Impact Assessment
Agency of Canada
2023–24
Departmental Results Report

The Honourable Steven Guilbeault, P.C., M.P. (he/him/il)
Minister of Environment and Climate Change, and Minister
responsible for the Impact Assessment Agency of Canada

Impact Assessment
Agency of Canada

Agence d'évaluation
d'impact du Canada

Canada

Impact Assessment Agency of Canada's 2023–24 Departmental results report: At a glance

A departmental results report provides an account of actual accomplishments against plans, priorities and expected results set out in the associated [Departmental Plan](#).

- [Vision, mission, raison d'être](#) and [operating context](#)

- [Minister's mandate letter](#)

Key priorities

The Impact Assessment Agency of Canada's (IAAC) top priorities for 2023−24 were as follows:

- deliver high-quality environmental and impact assessments—based on scientific and evidence-based information and Indigenous Knowledge on key social, economic, health, and environmental effects—that promote positive effects and minimize adverse effects through mitigation measures;

- ensure predictable, efficient, relevant, and tailored environmental and impact assessment processes and decision-making by implementing the IAA and *Canadian Environmental Assessment Act, 2012* (CEAA 2012), while also developing related policies and guidance to help facilitate effective and efficient assessments;

- support the advancement of the Government of Canada's commitment to reconciliation with Indigenous Peoples by forming meaningful partnerships across Canada, while aiming to maximize Indigenous leadership in assessments;

- enhance opportunities and mechanisms for the meaningful participation of Indigenous Peoples, the public, and stakeholders, and develop their capacity (i.e., knowledge, skills, and abilities) to contribute throughout the assessment process, and deliver engagement approaches and methods that are responsive to their needs;

- collaborate with provincial and territorial governments, Indigenous partners, other federal government departments and agencies, and international partners to meet Canada's national and international obligations and responsibilities related to impact assessments;

- contribute to an improved understanding and management of effects of a project's activities, including cumulative effects, by advancing the development of regional assessments in cooperation with other jurisdictions and organizations, and by considering opportunities for strategic assessments of federal policies, plans, programs or issues relevant to conducting impact assessments; and

- strengthen internal capacity to provide effective and timely professional support in the delivery of IAAC's priorities.

Highlights

In 2023–24, total actual spending (including internal services) for IAAC was $97,544,816 and total full-time equivalent staff (including internal services) was 508. For complete information on IAAC's total spending and human resources, read the [Spending and human resources section](#) of the full report.

The following provides a summary of the department's achievements in 2023–24 according to its approved Departmental Results Framework. A Departmental Results Framework consists of a department's core responsibilities, the results it plans to achieve and the performance indicators that measure progress toward these results.

Core responsibility 1: Impact Assessment

Actual spending: $78,642,540

Actual human resources: 401

Departmental results achieved

- Immediately following the [October 2023 Supreme Court of Canada (SCC) Decision](#) on the constitutionality of the *Impact Assessment Act* (IAA), IAAC supported the Government in developing proposed legislative amendments to align the IAA with the [SCC Decision](#), including undertaking meaningful consultations with provinces, Indigenous groups, industry, and professional associations.

- [Interim Guidance](#) on the IAA was released following the [SCC Decision](#) to provide clarity for projects already undergoing assessments, including for proponents, Indigenous groups, investors, and the public.

- In collaboration with federal authorities, other orders of government, and Indigenous Peoples, 53 project assessments (23 environmental assessments, and 30 impact assessments) progressed in 2023–24, including decision-making on the [Roberts Bank Terminal 2 Project](#). Three regional assessments were also advanced.

- Decisions were made early in the assessment process that federal impact assessments were not required. This includes responding to 11 requests for designation for which no project was designated, determining that 60% of projects (three of five) in the planning phase of the impact assessment process, with Detailed Project Descriptions, did not require an assessment.

- IAAC actively supported and provided advice to the [Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects](#) to identify ways to make impact assessment, regulatory, and permitting processes for major projects more efficient and to advance clean growth projects in Canada.

- Financial barriers faced by Indigenous Peoples and the public in participating and engaging in assessment processes were reduced through the delivery of the [Participant Funding Program](#), [Indigenous Capacity Support Program](#), and [Policy Dialogue Program](#). This funding support along with capacity building activities and ensuring assessment-related information was available enabled Indigenous Peoples and the public to participate meaningfully in assessment and policy development processes. It also facilitated capacity building among Indigenous Peoples, as well as the participation of Indigenous Peoples in post-decision activities.

- In collaboration with Indigenous groups, co-development opportunities and solutions were identified and are expected to create efficiencies in assessment processes and advanced the policy and regulatory framework to allow for Indigenous co-administration agreements.

- As the lead for federal impact assessments, IAAC collaborated with federal authorities throughout assessment processes, including to develop project-specific documents to support the incorporation of timely and efficient input and evidence into assessments. IAAC also continued to maintain and improve the Canadian Impact Assessment Registry for the public to access information on all federal assessments, making it easier for Canadians to learn more about, or submit input on, an assessment.

- Partnerships and collaborative relationships with First Nation, Métis, Inuit, and Modern Treaty partners were advanced, leading to collaboration being built into all assessment processes. This includes collaborating with the Nunatsiavut Government on the New Nain Airport Project and the Strange Lake Mining Project, the Cree Nation Government on the Troilus Mining and the Mont Sorcier Mining projects, and the Nisga'a Nation on the Ksi Lisims LNG – Natural Gas Liquefaction Facility and Marine Terminal Project.

- By developing and implementing a Reconciliation Framework, IAAC has embedded reconciliation into its organizational culture and seeks to cultivate meaningful relationships, respect Indigenous governance and knowledge systems, maximize Indigenous leadership in impact assessments, and build education, awareness, and inclusion.

More information about impact assessment can be found in the 'Results – what we achieved" section of the full departmental results report.

The Impact Assessment Agency of Canada's 2023–24 Departmental results report

On this page:

From the Minister

As the Minister responsible for the Impact Assessment Agency of Canada (IAAC), it is an honour to share IAAC's 2023–24 Departmental Results Report. The report outlines the key activities IAAC achieved throughout the year administering impact assessments and advancing environmental sustainability, reconciliation with Indigenous Peoples, and economic prosperity for everyone.

This was a challenging yet pivotal year. In October, the Supreme Court of Canada provided important guidance and clarity on the *Impact Assessment Act* (IAA) that will ultimately shape impact assessments for years to come. The Court affirmed the Government of Canada's authority to put in place impact assessment legislation, directed that the IAA needed to clearly focus on areas of federal jurisdiction, and emphasized collaboration with the provinces to protect the environment.

Now, more than ever, Canada needs significant and sustained private sector investment in clean electricity, critical minerals, transportation, and other major projects as Canada moves toward a net-zero economy. With this in mind, the Government of Canada moved quickly to action the Court's ruling. The Government undertook a consultation process with provinces, Indigenous groups, industry, and professional associations to identify and propose amendments so the IAA could be amended to respect the Court's Decision as quickly as possible. The Government also established interim measures for the administration of federal impact assessments until the amended IAA could come into force to provide continuity and guidance for projects already undergoing assessments.

As a member of the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects, I am pleased with IAAC's contribution to the Government's efforts to identify ways to make impact

assessments, as well as the regulatory and permitting processes for major projects, more efficient so that our country can advance the clean growth projects it needs.

All the while, the Government of Canada remains committed to advancing reconciliation with Indigenous Peoples, which includes continuing to provide opportunities for meaningful engagement and participation in the assessment process, and respect for the United Nations Declaration on the Rights of Indigenous Peoples.

This report summarizes the important groundwork laid this past year that will strengthen our ability to protect the environment and Indigenous rights, deepen our relationships with Indigenous Peoples and the provinces so we may truly work in partnership to protect the environment, and provide the certainty and clarity that investors need to grow a net-zero economy.

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 Institutional Head

The Impact Assessment Agency of Canada (IAAC) proudly presents its 2023–24 Departmental Results Report, which outlines how we met our key objectives for the past year.

This was an incredible year for IAAC where the skills and flexibility of employees were very much in evidence. On October 13, 2023, the Supreme Court of Canada ruled on the constitutionality of the *Impact Assessment Act* (IAA), finding it partially unconstitutional. After our teams fully assessed the implications of the Court's Decision, we sprang into action to propose a way forward for the Government on how concerns could be addressed. We conducted consultations with provinces, Indigenous groups, industry, and professional associations. We worked quickly and diligently to develop the proposed amendments, so that they could be tabled as part of the *Budget Implementation Act* in spring of 2024.

And that is only half the story. To provide a measure of clarity and certainty for projects already undergoing assessments, we also developed interim measures to best administer the IAA until new legislation could be passed. As a result, IAAC advanced the assessment of many projects such as Lake Manitoba and Lake St. Martin Outlet Channels project, the Boat Harbour Remediation project, and Tilbury Marine Jetty project, so time wasn't lost. We also advanced various regional assessments

including the Ring of Fire area in Ontario, a portion of the St. Lawrence River area in Québec, and offshore wind development in two Atlantic provinces.

IAAC embodies the spirit of innovation and continual improvement. So, it is not surprising to me that the teams also stepped up this year to help make impact assessment and regulatory and permitting processes for major projects more efficient in support of the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects. As part of these efforts, IAAC is contributing to improved coordination with federal authorities so assessments and permits can ultimately be delivered in a timely and efficient manner. To this end, IAAC also made improvements to its Canadian Impact Assessment Registry so the public can access project information and see timelines more clearly.

We have made significant strides in collaborating with Indigenous Peoples and protecting Indigenous rights. Indigenous Peoples have a deep connection to their lands which is why IAAC is embedding reconciliation into its organizational culture and is seeking to enhance its approach to partnering with Indigenous Peoples, including maximizing Indigenous leadership in impact assessments, as well as respecting Indigenous governance and knowledge systems. To this end we also advanced our own Reconciliation Framework, worked with various Indigenous governments, including the Cree Nation, the Nisga'a Nation, and Nunatsiavut on project assessments, and advanced work to develop regulations to allow for co-administration agreements with Indigenous jurisdictions so these governing bodies can take on powers, duties, and functions related to assessments on lands specified in the agreements.

I cannot be prouder of the role IAAC took to help steer impact assessments though an uncertain time. It helped provide stability to Indigenous organizations, proponents, and industry groups, while remaining true to its commitments to reconciliation with Indigenous Peoples, transparency, meaningful engagement, and delivery of timely, robust assessments. The foundational work laid this year sets Canada up for timely, efficient, and meaningful assessments of major projects in the years to come.

Terence Hubbard
President, Impact Assessment Agency of Canada

Results – what we achieved

Core responsibilities and internal services

- [Core responsibility: Impact Assessment](#)
- [Internal services](#)

Core responsibility: Impact Assessment

In this section

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- [Progress on results](#)
- [Key risks](#)
- [Resources required to achieve results](#)
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Description

To foster sustainability, the Agency undertakes high-quality federal assessments of proposed projects based on scientific information and Indigenous Knowledge to assess health, social, economic, and environmental effects, and impacts on Indigenous Peoples and rights. These assessments inform government decisions on whether proposed projects are in the public interest. The Agency conducts compliance and enforcement activities to ensure proponents adhere to the legislation, including the conditions in decision statements.[1]

Progress on results

This section presents details on how the Impact Assessment Agency of Canada (IAAC) performed to achieve results and meet targets for Impact Assessment. Details are presented by departmental result.

Table 1: Targets and results for Impact Assessment: Designated projects that proceed foster sustainability

Table 1 provides a summary of the target and actual results for each indicator associated with Departmental Result 1.

Designated projects that proceed foster sustainability

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of projects for which reporting indicates that the vast majority of mitigation measures set out in the decision statement effectively address adverse effects of the project	90%	March 2024	2021–22: Not available[1] 2022–23: Not available[1] 2023–24: 100%
[1] Indicator results are not available for 2021–22 and 2022–23 because the Departmental Results Framework was updated in 2023–24 to ensure alignment and consistent measurement across frameworks.			

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[1] In October 2023, the Supreme Court of Canada issued its [Decision](#) on the constitutionality of the *Impact Assessment Act*. In response, the Act was amended and received Royal Assent in June 2024. The language of this core responsibility will be adjusted in the 2026–27 Departmental Plan to ensure it aligns with the [amended Act](#).

Table 2: Targets and results for Impact Assessment: Stakeholders and Indigenous groups meaningfully participate in the assessment process

Table 2 provides a summary of the target and actual results for each indicator associated with Departmental Result 2.

Stakeholders and Indigenous groups meaningfully participate in the assessment process

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of stakeholders and Indigenous groups participating in assessment-related engagement / consultation activities who agree they were engaged meaningfully in the assessment process	90%	March 2024	2021–22: Not available[1] 2022–23: 78%[2] 2023–24: 88%[3]
[1] Indicator results are not available for 2021–22 because the Departmental Results Framework was updated in 2023–24 to ensure alignment and consistent measurement across frameworks. [2] Results for this indicator only started to be collected in February 2023. Results from 2022–23 do not include Indigenous groups because the approach to collecting feedback from Indigenous Peoples is only expected to be implemented in 2024–25. [3] Although the target of 90% was not met, there has been a 10% improvement in the result in the second year of monitoring this indicator. Efforts will continue to further improve these results. Results for 2023–24 do not include Indigenous groups because the approach to collecting feedback from Indigenous Peoples is only expected to be implemented in 2024–25.			

Table 3: Targets and results for Impact Assessment: Scientific and evidence-based information, and Indigenous Knowledge on key health, social, economic, and environmental effects are available to inform project assessment processes, including impact assessment reports, decisions and conditions

Table 3 provides a summary of the target and actual results for each indicator associated with Departmental Result 3.

Scientific and evidence-based information, and Indigenous Knowledge on key health, social, economic, and environmental effects are available to inform project assessment processes, including impact assessment reports, decisions and conditions

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of stakeholders and Indigenous groups who agree that scientific and evidence-based information and Indigenous Knowledge on key health, social, economic, and environmental effects are accessible	60%	March 2024	2021–22: Not available[1] 2022–23: 77%[2] 2023–24: 99%[3]
[1] Indicator results are not available for 2021–22 because the Departmental Results Framework was updated in 2023–24 to ensure alignment and consistent measurement across frameworks. [2] Results for this indicator only started to be collected in February 2023. Results from 2023–24 do not include Indigenous groups because the approach to collecting feedback from Indigenous Peoples is only expected to be implemented in 2024–25.			

Table 4: Targets and results for Impact Assessment: Impact assessment processes respect the rights and culture of Indigenous Peoples, and Canada's commitment to partner with them

Table 4 provides a summary of the target and actual results for each indicator associated with Departmental Result 4.

Impact assessment processes respect the rights and culture of Indigenous Peoples, and Canada's commitment to partner with them

Departmental Result Indicators	Target	Date to achieve target	Actual Results
Percentage of Indigenous groups who agree they have a productive and collaborative relationship with IAAC	At least 70%	March 2024	2021–22: Not available[1] 2022–23: Not available[1] 2023–24: Not available[2]
[1] Indicator results are unavailable for 2021–22 and 2022–23 because the Departmental Results Framework was updated in 2023–24 to ensure alignment and consistent measurement across frameworks. [2] Indicator results are not available for 2023–24 because the approach to collecting feedback from Indigenous Peoples is only expected to be implemented in 2024–25.			

Additional information on the detailed results and performance information for the Impact Assessment Agency of Canada's program inventory is available on GC InfoBase.

Details on results

The following section describes the results for Impact Assessment in 2023–24 compared with the planned results set out in IAAC's departmental plan for the year.

Departmental Result: Designated projects that proceed foster sustainability

Results achieved

- Following the October 2023 Supreme Court of Canada (SCC) Decision on the constitutionality of the *Impact Assessment Act* (IAA), IAAC supported the Government in developing proposed amendments to respect the SCC's Decision. At the same time, the Government released Interim Guidance on the IAA to ensure clarity for projects already undergoing assessments, including for proponents, Indigenous partners, investors, and the public until the amendments came into force in June 2024.
    - With the ongoing advancement of projects under the Interim Guidance during the amendment process, timely decisions related to pending projects, such as the Tilbury Marine Jetty Project, were and will be able to be taken.
- The process to amend the IAA included meaningful engagement (83 meetings) with provinces, Indigenous groups, industry, and professional associations. The IAA amendments align with the SCC's Decision, including focusing decision-making in impact assessments on areas of clear federal jurisdiction. The amendments also enhance flexibility to cooperate with other jurisdictions towards the objective of "one project, one assessment" to achieve our mutual goals

- of supporting an efficient, effective, inclusive assessment process that protects the environment.
- Support continued to be provided to the Minister and the Governor in Council with timely, relevant advice to inform decisions related to major projects, such as the [Roberts Bank Terminal 2 Project](). As well, an opinion was issued on the [Great Bear Gold Project]() indicating an impact assessment was needed, and a Notice of Commencement was issued for the [Northern Road Link Project](). Fifty-three (53) project assessments were advanced in 2023–24, 37 of which were assessments led by IAAC (13 environmental assessments and 24 impact assessments) that involved collaborating with federal authorities, consulting with Indigenous Peoples, and engaging with the public, including during the [Interim Guidance]() period when proponents were able to continue to progress assessments on a voluntary basis.
- At the same time, it was determined that 60% of projects (three of five) in the planning phase of the impact assessment process did not require a full impact assessment. These were: the [Moraine Power Generation](), [Aspen Power Station](), and [De Havilland Field]() projects, as they had limited potential to cause adverse effects in areas of federal jurisdiction or the effects would be addressed through other existing federal and provincial legislative and regulatory frameworks. In addition, none of the 11 requests for designation resulted in a project being designated by the Minister. This included five under the [Interim Guidance](), which identified that no projects would be designated before amendments to the IAA were enacted.
- Support continued to be provided to independent review panels and integrated review panels. For integrated review panels, IAAC collaborated with lifecycle regulators to provide technical and procedural support, prepare policies, frameworks, consultation approaches, and strategies, and fulfill various administrative functions.
  - For instance, to advance government priorities related to nuclear projects (including those from Budget 2023 and Budget 2024), IAAC collaborated with the Canadian Nuclear Safety Commission (CNSC) to ensure that new nuclear projects designated under the IAA can progress efficiently through the impact assessment process. As a result, expectations and timelines have been clarified for proponents, and IAAC and the CNSC are prepared for when the first proposal for a nuclear project is submitted.
- To contribute to an increased understanding of cumulative effects and inform project assessments, IAAC continued to advance regional assessments, including the [Regional Assessment in the Ring of Fire Area]() through which IAAC developed relationships with the impacted Indigenous groups and advanced the Terms of Reference for the assessment. In addition, the [Regional Assessments of Offshore Wind Development in Newfoundland and Labrador]() and [Nova Scotia]() continued along with advancing planning for a [Regional Assessment of the St. Lawrence River Area]().

Table 5: Summary of assessments, 2023–24

Assessment type	# of ongoing assessments carrying over to 2023–24	# of assessments initiated in 2023–24	# of assessments completed in 2023–24	# of assessments terminated in 2023–24	# of assessments continuing into 2024–25
CEAA 2012					
Environmental assessments conducted by the Agency	13	Not applicable	0	2	11
Environmental assessments conducted by Review Panel	4	Not applicable	1	0	3
Substituted environmental assessments	6	Not applicable	0	0	6
IAA					
Impact assessments conducted by the Agency	15	9	0	2	22
Impact assessments conducted by Review Panel	3	0	0	1	2
Substituted impact assessments	3	0	0	0	3
Regional assessments	4	0	0	0	4
Strategic assessments	0	0	0	0	0
Definitions: **Environmental Assessment Conducted by the Agency:** environmental assessments conducted by IAAC as a responsible authority under CEAA 2012. **Impact Assessment Conducted by the Agency:** 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. **Review Panel:** 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 IAAC (IAA) and supported by the Agency. **Substituted:** a provincial environmental or impact assessment process may be a substitute for a federal environmental assessment. **Regional Assessment:** an assessment that assesses the effects of existing or future physical activities carried out in a region. **Strategic Assessment:** 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.					

- To improve the efficiency of the impact assessment, regulatory, and permitting processes for major projects and to advance clean growth projects in Canada, Budget 2023 announced the creation of the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects. IAAC supported this Working Group by identifying ways to make these processes more transparent and predictable, and to accelerate opportunities to produce the clean energy needed to power our net-zero economy. Informed by interdepartmental collaboration, IAAC provided advice to the Working Group on issues related to:
  - Coordinating federal regulatory and permitting processes;
  - Collaborating and coordinating with other jurisdictions;
  - Clarifying and reducing timelines; and
  - Improving the efficiency of the regulatory system.

- In 2023–24, IAAC also led permitting coordination pilots to test approaches to increase regulatory coordination between federal departments and integration of regulatory processes for designated projects.

Departmental Result: Stakeholders and Indigenous groups meaningfully participate in the assessment process

Results achieved

- To support the meaningful engagement and participation of Indigenous Peoples and the public in assessment processes, virtually or in-person, IAAC provided accessible and inclusive opportunities for participation as well as funding to support participation and capacity building. For example:
  - Geotargeted media advertising campaigns were used to inform those most closely affected by projects of project assessment updates and opportunities to participate in engagement sessions, such as for the [Great Bear Gold Project](#).
  - Tools on the [Canadian Impact Assessment Registry](#) (the Registry) were used to support opportunities for Indigenous engagement.
  - Obligations under the Convention on Environmental Impact Assessment in a Transboundary Context (Espoo Convention) were upheld to engage international jurisdictions (e.g. consultation on [Cooper Cove Marine Terminal Expansion Project](#)).
  - Results of IAAC's follow-up survey for public engagement and consultation sessions suggest that the public was able to participate in a meaningful way. For instance, 94% of respondents agreed they had the information they needed to participate meaningfully, 87% indicated they had the opportunity to provide input, and 77% felt their questions were answered sufficiently.
- Through its funding programs, IAAC reduced financial barriers and facilitated participation in both in-person and virtual consultation and engagement sessions to help develop reports, obtain comments on assessment-related documents, and to support the participation of Indigenous groups in post-decision activities.
  - Through the [Participant Funding Program](#) (PFP), $4.47 million was expended to facilitate the participation of the public and Indigenous Peoples in project assessment process. This included $1.00 million in grants to 114 unique grant recipients to participate in 28 project assessment processes, and $3.47 million in contributions to 44 contribution recipients to participate in 14 impact assessment processes. In addition, $1.19 million to support participation in regional assessments, including $0.19 million in grant funding to 11 unique recipients to support participation in two regional assessments, and $1.00 million in contribution funding to 30 unique recipients to support participation in five regional assessment processes.
  - IAAC expended $12.63 million in contribution funding to 63 unique recipients through the [Indigenous Capacity Support Program](#) (ICSP) to increase the ability of Indigenous groups and Indigenous not-for-profit organizations to participate and collaborate meaningfully in consultation activities related to impact assessments.
  - The [Policy Dialogue Program](#) (PDP) expended a total of $2.55 million to support the participation of the public and Indigenous Peoples in the development of policy,

guidance, methodologies, tools, and practices related to assessments. This included $0.52 million in grant funding to 17 unique recipients, and $2.03 million in contribution funding to 65 unique recipients. The PDP also facilitated discussions with the [Technical Advisory Committee on Science and Knowledge](#), the [Indigenous Advisory Committee](#), and the [Minister's Advisory Council on Impact Assessment](#).

- In addition, IAAC sponsored and participated in the First Nations Major Projects Coalition's Annual Conference, which brought together Indigenous Peoples, industry leaders, financial institutions, and provincial partners to discuss the importance of consent and maximizing Indigenous leadership in impact assessments. Support was also provided to the Annual Indigenous Capacity Support Program conference, which promotes enhanced collaboration between Indigenous groups and recipients of ICSP.

- Throughout the year, effective consultations were conducted with more than 60 First Nation, Inuit, Métis, and Modern Treaty partners on the proposed amendments to the IAA. Through consultations such as these, relationships with Indigenous partners continued to be built, which will help to support future collaborative efforts between IAAC and Indigenous Peoples.

- As well, co-development solutions with Indigenous partners are expected to create efficiencies in assessment processes. This included:
  - o Co-developing terms of reference for the Regional Assessment in the Ring of Fire Area with implicated First Nations;
  - o Supporting Modern Treaty negotiations and implementation in British Columbia, Quebec, and Newfoundland and Labrador;
  - o Ensuring effective participation of the Saugeen Ojibway Nation in non-designated projects on federal lands in Ontario; and
  - o Collaborating with the Tsawwassen First Nation to align their stewardship aspirations with the assessment of major projects in their territory.

Departmental Result: Scientific and evidence-based information, and Indigenous Knowledge on key health, social, economic, and environmental effects are available to inform project assessment processes, including impact assessment reports, decisions and conditions

Results achieved

- As the lead for federal impact assessments, IAAC collaborated with federal authorities to ensure scientific evidence is incorporated into assessments by:
  - o Facilitating the development of documentation to support a more timely and efficient planning phase to determine if a full impact assessment is needed;
  - o Preparing project-specific Tailored Impact Statement Guidelines to reflect the key issues identified in the Planning phase, identify the factors of the assessment and information required from the proponent for an acceptable Impact Statement; and
  - o Providing guidance to responsible authorities related to:
    - ▪ The effects of projects on federal lands and outside of Canada that are not designated projects and the extent to which these effects are significant to assist authorities in fulfilling their obligations to determine a project's environmental effects under sections 81–91 of the IAA; and

- How documents are produced throughout the assessment process will inform the decision-making process.
- IAAC's [Research Program](#) expended $0.60 million in grants to nine unique recipients to conduct innovative research to be shared with the public, including providing support for the following:
  - The creation of the Gender-based Intersectional Indigenous Impact Assessment Network (GiiiA Network), which is led by the Canadian Research Institute for the Advancement of Women and the University of Guelph's Live Work Well Research Centre. The purpose of this Network is to share knowledge and develop tools about good practices as well as strategies to include GBA Plus and Indigenous Lens GBA Plus in impact assessment.
  - The delivery of an interactive institute, hosted by the University of Guelph, that focused on building capacity in developing an Indigenous-led approach to environmental health risk assessment.
- The transparency of the federal impact assessment regime was advanced through improvements to the [Canadian Impact Assessment Registry](#) (the Registry), an online platform that provides public access to information on all federal assessments and makes it easier for Canadians to learn more about, or to submit input on, an assessment.
  - In 2023–24, information was published to the Registry on over 1200 assessments (including project assessments, regional assessments, strategic assessments, and assessments on Federal Lands and Outside of Canada).
  - Enhancements were made to the Registry in 2023–24 to improve the user experience, including:
    - Designing and implementing an interactive dashboard that presents the progress of projects and provides access to key data, such as timelines, key documents and information on federal permitting and authorizations that may be required, to help users stay better informed; and
    - Advancing the development of a subscription-based notification system to provide subscribers with timely project updates, as and when they occur. This included developing proof of concepts to implement a mobile application that supports IAAC in increasing its online tools and public reach.
- To contribute to an increased understanding of cumulative effects and inform project assessments, all materials related to regional assessments and strategic assessments are also made publicly available through the Registry. New policy and guidance developed by IAAC related to regional assessments and strategic assessments is also shared with other jurisdictions and federal authorities, and is available on IAAC's [website](#).

Departmental Result: Impact Assessment processes respect the rights and culture of Indigenous Peoples, and Canada's commitment to partner with them

Results achieved

- IAAC demonstrated its commitment to advancing reconciliation through the conduct of impact assessment, which includes adhering to commitments made in the *[United Nations Declaration on the Rights of Indigenous Peoples Act](#)* (UN Declaration Act) and the Truth and Reconciliation Commission Calls to Action. This included moving beyond fulfilling the duty to consult and

constitutional obligations related to Indigenous and treaty rights by meaningfully engaging and consulting with more than 300 Indigenous communities across Canada.

- To further ensure respect for the rights and culture of Indigenous Peoples, IAAC developed a Reconciliation Framework that enhanced our approach to partnering with Indigenous Peoples by maximizing Indigenous leadership in impact assessments, including by respecting Indigenous governance and knowledge systems. This Framework not only embeds reconciliation into our organizational culture, including by building educational, awareness, and inclusive practices with employees; it also calls for external facing actions to be taken, such as building and strengthening meaningful partnerships with Indigenous organizations to facilitate the exchange of knowledge and information on issues and priorities related to impact assessment.

- As a result of collaboration between IAAC and Indigenous partners, work has advanced on a policy and regulatory framework for Indigenous co-administration agreements through which Indigenous governing bodies will be empowered to take on powers, duties, and functions related to impact assessments on lands specified in these agreements.

- IAAC also collaborated with the Cree Nation Government to update the *James Bay and Northern Quebec Agreement* to include provisions for collaboration on all steps of a review panel process, which will better enable the inclusion of Indigenous Knowledge and perspectives throughout these assessments, including decision-making.

- In 2023–24, IAAC demonstrated a commitment to advancing partnerships with Indigenous Peoples and building collaborative relationships with Indigenous partners, which is important to ensure Indigenous Knowledge and perspectives are included in assessments so their rights and cultures can be respected. This included ensuring that collaboration with First Nation, Métis, Inuit, and Modern Treaty partners are built into assessment processes, such as:

  o [New Nain Airport Project](#) and [Strange Lake Mining Project,](#) where the planning phase included collaborating with the Nunatsiavut Government to facilitate the inclusion of Indigenous perspectives early in the assessment process.

  o [Northern Road Link](#) and [Sorel-Tracy Port Terminal](#) projects, in which assessment documents – such as the Tailored Impact Statement Guidelines – incorporated feedback from potentially impacted Indigenous groups while focusing on areas of effects within federal jurisdiction.

  o [Crawford Nickel Project](#), where IAAC co-developed terms of reference with potentially impacted Indigenous groups to establish a Technical Working Group to discuss key adverse effects of the project to inform the Proponent's Impact Statement.

  o [Troilus Mining Project](#), where IAAC supported the proponent in collaborating with the Government of the Cree Nation as they conducted their impact studies, which will enable concerns raised by Indigenous Peoples about potential adverse effects of the project to be considered and approaches to minimize these effects to be identified.

  o [Woodfibre LNG Project](#), where IAAC worked collaboratively with the Squamish Nation to address changes to the conduct of project assessment, while respecting, in a cooperative approach, each party's process regarding potential amendments of certificates and the Decision Statement.

  o [Ksi Lisims LNG - Natural Gas Liquefaction Facility and Marine Terminal Project](#) for which IAAC collaborated with the Nisga'a Nation, the proponent for the project and a modern treaty nation, on a specific chapter that described the potential environmental,

economic, social, and cultural effects on the Nisga'a residents and interests. This chapter will inform provincial and federal decision-making in the context of the project's effects on the Nisga'a Nation following the implementation of mitigation measures.

- Similarly, in the Ring of Fire Area – an important area for critical mineral mining – IAAC worked with several First Nation communities in Northern Ontario to establish a working group and task teams to advance the co-development of the regional assessment in this area.
- As well, the independent Committee conducting the Regional Assessment of Offshore Wind Development in Newfoundland and Labrador includes representatives from Indigenous communities. As part of this regional assessment and the Regional Assessment of Offshore Wind Development in Nova Scotia, the Terms of Reference for the assessments were developed through consultations and accommodations with Indigenous Peoples to ensure that Indigenous Knowledge was considered.

Key risks

Table 6: Key risks

Key risks	Mitigation strategies
Fluctuation of economic activity and commodity price IAAC operates in a continuously changing environment influenced by outside factors, including the rapidly evolving effects of climate change. In particular, economic factors affect the type, volume and distribution of projects that will require assessments, including regional distribution.	IAAC has consistently maintained proactive relationships with proponents to obtain early indications of potential projects so that project volume can be forecasted, and adjustments made to its work plan. IAAC will continue to maintain these relationships to manage and plan its workload. IAAC will continue to reallocate resources, where possible, to address fluctuations in project volume, when needed.
Dependency on global and domestic economic performance, and recovery from the global COVID-19 pandemic Effective delivery of IAAC's mandate is linked directly to global and domestic economic performance, which affects IAAC's operations (including the ability of stakeholders and Indigenous Peoples to participate in IAA-related processes). This becomes particularly important as Canada moves into the post-COVID-19 recovery period.	IAAC continues to monitor impacts related to spending and adjusts spending as required on classes of public service activities such as travel, delays in major capital projects, cancellation of contracts, delays in planned staffing, etc.
Inadequate or ineffective Crown Consultations and Indigenous participation Effective Indigenous consultation, engagement and partnership requires the meaningful participation of potentially affected Indigenous Peoples or organizations, as well as other authorities, as measures proposed to avoid or minimize potential impacts on Indigenous Peoples may rest within their areas of expertise. This includes creating conditions to support this meaningful participation and consultation.	Under the IAA, IAAC acts as the Crown Consultation Coordinator for designated projects subject to federal impact assessment to ensure better and more consistent implementation of the IAA. As a result of this role, IAAC is now better positioned to implement changes and share information across the impact assessment system, through the Assistant Deputy Minister and Deputy Minister Impact Assessment Committees. Although IAAC's current practices have proven effective to meet the Crown's duty to consult, this

Key risks	Mitigation strategies
To fulfill the federal Crown's duty to consult, IAAC acts as the Crown Consultation Coordinator for designated projects subject to federal impact assessments. For assessments by Integrated Review panels of proposed energy infrastructure projects that are designated projects, as appropriate, Crown Consultations will be conducted jointly by IAAC and the Canada Energy Regulator or IAAC and the Canadian Nuclear Safety Commission.	experience needs to be garnered to enable IAAC to continuously adapt to increased expectations and requirements associated with consultation, including the shifting public and legal environment, and the complex interests of Indigenous groups. The increased resources announced for IAAC in the *Fall Economic Statement 2022* will help to ensure the ability to adapt to the uncertainty while continuing to enhance Indigenous consultation so Indigenous concerns continue to be heard and considered throughout the IA process. The Policy Dialogue Program helps to mitigate this risk by enabling Indigenous Peoples to participate in the development of policies and guidance—either through engagement or co-development—that shape the way in which impact assessments are conducted, thereby creating processes that better address their concerns and accommodate their specific needs. The success of any consultation in addressing concerns is dependent on the cooperation of federal authorities. Proper support within and from these authorities is key to any successful consultation. In addition, the Participant Funding Program (PFP), which covers a portion of the costs incurred by Indigenous Peoples, reduces financial barriers to Indigenous participation in consultations for designated projects.
Lack of capacity among Indigenous Peoples to participate in assessments and Crown Consultations For Indigenous Peoples to participate meaningfully in assessment processes, and Crown Consultation activities, they need to have the capacity to do so. This includes ensuring they have the support (including funding), knowledge, information, skills, and abilities to participate, and that opportunities are accessible and available to Indigenous Peoples.	The PFP covers a portion of costs incurred by Indigenous Peoples to participate in assessments and will help reduce financial barriers for Indigenous participation in assessment processes. IAAC's Indigenous Capacity Support Program provides funding to Indigenous groups and organizations, outside of the context of specific project assessments, to support capacity building in Indigenous groups so they can better participate in current and future assessments. In addition to providing funding, IAAC strives to ensure Indigenous groups have the capacity to participate in assessment processes and Crown Consultations through various efforts, for example: • timely sharing of detailed information about the project or activity; • providing support as required; and • providing sufficient time for Indigenous Peoples to assess adverse impacts and present their concerns.

Key risks	Mitigation strategies
Duplication of effort due to shared responsibilities Under the *Constitution Act, 1867,* environmental management is an area of shared responsibility between federal, provincial, and territorial governments. As a result, some projects may require both a federal and a provincial assessment.	IAAC seeks to strengthen cooperation with provinces and territories through the development of cooperative tools and mechanisms to enable better coordination, alignment of assessment timelines and processes, and to facilitate cooperation[1]. These processes reduce duplication and are consistent with the purposes of the IAA.
Non-compliance with conditions Decision statements contain clear, measurable, and enforceable conditions, including mitigation measures and follow-up requirements to which proponents must comply. Related to this is a potential lack of capacity from proponents to identify the need for adaptive management or alternative measures if mitigation measures do not work as planned or are not possible. The COVID-19 pandemic brought to light vulnerabilities associated with IAAC's ability to monitor compliance because of restrictions and precautions associated with in-person inspections.	As laid out in its Compliance Promotion and Enforcement Policy for Designated projects, IAAC's Compliance and Enforcement Program promotes and verifies compliance and determines appropriate responses to situations involving non-compliance. The COVID-19 pandemic served as an impetus for IAAC to evaluate new approaches to compliance verification, including the use of drones, remote sensing technologies (e.g., use of satellite imagery), and artificial intelligence. Consideration is being given to the feasibility of deploying artificial intelligence for compliance and enforcement activities over the next few years. Ensuring there are clear roles and responsibilities, between IAAC and other federal authorities, including predictable post-decision engagement requirements for the engagement of federal authorities will help mitigate this risk.
Not achieving deliverables or expected results due to the horizontal nature of the initiative Many phases and aspects of the impact assessment process require collaboration and coordination across federal departments / agencies, with other jurisdictions, and external parties. For example, for a project assessment, departments / agencies must provide expert advice to IAAC to inform its subsequent report.	IAAC chairs the Assistant Deputy Minister and Deputy Minister Impact Assessment Committees, which provide oversight and management for the implementation of the IAA, including, monitoring implementation and results. IAAC will continue to work collaboratively with all departments / agencies to improve implementation as required based on ongoing monitoring and reporting, as well as periodic evaluation. In addition, IAAC has Memoranda of Understanding (MOUs) with many federal authorities that clarify expectations and processes. All MOUs will continue to be implemented and will be reviewed and revised as and when required. As part of specific projects, IAAC also develops project-specific work plans for each phase of the IA process, which increases the collective understanding of anticipated deliverables and timeframes.
Not meeting the expectations of Indigenous Peoples and stakeholders	The approach for the implementation of the impact assessment process was developed through collaboration with stakeholders and Indigenous groups, which mitigates this risk.

Key risks	Mitigation strategies
Impact assessment intersects with the interests of numerous parties, including Indigenous Peoples, provinces and territories, industry, environmental groups, and the public. Introduction of the IAA in August 2019 has raised expectations significantly, with respect to what the impact assessment process will deliver. Specific to Indigenous Peoples, the UN Declaration introduced new expectations, including the implementation of free, prior and informed consent (FPIC) in federal policies and practices. Indigenous Peoples have significant expectations that they will be included in impact assessment decision-making and will be partners in the impact assessment process. They expect that their rights and traditional territories will be protected, and have high expectations related to the Government's commitments to reconciliation and the implementation of the *UN Declaration Act*. Provinces and territories expect impact assessment processes to respect their jurisdiction. They expect a one-project, one-assessment approach that avoids duplication. Industry expects a timely, predictable process. Environmental groups want a process that fosters sustainability, and the public wants a transparent, trustworthy process.	IAAC will continue to work with stakeholders and Indigenous groups throughout the implementation of the impact assessment process to ensure the approach taken meets the needs of stakeholders and Indigenous rights-bearers. The IAA established advisory bodies (i.e., Indigenous Advisory Committee, Technical Advisory Committee, and Minister's Advisory Council) to gain input from stakeholders and Indigenous groups throughout the implementation of the impact assessment process. IAAC will continue to consider the advice from these bodies to improve and adapt processes. The approach is comprehensive, horizontal, and multi-faceted. It includes elements that respond to specific critiques of the previous environmental assessment process, including: • the Planning phase to ensure early engagement of the public and Indigenous Peoples; • flexibilities to enhance cooperation with other jurisdictions; • improved transparency of process and decision-making supported by a renewed project Registry; • enhanced evidence and independent reviews of science; and • investments in supporting science and data.
Exposure or loss or damage resulting from cybersecurity threats Implementation of the IAA involves the use of multiple online systems, including IAAC's Registry, networks, servers, and other applications. Given the importance of this work, risk associated with cybersecurity threats requires vigilance to protect systems to ensure the efficient and effective implementation of assessment processes and the availability of information related to assessments and cumulative effects.	IAAC has programs and processes in place to remain vigilant and to address cybersecurity threats as quickly as possible. In addition, IAAC increased its cybersecurity capacity among its Information Management / Information Technology teams to be better able to monitor, mitigate, and respond to these threats effectively and efficiently if / when required.

[1] Following the October 2023 SCC Decision, amendments to the IAA were identified and came into force in June 2024. These amendments increase reliance on provincial process and flexibility to cooperate with provinces. For example, during the planning phase, when determining if an impact assessment is required, IAAC must now consider the extent to which a provincial assessment process will address effects within federal jurisdiction. In addition, amendments to the substitution provisions (allowing for a substitution of the whole of the assessment to another jurisdiction) now allows for a harmonized assessment, where the Government of Canada and another jurisdiction can collaboratively determine how an assessment will be conducted, making use of each jurisdiction's areas of expertise and authority for particular elements of the

Key risks	Mitigation strategies
assessment – while retaining final decision making in each jurisdiction. This is in addition to the existing tools in the IAA (e.g. delegation of certain elements of an assessment to provinces).	

Resources required to achieve results

Table 7: Snapshot of resources required for Impact Assessment

Table 7 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	$79,474,598	$78,642,540
Full-time equivalents	427	401

Complete financial and human resources information for IAAC's program inventory is available on GC InfoBase.

Related government-wide priorities

Gender-based analysis plus

IAAC incorporated Gender-based analysis (GBA) Plus into its work to enhance opportunities and mechanisms for public and Indigenous participation in assessments. This included adapting engagement activities to the needs of diverse groups of people and surveying current Review Panel roster members to better understand the equity, diversity, and inclusion characteristics of these members and analyze who and how people become Review Panel roster members. In 2023–24, IAAC also advanced the inclusion of GBA Plus in assessment processes by conducting a stakeholder identification analysis and including underrepresented groups in the promotion of engagement opportunities.

To ensure that decisions made by the Governor in Council were informed by information that included potential impacts to diverse groups of Canadians, GBA Plus was conducted for all presentations and Memoranda to Cabinet the Minister of Environment and Climate Change brought before the Governor in Council. In addition, by following IAAC's Gender-Based Analysis Plus in Impact Assessment guide and Tool – Assessing the Quality of a GBA Plus in the Impact Statement, IAAC and project proponents have been incorporating GBA Plus into key documents under their respective responsibilities throughout the impact assessment process. As a result, decisions made throughout the assessment process, including at the decision-making phase, are based on information that includes the consideration of impacts on diverse groups.

To ensure Indigenous Knowledge was included in project assessments, IAAC incorporated expert advice and comments from the Keepers of the Circle, an urban Indigenous Hub operated by the Temiskaming Native Women's Support Group, and Indigenous communities on the safety of Indigenous women. IAAC also collaborated with Women and Gender Equality (WAGE), the expert federal authority on GBA Plus and a partner in implementing the IAA, to incorporate their expert advice in its analysis and feedback to proponents.

Through its mandate and daily operations, IAAC supported four Sustainable Development Goals (SDGs): SDG 10 – Reduced Inequalities, SDG 12 – Responsible Consumption and Production, SDG 13 – Climate Action, and SDG 16 – Peace, Justice and Strong Institutions.

To contribute to commitments related to reducing inequalities (SDG 10), IAAC collaborated with Indigenous partners to identify how Indigenous groups wanted to participate in assessment processes and work with IAAC.

In support of its commitments to promote a fair and accessible justice system, enforcing environmental laws, and managing impacts (SDG 16), IAAC developed new methods and approaches to identify and engage members of typically underrepresented groups in public engagement and consultations sessions during assessment processes. For example:

- IAAC supported the Association québécoise pour l'évaluation d'impact (AQÉI) in its funding application for its project "Better communication of impacts studies" project, a collaborative initiative that aims to remove obstacles to building a better understanding of impact studies and support participants in engaging in impact assessments.
- As a member of Canada's delegation to the United Nations Intergovernmental Conference on marine biological diversity in areas beyond national jurisdiction (BBNJ), IAAC promoted an environmental impact assessment process that considers input from Indigenous Peoples and local communities, and that supports informed decision-making on activities in marine areas beyond national jurisdiction.
- Partnered with Biigtigong Nishnaabeg First Nation to present their work in "Operationalizing a Consensus-Based Approach through Environmental Assessment" during an Indigenous leadership in impact assessment session at the conference of the International Association for Impact Assessment (Kuching, Malaysia, May 2023).

More information on IAAC's contributions to Canada's Federal Implementation Plan on the 2030 Agenda and the Federal Sustainable Development Strategy can be found in our [Departmental Sustainable Development Strategy](). This includes actions taken to support SDG 12 and SDG 13.

In 2023–24, IAAC implemented an initiative, led by a Tiger Team on streamlining and efficiencies, to make internal processes more efficient and create a culture of continuous improvement. Through this Tiger Team, IAAC has:

- Created easier access for its employees to impact assessment-related documents (e.g., templates, guidance, Indigenous consultation resources) through a *One-stop Shop* resource on IAAC's Intranet;
- Reduced approval levels for communication products and project milestones by approximately 30% and for post-decision comment period and funding availability by approximately 50%; and
- Initiated a review to make IAAC's Access to Information and Privacy processes more efficient.

In addition, in response to concerns raised by Indigenous groups and the public, and at the request of the Minister of Environment and Climate Change, IAAC led a study on the potential consequences – in areas of federal jurisdiction – of the Government of Ontario's December 2022 decision to remove conservation protections from Ontario Greenbelt lands. This included working collaboratively with Parks Canada, Environment and Climate Change Canada, and Indigenous groups to examine the potential effects, including cumulative effects, of potential future development in lands next to the [Rouge National Urban Park](#) on the ecological integrity of the Park and its ability to meet its management objectives, which include:

- protecting biodiversity, natural resources, and natural processes;
- ecological connectivity throughout the Park and with adjacent natural areas;
- maintaining important working relationships with Indigenous communities; and
- supporting a vibrant park farming community.

In December 2023, the Government of Ontario returned the lands to the Greenbelt and restored Greenbelt protections. In recognition of this decision, the federal study is now stopped indefinitely.

IAAC also improved the efficiency and effectiveness of assessment processes by:

- Resolving issues and identifying mitigation measures prior to proponents submitting their Impact Statements by working proactively with federal authorities and provincial ministries during the planning and impact statement phases;
- Developing an amendment in response to the [SCC Decision](#) that will allow for an earlier decision on whether an impact assessment is required (i.e. decision that can occur after the Initial Project Description if sufficient information is provided);
- Harmonizing the planning phase of three environmental assessment processes for the [Strange Lake Rare Earth Mining](#) and the [New Nain Airport](#) projects, by collaborating with the Province of Newfoundland and Labrador and the Nunatsiavut Government;
- Empowering Indigenous participation in assessment processes by developing a pilot methodology for Indigenous groups participating in the [Tilbury Phase 2 LNG Expansion Project](#) that supports funding Indigenous leadership in impact assessment activities, a pilot that is being considered for other regions.
- Promoting projects through community bulletin boards and appearances on open line radio stations; and
- Ensuring processes were in place to advance nuclear projects efficiently under integrated review panels by collaborating with the Canadian Nuclear Safety Commission (CNSC) on impact assessment readiness, including conducting pre-planning phase engagement sessions in the [Bruce C Project](#) to increase awareness of the assessment process among Indigenous groups and local communities and how they can participate.

Program inventory

Impact Assessment is supported by the following programs:

- Assessment Administration, Conduct and Monitoring
- Indigenous Relations and Engagement

Additional information related to the program inventory for Impact Assessment is available on the [Results page on GC InfoBase](#).

Internal services

In this section

- [Description](#)
- [Progress on results](#)
- [Resources required to achieve results](#)
- [Contracts awarded to Indigenous business](#)

Description

Internal services are the services that are provided within a department so that it can meet its corporate obligations and deliver its programs. There are 10 categories of internal services:

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

Progress on results

Internal services offer corporate support to strengthen IAAC's ability to implement the IAA, deliver its core responsibility, and support Government of Canada objectives related to the hybrid workplace, the health, safety and well-being of employees, and the sound management of information and resources, and diversity. In 2023–24, internal services made up 21% of FTEs and 19% of actual spending, which demonstrates effectiveness and efficiency towards supporting program delivery and operational requirements.

- IAAC proactively helped its employees become familiar and comfortable with the new work environment (GCworkplace) by piloting the new workspace in one part of its Ottawa office before implementing it throughout Headquarters and in its Regional Offices as part of the hybrid workplace model.
- To facilitate collaboration, communication, and productivity in the hybrid work environment, new technology (e.g., videoconferencing technology, access to new applications in Microsoft

Teams, etc.) was installed at IAAC. This also increased the capacity of employees in regions or Headquarters to collaborate and communicate more effectively with colleagues in other offices.

- At the same time, IAAC raised awareness about health, safety, wellness, and security whether working in the office or remotely. This included making ergonomic assessments available in the office or remote work location, providing employees with the tools and equipment necessary to succeed and meet their individual needs, and reiterating the importance of safeguarding information and equipment.
- Throughout the year, IAAC enhanced its approach to information technology, cybersecurity, and security culture by establishing a forward-looking strategy and engaging in collaborative efforts with national partners to strengthen its overall security practices and capabilities. In addition, to increase awareness and improve information management / information technology practices and processes across IAAC, different pilot projects and initiatives were implemented, including:
  - o Implementing an information management / information technology and security pilot that reviewed practices to safeguard information while raising awareness of how to appropriately store information;
  - o Setting up dedicated secure areas, embedding information management liaisons in Regional Offices, and facilitating the clean-up of paper and electronic files across IAAC; and
  - o Conducting its first Phishing Awareness Campaign, which resulted in a 577% improvement of employees from the baseline in detecting and reporting content of concern.
- Similarly, enhancements were made to improve the sound management of public resources to better ensure value for money for Canadians through the implementation of internal controls. This included implementing a risk management framework for grants and contribution programs, creating a new Centre of Excellence for Grants and Contributions.
- IAAC continued to implement its procurement controls to ensure that resources are used efficiently to assure value for money from all expenditures. For example, in 2023–24:
  - o Approximately 97% of the total value of goods procured were made using PSPC tools, such as Standing Offers and Supply Arrangements; and
  - o Approximately 82% of the total value of contracts for professional services were awarded using competitive processes.
- Additionally, an accessibility review identified barriers to accommodations for employees, which enabled solutions to be implemented, such as a centralized budget to remove such barriers.
- To identify and recruit the next generation of employees, human resources staff expanded their presence at job fairs by identifying the universities in Canada that deliver programs related to IAAC's mandate.
- In support of the Government's [Call to Action on Anti-Racism, Equity, and Inclusion in the Federal Public Service](), recruitment and promotion strategies were implemented to attract Indigenous Peoples, visible minorities and other racialized people. To help bridge gaps in representation, IAAC also used pre-determined pools from the Public Service Commission and other Government of Canada departments.
- To reduce barriers to accessing second language training, IAAC changed the process to participate in its second language training program to increase training capacity and modified the process to enable employees to apply to participate directly rather than requiring nominations from managers. These two changes combined resulted in a 51% increase from

2022–23 to 2023–24 in the number of employees enrolled in IAAC's second language training program, with 21% of employees participating in the program.

- To further advance reconciliation efforts and the inclusion of Indigenous Peoples in assessment processes, IAAC has advanced various approaches to strengthen communication and collaboration with Indigenous Peoples.
  - o Communications products and key documents (e.g., advisory committee reports) continued to be translated into nine Indigenous languages.
  - o Simultaneous interpretation to Indigenous languages was provided for live events.
  - o Incorporation of Indigenous design in its communication products, and the development of stories featuring Indigenous participation in different projects.
- IAAC has also hired an Indigenous career navigator to support Indigenous employees in developing a career path at IAAC.
- Additionally, IAAC improved transparency and accessibility internally, through a *busting silos* project where unprotected and unclassified information is accessible to all employees; and externally through improvements to the Registry, including updating a tutorial video to help users navigate the Registry with greater ease and confidence.
- As the lead for the Impact Assessment Processes Horizontal Initiative, IAAC collaborated with 12 partner departments / agencies to finalize the horizontal results framework. This framework will enable IAAC to lead the ongoing monitoring and reporting on results for Canadians and increase transparency through ongoing annual reporting on the horizontal initiative, including for the first time with this report.

Resources required to achieve results

Table 8: Resources required to achieve results for internal services this year

Table 8 provides a summary of the planned and actual spending and full-time equivalents (FTEs) required to achieve results.

Resource	Planned	Actual
Spending	$19,868,649	$18,902,276
Full-time equivalents	113	107

The complete financial and human resources information for IAAC's program inventory is available on GC InfoBase.

Contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment is to be fully implemented by the end of 2024–25.

Impact Assessment Agency of Canada's result for 2023–24:

Table 9: Total value of contracts awarded to Indigenous businesses[1]

As shown in the Table 9, IAAC awarded 20.1% of the total value of all contracts to Indigenous businesses for the fiscal year.

Contracting performance indicators	2023–24 Results
Total value of contracts awarded to Indigenous businesses[2] (A)	$947,800.18
Total value of contracts awarded to Indigenous and non-Indigenous businesses[3] (B)	$4,717,560.26
Value of exceptions approved by deputy head (C)	$0.00
Proportion of contracts awarded to Indigenous businesses [A / (B−C) × 100]	20.1%
[1] For the purposes of measuring performance against the minimum 5% target for FY 2023–24, the data in this table is based on how Indigenous Services Canada (ISC) defines "Indigenous business", which is one that is owned and operated by Elders, band and tribal councils; registered in the Indigenous Business Directory; or registered on a modern treaty beneficiary business list. [2] Includes contract amendments with Indigenous businesses and contracts that were entered into with Indigenous businesses by means of acquisition cards above $10,000.00 ($10K) and may include subcontracts with Indigenous businesses. [3] Includes contract amendments and contracts that were entered into by means of acquisition cards above $10K.	

IAAC's Indigenous Procurement Coordinator is a member of the Interdepartmental Working Group on the Target of 5% for Contracts Awarded to Indigenous Businesses. The objective of the Working Group is to ensure a successful and coordinated government-wide approach to achieve the target. Through collaboration and open dialogue, the Working Group intends to build consensus on the approaches, instruments, and tools that departments and agencies need to achieve, and exceed, the 5% target. In 2023–24, IAAC awarded:

- twelve (12) smaller-scale contracts to Indigenous businesses for software, computer supplies, and other hardware; and
- three (3) contracts to Indigenous Businesses for a total value of $538,285.83 through a voluntary approach under the Procurement Strategy for Indigenous Businesses, by exclusively inviting Indigenous Businesses on a Request for Proposal processes.

In its 2024–25 Departmental Plan, the department forecasted that, by the end of 2023–24, it would award 5% of the total value of its contracts to Indigenous businesses. IAAC achieved results higher than the minimum 5% the past two fiscal years, 12.8% in 2022–23 and 20.1% in 2023–24, an increase of 57%, which demonstrates our commitment to exceeding the target and ensuring Indigenous Peoples have access to government contracts.

In 2023–24, IAAC's procurement team participated in formal meetings with Indigenous businesses to increase its awareness of pre-qualified suppliers for goods and services. In addition, the Indigenous

Procurement Coordinator provided evaluation briefings to Indigenous contractors and addressed procurement process inquiries to support Indigenous businesses in future requirements.

Spending and human resources

In this section

- [Spending](#)
- [Funding](#)
- [Financial statement highlights](#)
- [Human resources](#)

Spending

This section presents an overview of the department's actual and planned expenditures from 2021–22 to 2026–27.

Budgetary performance summary

Table 10: Actual three-year spending on core responsibilities and internal services (dollars)

Table 10 presents how much money IAAC spent over the past three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2023–24 Main Estimates	2023–24 total authorities available for use	Actual spending over three years (authorities used)
Impact Assessment	$79,474,598	$85,841,262	• 2021–22: $58,885,960 • 2022–23: $61,545,761 • 2023–24: $78,642,540
Subtotal	**$79,474,598**	**$85,841,262**	**$199,074,261**
Internal services	$19,868,649	$21,456,958	• 2021–22: $13,114,776 • 2022–23: $10,959,717 • 2023–24: $18,902,276
Total	**$99,343,247**	**$107,298,220**	**$242,051,030**

Note: Totals may not add due to rounding.

Analysis of the past three years of spending

The increase in available authorities from the main estimates is attributed to funding from central agencies to support the costs associated with newly signed collective agreements. The [Supreme Court of Canada's Decision](#) on the constitutionality of the IAA and the [Interim Guidance](#), resulted in delays in program delivery. As a result, actual spending for 2023–24 was less than the available authorities.

More financial information from previous years is available on the [Finances section of GC Infobase](#).

Table 11: Planned three-year spending on core responsibilities and internal services (dollars)

Table 11 presents how much money IAAC plans to spend over the next three years to carry out its core responsibilities and for internal services.

Core responsibilities and internal services	2024–25 planned spending	2025–26 planned spending	2026–27 planned spending
Impact Assessment	$85,315,499	$65,905,309	$65,915,725
Subtotal	**$85,315,499**	**$65,905,309**	**$65,915,725**
Internal services	$21,328,875	$16,476,327	$16,478,931
Total	**$106,644,374**	**$82,381,636**	**$82,394,656**

Note: Totals may not add due to rounding.

Analysis of the next three years of spending

The table above does not include cost-recoverable expenditures that are considered revenue. IAAC has the authority to recover up to $8 million in costs annually, which is netted against the voted authority.

IAAC's total planned spending for the upcoming fiscal year, 2024–25, is $106.6 million.

The decrease in planned spending in 2025–26 is dependent on 2022 revenue projections that that accounted for an updated fee proposal through Cost Recovery Regulations, now expected to be revised under the amended IAA.
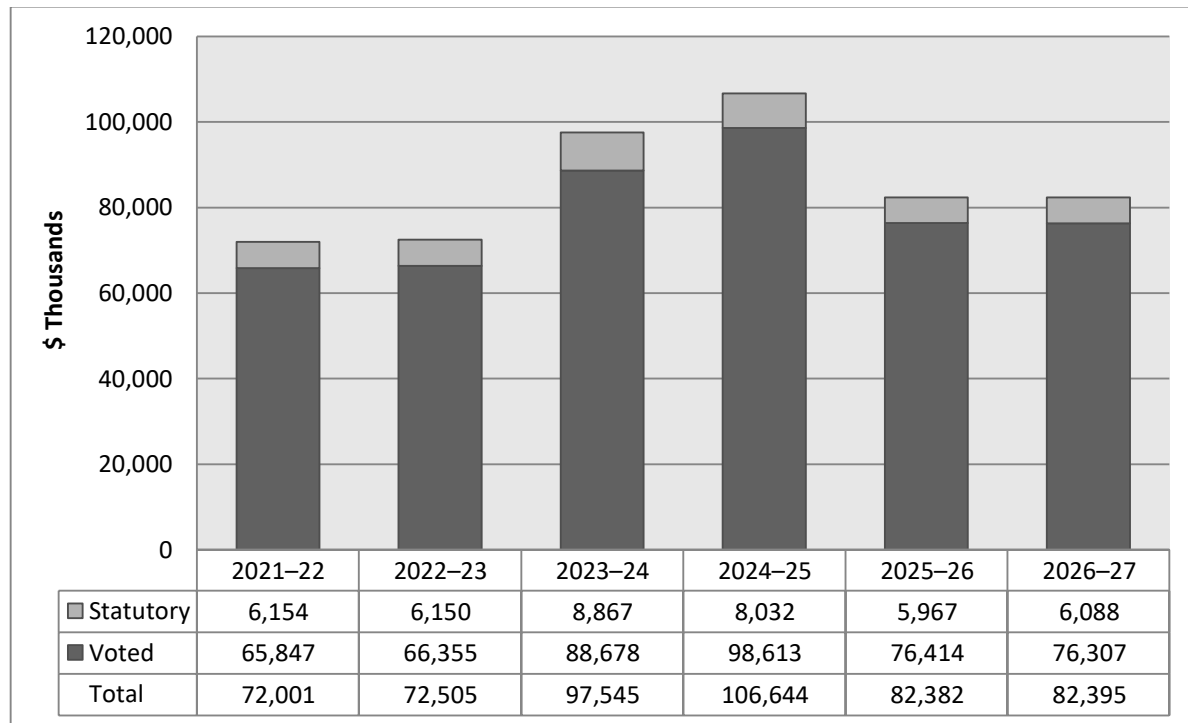
More detailed financial information from previous years is available on the Finances section of GC Infobase.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. For further information on funding authorities, consult the Government of Canada budgets and expenditures.

Graph 1: Approved funding (statutory and voted) over a six-year period

Graph 1 summarizes the department's approved voted and statutory funding from 2021–22 to 2026–27.

	2021–22	2022–23	2023–24	2024–25	2025–26	2026–27
☐ Statutory	6,154	6,150	8,867	8,032	5,967	6,088
■ Voted	65,847	66,355	88,678	98,613	76,414	76,307
Total	72,001	72,505	97,545	106,644	82,382	82,395

Note: Totals may not add due to rounding.

Text version of graph

This stacked bar chart presents the planned and actual (voted and statutory) spending for each of the six fiscal years from 2021–22 to 2026–27. In 2021–22, IAAC's statutory spending was $6.154 million and the voted spending was $65.847 million for a total spending of $72.001 million. In 2022–23, IAAC's statutory spending was $6.150 million and the voted spending was $66.355 million for a total spending of $72.505 million. In 2023–24, IAAC's statutory spending was $8.867 million and the voted spending was $88.678 million for a total spending of $97.545 million. In 2024–25, IAAC's planned statutory spending is $8.032 million and the planned voted spending is $98.613 million for a total planned spending of $106.644 million. In 2025–26, IAAC's planned statutory spending is $5.967 million and the planned voted spending is $76.414 million for a total planned spending of $82.382 million. In 2026–27, IAAC's planned statutory spending was $6.088 million and the planned voted spending is $76.307 million for a total planned spending of $82.395 million.

Definitions for Voted expenditures and Statutory Expenditures are available in Appendix: Definition.

Analysis of statutory and voted funding over a six-year period

The *Fall Economic Statement 2022* announced new and renewed funding for IAAC, which led to a notable increase in funding in 2023–24 from 2022–23. This funding enabled full implementation of the objectives of the impact assessment process and improved efficiency to respond to a growing number of proposed major projects.

IAAC recovers a portion of costs associated with administering the federal impact assessment process. The decrease in 2025–26 reflects revenue that was projected in 2022 to be recovered through revised Cost Recovery Regulations under the IAA, for which IAAC is currently planning for upcoming pre-consultations.

For further information on IAAC's departmental voted and statutory expenditures, consult the Public Accounts of Canada.

Financial statement highlights

IAAC's complete financial statements (unaudited or audited) for the year ended March 31, 2024, are available online.

Table 12: Condensed Statement of Operations (unaudited) for the year ended March 31, 2024 (dollars) – actual versus planned results

Table 12 summarizes the actual and planned expenses and revenues for 2023–24 which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2023–24 planned results	Difference (actual results minus planned)
Total expenses	$107,563,634	$111,855,722	($4,292,088)
Total revenues	$237,637	$2,700,000	($2,462,363)
Net cost of operations before government funding and transfers	$107,325,997	$109,155,722	($1,829,725)

The 2023–24 planned results information is provided in IAAC's Future-Oriented Statement of Operations and Notes 2023–24.

Table 13: Condensed Statement of Operations (unaudited) for the year ended March 31, 2024 (dollars) – annual variance (2023–24 actual results versus 2022–23 actual results)

Table 14 summarizes actual expenses and revenues for 2022–23 and 2023–24 which net to the cost of operations before government funding and transfers.

Financial information	2023–24 actual results	2022–23 actual results*	Difference (2023–24 minus 2022–23)
Total expenses	$107,563,634	$81,748,496	$25,815,138
Total revenues	$237,637	$2,133,148	($1,895,511)
Net cost of operations before government funding and transfers	$107,325,997	$79,615,348	$27,710,649
*Comparative information for 2022–23 has been restated; see Note 13 in IAAC's Year-End Financial Statements for Fiscal Year 2023–24.			

Table 15: Condensed Statement of Financial Position (unaudited) as of March 31, 2024 (dollars)

Table 14 provides a brief snapshot of the department's liabilities (what it owes) and assets (what the department owns), which helps to indicate its ability to carry out programs and services.

Financial Information	2023–24	2022–23*	Difference (2023–24 minus 2022–23)
Total net liabilities	$20,940,043	$14,961,597	$5,978,446
Total net financial assets	$11,911,027	$6,084,190	$5,826,837
Departmental net debt	($9,029,016)	($8,877,407)	($151,609)
Total non-financial assets	$1,037,789	$708,716	$329,073
Departmental net financial position	($7,991,227)	($8,168,691)	$177,464
*Comparative information for 2022–23 has been restated; see Note 13 in IAAC's Year-End Financial Statements for Fiscal Year 2023–24.			

Human resources

This section presents an overview of the department's actual and planned human resources from 2021–22 to 2026–27.

Table 16: Actual human resources for core responsibilities and internal services

Table 15 shows a summary of human resources, in full-time equivalents (FTEs), for IAAC's core responsibilities and for its internal services for the previous three fiscal years.

Core responsibilities and internal services	2021–22 actual FTEs	2022–23 actual FTEs	2023–24 actual FTEs
Impact Assessment	350	347	401
Subtotal	**350**	**347**	**401**
Internal services	84	84	107
Total	**434**	**431**	**508**

Note: Totals may not add due to rounding.

Analysis of human resources over the last three years

IAAC is progressing toward achieving its peak full-time equivalent (FTE) levels as established in the 2022 Impact Assessment renewal. Substantial advancements have been realized over the past fiscal year, and ongoing efforts are being sustained despite the challenges presented by the current labor market.

Table 17: Human resources planning summary for core responsibilities and internal services

Table 16 shows information on human resources, in full-time equivalents (FTEs), for each of IAAC's core responsibilities and for its internal services planned for the next three years. Human resources for the current fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2024–25 planned FTEs	2025–26 planned FTEs	2026–27 planned FTEs
Impact Assessment	466	337	337
Subtotal	**466**	**337**	**337**
Internal services	123	115	115
Total	**589**	**452**	**452**

Note: Totals may not add due to rounding.

Analysis of human resources for the next three years

IAAC's FTE count will increase in 2024–25 as a result of the funding received through the *Fall Economic Statement 2022*. IAAC plans to utilize 589 FTEs in 2024–25.

The decrease in FTEs in 2025–26 reflects revenue that was projected in 2022 to be recovered through revised Cost Recovery Regulations under the IAA, for which IAAC is currently planning for upcoming pre-consultations.

Corporate information

Departmental profile

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

Institutional head: Terence Hubbard, President

Ministerial portfolio: Environment

Enabling instrument(s): *Canadian Environmental Assessment Act, 2012* and the *Impact Assessment Act*

Year of incorporation / commencement: 1994

Other: The *Canadian Environmental Assessment Act, 2012* (CEAA 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*, the *Regulations Respecting Excluded Physical Activities (Newfoundland and Labrador Offshore Exploratory Wells),* and the *Designated Classes of Projects Order*. IAAC supports its President who is also the Federal Administrator under the *James Bay and Northern Quebec Agreement and the Northeastern Quebec Agreement*.

Departmental contact information

Mailing address:

Impact Assessment Agency of Canada

Place Bell Canada, 160 Elgin Street, 22nd Floor

Ottawa, ON K1A 0H3 Canada

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Website(s): www.canada.ca/en/impact-assessment-agency.html

Supplementary information tables

The following supplementary information tables are available on IAAC's website:

- Details on transfer payment programs
- Gender-based analysis plus
- Response to Parliamentary committees and external audits
- Horizontal initiatives

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. 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.

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, departments 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 3year 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.

fulltime 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 fulltime 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 tool used to assess support the development of responsive and inclusive how different groups of women, men and gender-diverse people experience policies, programs and policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education,

ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

government-wide priorities (priorités pangouvernementales)

For the purpose of the 2022–23 Departmental Results Report, government-wide priorities are the high-level themes outlining the government's agenda in the [November 23, 2021, Speech from the Throne](): building a healthier today and tomorrow; growing a more resilient economy; bolder climate action; fight harder for safer communities; standing up for diversity and inclusion; moving faster on the path to reconciliation; and fighting for a secure, just and equitable world.

horizontal initiative (initiative horizontale)

An initiative where two or more federal departments 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 a department did with its resources to achieve its results, how well those results compare to what the department 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 department, program, policy or initiative respecting expected results.

plan (plan)

The articulation of strategic choices, which provides information on how a department 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 department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead they are within the area of the department's influence.

Indigenous business (entreprise autochtones)

For the purpose of the *Directive on the Management of Procurement Appendix E: Mandatory Procedures for Contracts Awarded to Indigenous Businesses* and the Government of Canada's commitment that a mandatory minimum target of 5% of the total value of contracts is awarded to Indigenous businesses, a department that meets the definition and requirements as defined by the [Indigenous Business Directory](#).

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 a department, 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.