that will allow them to take relevant gender considerations into account when making decisions about proposed policy, legislative, and program initiatives. The supporting role of Status of Women Canada and the central agencies is fundamental to helping departments and agencies produce gender-based information for decision makers.

Recommendations

1.45 We made no recommendations in this area of examination.

Analysis to support this finding

1.46 **What we examined.** We examined the support that Status of Women Canada, TBS, and PCO provided to departments and agencies in the implementation of gender-based analysis.

1.47 **Efforts by Status of Women Canada.** Within the federal government, Status of Women Canada leads the process of implementing gender-based analysis to meet the government's 1995 commitment. In addition to helping departments and agencies carry out gender-based analysis and clarifying related expectations, Status of Women Canada is responsible for communicating the responsibilities of departments and agencies to them, and for helping them build their capacities for gender-based analysis.

1.48 We found that, as it had agreed to do in response to our audit recommendation in 2009, Status of Women Canada clarified expectations about when federal departments and agencies should perform gender-based analysis—that is, throughout policy, legislative, and program development, implementation, renewal, and

evaluation. Status of Women Canada has also raised awareness about the relevance of gender considerations. For example, Status of Women Canada developed guidance documents, tools, and training materials for departments and agencies for implementing gender-based analysis:

- Status of Women Canada developed and promoted awareness sessions, targeting a variety of audiences. These included an annual government-wide Gender-based Analysis Plus Awareness Week and learning events to showcase the use of gender-based analysis in federal initiatives, such as the 2013 “It’s Not Rocket Science: Diversifying Technology, Design and Sustainable Development” event, co-hosted with Natural Resources Canada and designed for federal organizations in the science and economic sectors.
- Status of Women Canada delivered in-house and tailored gender-based analysis training for departments and launched the “Introduction to GBA+” online course in 2012.
- Status of Women Canada created and maintained the GCpedia web page on gender-based analysis, with supporting documents and tools, as well as information produced by federal departments and agencies.

1.49 We found that Status of Women Canada has taken steps to further the integration of gender-based analysis throughout the federal government. In April 2015, as we were finalizing this report, Status of Women Canada drafted the GBA Strategic Plan 2015–2020, in consultation with the central agencies. The plan includes monitoring activities that Status of Women Canada, in consultation with the central agencies, will continue to pursue. It also includes new activities, such as an enhanced role for Status of Women Canada in providing advice to key departments and agencies on gender-based analysis when they prepare memoranda to Cabinet and Treasury Board submissions. In this draft plan, Status of Women Canada commits to developing gender-based analysis capacity across all sectors and functional communities of the federal government. In our opinion, if implemented, this plan would help improve the application of gender-based analysis throughout the federal government.

1.50 **Efforts by central agencies.** In 2005 and 2006, in response to the report of the House of Commons Standing Committee on the Status of Women, TBS and PCO agreed, as part of their challenge function, to assess whether departments and agencies have taken gender considerations into account when developing Cabinet documents.

1.51 We found that TBS clarified its expectations about the gender-based information needed in the Treasury Board submissions it reviews, as required by the government’s Departmental Action Plan. For example, TBS expects departments and agencies to provide evidence of identified gender considerations and to propose responses to address them. We also found that PCO clarified the requirement for departments and agencies

to include gender-based information in the Cabinet documents they submit. TBS and PCO have published these expectations in guidance documents on their websites.

1.52 To determine whether the departments followed the guidance provided by TBS and PCO, we examined the Treasury Board submissions, memoranda to Cabinet, and other decision-informing documents that the four selected departments prepared for a sample of policy initiatives. Each of the documents in our sample except one included a gender-based analysis section. The departments communicated their conclusions about gender-specific impacts in their initiatives. This is good progress compared with 2009, when we found that limited gender information was being provided to Cabinet. However, because we found that half of the analyses were incomplete, we question the conclusions drawn by the departments and whether Cabinet had been adequately informed about existing and potential gender considerations.

Despite efforts to help them, departments and agencies face barriers to including gender-based analysis in policy development

What we found

1.53 Despite efforts made by Status of Women Canada and the central agencies to improve the practice of gender-based analysis (GBA), we found barriers that have prevented departments and agencies from embedding gender-based analysis in the development of their policy, legislative, and program initiatives. These barriers included the absence of mandatory gender-based analysis requirements across government and a limited capacity for applying gender-based analysis. We also found that Status of Women Canada has not assessed the effectiveness of gender-based analysis practices in the federal government and reported on its assessments.

1.54 Our analysis supporting this finding presents what we examined and discusses

- barriers, and
- assessments of and reports on the effectiveness of gender-based analysis.

Why this finding matters

1.55 This finding matters because the government needs to know that barriers prevent departments from conducting gender-based analysis. Identification of barriers helps determine whether the right approach is in place for taking gender considerations into account in policy decision making. In signing the Beijing Declaration and Platform for Action in 1995, the Government of Canada agreed to report to Parliament on the progress of its efforts to mainstream gender concerns, taking into account its implementation of the Platform for Action. Gender-based analysis is an

important part of those efforts, and when properly implemented, it informs decision makers about existing or potential gender considerations. If Status of Women Canada does not assess the effectiveness of gender-based analysis practices in federal departments and agencies, it will be difficult for the government to determine whether it is making progress in implementing the provisions of the Declaration and Platform for Action and fulfilling its international commitments and obligations.

Recommendations

1.56 Our recommendations in this area of examination appear at paragraphs 1.61, 1.62, and 1.63.

Analysis to support this finding

1.57 **What we examined.** We examined why departments and agencies did not perform complete gender-based analyses. We also examined whether Status of Women Canada assessed the effectiveness of the gender-based analyses performed by departments and agencies, and whether it reported on its assessments.

1.58 **Barriers.** We found barriers that prevented departments and agencies from embedding gender-based analysis within the development of their policy initiatives. In our opinion, important barriers included

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

1.59 We found that Status of Women Canada does help departments and agencies to address some of these barriers. For example, Status of Women Canada hosts a quarterly interdepartmental committee meeting to facilitate information exchange, discussion of challenges, and the sharing of best practices and strategies in the implementation of the government's Departmental Action Plan. In 2015, Status of Women Canada also hosted an inaugural meeting of gender-based analysis champions, attended by senior officials from many departments and agencies.

1.60 **Assessments of and reports on the effectiveness of gender-based analysis.** We found that while Status of Women Canada has not measured the effectiveness of gender-based analysis practices (for example, whether the analysis has had an impact on decision making), it has identified examples of impacts of gender-based analysis on policy initiatives through its ongoing engagement with the 25 departments and agencies. It has also monitored the implementation of GBA frameworks, and made internal

assessments of gender-based analysis capacity. However, Status of Women Canada has reported only limited information about these assessments. According to its draft strategic plan, Status of Women Canada is committed to requesting from departments and agencies more thorough information on applying gender-based analysis systematically. However, it has not yet determined the best mechanisms for tracking whether gender-based analysis is being considered in the decision-making process. In our opinion, these measures are necessary to help Status of Women Canada determine and make public the government's progress in meeting its 1995 commitment to gender-based analysis.

1.61 Recommendation. The Privy Council Office, Status of Women Canada, and the Treasury Board of Canada Secretariat, to the extent of their respective mandates and working with all federal departments and agencies, should take concrete actions to identify and address barriers that prevent the systematic conduct of rigorous gender-based analysis. Such actions should address barriers that prevent departments and agencies from taking gender-based analysis into consideration during the development, renewal, and assessment of policy, legislative, and program initiatives, so that they can inform decision makers about existing or potential gender considerations in their initiatives.

***The Privy Council Office's response.** Agreed. The Privy Council Office (PCO) will continue to require that departments and agencies consider the application of gender-based analysis (GBA), as appropriate, in the development of memoranda to Cabinet (MCs) and will continue to challenge departments on their use of GBA through the normal policy development process.*

To further build the capacity of PCO analysts to ensure that GBA considerations are taken into account, when appropriate, in the development of departmental proposals (that is, MCs), PCO will make the online GBA+ training provided through Status of Women Canada mandatory for PCO analysts who are responsible for performing a challenge function and providing advice on policy, program, and legislative initiatives.

PCO will also work to develop and implement a policy considerations checklist to accompany the submission of MCs. This tool will guide departments and agencies in ensuring that proposed initiatives consider GBA, as appropriate. A particular emphasis will be placed on ensuring that appropriate questions are considered when determining whether or not a full GBA is required, and that a rationale is included in those cases where GBA is not conducted. This tool may also be used to ensure that other existing policies, acts, directives, and considerations that are part of the normal policy development process are appropriately considered in MC development.

Status of Women Canada's response. *Agreed. Status of Women Canada (SWC) will continue to develop and deliver tools and training on gender-based analysis, enhancing the use of a "cluster" approach to engage groups of like-minded departments to ensure appropriate information and tools are available to all sectors and functional communities.*

SWC will increase the accessibility of tools and resources through a revision and relaunch of the GBA+ GCpedia web page in 2015.

SWC will build on the GBA Champions network, established in 2015, to increase senior management awareness, promote collaboration and the sharing of best practices, and ensure buy-in for the sustainable implementation of Gender-based Analysis Plus (GBA+).

SWC will continue to build and strengthen the Interdepartmental Committee on GBA+ as a main forum of information sharing on GBA+ implementation and activities, including the sharing of best practices and strategies, and the establishment of networks of collaboration.

SWC will increase awareness among federal officials of the use of GBA+ in federal initiatives, through events and promotional activities, an annual GBA+ Awareness Week, and leveraging other federal opportunities to mainstream GBA+.

The Treasury Board of Canada Secretariat's response. *Agreed. The Treasury Board of Canada Secretariat (the Secretariat) periodically undertakes in-depth reviews of Treasury Board policy instruments. The Secretariat will maintain its internal guidance that gender-based analysis (GBA) considerations should be taken into account, as appropriate, when developing and reviewing Treasury Board policy instruments.*

As evaluation is one means of assessing program initiatives, the Secretariat will also support Status of Women Canada (SWC) by providing input to the development of guidance for evaluators on GBA and by assisting the dissemination of completed guidance to departmental evaluation functions through the Secretariat's established channels within six months of the completion of the guidance. When developing Treasury Board policy instruments related to program evaluation, the Secretariat will examine options to help departments and agencies consider government-wide policy considerations, such as GBA, when assessing the performance of federal programs.

1.62 Recommendation. Status of Women Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, to the extent of their respective mandates, should periodically assess and report on the implementation of gender-based analyses in federal departments and agencies and their impacts on policy, legislative, and program initiatives.

Status of Women Canada's response. *Agreed. Status of Women Canada (SWC) will explore new ways to gather additional information about gender-based analysis (GBA) capacity and GBA application across government.*

SWC, in collaboration with the Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO), will report on a regular basis on the status of GBA implementation across government based on information gathered in annual GBA progress reports from deputy ministers.

SWC will continue to monitor participation in the GBA online course and will share this information with other government departments on a regular basis.

SWC will prepare, in collaboration with PCO and TBS, a five-year GBA progress report in 2020, including lessons learned and strategic directions moving forward.

The Privy Council Office's response. *Agreed. The Privy Council Office (PCO) will support Status of Women Canada (SWC) in identifying those departments and agencies that are performing well in relation to gender-based analysis (GBA), as well as those for whom further support or training may be required.*

PCO will assist SWC in identifying examples where GBA has impacted the outcomes of policies, programs, and legislation, which may provide informative case studies and lessons learned. This work will be facilitated by greater awareness of GBA considerations developed through training, as well as through the policy considerations checklist that will assist in tracking the conduct of GBA by departments and agencies.

The Treasury Board of Canada Secretariat's response. *Agreed. As part of its challenge function with departments and agencies to incorporate gender considerations (where appropriate) into the design of policies, programs, initiatives, and services, the Treasury Board of Canada Secretariat will, by fall 2017, conduct a review of relevant Treasury Board submissions to assess and report on how gender-based analysis (GBA) is being considered in various policy or program proposals from federal departments and agencies, according to the guidance and tools available for preparing a submission. Beginning in 2017, the Secretariat will also monitor progress on the integration of GBA for targeted regulatory submissions.*

A relevant deputy-minister-level committee will be engaged on the status of GBA to discuss government-wide implementation of GBA and its impacts on policy, legislative, and program initiatives.

1.63 Recommendation. Status of Women Canada should assess the resources it needs to deliver its gender-based analysis mandate and assign sufficient resources to its periodic assessments of and reporting on gender-based analysis.

Status of Women Canada's response. Agreed. Status of Women Canada will determine the resources required to effectively deliver the Government of Canada's gender-based analysis mandate and identify potential sources of funds.

Conclusion

1.64 We concluded that the selected departments have not always adequately performed gender-based analysis (GBA) to inform government decisions. As in 2009, gender-based analysis has not been implemented in some federal departments and agencies. Furthermore, the departments that had implemented a GBA framework did not always conduct complete analyses, and the quality of their analyses was not consistent.

1.65 We also concluded that since 2009, Status of Women Canada, the Treasury Board of Canada Secretariat, and the Privy Council Office made progress in supporting the implementation of gender-based analysis throughout the federal government by providing assistance, guidance, and training. Despite these efforts by Status of Women Canada and the central agencies, barriers (such as the absence of mandatory requirements for gender-based analysis across government) prevent departments and agencies from embedding gender-based analysis in the development of their policy, legislative, and program initiatives.

About the Audit

The Office of the Auditor General's responsibility was to conduct an independent examination of gender-based analysis in order to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government's management of resources and programs.

All of the audit work in this report was conducted in accordance with the standards for assurance engagements set out by the Chartered Professional Accountants of Canada (CPA) in the CPA Canada Handbook—Assurance. While the Office adopts these standards as the minimum requirement for our audits, we also draw upon the standards and practices of other disciplines.

As part of our regular audit process, we obtained management's confirmation that the findings in this report are factually based.

Objectives

Our audit examined whether selected departments adequately performed gender-based analysis (GBA) to inform government decisions, and whether Status of Women Canada and the central agencies adequately supported the implementation of gender-based analysis throughout the government.

More specifically, we examined whether

- departments and agencies put in place GBA frameworks for performing gender-based analysis;
- the selected departments for this audit performed gender-based analyses in a sample of initiatives;
- Status of Women Canada, the Treasury Board of Canada Secretariat, and the Privy Council Office appropriately supported the implementation of GBA in government departments and agencies;
- Status of Women Canada assessed the implementation of the GBA+ Framework and regularly reported on results of the assessments; and
- Status of Women Canada assessed the impacts (that is, effectiveness) of gender-based analysis practices on policy decision making and regularly reported on the results of its assessments.

Scope and approach

The audit examined whether gender-based analysis was being performed in selected federal departments. The audit also examined the government's progress on three recommendations from the 2009 Spring Report of the Auditor General of Canada, Chapter 1—Gender-Based Analysis, which related to Status of Women Canada and central agency support for gender-based analysis. The audit did not look at progress on a fourth recommendation, about the documentation of the challenge function exercised by central agencies when they review spending initiatives and policy proposals, because the central agencies had disagreed with that recommendation in 2009.

We selected the following four departments to determine whether they performed gender-based analysis and implemented a GBA framework: Employment and Social Development Canada, Aboriginal Affairs and Northern Development Canada, Industry Canada, and Natural Resources Canada.

In each department, we sampled initiatives to determine whether gender-based analysis was being performed. In total, we selected 16 initiatives announced after 1 January 2012 and reviewed the related gender-based analysis.

Criteria

Criteria	Sources
<p>To determine whether selected departments adequately performed gender-based analysis to inform government decisions, and whether Status of Women Canada and the central agencies adequately supported the implementation of gender-based analysis throughout the government, we used the following criteria:</p>	
<p>Departments and agencies implement gender-based analysis frameworks.</p>	<ul style="list-style-type: none"> • <i>Gender-based Analysis Plus Framework: A Guide to Building Organizational Capacity for Gender-based Analysis Plus (GBA+)</i>, Status of Women Canada
<p>Departments and agencies perform adequate gender-based analysis to inform government decisions.</p>	<ul style="list-style-type: none"> • <i>GBA+ Process: Step by Step</i>, Status of Women Canada • Introduction to GBA+ (online course), Status of Women Canada
<p>Status of Women Canada, the Treasury Board of Canada Secretariat, and the Privy Council Office appropriately support the implementation of gender-based analysis throughout the government, in accordance with their respective responsibilities.</p>	<ul style="list-style-type: none"> • 2009 Spring Report of the Auditor General of Canada, Chapter 1—Gender-Based Analysis • April 2010 Report of the Standing Committee on Public Accounts (related to the Auditor General's 2009 Spring Report, Chapter 1—Gender-Based Analysis), House of Commons • Interim Status Report on the Implementation of the Departmental Action Plan on Gender-based Analysis, Status of Women Canada, December 2010
<p>Status of Women Canada, with the support of the Treasury Board of Canada Secretariat and the Privy Council Office, assesses the implementation of gender-based analysis across the government and regularly reports on results of assessments.</p>	<ul style="list-style-type: none"> • Beijing Declaration and Platform for Action, United Nations' Fourth World Conference on Women, 1995 • 2009 Spring Report of the Auditor General of Canada, Chapter 1—Gender-Based Analysis • Government response to the April 2010 Report of the Standing Committee on Public Accounts (related to the Auditor General's 2009 Spring Report, Chapter 1—Gender-Based Analysis) • Departmental Action Plan on Gender-based Analysis, Government of Canada, October 2009

Criteria	Sources
To determine whether selected departments adequately performed gender-based analysis to inform government decisions, and whether Status of Women Canada and the central agencies adequately supported the implementation of gender-based analysis throughout the government, we used the following criteria: (continued)	
<p>Status of Women Canada, with the support of the Treasury Board of Canada Secretariat and the Privy Council Office, assesses the impacts of gender-based analysis (that is, the effectiveness of gender-based analysis practices on the policy decision-making process) and regularly reports on results of assessments.</p>	<ul style="list-style-type: none"> • Convention on the Elimination of All Forms of Discrimination against Women, United Nations, ratified by Canada in 1981 • 2009 Spring Report of the Auditor General of Canada, Chapter 1—Gender-Based Analysis • Departmental Action Plan on Gender-based Analysis, Government of Canada, October 2009 • Interim Status Report on the Implementation of the Departmental Action Plan on Gender-based Analysis, Status of Women Canada, December 2010

Management reviewed and accepted the suitability of the criteria used in the audit.

Period covered by the audit

The audit covered the period between April 2009 and March 2015. Audit work for this report was completed on 29 May 2015.

Audit team

Assistant Auditor General: Nancy Cheng
Principal: Richard Domingue
Director: Lucie Talbot

Marie-Claude Dionne
Audrey Garneau

List of Recommendations

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

Recommendation	Response
<p>Implementing gender-based analysis</p> <p>1.61 The Privy Council Office, Status of Women Canada, and the Treasury Board of Canada Secretariat, to the extent of their respective mandates and working with all federal departments and agencies, should take concrete actions to identify and address barriers that prevent the systematic conduct of rigorous gender-based analysis. Such actions should address barriers that prevent departments and agencies from taking gender-based analysis into consideration during the development, renewal, and assessment of policy, legislative, and program initiatives, so that they can inform decision makers about existing or potential gender considerations in their initiatives. (1.18–1.41, 1.53–1.60)</p>	<p>The Privy Council Office’s response. Agreed. The Privy Council Office (PCO) will continue to require that departments and agencies consider the application of gender-based analysis (GBA), as appropriate, in the development of memoranda to Cabinet (MCs) and will continue to challenge departments on their use of GBA through the normal policy development process.</p> <p>To further build the capacity of PCO analysts to ensure that GBA considerations are taken into account, when appropriate, in the development of departmental proposals (that is, MCs), PCO will make the online GBA+ training provided through Status of Women Canada mandatory for PCO analysts who are responsible for performing a challenge function and providing advice on policy, program, and legislative initiatives.</p> <p>PCO will also work to develop and implement a policy considerations checklist to accompany the submission of MCs. This tool will guide departments and agencies in ensuring that proposed initiatives consider GBA, as appropriate. A particular emphasis will be placed on ensuring that appropriate questions are considered when determining whether or not a full GBA is required, and that a rationale is included in those cases where GBA is not conducted. This tool may also be used to ensure that other existing policies, acts, directives, and considerations that are part of the normal policy development process are appropriately considered in MC development.</p> <p>Status of Women Canada’s response. Agreed. Status of Women Canada (SWC) will continue to develop and deliver tools and training on gender-based analysis, enhancing the use of a “cluster” approach to engage groups of like-minded departments to ensure appropriate information and tools are available to all sectors and functional communities.</p> <p>SWC will increase the accessibility of tools and resources through a revision and relaunch of the GBA+ GCpedia web page in 2015.</p> <p>SWC will build on the GBA Champions network, established in 2015, to increase senior management awareness, promote collaboration and the sharing of best practices, and ensure buy-in for the sustainable implementation of Gender-based Analysis Plus (GBA+).</p>

Recommendation	Response
<p>1.62 Status of Women Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, to the extent of their respective mandates, should periodically assess and report on the implementation of gender-based analyses in federal departments and agencies and their impacts on policy, legislative, and program initiatives. (1.18–1.41, 1.53–1.60)</p>	<p>SWC will continue to build and strengthen the Interdepartmental Committee on GBA+ as a main forum of information sharing on GBA+ implementation and activities, including the sharing of best practices and strategies, and the establishment of networks of collaboration.</p> <p>SWC will increase awareness among federal officials of the use of GBA+ in federal initiatives, through events and promotional activities, an annual GBA+ Awareness Week, and leveraging other federal opportunities to mainstream GBA+.</p> <p>The Treasury Board of Canada Secretariat’s response. Agreed. The Treasury Board of Canada Secretariat (the Secretariat) periodically undertakes in-depth reviews of Treasury Board policy instruments. The Secretariat will maintain its internal guidance that gender-based analysis (GBA) considerations should be taken into account, as appropriate, when developing and reviewing Treasury Board policy instruments.</p> <p>As evaluation is one means of assessing program initiatives, the Secretariat will also support Status of Women Canada (SWC) by providing input to the development of guidance for evaluators on GBA and by assisting the dissemination of completed guidance to departmental evaluation functions through the Secretariat’s established channels within six months of the completion of the guidance. When developing Treasury Board policy instruments related to program evaluation, the Secretariat will examine options to help departments and agencies consider government-wide policy considerations, such as GBA, when assessing the performance of federal programs.</p> <p>Status of Women Canada’s response. Agreed. Status of Women Canada (SWC) will explore new ways to gather additional information about gender-based analysis (GBA) capacity and GBA application across government.</p> <p>SWC, in collaboration with the Treasury Board of Canada Secretariat (TBS) and the Privy Council Office (PCO), will report on a regular basis on the status of GBA implementation across government based on information gathered in annual GBA progress reports from deputy ministers.</p> <p>SWC will continue to monitor participation in the GBA online course and will share this information with other government departments on a regular basis.</p> <p>SWC will prepare, in collaboration with PCO and TBS, a five-year GBA progress report in 2020, including lessons learned and strategic directions moving forward.</p>

Recommendation	Response
<p>1.63 Status of Women Canada should assess the resources it needs to deliver its gender-based analysis mandate and assign sufficient resources to its periodic assessments of and reporting on gender-based analysis. (1.53–1.60)</p>	<p>The Privy Council Office’s response. Agreed. The Privy Council Office (PCO) will support Status of Women Canada (SWC) in identifying those departments and agencies that are performing well in relation to gender-based analysis (GBA), as well as those for whom further support or training may be required.</p> <p>PCO will assist SWC in identifying examples where GBA has impacted the outcomes of policies, programs, and legislation, which may provide informative case studies and lessons learned. This work will be facilitated by greater awareness of GBA considerations developed through training, as well as through the policy considerations checklist that will assist in tracking the conduct of GBA by departments and agencies.</p> <p>The Treasury Board of Canada Secretariat’s response. Agreed. As part of its challenge function with departments and agencies to incorporate gender considerations (where appropriate) into the design of policies, programs, initiatives, and services, the Treasury Board of Canada Secretariat will, by fall 2017, conduct a review of relevant Treasury Board submissions to assess and report on how gender-based analysis (GBA) is being considered in various policy or program proposals from federal departments and agencies, according to the guidance and tools available for preparing a submission. Beginning in 2017, the Secretariat will also monitor progress on the integration of GBA for targeted regulatory submissions.</p> <p>A relevant deputy-minister-level committee will be engaged on the status of GBA to discuss government-wide implementation of GBA and its impacts on policy, legislative, and program initiatives.</p> <p>Status of Women Canada’s response. Agreed. Status of Women Canada will determine the resources required to effectively deliver the Government of Canada’s gender-based analysis mandate and identify potential sources of funds.</p>

