2020–21
Departmental Results Report

National Security and Intelligence Review Agency

The Right Honourable Justin Trudeau,
Prime Minister of Canada

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From the Executive Director

The National Security and Intelligence Review Agency (NSIRA) continued to experience significant growth and transformation in the 2020–21 fiscal year, its first full year of operation. Our focus has been to ensure that NSIRA transitioned effectively to a much larger organization with a broader mandate. To do so, we hired talented new staff across all business lines to support our expanded mandate. We also secured new temporary accommodations at a secondary site to support increased staff numbers.

In 2020–21, we re-evaluated the way we implement our mandate and developed innovative practices to fulfil our core responsibilities. Our organization completed a major reform effort aimed at enhancing the timeliness and accessibility of complaints investigations. This was the result of extensive stakeholder consultations and will set the direction for our work in this area for years to come. In addition, we worked to refine our review process and methodology, with a view to promoting greater consistency across reviews. Our work has also been aided by growing networks and partnerships with Canadian and international academics and civil society organizations, as well as other review bodies.

In implementing our review function, we took advantage of our broader mandate to review a wide variety of departments and agencies that make up Canada's national security and intelligence apparatus, including several cross-departmental reviews. We also overcame the challenges of leading investigations during the pandemic and completed and closed several cases.

We are committed to keeping the public informed about the results of our reviews, investigations and activities while still protecting sensitive information. We consider this to be a major part of building accountability among departments and agencies involved in national security or intelligence activities. To that effect, we have worked with departments and agencies to release unclassified versions of our reports. Additionally, we committed in a new policy statement to declassify and depersonalize all complaints investigation reports going forward. It is our hope that these initiatives will foster open discussion and debate, and help to advance the dialogue on national security and intelligence issues in Canada.

I would like to thank NSIRA staff for their dedication and hard work over the past year, and for their commitment to continuing to build our organization.

John Davies
Executive Director
National Security and Intelligence Review Agency

Results at a glance

NSIRA began operating in 2019 as a new independent accountability mechanism in Canada. Its broad review and investigations mandate covers the national security and intelligence activities of departments and agencies across the federal government. The agency's total actual spending in 2020–21 amounted to $12,251,375 and its total actual full-time equivalents were 60.

The pandemic required NSIRA staff to work remotely, limiting its access to classified materials that are critical to NSIRA's work. To adjust, NSIRA revised its review plans, and implemented strict rotating schedules to enable limited office access for classified work to continue safely. This allowed NSIRA to fulfil its statutory obligations and uphold its commitments to Canadians. Despite the restrictions, NSIRA was able to enhance its scrutiny of Canada's national security and intelligence activities.

Below are some of NSIRA's achievements in 2020–21.

Review

NSIRA's review of national security and intelligence activities undertaken by Government of Canada institutions ensures that ministers and Canadians are informed about whether these activities were lawful, reasonable and necessary.

During fiscal year 2020–21, NSIRA completed and approved nine reviews, including seven dedicated to reviewing the activities of a specific department or agency and two interdepartmental reviews that involved more than a dozen departments and agencies. This helped to advance both the breadth and depth of NSIRA's knowledge and experience.

NSIRA also developed and elaborated a review framework that embeds legal and technological experts in the review process from the outset of reviews, and outlines a clear process to promote consistency across subject areas.

Complaint investigations

NSIRA investigates national security–related complaints from members of the public independently and strives to do so in a timely manner.

In fiscal year 2020–21, NSIRA completed two investigations and issued two final reports. It also issued formal decisions to close two other files.

NSIRA also undertook a major reform and modernization of its complaints investigations process. Two priorities guided this undertaking, namely, promoting access to justice for self-represented complainants, and putting in place more streamlined and less formal procedural steps.

Reporting and transparency

NSIRA informs ministers and Canadians of the results of its work through the issuance of reports. In addition to annual reporting mandated by law, NSIRA began releasing redacted versions of its reviews online, starting with a Communications Security Establishment review.

NSIRA also published dozens of redacted historical reviews from its predecessor, the Security Intelligence Review Committee.

In addition, NSIRA issued a policy statement in 2020–21 that commits to publishing redacted and depersonalized investigation reports to promote and enhance transparency in its investigations.

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

Results: what we achieved

Core responsibility:

Assist the National Security and Intelligence Review Agency

Description:

The Secretariat will assist NSIRA members in fulfilling the agency's mandate. The Secretariat will conduct a range of activities to support the agency, including accessing relevant information and providing strategic and expert advice in the conduct of reviews, quasi-judicial investigation of complaints and the development of reports. It will also provide administrative support in arranging for briefings, hearings and consultations with stakeholders and international counterparts, and support to ensure compliance with security requirements.

Results:

NSIRA will be implementing its new Departmental Results Framework starting in 2021–22.

NSIRA accomplished a great deal in its first full year of operation, having achieved milestones in the review of national security and intelligence activities, as well as in the investigation of national security–related complaints.

Review of national security and intelligence activities

NSIRA completed nine reviews over the course of 2020–21. Seven of these reviews focused primarily on an individual department or agency, while two reviews were interdepartmental by design. Organizations whose activities were the subject of specific reviews included:

- Canadian Security Intelligence Service — two reviews
- Communications Security Establishment — three reviews
- Department of National Defence and the Canadian Armed Forces — one review
- Global Affairs Canada — one review

The two reviews that were interdepartmental by design were the annual review of disclosures under the *Security of Canada Information Disclosure Act* and the annual review of the implementation of directions issued under the *Avoiding Complicity in Mistreatment by Foreign Entities Act*.

Eight of NSIRA's reviews resulted in recommendations to ministers on issues related to compliance and governance. One review did not result in any recommendations, but rather established criteria to be used in future assessments. As a result of NSIRA's unclassified and publicly released reviews,[i] as well as its annual reporting, NSIRA contributes to increased confidence among Canadians in the independent review of national security and intelligence activities carried out by Government of Canada institutions.

During the reporting period, NSIRA developed a review framework to promote high quality and rigour in its work, and to ensure consistency in the way it executes reviews. This framework provides systematic guidance on NSIRA's process and approach, and embeds legal and technological expertise in reviews from the outset. In the year ahead, NSIRA will continue to refine and improve its review process to produce the most consistent, objective and rigorous reviews possible.

This past year, NSIRA also focused on enhancing staff expertise in the national security operational environment, including the relevant legal and policy instruments, and building knowledge through iterative learning. To this end, NSIRA is developing a structured training program for NSIRA's review analysts, with a focus on sound and objective methodological principles, and establishing expert networks.

Investigation of national security–related complaints

The pandemic had an adverse impact on the timely conduct of NSIRA's investigations. Both NSIRA and other federal government parties to investigations were affected by limited access to classified documents. Consequently, in several ongoing matters, NSIRA granted adjournments and extensions of deadlines for procedural steps, including the filing of submissions and evidentiary material. In the challenging circumstances of the pandemic, NSIRA adapted as best as possible and advanced investigative procedures in an innovative manner whenever possible, such as conducting some proceedings in writing and holding case management conferences and meetings virtually.

In fiscal year 2020–21, NSIRA completed two investigations and issued two final reports. It also issued formal decisions to close two other files. Ministers, complainants and the public were informed about the conclusions of investigations of national security–related complaints.

During the year, NSIRA undertook a major reform and modernization of its complaints investigations process. Two priorities guided this process of modernization, namely, promoting access to justice for self-represented complainants, and putting in place more streamlined and less formal procedural steps. As part of this reform, NSIRA created new Rules of Procedure,[ii] developed after extensive consultation with stakeholders in the public and private sectors to ensure the most effective and considered final product.

Finally, NSIRA issued a policy statement in 2020–21 that commits to publishing redacted and depersonalized investigation reports to promote and enhance transparency in its investigations.

Gender-based analysis plus

This year NSIRA named a Champion for Employment Equity, Diversity and Inclusion. The Champion worked to create a culture of inclusion by holding staff discussions on anti-racism and themes related to diversity.

In complaints investigations, NSIRA followed a well-documented process in all cases to ensure equal access to justice for all complainants. It began efforts to study how to systematically analyze complaints data from previous years to look at demographic trends, including race. In

this regard, it is working jointly with another review body to leverage relevant academic expertise to assist NSIRA in collecting the right kind of data in future complaints investigations to assist with this analysis. The aim is to gain insight into communities most impacted by national security activities, which can assist NSIRA in guiding its outreach and engagement priorities.

NSIRA's program of planned and ongoing reviews also takes into account the potential for national security and intelligence activities to result in unequal outcomes for visible minority groups. Ongoing reviews of the Canada Border Services Agency's targeting practices, as well as the use of biometrics in the national security and intelligence context, focus specifically on understanding the impacts of these activities on diverse communities.

NSIRA continued to hire a diverse group of employees with a mix of experience and skills to fulfil its unique mandate. NSIRA conducted blind resume screening and testing as part of its hiring practices. NSIRA has only six executive positions, two of which are classified in the Law Manager (LC) group. Since April 1, 2020, five positions were staffed, of which 60% of the appointees self-identified as a member of an employment equity designated group. As well, four management positions (e.g., EC-07, FI-04, etc.) were staffed in 2020–21, all with members of an employment equity designated group.

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)
11,309,411	11,309,411	10,904,766	5,607,796	(5,701,615)

The difference between planned and actual spending for fiscal year 2020–21 is mostly attributable to the pandemic. Delays in staffing resulted in reduced salary, benefits and other employee support costs such as training. The lower than planned spending is also explained by lower than initially planned professional services activities, travel, translation and other direct support.

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)
48	38	(10)

Financial, human resources and performance information for the NSIRA Program Inventory is available in [GC InfoBase](#).[iii]

Internal Services

Description

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

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

Results

In an effort to protect the health and safety of its employees, NSIRA redirected a significant level of resources to the implementation of office safety measures and to the introduction of remote work capabilities in response to the COVID-19 pandemic.

In its first full year of operations, NSIRA completed the staffing of all its key Internal Services functions, implemented key financial and human resources systems, initiated the repatriation of functions previously performed by other departments, and introduced several policies and practices to enable it to conduct its work.

For example, NSIRA took steps to develop and implement human resources management policies, terms and conditions of employment, and directives and practices aimed at onboarding and developing new talent. NSIRA also took concrete steps to ensure employee well-being in these trying times.

NSIRA launched several initiatives to strengthen its physical and personnel security measures, improve its information management practices, and introduce new technologies aimed at supporting both remote work capabilities and work from the office through secure video teleconferencing.

Finally, NSIRA worked with Public Services and Procurement Canada to identify and initiate the implementation of office space fit-up and expansion projects to accommodate the growth in its personnel. On that front, significant progress was realized with the identification, design and initiation of several construction projects.

While much remains to be done after its first full year of operation, NSIRA is confident it has established a solid Internal Services foundation for helping its employees succeed and thrive.

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)
12,975,559	12,975,559	12,649,138	6,643,579	(6,331,980)

The difference of $6.3 million between planned and actual spending is mainly explained by the impacts of the pandemic on NSIRA's ability to progress with its facilities fit-up and expansion plans, as well as on its planned spending on Internal Services infrastructure and systems.
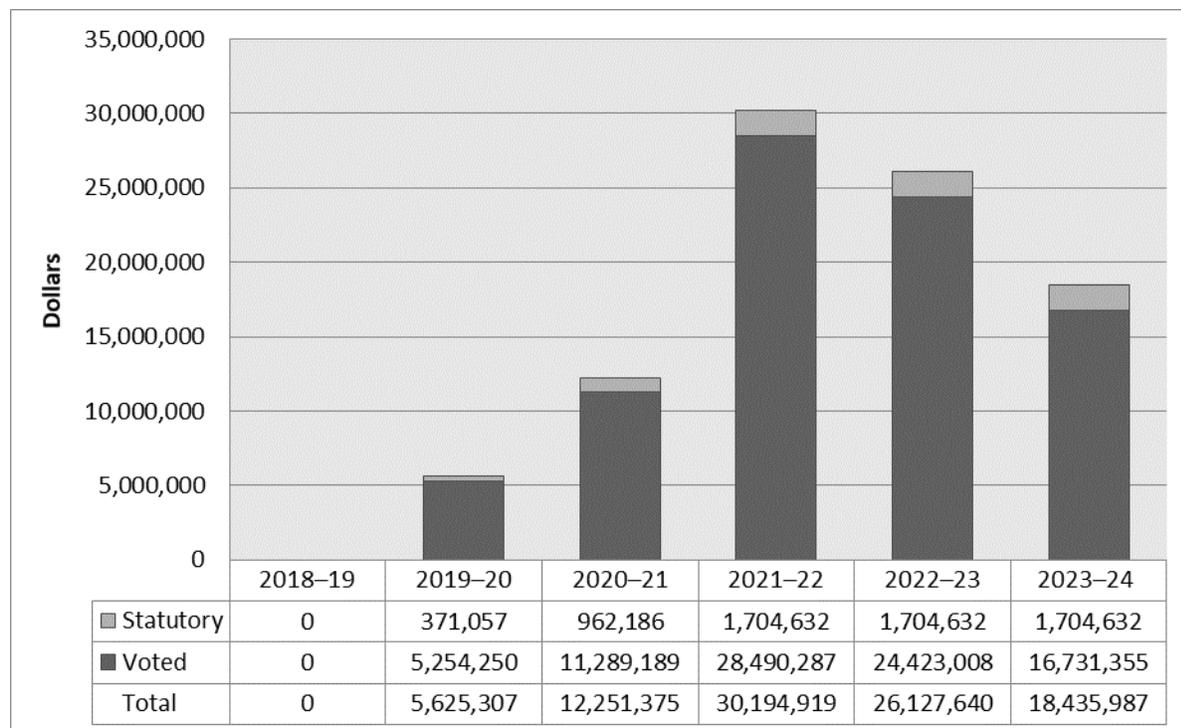
Human resources (full-time equivalents)

2020–21 Planned full-time equivalents	2020–21 Actual full-time equivalents	2020–21 Difference (Actual full-time equivalents minus Planned full-time equivalents)
22	22	0

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.

	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
▨ Statutory	0	371,057	962,186	1,704,632	1,704,632	1,704,632
▪ Voted	0	5,254,250	11,289,189	28,490,287	24,423,008	16,731,355
Total	0	5,625,307	12,251,375	30,194,919	26,127,640	18,435,987

Note: NSIRA did not exist in 2018–19. The 2019–20 figures combine the spending for NSIRA and the Security Intelligence Review Committee, since NSIRA took over that organization's staffing and funding in July of that fiscal year.

The graph illustrates NSIRA's spending trends over a six-year period from 2018–19 to 2023–24. Fiscal years 2018–19 to 2020–21 reflect actual expenditures as reported in the Public Accounts. Fiscal years 2021–22 to 2023–24 represent planned spending.

The increase in spending from 2019–20 to 2020–21 is mainly explained by the cost of additional resources hired by NSIRA over that period, by an increase in professional services costs, and by the start of facilities fit-up and expansion.

The overall difference between actual spending in 2020–21 and planned spending in 2021–22 is due to lower spending than planned on payroll and on facilities fit-up and expansion in 2020–21 as a result of the pandemic. It is also due to a one-time reprofile of spending authorities into 2021–22 and 2022–23 to account for accommodation fit-up and expansion delays.

The difference between the peaks in spending authorities in 2021–22 and 2022–23 with the leveling of authorities in 2023–24 is due to the anticipated completion of facilities fit-up and expansion in the first two fiscal years.

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)
Assist the National Security and Intelligence Review Agency	11,309,411	11,309,411	12,047,835	10,740,923	10,904,766	—	3,009,066	5,607,796
Subtotal	11,309,411	11,309,411	12,047,835	10,740,923	10,904,766	—	3,009,066	5,607,796
Internal Services	12,975,559	12,975,559	18,147,084	15,386,717	12,649,138	—	2,616,241	6,643,579
Total	**24,284,970**	**24,284,970**	**30,194,919**	**26,127,640**	**23,553,904**	—	**5,625,307**	**12,251,375**

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
Assist the National Security and Intelligence Review Agency	0	18	48	38	69	69
Internal Services	0	11	22	22	31	31
Total	0	29	70	60	100	100

Over the course of 2020–21, the overall count for full-time equivalents went from 29 to 60. NSIRA is working to have a full complement of human resources by the end of fiscal year 2021–22.

Expenditures by vote

For information on NSIRA's organizational voted and statutory expenditures, consult the Public Accounts of Canada 2020–2021.[iv]

Government of Canada spending and activities

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

Financial statements and financial statements highlights

Financial statements

NSIRA's financial statements (unaudited) for the year ended March 31, 2021, are available on NSIRA's website.[vi]

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	25,780,059	11,662,601	6,330,487	(14,117,458)	5,332,114
Total revenues	248	0	0	(248)	0
Net cost of operations before government funding and transfers	25,779,881	11,662,601	6,330,487	(14,117,210)	5,332,114

Difference between 2019–20 actual results and 2020–21 actual results:

The agency's actual net cost of operations before government funding and transfer for 2020–21, as compared with 2019–20, increased by $5,332,114 due to fact that the 2019–20 comparable figures presented in the Statement of Operations related to a partial year of operations.

Difference between 2020–21 actual results and 2020–21 planned results:

The agency's actual net cost of operations from continuing activities was $14,117,210 lower than the planned results for the fiscal year as a result of the significant impact that the COVID-19 pandemic has had on the ability of NSIRA to grow the organization as planned.

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	2,050,302	2,029,928	20,374
Total net financial assets	1,577,964	1,627,351	(49,387)
Departmental net debt	472,338	402,577	69,761
Total non-financial assets	2,240,138	1,075,318	1,164,820
Departmental net financial position	1,767,800	672,741	1,095,059

In 2020–21, the department's net liabilities increased by $20,374. This increase is primarily attributable to an increase in employee future benefits.

Total net financial and non-financial assets were $3,818,102, an increase of $1,115,433 from 2019–20. This increase is attributable to an increase in tangible capital assets and accounts receivable from other governmental departments.

Corporate Information

Organizational profile

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

Institutional head: John Davies, Executive Director

Ministerial portfolio: Privy Council Office

Enabling instrument: *National Security and Intelligence Review Agency Act*[vii]

Year of incorporation / commencement: 2019

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

"Raison d'être, mandate and role: who we are and what we do" is available on NSIRA's website.[viii]

Operating context

Information on the operating context is available on NSIRA's website.[ix]

Reporting framework

NSIRA's Departmental Results Framework, with accompanying results and indicators, were under development in 2020–21. Additional information on key performance measures are included in the 2021–22 Departmental Plan.

Supporting information on the program inventory

Financial, human resources and performance information for NSIRA's Program Inventory is available in GC InfoBase.[x]

Supplementary information tables

The following supplementary information table is available on NSIRA's website:[xi]

‣ 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.[xii] 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+ of tax expenditures.

Organizational contact information

National Security and Intelligence Review Agency[xiii]
P.O. Box 2430, Station "D"
Ottawa, Ontario
K1P 5W5

The phone number is temporarily disabled

The fax number is temporarily disabled.

Email: info@nsira-ossnr.gc.ca

Website: https://nsira-ossnr.gc.ca/

Appendix: definitions

appropriation *(crédit)*

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

budgetary expenditures *(dépenses budgétaires)*

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

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

[i] NSIRA's website, "Reviews," https://nsira-ossnr.gc.ca/reviews

[ii] Rules of Procedure of the National Security and Intelligence Review Agency, https://www.nsira-ossnr.gc.ca/wp-content/uploads/2021/07/New-Rules-of-Procedure-June-29-2021.pdf

[iii] GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

[iv] Public Accounts of Canada, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

[v] GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

[vi] NSIRA's website, "Publications," https://nsira-ossnr.gc.ca/publications

[vii] *National Security and Intelligence Agency Act*, https://laws-lois.justice.gc.ca/eng/acts/N-16.62/index.html

[viii] NSIRA's website, Home page, https://nsira-ossnr.gc.ca/

[ix] NSIRA's website, Home page, https://nsira-ossnr.gc.ca/

[x] GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

[xi] NSIRA's website, "Publications," https://nsira-ossnr.gc.ca/publications

[xii] Report on Federal Tax Expenditures, https://www.canada.ca/en/department-finance/services/publications/federal-tax-expenditures.html

[xiii] NSIRA's website, https://nsira-ossnr.gc.ca