



Office of the Commissioner
of Lobbying of Canada

Commissariat au lobbying
du Canada

Departmental results report 2019-20

Nancy Bélanger
Commissioner of Lobbying

The Honourable Jean-Yves Duclos, PC, MP
President of the Treasury Board

Transparency | Fairness | Impartiality | Independence



This publication is available online and in PDF format at lobbycanada.gc.ca.

Accessible formats are available on request by contacting info@lobbycanada.gc.ca.

Permission to reproduce

Except as otherwise specifically noted, the information in this publication may be reproduced, in part or in whole and by any means, without charge or further permission from the Office of the Commissioner of Lobbying of Canada, provided that due diligence is exercised in ensuring the accuracy of the information reproduced; that the Office of the Commissioner of Lobbying of Canada is identified as the source institution; and, that the reproduction is not represented as an official version of the information reproduced, nor as having been made in affiliation with, or with the endorsement of the Office of the Commissioner of Lobbying of Canada.

For permission to reproduce the information in this publication for commercial redistribution, please email:

info@lobbycanada.gc.ca

© Her Majesty the Queen in Right of Canada
as represented by the Commissioner of Lobbying of Canada, 2020

Catalogue No. Lo2-5E-PDF
ISSN 2292-5341

Aussi offert en français sous le titre :
Rapport sur les résultats ministériels 2019-2020 - Commissariat au lobbying du Canada

Table of contents

Message from the Commissioner of Lobbying	1
Results at a glance and operating context	2
Results: Core responsibility	3
Results: Internal services	7
Analysis of trends in spending and human resources	9
Additional information	14
Appendix: definitions	17
Endnotes	19

Message from the Commissioner of Lobbying



I am pleased to present the 2019-20 departmental results report for the Office of the Commissioner of Lobbying.

It was another busy year. We settled into a new office and completed a corporate reorganization; at the same time, we transformed several ways that we do business. Each of the three main service areas of our organization – registration, compliance, and outreach – implemented fundamental changes to its operations.

Key highlights from 2019-20 include:

- a more accessible, usable and mobile friendly Registry of Lobbyists and website
- improved compliance processes
- enhanced outreach tools for stakeholders
- relocation to our new office, designed to enhance productivity and engagement for employees

In our ongoing goal to be more accessible to our stakeholders, both our website and the Registry received significant updates, making for better user experiences and facilitating the completion of tasks by the lobbyists and other people using our systems.

In advance of the 2019 elections, we enhanced our communications with stakeholders, including by developing an ‘election portal’, to remind them of obligations under the Lobbying Act and the Lobbyists’ Code of Conduct during an election period.

We also updated our results framework to make it easier for the public to understand what our organization aims to achieve and how we measure results. The new reporting framework took effect on April 1, 2020 and will be front and centre when we report our 2020-21 results.

We concluded 2019-20 during a global pandemic. The investments we made when relocating to a modern and flexible work environment facilitated the transition to telework. Thanks to the staff, we continued to administer the lobbying regime effectively and efficiently despite the challenges of working remotely.

I am impressed by the dedication, resilience and high level of professionalism demonstrated by our employees and continue to be proud of our accomplishments.

Nancy Bélanger
Commissioner of Lobbying

Results at a glance and operating context

As in previous years, our results for 2019-20 support the priority of openness and transparency in government. We do this by ensuring compliance with the Lobbying Act and the Lobbyists' Code of Conduct and having information about federal lobbying activities available to all Canadians through the Registry of Lobbyists.

In 2019-20, we sought and realized results aligned with the priorities identified in our multiyear strategic plan:

2019-20 PRIORITIES AND KEY RESULTS

A modern lobbyists' registration system

We updated the Registry of Lobbyists with an improved user experience and new features, including a revamped main page with easy-access searches, recently posted information, and statistics. This modernization also made the Registry more accessible, usable, and mobile friendly.

Effective compliance and enforcement activities

We made several internal changes to help expedite our compliance work, including implementing a new intake process to review allegations. We also simplified the process for former designated public office holders seeking an exemption from the five-year restriction on lobbying, by launching an online application system.

Enhanced outreach and communications for Canadians

We delivered a redesigned website to make it easier for users to find information. Stakeholders also gained access to several new information products, developed following an analysis of audience needs.

An exceptional workplace that promotes engagement and excellence

We relocated to new offices, providing a modern environment and connectivity technology so that we can serve citizens better. We also remained dedicated to our mental health strategy and a healthy workplace, and the 2019 Public Service Employee Survey revealed positive results.

Our 2019-20 results were realized with a total spending of \$4.8 million and 28 full-time equivalents.

Results: Core responsibility

Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision-making

DESCRIPTION

The purpose of the Lobbying Act and the Lobbyists' Code of Conduct is to assure the Canadian public that lobbying is done transparently and with the highest ethical standards with a view to enhancing the public confidence and trust in the integrity of government decision-making. The mandate of the Commissioner of Lobbying is to establish and maintain the Registry of Lobbyists, develop and implement educational programs to foster awareness of the Act and the Code, and ensure compliance with the Act and the Code.

RESULTS

In 2019-20, we continued to fulfill our mandate while effectively meeting our performance indicator targets.

Our program results align with priorities identified in our strategic plan:

A modern lobbyists' registration system

The Registry of Lobbyists is an important vehicle to provide Canadians with information about federal lobbying activities. An effective registry assists lobbyists in complying with the registration and reporting requirements of the Act, and supports transparency by giving Canadians access to information about federal lobbying activities.

In particular, lobbyists and the public benefited from the 2019-20 Registry of Lobbyists development that:

- modernized the user experience that makes the Registry more accessible, usable, interoperable, and mobile friendly
- improved data integrity, as recommended in a 2017-18 system infrastructure technical review
- better supports users during registration – to reduce the number of registrations that require correction, resulting in information being made public more quickly

Effective compliance and enforcement activities

Public confidence in the integrity of government decision-making is enhanced when Canadians see that lobbyists abide by the requirements of the Act and behave ethically, and that those who do not are held accountable for their actions.

In particular, compliance and enforcement were strengthened in 2019-20 by:

- addressing non-compliance using streamlined investigation and compliance verification processes
- modernizing the process for exemption requests from the five-year lobbying restriction, by implementing an online application system for use by former designated public office holders
- tabling two investigation reports in Parliament respecting the application and interpretation of the Lobbyist's Code of Conduct and referring six files to the Royal Canadian Mounted Police

Enhanced outreach and communications for Canadians

When lobbyists, their clients, and public office holders know their responsibilities and obligations under the Act and the Code, they are more likely to comply with those requirements. Giving Canadians greater access to information on federal lobbying activities and their legitimate role in democracy increases confidence in the integrity of public decision-making.

In particular, we expanded public awareness in 2019-20 by:

- making it easier for users of our website to find information by building and launching a new site, which was developed using modern tools and best practices centred on usability, accessibility, and continuous improvement
- producing targeted communication products to meet key audience needs, including tailored information for lobbyists and public office holders related to lobbying during general elections
- providing information sessions to interested stakeholders, including lobbyists and public office holders

RESULTS ACHIEVED (CORE RESPONSIBILITY)

Departmental result	Performance indicator	Target	Date to achieve target	2017-18 actual result	2018-19 actual result	2019-20 actual result
Lobbyists register and report their lobbying activities in accordance with the Lobbying Act	Number of lobbyists active during the fiscal year	8,400*	March 31, 2020	9,084 {6,661}*	6,819	6,998
	Number of registration activities during the fiscal year	22,000	March 31, 2020	35,075	40,326	31,118
Canadians access information about lobbying activities through the Registry of Lobbyists	Number of times Registry information is accessed during the fiscal year	700,000	March 31, 2020	858,469	844,149	783,808
Outreach and education lead to new registrations	Number of new registrations during the fiscal year	1,200	March 31, 2020	2,052	2,141	1,738
Lobbyists are aware of the requirement to file accurate monthly communication reports in a timely manner	Percentage of monthly communication reports that are accurate	90%	March 31, 2020	93%	90%	91%
	Percentage of monthly communication reports that are filed in a timely manner	90%	March 31, 2020	94%	94%	92%
Individuals, corporations and organizations engaged in lobbying activity comply with the Lobbying Act and the Lobbyists' Code of Conduct	Percentage of allegations of non-compliance that are assessed	100%	March 31, 2020	100%	100%	100%
	Percentage of individuals, corporations and organizations subject to compliance measures that remained in compliance or demonstrated improved compliance in the subsequent 12-month period	95%	March 31, 2020	100%	100%	100%
	Percentage of individuals, corporations and organizations subject to verification that are found to be compliant with the Act	90%	March 31, 2020	93%	91%	92%

Departmental result	Performance indicator	Target	Date to achieve target	2017-18 actual result	2018-19 actual result	2019-20 actual result
Former designated public office holders who request exemptions to the five-year prohibition on lobbying receive timely decisions in order to facilitate compliance with the Lobbying Act	Percentage of exemption reviews for which the letter of intent is completed within 60 days	100%	March 31, 2020	100%	100%	100%

* An error existed in all data extracts from the Registry of Lobbyists in years previous to 2019-20, resulting in the inclusion of lobbyists listed in both active and inactive registrations in the reported number of active lobbyists. The 2019-20 target of 8,400 active lobbyists was set before this data anomaly was identified, and could not be changed in time for the 2019-20 year.

BUDGETARY FINANCIAL RESOURCES (CORE RESPONSIBILITY)

2019-20 Main Estimates	2019-20 planned spending	2019-20 total authorities available	2019-20 actual spending (authorities used)	2019-20 difference: actual minus planned
3,372,902	3,371,802	3,383,056	3,257,743	(114,059)

HUMAN RESOURCES (CORE RESPONSIBILITY)

2019-20 planned full-time equivalents	2019-20 actual full-time equivalents	2019-20 difference: actual minus planned
22	22	0

Financial, human resources and performance information related to our program inventory is available in [GC InfoBase](#).¹

Results: 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 services that support program delivery in the organization, regardless of the internal services delivery model in a department. These services are:

- acquisition management
- communications
- financial management
- human resources management
- information management
- information technology
- legal
- materiel management
- management and oversight
- real property management

Given our mandate to develop and implement educational programs to foster public awareness of the requirements of the Lobbying Act, communications services are not included in internal services, but rather form part of the outreach and education program. As legal services is mainly in support of the compliance activities, only a portion of their work is attributable to internal services.

RESULTS

We reviewed a number of planning and reporting instruments, including an updated security plan and a new reporting and results framework that took effect April 1, 2020. Significant progress has been made towards a new IM/IT strategic plan, to be finalized and adopted in 2020-21.

An exceptional workplace that promotes engagement and excellence

After months of planning, the team relocated to a new, modern facility in May 2019. Designed to Government of Canada's specifications, the new physical space provides a modern, streamlined, flexible, and sustainable work environment. The goal is to enhance productivity in delivering services to Canadians, while engaging and motivating employees working in a more collaborative, environmentally friendly and cost-effective space.

We also remained dedicated to implementing our mental health strategy and a healthy workplace. To highlight some key results from the 2019 Public Service Employee Survey, 96% of our employees felt we do a good job on mental health awareness. The workplace was described as psychologically healthy by 92% of respondents, which was 17% better than other micro-organizations and a three-point increase from 2018.

BUDGETARY FINANCIAL RESOURCES (INTERNAL SERVICES)

2019-20 Main Estimates	2019-20 planned spending	2019-20 total authorities available	2019-20 actual spending (authorities used)	2019-20 difference: actual minus planned
1,481,514	1,482,614	1,631,811	1,571,366	88,752

HUMAN RESOURCES (INTERNAL SERVICES)

2019-20 planned full-time equivalents	2019-20 actual full-time equivalents	2019-20 difference: actual minus planned
6	6	0

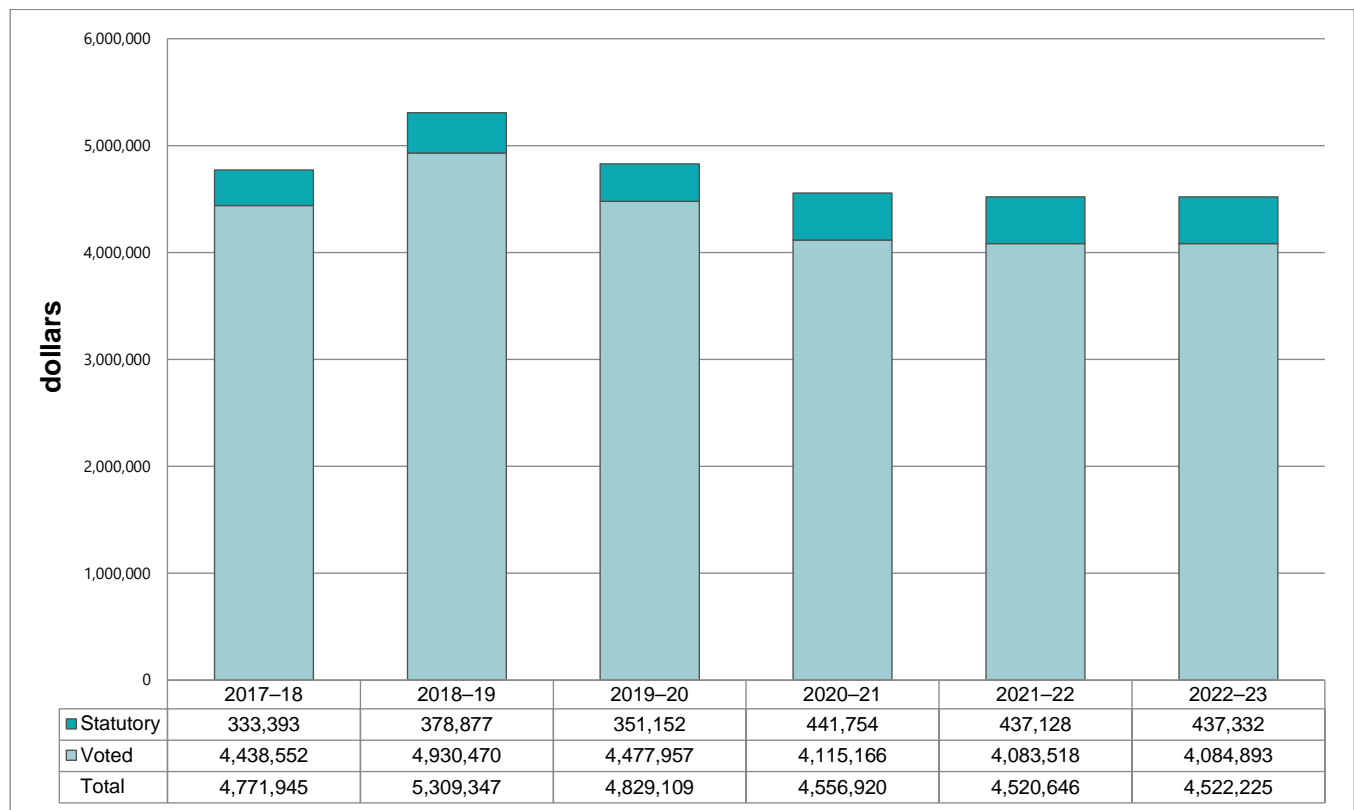
Analysis of trends in spending and human resources

This section provides an overview of our financial and human resources for 2019-20 compared with those of previous years.

ACTUAL EXPENDITURES

Spending trend graph

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



Actual spending for 2017-18, 2018-19 and 2019-20 corresponds to total expenditures as published in the Public Accounts of Canada. Planned spending for 2020-21, 2021-22 and 2022-23 reflects the resources approved through the Main Estimates. Actual spending in 2018-19 and 2019-20 is greater than the subsequent years planned spending as the actual spending account for the office relocation cost of \$750,000 and \$350,000 respectively.

Budgetary performance summary for our core responsibility and internal services

Core responsibility and internal services	2019-20 Main Estimates	2019-20 planned spending	2020-21 planned spending	2021-22 planned spending	2019-20 total authorities available	2017-18 actual spending	2018-19 actual spending	2019-20 actual spending
Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision-making	3,372,902	3,371,802	3,743,769	3,707,495	3,383,056	3,266,388	3,281,717	3,257,743
Internal services	1,481,514	1,482,614	813,151	813,151	1,631,811	1,505,557	2,027,897	1,571,366
Total	4,854,416	4,854,416	4,556,920	4,520,646	5,014,687	4,771,945	5,309,614	4,829,109

The 2019-20 Main Estimates and 2019-20 planned spending include additional authorities obtained in Budget 2018 for the relocation of our office. The increase to total authorities available for use in 2019-20 includes \$350,000 for office relocation, as obtained through Budget 2018.

Planned spending for 2020-21 and future years reflects approved resources that have remained constant since 2008. Overall costs linked to providing our core mandate continue to increase while our base budget has not materially changed since 2008. The cost to maintain and develop the Registry of Lobbyists and our information technology infrastructure will continue to increase.

ACTUAL HUMAN RESOURCES

The following table summarizes actual and planned full-time equivalents (FTEs) for our core responsibility and internal services.

Human resources summary for our core responsibility and internal services

Core responsibility and internal services	2017-18 actual	2018-19 actual	2019-20 planned	2019-20 actual	2020-21 planned	2021-22 planned
Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision-making	22	22	22	22	24	24
Internal services	6	6	6	6	4	4
Total	28	28	28	28	28	28

Our staffing level has remained constant at 28 employees for the last few years. The human resources for 2020-21 and future years reflect currently approved resources.

As we updated our reporting framework and program inventory effective April 1, 2020, the table above reflects an updated distribution of full-time equivalents from 2020-21 onwards.

EXPENDITURES BY VOTE

Information on our organizational voted and statutory expenditures is available in the [Public Accounts of Canada 2019–2020](#).²

GOVERNMENT OF CANADA SPENDING AND ACTIVITIES

Information on the alignment of our organizational spending with the Government of Canada's spending and activities is available in [GC InfoBase](#).¹

FINANCIAL STATEMENTS AND HIGHLIGHTS

Financial statements

Our audited financial statements for the year ended March 31, 2020 are available [on our website](#).³

The Office of the Auditor General of Canada (OAG) audits our financial statements annually. On September 23, 2020, the OAG issued an unmodified opinion on our financial statements and compliance with the legislative authorities. The audit concentrated on the completeness and accuracy of salaries and on expenses incurred in relation to the office relocation. The auditors found that the accounting for salaries was free from material misstatements and that the office relocation expenses were properly accounted for.

Condensed statement of operations (unaudited) for the year ended March 31, 2020

Financial information	2019-20 planned results	2019-20 actual results	2018-19 actual results	Difference: 2019-20 actual minus 2019-20 planned	Difference: 2019-20 actual minus 2018-19 actual
Total expenses	5,645,504	5,274,087	5,208,807	(371,417)	65,280
Total revenues	-	-	-	-	-
Net cost of operations before government funding and transfers	5,645,504	5,274,087	5,208,807	(371,417)	65,280

The difference between 2019-20 planned and actual results is a 6.6% decrease in total expenses attributable to fewer expenses than planned for the relocation.

The 2019-20 actual results over the 2018-19 actual results have increased by 1.25% and includes costs for the office relocation. These additional results (expenses) have been paid through access to a special purpose allotment of \$1,400,000 for 2018-19 and \$350,000 for 2019-20 obtained in Budget 2018. This total \$1,750,000 special purpose allotment for years 2018-19 and 2019-20 is not a permanent increase to our budget.

For financial statement presentation, actual costs incurred in 2018-19 for relocation were \$750,000 and were offset by the increase of \$730,000 in total net financial assets. In 2019-20, the actual relocation cost were \$350,000 and of this amount \$230,000 was offset by the increase in total net financial assets.

Our future-oriented statements of operations are available [on our website](#).³

Condensed statement of financial position (unaudited) as of March 31, 2020

Financial information	2019-20	2018-19	Difference: 2019-20 minus 2018-19
Total net liabilities	744,949	1,432,980	(688,031)
Total net financial assets	527,778	1,270,373	(742,595)
Departmental net debt	217,171	162,607	54,564
Total non-financial assets	1,697,543	1,493,584	203,959
Departmental net financial position	1,480,372	1,330,977	149,395

The decrease in the total net liabilities is directly linked to the office relocation project. Most of these costs were incurred in March 2018 and were paid in the following fiscal year. The total non-financial assets increase is linked to the relocation cost, less the write-down of assets from the previous location and the normal amortization of existing assets.

Additional information

ORGANIZATIONAL PROFILE

Institutional head

Nancy Bélanger, Commissioner of Lobbying of Canada

Enabling instrument

[Lobbying Act, R.S.C. 1985, c. 44 \(4th Supp.\)](#)⁴

Year of incorporation

2006

Ministerial portfolio

Treasury Board

Other

For administrative purposes, the President of the Treasury Board tables our departmental plans and departmental results reports in Parliament.

RAISON D'ÊTRE, MANDATE AND ROLE

The Commissioner of Lobbying of Canada is the independent Agent of Parliament responsible for the administration of the Lobbying Act. The Commissioner reports to the House of Commons and the Senate.

The Lobbying Act and the Lobbyists' Code of Conduct let Canadians see who is lobbying at the federal level. This helps to increase transparency and promote ethical standards in lobbying.

More information about who we are and what we do is available [on our website](#).³

REPORTING FRAMEWORK

Office of the Commissioner of Lobbying of Canada Departmental Results Framework and Program Inventory of record for 2019-20		Internal Services
<i>Core responsibility:</i> Ensure transparency and accountability in the lobbying of public office holders in order to contribute to confidence in the integrity of government decision-making		
Departmental results:	Indicators:	
Lobbyists register and report their lobbying activities in accordance with the Lobbying Act	Number of lobbyists active during the fiscal year	
	Number of registration activities during the fiscal year	
Canadians access information about lobbying activities through the Registry of Lobbyists	Number of times Registry information is accessed during the fiscal year	
Outreach and education lead to new registrations	Number of new registrations during the fiscal year	
Lobbyists are aware of the requirement to file accurate monthly communication reports in a timely manner	Percentage of monthly communication reports that are accurate	
	Percentage of monthly communication reports that are filed in a timely manner	
Individuals, corporations and organizations engaged in lobbying activity comply with the Lobbying Act and the Lobbyists' Code of Conduct	Percentage of allegations of non-compliance that are assessed	
	Percentage of individuals, corporations and organizations subject to compliance measures that remained in compliance or demonstrated improved compliance in the subsequent 12-month period	
	Percentage of individuals, corporations and organizations subject to verification that are found to be compliant with the Act	
Former designated public office holders who request exemptions to the five-year prohibition on lobbying receive timely decisions in order to facilitate compliance with the Lobbying Act	Percentage of exemption reviews for which the letter of intent is completed within 60 days	
Program inventory:		
Registry of Lobbyists		
Outreach and Education		
Compliance and Enforcement		

SUPPORTING INFORMATION ON THE PROGRAM INVENTORY

Financial, human resources, and performance information related to our program inventory is available in [GC InfoBase](#).¹

SUPPLEMENTARY INFORMATION TABLES

The following supplementary information tables are available [on our website](#).³

- 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](#).⁵ 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 Commissioner of Lobbying of Canada

410 Laurier Avenue West, Suite 810
Ottawa ON K1R 1B7

Tel: 613-957-2760

Fax: 613-957-3078

Email: info@lobbycanada.gc.ca

Website: lobbycanada.gc.ca

Appendix: definitions

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 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.

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.

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 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 departmental results.

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 of 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

- 1 GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- 2 Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- 3 Office of the Commissioner of Lobbying of Canada website, <http://lobbycanada.gc.ca/>
- 4 Justice Canada – Lobbying Act, R.S.C., 1985, c. 44 (4th Supp.), <http://laws.justice.gc.ca/eng/acts/L-12.4/>
- 5 Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>