

2020–21  
Departmental Results Report

**Impact Assessment Agency of  
Canada**

The Honourable Steven Guilbeault, P.C., M.P.  
Minister of Environment and Climate Change  
and Minister responsible for the Impact  
Assessment Agency of Canada

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**Catalogue No.:** En104-20E-PDF  
**ISSN:** 2563-3589

This document has been issued in French under the title: Agence d'évaluation d'impact du Canada : Rapport sur les résultats ministériels 2020-2021.

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## From the Minister

As the Minister responsible for the Impact Assessment Agency of Canada (the Agency), I am pleased to present the Agency’s 2020–21 Departmental Results Report.

The COVID-19 pandemic had an unprecedented impact on Canadians, which led Agency employees to work remotely. In 2020–21, Agency employees adapted as required to support the Government of Canada’s commitment to a cleaner environment and sustainable economy through the transparent and effective delivery of high quality environmental and impact assessments. These assessments enable the Government to make evidence-based decisions about major natural resource and infrastructure projects.



Under the *Impact Assessment Act* (IAA), all assessments are conducted in collaboration with Indigenous peoples, the public and other stakeholders, and the provinces and territories. Canadians have the opportunity to express their views early in the assessment process, and industry has more clarity about process requirements. Project assessments are more rigorous and more efficient, and timelines are more predictable.

The Agency and the Government of Canada are working hard to grow the economy, encourage investment, and protect the environment. We continue to support good resource projects in Canada in a responsible, transparent, and timely fashion and to ensure a sustainable future for generations to come.

I invite you to read the Departmental Results Report to learn about the Agency’s accomplishments from this past year. I look forward to continuing to build a sustainable future.

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The Honourable Steven Guilbeault, P.C., M.P.  
Minister of Environment and Climate Change  
and Minister responsible for the  
Impact Assessment Agency of Canada



## From the Acting President

The Impact Assessment Agency of Canada (the Agency) is pleased to present its 2020–21 Departmental Results Report, which outlines our achievements and results over the past year.

In 2020–21, the Agency’s team of highly qualified employees supported the Minister of Environment and Climate Change in carrying out his responsibilities by continuing to implement the *Impact Assessment Act* (IAA) while working collaboratively and meaningfully with the many contributors to the assessment process.

Given that the effective delivery of the Agency’s mandate links directly to the global and domestic economy, the Agency, like so many others, had to assess its processes in light of the COVID-19 pandemic and make temporary adjustments. The Agency responded to the pandemic by adjusting its consultation activities and implementing flexible approaches for the meaningful participation of Indigenous peoples, the public, and stakeholders.

In addition, the Agency engaged and collaborated with local, provincial, and territorial governments to conduct assessments and develop policies and guidance documents. We have also worked closely with expert federal departments and federal lifecycle regulators to ensure the assessment process meets the needs of all decision-makers and supports the objective of “one project, one assessment.” We provided Canadians with access to information on assessments of designated projects, the decision-making process, and enforcement and compliance activities through the Canadian Impact Assessment Registry.

Over the past year, the Agency’s team continued to support the ongoing and effective transition from environmental assessments to impact assessments and tackled significant challenges and priorities while demonstrating resilience, adaptability, and dedication.



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Terence Hubbard  
Acting President  
Impact Assessment Agency of Canada





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## Results at a glance

The Impact Assessment Agency of Canada (the Agency) is a federal body that reports to the Minister of Environment and Climate Change. Under the *Impact Assessment Act* (IAA), the Agency is the lead federal organization responsible for conducting and administering environmental and impact assessments. The Agency is also the Crown coordinator for Indigenous consultation on designated projects. In leading these assessments, the Agency is responsible for assessing the positive and negative environmental, economic, social, health, and gender effects of designated projects.

An assessment (environmental or impact) is a planning and decision-making tool to assist project design, facilitate Indigenous, public, and stakeholder participation, and ensure appropriate measures are identified and implemented to mitigate the adverse impacts of designated projects.

In 2020–21, the Agency:

- delivered high-quality environmental and impact assessments of designated projects and issued the first amended decision statements under the IAA;
- developed related policies and guidance under the IAA as well as internal policies and procedures to implement the IAA in a predictable and timely manner;
- delivered grants and contributions to support Indigenous participation, capacity building, public participation and research in impact assessment;
- supported authorities in the implementation of their obligations under the IAA for assessments on federal lands and outside Canada;
- improved the understanding and management of cumulative effects by advancing the development of regional and strategic assessments with other jurisdictions and organizations;
- advanced the Government of Canada’s commitment to reconciliation with Indigenous peoples and the implementation of the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) through the Indigenous Advisory Committee, strengthening capacity in Indigenous communities, and building collaborative relationships in the conduct of assessments;
- employed flexible methods to ensure meaningful engagement opportunities for Indigenous peoples, the public, and stakeholders continued during the pandemic;
- participated in international events as well as international dialogues on multilateral agreements regarding impact assessments, and engaged with foreign governments on capacity-building in impact assessment and governance; and
- expended \$76.9 million and managed 446 full-time equivalents.

For more information on the Agency’s plans, priorities and results achieved, see the “Results: what we achieved” section of this report.

## Results: what we achieved

### Impact Assessment

**Description:** The Agency provides high-quality assessments of environmental, economic, social, health, and gender effects to support government decision-making in the public interest. Assessments are evidence-based and ensure that positive and negative effects and impacts on Indigenous groups and their rights are considered in order to foster sustainability.

#### Results:

With the ongoing transition from the *Canadian Environmental Assessment Act, 2012* (CEAA 2012) to the IAA, in 2020–21, the Agency continued to conduct both environmental and impact assessments.

In 2020–21, the Agency coordinated its efforts to ensure continuous service delivery while minimizing the impacts of the COVID-19 pandemic. The Agency adjusted consultation and engagement activities to prioritize the meaningful participation of Indigenous peoples, the public, and stakeholders in assessments by providing flexible arrangements through virtual meetings and live-streamed events.

While collaborating with other jurisdictions, Indigenous groups, and federal departments and agencies in 2020–21, the Agency improved the understanding and management of cumulative effects or issues and harmonized impact assessment provisions. Additionally, the Agency engaged with modern treaty partners to harmonize the impact assessment provisions in their agreements with those in federal legislation.

#### In support of the advancement of reconciliation with Indigenous peoples, the Agency:

- developed a draft Interdepartmental Indigenous Knowledge Policy Framework
- co-drafted assessments with the Cree Nation Government for the Rose-Tantale and James Bay Lithium mining projects under CEAA 2012
- established a collaborative consensus model of consultation, which led to meaningful reciprocal dialogue and clear efforts to understand and resolve issues
- advanced reconciliation with Indigenous peoples by funding community capacity through the Indigenous Capacity Support and Policy Dialogue Programs
- engaged with the Indigenous Advisory Committee on building respectful relationships with Indigenous peoples in impact assessment
- provided funding to Indigenous peoples to provide input and comment on draft and future policies, build capacity, and participate in impact assessments.

#### Departmental Result: Science, evidence and fact based assessment resulting in mitigation measures that minimize adverse effects

As presented in the table below, at the start of 2020–21, there were 41 projects undergoing environmental assessment by the Agency and eight assessments that had been referred to an assessment by a review panel, under CEAA 2012. A further eight projects were being assessed by British Columbia under a substituted assessment process under CEAA 2012. In 2020–21, the Minister issued decision statements that included mitigation measures for four of the projects assessed by the Agency under CEAA 2012. The projects assessed were the Contrecoeur Port

Terminal Expansion and three offshore oil exploratory drilling projects (BHP Canada, Central Ridge, and West Flemish Pass). The Minister also issued a decision statement for one project assessed by an independent review panel under CEAA 2012—the Milton Logistics Hub Project. The issuance of these decision statements completes the environmental assessment process and moves these projects into the post-decision phase. In 2020–21, an independent joint review panel held public hearings on the Grassy Mountain Coal Project and began drafting its report. An independent joint review panel was also appointed to continue assessing the Marathon Palladium Project.

For projects under the IAA, in 2020–21, seven new projects were accepted, joining the seven projects already in the planning or impact phases. The Agency issued Notices of Commencement and Tailored Impact Statement Guidelines for two projects, namely the Gazoduq pipeline and the Wasamac Gold Mine. As a result, both projects entered into the Impact Statement phase of the assessment process. For projects in the Planning phase, the Agency, through consultations with federal authorities, other jurisdictions, Indigenous groups, and the public, prepared summaries of issues to which the proponents must respond and developed Tailored Impact Statement Guidelines, which established the required information and studies for the Impact Statement. The Agency also reviewed 12 requests for the Minister to designate a project for assessment under the IAA.

In 2020–21, the Agency continued to conduct high-quality environmental and impact assessments in a timely and predictable manner. Given the circumstances and challenges associated with the COVID-19 pandemic, in particular its impacts on communities, organizations, and stakeholders, the Minister extended the legislated time limits for five projects being assessed under CEAA 2012. These five projects are the Roberts Bank Terminal 2 Project, Milton Logistics Hub Project, Laurentia Project (Port of Quebec Deep-Water Wharf), Marathon Palladium Project, and Grassy Mountain Coal Project. These extensions ensured that Canadians and the public had sufficient time to participate effectively in these assessments.

In addition, at the request of proponents, the 180-day time limit to complete the Planning phase was suspended for two projects under the IAA to provide more time for engagement with Indigenous groups and other participants. Similarly, public consultation periods were extended for two projects being assessed under CEAA 2012.

### Summary of assessments in 2020–21

Type and number of assessments between April 1, 2020, and March 31, 2021			Assessment decisions taken between April 1, 2020, and March 31, 2021		Assessments on March 31, 2021
Assessment Type	Ongoing on April 1, 2020	Initiated	Completed	Terminated	Ongoing
<b>CEAA 2012</b>					
Environmental Assessment Conducted by the Agency	41	n/a	4	2	35
Environmental Assessment Conducted by Review Panel	8	n/a	1	1	6
Substituted Environmental Assessment	8	n/a	0	0	8
<b>IAA</b>					
Impact Assessment Planning Phase	4	7	2	2 <sup>1</sup>	7
Impact Assessment Conducted by the Agency	2	1	0	0	3
Impact Assessment Conducted by Review Panel	0	2 <sup>2</sup>	0	0	2
Substituted Impact Assessment	1	0	0	0	1
Regional Assessments	1	0	0	0	1
Strategic Assessments	1	1	1	0	1

Type and number of assessments between April 1, 2020, and March 31, 2021			Assessment decisions taken between April 1, 2020, and March 31, 2021		Assessments on March 31, 2021
Assessment Type	Ongoing on April 1, 2020	Initiated	Completed	Terminated	Ongoing
<b>Notes:</b>					
<sup>1</sup> Terminated assessment decisions in the Impact Assessment Planning phase include assessments terminated at the request of the proponent and projects for which it was determined an impact assessment was not required under the IAA.					
<sup>2</sup> Initiated Impact Assessment Conducted by Review Panel includes the Suncor Base Mine Extension project, which was referred to a review panel during the Planning phase, prior to the posting of the notice of commencement.					
<b>Definitions:</b>					
<ul style="list-style-type: none"> <li>• <b>Environmental Assessment Conducted by the Agency:</b> environmental assessments conducted by the Agency as a responsible authority under CEAA 2012.</li> <li>• <b>Impact Assessment Conducted by the Agency:</b> an assessment of the positive and negative environmental, economic, health, and social effects of designated projects. It includes five phases: planning, impact statement, impact assessment, decision, and post-decision.</li> <li>• <b>Review Panel:</b> environmental or impact assessments conducted by a group of independent experts appointed by the Minister of Environment and Climate Change (CEAA 2012) or the President of the Agency (IAA) and supported by the Agency.</li> <li>• <b>Substituted:</b> a provincial environmental or impact assessment process may be a substitute for a federal environmental assessment, but not federal decision-making, if the Minister believes that the provincial process is an appropriate substitute for an assessment under CEAA 2012 or the IAA.</li> <li>• <b>Regional Assessment:</b> an assessment that assesses the effects of existing or future physical activities carried out in a region.</li> <li>• <b>Strategic Assessment:</b> an assessment that examines the Government of Canada's existing or proposed policies, plans, or programs relevant to impact assessment. Strategic assessments may also focus on issues relevant to impact assessment.</li> </ul>					

Under both CEAA 2012 and the IAA, the Agency is the Crown Consultation Coordinator for assessments conducted by the Agency or by a review panel, and the Crown Consultation Coordinator for all federally led impact assessments under the IAA. In 2020–21, through collaboration with Indigenous communities, the Agency ensured that a project's potential impacts on the rights of Indigenous peoples were identified and appropriate mitigation or other accommodation measures were proposed to address the possible impacts in advance of a decision on the project. For instance, as a result of the Crown consultations coordinated by the Agency with six First Nations in Quebec for the environmental assessment of the Contrecoeur Port Terminal, project effects are being mitigated and the rights of the six First Nations consulted have been respected.

In collaboration with relevant jurisdictions and organizations, the Agency continued planning and implementing regional and strategic assessments. The *Regulations Respecting Excluded Physical Activities (Newfoundland and Labrador Offshore Exploratory Wells)* were finalized for the first regional assessment—the Offshore Oil and Gas Exploratory Drilling East of Newfoundland and Labrador—and came into force on June 4, 2020. The objective of the regulations is to improve the efficiency of the assessment processes for these projects while maintaining a high standard of environmental protection.

Between September 2020 and March 2021, the Agency had 31 meetings with Indigenous communities to help guide the planning and design of the regional assessment in the Ring of Fire area of Northern Ontario. The Agency and the Government of Ontario discussed matters related to participation in the regional assessment, including the potential to develop a joint agreement to conduct the assessment.

In 2020–21, the Minister directed the Agency to initiate an engagement process with Indigenous peoples, federal and provincial government agencies, and non-governmental organizations in response to a request from the Mohawk Council of Kahnawà:ke to conduct a regional assessment of a portion of the St. Lawrence River. Between November 2020 and April 2021, the Agency conducted ten meetings with Indigenous communities, discussing the rationale, scope, objectives, and intended outcomes of the regional assessment.

As part of its commitment to science and evidence, in 2020–21, the Agency supported impact assessment-related initiatives, such as research on positive effects, cumulative effects, health, social, and economic effects, and science communication. In partnership with the Social Sciences and Humanities Research Council, the Agency provided funds to the Network on Expertise and Dialogue for Impact Assessment for the project "Advancing Impact Assessment for Canada's Socio-Ecological Systems."

To support the implementation of the IAA, the Agency consulted with experts—including the Indigenous Advisory Committee, the Technical Advisory Committee on Science and Knowledge, and the Minister's Advisory Council—on various policy issues and guidance documents aimed at providing advice on conducting assessments under the IAA. Furthermore, the Agency effectively supported authorities in their implementation of the requirements for the assessment of over 800 projects on federal lands and outside Canada.

Over the past year, the Agency continued to work with international organizations, foreign governments, and international partners to ensure that Canada meets its international obligations and responsibilities related to impact assessment. For example, the Agency:

- engaged with the US Council on Environmental Quality, Environmental Protection Agency, and Department of State on impact assessment policy issues and to exchange information on projects with potential transboundary impacts;
- played a leadership role in capacity-building events with officials from Argentina, Colombia, and Afghanistan; and

**In collaboration with other jurisdictions to support the “one project, one assessment” objective, the Agency:**

- worked closely with British Columbia's Environmental Assessment Office through a Cooperation Implementation Committee to develop single, harmonized federal-provincial documents during impact assessments
- worked with Ontario to re-establish a joint review panel for the Marathon Palladium Project
- concluded a cooperation agreement with the Government of Quebec for the Gazoduc Project, which was referred to an integrated review panel to adhere to requirements of both the IAA and the Canadian Energy Regulator Act (CERA)
- co-drafted the assessment of the Rose-Tantale and James Bay Lithium mining projects with the Cree Nation Government to assess the impact these projects will have on the rights of Indigenous people

- worked with the Secretariat to the UN Economic Commission for Europe and other federal departments to ensure effective application of the *Convention on Environmental Impact Assessment in a Transboundary Context* (Espoo Convention) in Canada.

In 2020–21, the Technical Advisory Committee focused on three priority areas to advise the Agency: cumulative effects; positive effects; and health, social, and economic effects. The Indigenous Advisory Committee provided advice to the Agency on principles for the Interdepartmental Indigenous Knowledge Policy Framework and principles for collaboration agreements between Indigenous nations and the Agency. A joint subcommittee on Indigenous knowledge and Western science developed recommendations for the Agency and presented them to the International Association for Impact Assessment.

### **Departmental Result: Assessment that considers input from Indigenous peoples, the public and stakeholders**

Throughout 2020–21, the COVID-19 pandemic created challenges across Canada. For many Indigenous communities, the pandemic magnified issues, pressures, and hardships. In responding to these pressures, the Agency recognized the importance of considering every unique Indigenous community situation while enhancing opportunities and ways for Indigenous people, the public, and stakeholders to participate meaningfully throughout the assessment process. To that end:

- Indigenous peoples had the opportunity to co-draft or lead the development of critical chapters of the Crown consultation report for the Roberts Bank Terminal 2 Project.
- Indigenous groups and the public were engaged through virtual sessions on the development of federal conditions for the Milton Logistics Hub Project.
- As a direct response to the COVID-19 pandemic, the Joint Review Panel for the Grassy Mountain Coal Project held the first entirely virtual public hearing.
- Enhanced Indigenous participation was supported by grant funding during the Planning phase of impact assessments, including opportunities to develop the [Indigenous Engagement and Partnership Plan](#)<sup>i</sup> collaboratively for all projects under the IAA.

In 2020–21, the Agency’s [Indigenous Capacity Support Program](#)<sup>ii</sup> provided financial support to enhance capacity-building within Indigenous communities for meaningful participation in the assessment process. Funding from this program also supported the participation of 85 registrants from Indigenous communities and organizations in the First Annual National Conference on Indigenous Capacity-Building in Impact Assessment. Organized by the Agency, this conference is an annual forum where Indigenous people can discuss best practices, tools, and lessons learned collaboratively. Moreover, funding was provided to Indigenous groups to support their capacity to offer feedback on the Agency’s [Practitioner’s Guide to Federal Impact Assessments](#)<sup>iii</sup>.



Through the [Policy Dialogue Program](#)<sup>iv</sup>, organizations were funded to develop topic areas that would enhance Indigenous participation, such as collaboration, Indigenous-led assessment governance models, the UNDRIP, and intra- and inter-group dispute resolution.

Throughout 2020–21, the Agency continued to manage and administer the online public Canadian Impact Assessment Registry (the Registry). Through the Registry, the Agency provided opportunities for online engagement in the assessment process by the public, Indigenous peoples, and stakeholders. The Agency also made information submitted by proponents available through the Registry. This includes posting detailed project descriptions, as well as comments from the public, stakeholders, and Indigenous groups, including advice offered by expert federal authorities.

Furthermore, through the [Open Science and Data Platform](#)<sup>v</sup>, the Agency actively promoted greater visibility to science and evidence by providing expertise and shared content to support the cumulative effects objectives of the Government of Canada. To inform decision-making processes and increase confidence that comments and views of a wide range of participants in assessments are heard, the Agency also managed an online public engagement platform to facilitate transparency and the submission of public comments on projects.

In addition, to adjust for the impacts of the COVID-19 pandemic, the Agency routinely communicated with Indigenous communities to respect the level of priority placed on project consultations. To strengthen communication and transparency, a quarterly newsletter on Indigenous engagement and impact assessment was sent to Indigenous communities and organizations detailing upcoming policy issues, workshops, training, and engagement opportunities. Throughout the pandemic Agency staff also:

- asked Indigenous communities and organizations what could be provided so the Agency could be a supportive yet mutually beneficial partner;

### **Collaborative approaches to consulting Indigenous peoples**

Indigenous Advisory Committee (IAC) and Technical Advisory Committee (TAC): To collaborate on science and Indigenous knowledge approaches, the IAC and TAC held two joint virtual meetings.

Indigenous Capacity Support Program: To support capacity-building within Indigenous communities, the program created agreements with 31 Indigenous organizations and communities.

Respecting the rights of Indigenous peoples: Agency-led engagements with Indigenous groups for projects entering the Planning phase were inclusive of all Indigenous groups who could be impacted. Consultation efforts scaled towards the severity of potential adverse impacts on Indigenous peoples and their rights.

Gazoduq Project: Openness to new models of consultation during the Planning phase for the Gazoduq Project led to the creation of “Mamo Aki,” an Indigenous collective representing the rights and interests of eight individual First Nations Bands throughout Ontario and Quebec. The Agency’s participant funding model was adapted to support this collective form of engagement.

Grassy Mountain Coal Project: The joint review panel’s public hearings were held virtually over Zoom and live-streamed over YouTube. Over 100 individuals, including members of the public, representatives from Indigenous groups, non-governmental organizations, municipal governments, and experts, participated in the virtual public hearings, and the YouTube stream was viewed more than 30,000 times.

- demonstrated flexibility by extending deadlines and timelines; and
- used different platforms such as Zoom or YouTube (live-stream) to enhance meaningful engagement.

In 2020–21, digital tools enabled a two-way dialogue for important project issues to continue during the COVID-19 pandemic. However, the Agency remained ready to resume in-person consultations with Indigenous groups interested in such consultations when it was safe to do so. To facilitate this, the Agency developed a consent-based approach to re-engaging in face-to-face dialogue, which included safety protocols, guiding principles, and training for consultation teams. The Agency remained prepared to share, discuss, and customize these protocols with Indigenous communities as needed.

### **Departmental Result: Decision statements are complied with**

For projects approved to proceed, the assessment process led to clear, measurable, and enforceable conditions with which project proponents must comply, including mitigation measures and follow-up program requirements. Due to the COVID-19 pandemic, the Agency adjusted inspection activities to prioritize the health and safety of Canadians while fulfilling its responsibility to verify compliance. Where on-site inspections were not feasible, off-site inspections, which include reviewing documents and speaking with proponents, were conducted to verify compliance and ensure that proponents were taking measures to adhere to decision statements.

In 2020–21, the Minister issued decision statements that contained enforceable conditions for five projects: Milton Logistics Hub, Contrecoeur Port Terminal Expansion, and three offshore oil exploration drilling projects (BHP Canada, Central Ridge, and West Flemish Pass). Additionally, amended decision statements were issued for three projects: Kemess Underground Mine, LNG Canada Export Terminal, and Hardrock Mine.

Throughout 2020–21, the Agency shared information and provided training opportunities, outreach, and consultations to proponents, Indigenous peoples, the public, and stakeholders to encourage compliance with decision statements and the IAA. To ensure compliance with the IAA and the conditions included in decision statements issued to the proponent, the Agency conducted two on-site inspections and 24 off-site inspections.

When necessary, the Agency undertook enforcement actions to ensure that proponents took corrective measures to avoid adverse effects. In 2020–21, the Agency issued one notice of non-compliance for the Rainy River Project and undertook compliance promotion activities to ensure that corrective actions were taken to restore compliance and avoid adverse effects.

For all decision statements, the Agency continued to provide opportunities to proponents, Indigenous groups, stakeholders, and the public to comment on the potential conditions before they were considered for inclusion in the decision statement. In 2020–21, the Agency held public comment periods on potential conditions through the Registry for the five projects that were issued decision statements, as well as for: Rose Lithium-Tantalum Mine, Laurentia Project (Port

of Quebec Deep-water Wharf – Beauport Sector), and Springbank Off-Stream Reservoir. The Agency also consulted the public regarding proposed amendments to decision statements for the following projects: Kemess Underground Mine, LNG Canada Export Terminal, and Hardrock Mine.

### **Gender-based analysis plus**

For assessments under CEAA 2012, the Agency applied [Gender-based Analysis Plus \(GBA+\)](#)<sup>vi</sup> to projects that required a Governor-in-Council decision as to whether the significant adverse environmental effects were justified in their given circumstances.

Under the IAA, the intersection of sex and gender with other identity factors must be considered as part of the impact assessment of designated projects. This includes the decision-making stage of the impact assessment process, during which the Agency integrates GBA+ into the documents provided to the Minister of Environment and Climate Change and to Cabinet to support their decisions under the IAA.

The first projects considered under the impact assessment process have included requirements to examine the effects that potential projects could have on diverse groups of Canadians, and to consider issues the public and Indigenous communities deem important.

The Agency requires the application of GBA+ in the development of impact statements by proponents. The requirements of GBA+ are set out in the Tailored Impact Statement Guidelines issued to proponents and supported by published guidance on [GBA+ in Impact Assessment](#)<sup>vii</sup>.

The Agency funds research to advance the practice of impact assessment, including research on GBA+ and it is supporting the development of tools and guidance for the application of GBA+ in impact assessment to support inclusive participation in the impact assessment process.

### **Experimentation**

To improve the speed and quality of translations, the Agency piloted the use of DeepL Advanced and SDL MT Edge, which provide translation powered by artificial intelligence. The goal of this pilot was to see whether the translation tool would accurately represent the meaning of technical terms and phrases used by the Agency in the target language. However, at this time, the experiment is still ongoing and has not yet been completed formally, so the results are not yet available.

Additionally, the Agency used NVivo, a software for qualitative data analysis with advanced functionalities that enables the extraction of information from a subset of comments. The experiment aimed to assess natural language processing, which is a form of artificial intelligence that helps machines "read" text by simulating the human ability to understand language. With NVivo, the Agency:

- processed public comments by encoding and classifying different information within a single document. For example, different paragraphs in a document could be organized into different categories or topics quickly. The software made it possible to group information on the same subject from several documents
- conducted research on environmental assessment documents. The Agency used NVivo to find information in all relevant impact assessment documents quickly (instead of searching one word in a document at a time), which ultimately saved time. Such a feature is essential when writing reports, making inquiries or preparing for meetings. For example, Agency staff could efficiently gather information on air quality or a species at risk from across various impact studies, information requests from the Agency, opinions of expert ministries, and documents from Indigenous consultations. Moreover, NVivo also helped build organizational memory within the Agency.

## Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2018–19 Actual results	2019–20 Actual results	2020–21 Actual results
Science, evidence and fact based assessment resulting in mitigation measures that minimize adverse effects	Percentage of projects in which mitigation measures have proven to be effective	90%	2020–21	100%	100%	100%
Assessment that considers input from Indigenous peoples, the public and stakeholders	Percentage of assessments in which Indigenous peoples have participated	100%	2020–21	100%	100%	100%
	Percentage of assessments in which the public and stakeholders have participated	100%	2020–21	100%	100%	100%

Departmental results	Performance indicators	Target	Date to achieve target	2018–19 Actual results	2019–20 Actual results	2020–21 Actual results
Decision statements are complied with	Percentage of projects that are in compliance with decision statement conditions	90%	2020–21	82%	90%	92%

### Budgetary financial resources (dollars)

2020–21 Main Estimates	2020–21 Planned spending	2020–21 Total authorities available for use	2020–21 Actual spending (authorities used)	2020–21 Difference (Actual spending minus Planned spending)
66,651,607	66,651,607	71,429,291	67,200,184	548,577

### Human resources (full-time equivalents)

2020–21 Planned full-time equivalents	2020–21 Actual full-time equivalents	2020–21 Difference (Actual full-time equivalents minus Planned full-time equivalents)
373	367	-6

Financial, human resources and performance information for the Agency’s Program Inventory is available in [GC InfoBase](#)<sup>viii</sup>.

## 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
- ▶ Materiel Management Services
- ▶ Management and Oversight Services
- ▶ Real Property Management Services

Delivery of the Agency’s priorities, results, and compliance with the Government of Canada’s policy framework requires the provision of Internal Services in a cost-effective and timely manner. In the context of the COVID-19 pandemic, the rapid deployment of digital tools to enable employees to work remotely as well as the health and safety of staff were the Agency’s priorities.

Amid the pandemic and with growing concerns about various barriers and forms of discrimination in society, the Agency created an Employment Equity, Diversity and Inclusion Action Plan, which outlines the Agency’s commitment to the values of respect and inclusion. This included the creation of safe space groups, which offer a space for all equity-deserving groups and allies to:

- deepen their understanding and suspend their judgement;
- actively listen and respect the views of others;
- feel encouraged to share comments, recommendations, stories, and lived experiences; and
- speak up without embarrassment or fear of repercussions.

In 2020–21, the Agency continued to support a Joint Committee on Mental Health in reviewing the Agency’s Mental Health Strategy for 2021–23 and by holding meetings on work-related pressures that affect the mental health of employees. Managers and supervisors on the committee also piloted the Workplace Mental Health Leadership Certificate Program. In addition to the Employee Assistant Program support provided by Morneau Shepell, the Agency introduced [LifeWorks](#)<sup>ix</sup>, a digital platform that provides personalized solutions to support employee health and wellbeing. The Agency shared mental health resources with all employees

#### Key initiatives that support a healthy and inclusive workplace

- National Occupational Health and Safety Policy Committee
- Local Occupational Health and Safety committees in all regional offices
- Pandemic and return to work management
- Establishing ergonomic procedures
- Equipping employees with appropriate procedures while working remotely
- Safe spaces for all equity-deserving groups and allies
- Learning events on employment equity, diversity, and inclusion
- Training on a variety of Indigenous issues

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every month and organized numerous events to keep staff engaged even in a virtual work environment.

In support of the IAA, the Agency is committed to building and sustaining the necessary workforce to deliver high-quality assessments. Accordingly, the Agency posted several job opportunities to join the Agency and implemented a Director General Talent Management Working Group, which aims to ensure consistent talent management across the Agency. Through this Working Group, the Agency piloted a Career Mobility framework founded on Talent Map Placements for employees, starting with employees who were ready for advancement.

In 2020–21, the Agency began to mature and redirect its efforts from increasing the workforce to investing in employee career growth and development through formalized Official Languages learning opportunities, internal second language training, and managerial training and coaching. Ensuring appropriate accommodation and sufficient office equipment for employees are other priorities for the Agency to support its staff. Efforts have been made to allocate appropriate accommodations and financial resources diligently and thoroughly across the expanding Agency. To that end, the Agency has also established a new committee to guide and allocate ongoing financial and human resources.

The Agency also continued to lead the Horizontal Initiative Framework to deliver the impact assessment system in partnership with eight other federal departments and agencies. In addition to ongoing performance monitoring, in 2020–21, the Agency, in collaboration with partner departments and agencies, launched the horizontal evaluation. This evaluation is expected to be completed in 2022–23.

In providing communications materials for environmental and impact assessments, the Agency:

- developed strategic communications plans for decisions;
- promoted engagement opportunities and communicated milestones;
- developed and disseminated proactive communications products such as social media posts and new or revised web pages;
- responded to media inquiries; and
- translated documents such as summaries of issues, tailored impact statement guidelines, conditions for projects, and environmental assessment reports.

To advance the Agency’s vision of continuous technological improvement, the Agency designed and delivered technical solutions to its public Registry web interface to improve the overall user experience. A new interactive mapping interface was implemented to help understand potential impacts near a geographical area of interest. Likewise, a secure authentication method for submitting online comments was established. In addition, the launch of the new proponent portal ensured the secure submission of documents, making it easier for proponents in the assessment process.

**Budgetary financial resources (dollars)**

2020–21 Main Estimates	2020–21 Planned spending	2020–21 Total authorities available for use	2020–21 Actual spending (authorities used)	2020–21 Difference (Actual spending minus Planned spending)
9,831,788	9,831,788	9,031,688	9,683,305	-148,483

**Human resources (full-time equivalents)**

2020–21 Planned full-time equivalents	2020–21 Actual full-time equivalents	2020–21 Difference (Actual full-time equivalents minus Planned full-time equivalents)
74	79	5

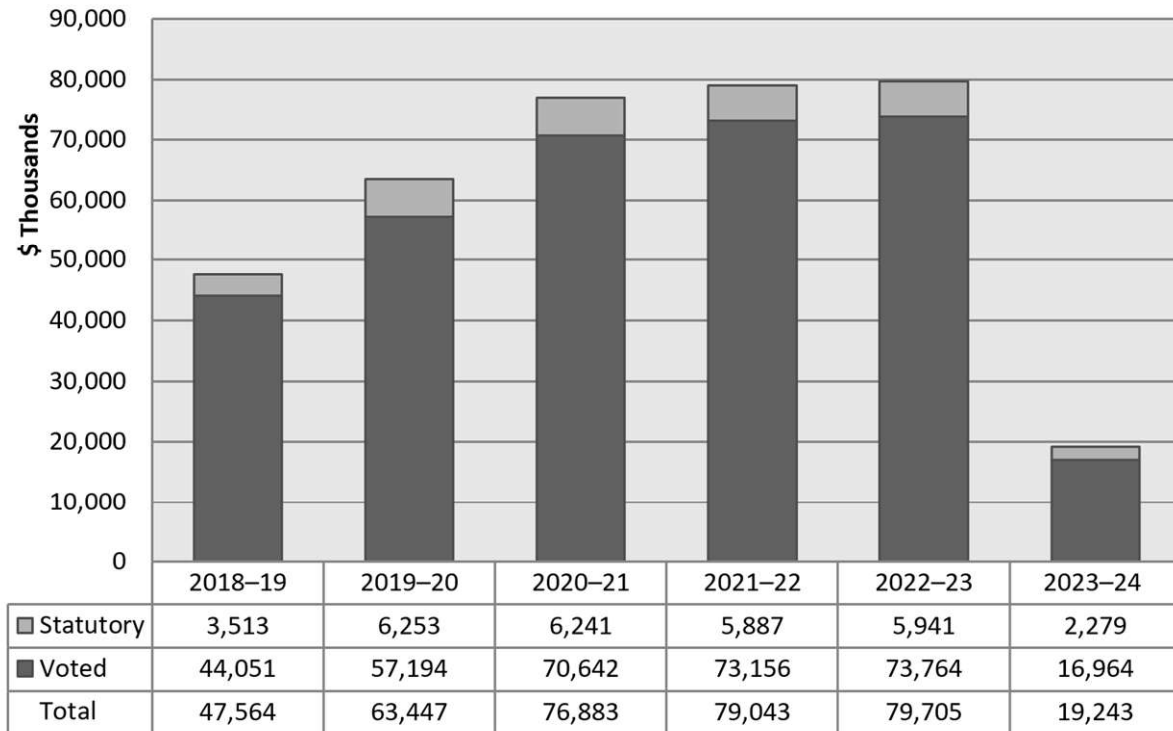


## Analysis of trends in spending and human resources

### Actual expenditures

#### Departmental spending trend graph

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



Agency expenditures have increased steadily since 2019, primarily as a result of preparing for, and implementing, the expanded mandate of the Agency to deliver the new impact assessment process. The Agency's expenditures are now steady, and they will remain relatively stable throughout 2022–23. Funding to implement the new impact assessment regime ends on March 31, 2023, explaining the drop in expenditures in 2023–24. The Agency is working on a funding renewal proposal for 2023–24 and future years.

The following table depicts historic expenditures along with planned spending for the Agency's Core Responsibility and Internal Services.

### Budgetary performance summary for Core Responsibilities and Internal Services (dollars)

Core responsibilities and Internal Services	2020–21 Main Estimates	2020–21 Planned spending	2021–22 Planned spending	2022–23 Planned spending	2020–21 Total authorities available for use	2018–19 Actual spending (authorities used)	2019–20 Actual spending (authorities used)	2020–21 Actual spending (authorities used)
Impact Assessment	66,651,607	66,651,607	68,846,398	69,422,791	71,429,291	37,406,567	53,122,081	67,200,184
Subtotal	66,651,607	66,651,607	68,846,398	69,422,791	71,429,291	37,406,567	53,122,081	67,200,184
Internal Services	9,831,788	9,831,788	10,196,539	10,281,906	9,031,688	10,157,454	10,324,816	9,683,305
Total	76,483,395	76,483,395	79,042,937	79,704,697	80,460,979	47,564,021	63,446,897	76,883,489

The total authorities available for use include all items approved through the Estimates processes for the fiscal year 2020–21. The variances between Main Estimates, Planned spending, Total authorities, and Actual spending are primarily attributable to the timing of key elements of the fiscal cycle. The Main Estimates, as approved in the spring by Parliament in the initial appropriations, is the first step in the fiscal cycle.

Budget 2018 announced new funding for the Agency of \$258.6 million over five fiscal years (ending in 2022–2023) to support implementing the new impact assessment process. Since the coming into force of the new legislation in August 2019, the Agency is now approaching a steady state in terms of its operating budget and staffing levels. Total authorities available for use in 2020–21 were \$80.5 million.

The \$3.6 million variance between 2020–21 Total authorities available (\$80.5 million) and Actual spending (\$76.9 million) is primarily due to delays caused by the COVID-19 pandemic. A portion of this variance (\$0.5 million) can be attributed to the disruptions in the consultation function of the Agency's transfer payment program and in a reduction of travel (\$1.6 million), resulting from the effects of the COVID-19 pandemic across Canada.

## Actual human resources

### Human resources summary for core responsibilities and Internal Services

Core responsibilities and Internal Services	2018–19 Actual full-time equivalents	2019–20 Actual full-time equivalents	2020–21 Planned full-time equivalents	2020–21 Actual full-time equivalents	2021–22 Planned full-time equivalents	2022–23 Planned full-time equivalents
Impact Assessment	252	335	373	367	369	370
Subtotal	252	335	373	367	369	370
Internal Services	57	70	74	79	73	73
Total	309	405	447	446	442	443

Full-time equivalents (FTEs) measure the extent to which an employee represents a full person-year relative to the Agency's budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are instituted in collective agreements.

The Agency operated with 446 FTEs in 2020–21, an increase of 41 FTEs (+10%) from 2019–20 levels. The increase is primarily due to the need for increased resources to support the expanded mandate of the Agency. Actual staffing levels for 2020–21 are inline with those planned for the fiscal year that ended on March 31, 2021.

## Expenditures by vote

For information on the Agency's organizational voted and statutory expenditures, consult the [Public Accounts of Canada 2020–2021](#)<sup>x</sup>.

## Government of Canada spending and activities

Information on the alignment of the Agency's spending with the Government of Canada's spending and activities is available in [GC InfoBase](#)<sup>xi</sup>.

## Financial statements and financial statements highlights

### Financial statements

The Agency's financial statements (unaudited) for the year ended March 31, 2021, are available on the [Agency's website](#)<sup>xii</sup>.

## Financial statement highlights

### Condensed Statement of Operations (unaudited) for the year ended March 31, 2021 (dollars)

Financial information	2020–21 Planned results	2020–21 Actual results	2019–20 Actual results	Difference (2020–21 Actual results minus 2020–21 Planned results)	Difference (2020–21 Actual results minus 2019–20 Actual results)
Total expenses	85,551,048	86,896,425	74,280,781	1,345,377	12,615,644
Total revenues	3,100,000	3,136,944	2,374,409	36,944	762,535
Net cost of operations before government funding and transfers	82,451,048	83,759,481	71,906,372	1,308,433	11,853,109

The 17% increase in total expenses between 2019–20 and 2020–21 is primarily attributable to the first full year of the Agency’s expanded mandate, as the new legislation came into force on August 28, 2019. Similarly, the \$11.9 million difference in net cost of operations between 2019–20 and 2020–21 actual results is largely attributable to the first full year of the Agency’s expanded mandate. In 2020–21, \$3.1 million in planned revenues were forecasted as cost recoverable activities associated with assessments by review panel. The amount of actual revenue collected was \$3.1 million.

### Condensed Statement of Financial Position (unaudited) as of March 31, 2021 (dollars)

Financial information	2020–21	2019–20	Difference (2020–21 minus 2019–20)
Total net liabilities	11,683,420	13,496,265	-1,812,845
Total net financial assets	6,976,584	10,758,417	-3,781,833
Departmental net debt	-4,706,836	-2,737,849	-1,968,987
Total non-financial assets	740,623	503,320	237,303
Departmental net financial position	-3,966,213	-2,234,529	-1,731,684

The Agency's total net liabilities are comprised primarily of accounts payable and accruals for employee future benefits, vacation, and compensatory leave. From 2019–20 to 2020–21, liabilities decreased by \$1.8 million, primarily due to fewer ongoing payables and typical timing differences in the regular accounts payable cycle. From 2019–20 to 2020–21, net financial assets also decreased by \$3.8 million, primarily due to a reduction in allowances for doubtful accounts and decreased amounts from the Consolidated Revenue Fund. The latter is the account into which the government deposits taxes and revenue and from which it withdraws to defray the cost of public services.

## Corporate Information

### Organizational profile

**Appropriate minister:** The Honourable Steven Guilbeault, P.C., M.P., Minister of Environment and Climate Change

**Institutional head:** Terence Hubbard, Acting President

**Ministerial portfolio:** Environment

**Enabling instruments:** [Canadian Environmental Assessment Act, 2012](#)<sup>xii</sup> and the [Impact Assessment Act](#)<sup>xiii</sup>

**Year of incorporation / commencement:** 1994

**Other:** The Canadian Environmental Assessment Act, 2012 was supported by three regulations: the Regulations Designating Physical Activities, the Prescribed Information for the Description of a Designated Project Regulations, and the Cost Recovery Regulations.

The *Impact Assessment Act* is supported by four regulations and a Ministerial order: the *Physical Activities Regulations*, the *Information and Management of Time Limits Regulations*, the *Cost Recovery Regulations* (continued from CEEA 2012), the *Regulations Respecting Excluded Physical Activities (Newfoundland and Labrador Offshore Exploratory Wells)*, and the *Designated Classes of Projects Order*. The Agency supports its President who is also the Federal Administrator under the *James Bay and Northern Quebec Agreement and the Northeastern Quebec Agreement*.

### 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 [Agency's website](#)<sup>xiv</sup>.

For more information on the department's organizational mandate letter commitments, see the [Minister's mandate letter](#)<sup>xv</sup>.

### Operating context

Information on the operating context is available on the [Agency's website](#)<sup>xvi</sup>.

### Reporting framework

The Agency's Departmental Results Framework and Program Inventory of record for 2020–21 are shown below.

Departmental Results Framework	Core Responsibility: Impact Assessment		Internal Services
	Departmental Result: Science, evidence and fact based assessments resulting in mitigation measures that minimize adverse effects.	Indicator: Percentage of projects in which mitigation measures have proven to be effective	
	Departmental Result: Assessment that considers input from Indigenous peoples, the public and stakeholders.	Indicator: Percentage of assessments in which Indigenous peoples have participated.	
		Indicator: Percentage of assessments in which the public and stakeholders have participated.	
	Departmental Result: Decision Statements are complied with.	Indicator: Percentage of projects that are in compliance with decision statement conditions.	

Program Inventory	Program: Impact Assessment Policy Development Program
	Program: Assessment Delivery Program

## Supporting information on the program inventory

Financial, human resources and performance information for the Agency’s Program Inventory is available in [GC InfoBase](#)<sup>xvii</sup>.

## Supplementary information tables

The following supplementary information tables are available on the [Agency’s website](#)<sup>xviii</sup>:

- ▶ Reporting on Green Procurement
- ▶ Details on transfer payment programs

- ▶ Gender-based analysis plus
- ▶ Horizontal initiatives
- ▶ Response to parliamentary committees and external audits

## 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](#)<sup>xix</sup>. This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs as well as evaluations and GBA Plus of tax expenditures.

## Organizational contact information

### Mailing address

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Ottawa ON K1A 0H3 Canada

**Telephone:** 613-957-0700

**Fax:** 613-957-0862

**Email:** [iaac.information.aeic@canada.ca](mailto:iaac.information.aeic@canada.ca)

**Website:** <https://www.canada.ca/iaac>



## 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 Plus)** (*analyse comparative entre les sexes plus [ACS Plus]*)

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 2020–21 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

- <sup>i</sup> Indigenous Engagement and Partnership Plan, <https://www.canada.ca/en/impact-assessment-agency/services/policy-guidance/practitioners-guide-impact-assessment-act/overview-indigenous-engagement-partnership-plan.html>
- <sup>ii</sup> Indigenous Capacity Support Program, <https://www.canada.ca/en/impact-assessment-agency/services/public-participation/funding-programs/indigenous-capacity-support-program.html>
- <sup>iii</sup> Practitioner’s Guide to Federal Impact Assessments under the *Impact Assessment Act*, <https://www.canada.ca/en/impact-assessment-agency/services/policy-guidance/practitioners-guide-impact-assessment-act.html>
- <sup>iv</sup> Policy Dialogue Program, <https://www.canada.ca/en/impact-assessment-agency/services/public-participation/funding-programs/policy-dialogue-program.html>
- <sup>v</sup> Open Science and Data Platform, <https://osdp-psdo.canada.ca/en/osdp>
- <sup>vi</sup> Gender-based Analysis Plus (GBA+), <https://women-gender-equality.canada.ca/en/gender-based-analysis-plus.html>
- <sup>vii</sup> Gender-based Analysis Plus in Impact Assessment, <https://www.canada.ca/en/impact-assessment-agency/services/policy-guidance/practitioners-guide-impact-assessment-act/gender-based-analysis-plus.html>
- <sup>viii</sup> GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- <sup>ix</sup> LifeWorks, <https://lifeworks.com/en>
- <sup>x</sup> Public Accounts of Canada, <http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html>
- <sup>xi</sup> GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- <sup>xii</sup> Agency’s website, Accountability, Performance and Financial Reporting, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency/accountability-performance-financial-reporting.html#fin>
- <sup>xiii</sup> *Canadian Environmental Assessment Act, 2012*, <https://laws-lois.justice.gc.ca/eng/acts/C-15.21/index.html>
- <sup>xiv</sup> *Impact Assessment Act*, <https://laws.justice.gc.ca/eng/acts/I-2.75/index.html>
- <sup>xv</sup> Agency’s website, Mandate, <https://www.canada.ca/en/impact-assessment-agency/corporate/mandate.html>
- <sup>xvi</sup> Minister’s mandate letter, <https://pm.gc.ca/en/mandate-letters/2021/01/15/minister-environment-and-climate-change-supplementary-mandate-letter>
- <sup>xvii</sup> Agency’s website, Transparency and reporting, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html>
- <sup>xviii</sup> GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- <sup>xix</sup> Agency’s website, Transparency and reporting, <https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html>
- <sup>xx</sup> Report on Federal Tax Expenditures, <https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html>