Public Prosecution Service of Canada

2014-15

Departmental Performance Report

The Honourable Jody Wilson-Raybould

Minister of Justice and Attorney General of Canada

Public Prosecution Service of Canada

160 Elgin Street, 12th Floor Ottawa, Ontario K1A 0H8 www.ppsc-sppc.gc.ca

Also available on the Web in PDF and HTML formats © Her Majesty the Queen in Right of Canada (2015)

Cat. No. J76-1/2015E-PDF ISSN 2293-4367

Table of Contents

Message from the Director of Public Prosecutions	1
Message from the Commissioner of Canada Elections	2
Section I: Organizational Expenditure Overview Organizational Profile Organizational Context Actual Expenditures Alignment of Spending With the Whole-of-Government Framework Departmental Spending Trend	3 4 11
Expenditures by Vote	
Section II: Analysis of Program(s) by Strategic Outcome	
Programs	16
Program 1.1: Drug, <i>Criminal Code</i> , and terrorism prosecution program	16
Program 1.2: Regulatory offences and economic crime prosecution program	20
Strategic Outcome 2: Compliance and enforcement activities under the Canada Elections Act and Referendum Act are conducted by the Commissioner of Canada Elections in an independent, impartial and fair manner.	24
Program 2.1: Compliance	24
Program 2.2: Enforcement	25
Internal Services	27
Section III: Supplementary Information Financial Statements Highlights Financial Statements	29
Supplementary Information Tables	
Tax Expenditures and Evaluations	
Section IV: Organizational Contact Information	33

Appendix: Definitions	35
Endnotes	39

Message from the Director of Public Prosecutions

I am pleased to present the 2014–15 Departmental Performance Report of the Public Prosecution Service of Canada (PPSC).

The PPSC is responsible for prosecuting cases under federal jurisdiction in a manner that is fair, impartial, and objective, and for providing high-quality legal advice to investigative agencies.

In 2014–15, the Commissioner of Canada Elections became part of the PPSC. A statement of principles was developed to reflect the fact that the Commissioner and the Director exercise their statutory duties independently from each other, even while operating within the same organization.

This report describes the work the PPSC and the Commissioner of Canada Elections have done over the past year in support of their mandates. It also describes the progress the PPSC has made in meeting its organizational priorities.

PPSC prosecutors and other employees continue to make important contributions to the safety and justice of Canadian society. In doing so, they exemplify the organization's key values: respect, integrity, excellence, and leadership.

Brian Saunders, Q.C. Director of Public Prosecutions

Message from the Commissioner of Canada Elections

I am pleased to present the 2014–15 Departmental Performance Report, which summarizes the accomplishments of the Commissioner of Canada Elections (CCE) this fiscal year.

This report, the last presented by my office spanning two institutions – Elections Canada and the Public Prosecution Service of Canada – highlights the work carried out in both of our program areas. It also describes the progress we have made in identifying and addressing a number of key risk factors, with a view to safeguarding Canadians' trust in the electoral process.

I am very proud of the work accomplished by the CCE in fiscal year 2014–15. Our success in achieving our stated objectives is essential to delivering on our mandate of ensuring compliance with, and enforcement of, the *Canada Elections Act*.

Yves Côté, Q.C. Commissioner of Canada Elections

Section I: Organizational Expenditure Overview

Organizational Profile

Legal Title: Office of the Director of Public Prosecutions

Applied Title: Public Prosecution Service of Canada

Appropriate Minister: The Honourable Jody Wilson-Raybould, Minister of Justice and

Attorney General of Canada

Institutional Head: Brian Saunders, Director of Public Prosecutions

Ministerial Portfolio: Justice

Enabling Instruments: Director of Public Prosecutions Actⁱ, Canada Elections Actⁱⁱ

Year of Incorporation / Commencement: 2006

Other: On October 1, 2014, by virtue of the coming into force of amendments to the *Canada Elections Act*, the Office of the Commissioner of Canada Elections was transferred from Elections Canada to the Office of the Director of Public Prosecutions. The Commissioner and the Director exercise their statutory duties independently from each other, even while operating within the same organization.

Organizational Context

Raison d'être

The Office of the Director of Public Prosecutions (ODPP)ⁱⁱⁱ, created on December 12, 2006, with the coming into force of the *Director of Public Prosecutions Act*, is an independent prosecution service mandated to prosecute offences under federal jurisdiction. On October 1, 2014, by virtue of the adoption of an Order in Council providing for the coming into force of amendments to the *Canada Elections Act*, the Office of the Commissioner of Canada Elections (OCCE) was formally transferred from Elections Canada to the ODPP. The Commissioner and the Director exercise their statutory duties independently from each other, even while operating within the same organization.

The Minister of Justice and Attorney General of Canada is responsible for this organization.

The first strategic outcome under the ODPP's Program Alignment Architecture is that criminal and regulatory offences under federal law are prosecuted in an independent, impartial, and fair manner. The ODPP is responsible for:

- providing legal advice to federal investigative agencies and government departments on the criminal law implications of investigations and prosecutions;
- ensuring the appropriate enforcement of federal laws through principled and independent decisions by prosecutors; and
- maintaining confidence in the administration of justice through professionally conducted prosecutions that result in a judicial determination on the merits of the evidence.

The second strategic outcome is that compliance and enforcement activities under the *Canada Elections Act* and *Referendum Act* are conducted by the Commissioner of Canada Elections and his staff in a fair, impartial, and independent manner. Activities related to this mandate include:

the use of non-punitive and informal corrective measures in response to certain situations
of non-compliance and of formal measures in response to others; such measures include
the conclusion of compliance agreements with offenders, the seeking of injunctions
during election periods, and the making of applications for the judicial deregistration of a
registered party; and

 taking enforcement measures to respond to situations of non-compliance, including deciding which matters will be referred to the ODPP for possible prosecution and what charges will be recommended.

Responsibilities

Public Prosecution Service of Canada (PPSC)

The PPSC undertakes key duties on behalf of the Attorney General of Canada and all Canadians. These key duties, to be carried out in an objective and non-partisan manner, are:

- The duty to act independently in making decisions related to criminal prosecutions

 This constitutional principle recognizes that decisions as to whether a prosecution should be initiated, continued, or ceased must be made solely in accordance with legal criteria related to whether there is evidence that indicates a reasonable prospect of conviction and an assessment of whether a prosecution best serves the public interest.
 Considerations of a partisan political nature are expressly excluded from the consideration of the public interest.
- The duty to act independently in providing prosecution-related legal advice While prosecution-related advice to law enforcement and other federal investigative agencies will take into account the agency's legal and policy setting, prosecutors cannot be drawn into the agency's policy making and program administration such that their ability to provide impartial, accurate, and effective legal advice is undermined.

Areas of Prosecution

The PPSC prosecutes cases under federal statutes that are referred to it by the Royal Canadian Mounted Police (RCMP), other federal investigative agencies, and provincial and municipal police forces.

It is responsible for the prosecution of all drug offences initiated on behalf of the government of Canada under the *Controlled Drugs and Substances Act*, regardless of whether the charges are laid by a federal, provincial, or municipal police agency, in all provinces except Quebec and New Brunswick^{iv}. In the latter two provinces, the PPSC is responsible for drug charges laid by the RCMP only.

In all provinces and territories, the PPSC prosecutes offences under federal statutes aimed at protecting the environment and natural resources as well as the country's economic and social health (e.g., *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canada Elections Act*, *Canadian*

Environmental Protection Act, 1999, Competition Act, Customs Act, Excise Act, Excise Tax Act), offences involving fraud against the government, and capital market fraud offences, including conspiracies and attempts to violate any of these statutes. In total, the PPSC may be called upon to prosecute offences under 250 federal statutes. However, it routinely provides advice in relation to, and prosecutes offences under, approximately 40 of those statutes.

In the three territories, the PPSC prosecutes all *Criminal Code* offences as well as offences under all other federal legislation and certain territorial statutes. In the provinces, the PPSC has jurisdiction to prosecute certain *Criminal Code* offences, including those related to terrorism, criminal organizations, money laundering and proceeds of crime. Under arrangements with the provinces, the PPSC may prosecute *Criminal Code* offences that are otherwise within provincial jurisdiction when the accused also faces more serious charges within federal jurisdiction.

Performance information on each of these areas of prosecution is provided in Section II of this document.

The PPSC does not have authority to direct investigations. It responds to requests for prosecution-related advice from investigators. Such advice is crucial to ensure that investigative techniques and procedures are consistent with evolving rules of evidence and with protections under the *Canadian Charter of Rights and Freedoms*. The advantage of early prosecutorial advice is that it reduces the risk that investigative decisions, such as those about methods of obtaining evidence, will detrimentally affect the admissibility of evidence at trial or the constitutional rights of Canadians.

Office of the Commissioner of Canada Elections (OCCE)

The OCCE plays an important role in safeguarding Canadians' trust in the democratic process. As an independent officer, the Commissioner of Canada Elections has the dual role of ensuring that both compliance with and enforcement of the <u>Canada Elections Act</u> and the federal <u>Referendum Act</u> are carried out with the aim of promoting the integrity of the electoral process.

The Commissioner is responsible for the investigation of offences and for making recommendations to the Director of Public Prosecutions with respect to the laying of charges under these two acts. The Commissioner exercises this mandate in accordance with these acts, other relevant statutory authorities and constitutional law, as well as applicable internal practices and policies.

Strategic Outcome(s) and Program Alignment Architecture

On October 1, 2014, by virtue of the adoption of an Order in Council providing for the coming into force of amendments to the *Canada Elections Act*, the OCCE was formally transferred from Elections Canada to the ODPP. To accommodate this transfer, the PPSC's PAA was amended in 2014-15 to include a second Strategic Outcome comprising two programs.

1. Strategic Outcome: Criminal and regulatory offences under federal law are prosecuted in an

independent, impartial and fair manner.

1.1 Program: Drug, Criminal Code, and terrorism prosecution Program

1.2 Program: Regulatory offences and economic crime prosecution Program

2. Strategic Outcome: Compliance and enforcement activities under the Canada Elections Act

and Referendum Act are conducted by the Commissioner of Canada

Elections in an independent, impartial and fair manner.

2.1 Program: Compliance2.2 Program: Enforcement

Internal Services

Organizational Priorities

Priority	Type [*]	Strategic Outcome and Programs	
Excellence in Prosecution Management	New	Criminal and regulatory offences under feder law are prosecuted in an independent, imparand fair manner.	
		Programs	
		 Drug, Criminal Code, and terrorism prosecution program 	
		 Regulatory offences and economic crime prosecution program 	

^{*}Type is defined as follows: Previously committed to—committed to in the first or second fiscal year prior to the subject year of the report; Ongoing—committed to at least three fiscal years prior to the subject year of the report; and New—newly committed to in the reporting year of the Report on Plans and Priorities or the Departmental Performance Report.

Summary of Progress

- The PPSC continued to review and implement recommendations identified in internal audit reports of regional offices with respect to file information systems and the assignment and management of prosecution files, including compliance with protocols for closing files and the capture of key information in iCase.
- Collaboration with provincial counterparts on cases that involve matters under federal and provincial jurisdiction was continued in 2014-15. Such collaboration is of benefit to both prosecution services.

Priority	Туре	Strategic Outcome and Programs
Employee Training and Development	Ongoing	Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.
		Programs:
		 Drug, Criminal Code, and terrorism prosecution program Regulatory offences and economic crime prosecution program Internal Services

Summary of Progress

- The Law Practice Management Division (Regulatory and Economic Crime Prosecutions and Practice Management Branch) and the Human Resources Directorate are working together to establish a learning and development framework for PPSC staff. The PPSC is currently analysing the impact of the framework and aligning its activities with the Canada School of Public Service's new service delivery model which aims to focus its curriculum on core public service training, increase access to on-line and classroom curriculum, and standardize training for managers and executives.
- Targeted legal training and development webinars were offered by the Ontario Regional Office, and made accessible to PPSC prosecutors across the country. Use of video link-up as well as WebEx technologies enabled the participation of approximately 100 PPSC prosecutors across Canada.
- Mandatory training on the Canada Labour Code, Part II was offered online to all PPSC
 employees in 2014. The use of this medium allowed employees to have access to this training
 activity from any computer at any time. This approach was well received and resulted in a 100%
 completion rate across the country within a few months.
- All newly-appointed managers and supervisors are scheduled for required training provided by the Canada School of Public Service. Training has also been provided to support the implementation of the new Directive on Performance Management. The PPSC is participating in the Canada School of Public Service pilot of the new government-wide Manager Development Program, which will be launched at a later date. Additional manager and supervisor training needs are being identified to refine learning roadmaps for these functions. Managers and supervisors continue to have access to individual leadership development training through individual learning plans.

Priority	Туре	Strategic Outcome and Programs
Working Collaboratively with Investigative Agencies	Ongoing	Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.
		Programs:
		 Drug, Criminal Code, and terrorism prosecution program
		 Regulatory offences and economic crime prosecution program

Summary of Progress

- The RCMP has significantly increased the resources dedicated to national security and will be working closely with provincial and municipal police forces. As a result, there may be an increase in requests for advice from police services. The PPSC's continuing overriding concerns are to address any public safety issue that arises using the legal tools available and to respond to requests for advice in a timely, efficient, and effective manner. To ensure the PPSC's ability to react quickly at all times, two additional senior lawyers in each regional office have been designated to respond to requests from police services, supplementing the lawyers already so designated in each office.
- The PPSC has taken steps to ensure ongoing communication and liaison with police and investigative agencies. It attends the RCMP's weekly national priority-setting exercises and has a seat on the RCMP's External Advisory Committee on the re-engineering of the force. Participation in these activities facilitates the PPSC's ability to coordinate and prioritize the use of its resources according to stated investigative priorities, to confirm regional priorities and to better coordinate projects that span two or more regions. Chief Federal Prosecutors (CFPs) also maintain regular contacts with the heads or deputy heads of police forces, including the Criminal Operations Officers of the RCMP.
- The PPSC sought feedback on the PPSC's legal advice and other prosecution-related activities from the police and federal regulatory agencies that initiate most of the cases that the PPSC prosecutes. The objectives of the survey were to describe the possible impacts and results of these activities; to identify the factors that can contribute to more effective and efficient operational practices; and to confirm or identify strategies to strengthen the working relationship between the PPSC and investigative agencies. A final report on the findings will be distributed in fall 2015.

Risk Analysis

Key Risks

Risk	Risk Response Strategy	Link to Program Alignment Architecture
Legal capacity within the PPSC may become insufficient	Senior Management continued to monitor capacity levels of senior litigators and ensured that resources and workload of all legal staff were efficiently aligned.	Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner. Programs - Drug, Criminal Code, and terrorism prosecution program - Regulatory offences and economic crime prosecution program
Capacity challenges faced by the criminal justice system may limit the PPSC's ability to achieve its objectives.	 The PPSC reviewed initiatives from various fora across Canada and the F/P/T Heads of Prosecution Committee for the purpose of identifying best practices. The PPSC continued to offer training to police and other investigative agencies. 	Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner. Programs - Drug, Criminal Code, and terrorism prosecution program - Regulatory offences and economic crime prosecution program
PPSC staff may be subject to threats or intimidation or PPSC premises may be subject to violence.	 The PPSC implemented its Employee Protection Plan. The PPSC also offered training on security awareness and other related subjects to ensure that all staff have the tools they need to safely conduct their work. 	Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner. Programs - Drug, Criminal Code, and terrorism prosecution program - Regulatory offences and economic crime prosecution program

Actual Expenditures

Budgetary Financial Resources (dollars)

	Planned Spending	Total Authorities		Difference (actual minus planned)
167,815,874	168,671,787	176,678,057	175,246,750	6,574,963

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	Actual	2014–15 Difference (actual minus planned)
1,000	962	-38

Budgetary Performance Summary for Strategic Outcome(s) and Program(s) (dollars)

Strategic Outcome(s), Program(s) and Internal Services	2014–15 Main Estimates	2014–15 Planned Spending	2015–16 Planned Spending	2016–17 Planned Spending	2014–15 Total Authorities Available for Use	2014–15 Actual Spending (authorities used)	2013–14 Actual Spending (authorities used)	2012–13 Actual Spending (authorities used)
Strategic Outco	ome 1: Criminal	and regulatory	offences unde	er federal law a	re prosecuted i	n an independen	t, impartial and fa	ir manner.
Drug, Criminal Code, and terrorism prosecution program	129,925,298	130,561,345	133,913,203	130,449,723	133,030,252	133,019,792	137,105,995	122,714,750
Regulatory offences and economic crime prosecution programs	16,484,725	16,609,866	18,235,303	16,256,061	18,280,165	18,277,385	18,552,131	14,443,793
Subtotal	146,410,023	147,171,211	152,148,506	146,705,784	151,310,417	151,297,177	155,658,126	137,158,543
	ome 2: Complian of Canada Elec					and Referendum	Act are conduct	ed by the
Compliance	-	-	2,509,743	1,660,095	2,791,419	2,778,230	-	-
Enforcement	-	-	1,673,161	1,106,730	478,765	470,170	-	-
Subtotal	-	-	4,182,904	2,766,825	3,270,184	3,248,400	-	-
Internal Services Subtotal	21,405,851	21,500,576	22,727,313	19,660,112	22,097,456	20,701,173	29,635,415	26,208,280
Total	167,815,874	168,671,787	179,058,723	169,132,721	176,678,057	175,246,750	185,293,541	163,366,823

Note: The PPSC has the authority to recover amounts from other departments for the provision of prosecution services. The spending amounts presented in the table above are net of revenues.

The variances between the fiscal years are described below:

- 2014-15 actual spending (\$175.2 million) against 2014-15 planned spending (\$168.7 million): \$6.5 million increase in actual spending is mostly attributable to the one-time transition payment for implementing salary payment in arrears, unplanned expenditures incurred by the Commissioner of Canada Elections resulting from its transfer from Elections Canada to the PPSC on October 1, 2014, and lower recoveries than anticipated from other government departments and agencies (OGDs) for legal services.
- 2014-15 authorities available (\$176.6 million) against 2014-15 authorities used (actual spending -\$175.2 million): The unused authorities of \$1.4 million are from an operating surplus.
- 2014-15 actual spending (\$175.2 million) against 2013-14 actual spending (\$185.2 million): the decrease in expenditures of \$10 million is due to a reduction of the payments for severance pay and

retroactive pay increases paid in 2013-14, as well as a reduction of expenditures for the relocation of offices that occurred in 2013-14.

Alignment of Spending With the Whole-of-Government Framework

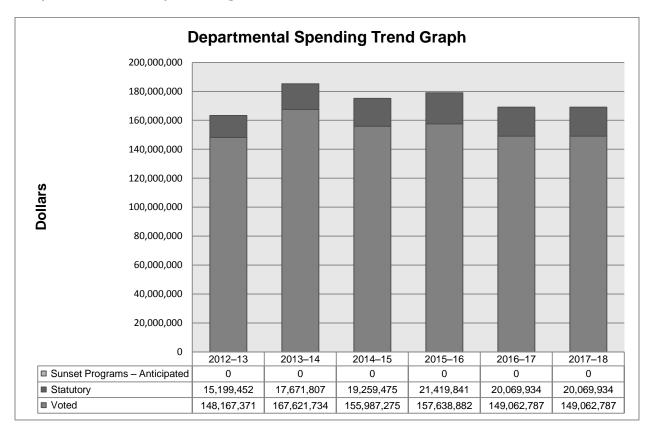
Alignment of 2014–15 Actual Spending With the Whole-of-Government Framework^v (dollars)

Strategic Outcome	Program	Spending Area	Government of Canada Outcome	2014–15 Actual Spending
1. Criminal and regulatory offences under federal law are prosecuted in an independent, impartial, and fair manner	1.1 Drug, <i>Criminal Code</i> , and terrorism prosecution program	Social affairs	A safe and secure Canada	133,019,792
	1.2 Regulatory offences and economic crime prosecution program	Social affairs	A safe and secure Canada	18,277,385
2. Compliance and enforcement activities under the Canada Elections Act and Referendum Act are conducted by the Commissionaire of Canada Elections in an independent, impartial and fair manner	2.1 Compliance	Government Affairs	Strong and Independent Democratic Institutions	2,778,230
	2.2 Enforcement	Government Affairs	Strong and Independent Democratic Institutions	470,170

Total Spending by Spending Area (dollars)

Spending Area	Total Planned Spending	Total Actual Spending
Social affairs	147,171,211	151,297,177
Government affairs	0	3,248,400

Departmental Spending Trend



Expenditures by Vote

For information on the PPSC's organizational Votes and statutory expenditures, consult the *Public Accounts of Canada 2015*, vi which is available on the Public Works and Government Services Canada website. vii

Section II: Analysis of Programs by Strategic Outcome

Strategic Outcome 1: Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.

Performance Measurement

Performance Indicators	Targets	Actual Results
Number and nature of judicial stays for abuse of process based on the conduct of a federal prosecutor	Zero	Zero
Number and nature of successful malicious prosecution lawsuits	Zero	Zero
Number and nature of substantiated complaints regarding the PPSC's independence, impartiality or fairness	Zero	Zero

Judicial stays for abuse of process involve a disposition where the court does not allow a prosecution to proceed because of objectionable police or prosecutorial conduct and/or a violation of the rights of the accused.

Plaintiffs suing Crown prosecutors for malicious prosecution must prove, among other matters, that the prosecution was undertaken without reasonable and probable cause, and the defendant was motivated by malice or a primary purpose other than that of carrying the law into effect.

Complaints regarding the PPSC's independence, impartiality or fairness may be made to the courts or to the PPSC under its Complaints Policy. The PPSC Complaints Policy came into effect in October 2012, and is available on the PPSC's website^{viii}.

Programs

The role of a prosecutor is not to win a conviction at any cost but to put before the court all available, relevant, and admissible evidence necessary to enable the court to determine the guilt or innocence of the accused. Hence, the performance indicators and results for both the Drug, *Criminal Code* and terrorism prosecution Program (P 1.1) and the Regulatory offences and economic crime prosecution Program (P 1.2) are based on the extent to which prosecutions result in a determination on the merits of the evidence.

The PPSC considers that a case is decided on its merits when:

- a judge or jury determines the guilt or innocence of an accused person after a trial;
- a judge determines after a guilty plea that a conviction or discharge is appropriate; or
- a Crown prosecutor stays or withdraws a charge as a result of an assessment that the case
 does not meet the test for prosecution, or as a result of a plea of guilty being entered to a
 serious charge rendering proceedings on a less serious charge redundant.

Cases not decided on the merits are those that are stayed or quashed by the Court, and for which, as a result, there is no outcome decided by a judge or jury based on the evidence of guilt or innocence. A judicially imposed stay will generally mean discontinuance or permanent suspension of the proceedings.

Program 1.1: Drug, *Criminal Code*, and terrorism prosecution Program

Description: This program supports the protection of Canadian society against crime through the provision of legal advice and litigation support during police investigations, and the prosecution of: all drug offences under the *Controlled Drugs and Substances Act* and any related organized crime offences throughout Canada, except in Quebec and New Brunswick, where the Office of the Director of Public Prosecutions prosecutes such offences only where charges are laid by the Royal Canadian Mounted Police; proceeds of crime offences; pursuant to understandings with the provinces, *Criminal Code* offences where they are related to drug charges; all *Criminal Code* offences in the three territories; terrorism offences; and war crimes and crimes against humanity offences. This program activity also involves the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	Planned Spending		Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
129,925,298	130,561,345	133,030,252	133,019,792	2,458,477

Human Resources (Full-Time Equivalents [FTEs])

4–15 nned	Actual	2014–15 Difference (actual minus planned)
695	677	-18

Performance Results

Expected Results	Performance Indicators	Targets	Actua	l Results*		
Litigation files Percentage of all litigation files that	iles that	Decisions	# of Files	% of total files		
prosecuted are decided	are decided on merit (i.e., by most		Guilty Plea	16,129	56.42%	
on merit	serious outcome of guilty plea, guilty		Guilty Plea (Other/Lesser Off.)	1,066	3.73%	
	plea (other / lesser offence), conviction, conviction (other / lesser offence), withdrawal, stay of proceedings (Crown), prelim discharge and guilt discharge and acquittal)	offence), conviction, conviction (other /	Conviction	993	3.47%	
				Conviction (Other/Lesser Off.)	101	0.35%
			Prelim Discharge	219	0.77%	
		(Crown), prelim discharge and guilt discharge and		Guilt Discharge	164	0.57%
				Withdrawal of Charge	6,455	22.58%
		acquittar)	Stay of Proceedings (Crown)	2,910	10.18%	
			Acquittal	549	1.92%	
			Total:	28,586	100.00%	

Disposition of cases that	Percentage of litigation files not	N/A	Decisions	# of Files	% of total files
are not decided on merit: decided on judicial stay of merit proceedings		Judicial Stay of Proceedings	19	100.00%	
ment	proceedings		Total:	19	100.00%

^{*}The performance information presented above is based on information extracted from our internal database. The figures are extracted from a live system. As a result, the figures may be subject to revision from time to time, based on changes made to the data for any particular reporting period. Our reports are based on the most serious outcome within each active file within the fiscal year of the report

Performance Analysis and Lessons Learned

Drug prosecution files represent a significant proportion of the PPSC's total caseload. In 2014–15, the PPSC handled 64,464 prosecution files related to offences under the *Controlled Drugs* and Substances Act (CDSA). Of those, 37,520 files were new and 26,944 were carried over from previous years. These prosecutions vary greatly in complexity, ranging from simple cases of possession of small quantities of marihuana to complex schemes to import large quantities of cocaine or to manufacture methamphetamine for domestic use or for export.

High-complexity drug cases required a significant amount of PPSC resources. These prosecutions typically involved challenges to the conduct of the investigation, the constitutionality of the legislation, disclosure, allegations of abuse of process, and unreasonable delay. While high-complexity files represented only 2.35% of staff counsel's drug caseload in 2014–15, they took up 36.24% of the time dedicated to drug prosecutions

Trafficking in drugs is one of the key activities of many organized crime groups. Cases involving criminal organizations have remained high in recent years, largely as a result of the continuing focus by police forces on the investigation of such organizations. In 2014–15, the PPSC handled 520 serious drug offence-related files that included an organized crime element. Over the past year, PPSC prosecutors provided advisory assistance to police in respect of a number of significant organized crime investigations.

The investigation and prosecution of terrorism offences bring together the efforts of law enforcement, intelligence agencies, and prosecution services. To fulfill its mandate in this area, the PPSC engages in ongoing communication with investigative agencies and takes their operational requirements into account when allocating resources. The Project Samossa prosecution in Ottawa was completed in 2014. One individual pleaded guilty to an explosives-related terrorism offence and received a 24-year jail sentence. Another individual was convicted by a jury of two of three related terrorism offences and sentenced to 12 years in jail. In March 2015, two individuals were found guilty of conspiring to commit murder in association with a terrorist group. The second individual was also found guilty of conspiring to interfere with

transportation facilities for the benefit of a terrorist group. That charge related to a plan to derail a VIA Rail passenger train travelling between New York and Toronto. Sentencing hearings will begin later in 2015.

In Canada's three northern territories, the PPSC prosecutes all *Criminal Code* offences, in addition to offences under other federal legislation and, under arrangements with the territories, certain offences under territorial legislation. In 2014–15, the PPSC was responsible for 8,516 files in the territories. Of these files, 7,967 involved *Criminal Code* offences (including 46 homicide or attempted murder files), 459 files involved drug offences, 133 files involved regulatory offences, and 221 files involved territorial offences. The total includes 6,174 new files and 2,342 carried over from previous years. Some of the files involved multiple offences.

The PPSC regularly deals with serious violent crime and repeat offences in the northern territories. In all northern regional offices, dedicated paralegals have been assigned to help manage applications for dangerous offender and long-term offender designations. For example, in the Yukon the PPSC successfully applied for dangerous offender designations relating to three persons, two of whom were convicted of sexual assaults and one who was convicted of spousal violence. In addition, a long-term offender application was granted following a conviction for attempted murder of an RCMP officer and robbery.

The Federal-Provincial-Territorial Heads of Prosecutions Committee brings together the leaders of Canada's prosecution services to promote assistance and to cooperate on operational issues. The DPP is permanent co-chair of the Committee and the PPSC acts as its secretariat. The Committee held two meetings in 2014. The first was held in Halifax in May, and was organized jointly with the Canadian Military Prosecution Service. The second, held in Charlottetown in October, was organized jointly with the Crown Attorney's Office of Prince Edward Island and featured the National Prosecution Awards Ceremony.

Additional information on performance under this program, including outreach activities, can be found in the *PPSC Annual Report 2014-15*^{ix} on the PPSC's website, under Publications.

Program 1.2: Regulatory offences and economic crime prosecution Program

Description: This program supports the protection of Canadian society against crime through the provision of legal advice and litigation support to federal investigative agencies, and the prosecution of offences under federal statutes aimed at protecting the environment and natural resources as well as the country's economic and social health (e.g., *Fisheries Act; Income Tax Act; Copyright Act; Canada Elections Act; Canadian Environmental Protection Act, 1999; Competition Act; Customs Act; Excise Act;* and the *Excise Tax Act*); offences involving fraud against the government; capital market fraud offences; and any organized crime offences related to the foregoing offences. This program also includes the recovery of outstanding federal fines and the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

Budgetary Financial Resources (dollars)

	Planned Spending		Actual Spending	2014–15 Difference (actual minus planned)
16,484,725	16,609,866	18,280,165	18,277,385	1,667,519

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	Actual	2014–15 Difference (actual minus planned)
171	158	-13

Performance Results

Expected Results	Performance Indicators	Targets	Actua	al Result	s*
Litigation files that are	Percentage of all litigation files that are	N/A	Decisions	# of Files	% of total files
are decided	prosecuted are decided on merit (i.e., by most serious outcome of guilty plea, guilty plea (other / lesser offence), conviction, conviction		Guilty Plea	1,701	70.90%
on merit			Guilty Plea (Other/Lesser Off.)	17	0.71%
			Conviction	353	14.71%
(other / lesser offence), withdrawal, stay of proceedings (Crown), prelim		Conviction (Other/Lesser Off.)	0	0.00%	
	ngs	Prelim Discharge	10	0.42%	
	discharge, guilt discharge, and acquittal)		Guilt Discharge	2	0.08%
			Withdrawal of Charge	143	5.96%
			Stay of Proceedings (Crown)	108	4.50%
			Acquittal	65	2.71%
			Total:	2,399	100.00%
Disposition of cases	Percentage of litigation files not	N/A	Decisions	# of Files	% of total files
that are not decided on merit: decided on judicial stay of merit proceedings		Judicial Stay of Proceedings	0	100.00%	
	, 5-		Total:	0	100.00%

^{*}The performance information presented above is based on information extracted from our internal database. The figures are extracted from a live system. As a result, the figures may be subject to revision from time to time, based on changes made to the data for any particular reporting period. Our reports are based on the most serious outcome within each active file within the Fiscal Year of the report.

Performance Analysis and Lessons Learned

This program provides prosecution services related to legislation aimed at protecting the environment and the safety, health, economic security, and general welfare of the public. In addition to the imposition of fines and sentences of imprisonment, these cases can result in the imposition of measures designed to enhance public health and safety, improve the management and protection of environmental resources, or discourage financial and economic malfeasance. In 2014–15, the PPSC handled 2,313 files involving regulatory and economic offences.

The PPSC retains the services of private-sector lawyers as agents to conduct prosecutions where it does not have a regional office or where it is impractical or otherwise not cost-effective for staff counsel to handle cases. In 2014–15, 43,246 files of the total PPSC caseload were handled by agents. Of these, 24,295 were new files and 18,951 were carried over from previous years. The Agent Affairs Program is responsible for ensuring that agents provide high-quality legal services at a reasonable cost. Each of the PPSC's regional offices (with the exception of the northern regional offices) has an Agent Supervision Unit to handle the day-to-day supervision of agents and to support them in their work.

The PPSC is responsible for the prosecution of offences under the *Canada Elections Act*. The Commissioner of Canada Elections (CCE) refers cases to the PPSC when the CCE believes on reasonable grounds that an offence under the Act has been committed. Based on his review of the file, the DPP decides whether to initiate a prosecution. PPSC prosecutors also provide legal advice to the CCE during the investigative stage. In August, 2014, an individual was found guilty of one offence under the *Canada Elections Act*. He had been charged in April 2013 with wilfully preventing or endeavouring to prevent an elector from voting in the 2011 federal general election. He was sentenced to nine months in prison plus 12 months of probation. Both the individual and the PPSC have appealed the sentence.

In 2014–15, the PPSC continued to provide pre-charge advice and training to RCMP units engaged in the investigation of offences under the *Corruption of Foreign Public Officials Act* (CFPOA). Several cases are currently ongoing including: a case related to bribes allegedly to be paid to officials in Bangladesh in order to secure a contract; one case relates violations of the CFPOA in the course of bidding on contracts in India; and another case relates to the alleged payment of bribes to secure an advantage for the company in relation to major construction projects in Libya. Each of these prosecutions is in its early stages.

The PPSC is responsible for administering the National Fine Recovery Program under the terms of an assignment issued by the Attorney General of Canada in 2007. The program recovers outstanding court-ordered fines under federal statutes. A request for proposal has been issued to outsource part of the collection process to a private collection agency, and a privacy impact assessment has been completed to ensure that Canadians' privacy rights are protected.

In 2014, the PPSC School for Prosecutors delivered three courses: two week-long training courses — one for junior counsel, the other for senior counsel — and a three-day legal writing course. The teaching methods included a combination of lectures, seminars, panel discussions, and small group problem solving and workshop sessions.

During 2014–15, the PPSC continued to support and advance external relations with national and international stakeholders involved in the law. PPSC staff provided training to police associations, students at educational institutions, and other government departments on prosecution-related topics throughout the year.

Additional information on performance under this program, including outreach activities, can be found in the *PPSC Annual Report 2014-15*, which is available on the PPSC's website, under Publications.

Strategic Outcome 2: Compliance and enforcement activities under the Canada Elections Act and Referendum Act are conducted by the Commissioner of Canada Elections in an independent, impartial and fair manner.

Program 2.1: Compliance

Description: This program supports the integrity of Canada's electoral process by enabling the Commissioner of Canada Elections to ensure compliance with the *Canada Elections Act* and the *Referendum Act*. This includes the use of non-punitive and informal corrective measures in response to certain situations of non-compliance and the conclusion of compliance agreements with offenders.

Budgetary Financial Resources (dollars)

2014–15* Main Estimates	2014–15* Planned Spending		2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
0	0	2,791,419	2,778,230	2,778,230

^{*} The Office of the Commissioner of Canada Elections (OCCE) was formally transferred from Elections Canada to the Public Prosecution Service of Canada (PPSC) on October 1, 2014. Therefore, this program was not part of the PPSC's 2014-15 Main Estimates or Report on Plans and Priorities.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
0	6	6

Performance Results

The Office of the Commissioner of Canada Elections (OCCE) was formally transferred from Elections Canada to the Public Prosecution Service of Canada (PPSC) on October 1, 2014. Therefore, this program was not part of the PPSC's 2014-15 Report on Plans and Priorities.

Performance Analysis and Lessons Learned

The OCCE experiences significant fluctuations in the volume and type of compliance-related cases it receives throughout any given fiscal year. These fluctuations are largely attributable to the election cycle, with increases in the number of complaints, and, by extension, instances of non-compliance, during and immediately following the election period.

In 2014-15, the OCCE closed 278 files, and 275 files were still in progress at the end of the fiscal year. These numbers are consistent with the steady decrease in the number of cases handled by the office in the years following the 2011 General Election. Given that the OCCE's previous reporting requirements under Elections Canada did not distinguish between the compliance and enforcement program areas, further division of these totals by program area is difficult to establish. Exceptions exist, however, in cases where the outcomes of the OCCE's investigative work were made public.

Program 2.2: Enforcement

Description: This program supports the integrity of Canada's electoral process by enabling the Commissioner of Canada Elections to act in an independent manner in conducting investigations under the *Canada Elections Act* and the *Referendum Act*, and taking enforcement measures to respond to situations of non-compliance. This also includes deciding which matters will be referred to the Director of Public Prosecutions for possible prosecution and what charges will be recommended.

Budgetary Financial Resources (dollars)

2014–15* Main Estimates	2014–15* Planned Spending		2014–15 Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
0	0	478,765	470,170	470,170

^{*} The Office of the Commissioner of Canada (OCCE) was formally transferred from Elections Canada to the Public Prosecution Service of Canada (PPSC) on October 1, 2014. Therefore, this program was not part of the PPSC's 2014-15 Main Estimates or Report on Plans and Priorities.

Human Resources (Full-Time Equivalents [FTEs])

2014–15 Planned	2014–15 Actual	2014–15 Difference (actual minus planned)
0	4	4

Performance Results

The Office of the Commissioner of Canada Elections (OCCE) was transferred from Elections Canada to the Public Prosecution Service of Canada (PPSC) on October 1, 2014. Therefore, this program was not part of the PPSC's 2014-15 Report on Plans and Priorities.

Performance Analysis and Lessons Learned

If the Commissioner believes on reasonable grounds that an offence has been committed under the *Canada Elections Act*, he may refer the matter to the Director of Public Prosecutions, who has sole authority to decide whether charges will be laid. In 2014-015, charges were laid against two individuals for knowingly concealing or attempting to conceal the identity of the source of a contribution and knowingly circumventing the campaign contribution limit for an individual donor.

The *Canada Elections Act* largely prevents the OCCE from revealing details of its investigative work. Notwithstanding these limitations, the OCCE delivered on its commitment to promote reasonable, appropriate, and lawful levels of transparency in its processes through the publication of its annual report. The report is available on the OCCE Web site and as an annex to the *PPSC Annual Report 2014–15*.

Internal Services

Description

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are Management and Oversight Services, Communications Services, Legal Services, Human Resources Management Services, Financial Management Services, Information Management Services, Information Technology Services, Real Property Services, Materiel Services, Acquisition Services, and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not those provided to a specific program.

Budgetary Financial Resources (dollars)

2014–15 Main Estimates	Planned Spending		Actual Spending (authorities used)	2014–15 Difference (actual minus planned)
21,405,851	21,500,576	22,097,456	20,701,173	(799,403)

Human Resources (FTEs)

2014–15 Planned	Actual	2014–15 Difference (actual minus planned)	
134	117	-17	

Performance Analysis and Lessons Learned

The Administration Services Division is responsible for the delivery of programs and services in the areas of facilities management, security, information management and technology, occupational health and safety, and informal conflict management. Key activities undertaken in 2014–15 included:

- the integration of the information management and information technology (IMIT) function into the Administration Services Division;
- the provision of online training to all employees on the subject of the *Canada Labour Code*, Part II; and
- the launch of the PPSC's Employee Protection Program.

The Finance and Acquisitions Directorate provides services in acquisition management, resource management, accounting management, policy, and quality assurance to the PPSC. In addition to fulfilling its ongoing commitments in financial management and acquisitions, the directorate:

- adopted a new integrated service delivery model that strengthened financial management activities within the PPSC and increased the quality of service while reducing the cost;
- implemented the new government travel system and direct deposit initiative; and
- introduced changes to processes to reduce non-essential approval levels and ease the reporting burden on managers.

A reorganization of the Human Resources Directorate (HRD) occurred in June 2014. The Human Resources Administration Unit (HRAU) was created to provide administrative support to HRD programs and services in the following areas: awards and recognition, fast-track human resources (HR), HR reporting, HR requests and general inquiries, required training, training self-service, and official languages.

Section III: Supplementary Information

Financial Statements Highlights

Condensed Statement of Operations (unaudited) For the Year Ended March 31, 2015 (dollars)

Financial Information	2014–15 Planned Results	2014–15 Actual	Actual	Difference (2014–15 actual minus 2014–15 planned)	Difference (2014–15 actual minus 2013–14 actual)
Total expenses	208,234,000	213,720,047	210,830,869	5,486,047	2,889,178
Total revenues	22,742,000	21,431,346	22,911,311	(1,310,654)	(1,479,965)
Net cost of operations before government funding and transfers	185,492,000	192,288,701	187,919,558	6,796,701	4,369,143

^{*}Revenues do not include the revenue from the collection of fines, forfeitures and court costs which is non-respendable revenue.

Expenses by type

The total expenses in 2014-15 (\$213.7 million) have increased by \$2.9 million (or 1.4%) compared with the expenses in 2013-14 (\$210.8 million). This is mainly due to an accounting adjustment related to the curtailment of the severance benefits plan of most public servants in 2013-14.

During 2014-15, the PPSC had the following major categories of expenses:

- Salary expenses: \$134.7 million (or 63% of expenses).
- Professional services counsel fees: \$42.8 million (or 20% of expenses).
- Accommodation: \$14.7 million (or 7%).
- Other operating expenses: \$21.5 million (or 10%).

Revenue by type

The total revenues earned in 2014-15 (\$22.9 million) have decreased by \$1.4 million (or 6%) compared with the revenues in 2013-14 (\$24.3 million). During 2014-15 the PPSC had the following revenue categories:

- Respendable revenue from the provision of advisory and prosecution services to OGDs: \$21.4 million (or 93.4% of revenue)
- Non-respendable revenue from the collection of fines, forfeitures and courts costs: \$0.9 million (or 4% of revenue)
- Rent from residential housing provided to employees: \$0.5 million (or 2.2%)
- Other revenues: \$0.1 million (or 0.4%)

Condensed Statement of Financial Position (unaudited) As at March 31, 2015 (dollars)

Financial Information	2014–15	2013–14	Difference (2014–15 minus 2013–14)
Total net liabilities	38,103,996	31,973,772	6,130,224
Total net financial assets	25,406,713	26,553,415	(1,146,702)
Departmental net debt	12,697,283	5,420,357	7,276,926
Total non-financial assets	13,097,504	12,893,645	203,859
Departmental net financial position	400,221	7,473,288	(7,073,067)

Assets by type

Financial assets include amounts due from the consolidated revenue fund (CRF), accounts receivable and advances, and tangible capital assets:

Amounts due from CRF is the aggregate of all public money on deposit at the credit
of the Receiver General for Canada, who is responsible for safeguarding the integrity
of the CRF and issuing all payments out of the CRF for departments and agencies.
 The amount due from CRF is the net amount between accounts payables remaining at

- the end of the year and accounts receivable from Other Government Departments and Agencies (OGDs), and it represents \$21.6 million (or 56% of assets).
- The accounts receivable amount of \$4.2 million (or 10% of assets) mostly represents expenses to be recovered from OGDs for the provision of advisory and prosecution services.
- Tangible capital assets total \$13.1 million (or 34% of assets); most fall in the categories of furniture and furnishings and leasehold improvements.

Liabilities by type

Liabilities include accounts payable and accrued liabilities, vacation pay and compensatory leave, and employee future benefits:

- Accounts payable and accrued liabilities represent accounts payable at year end in the amount of 25.3 million (or 66% of liabilities).
- Employee future benefits represent the accumulated obligation of the PPSC at the end of the year in the amount of \$8.3 million (or 22% of liabilities).
- Vacation pay and compensatory leave represents employees' accumulated vacation and compensatory leave and totals \$4.5 million (or 12% of liabilities).

Financial Statements

The PPSC's financial statements can be found on its website under Publicationsxi.

Supplementary Information Tables

The supplementary information tables listed in the 2014–15 Departmental Performance Report are available on the PPSC's website^{xii}.

▶ Internal Audits and Evaluations

Tax Expenditures and Evaluations

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals, and credits. The Department of Finance Canada publishes cost estimates and projections for these measures annually in the Tax Expenditures and Evaluations^{xiii} publication. The tax measures presented in the Tax Expenditures and Evaluations publication are the responsibility of the Minister of Finance.

Section IV: Organizational Contact Information

Public Prosecution Service of Canada 160 Elgin Street – 12th Floor Ottawa, Ontario K1A 0H8 613-957-7772 1-877-505-7772 info@ppsc.gc.ca

Office of the Commissioner of Canada Elections 22 Eddy Street Gatineau, Quebec K1A 0M6 1-855-759-6740 info@cef-cce.gc.ca

Appendix: Definitions

appropriation (*crédit*): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (*dépenses budgétaires*): Includes operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Performance Report (*rapport ministériel sur le rendement*): Reports on an appropriated organization's actual accomplishments against the plans, priorities and expected results set out in the corresponding Report on Plans and Priorities. These reports are tabled in Parliament in the fall.

full-time equivalent (*équivalent temps plein*): Is a measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

Government of Canada outcomes (résultats du gouvernement du Canada): A set of 16 high-level objectives defined for the government as a whole, grouped in four spending areas: economic affairs, social affairs, international affairs and government affairs.

Management, Resources and Results Structure (*Structure de la gestion, des ressources et des résultats*): A comprehensive framework that consists of an organization's inventory of programs, resources, results, performance indicators and governance information. Programs and results are depicted in their hierarchical relationship to each other and to the Strategic Outcome(s) to which they contribute. The Management, Resources and Results Structure is developed from the Program Alignment Architecture.

non-budgetary expenditures (*dépenses non budgétaires*): Includes net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (*rendement*): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve and how well lessons learned have been identified.

performance indicator (*indicateur de rendement*): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

performance reporting (*production de rapports sur le rendement*): The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

planned spending (*dépenses prévues*): For Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs), planned spending refers to those amounts that receive Treasury Board approval by February 1. Therefore, planned spending may include amounts incremental to planned expenditures presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their RPPs and DPRs.

plan (*plan*): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

priorities (*priorité*): Plans or projects that an organization has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired Strategic Outcome(s).

program (*programme*): A group of related resource inputs and activities that are managed to meet specific needs and to achieve intended results and that are treated as a budgetary unit.

Program Alignment Architecture (*architecture d'alignement des programmes*): A structured inventory of an organization's programs depicting the hierarchical relationship between programs and the Strategic Outcome(s) to which they contribute.

Report on Plans and Priorities (*rapport sur les plans et les priorités*): Provides information on the plans and expected performance of appropriated organizations over a three-year period. These reports are tabled in Parliament each spring.

result (*résultat*): An external consequence attributed, in part, to an organization, policy, program or initiative. Results are not within the control of a single organization, policy, program or initiative; instead they are within the area of the organization's influence.

statutory expenditures (*dépenses législatives*): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

Strategic Outcome (*résultat stratégique*): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

sunset program (*programme temporisé*): A time-limited program that does not have an ongoing funding and policy authority. When the program is set to expire, a decision must be made whether to continue the program. In the case of a renewal, the decision specifies the scope, funding level and duration.

target (*cible*): A measurable performance or success level that an organization, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (*dépenses votées*): Expenditures that Parliament approves annually through an Appropriation Act. The Vote wording becomes the governing conditions under which these expenditures may be made.

whole-of-government framework (*cadre pangouvernemental*): Maps the financial contributions of federal organizations receiving appropriations by aligning their Programs to a set of 16 government-wide, high-level outcome areas, grouped under four spending areas.

Endnotes

i. Director of Public Prosecutions Act, http://laws-lois.justice.gc.ca/eng/acts/D-2.5/page-1.html

- ii. Canada Elections Act, http://laws-lois.justice.gc.ca/eng/acts/e-2.01/
- iii. Office of the Director of Public Prosecutions (ODPP) is the PPSC's legal title, whereas Public Prosecution Service of Canada (PPSC) is its applied title.
- iv. In New Brunswick, the RCMP acts as the provincial police and also provides police services to some municipalities.
- v. Whole-of-government framework, http://www.tbs-sct.gc.ca/ppg-cpr/frame-cadre-eng.aspx
- vi. Public Accounts of Canada 2015, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
- vii. Public Works and Government Services Canada website, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html
- viii. The PPSC Complaints Policy http://inet.ppsc-sppc.gc.ca/site/eng/PPSC%20Complaints%20Policy%20-%20Final-2012-09-24-E.pdf
- ix. http://www.ppsc-sppc.gc.ca/eng/pub/ar-ra/2014_2015/index.html
- x. http://www.ppsc-sppc.gc.ca/eng/pub/ar-ra/2014 2015/index.html
- xi. http://www.ppsc-sppc.gc.ca/eng/pub/index.html
- xii. http://www.ppsc-sppc.gc.ca/eng/pub/index.html
- xiii. Government of Canada Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp