RCMP External Review Committee

2017–18

Departmental Results Report

The Honourable Ralph Goodale, P.C., M.P.
Minister of Public Safety and Emergency Preparedness

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Institutional Head's message

I am pleased to present the Departmental Results Report for the RCMP External Review Committee (ERC) for 2017-18.

The ERC completed reviews and issued findings and recommendations for 26 internal RCMP appeal cases in delivering its program this past year. The cases addressed important issues for the RCMP members involved and for the RCMP as an organization, including appeals of harassment investigation decisions and decisions related to member conduct and disciplinary matters.

The number of files awaiting review at the ERC grew in 2017-18. The ERC remains aware of the impacts that related delays in the ERC's processing of referred cases can have on RCMP members. To help address this situation, the ERC received temporary additional funding over four fiscal years in Fall 2017. Implementation of that program integrity funding began in late 2017, and is ongoing.

The ERC is committed to addressing program integrity concerns in order to serve RCMP members, managers and the Force well by delivering relevant and meaningful independent reviews, findings and recommendations. With that in mind, we will continue to work with the portfolio department and central agencies in addressing program requirements.

David Paradiso
Interim Chairperson

Results at a glance

For more information on the ERC's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

Results Achieved

- ✓ Issued findings and recommendations in 26 internal RCMP appeal cases for employment and labour relations matters.
- ✓ Managed two streams of appeal case referrals from the RCMP (cases under the current legislation since late 2014, and cases referred under the legacy legislation).
- ✓ Posted summaries of findings and recommendations regularly and published two Communiqué reports to support awareness of RCMP workplace and recourse issues.

What funds were used?

$1,576,424

Actual Spending

Who was involved?

7.8 FTEs

Actual FTEs

Raison d'être, mandate and role: who we are and what we do

Raison d'être

The Royal Canadian Mounted Police (RCMP) External Review Committee (ERC) contributes to fair and equitable labour relations and accountability within the RCMP through its independent and impartial review of appeal case files. The ERC issues findings and recommendations to the Commissioner of the RCMP for final decisions to be made in appeals regarding critically important matters (e.g. appeals of decisions in harassment complaints, and of decisions to dismiss or demote an RCMP member for contravention of the RCMP Code of Conduct, to stop a member's pay and allowances when a member has been suspended from duty or to discharge a member for poor performance). The RCMP is required to refer appeal case files to the ERC for its review, findings and recommendations pursuant to the Royal Canadian Mounted Police Act[i] and the Royal Canadian Mounted Police Regulations[ii].

Mandate and role

The ERC plays a crucial role in certain RCMP employment and labour relations matters through its independent reviews, findings and recommendations for final decisions in appeal cases. As a quasi-judicial tribunal, the ERC applies the rule of law and supports transparency, fairness and impartiality in RCMP processes and decision-making. The ERC is the only independent review mechanism available to RCMP members for the cases that are referred to it, other than the courts.

Once the ERC has reviewed a case, it issues findings and recommendations to the Commissioner of the RCMP for a final decision. The Commissioner (or a delegate) is not bound to follow the recommendations of the ERC but the Commissioner must provide reasons in writing if the recommendations of the ERC are not followed.

In discharging its reviews of referred files, the ERC's work also supports management and organizational performance in the RCMP more broadly. By helping to ensure that applicable law and human rights are respected in the Force's workplace practices, the ERC plays a role in maintaining public confidence in the RCMP and in reinforcing a culture of professional responsibility and accountability.

The ERC Chair reports to Parliament annually on the activities of the ERC and its recommendations, through the Minister of Public Safety and Emergency Preparedness.

For more general information about the ERC, see the "Supplementary information" section of this report.

Raison d'être, mandate and role: who we are and what we do

Operating context and key risks

Operating context

The current legislation governing the work of the ERC came into force in late 2014 (with amendments to the RCMP Act and the RCMP Regulations). The ERC has been concurrently managing case file referrals under both the current legislation and the former legacy legislation since that time (with legacy referrals expected for approximately four more years). The numbers of referrals to the ERC combined is now more than two times the historical rate of 35 files per year. Ninety-five files were referred to the ERC in 2017-18. Further increases in the number of files referred to the ERC in future years are expected based on recent trends and assessment.

Files Received by the ERC for Review – Case Loads at Year End

Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Received – legacy legislation	16	29	60	25	15	81	39	21
Received -current legislation	0	0	0	0	1	19	43	74
Total Received	16	29	60	25	16	100	82	95
Case load at Year End	**39**	**47**	**79**	**91**	**65**	**129**	**173**	**238**

In the Fall of 2017, the ERC received approval for a total of $8.1 million in program integrity funding over four years (through 2020-21) to address the backlog of cases within the ERC. The ERC began implementing the funding in 2017. The additional resources allow the ERC to increase its case review capacity to begin to address still mounting program pressures.

Key risks

The growing backlog of files awaiting review has led to significantly increased wait times for the ERC to initiate and complete its case reviews. A reasonable measure of timeliness in completing case reviews is essential if the ERC's findings and recommendations are to have value to RCMP members and to the RCMP. The delay between the ERC's receipt of a file from the RCMP and the ERC's issuance of findings and recommendations averaged two years for legacy files until recently. That delay has now increased to four years or more for a file received at the ERC today. For current legislation files received at the ERC, delays have increased from several months initially to approximately two years for most files that are received today. This poses a serious risk to the utility and relevance of the ERC's findings and recommendations; for the individual RCMP members and managers implicated in, or affected by, each case, and for the Force as an organization.

The ERC is implementing the program integrity funding that was approved in Fall of 2017 in order to mitigate this risk. Nonetheless, given current operational pressures and projected

workloads, setting ERC funding levels (base and incremental) at appropriate levels for the longer term remains an important objective, and a serious risk factor, for the ERC's program. The ERC will continue to work with the portfolio department and central agencies regarding ERC requirements.

A key challenge and focus for the ERC over the next several years is to continue to hire, integrate and retain expert staff in order to increase its case review capacity and to maintain that capacity at significantly enhanced levels. As the ERC is only able to offer limited duration term appointments or secondments, it may be relatively difficult to attract and retain staff.

Key risks

Risks	Mitigating strategy and effectiveness	Link to the department's Programs	Link to mandate letter commitments and any government-wide or departmental priorities
Maintaining the integrity of the appeal case review program.	Implementation of program integrity funding is underway; use flexible staffing strategies to bring in additional resources; facilitate integration and retention by maintaining a healthy workplace with strong support for new staff. Assess program requirements at an early opportunity (in 2018-19 or 2019-20) to provide a basis for confirming core program and remaining incremental program resource needs.	Appeal case reviews	ERC priorities: 1. Increase case review capacity. 2. Continuous program improvement.

Results: what we achieved

Programs

Program title: Appeal case review

Description

The Royal Canadian Mounted Police External Review Committee (ERC) is an independent administrative tribunal that contributes to fair and equitable labour relations and helps to reinforce accountability at all levels within the Royal Canadian Mounted Police (RCMP). Other than the courts, the ERC is the only independent review mechanism available to RCMP members and management for labour relations matters. The ERC conducts impartial reviews of appeals of certain conduct measures imposed on RCMP members and of written decisions regarding harassment complaints, revocations of appointments, discharges, demotions and ordered stoppages of pay and allowances. Case files dealing with these matters are referred to the ERC for review by the RCMP pursuant to sections 33 and 45.15 of the Royal Canadian Mounted Police Act and section 17 of the Royal Canadian Mounted Police Regulations. In conducting its reviews of referred case files, the ERC considers the entire file record that is provided by the RCMP which can include statements from members (complainants, respondents and others), video or audio records and testimony from witnesses, historical human resources file materials and other documentation. Once a review has been completed, the ERC provides findings and recommendations to the Commissioner of the RCMP (as the final decision maker) and to the parties. The ERC's findings and recommendations are directed at ensuring that the general principles of administrative law and labour law are respected and that the requirements of the RCMP Act and other relevant legislation, such as the Canadian Human Rights Act[iii], are adhered to in decision making. In some cases, the ERC makes recommendations for broader change or for actions that might be taken to address issues raised in a file (e.g., changes in RCMP policies or management practices, or additional or new training for RCMP members or managers). Access to summaries of ERC findings and recommendations and to ERC reports and discussion papers is provided to RCMP members and the public through the ERC's website[iv] and publications, and through presentations or other outreach to RCMP members.

Results

In 2017-18, the ERC completed its review and issued findings and recommendations for 26 cases. This represented a decline of approximately 22% compared to the average number of reviews completed over the previous two years. The ERC issued no findings and recommendations during the period from mid-February to fiscal year end (the position of ERC Chairperson was vacant following the judicial appointment of the former Chair in late February).

The ERC continued to encounter new and challenging legal issues in its case reviews for current legislation files, often considering questions related to internal RCMP recourse procedures and practices for the first time (e.g. regarding RCMP decision-making practices).

Files Completed Per Year

Year	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Legacy	23	20	28	11	40	17	31	14
Current Legislation	0	0	0	0	0	12	7	12
Total Files Completed	**23**	**20**	**28**	**11**	**40**	**29**	**38**	**26**

The RCMP Act requires the ERC to establish and make public service standards with timelines for the completion of its reviews. The ERC plans to issue service standards in 2018-19.

The ERC's reviews, findings and recommendations for final decisions for appeals of decisions regarding complaints of harassment support the RCMP in this important area of management concern. All of the ERC's reviews, including those related to harassment, support the integrity of decision making in the individual appeal cases reviewed, the integrity of the RCMP recourse system and the health of RCMP workplaces.

Gender-based issues do arise in some of the files the ERC reviews. Such issues are addressed in the course of the ERC's reviews, as required, on a case-by-case basis.

A searchable database on the ERC's website provides access to regularly-updated summaries of ERC findings and recommendations and of RCMP Commissioner final decisions issued over the past almost two decades. Two issues of the ERC Communiqué publication – providing the most recent summaries available – were distributed to RCMP detachments and other RCMP offices across Canada in 2017-18 (and are also available on the ERC's website).

Results achieved

Expected results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2016–17 Actual results	2015–16 Actual results
ERC findings and recommendations are issued in a timely manner.	Percentage of cases where findings and recommendations are issued within the service standard time limit.	100%	March 31, 2019 (revised from March 31, 2018)	Not applicable	Not applicable	Not applicable
RCMP members are aware of and understand workplace issues well.	Percentage of summaries of findings and recommendations issued that are posted on the website within two months following each quarter.	100%	Ongoing	65%	100%	100%
Canadians and Parliamentarians are informed of the ERC's role, key findings and recommendations.	Percentage of ERC findings and recommendations that are reflected in the ERC Chair's Annual Report to Parliament.	100%	Ongoing	100%	100%	100%

Budgetary financial resources (dollars)

2017–18 Main Estimates	2017–18 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2017–18 Difference (Actual spending minus Planned spending)
847,634	945,510	1,855,968	1,576,424	630,914

Human resources (full-time equivalents)

2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2017–18 Difference (Actual full-time equivalents minus Planned full-time equivalents)
8.75	7.8	(0.95)

Planned staffing was revised from 8 FTEs to 8.75 FTEs following the approval of program integrity funding in Fall 2017. The negative difference results from: delays in completing three staffing actions as planned before year end; the vacancy of the ERC Chairperson position starting in late February; and, incremental vacancies following employee departures during the year.
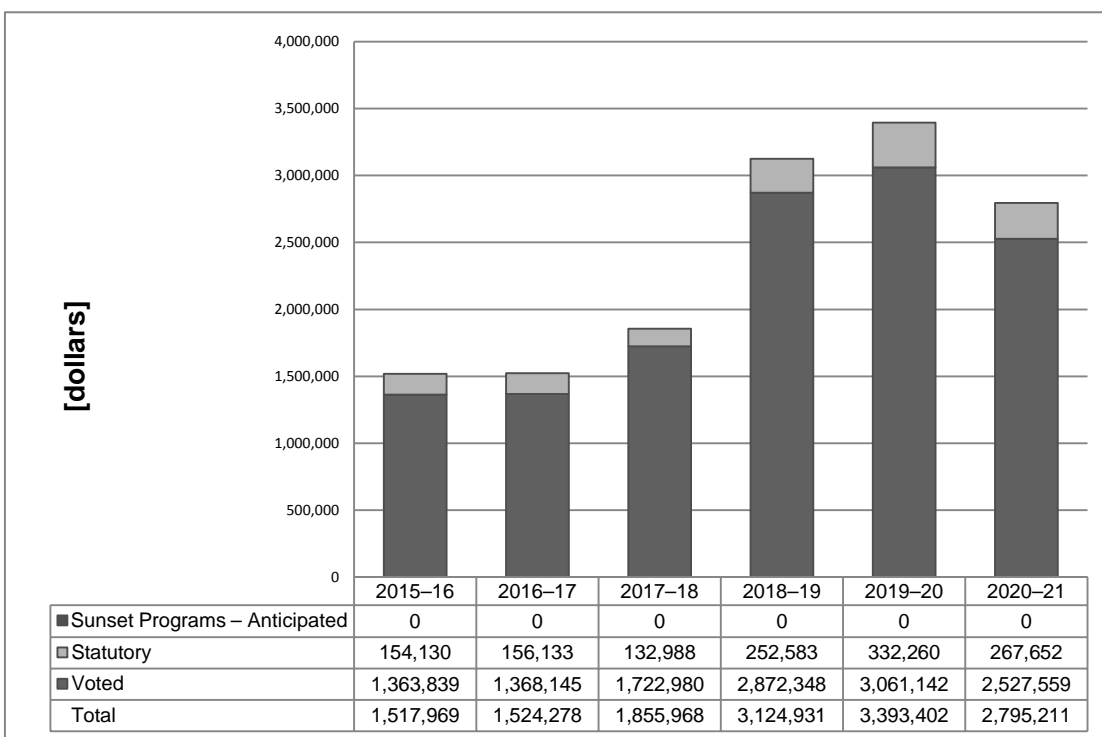
Internal Services

Description

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories 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; and Acquisition Services.

The Treasury Board of Canada Secretariat granted the ERC an exemption from reporting on financial commitments to Internal Services as a separate program beginning in 2009-10, given the focused nature of the ERC program and the level of program resources. This Results Report therefore continues to present information indicating that the ERC has a single, distinct program, and does not provide information on Internal Services separately.

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph

	2015–16	2016–17	2017–18	2018–19	2019–20	2020–21
■ Sunset Programs – Anticipated	0	0	0	0	0	0
▥ Statutory	154,130	156,133	132,988	252,583	332,260	267,652
■ Voted	1,363,839	1,368,145	1,722,980	2,872,348	3,061,142	2,527,559
Total	1,517,969	1,524,278	1,855,968	3,124,931	3,393,402	2,795,211

Budgetary performance summary for Programs and Internal Services (dollars)

Programs and Internal Services	2017–18 Main Estimates	2017–18 Planned spending	2018–19 Planned spending	2019–20 Planned spending	2017–18 Total authorities available for use	2017–18 Actual spending (authorities used)	2016–17 Actual spending (authorities used)	2015–16 Actual spending (authorities used)
Appeal case reviews	945,510	945,510	3,124,931	3,393,402	1,855,968	1,576,424	1,524,278	1,517,969
Subtotal	945,510	945,510	3,124,931	3,393,402	1,855,968	1,576,424	1,524,278	1,517,969
Internal Services	0	0	0	0	0	0	0	0
Total	945,510	945,510	3,124,931	3,393,402	1,855,968	1,576,424	1,524,278	1,517,969

* The ERC is currently exempted from reporting separately on Internal Services expenditures.

The ERC's budgetary planning trend has been relatively consistent for the last several years. The base budget has been augmented through approvals of annual temporary funding

representing a significant proportion of actual expenditures. In the Fall of fiscal year 2017-18 the ERC received temporary funding approval extending through 2020-21.

The actual expenditures amounts have remained generally consistent over the years. The increase in temporary funding in the Fall of 2017-18 enabled ERC to plan for additional expenses to support program integrity. The ERC continues to work with the portfolio department and central agencies to address its permanent funding requirements.

Actual human resources

Human resources summary for Programs and Internal Services (full-time equivalents)

Programs and Internal Services	2015–16 Actual full-time equivalents	2016–17 Actual full-time equivalents	2017–18 Planned full-time equivalents	2017–18 Actual full-time equivalents	2018–19 Planned full-time equivalents	2019–20 Planned full-time equivalents
Appeal case reviews	8	8	8.75	7.8	17	19
Subtotal	8	8	8.75	7.8	17	19
Internal Services	0	0	0	0	0	0
Total	8	8	8.75	7.8	17	19

* The ERC is currently exempted from reporting separately on Internal Services expenditures.

With the additional temporary funding approval in late Fall 2017, the ERC revised it complement of FTEs for 2017-18 by 0.75, however, due to delay in staffing actions and departures its actual FTE complement for 2017-18 was 7.8.

The ERC in 2018-19 plans to hire additional staff to increase its FTE complement to 17 to deliver its case review program. Staffing actions were launched in 2017-18 and the ERC has already hired four (4) additional resources in 2018-19 following these staffing actions.

Expenditures by vote

For information on the ERC's organizational voted and statutory expenditures, consult the Public Accounts of Canada 2017–2018[v].

Government of Canada spending and activities

Information on the alignment of the ERC's spending with the Government of Canada's spending and activities is available in the GC InfoBase[vi].

Financial statements and financial statements highlights

Financial statements

The ERC's financial statements (unaudited) for the year ended March 31, 2018, are available on the ERC's website[vii].

Financial statements highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2018 (dollars)

Financial information	2017–18 Planned results	2017–18 Actual results	2016–17 Actual results	Difference (2017–18 Actual results minus 2017–18 Planned results)	Difference (2017–18 Actual results minus 2016–17 Actual results)
Total expenses	1,144,036	1,803,975	1,716,550	659,939	87,425
Total revenues	0	0	0	0	0
Net cost of operations before government funding and transfers	1,144,036	1,803,975	1,716,550	659,939	87,425

The ERC's total expenses in 2017-18 increased by $87,425 compared to a decrease of $11,018 in 2016-17 for actual results. The increase in expenses in 2017-18 is primarily due to operating expenses mainly due to increases in accommodation, communication, equipment and travel spending (partially offset by decreased salaries and employee benefits expenses).

Segmented information in Note 9 of the Financial Statements provides the details by type of expenses.

Condensed Statement of Financial Position (unaudited) as of March 31, 2018 (dollars)

Financial information	2017–18	2016–17	Difference (2017–18 minus 2016–17)
Total net liabilities	226,372	256,547	(30,175)
Total net financial assets	187,189	187,771	(582)
Departmental net debt	39,183	68,776	(29,593)
Total non-financial assets	0	0	0
Departmental net financial position	(39,183)	(68,776)	29,593

The ERC's total liabilities decreased by $30,175 in 2017-18 compared to 2016-17. This is mainly due to a decrease in Vacation Pay liability.

Supplementary information

Corporate information

Organizational profile

Appropriate minister: The Honourable Ralph Goodale, P.C, M.P.

Institutional head: David Paradiso, Interim Chairperson

Ministerial portfolio: Public Safety and Emergency Preparedness

Enabling instrument: Royal Canadian Mounted Policy Act, R.S.C. 1985, c. R-10

Year of incorporation / commencement: 1986

Reporting framework

The ERC's Strategic Outcome and Program Alignment Architecture of record for 2017–18 are shown below.

1. Strategic Outcome: Fair and transparent labour relations decision-making that reinforces accountability

> **1.1 Program:** Appeal case reviews
> **Internal Services**

Supplementary information tables

The following supplementary information tables are available on the ERC's website[viii]:

‣ Departmental Sustainable Development Strategy – low carbon government

‣ Fees

Federal tax expenditures

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 each year in the Report on Federal Tax Expenditures[ix]. This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

Organizational contact information

RCMP External Review Committee
P.O. Box 1159, Station B
Ottawa, Ontario K1P 5R2
Canada

Telephone: 613-998-2134
Fax: 613-990-8969
E-mail: org@erc-cee.gc.ca
Web: http://www.erc-cee.gc.ca

Appendix: definitions

appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a three-year period. Departmental Plans are tabled in Parliament each spring.

Departmental Results Report (rapport sur les résultats ministériels)

A report on an appropriated department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

evaluation (évaluation)

In the Government of Canada, the systematic and neutral collection and analysis of evidence to judge merit, worth or value. Evaluation informs decision making, improvements, innovation and accountability. Evaluations typically focus on programs, policies and priorities and examine questions related to relevance, effectiveness and efficiency. Depending on user needs, however, evaluations can also examine other units, themes and issues, including alternatives to existing interventions. Evaluations generally employ social science research methods.

experimentation (expérimentation)

Activities that seek to explore, test and compare the effects and impacts of policies, interventions and approaches, to inform evidence-based decision-making, by learning what works and what does not.

full-time equivalent (équivalent temps plein)

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.

gender-based analysis plus (GBA+) (analyse comparative entre les sexes plus [ACS+])

An analytical approach used to assess how diverse groups of women, men and gender-diverse people may experience policies, programs and initiatives. The "plus" in GBA+ acknowledges that the gender-based analysis goes beyond biological (sex) and socio-cultural (gender) differences. We all have multiple identity factors that intersect to make us who we are; GBA+ considers many other identity factors, such as race, ethnicity, religion, age, and mental or

physical disability. Examples of GBA+ processes include using data disaggregated by sex, gender and other intersecting identity factors in performance analysis, and identifying any impacts of the program on diverse groups of people, with a view to adjusting these initiatives to make them more inclusive.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2017–18 Departmental Results Report, those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale)

An initiative where two or more departments are given funding to pursue a shared outcome, often linked to a government priority.

Management, Resources and Results Structure (structure de 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)

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.

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.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, 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 Departmental Plans and Departmental Results Reports.

priority (priorité)

A plan or project 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) or Departmental Results.

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.

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.

Endnotes

i   Royal Canadian Mounted Police Act, http://laws-lois.justice.gc.ca/eng/acts/R-10/index.html

ii   Royal Canadian Mounted Police Regulations, http://laws-lois.justice.gc.ca/eng/regulations/SOR-2014-281/index.html

iii   Canadian Human Rights Act, http://laws-lois.justice.gc.ca/eng/acts/H-6/index.html

iv   RCMP External Review Committee's website, http://www.erc-cee.gc.ca/index-en.aspx

v   Public Accounts of Canada 2017–2018, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

vi   GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html

vii   RCMP External Review Committee, Financial statements, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/fs-ef/index-en.aspx

viii   RCMP External Review Committee, Supplementary information tables, http://www.erc-cee.gc.ca/cnt/rsrcs/rprts/dprtmntl-rslts-rprt/index-en.aspx

ix   Report on Federal Tax Expenditures, http://www.fin.gc.ca/purl/taxexp-eng.asp