

Office of the Intelligence Commissioner

2019–20

Departmental Results Report

The Right Honourable Justin Trudeau
Prime Minister of Canada

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Commissioner's message

As Intelligence Commissioner and Deputy Head, I am pleased to submit the 2019–20 Departmental Results Report (DRR) for the Office of the Intelligence Commissioner (ICO). This DRR is unique in that it addresses the significant changes which occurred in 2019–20. With the coming into force of the *Intelligence Commissioner Act* (IC Act) on July 12, 2019, ICO was created and the Office of the Communications Security Establishment Commissioner (OCSEC) ceased to exist. The position of the Communications Security Establishment Commissioner was abolished and I became the Intelligence Commissioner (IC). In addition, the employees of OCSEC and its appropriation were transferred to ICO. As such, the activities and results contained within the report pertain to two separate and distinct organizations.

ICO is an independent oversight body. My mandate, as IC is set out under the IC Act. I review the conclusions of either the Minister of National Defence or the Minister of Public Safety and Emergency Preparedness, and in one situation the Director of the Canadian Security Intelligence Service (CSIS). These conclusions are the basis on which certain authorizations are issued or determinations are made in relation to some activities conducted by either the Communications Security Establishment (CSE) or CSIS.

2019–20 was a busy and challenging year. I am grateful for the hard work of the employees throughout the year in both organizations. I am proud of what OCSEC accomplished not only in 2019–20 but also over the years since its creation in 1996. I am equally proud of what we have accomplished since mid-July 2019 as ICO — establishment of procedures, systems and processes defined and launched; reviews performed and decisions rendered. The foundation has been laid for ICO to continue its oversight efforts into 2020-21 and beyond, and in so doing, strengthening the national security framework through greater transparency and enhanced accountability.

The Honourable Jean-Pierre Plouffe, CD
Intelligence Commissioner

Results at a glance and operating context

As part of the government's efforts to strengthen the national security framework, and with the coming into force of the IC Act on July 12, 2019, ICO was created and OCSEC ceased to exist. The legislation abolished the position of the CSE Commissioner, and provided for the person occupying that position to become the IC, and for persons occupying positions with OCSEC to occupy their positions in ICO. Under the IC Act, the IC is responsible to perform quasi-judicial reviews of the conclusions on the basis of which certain ministerial authorizations are issued or determinations are made, under the CSE Act and the CSIS Act. If the IC is satisfied that the conclusions or reasons underpinning these authorizations or determinations are reasonable, he must approve them. The responsibility for after-the-fact reviews of CSE activities was transferred to the National Security and Intelligence Review Agency.

Contained within this DRR are results for OCSEC and ICO. This DRR will have all the results information from OCSEC corresponding to the expected results from the OCSEC *2019–20 Departmental Plan*, and financial and human resources information will be from both OCSEC and ICO. Footnotes will be included throughout the report to provide clarification.

Office of the Communications Security Establishment Commissioner

OCSEC completed two reports during the first quarter of the reporting period. In addition, OCSEC completed transition planning to ensure ICO was prepared for the coming into force of the IC Act.

Internal services continued to support the review program throughout the year. Goods and services continued to be acquired through established channels.

OCSEC's actual spending from the beginning of the year until its closing on July 11, 2019 was \$439,850. At the time of its closing, OCSEC had 8 full-time equivalents.

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

Office of the Intelligence Commissioner

The ongoing annual reference levels for ICO remained the same as they were for OCSEC. However, for the first partial year, 2019–20, in accordance with the IC Act, the unexpended appropriation of OCSEC was deemed to be an amount appropriated to defray any expenditure of

ICO. The unexpended portion of OCSEC’s original appropriation along with other adjustments and transfers received by ICO, provided ICO with total available authorities of \$1,816,403.

ICO is due to submit a full Departmental Results Framework (DRF) for Treasury Board approval in 2020–21, therefore there are no results to report. However, ICO, in line with its interim DRF, had many achievements. Since its establishment, ICO concluded nine reviews. In each instance, the Commissioner rendered his written decision, supported by the reasons for that decision, within the time frames established by the legislation. ICO also developed and implemented procedures to support the independence of the IC’s role, created operational policies and guidelines for the conduct of quasi-judicial reviews and introduced additional modern technologies and capabilities necessary to fulfill the IC’s mandate.

ICO actual spending from July 12, 2019 until March 31, 2020 was \$1,667,916 and at year-end had 8 actual full-time equivalents. Specifically, during that time period, spending of the quasi-judicial review program and internal services were \$1,308,693 and \$359,223, respectively.

Results: what we achieved—OCSEC

Review of CSE activities to determine compliance with the law

Description:

The CSE Commissioner provides independent, external review of CSE activities to determine whether they complied with the laws of Canada, including the *National Defence Act*, the *Canadian Charter of Rights and Freedoms* and the *Privacy Act*. The results of individual reviews are produced as classified reports to the Minister of National Defence that document CSE activities, contain findings relating to criteria developed based on the legal, ministerial and policy requirements that govern these activities, and disclose the nature and significance of any deviations from the criteria. If necessary, the Commissioner makes recommendations to the Minister of National Defence aimed at improving privacy protections or correcting problems with CSE operational activities raised during the course of review. The Commissioner provides an annual report for Parliament about his activities, including unclassified summaries of his classified reviews of CSE activities.

Results:

The last day of operations for OCSEC was July 11, 2019, and in that time frame, the office concluded two reports that were provided to the Minister of National Defence. Of the 7 recommendations made in these reports, 4 were accepted, 2 were already addressed, and 1 is no longer valid as a result of the CSE Act coming into force.

As part of the transition planning for the coming into force of the IC Act, OCSEC began work on the development of a comprehensive quasi-judicial program. This also included the proactive engagement of CSE and CSIS officials to ensure the readiness of all parties concerned and involved in this new quasi-judicial review program. The pre-emptive development of the quasi-judicial review program enabled the ICO to effectively and efficiently begin operations immediately following the coming into force of the IC Act.

Experimentation:

There were no key experiments conducted in order to achieve the results for the core responsibility.

Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2017–18 Actual results	2018–19 Actual results	2019–20 Actual results ¹
Timely and effective review of the Communications Security Establishment's compliance with the laws and legislation governing its activities	% of reviews completed within targeted time frames	80%	March 31, 2020	89%	100%	100%
	% of recommendations accepted	80%	March 31, 2020	100%	100%	100%

Budgetary financial resources (dollars)²

2019–20 Main Estimates	2019–20 Planned spending	2019–20 Total authorities available for use	2019–20 Actual spending (authorities used)	2019–20 Difference (Actual spending minus Planned spending) ³
1,621,938	1,621,938	253,557	253,557	-1,368,381

Human resources (full-time equivalents)

2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
8.5	6	-2.5

¹ OCSEC completed 100% of reviews planned for the first quarter of the reporting period. However, due to the legislative changes, OCSEC does not have a full year of results to report as was the case in previous years.

² Payments made up to and including July 11, 2019 were recorded as expenditures of OCSEC; payments from July 12, 2019 onwards were recorded as expenditures of ICO. However, it should be noted that some activities that took place prior to July 12, 2019 were related to preparing for the potential establishment of ICO. It should also be noted that some of the activities that took place subsequent to July 11, 2019 were related to the closing of OCSEC.

³ The difference between actual spending and planned spending was transferred to ICO.

The closing of OCSEC on July 11, 2019, a quarter of a year of resource consumption instead of a full year, accounts for the negative differences in both spending and FTE utilization.

Financial, human resources and performance information for OCSEC's Program Inventory is available in [GC InfoBase](#)ⁱ.

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:

- ▶ Acquisition Management Services
- ▶ Communication Services
- ▶ Financial Management Services
- ▶ Human Resources Management Services
- ▶ Information Management Services
- ▶ Information Technology Services
- ▶ Legal Services
- ▶ Material Management Services
- ▶ Management and Oversight Services
- ▶ Real Property Management Services

Budgetary financial resources (dollars)

2019–20 Main Estimates	2019–20 Planned spending	2019–20 Total authorities available for use	2019–20 Actual spending (authorities used)	2019–20 ⁴ Difference (Actual spending minus Planned spending)
522,997	522,997	186,293	186,293	-336,704

⁴ The difference between actual spending and planned spending was transferred to ICO.

Human resources (full-time equivalents)

2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
3	2	-1

Results:

While 2019–20 brought forward significant changes, internal services continued to provide support to OCSEC and subsequently ICO throughout the transition. Internal services ensured the flow of goods and services continued uninterrupted as the transition between the two organizations occurred. Some goods and services were being acquired for the first time and agreements were entered into that allowed for the timely delivery of these goods and services. For some previously supplied goods and services, agreements with other government departments and private sector suppliers were renewed with minimal changes. Where previous suppliers were being replaced, strategic arrangements were successfully negotiated that allowed for their gradual replacement. These arrangements enabled ICO to continue to receive the goods and services and, at the same time, balance affordability with the criticality of the goods and services being acquired.

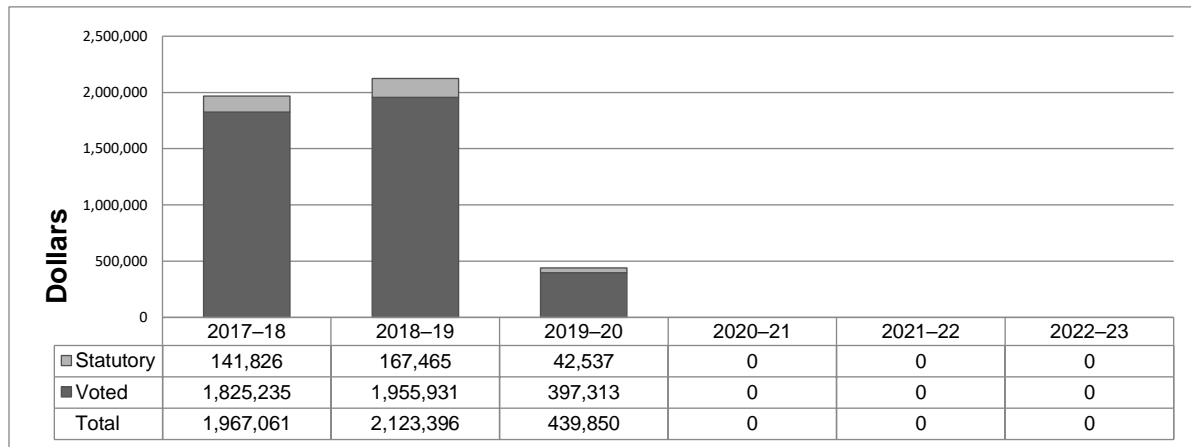
At the end of the reporting period, internal services successfully improved and strengthened communications, information management, and information technology services.

Analysis of trends in spending and human resources

Actual expenditures

Departmental spending trend graph—OCSEC

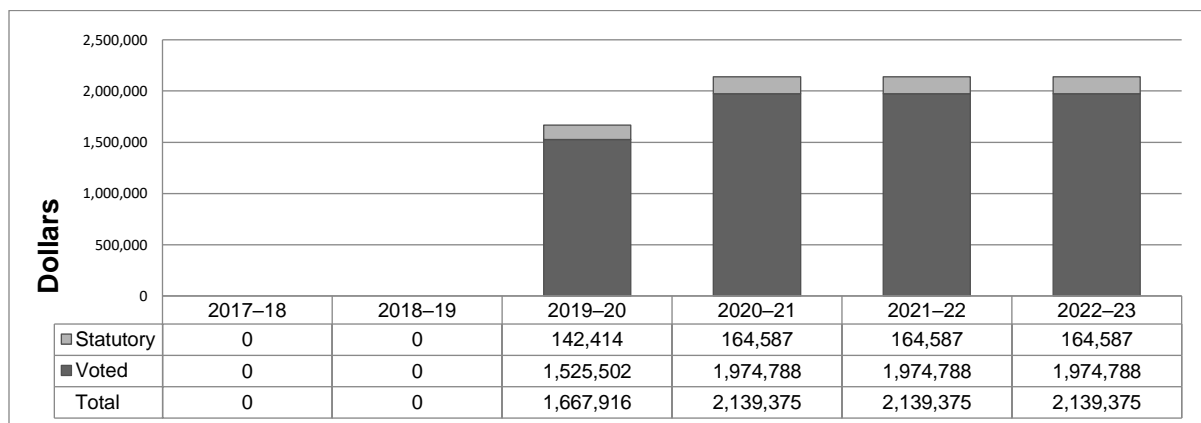
The following graph presents actual (voted and statutory) spending over time.



OCSEC 2019–20 expenditures are for the period April 1, 2109 to July 11, 2019. OCSEC closed with the coming into force of the IC Act. The funds that remained unspent became a deemed disposition and transferred to ICO.

Departmental spending trend graph—ICO

The following graph presents actual and planned (voted and statutory) spending over time.



ICO 2019–20 expenditures are for the period July 12, 2019 to March 31, 2020. ICO was created following the coming into force of the IC Act. The planned spending represents funds that remained unspent in OCSEC and became a deemed disposition and transferred to ICO, as well as additional transfers and adjustments.

Budgetary performance summary for Core responsibilities and Internal Services (dollars)—OCSEC⁵

Core responsibilities and Internal Services	2019–20 Main Estimates	2019–20 Planned spending	2020–21 Planned spending	2021–22 Planned spending	2019–20 Total authorities available for use	2017–18 Actual spending (authorities used)	2018–19 Actual spending (authorities used)	2019–20 Actual spending (authorities used)
Review of CSE activities to determine compliance with the law	1,621,938	1,621,938	N/A	N/A	253,557	1,392,546	1,586,724	253,557
Internal Services	522,997	522,997	N/A	N/A	186,293	574,515	536,672	186,293
Total	2,144,935	2,144,935	N/A	N/A	439,850	1,967,061	2,123,396	439,850

Budgetary performance summary for Core responsibilities and Internal Services (dollars)—ICO⁶

Core responsibilities and Internal Services	2019–20 Main Estimates	2019–20 Planned spending ⁷	2020–21 Planned spending	2021–22 Planned spending	2019–20 Total authorities available for use	2017–18 Actual spending (authorities used)	2018–19 Actual spending (authorities used)	2019–20 Actual spending (authorities used)
Quasi-judicial review of certain ministerial decisions	N/A	1,307,810	1,600,000	1,600,000	1,307,810	N/A	N/A	1,308,693
Internal Services	N/A	508,593	539,375	539,375	508,593	N/A	N/A	359,223
Total	N/A	1,816,403	2,139,375	2,139,375	1,816,403	N/A	N/A	1,667,916

⁵ OCSEC ceased operations on July 11, 2019 following the coming into force of the IC Act.

⁶ ICO was created on July 12, 2019 following the coming into force of the IC Act.

⁷ The unexpended portion of OCSEC's original appropriation along with other adjustments and transfers received by ICO, provided ICO with the 2019–20 planned spending and 2019–20 total available authorities.

Actual human resources

Human resources summary for Core responsibilities and Internal Services—OCSEC⁸

Core responsibilities and Internal Services	2017–18 Actual full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents	2019–20 Actual full-time equivalents	2020–21 Planned full-time equivalents	2021–22 Planned full-time equivalents
Review of CSE activities to determine compliance with the law	8.5	7.5	8.5	6	N/A	N/A
Internal Services	3	3	3	2	N/A	N/A
Total	11.5	10.5	11.5	8	N/A	N/A

Human resources summary for Core responsibilities and Internal Services—ICO⁹

Core responsibilities and Internal Services	2017–18 Actual full-time equivalents	2018–19 Actual full-time equivalents	2019–20 Planned full-time equivalents ¹⁰	2019–20 Actual full-time equivalents	2020–21 Planned full-time equivalents	2021–22 Planned full-time equivalents
Quasi-judicial review of certain ministerial decisions	N/A	N/A	8.5	6	6.5	6.5
Internal Services	N/A	N/A	3	2	4	4
Total	N/A	N/A	11.5	8	10.5	10.5

⁸ OCSEC ceased operations in July 11, 2019 following the coming into force of the IC Act.

⁹ ICO was created on July 12, 2019 following the coming into force of the IC Act.

¹⁰ ICO's 2019–20 planned full-time equivalents are based on OCSEC's planned full-time equivalents for 2019–20.

Expenditures by vote

For information on OCSEC's and ICO's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2019–2020](#).ⁱⁱ

Government of Canada spending and activities

Information on the alignment of OCSEC's and ICO's spending with the Government of Canada's spending and activities is available in [GC InfoBase](#).ⁱⁱⁱ

Financial statements and financial statements highlights

Financial statements

There are no financial statements (unaudited) for the year ended March 31, 2020, for OCSEC. Assets, liabilities and equity were transferred to ICO effective July 12, 2019 and are accounted for in the (unaudited) financial statements of ICO.

ICO's financial statements (unaudited) for the year ended March 31, 2020, are available on the [departmental website](#).^{iv}

Financial statement highlights

Condensed Statement of Operations (unaudited) for the year ended March 31, 2020 (dollars)—ICO¹¹

Financial information	2019–20 Planned results	2019–20 Actual results	2018–19 Actual results	Difference (2019–20 Actual results minus 2019–20 Planned results)	Difference (2019–20 Actual results minus 2018–19 Actual results)
Total expenses	1,816,403	1,835,174	N/A	18,771	N/A
Net cost of operations before government funding and transfers	1,816,403	1,835,174	N/A	18,771	N/A

¹¹ ICO was created on July 12, 2019 following the coming into force of the IC Act.

Condensed Statement of Financial Position (unaudited) as of March 31, 2020 (dollars)—ICO¹²

Financial information	2019–20	2018–19	Difference (2019–20 minus 2018–19)
Total net liabilities	(448,258)	N/A	N/A
Total net financial assets	460,043	N/A	N/A
Departmental net assets	11,785	N/A	N/A
Total non-financial assets	290,833	N/A	N/A
Departmental net financial position	302,618	N/A	N/A

¹² ICO was created on July 12, 2019 following the coming into force of the IC Act.

Additional information

Organizational profile—Office of the Communications Security Establishment Commissioner¹³

Appropriate minister: The Honourable Harjit S. Sajjan, PC, OMM, MSM, CD, MP – Minister of National Defence

Institutional head: The Honourable Jean-Pierre Plouffe, CD

Ministerial portfolio: National Defence

Enabling instrument: [National Defence Act](#)^v, [Inquiries Act](#)^{vi}, [Security of Information Act](#)^{vii}

Year of incorporation / commencement: 1996

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

“Raison d’être, mandate and role: who we are and what we do” is available on OCSEC’s [website](#).^{viii}

Reporting framework

OCSEC’s Departmental Results Framework (DRF) and Program Inventory for 2019–20 are shown below.

Departmental Results Framework	Core responsibility: Review of CSE activities to determine compliance with the law		Internal Services
	Departmental result: Timely and effective review of the Communications Security Establishment's compliance with the laws and legislation governing its activities	<div>% of recommendations accepted</div> <div>% of reviews completed within targeted time frames</div>	
Program Inventory	The Communications Security Establishment Commissioner's Review Program		

¹³ OCSEC ceased operations in July 2019 following the coming into force of the IC Act.

Supporting information on the program inventory

Financial, human resources and performance information for OCSEC’s Program Inventory is available in [GC InfoBase](#).^{ix}

Organizational profile—Office of the Intelligence Commissioner

Appropriate minister: The Right Honourable Justin Trudeau, PC, MP – Prime Minister of Canada

Institutional head: The Honourable Jean-Pierre Plouffe, CD

Ministerial portfolio: Prime Minister

Enabling instrument: [Intelligence Commissioner Act](#)^x

Year of incorporation / commencement: 2019

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

“Raison d’être, mandate and role: who we are and what we do” is available on the Office of the Intelligence Commissioner’s [website](#).^{xi}

Reporting framework

ICO’s interim DRF and Program Inventory for 2019–20 are shown below. ICO is due to submit a full DRF for Treasury Board approval on 2020–21.

Departmental Results Framework	Core responsibility: Quasi-judicial review of certain ministerial decisions		Internal Services
	Departmental result: decisions are delivered in accordance with the deadlines set out in the legislation	% of decisions delivered In accordance with the deadlines set out in the legislation	
Program Inventory	The Intelligence Commissioner’s Quasi-judicial Review Program		

Supporting information on the program inventory

Financial, human resources and performance information for the Office of the Intelligence Commissioner's Program Inventory is available in [GC InfoBase](#).^{xii}

Supplementary information tables

The following supplementary information tables are available on the Office of the Intelligence Commissioner's [website](#).^{xiii}:

- ▶ [Departmental Sustainable Development Strategy](#)
- ▶ [Gender-based analysis plus](#)

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](#).^{xiv} 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

Office of the Intelligence Commissioner
P.O. Box 1474, Station B
Ottawa, Ontario
K1P 5P6

Telephone: 613-992-3044

Fax: 613-992-4096

Website: www.canada.ca/en/intelligence-commissioner.html

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.

core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

departmental priority (priorité)

A plan or project that a department 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 departmental results.

departmental result (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel)

A quantitative measure of progress on a departmental result.

departmental results framework (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels)

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

experimentation (expérimentation)

The conducting of activities that seek to first explore, then test and compare the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and

improve outcomes for Canadians, by learning what works, for whom and in what circumstances. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

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. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

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

An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2019–20 Departmental Results Report, those high-level themes outlining the government's agenda in the 2019 Speech from the Throne, namely: Fighting climate change; Strengthening the Middle Class; Walking the road of reconciliation; Keeping Canadians safe and healthy; and Positioning Canada for success in an uncertain world.

horizontal initiative (initiative horizontale)

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

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 to the expected result.

planned spending (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in 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.

program (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat)

A 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.

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

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- ⁱ GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
 - ⁱⁱ Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
 - ⁱⁱⁱ GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
 - ^{iv} Office of the Intelligence Commissioner, <https://www.canada.ca/en/intelligence-commissioner.html>
 - ^v *National Defence Act*, <https://laws-lois.justice.gc.ca/eng/acts/N-5/index.html>
 - ^{vi} *Inquiries Act*, <https://laws-lois.justice.gc.ca/eng/acts/I-11/index.html>
 - ^{vii} *Security of Information Act*, <https://laws-lois.justice.gc.ca/eng/acts/o-5/>
 - ^{viii} Office of the Communications Security Establishment Commissioner, <https://www.ocsec-bccst.gc.ca/en>
 - ^{ix} GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
 - ^x *Intelligence Commissioner Act*, <https://laws-lois.justice.gc.ca/eng/acts/I-14.85/>
 - ^{xi} Office of the Intelligence Commissioner, <https://www.canada.ca/en/intelligence-commissioner.html>
 - ^{xii} GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
 - ^{xiii} Office of the Intelligence Commissioner, <https://www.canada.ca/en/intelligence-commissioner.html>
 - ^{xiv} Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>