



Impact Assessment
Agency of Canada

Agence d'évaluation
d'impact du Canada

Impact Assessment Agency of Canada 2024-25 Departmental Results Report

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

Canada

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Impact Assessment Agency of Canada's 2024-25 Departmental results report

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At a glance

This departmental results report details the Impact Assessment Agency of Canada's (IAAC's) actual accomplishments against the plans, priorities and expected results outlined in its [2024-25 Departmental Plan](#).

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

Key priorities

IAAC identified the following key priorities for 2024-25:

- Support the Minister in responding to the 2023 Decision of the Supreme Court of Canada (SCC), by developing legislative amendments that will enable IAAC to continue to advance assessments collaboratively, in accordance with the Government of Canada's [Interim Guidance on the Impact Assessment Act](#) (IAA).
- Support the Ministerial Working Group on Regulatory Efficiency for Clean Growth Projects, which was established to address the [Budget 2023](#) commitment to improve the efficiency of the impact assessment and permitting processes for major projects – including through consideration of improved regulatory coordination (federal and provincial); and, through clarified and reduced timelines.
- Promote positive effects and minimize adverse effects within federal jurisdiction of designated projects by delivering high-quality federal environmental and impact assessments that include effective mitigation measures.

- Efficiently deliver federal assessments, in accordance with the Government of Canada’s [Interim Guidance on the Impact Assessment Act](#), and the amended [IAA](#) that came into force in June 2024. This includes implementing policies and guidance, collaborating with federal authorities, provincial/territorial governments, Indigenous partners, and international partners. This will be aligned with the Government of Canada’s plan to improve overall regulatory system efficiency emerging from the Budget 2023 commitment.
- Maximize the promotion of Indigenous leadership in impact assessments, including the assessment of impacts on Indigenous rights and interests, by cultivating meaningful partnerships and collaborative processes and providing capacity supports.
- Enable meaningful participation of Indigenous Peoples, the public, and stakeholders by enhancing opportunities and mechanisms for capacity building and participation in all phases of the federal assessment process.
- Improve the management of the potential effects of a project’s activity by developing a broader understanding of cumulative effects through the conduct of regional assessments, and strategic assessments of federal policies, plans, programs, or issues related to impact assessment.
- Strengthen internal capacity and professional support for delivering Agency priorities and initiatives by improving and simplifying existing internal processes.

Highlights for Impact Assessment Agency of Canada in 2024-25

- Total actual spending (including internal services): \$104,787,243
- Total full-time equivalent staff (including internal services): 567

For complete information on IAAC’s total spending and human resources, read the [Spending and human resources section](#) of its full departmental results report.

Summary of results

The following provides a summary of the results the Impact Assessment Agency of Canada (IAAC) achieved in 2024-25 under its main areas of activity, called “core responsibilities.”

Core responsibility 1: Impact Assessment

Actual spending: \$78,728,327

Actual full-time equivalent staff: 427

- IAAC supported the Minister of Environment and Climate Change in response to the [October 2023 Supreme Court of Canada \(SCC\) Decision](#) on the constitutionality of the [IAA](#). Following an extensive, transparent, and inclusive consultation process with provinces, Indigenous groups, industry, professional associations, and the public, the [IAA](#) was amended and received Royal Assent in June 2024.
- In 2024-25, IAAC delivered on its [mandate](#) to facilitate the sustainable development of major projects through efficient assessments, ensuring that environmental protection and Indigenous rights were integral to the project assessment process. In collaboration with other jurisdictions,

IAAC continued to implement a streamlined and effective assessment process that served the public interest.

- The impact assessment and permitting processes requires collaboration among key participants, including Indigenous groups, provinces, and federal authorities to effectively advanced the goal of “one project, one review” by maintaining positive, ongoing relationships, based on mutual understanding; enhancing Indigenous capacity to lead and participate in assessments, including by aligning consultation activities; and scoping decisions, integrating permitting into the assessment process, and clarifying requirements to avoid duplication.
- In collaboration with federal authorities, other orders of government, and Indigenous Peoples, 41 project assessments (15 environmental assessments, and 26 impact assessments) were ongoing at the end of 2024-25. In addition, nine projects received positive decisions in 2024-25, allowing them to proceed, including seven early decisions under section 16 of the [IAA](#). Two regional assessments were also advanced.
- 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 and federal permitting for major projects more efficient. IAAC also supported the implementation of the [Cabinet Directive on Regulatory and Permitting Efficiency for Clean Growth Projects](#) by providing federal permitting coordination services, which included clarity on permitting requirements through new detailed federal permitting plans, transparency through public reporting on the progress of permitting on the [Canadian Impact Assessment Registry](#) (the Registry) and a point of contact within IAAC to address permitting issues.
- Financial barriers faced by Indigenous Peoples and the public in participating and engaging in assessment processes were reduced through the ongoing delivery of the [Participant Funding Program](#), [Indigenous Capacity Support Program](#), and [Policy Dialogue Program](#). This funding support, along with capacity building activities and ensuring Indigenous Peoples and the public had access to assessment-related information enabled them to participate meaningfully in assessment and policy development processes. Access to funding also facilitated capacity building among Indigenous Peoples related to impact assessment, and their participation in post decision activities.
- IAAC continued to take efforts to ensure assessment processes respect Indigenous rights and culture. This includes seeking the free, prior, and informed consent of Indigenous Peoples for decisions that impact Indigenous rights and interests, as well as recognizing Indigenous rights, self-determination, and self-governance.
- IAAC is the lead on Crown Consultation and serves as a single point of contact for consultation and engagement with Indigenous Peoples during the impact assessment of designated projects. In collaboration with Indigenous groups, co-development opportunities and solutions were identified that are expected to create efficiencies in assessment processes, including [Indigenous Impact Assessment Co-Administration Agreement Regulations](#) under the [IAA](#).
- IAAC worked closely with other jurisdictions throughout assessment processes, including to develop project-specific documents that support incorporating timely and efficient input and

evidence into assessments. IAAC also continued to maintain and improve the [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. In addition, a new [Interactive Assessment Map](#) helps users explore, visualize, and analyze geographic assessment data.

- 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 15 First Nation Partners on the final Terms of Reference for the [Regional Assessment in the Ring of Fire Area](#).
- IAAC continued to embed reconciliation into its organizational culture by publishing and translating our Reconciliation Framework into 10 Indigenous languages, and seeks to cultivate meaningful relationships, respect Indigenous governance and knowledge systems, maximize Indigenous leadership in impact assessment, and build education, awareness, and inclusion related to impact assessment.

For more information on [Impact Assessment](#), read the “Results – what we achieved” section of its departmental results report.

From the Minister

As the Minister responsible for the Impact Assessment Agency of Canada (IAAC), I am pleased to share the 2024-25 Departmental Results Report. This report highlights IAAC’s key achievements in delivering high-quality impact assessments that ensure environmental protection, advance reconciliation with Indigenous Peoples, and contribute to Canada’s economic prosperity.

Last year, federal project reviews changed significantly. Following clarity from the Supreme Court of Canada on the [Impact Assessment Act](#) (IAA), the Government of Canada moved quickly to make changes to the [IAA](#) to ensure assessments focused on areas of federal jurisdiction and enabled enhanced collaboration with provinces to increase efficiency, predictability, and clarity within the assessment process. These amendments came into force in June 2024 and helped streamline the way federal impact assessments are delivered in Canada.

Now more than ever our country must protect the environment while laying the foundations for a strong and resilient future for all Canadians. We are bringing greater efficiency to federal assessment and permitting processes to increase regulatory certainty, help attract capital investment, and strengthen our industries. We are moving towards greater sovereignty and resilience while protecting the environment and respecting Indigenous rights. Together we will build a stronger, more united Canada by driving productivity, economic growth, and competitiveness. The steps taken this past year are moving us in that direction.

Leveraging innovative practices like regional assessments allows us to identify issues earlier without compromising on environmental protection. In 2024-25, IAAC successfully delivered two regional assessments on offshore wind in Atlantic Canada and advanced work on other important projects from coast-to-coast-to-coast. These assessments provide insight into the cumulative effects of projects and will inform future project reviews and decision-making.

The discussions we have had, and relationships we have fostered, with provinces and Indigenous Governing Bodies—and will continue to foster—have helped advance our efforts to strengthen collaboration so we can collectively achieve the goal of “one project, one review.”

We continue to advance reconciliation with Indigenous Peoples by supporting and promoting Indigenous leadership in impact assessments, cultivating meaningful partnerships, implementing collaborative processes, and providing the support Indigenous groups need to build their capacity for full participation in assessment processes. We also continue to uphold our constitutional and moral obligations to consult on projects that might affect Indigenous Peoples.

This report summarizes the fundamental work and actions taken over the past year that will strengthen our ability to protect the environment and Indigenous rights and ensure that impact assessments are efficient, transparent, and collaborative so that investors and other stakeholders can have the certainty and clarity they need to grow the economy.



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

From the Institutional Head

I am proud to present the Impact Assessment Agency of Canada (IAAC)'s 2024-25 Departmental Results Report, which outlines our significant accomplishments over the past year.

The Government of Canada made it clear that federal impact assessments and permitting need to be more efficient, and we were able to rise to this challenge by implementing innovative ways to improve how we deliver impact assessments that include permitting coordination. It is through these efforts that Canada will be well positioned to attract capital investment and build infrastructure while continuing to protect the environment and Indigenous rights. What's more, federal impact assessments remain grounded in scientific integrity, rigorous due diligence, and standardized mitigation measures to ensure strong environmental safeguards for all projects. To support these efforts IAAC is conducting regional assessments to help identify issues early, like cumulative effects. I am pleased two regional assessments of offshore wind development in the Atlantic coast were completed this year and significant advancement was made in the [Regional Assessment in the Ring of Fire Area](#). The information collected

and recommendations made will be invaluable to the development of the clean growth sector in Canada.

After months of meaningful engagement with provinces, Indigenous groups, industry, environmental groups, professional associations, and the public, the amended [Impact Assessment Act](#) (IAA) came into force in June 2024. The result is an [IAA](#) that is now squarely focused on areas of federal jurisdiction with built-in efficiencies and more flexibility to work with provincial counterparts to achieve “one project, one review.”

By deferring to provincial processes where appropriate, strengthening collaboration with provinces, and focusing on what matters to make informed decisions on areas of federal jurisdiction, we are seeing great success. For example, for 15 projects entering the system, we improved the time it takes to conduct a federal review to the government spending an average of 91 days on completing assessment processes. In addition, IAAC completed two regional assessments that will help advance offshore wind development on Canada’s Atlantic coast, a great advancement for facilitating an important and emerging sector in Canada.

We also implemented the [Cabinet Directive on Regulatory Efficiency for Clean Growth Projects](#), including establishing public permitting dashboards and providing new permitting coordination services to improve overall regulatory efficiency for major projects

Reconciliation with Indigenous Peoples remains at the forefront of all that we do. This past year, we advanced partnerships and collaborative relationships with First Nation, Métis, Inuit, and Modern Treaty partners, which led to collaboration being built into all assessment processes—including collaborating with 15 First Nation Partners on the final Terms of Reference for the [Regional Assessment in the Ring of Fire Area](#).

This report outlines IAAC’s key accomplishments and the work we undertook to make the federal review process more efficient, timely, collaborative, and predictable while also continuing to uphold Indigenous rights and protect the environment.



Terence Hubbard
President, Impact Assessment Agency of Canada

Results – what we achieved

Core responsibilities and internal services

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Core responsibility 1: Impact Assessment

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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

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](#).

Quality of life impacts

This core responsibility contributes to the “Environment” domain of the Quality of Life Framework for Canada, including “Water quality in Canadian rivers,” “Satisfaction with local environment,” and the “Canadian species index” by ensuring that potential adverse effects within areas of federal jurisdiction of major projects are understood and mitigated in support of responsible and sustainable development.

It also contributes to the “Good Governance” domain, including:

- “Confidence in institutions” through the conduct of high-quality impact assessments to assess potential positive and negative impacts within federal jurisdiction in a timely and efficient manner, which is critical to ensuring confidence in the federal impact assessment regime; and
- “Indigenous self-determination” through activities to increase partnership and cooperation with, and leadership of, Indigenous Peoples in the conduct of impact assessments.

Progress on results

This section details the department’s performance against its targets for each departmental result under Core responsibility 1: Impact Assessment.

Table 1: Designated projects that proceed foster sustainability

Table 1 shows the target, the date to achieve the target and the actual result for each indicator under Designated projects that proceed foster sustainability in the last three fiscal years.

Departmental Result Indicator	Target	Date to achieve target	Actual Result
Percentage of projects for which reporting indicates that mitigation measures set out in the decision statement effectively address adverse effects of the project	90%	March 2025	2022-23: Not available* 2023-24: 100% 2024-25: 100%**
* Indicator results are not available for 2022-23 because the Departmental Results Framework was updated in 2023-24 to ensure alignment and consistent measurement across frameworks. ** Fourteen projects reported on follow-up program results in 2024-25, in which all showed that the vast majority of mitigation measures were effective in addressing adverse effects.			

Table 2: Stakeholders and Indigenous groups meaningfully participate in the assessment process

Table 2 shows the target, the date to achieve the target and actual result for each indicator under Stakeholders and Indigenous groups meaningfully participate in the assessment process in the last three fiscal years.

Departmental Result Indicator	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 2025	2022-23: 78%* 2023-24: 88% 2024-25: 78%**

* Results for this indicator only started to be collected in February 2023. Results from 2022-23 do not include Indigenous groups because the approach for collecting feedback from Indigenous Peoples is being revisited in 2025-26 to ensure it continues to align with Government direction related to federal impact assessment.

** Although the target of 90% was not met, efforts continue to further improve these results. The 10% decrease in the result compared to the result reported in 2023-24 (88%) could partially be attributed to the low response rate. Indicator results from 2024-25 do not include Indigenous groups because the approach for collecting feedback from Indigenous Peoples is being revisited in 2025-26 to ensure it continues to align with Government direction related to federal impact assessment. Efforts continue to further improve these results.

Table 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

Table 3 shows the target, the date to achieve the target and actual result for each indicator under 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 in the last three fiscal years.

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 2025	2022-23: 77%* 2023-24: 99%** 2024-25: 83%**
<p>* Results for this indicator only started to be collected in February 2023.</p> <p>** Results for 2023-24 and 2024-25 do not include Indigenous groups because the approach for collecting feedback from Indigenous Peoples is being revisited in 2025-26 to ensure it continues to align with Government direction related to federal impact assessment.</p>			

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

Table 4 shows the target, the date to achieve the target and actual result for each indicator under Impact assessment processes respect the rights and culture of Indigenous Peoples, and Canada's commitment to partner with them in the last three fiscal years.

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 2025	2022-23: Not available* 2023-24: Not available** 2024-25: Not available**
<p>* Indicator results are unavailable for 2022-23 because the Departmental Results Framework was updated in 2023-24 to ensure alignment and consistent measurement across frameworks.</p>			

** Indicator results are not available for 2023-24 and 2024-25 because the approach for collecting feedback from Indigenous Peoples is being revisited in 2025-26 to ensure it continues to align with Government direction related to federal impact assessment.

The [Results section of the Infographic for IAAC on GC Infobase page](#) provides additional information on results and performance related to its program inventory.

Details on results

The following section describes the results for Impact Assessment in 2024-25 compared with the planned results set out in the Impact Assessment Agency of Canada's (IAAC's) departmental plan for the year.

Designated Projects that proceed foster sustainability

Results achieved

- IAAC supported the Government of Canada in responding to the [October 2023 Supreme Court of Canada \(SCC\) Decision](#) on the constitutionality of the [Impact Assessment Act](#) (IAA). The [IAA](#) was amended and received Royal Assent in June 2024, reinforcing the [mandate](#) to conduct thorough, timely, and high-quality environmental and impact assessments, with a focus on clearly defined areas of federal jurisdiction. The [IAA](#) provides an organized process and forum to coordinate Crown consultation, uphold the Duty to Consult, and meet the Government of Canada's responsibility to mitigate adverse impacts within areas of federal jurisdiction.
- By relying on provincial legislative and regulatory mechanisms to address and manage potential impacts, IAAC has streamlined impact assessment processes, including reducing duplication, strengthening coordination with provinces, and respecting provincial areas of jurisdiction.
- In addition, following the coming into force of the amended [IAA](#), IAAC has been refocusing its decision-making, practices, and associated documents on areas of federal jurisdiction. This has included streamlining the Summary of Issues provided to proponents and focusing the Tailored Impact Statement Guidelines on key federal issues.
 - For example, in December 2024, the Tailored Impact Statement Guidelines for the [Suncor Base Mine Extension Project](#) were substantially updated to focus on areas of federal jurisdiction, which reduced them by a third because some subsections were removed to allow the proponent to rely on provincial requirements in areas under provincial jurisdiction.
- In 2024-25, IAAC also established a Federal Authority Leadership Committee to support federal authorities in providing advice scoped to key federal effects and informed by provincial oversight tools.
- Following the June 2024 amendments to the [IAA](#), IAAC has been conducting its business differently to focus and accelerate future project-specific assessments on what is unique and different. For example:
 - Through proactive coordination, an early decision was reached in just 63 days for the [Adding Capacity to Sainte-Marguerite-3 Generating Station Project](#), which will increase the capacity of the existing hydroelectric power generating station in Quebec.

- The [Big Bear Camp Aerodrome Project](#) required only 59 days to reach its final assessment decision, which will support access to uranium mining projects in Saskatchewan.
- IAAC continued working with provinces to implement “one project, one review” to reduce duplication and signal to investors that both levels of government are committed to working together, demonstrating cooperative federalism, to meet shared responsibilities to protect the environment and Indigenous rights through a single process. For example:
 - Upon receipt of the final Impact Statement on the [Crawford Nickel Project](#), IAAC scoped the technical review by federal and provincial government experts around "targeted questions" to ensure that technical advice and issue resolution was focused on federal issues.
 - As a priority project for the Government of Ontario, even though no federal impact assessment is required for the [Highway 413 Project](#), the Government of Canada and the Government of Ontario implemented a Memorandum of Understanding that included establishing a senior working group to ensure the collaborative management of potential impacts on federally listed species at risk and their critical habitat.
- IAAC has been considering, and deferring as appropriate, to provincial jurisdictions to address any potential effects in areas of federal jurisdiction.
 - For instance, the Government of Canada and Newfoundland and Labrador issued joint Tailored Impact Statement Guidelines for the [Strange Lake Rare Earth Mining Project](#).
 - In addition, in December 2024, IAAC issued letters to proponents on mining projects in Ontario and Quebec clarifying that the federal assessment would focus on key issues in federal jurisdiction, including for the [Crawford Nickel](#), [Great Bear Gold](#), [Upper Beaver Gold](#), [Novador Gold Mine](#), [Strange Lake Rare Earth](#), [Sorel-Tracy Port Terminal](#), and [Troilus Mining](#) projects.
- Since the [IAA](#) came into force in August 2019, IAAC has accepted, on average of eight initial project descriptions per year. As of March 31, 2025, 49 projects have started the Planning phase, and in 2024-25 alone, seven impact assessments under the [IAA](#) reached early decision under section 16 (see [Table 5](#)).
 - IAAC has streamlined its role in the review process with it spending an average of 91 days to complete 15 projects. This is because proper consultations were carried out early, and these early discussions led to positive changes in project design to minimize project impacts, and other federal processes and provincial assessments have been relied upon to address remaining issues.
- To contribute to an increased understanding of cumulative effects and inform project assessments, IAAC continued to advance regional assessments, including completing the [Regional Assessments of Offshore Wind Development in Newfoundland and Labrador](#) and [Nova Scotia](#) in January 2025. These regional assessments will support the Government of Canada in preparing for the transition to cleaner energy sources because they identified areas for Offshore Wind development based on an assessment of environmental, social, economic, and health effects, and considered sustainability, climate change, and gender-based analysis, which were all informed by extensive engagement with Indigenous Peoples and stakeholders.

Table 5: Summary of assessments, 2024-25

Assessment type	# of ongoing assessments carrying over to 2024-25	# of assessments initiated in 2024-25	# of assessments with decisions in 2024-25, including section 16 decisions	# of assessments terminated in 2024-25	# of assessments continuing into 2025-26
CEAA 2012					
Environmental assessments conducted by the Agency	11	Not applicable	1	1	9
Environmental assessments conducted by Review Panel	3	Not applicable	0	2	1
Substituted environmental assessments	6	Not applicable	1	0	5
IAA					
Impact assessments conducted by the Agency	23	6	7	1	21
Impact assessments conducted by Review Panel	2	0	0	0	2
Substituted impact assessments	3	0	0	0	3
Regional assessments	4	0	2	0	2
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 (for CEAA 2012 projects) or the President of IAAC (for IAA projects) and supported by IAAC. Under the IAA , these could also be integrated review panels where, for proposed projects that includes activities regulated under the Nuclear Safety and Control Act or the Canadian Energy Regulator Act , the panel is set up by IAAC and either the Canada Energy Regulator or the Canadian Nuclear Safety Commission.					
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.					

- In 2024-25, IAAC led permitting coordination to enhance regulatory coordination between federal departments and agencies to integrate regulatory processes into the assessment for designated projects. With permitting coordination, [Marathon Palladium Project](#) obtained all required federal permits within 15 months. Moving forward, all projects undergoing a federal impact assessment will have detailed permitting plans with permitting timeline commitments integrated as part of the assessment process.

- In addition, IAAC contributed to the Kunming-Montreal Global Biodiversity Framework and its domestic instrument, [Canada's 2030 Nature Strategy](#). The consideration of project effects on biodiversity in the context of relevant environmental obligations ensures that impact assessment processes also consider the extent to which project effects contribute to Canada's ability to meet its environmental obligations and climate change commitments.
- IAAC also worked with the Office of the Chief Science Advisor to establish and administer an Independent Scientific Body in relation to the [Roberts Bank Terminal 2 Project](#). Their mandate is to provide advice on the proposed monitoring parameters, methods, and thresholds for the proposed follow-up program on salinity, biofilm, and western sandpiper. This is consistent with ensuring robust scientific knowledge is available to foster sustainability.
- As well, IAAC consulted with advisory bodies comprised of external experts on the implementation of the federal assessment regime. These external advisory committees are important to ensuring transparency and ensuring that the objectives of the federal impact assessment are being met. They include: the [Technical Advisory Committee on Science and Knowledge \(TAC\)](#), [Indigenous Advisory Committee \(IAC\)](#), and [Minister's Advisory Council \(MINAC\) on Impact Assessment](#).
 - In 2024-25, [TAC](#) examined several critical topics, including providing feedback to inform the review of the [Physical Activities Regulations](#), cumulative effects assessment in the context of regional assessments, and scoping health, social, and economic effects assessment.
 - [IAC](#) held four meetings in 2024-25, where it examined several critical topics, including the Assessment of Impacts to Rights, United Nations Declaration on the Rights of Indigenous Peoples, as well as [IAA](#) amendments and regulatory initiatives.
 - After seven successful meetings, [MINAC](#) submitted to IAAC its third report for the Minister. The Council provided advice related to federal, provincial, and Indigenous cooperation; regional and strategic assessment; honouring Indigenous rights through free, prior, and informed consent; the importance of monitoring and follow-up programs in the post decision phase; and current IAAC practices on performance measurement and project evaluation.

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

Results achieved

- In 2024-25, through its funding programs, IAAC reduced financial barriers and facilitated participation in both in-person and virtual consultation and engagement sessions with Indigenous Peoples and the public to help develop reports, obtain comments on assessment-related documents, and to support the participation of Indigenous groups in post decision phase activities.
 - For project impact assessments, the [Participant Funding Program](#) (PFP) expended a total of \$4.5 million in contribution funding to support the participation of 32 unique² recipients in 13 impact assessment processes, and an additional \$1.0 million in grant funding was disbursed to 98 unique recipients for their participation in 27 project

² A recipient can have more than one contribution and/or funding agreement since recipients can participate in more than one project.

assessment-related activities. The PFP also signed a total of \$2.8 million in contribution agreements with 40 unique recipients to support their participation in eight impact assessment processes.³

- For regional assessments, \$1.3 million was expended to support the participation of 35 unique recipients in five regional assessment processes.⁴ The PFP disbursed \$0.9 million in grant funding to 20 unique recipients to facilitate their participation in four regional assessments.
- The [Indigenous Capacity Support Program](#) (ICSP) expended \$9.9 million in funding to 59 unique⁵ Indigenous recipients to increase the recipients' ability to participate and collaborate meaningfully in current and future federal assessments. The ICSP also signed 35 new agreements for a total of \$7.3 million in 2024-25. Activities supported by the Program included the development of governance structures, generic tools and studies related to impact assessment, training, and general awareness of the impact assessment process for members of Indigenous communities. Funding also supported a regional conference, where participants—including program recipients—shared tools, knowledge, and best practices in impact assessments.
- The [Policy Dialogue Program](#) (PDP) expended a total of \$1.7 million in contribution funds to 51 unique recipients to support the participation of 23 unique Indigenous recipients and 28 unique public recipients in policy and guidance development. The Program also signed 45 new agreements for approximately \$1.0 million. The PDP expended \$0.9 million through 109 grant agreements to 42 unique Indigenous recipients to support the participation of recipients in policy and guidance development. Through the PDP, recipients provided feedback on IAAC policies and guidance, engaged in collaborative work on policy issues, and provided financial support to the [TAC](#), the [IAC](#), and the [MINAC](#).
- 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:
 - Tools on the [Registry](#) were used to support opportunities for Indigenous engagement.
 - Results of IAAC's follow-up survey for public engagement and consultation sessions indicate the public was able to participate in a meaningful way, with 100% of respondents agreeing they had the information they needed to participate meaningfully, and 89% reporting they had the opportunity to provide input.⁶
 - In 2024-25, more than 300 Indigenous communities were consulted in impact assessment and regional assessments.
- Under the [IAA](#), projects on federal lands and outside Canada must undergo a review of potential environmental effects, unless excluded by Ministerial Order. In 2024-25, IAAC publicly consulted

³ While an agreement may have been established in 2024-25, the associated funds may be disbursed in subsequent years.

⁴ Expenditures may be made under agreements established in previous years and are not necessarily limited to those initiated in 2024-25.

⁵ A recipient can have more than one contribution and/or funding agreement since recipients can participate in more than one project.

⁶ This result is based on only nine responses. Since the survey is administered via email or through a QR code, it is not possible to calculate a response rate or margin of error.

on the Order Designating Certain Excluded Classes of Projects, issued by the Minister of the Environment and Climate Change to replace the previous Designated Classes of Projects Order. This Order was then amended to exempt low risk projects from the requirements for an environmental effects determination, improving efficiency.

- IAAC's "Overview of the [Impact Assessment Act](#)" webinars were well attended in 2024-25, with nearly 300 participants joining in sessions that provided a comprehensive Overview of the [IAA](#), including the assessment process and guidance on how to effectively engage in it. Of the participants who responded to the survey, 73% expressed satisfaction with the information presented in the webinars.
- In addition, as a part of its Indigenous Participation Series, IAAC delivered targeted sessions to Indigenous groups, federal authorities, and other interested stakeholders, reaching over 650 participants. Of the participants who responded to the survey, 95% indicated the information provided during the sessions would support their meaningful participation in the impact assessment process.
- In 2024-25, IAAC participated in over 450 stakeholder meetings and engagement events, while expanding its engagement network to include more than 10 first-time stakeholders. As well, IAAC enhanced its visibility by hosting public relations booths at key industry events, while also deepening relationships with existing stakeholder groups. These visibility efforts also served broaden public awareness of IAAC's renewed mandate, strengthen relationships across industry sectors, and correct misinformation about the amended [IAA](#).

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

- In its role as Crown Consultation Coordinator, IAAC led federal consultations with Indigenous Peoples, in accordance with the Crown's constitutional duty to consult and accommodate. This collaborative approach promoted communication, relationship-building, and cooperation with Indigenous communities, and ensured their rights and interests were considered in assessment processes. IAAC's ongoing efforts to support the Government of Canada's commitment to fostering economic reconciliation and facilitating project development contributed to a more transparent, efficient, and inclusive federal assessment process that continued to respect Indigenous rights and support sustainable development across Canada.
- As the lead for federal impact assessments, IAAC collaborated with federal authorities to ensure scientific evidence is incorporated into assessments by providing guidance to responsible authorities related to:
 - Fulfilling their obligations under sections 81 to 91 of the [IAA](#) to determine the effects of projects on federal lands and outside of Canada that are not designated projects; and
 - How documents produced throughout the assessment process will inform the decision-making process.
- IAAC's [Research program](#) had an open call for research in fall 2024, which funded research on the themes of cumulative effects and impact mitigation. These research initiatives are in addition to the 45 research products funded by IAAC and published on [IAAC's website](#).

- In 2024-25, over 2,500 records and over 750 comments were posted to the [Registry](#) in relation to project assessments, regional assessments, strategic assessments, and assessments on Federal Lands and Outside of Canada. There were over 950 active subscribers to receive automated project updates by email.
- Through improvements to the [Registry](#) the transparency of the federal impact assessment regime was advanced through by:
 - Launching a service that enables users to subscribe and receive a notification email when new content is posted;
 - Introducing a permitting dashboard on relevant project pages to track the progress of federal permits and authorizations; and
 - Improving the online commenting experience by simplifying the validation method.
- IAAC further improved transparency in regulatory processes and analysis by launching a new public-facing [Interactive Assessment Map](#) that helps users to explore, visualize, and analyze geographic assessment data. This tool can also support engagement and boost consultation effectiveness.

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

Results achieved

- In 2024-25, IAAC continued to uphold the Government of Canada's commitments made in the [United Nations Declaration on the Rights of Indigenous Peoples Act](#) (UN Declaration Act).
- IAAC effectively reduced consultation fatigue among Indigenous communities and improved the efficiency of impact assessment processes by reducing duplication between federal and provincial processes, as well as by using Crown consultations for multiple purposes.
- Clear guidance was also provided by IAAC to proponents on key issues in areas of federal jurisdiction to focus assessments on what matters while also providing a rationale for which Indigenous communities had to be engaged in the project-specific processes to seek the free, prior, and informed consent from Indigenous Peoples for decisions that impact Indigenous rights and interests, and to recognize Indigenous rights, self-determination, and self-governance.
- In addition, IAAC continued to apply [Canada's Collaborative Modern Treaty Implementation Policy](#) and actively supported the negotiations of impact assessment provisions for modern treaties and self-government agreements in British Columbia, Quebec, Ontario, the Northwest Territories, and Newfoundland and Labrador.
- As well, IAAC signed a cooperation agreement with the Cree Nation Government as part of the impact assessment of the [Shaakichiuwaanaan Mining Project](#). This agreement establishes a joint committee for the impact assessment of the project and is part of IAAC's ongoing collaboration with the Cree Nation Government for projects under the James Bay and Northern Quebec Agreement.
- In 2024-25, IAAC also published a discussion paper on [Indigenous co-administration agreements under the IAA](#). The paper was co-developed by IAAC and a Circle of Experts that includes First Nation, Métis and Inuit individuals, as well as experts recommended by Indigenous individuals and organizations.
 - This discussion paper explored options and considerations for a regulatory framework that would enable the Minister of Environment and Climate Change to enter into co-

- administration agreements with Indigenous governing bodies and other eligible entities to exercise federal impact assessment powers, duties, and functions on specified lands.
- During the 90-day national engagement period that followed publication, IAAC held 35 bilateral and multilateral meetings with Indigenous groups and organizations, industry and environmental stakeholders, and provinces/territories, and IAAC also received 52 written submissions to review submissions and inform next steps in regulatory development.
 - In addition, IAAC demonstrated its ongoing 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 is built into assessment processes, such as:
 - The world's first Indigenous majority-owned liquefied natural gas (LNG) project is [Cedar LNG project](#), now in the post decision phase, is one of the largest Indigenous nation majority-owned infrastructure projects in Canada.
 - Its approval demonstrates Canada's commitment to advancing economic reconciliation with Indigenous Peoples.
 - The Project is likely to be one of, if not the lowest emission intensity producers of LNG globally, largely because of its reliance on clean British Columbian hydroelectricity.
 - The final Terms of Reference for the [Regional Assessment in the Ring of Fire Area](#) was agreed to with 15 First Nation Partners.
 - A working group comprised of delegates representing each First Nation Partner and representatives from IAAC are currently conducting the regional assessment.
 - This achievement marks the first ever regional assessment under the [IAA](#) to be planned in partnership between First Nation Governments and the Government of Canada.
 - Similarly, IAAC and Indigenous partners began co-developing Terms of Reference for the [Regional Assessment of the St. Lawrence River Area](#). This regional assessment will help inform future project-specific federal impact assessments and decisions in this area. It is anticipated that the Terms of Reference will be finalized in 2025-26, which start the conduct phase for regional assessment.
 - IAAC's [Reconciliation Framework](#) was published on the IAAC website in June 2024 and translated into ten Indigenous languages.
 - This Framework embeds reconciliation into IAAC's organizational culture and 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. This will help maximize Indigenous leadership in impact assessments, including by respecting Indigenous governance and knowledge systems.

Key risks

Table 6: Key Risks

Key risks	Mitigation strategies
<p>Fluctuation of economic activity and commodity price</p> <p>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.</p>	<p>Since 2019, IAAC has used its authority under section 16 of the IAA to make early decisions on impact assessments. As a result, approximately 40% of projects entering the system since 2019 have received early decisions, many in under six months.</p> <p>IAAC will continue to find efficiencies at every step of the process and maintain proactive relationships with proponents and provinces, including to advance the goal of “one project, one review.” This will make the assessment process more efficient, which will accelerate projects moving to the construction phase of development.</p>
<p>Inadequate or ineffective Crown Consultations and Indigenous participation</p> <p>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.</p>	<p>IAAC acts as the Crown Consultation Coordinator for designated projects subject to federal impact assessment to ensure better and more consistent implementation of consultation requirements. IAAC continuously builds on its experience to adapt to increased expectations and requirements associated with consultation, including the shifting public and legal environment, and the complex landscape of Indigenous rights and interests in Canada.</p> <p>To advance the goal of “one project, one review,” IAAC will work with provinces to remove duplication between federal and provincial processes and leverage existing consultations for multiple purposes.</p>
<p>Lack of capacity among Indigenous Peoples to participate in assessments and Crown Consultations</p> <p>For Indigenous Peoples to participate meaningfully in assessment processes, and Crown Consultation activities, capacity is required. This includes funding to build capacity and participate, knowledge, information, skills, and opportunities that are accessible and available to Indigenous Peoples.</p>	<p>The Participant Funding Program 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.</p> <p>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:</p> <ul style="list-style-type: none"> • 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
	<p>IAAC will also work with provinces to remove duplication between federal and provincial Indigenous consultation processes and leverage existing consultations for multiple purposes.</p>
<p>Duplication of effort due to shared responsibilities</p> <p>The IAA is part of a larger regulatory landscape in Canada that includes shared responsibilities with provinces and territories under the Constitution Act, 1867. As a result, some projects could require multiple assessments, which has the potential to result in duplication of effort and longer timelines for assessments to be completed and projects to be built.</p>	<p>In June 2024, an amended IAA came into force in response to the October 2023 Supreme Court of Canada (SCC) Decision on the constitutionality of the IAA. The amendments included focusing decision-making on areas of clear federal jurisdiction and enhancing collaboration with provincial partners to support the objective of “one project, one review.”</p>
<p>Non-compliance with conditions</p> <p>Decision statements include legally binding mitigation measures, follow-up programs, and administrative requirements as conditions with which proponents must comply.</p> <p>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.</p>	<p>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.</p> <p>IAAC continuously evaluates 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.</p> <p>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.</p>
<p>Not achieving deliverables or expected results due to the horizontal nature of the initiative</p> <p>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.</p>	<p>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.</p> <p>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.</p> <p>As part of specific projects, IAAC also develops project-specific work plans for each phase of the IA</p>

Key risks	Mitigation strategies
	<p>process, which increases the collective understanding of anticipated deliverables and timeframes.</p>
<p>Not meeting the expectations of Indigenous Peoples and stakeholders</p> <p>In addition to Indigenous rights and interests, impact assessment processes involve provincial, territorial, economic, resource development, environmental and public interests.</p> <p>In some cases, Indigenous Peoples expect to be included in impact assessment decision-making and partners in the impact assessment process. They also expect the Government to honour commitments to reconciliation and the implementation of the UN Declaration Act.</p> <p>Provinces and territories expect impact assessment processes to respect their jurisdiction. They expect a “one project, one review” approach that avoids duplication.</p> <p>Industry expects a timely, predictable process.</p> <p>Environmental groups want a process that fosters sustainability, and the public wants a transparent, trustworthy process.</p>	<p>The approach for the implementation of the impact assessment process was developed through collaboration with Indigenous groups and stakeholders, which mitigates this risk.</p> <p>IAAC will continue to work with Indigenous groups and stakeholders throughout the implementation of the impact assessment process to ensure the approach taken meets the needs of Indigenous groups and stakeholders.</p> <p>The IAA established advisory bodies (i.e., Indigenous Advisory Committee, Technical Advisory Committee, and Minister’s Advisory Council) to gain input from Indigenous groups and stakeholders throughout the implementation of the impact assessment process. IAAC will continue to consider the advice from these bodies to improve and adapt processes.</p> <p>The approach is comprehensive, horizontal, and multi-faceted. It includes elements that respond to specific critiques of the previous environmental assessment process, including:</p> <ul style="list-style-type: none"> • the Planning phase to ensure early engagement of Indigenous Peoples and the public; • 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.
<p>Exposure or loss or damage resulting from cybersecurity threats</p> <p>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.</p>	<p>IAAC has programs and processes in place to remain vigilant and to address cybersecurity threats as quickly as possible.</p> <p>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.</p>

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 required to achieve results.

Resource	Planned	Actual
Spending	\$85,315,499	\$78,728,327
Full-time equivalents	466	427

[The Finances section of the Infographic for IAAC on GC Infobase page](#) and the [People section of the Infographic for IAAC on GC Infobase page](#) provide complete financial and human resources information related to its program inventory.

Related government priorities

This section highlights government priorities that are being addressed through this core responsibility.

Gender-based Analysis Plus

In 2024-25, IAAC continued to support the Government of Canada's priority to incorporate [Gender-based Analysis Plus \(GBA Plus\)](#) into its practices and policies, including by implementing its own [GBA Plus Policy](#). Effectively implementing the [IAA](#) includes ensuring that GBA Plus is integrated in federal assessments. To that end, IAAC piloted a new approach to community engagement focused on GBA Plus to ensure that its engagement processes are inclusive for communities that are often underrepresented in consultations. IAAC also worked with the Students Commission of Canada to identify methods and approaches for engaging youth in impact assessment processes and developed a Youth Engagement Guide.

To ensure that decisions made by the Governor in Council consider potential impacts to diverse groups of Canadians, GBA Plus was conducted for all Cabinet documents led by the Minister of Environment and Climate Change. IAAC's [Gender-Based Analysis Plus in Impact Assessment](#) guide and [Tool – Assessing the Quality of a GBA Plus in the Impact Statement](#), supported IAAC staff and project proponents in incorporating GBA Plus into project documents. IAAC continued collaborating with Women and Gender Equality Canada (WAGE), the expert federal authority on GBA Plus, to incorporate their advice, which includes the consideration of impacts on diverse groups, in federal assessments.

United Nations 2030 Agenda for Sustainable Development and the Sustainable Development Goals
In delivering its mandate and daily operations under its core responsibility, Impact Assessment, IAAC supported Canada's efforts to address the United Nations' 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs). In particular, IAAC contributed to the following:

- SDG 10 – Reduced inequalities: advance reconciliation with Indigenous Peoples and taking action on inequality;
- SDG 12 – Responsible consumption and production: reduce waste and transition to zero-emission vehicles;
- SDG 13 – Climate action: take action on climate change and its impacts; and
- SDG 16 – Peace, justice, and strong institutions: promote a fair and accessible justice system, enforce environmental laws, and manage impacts.

To contribute to commitments related to reducing inequalities (SDG 10), IAAC worked with Indigenous communities to incorporate Indigenous rights and knowledge by verifying compliance with conditions that require proponents to engage with Indigenous communities. IAAC also provided meaningful opportunities for communities potentially affected by projects, particularly those often underrepresented in consultations due to identity factors (e.g., age, race, ethnicity, religion) by developing targeted engagement activities for seniors living in retirement homes, and students (high school and post-secondary), and making deliberate efforts to establish relationships with newcomers and a Mennonite community in the context of project-specific impact assessments.

In support of its commitment to peace, justice and strong institutions (SDG 16), IAAC supported transparency in delivering coordinated engagement with Indigenous groups, stakeholders, and the public on three regulatory initiatives: [five-year review of the Physical Activities Regulations](#), developing regulatory framework for [Indigenous impact assessment co-administration agreements](#), and updating the [Order Designating Certain Excluded Classes of Projects](#).

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](#).

Innovation

In 2024-25, IAAC adopted a streamlined approach to reduce the timeline for amendments by allowing non-substantive or administrative changes to decision statements issued under the [CEAA 2012](#) and the [IAA](#), which enables these types of amendments to be approved by the President of IAAC within weeks.

In addition, IAAC piloted pre-planning public engagement activities targeting underrepresented communities' voices to ensure they are being heard in assessment processes. This pilot helped build public trust and awareness, and enabled IAAC to identify issues early, which resulted in stronger relationships between municipal representatives and underrepresented communities, better preparation for the assessment, and the development of best practices and tools for future engagement and assessment.

Program inventory

IAAC 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 refer to the activities and resources that support a department in its work to meet its corporate obligations and deliver its programs. The 10 categories of internal services are:

- Management and Oversight Services
- Communications Services
- Legal Services
- Human Resources Management
- Financial Management
- Information Management
- Information Technology
- Real Property
- Materiel
- Acquisitions

Progress on results

This section presents details on how the department performed to achieve results and meet targets for internal services.

Internal services offer corporate support to strengthen IAAC's ability to implement the [IAA](#), deliver its core responsibility, and support Government of Canada priorities related to the health, safety, and well-being of employees, sound management of information and resources, and diversity. In 2024-25, internal services made up approximately 25% of IAAC's total FTEs and approximately 25% of IAAC's total actual spending, demonstrating efficient operations with minimal resources allocated to internal services compared to direct program delivery.

- By developing a forward-looking strategy and working together with national partners to improve its security practices and capabilities, IAAC improved its approach to information technology, cybersecurity, and security culture throughout the year, which included:
 - Enhancing to IAAC's cybersecurity framework significantly, which resulted in more than doubling IAAC's maturity score, reflecting strengthened governance, monitoring, and risk response capabilities;

- Developing and implementing an entirely new Security Policy Suite aligned with current threats and Treasury Board requirements;
- Deploying critical technical safeguards, including implementing an Always-On Virtual Private Network (VPN) and secure mobile configuration;
- Establishing a robust security awareness program featuring IAAC-wide phishing simulations and active participation in Cyber Security Awareness Month in October 2024; and
- Launching of a systematic vulnerability assessment program.
- In addition, various pilot projects and initiatives were implemented to raise awareness and enhance information management and information technology practices and procedures across IAAC, including:
 - Deploying an artificial intelligence (AI) community of practice through a human-centered AI program to build the skills of employees related to the use of AI; and
 - Providing cyber and physical security learning opportunities for employees to be better equipped to safeguard the organization.
- Whether working remotely or in an office setting, IAAC actively promoted awareness regarding security, wellness, safety, and health. This included reinforcing the significance of protecting data and equipment, giving employees the tools and equipment needed to succeed, and having ergonomic assessments available for onsite or remote work site.
- IAAC also supported its employees by increasing the capacity of employees in regions or Headquarters by continuing to invest in videoconferencing technology and new applications to facilitate collaboration, communication, and productivity in the hybrid work environment.
- In addition, IAAC proactively helped its employees to become familiar and comfortable with the new work environment in our Vancouver Regional Office, reducing our overall physical office footprint, as a part of the hybrid [GCworkplace](#) model.
- Further to the publication of IAAC's [2024 Accessibility Progress Report on the Implementation of the Impact Assessment Agency of Canada's Accessibility Plan](#), IAAC partnered with Shared Services Canada's [Accessibility, Accommodation and Adaptive Computer Technology program](#) to support training and Duty to Accommodate-related needs, including the identified barriers to accommodation for employees, which enabled IAAC to implement appropriate accommodation solutions.
- Similarly, enhancements were made to improve the sound management of public resources to ensure value for money for Canadians through the implementation of internal controls, including:
 - Joining the Office of the Comptroller General's Centre of Expertise for Grants and Contributions, with the aim of enhancing the effectiveness and efficiency of IAAC's transfer payment programs and ensuring compliance with federal policies and standards; and
 - Working on developing a Grants and Contributions Information Management System (GCIMS), which will help to provide funding more easily by automating transfer payments to recipients.
- IAAC's Grants and Contributions Centre of Expertise was also established, which created efficiencies in the financial administration of the IAAC's Impact Assessment Funding Program and will play a crucial role moving forward to ensure compliance with legislative requirements to support the participation of Indigenous Peoples and the public in federal assessment processes.

- In addition, IAAC participated in the [Horizontal Internal Audit of Procurement Governance](#) led by the Office of the Comptroller General, which resulted in one common recommendation across all departments and agencies participating in the Audit is to continue to improve or development their Procurement Management Framework to ensure alignment with the Directive on the Management of Procurement.
 - In response to this audit, IAAC developed a Management Action Plan that identifies next steps that will respond to this recommendation, including:
 - Formalizing all the processes for procurement into a comprehensive Procurement Management Framework that is accessible to relevant stakeholders; and
 - Creating a central repository for internal procurement tracking.
- IAAC also advanced Green Procurement and Indigenous Procurement initiatives in 2024-25, surpassing the 5% target by awarding 26% of contracts to Indigenous businesses.
- IAAC strengthened its recruitment efforts by expanding its presence at job fairs across Canadian universities with programs aligned to its mandate. This increased visibility helped position IAAC as an employer of choice and supported the recruitment of the next generation of impact assessment practitioners.
- As well, recruitment and promotion strategies were put into place to attract Indigenous Peoples, visible minorities and other racialized people, in support of the Government of Canada's [Call to Action on Anti-Racism, Equity, and Inclusion in the Federal Public Service](#). IAAC also used pre-determined pools from the Public Service Commission and other Government of Canada departments to help close gaps in representation in its workforce.
- In alignment to Government of Canada-wide commitments on Employment Equity, Diversity and Inclusion, in 2024-25, IAAC participated in the [Inclusive and Equitable Workplace for Newcomers](#) project from World Skills and funded by Canadian Heritage. This helped IAAC obtain tools and resources to increase our effectiveness in attracting, onboarding, and retaining newcomers to our workforce, such as by implementing standardized language and accessibility tools in hiring posters.
- As part of IAAC's Indigenous Career Navigator Program, it:
 - Advanced Indigenous cultural competency by delivering two-eyed seeing sessions at Headquarters and Regional Offices;
 - Enhanced the awareness and understanding of IAAC's Indigenous employees' experiences by creating a "What I Heard" report and delivering presentations to hiring managers; and
 - Provided Indigenous employees with career advice and guidance, including offering career road mapping sessions, and providing wellness resources and individual coaching.
- To reduce barriers to accessing second language training, IAAC changed the process to participate in its second language training program by offering beginner-level language training for all employees, which increased the number of employees who could access to the program. Also, after three years of increasing enrollment and participation in its second language training program, a second Official Languages teacher was hired to help deliver the program, with this teacher located outside of the National Capital Region to accommodate the different time zones of IAAC's Regional Offices.
- By introducing a creative, multi-channel communications campaign called "Assessments that Work," IAAC created a platform that uses strategic communications and high-quality visuals to

clarify the value, impact, and perceptions of the [IAA](#). This platform modernizes our messaging by aligning marketing with plain language and industry standards, and increases engagement by building trust with industry, the public, and Indigenous partners.

- IAAC was an exhibitor at the Prospectors and Developers Association of Canada conference in 2024-25, a three-day event where we highlighted efficiencies gained under the [IAA](#) to address misconceptions and misperceptions, including by presenting a “Changes to the Act” fact sheets. These were also posted to our website.
- In 2024-25, IAAC also advanced various approaches to strengthen communication and collaboration with Indigenous Peoples to further advance reconciliation efforts and the inclusion of Indigenous Peoples in assessment processes. For example:
 - Key documents and communications products (e.g., the Reconciliation Framework and advisory committee reports) continued to be translated into Indigenous languages;
 - Live events were simultaneously interpreted into to Indigenous languages; and
 - Indigenous designs were incorporated into communications materials, including narratives featuring Indigenous participation in different project assessments.
- In addition, IAAC improved transparency and accessibility internally, by implementing a digital transformation initiative where unclassified information is accessible to all employees by default. This collaborative approach supported IAAC’s people-first strategy, which ensures we effectively equip, inform, and prepare our employees to efficiently coordinate with partner organizations and adapt to new regulatory requirements and processes.
- Improvements to the Registry in 2024-25 to enhance accessibility, simplify public participation, and make it easier for Canadians to engage in impact assessments. For instance:
 - Users can now submit comments more easily with a one-time email verification code, eliminating the need for GCKey authentication.
 - Additionally, users can opt in for email notifications after submitting a comment without having to revalidate their email address, ensuring a more seamless and intuitive experience.
- As the lead for the Impact Assessment Processes Horizontal Initiative and following the implementation of the horizontal results framework in 2024-25, IAAC continued to collaborate with 12 partner departments and agencies to monitor and report on results for Canadians and increase transparency through ongoing annual reporting on the [horizontal initiative](#).

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 required to achieve results.

Resource	Planned	Actual
Spending	\$21,328,875	\$26,058,916
Full-time equivalents	123	140

[The Finances section of the Infographic for IAAC on GC Infobase](#) and the [People section of the Infographic for IAAC on GC Infobase](#) provide complete financial and human resources information related to its program inventory.

Contracts awarded to Indigenous businesses

Government of Canada departments are required to award at least 5% of the total value of contracts to Indigenous businesses every year.

IAAC results for 2024-25:

Table 9: Total value of contracts awarded to Indigenous businesses*

As shown in Table 9, IAAC awarded 26.6% of the total value of all contracts to Indigenous businesses for the fiscal year.

Contracting performance indicators	2024-25 Results
Total value of contracts awarded to Indigenous businesses** (A)	\$983,196.05
Total value of contracts awarded to Indigenous and non-Indigenous businesses*** (B)	\$3,691,362.58
Value of exceptions approved by deputy head (C)	\$0.00
Proportion of contracts awarded to Indigenous businesses $[A / (B-C) \times 100]$	26.6%
<p>* "Contract" is a binding agreement for the procurement of a good, service, or construction and does not include real property leases. It includes contract amendments and contracts entered into by means of acquisition cards of more than \$10,000.00.</p> <p>** For the purposes of the minimum 5% target, the data in this table reflects how Indigenous Services Canada (ISC) defines "Indigenous business" as either:</p> <ul style="list-style-type: none"> ○ owned and operated by Elders, band, and tribal councils ○ registered in the Indigenous Business Directory ○ registered on a modern treaty beneficiary business list. <p>*** Includes contract amendments.</p>	

IAAC's Indigenous Procurement Coordinator continued to participate in the Interdepartmental Working Group on the 5% Target for Contracts Awarded to Indigenous Businesses. This Working Group aims to foster a successful, coordinated, government-wide strategy for implementing this target. By promoting collaboration and open communication, the Working Group seeks to build consensus on the methods, tools, and resources departments and agencies need to meet, and surpass, the 5% target. By promoting the Procurement Strategy for Indigenous Businesses, in 2024-25, IAAC awarded:

- 14 smaller-scale contracts to Indigenous businesses for software, computer supplies, and other hardware; and
- three (3) Indigenous voluntary set-aside contracts for a total value of \$305,422.34.

In its 2025-26 Departmental Plan, IAAC estimated that it would award 5.00% of the total value of its contracts to Indigenous businesses by the end of 2024-25. IAAC achieved results higher than the minimum 5% in the past three fiscal years: 12.8 % in 2022-23, 20.1 % in 2023-24, and 26.6 % in 2024-25.

In 2024-25, formal meetings were held with Indigenous businesses to enhance IAAC's understanding of pre-qualified suppliers for various goods and services. IAAC's Indigenous Procurement Coordinator delivered evaluation briefings and responded to inquiries about the procurement process to help Indigenous businesses prepare for future opportunities. Additionally, IAAC actively took part in planning workshops and information sessions hosted by Indigenous Services Canada to gain insight into the tools and resources departments and agencies require to meet the 5% procurement target.

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 2022-23 to 2027-28.

Refocusing Government Spending

In Budget 2023, the government committed to reducing spending by \$14.1 billion over five years, starting in 2023-24, and by \$4.1 billion annually after that.

To meet this commitment, IAAC identified the following spending reductions.

- 2024-25: \$2,527,000
- 2025-26: \$3,359,000
- 2026-27 and after: \$4,499,000

In 2024-25, IAAC worked to realize these reductions by:

- Adjusting its growth strategy to absorb these spending reductions;
- Targeting reductions on travel and professional services while maintaining FTEs to focus spending on critical and essential purposes;
- Focusing on internal training and knowledge transfer to reduce professional services; and
- Leveraging the annual business planning exercise to align resources to priorities on an annual basis, in view of these budget reduction targets.

Budgetary performance summary

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

Table 10 shows the money that IAAC spent in each of the past three years on its core responsibilities and on internal services.

Core responsibilities and internal services	2024-25 Main Estimates	2024-25 total authorities available for use	Actual spending over three years (authorities used)
Impact Assessment	\$85,315,499	\$85,063,037	<ul style="list-style-type: none"> • 2022-23: \$61,545,761 • 2023-24: \$78,642,540 • 2024-25: \$78,728,327
Subtotal	\$85,315,499	\$85,063,037	<ul style="list-style-type: none"> • 2022-23: \$61,545,761 • 2023-24: \$78,642,540 • 2024-25: \$78,728,327
Internal services	\$21,328,875	\$26,058,916	<ul style="list-style-type: none"> • 2022-23: \$10,959,717 • 2023-24: \$18,902,276 • 2024-25: \$26,058,916
Total	\$106,644,374	\$111,121,953	<ul style="list-style-type: none"> • 2022-23: \$72,505,478 • 2023-24: \$97,544,816 • 2024-25: \$104,787,243

Analysis of the past three years of spending
Expenditures have steadily increased since the [Fall Economic Statement 2022](#) announced new and renewed funding for IAAC.

The [Finances section of the Infographic for IAAC on GC Infobase](#) offers more financial information from previous years.

Table 11: Planned three-year spending on core responsibilities and internal services (dollars)
Table 11 shows IAAC’s planned spending for each of the next three years on its core responsibilities and on internal services.

Core responsibilities and internal services	2025-26 planned spending	2026-27 planned spending	2027-28 planned spending
Impact Assessment	\$92,348,632	\$92,733,898	\$93,931,397
Subtotal	\$92,348,632	\$92,733,898	\$93,931,397
Internal services	\$23,087,158	\$23,183,475	\$23,482,849
Total	\$115,435,790	\$115,917,373	\$117,414,246

Analysis of the next three years of spending
The table above does not include revenues from cost recovery. IAAC has the authority to recover up to \$8 million in costs annually, which are netted against its voted authorities.

IAAC’s planned spending is expected to remain stable over the coming years.

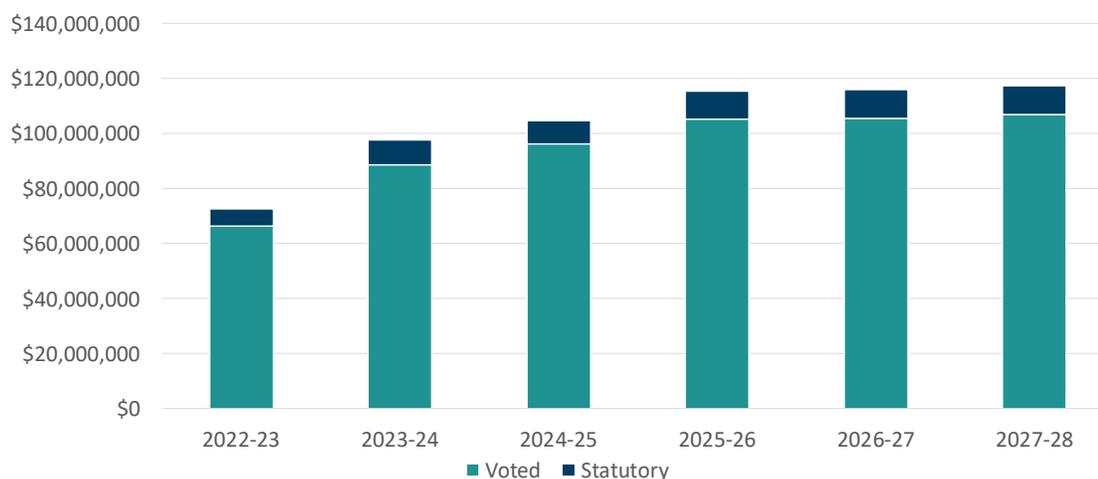
The [Finances section of the Infographic for IAAC on GC Infobase](#) offers more detailed financial information related to future years.

Funding

This section provides an overview of the department's voted and statutory funding for its core responsibilities and for internal services. Consult the [Government of Canada budgets and expenditures](#) for further information on funding authorities.

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

Graph 1 summarizes the department's approved voted and statutory funding from 2022-23 to 2027-28.



Fiscal Year	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Statutory	\$6,150,300	\$8,866,502	\$8,591,635	\$10,186,741	\$10,381,065	\$10,554,192
Voted	\$66,355,178	\$88,678,314	\$96,195,608	\$105,249,049	\$105,536,308	\$106,860,054
Total	\$72,505,478	\$97,544,816	\$104,787,243	\$115,435,790	\$115,917,373	\$117,414,246

Text version of graph 1

Graph 1 includes the following information in a bar graph:

Fiscal year	Statutory	Voted	Total
2022-23	\$6,150,300	\$66,355,178	\$72,505,478
2023-24	\$8,866,502	\$88,678,314	\$97,544,816
2024-25	\$8,591,635	\$96,195,608	\$104,787,243
2025-26	\$10,186,741	\$105,249,049	\$115,435,790
2026-27	\$10,381,065	\$105,536,308	\$115,917,373
2027-28	\$10,554,192	\$106,860,054	\$117,414,246

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

This stacked bar chart presents the planned and actual spending (voted and statutory) for each of the six fiscal years from 2022-23 to 2027-28. In 2022-23, IAAC's statutory spending was \$6.15 million, and the voted spending was \$66.36 million for a total spending of \$72.51 million. In 2023-24, IAAC's statutory spending was \$8.87 million, and the voted spending was \$88.68 million for a total spending of \$97.54 million. In 2024-25, IAAC's statutory spending was \$8.59 million, and the voted spending was

\$96.20 million for a total spending of \$104.79 million. In 2025-26, IAAC's planned statutory spending is \$10.19 million and the planned voted spending is \$105.25 million for a total planned spending of \$115.44 million. In 2026-27, IAAC's planned statutory spending is \$10.38 million and the planned voted spending is \$105.54 million for a total planned spending of \$115.92 million. In 2027-28, IAAC's planned statutory spending was \$10.55 million and the planned voted spending is \$106.86 million for a total planned spending of \$117.41 million.

Consult the [Public Accounts of Canada](#) for further information on IAAC's departmental voted and statutory expenditures.

Financial statement highlights

IAAC's [Financial Statements \(Unaudited\)](#) for the Year Ended March 31, 2025.

Table 12: Condensed Statement of Operations (unaudited) for the year ended March 31, 2025 (dollars)

Table 12 summarizes the expenses and revenues for 2024-25 which net to the cost of operations before government funding and transfers.

Financial information	2024-25 actual results	2024-25 planned results	Difference (actual results minus planned)
Total expenses	\$114,235,785	\$117,905,145	-\$3,669,360
Total revenues	\$125,394	\$625,000	-\$499,606
Net cost of operations before government funding and transfers	\$114,110,391	\$117,280,145	-\$3,169,754

Analysis of expenses and revenues for 2024-25

Total expenses amounted to \$114.2 million in 2024-25, \$3.7 million, or 3%, less than planned, as a result of fiscal restraint measures related to operations and management and salary budgets to support the Government's broader fiscal objectives. Transfer payments were administered as planned.

Cost recovery revenues for the year totaled \$0.1 million, compared to planned revenues of \$0.6 million. This variance is largely due to fewer designated projects requiring assessments by Review Panel than initially forecast. Given that cost recovery only applies to assessments by Review Panel, revenues vary and fluctuate with the timing, number, and complexity of projects under assessment.

The 2024-25 planned results information is provided in IAAC's [Future-Oriented Statement of Operations and Notes 2024-25](#).

Table 13: Condensed Statement of Operations (unaudited) for 2023-24 and 2024-25 (dollars)

Table 13 summarizes actual expenses and revenues and shows the net cost of operations before government funding and transfers.

Financial information	2024-25 actual results	2023-24 actual results	Difference (2024-25 minus 2023-24)
Total expenses	\$114,235,785	\$107,563,634	\$6,672,151

Financial information	2024-25 actual results	2023-24 actual results	Difference (2024-25 minus 2023-24)
Total revenues	\$125,394	\$237,637	-\$112,243
Net cost of operations before government funding and transfers	\$114,110,391	\$107,325,997	\$6,784,394

Analysis of differences in expenses and revenues between 2023-24 and 2024-25

Total expenses increased by \$6.7 million, or 6%, in 2024-25 compared to the previous year. This growth was primarily driven by a \$4.2 million, or 6%, increase in salary and employee benefit expenses, reflecting IAAC's continued workforce expansion in line with the funding approved through the [Fall Economic Statement 2022](#) to ensure sufficient capacity to meet its expanding regulatory responsibilities and deliver timely, high-quality impact assessments, as well as salary increases. Professional and special service expenses rose by \$1.7 million, or 19%, largely due to higher legal services costs. A reduction in doubtful accounts receivable resulted in a \$0.9 million decrease of expenses in 2023-24, thereby contributing to the overall expense increase in 2024-25.

IAAC has vote-netted revenue authority to recover costs from proponents for assessments by Review Panels. The timing of revenue collection varies and fluctuates with the timing, number, and complexity of projects under assessment.

Table 14 Condensed Statement of Financial Position (unaudited) as at March 31, 2025 (dollars)

Table 14 provides a brief snapshot of the amounts the department owes or must spend (liabilities) and its available resources (assets), which helps to indicate its ability to carry out programs and services.

Financial information	Actual fiscal year (2024-25)	Previous fiscal year (2023-24)	Difference (2024-25 minus 2023-24)
Total net liabilities	\$16,450,655	\$20,940,043	-\$4,489,388
Total net financial assets	\$7,242,650	\$12,126,703	-\$4,884,053
Departmental net debt	-\$9,208,005	-\$8,813,340	-\$394,665
Total non-financial assets	\$1,437,442	\$1,037,789	\$399,653
Departmental net financial position	-\$7,770,563	-\$7,775,551	\$4,988

Analysis of department's liabilities and assets since last fiscal year

Total liabilities decreased by \$4.5 million, largely due to a reduction of \$4.9 million in accounts payable and accrued liabilities, which was slightly offset by higher accrual costs for vacation pay, compensatory leave, and employee future benefits. Total net financial assets declined by \$4.9 million, mainly due to a reduction of \$5.3 million in the amount due from the Consolidated Revenue Fund, which was offset by an increase of \$0.4 million in accounts receivable and advances available to discharge IAAC's liabilities. These shifts led to a modest \$0.4 million increase in IAAC'S net debt while non-financial assets, comprised of tangible capital assets, grew by \$0.4 million. As a result, IAAC's net financial position improved slightly by \$4,988 to stand at -\$7.8 million.

Human resources

This section presents an overview of the department’s actual and planned human resources from 2022-23 to 2027-28.

Table 15: Actual human resources for core responsibilities and internal services

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

Core responsibilities and internal services	2022-23 actual full-time equivalents	2023-24 actual full-time equivalents	2024-25 actual full-time equivalents
Impact Assessment	347	401	427
Subtotal	347	401	427
Internal services	84	107	140
Total	431	508	567

Analysis of human resources for the last three years

The number of full-time equivalents at IAAC has steadily increased since the funding received through the [Fall Economic Statement 2022](#).

Table 16: Human resources planning summary for core responsibilities and internal services

Table 16 shows the planned full-time equivalents for each of IAAC’s core responsibilities and for its internal services for the next three years. Human resources for the current fiscal year are forecast based on year to date.

Core responsibilities and internal services	2025-26 planned full-time equivalents	2026-27 planned full-time equivalents	2027-28 planned full-time equivalents
Impact Assessment	450	450	450
Subtotal	450	450	450
Internal services	150	150	150
Total	600	600	600

Analysis of human resources for the next three years

IAAC is progressing towards its peak level of full-time equivalents. Staffing levels are anticipated to remain stable over the next three years.

Supplementary information tables

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

- [Details on transfer payment programs](#)
- [Gender-based Analysis Plus](#)
- [Horizontal initiatives](#)
- [Response to Parliamentary committees and external audits](#)
- [Regulatory and Permitting Efficiency for Clean Growth Projects](#)

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.

Corporate information

Departmental profile

Appropriate minister(s): The Honourable Julie Dabrusin, 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 Order Designating Certain Excluded Classes of Projects. 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

Telephone: 613-957-0700

TTY: 1-866-582-1884

Fax: 613-957-0862

Email: information@iaac-aeic.gc.ca

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

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 of a department. The departmental results listed for a core responsibility reflect the outcomes that the department seeks to influence or achieve.

Departmental Plan (plan ministériel)

A report that outlines the anticipated activities and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament in spring.

departmental priority (priorité)

A plan, project or activity that a department focuses and reports on during a specific planning period. Priorities represent the most important things to be done or those to be addressed first to help achieve the desired departmental results.

departmental result (résultat ministériel)

A high-level outcome related to the core responsibilities of a department.

departmental result indicator (indicateur de résultat ministériel)

A quantitative or qualitative measure that assesses progress toward 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 outlining a department's accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

Full-time equivalent (équivalent temps plein)

Measures the person years in a departmental budget. An employee's scheduled hours per week divided by the employer's hours for a full-time workweek calculates a full-time equivalent. For example, an employee who works 20 hours in a 40-hour standard workweek represents a 0.5 full-time equivalent.

Gender-based Analysis Plus (GBA Plus) (analyse comparative entre les sexes plus [ACS Plus])

An analytical tool that helps to understand the ways diverse individuals experience policies, programs and other initiatives. Applying GBA Plus to policies, programs and other initiatives helps to identify the

different needs of the people affected, the ways to be more responsive and inclusive, and the methods to anticipate and mitigate potential barriers to accessing or benefitting from the initiative. GBA Plus 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 priorities (priorités pangouvernementales)

For the purpose of the 2024-25 Departmental Results Report, government priorities are the high-level themes outlining the government's agenda as announced in the [2021 Speech from the Throne](#).

horizontal initiative (initiative horizontale)

A program, project or other initiative where two or more federal departments receive funding to work collaboratively on a shared outcome usually linked to a government priority, and where the ministers involved agree to designate it as horizontal. Specific reporting requirements apply, including that the lead department must report on combined expenditures and results.

Indigenous business (entreprise autochtones)

For the purposes of a Departmental Result Report, this includes any entity that meets the Indigenous Services Canada's criteria of being owned and operated by Elders, band and tribal councils, registered in the [Indigenous Business Directory](#) or registered on a modern treaty beneficiary business list.

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 measure that assesses progress toward a departmental-level or program-level result, or the expected outputs or outcomes of a program, policy or initiative.

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 the amounts presented in Main Estimates. Departments must determine their planned spending and be able to defend the financial numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme)

An Individual, group, or combination of services and activities managed together within a department and focused on a specific set of outputs, outcomes or service levels.

program inventory (répertoire des programmes)

A listing that identifies all the department's programs and the resources that contribute to delivering on the department's core responsibilities and achieving its results.

result (résultat)

An outcome or output related to the activities of a department, policy, program or initiative.

statutory expenditures (dépenses législatives)

Spending approved through legislation passed in Parliament, other than appropriation acts. The legislation sets out the purpose and the terms and conditions of the expenditures.

target (cible)

A quantitative or qualitative, measurable goal that a department, program or initiative plans to achieve within a specified time period.

voted expenditures (dépenses votées)

Spending approved annually through an appropriation act passed in Parliament. The vote also outlines the conditions that govern the spending.