



Impact Assessment  
Agency of Canada

Agence d'évaluation  
d'impact du Canada

# **Impact Assessment Agency of Canada's 2026-27 Departmental Plan**

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

Canada 

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# Impact Assessment Agency of Canada's 2026-27 Departmental Plan

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## At a glance

This departmental plan details the Impact Assessment Agency of Canada's (IAAC's) priorities, plans, and associated costs for the upcoming three fiscal years.

These plans align with the priorities outlined in the [Mandate Letter](#), as well as IAAC's [Vision, mission, raison d'être](#) and [operating context](#).

## Key priorities

IAAC identified the following key priorities for 2026-27:

- Deliver a federal impact assessment regime that:
  - Advances the objective of “one project, one review”;
  - Completes assessments of designated projects within two years, or in accordance with project service standards agreed upon with proponents;
  - Ensures meaningful collaboration and partnership with Indigenous Peoples; and
  - Protects the environment by mitigating or preventing potential adverse effects in areas of federal jurisdiction.
- Support the delivery of IAAC's priorities, programs, and initiatives by delivering efficient internal services.

## Comprehensive Expenditure Review

The government is committed to restraining the growth of day-to-day operational spending to make investments that will grow the economy and benefit Canadians.

As part of meeting this commitment, IAAC is planning the following spending reductions:

- **2026-27:** \$7,894,000
- **2027-28:** \$10,525,000
- **2028-29:** \$15,787,000

It is anticipated that these spending reductions will involve a decrease of fewer than 54 full-time equivalents by 2028-29.

- IAAC will transition to a leaner, more focused model to meet spending reduction targets by eliminating duplication, leveraging its maturing organizational structure, and reducing lower-value activities to achieve meaningful cost savings while continuing to support the Government's ambitious two-year timeline for reviews of major projects.
- IAAC will concentrate on delivering the objective of "one project, one review," advancing federal-provincial cooperation agreements, completing projects within a two-year timeline or in accordance with the project service standards agreed upon with the proponent, strengthening Indigenous engagement, and aligning with the [Mandate Letter](#) priority to build one Canadian economy.

The figures in this departmental plan reflect these reductions.

### Highlights for IAAC in 2026-27

1. IAAC is re-engineering the implementation process, while meeting the requirements of the IAA, to deliver impact assessments of designated projects within two years. Central to this is continuing our work with proponents to develop project service standards to define clear timelines and expectations for each assessment.
2. To help the Government of Canada realize the objective of "one project, one review", IAAC will continue to enhance its co-operation with provinces and Indigenous partners to eliminate duplication. Building on its existing collaborative relationships, IAAC will advance co-operation agreements with every interested province and territory to improve federal and provincial collaboration to meet their respective and shared jurisdictional responsibilities to protect the environment and Indigenous rights through a single process.
3. Environmental protection and respect for Indigenous rights is central to IAAC's work. IAAC will continue to identify common measures to mitigate potential adverse effects under federal jurisdiction and use regional and strategic assessments to assess issues, including cumulative effects, on a regional basis to make project reviews more efficient. IAAC will also deepen collaboration with Indigenous Peoples and ensure meaningful consultation and Indigenous participation in the impact assessment process.

In 2026-27, total planned spending (including internal services) for IAAC is \$109,484,984 and total planned full-time equivalent staff (including internal services) is 567.

## **Summary of planned results**

The following provides a summary of the results the department plans to achieve in 2026-27 under its main areas of activity, called “core responsibilities.”

### **Core responsibility 1: Impact Assessment**

In 2026-27, IAAC will continue to deliver efficient assessment processes, including contributing to the objective of “one project, one review” by collaborating with other jurisdictions to reduce duplication and implementing co-operation agreements. IAAC is also implementing a re-engineered assessment process that will enable assessments to be completed within two years, as outlined in the [May 2025 Speech from the Throne](#). This will include continuing to work with project proponents to develop project service standards, including project-specific timelines, which at the discretion of the proponent, may be longer than the two-year objective of the Government of Canada.

At the same time, IAAC will continue to ensure the protection of the environment and respect for the rights of Indigenous Peoples. This will include identifying common measures to mitigate potential adverse effects within federal jurisdiction to be applied, as appropriate, in Decision Statements. In addition, IAAC will continue to use regional and strategic assessments to develop an understanding of the potential effects of existing or future physical activities to enable future project-specific assessments to be focused on what is unique and different. This will ensure time, energy, and resources are focused on accelerating these assessment processes. As a part of respecting the rights of Indigenous Peoples and government’s commitments to advancing reconciliation, IAAC will continue to engage and collaborate meaningfully with Indigenous Nations or groups on projects in federal impact assessment processes by providing opportunities for them to participate and be consulted.

Planned spending: \$82,113,738

Planned human resources: 413

More information about impact assessment can be found in the full plan.

For complete information on IAAC’s total planned spending and human resources, read the [Planned spending and human resources section](#) of the full plan.

## From the Minister

I am pleased to present the Impact Assessment Agency of Canada’s 2026-27 Departmental Plan.

Canada’s prosperity and future depend on building major projects that support our communities, strengthen our economy, and protect our environment. The Government of Canada is committed to delivering impact assessments to ensure designated projects move forward efficiently, while upholding environmental protections and respect for Indigenous rights. On August 29, 2025, the [Major Projects Office \(MPO\)](#) was established to support the accelerated development of nation-building projects. IAAC works closely with the [MPO](#) to assess and mitigate environmental impacts of major projects in a timely and efficient manner.

We are continuing to advance the Government’s commitment of “one project, one review” by collaborating with provinces, territories, and Indigenous partners to reduce duplication in the assessment of designated projects. By doing so, we will create a more predictable and transparent path for project proponents while safeguarding the environment and Indigenous rights.

Protecting our environment and upholding the rights of Indigenous Peoples remain priorities. IAAC will continue to apply science-based mitigation measures to reduce adverse effects within federal jurisdiction. Regional and strategic assessments will help us understand and manage long-term and cumulative impacts, making project-specific reviews more efficient. Through meaningful Indigenous collaboration and engagement, Indigenous Knowledge, perspectives, and leadership will remain central to assessment processes.

The priorities outlined in this plan will help us meet our goal of completing major project assessments in a timely and predictable manner. I am confident that we will continue to deliver the robust and efficient impact assessments that Canadians and our country need and deserve.



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

## From the Institutional Head

I am proud to present the 2026-27 Departmental Plan for the Impact Assessment Agency of Canada (IAAC).

The upcoming year will be transformative for IAAC. To support the Government of Canada’s ambitious target, IAAC is re-engineering its processes to deliver project-specific assessments and permitting within two years. We are rising to this challenge to ensure predictability for proponents, and attract investment for Canada, all while maintaining high standards for environmental protection and respect for Indigenous rights.

By implementing the Government’s “one project, one review” approach, and strengthening collaboration with the provinces and Indigenous partners, we will continue to find ways to reduce duplication in the assessment of designated projects. We will continue to implement co-operation agreements with every interested province to deliver efficient and effective assessments, without compromising quality and credibility.

We will continue to work with proponents to develop project service standards that define clear timelines and expectations, ensuring that assessments are completed efficiently and predictably while allowing for flexibility where needed.

Protecting the environment remains at the heart of impact assessments. We will continue to identify common mitigation measures and leverage regional and strategic assessments to assess and address potential effects within federal jurisdiction.

Our relationships with Indigenous Peoples continue to guide our work. Indigenous participation is essential to fully understanding the potential impacts of designated projects. We will continue to consult, collaborate and engage meaningfully to ensure Indigenous Knowledge, perspectives, and leadership are integrated into assessment processes.

In the year ahead, we will continue to collaborate and innovate to ensure our processes remain credible, efficient, and focused on areas of federal jurisdiction. By streamlining our processes and reducing overlap, we aim to do our part to assess projects that contribute to a stronger and more resilient Canada. We look forward to a productive and impactful year.



**Terence Hubbard**  
President, Impact Assessment Agency of Canada

# Plans to deliver on core responsibilities and internal services

## Core responsibilities and internal services

- [Core responsibility 1: Impact Assessment](#)
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## Core responsibility 1: Impact Assessment

### In this section

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### Description

The Impact Assessment Agency of Canada facilitates the development of designated projects through effective and efficient regional, strategic, and project-specific assessments that are conducted in co-operation with other jurisdictions. Project-specific assessments are focused on complex projects and mitigating significant adverse effects within federal jurisdiction that may be caused by those projects to enable their development while protecting the environment and Indigenous rights.

### 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 in areas of federal jurisdiction of designated 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 adverse 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 co-operation with, and leadership of, Indigenous Peoples in the conduct of impact assessments.

## Indicators, results and targets

This section presents details on the department’s indicators, the actual results from the three most recently reported fiscal years, the targets and target dates for Impact Assessment. Details are presented by departmental result.

**Table 1: Efficient assessment processes, including “one project, one review”**

Table 1 provides a summary of the target and actual results for each indicator associated with the results under Impact Assessment.

Departmental Result Indicators	Actual Results*	2026-27 Target**	Date to achieve target
Percentage of project-specific assessments where “one project, one review” applies	2022-23: not applicable 2023-24: not applicable 2024-25: not applicable	80%	March 31, 2028
Percentage reduction in the time needed to complete assessment processes, compared to baseline	2022-23: not applicable 2023-24: not applicable 2024-25: not applicable	50%	March 31, 2028
Percentage of assessments conducted within targeted timelines***	2022-23: not applicable 2023-24: not applicable 2024-25: not applicable	80%	March 31, 2027
<p>* IAAC amended its Departmental Results Framework (DRF) for 2026-27, which led to the identification of new results and indicators to align with the amended <a href="#">Impact Assessment Act</a> (IAA) that came into effect in June 2024 and priorities of the Government related the federal impact assessment regime. Data collection for all indicators will begin in 2026-27.</p> <p>** These targets will be revisited based on actual results observed in 2026-27.</p> <p>*** Targeted timelines refer to the two-year objective of the Government of Canada, or the timelines set with proponents in project service standards, which, at the discretion of the proponent, may be longer than this two-year objective.</p>			

**Table 2: Adverse effects within federal jurisdiction are prevented or mitigated for projects that proceed**

Table 2 provides a summary of the target and actual results for each indicator associated with the results under Impact Assessment.

Departmental Result Indicators	Actual Results*	2026-27 Target**	Date to achieve target
Percentage of projects with follow-up program results that indicated the vast majority of mitigation measures effectively address adverse effects within federal jurisdiction	2022-23: not applicable 2023-24: not applicable 2024-25: not applicable	90%	March 31, 2027
<p>* IAAC amended its DRF for 2026-27, which led to the identification of new results and indicators to align with the amended <a href="#">IAA</a> that came into effect in June 2024 and priorities of the Government related the federal impact assessment regime. Data collection for all indicators will begin in 2026-27.</p> <p>** These targets will be revisited based on actual results observed in 2026-27.</p>			

**Table 3: Indigenous groups meaningfully participate in the assessment process**

Table 3 provides a summary of the target and actual results for each indicator associated with the results under Impact Assessment.

Departmental Result Indicators	Actual Results*	2026-27 Target**	Date to achieve target
Percentage of Indigenous groups participating in assessment-related engagement/consultation activities who indicate they were engaged meaningfully in the assessment process	2022-23: not applicable 2023-24: not applicable 2024-25: not applicable	80%	March 31, 2028
<p>* IAAC amended its DRF for 2026-27, which led to the identification of new results and indicators to align with the amended <a href="#">IAA</a> that came into effect in June 2024 and priorities of the Government related the federal impact assessment regime. Data collection for all indicators will begin in 2026-27.</p> <p>** These targets will be revisited based on actual results observed in 2026-27.</p>			

Additional information on the [detailed results and performance information](#) for the IAAC’s program inventory is available on GC InfoBase.

**Plans to achieve results**

The following section describes the planned results for Impact Assessment in 2026-27.

**Efficient assessment processes, including “one project, one review”**

**Results we plan to achieve**

- IAAC is currently re-engineering the impact assessment process for all designated projects subject to the [IAA](#) so that assessments are completed within two years. This includes making impact assessments more predictable and focused by streamlining information requirements, simplifying templates, reducing duplication with provincial processes, ensuring processes remain focused and efficient, and engaging proactively with partners and stakeholders to promote IAAC’s role and [mandate](#).
  - As part of the Planning Phase for the impact assessment process, efforts will focus on identifying and addressing issues that are necessary to inform decision-making. IAAC will also engage with Indigenous groups earlier on these key issues to ensure their perspectives shape the assessment from the outset.
    - Looking ahead, IAAC will continue to leverage the Planning Phase to limit the requirement for Detailed Project Descriptions to exceptional cases. IAAC will also continue to refine the Summary of Issues to include only information essential for informed decision-making, reducing unnecessary administrative burden, while focusing its efforts to address key issues in areas of federal jurisdiction.
  - To continue to improve coordination between federal and provincial authorities when conducting the impact assessment, IAAC will adopt a new review approach that uses targeted questions to clearly define the roles and responsibilities of federal and provincial authorities, which will help streamline assessment processes and avoid duplication.

- To promote consistency and improve outcomes during the impact assessment process, IAAC will use new approaches to identify common mitigation measures from previously assessed projects, which will enable IAAC to concentrate on project-specific issues in areas of federal jurisdiction.
- To bring further predictability to the assessment process, IAAC will continue to collaborate with proponents to develop project service standards to identify roles, responsibilities, deliverables, and timelines. These service standards will help to increase the readiness of proponents to meet the timelines under the [IAA](#) and establish early connections between key federal regulators and provincial jurisdictions to align regulatory processes. At the proponent's discretion, these timelines may extend beyond the Government of Canada's two-year objective, as they are customized to meet each proponent's specific needs for completing the assessment processes.
- To demonstrate further accountability with respect to delivering high-quality assessments in a timely manner, in 2026-27, IAAC will continue to post dashboards on the Canadian Impact Assessment Registry (the [Registry](#)) to communicate project milestones and timelines.
  - As part of its broader goal to ensure meaningful public involvement with nation-building projects, the [Registry](#) will continue to enable users to explore projects by location and stay informed about the progress at each stage of the assessment and permitting processes. IAAC's [Registry](#) also includes features like searchable project listings and an interactive mapping tool to ensure transparent access to information.
- Where possible, IAAC will rely on provincial assessment processes to reduce duplication and promote a more coordinated approach with other jurisdictions through harmonized assessments. To support this objective, IAAC will continue to work to establish co-operation agreements under the [IAA](#) with interested provincial governments for assessments of projects. These agreements will:
  - Enable the use of the full flexibilities in the [IAA](#) to defer to, and to work with and through provincial processes.
  - Provide greater clarity around jurisdictional roles and responsibilities in assessments and reassurance that shared and respective responsibilities to protect the environment and Indigenous rights will continue to be met.
  - Demonstrate a shared commitment to enhancing efficiency and reducing duplication, signaling to investors that both levels of government are working together to enable development.
- In cases where a cooperation agreement is yet to be established, IAAC will continue to rely on provincial processes as much as possible, through guidelines, mitigation measures and conditions.
- IAAC will continue to proactively identify regional and strategic assessment opportunities to develop an understanding of the potential effects of existing or future physical activities to enable future project-specific assessments to be focused on what is unique and different to ensure time, energy, and resources are focused on accelerating project-specific assessment processes.

- Regional and strategic assessments will continue to reduce burden on proponents and facilitate more efficient project-specific assessments and approvals by providing information and data to support future project-specific assessments and decisions, providing early opportunities to engage with Indigenous Peoples, the public, industry, and others, and helping to identify effective mitigation measures for future activities.
- In 2026-27, IAAC will continue to help proponents navigate the federal regulatory system by clarifying federal permitting requirements, timelines, and processes, along with enhancing the efficiency of federal impact assessments. To do this, IAAC will continue to help project proponents better understand regulatory requirements and navigate the permitting process throughout the project lifecycle by working with proponents and federal departments to develop detailed permitting plans that enable all parties to have clarity and predictability regarding the federal permitting process.
- IAAC will continue to collaborate closely, as appropriate, with the [Major Projects Office \(MPO\)](#) to support the Government of Canada's commitment to getting nation-building projects built faster.
- IAAC will also continue consulting with advisory bodies comprised of external experts on various policy issues and guidance documents related to the implementation of the federal assessment regime, including the [Indigenous Advisory Committee](#), [Technical Advisory Committee on Science and Knowledge](#), and [Minister's Advisory Council on Impact Assessment](#).

**Adverse effects within federal jurisdiction are prevented or mitigated for projects that proceed**

**Results we plan to achieve**

- Even while IAAC seeks to deliver an efficient federal impact assessment process, protecting the environment and other applicable areas within federal jurisdiction continue to be a priority. To facilitate this, IAAC will continue ensuring relevant scientific and other evidence-based information informs project-specific assessments by collaborating with federal authorities and lifecycle regulators in areas related to the mandate of these authorities (e.g., with respect to fish and fish habitat, navigable waters, aquatic species, nuclear, interprovincial, and international oil and gas pipelines, etc.).
- To uphold its commitment to transparency and delivering an accessible and accountable impact assessment process, IAAC maintains the [Registry](#) where key documents, including the rationales feeding into project decision-making are posted, which helps maintain and build public trust.
- IAAC is developing guidance for proponents on how to develop, evaluate, and report on follow-up programs, which serve to verify the accuracy of the project-specific assessment and determine the effectiveness of mitigation measures. This guidance will help standardize reporting and improve consistency across projects. In 2026-27, IAAC will also

deploy a follow-up program tracking tool on the [Registry](#) to support the review of results and assess the effectiveness of mitigation measures over time.

- IAAC will publish a list of common mitigation measures – that is, commonly used mitigation measures and best practices to address well-understood adverse effects in areas of federal jurisdiction for proposed projects. By committing to these measures early in the impact assessment process, proponents will be able to save time, reduce uncertainty, and focus their efforts on the more complex and project-specific issues. These common mitigation measures have been developed through years of experience and will continue to be informed through the follow-up program tracking discussed above. These measures will help inform project specific conditions, which, along with continuing to work with provinces in 2026-27 to develop conditions, will help to reduce duplication at the provincial level.
- In 2026-27, IAAC will continue to use adaptive management conditions, along with principle-based [monitoring committees](#), when it has been determined that a designated project warrants one.
  - Monitoring committees provide oversight and guidance on the requirements set out in proponents' follow-up and monitoring programs. They can also help provide additional confidence in the science, Indigenous knowledge, and other forms of evidence used in follow-up and monitoring programs. In turn and continuing into 2026-27, IAAC will involve impacted Indigenous groups in these Post Decision activities.
- IAAC will continue to use regional and strategic assessments as a tool to assess the positive and adverse effects, including cumulative effects, of multiple existing and future physical activities in specific geographic regions. This information will enable proponents to proactively address information requirements in the impact assessment process, while enhancing the Government of Canada's understanding of these effects for key sectors, including critical minerals.
- To further ensure adverse effects within areas of federal jurisdiction are prevented and/or mitigated, IAAC will:
  - Develop and maintain operational guidance and tools for assessment practitioners, federal authorities, and proponents;
  - Exchange best practices in impact assessments with a range of jurisdictions (Indigenous, provincial, territorial, and international) and organizations;
  - Leverage its [Research Program](#) to support practitioners in delivering high-quality impact assessments; and
  - Establish, where appropriate, common mitigation measures for certain classes of projects to appropriately mitigate key, recurring issues to maintain consistency in project-specific assessments of similar types, while enabling flexibility to assess effects on a project-specific basis.

## **Indigenous groups meaningfully participate in the assessment process**

### **Results we plan to achieve**

- IAAC's processes will continue to prioritize meaningful participation of Indigenous Peoples. This includes continuing to implement the [United Nations Declaration on the Rights of Indigenous Peoples Act \(UNDA\)](#) and the [Truth and Reconciliation Commission Calls to Action](#) by ensuring Indigenous perspectives, concerns, and knowledge inform assessments and decisions. To further ensure the rights, cultures, and knowledge systems of Indigenous Peoples impacted by project development are respected throughout the assessment process, IAAC will continue to respect Indigenous governance, world views, and knowledge, and foster Indigenous leadership in impact assessments.
- IAAC continues to implement its Reconciliation Framework, which is central to embedding reconciliation into our organizational culture through ongoing education, awareness, and inclusive practices for all employees. At the core of this commitment is the need to strive towards the free, prior, and informed consent of Indigenous Peoples for decisions affecting their rights and interests, while respecting and upholding Indigenous rights, self-determination, and self-governance. This approach is essential to building trust and fostering respectful, collaborative partnerships for true reconciliation.
- IAAC will continue to serve as the single point of contact for Crown consultation and engagement with Indigenous Peoples during impact assessments for designated projects and support meaningful engagement with Indigenous Peoples in assessment processes. This includes ensuring Indigenous Peoples have the opportunity and capacity to participate in, and provide input into, assessments throughout the process, to take an active role in the Post Decision Phase, including monitoring and follow-up, so that proponent commitments are upheld and impacts are effectively managed over time.
  - To reduce consultation burden on Indigenous Peoples, assessment processes will leverage consultations for multiple purposes, while continuing to advance Indigenous participation in designated projects to ensure rights-holders are part of the accelerated push to build infrastructure.
- To support meaningful participation of Indigenous Peoples in the assessment process and build strong relationships with Indigenous Peoples, IAAC will continue to foster ongoing collaboration with Indigenous Peoples and proponents to ensure that planning documents and consultation activities appropriately reflect Indigenous perspectives and priorities. This will include early outreach with Indigenous Peoples as soon as the proponent's intent to proceed with developing a designated project is received through the submission of an Initial Project Description. IAAC will also encourage and support proponent-led engagement with Indigenous Peoples. IAAC will continue to engage Indigenous Peoples in regional and strategic assessments with a view to building their capacity to participate in future project-specific assessments.
- As a part of the Government of Canada's commitment to strive towards free, prior, and informed consent in consultation with Indigenous Peoples, IAAC will continue to focus on the issues that matter most to Indigenous communities, with a commitment to resolving concerns raised during consultations throughout the impact assessment process. For instance:

- IAAC promotes inclusive, partnership-based governance through respectful and responsive consultation processes; and
  - IAAC will continue to advance reconciliation efforts in its work to develop and apply customized consultation approaches that support the integration of Indigenous Knowledge into key assessment documents, such as the Terms of Reference and [Tailored Impact Statement Guidelines](#).
- To facilitate efficient assessment processes while deepening partnerships with Indigenous Peoples to ensure their rights are respected throughout the process, IAAC will continue to engage in ongoing dialogue with Indigenous groups to address outstanding Crown obligations, resolve issues, identify effective accommodation measures, and collaboratively review draft conditions.
- IAAC will also continue to provide participant funding through the [Participant Funding Program \(PFP\)](#) to Indigenous Peoples to enable early, timely, and effective engagement from the outset of a project. This is in addition to funding that will be provided through IAAC's [Indigenous Capacity Support Program \(ICSP\)](#), and [Policy Dialogue Program \(PDP\)](#), which ensure Indigenous Peoples have the capacity to participate in assessment processes and the development of policy and guidance related to impact assessment.
- Beyond the support provided through the funding programs, IAAC will continue providing customized opportunities for sharing and gathering information, including the mandatory inclusion of Indigenous Knowledge in project-specific assessments, and will maintain a flexible, consent-based approach to the sharing of Indigenous Knowledge that aligns with the principles of the [UNDA](#) and the [UNDA Action plan](#).
- IAAC will also continue to collaborate with Indigenous Peoples to develop guidance, policies, and regulations, including a focus on its work to advance the Government of Canada's Treaty Obligations through mechanisms of cooperation.
  - IAAC will actively work to reduce paperwork, focus on key issues within areas of federal jurisdiction, and guide proponents in fostering meaningful early engagement with Indigenous Peoples. Early and effective Crown consultation strengthens the entire assessment process – including permitting coordination – and ensures Indigenous rights are meaningfully respected. To support the early engagement of Indigenous Peoples, IAAC will develop guidance for, and provide expert advice to, proponents to support them in engaging Indigenous Peoples meaningfully early in the assessment process.
  - In addition, IAAC will continue to validate key issues with impacted Indigenous groups throughout the impact assessment process and will update and refine the Indigenous Engagement and Partnership Plan based on ongoing input and collaboration with Indigenous communities.
- IAAC will continue to ensure Indigenous Peoples participating in engagement activities and consultation sessions can access the information they need to participate meaningfully and provide input at various phases throughout the assessment process by making information available through the [Registry](#) or alternative means upon request.
- In addition, as part of the federal administrative responsibilities, IAAC's President will continue to review and determine whether federal projects proposed under the James Bay

and Northern Quebec Agreement, or the Northeastern Quebec Agreement should proceed and under which conditions.

- To support the President in delivering his responsibilities, IAAC will continue to implement impact assessment processes effectively and efficiently in areas where the [IAA](#) and other assessment requirements under land claim agreements co-exist (e.g., Nisga'a Final Agreement, Labrador Inuit Land Claims Agreement, Tsawwassen First Nation Final Agreement, etc.).

### **Gender-based Analysis Plus**

In 2026-27, IAAC will continue to apply [Gender-based Analysis Plus \(GBA Plus\)](#) within its corporate policies and processes, in line with its [corporate policy](#). Under the [IAA](#), IAAC analyzes potential disproportionate impacts of designated projects to understand how different groups may be affected, and how to mitigate these impacts. IAAC's guidance on GBA Plus supports practitioners and proponents in applying GBA Plus to the analysis of positive and adverse effects in areas of federal jurisdiction in impact assessments. Conclusions with respect to the application of GBA Plus are factored into IAAC's or a Review Panel's Impact Assessment Report. GBA Plus considerations are integrated into the development of engagement and consultation strategies for Indigenous groups and local communities that may be impacted.

### **Assessment Administration, Conduct and Monitoring Program Goals:**

For the impact assessment of designated projects:

- IAAC will continue to use GBA Plus as an analytical framework to examine whether the distribution of positive and adverse effects within areas of federal jurisdiction varies among different subgroups of the population; and,
- Where appropriate, adverse effects within areas of federal jurisdiction identified through the application of GBA Plus, such as adverse effects on the health and safety of Indigenous women and girls, may be mitigated through conditions or measures outlined in Decision Statements and monitored through follow-up programs, as applicable.

### **GBA Plus Data Collection Plan:**

For the impact assessment of designated projects:

- For designated projects assessed under [Canadian Environmental Assessment Act, 2012](#), IAAC will continue to apply GBA Plus to the analysis of effects and include the results in Memoranda to Cabinet.
- For designated projects assessed under the [IAA](#), through the [Tailored Impact Statement Guidelines](#), IAAC will continue requiring proponents to apply GBA Plus when analyzing a project's likely positive and adverse effects within areas of federal jurisdiction, as well as proposed mitigation measures, and as a part of follow-up programs. IAAC will then prepare an Impact Assessment Report that considers GBA Plus information provided by the proponent and reviewed by expert federal departments, Indigenous groups, the public, and other jurisdictions.

- If a project decision is referred to the Governor-in-Council, conclusions with respect to the application of GBA Plus are and will be included in the Memorandum to Cabinet.
- Depending on the project-specific context, GBA Plus-related conditions within federal jurisdiction may be included in the Decision Statement. Once the Decision Statement is issued under the [IAA](#), IAAC will monitor and report on the implementation of follow-up programs, which will include verifying the accuracy of assessments and determining the effectiveness of mitigation measures.
- IAAC's GBA Plus Community of Practice will monitor the application of GBA Plus across assessments.

### **Indigenous Relations and Engagement Program Goals:**

IAAC will consider GBA Plus in developing policy and programs related to Indigenous Peoples and impact assessment, as described in the GBA Plus Data Collection Plan below.

### **GBA Plus Data Collection Plan:**

GBA Plus indicators should be considered, where applicable, to determine whether any group may be disproportionately affected – positively or adversely – by the proposed project. IAAC will consider and include GBA Plus in its development of policy related to Indigenous Peoples and impact assessment, including engagement on these policies, and when providing capacity-building funding to diverse groups, including Indigenous women and girls. Data gathering to monitor and report on these programs will include:

- Requesting feedback from Indigenous groups affected by policies;
- Implementing IAAC policies based on feedback from Indigenous groups;
- Seeking feedback from participants in engagement processes; and
- Tracking the distribution of funding allocations.

IAAC will consider GBA Plus data submitted by proponents, expert departments, Indigenous groups, and the public throughout the impact assessment process. The findings and conclusions on GBA Plus considerations will be included in draft and final Impact Assessment Reports under the [IAA](#) and posted on the [Registry](#). When decisions under the [IAA](#) require data related to GBA Plus as a condition or through a follow-up program, GBA Plus information will also be made available on the [Registry](#). Proponent studies and information, public comments, and other documents relevant to the impact assessment of a designated project are publicly available on the [Registry](#). These documents include GBA Plus analyses and supporting data, which may vary in depth depending on the project's scope and the availability of data.

## Planned resources to achieve results

Table 4: Planned resources to achieve results for Impact Assessment

Table 4 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$82,113,738
Full-time equivalents	413

[Complete financial](#) and [human resources information](#) for the IAAC's program inventory is available on GC InfoBase.

## Program inventory

Impact Assessment is supported by the following programs:

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

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

## Summary of changes to reporting framework since last year

- In 2026-27, IAAC amended its DRF to ensure it aligns with the amended [IAA](#) that came into effect in June 2024 and the priorities of the Government related to federal impact assessment. As a result, the following changes were made:
  - Updated Core Responsibility description; and
  - Revised Departmental Results and Departmental Results Indicators.

## Internal services

### In this section

- [Description](#)
- [Plans to achieve results](#)
- [Planned resources to achieve results](#)
- [Planning for contracts awarded to Indigenous businesses](#)

### Description

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

- acquisition management services
- communications services
- financial management services
- human resources management services

- information management services
- information technology services
- legal services
- material management services
- management and oversight services
- real property management services

## Plans to achieve results

This section presents the department's plans to achieve results and meet targets for internal services.

- In 2026-27, IAAC will continue to align with Government of Canada priorities by supporting a diverse, accessible, and healthy workplace. This includes advancing its digital-first ambitions by improving processes, integrating artificial intelligence into workflows, and deploying new digital solutions to enhance productivity and effectiveness. As Government priorities evolve, IAAC will ensure its programs and policies have the right tools and resources to effectively transform its processes while continuing to deliver on its [mandate](#).
- Whether employees are working remotely, in an office setting, or a combination of the two, IAAC will continue to actively increase awareness of security, safety, and physical and mental health and wellness. This includes emphasizing the importance of protecting data and equipment, providing employees with the necessary tools and resources to succeed, and offering ergonomic assessments for both onsite and remote work environments.
- IAAC is committed to remaining agile and responding to and embracing emerging technologies in a timely manner. To strengthen alignment with Government of Canada directives and ensure all information technology activities are clearly reflected in its Departmental Plan for Service and Digital, IAAC will continue to review its planning processes to explore how best to integrate information technology and cybersecurity priorities, update cycles, and governance considerations to support continued progress towards the digital maturity for the organization.
- In 2026-27, IAAC will advance enterprise-wide initiatives to strengthen its security, safety, and emergency preparedness, including by:
  - Standardizing emergency management training across all regions and headquarters;
  - Modernizing workplaces to meet accessibility and inclusivity standards; and
  - Enhancing physical security infrastructure to safeguard personnel and assets.
- IAAC will continue fostering an inclusive workplace and focusing on employee development.
  - IAAC has taken a new approach to accessibility reporting, including establishing an executive-level committee responsible for drafting IAAC's 2025 to 2028 action plan and to ensure it is implementing key recommendations. This new approach ensures senior-level accountability and collaboration in the development of deliverables in the action plan.
  - IAAC will be focusing on internal talent development through an internal talent mobility program. This program will ensure IAAC employees have the chance to

- expand their skillsets by providing temporary and permanent job opportunities prior to IAAC considering external recruitment.
- IAAC continues to support its employees by enhancing capacity across regions and Headquarters through ongoing investments in videoconferencing technology and new applications that facilitate collaboration, communication, and productivity within the hybrid work model.
  - IAAC's Values and Ethics Action Plan aims to strengthen organizational maturity by the end of 2026-27, with a key focus on building managers' capacity to apply values and ethics in decision-making and lead ethical conversations. In doing so, IAAC will continue to foster a respectful, inclusive, bilingual, anti-racist, harassment-free, and accessible workplace by encouraging participation in safe space conversations, open dialogue, and addressing incidents of discrimination or harassment promptly and fairly.
    - To support this and effectively mitigate risks, IAAC will complete a comprehensive workplace assessment and proactively review its [Code of Conduct](#) to ensure it remains aligned with the [Values and Ethics Code for the Public Sector](#).
    - In parallel, IAAC will partner with Health Canada on a comprehensive Occupational Health and Safety Risk Assessment to identify risks related to workplace violence, harassment, and psychological health and safety.
    - Following these initiatives, a robust communications strategy will be implemented to engage and inform employees about workplace harassment, violence, and discrimination.
  - To foster a culture of accountability, senior management is committed to demonstrating expected behaviours, meeting performance management deadlines, and ensuring compliance with Treasury Board directives and policies, including by escalating performance-related and/or compliance issues when needed.
    - In 2026-27, IAAC will implement tools and training to further reduce bias and promote fairness in performance management processes.
    - IAAC will also develop an organizational approach to prevent, detect, and address misinformation and disinformation to meet the requirement in the [Policy on Communications and Federal Identity](#), which will help to promote greater trust and help IAAC remain clear and responsive to the public's diverse information needs.
  - In 2026-27, IAAC will revitalize its internal business planning approach, as a part of its contribution to the Government's Comprehensive Expenditure Review, by identifying cost-saving or efficiency measures and by standardizing actions that ensure spending remains within established limits, enabling improved financial sustainability and greater organizational predictability.
  - As a part of the development of IAAC's Procurement Management Framework, in 2026-27, IAAC will refine its governance structures and implement an official Procurement Review Committee to proactively mitigate risks throughout the procurement lifecycle. IAAC will also strengthen its procurement capacity by integrating [procurement-specific competencies](#) into performance expectations, in addition to providing access to relevant training.
  - IAAC continues to lead the Impact Assessment Processes Horizontal Initiative, coordinating with 13 federal partners to monitor and report on the Initiative's

implementation and outcomes. A horizontal evaluation of this Horizontal Initiative will be launched in 2026-27.

### Planned resources to achieve results

**Table 5: Planned resources to achieve results for internal services this year**

Table 5 provides a summary of the planned spending and full-time equivalents required to achieve results.

Resource	Planned
Spending	\$27,371,246
Full-time equivalents	166

[Complete financial](#) and [human resources information](#) for the IAAC’s program inventory is available on GC InfoBase.

### Planning for contracts awarded to Indigenous businesses

Government of Canada departments are to meet a target of awarding at least 5% of the total value of contracts to Indigenous businesses each year. This commitment has been implemented by IAAC.

As part of IAAC’s ongoing support of this commitment, IAAC will continue to meet with Indigenous businesses to discuss potential opportunities and IAAC’s business requirements and needs. IAAC will also provide briefings to Indigenous businesses to increase chances of success when responding to future requirements.

IAAC also regularly participates in meetings with Indigenous Services Canada, the federal coordinating body that provides advice and training on Indigenous procurement and enables Indigenous suppliers to participate in smaller-scale procurement requirements (e.g., for software, computer supplies, and other hardware). In addition, IAAC will continue to meet with clients at the procurement strategy phase to promote collaboration with Indigenous businesses.

**Table 6: Percentage of contracts planned and awarded to Indigenous businesses**

Table 6 presents the current, actual results with forecasted and planned results for the total percentage of contracts the department awarded to Indigenous businesses.

5% Reporting Field	2024-25 Actual Result	2025-26 Forecasted Result	2026-27 Planned Result
<b>Total percentage of contracts with Indigenous businesses</b>	26.6 %	5.00 %	5.00 %

## Department-wide considerations

- [Related government priorities](#)
- [Key risks](#)

## Related government priorities

### United Nations 2030 Agenda for Sustainable Development and the UN Sustainable Development Goals

IAAC's planned activities under its core responsibility will continue to support Canada's efforts to address the United Nations' 2030 Agenda for Sustainable Development and its Sustainable Development Goals (SDGs). In particular, IAAC contributes to the following SDGs:

- 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.

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](#).

## Artificial Intelligence

### Increase productivity

IAAC will deploy artificial intelligence (AI) tools such as ChatGPT Enterprise and Microsoft Copilot to facilitate the delivery of work and enhance productivity. To lead this effort, IAAC has implemented its Impact Lab, which will develop, test, and support the early adoption of AI-assisted processes, focusing on both individual productivity tools and enterprise-level solutions that streamline the drafting of documents, analysis of information, and collaboration. As training and adoption increase, IAAC will see measurable gains in efficiency and quality of work.

Value and impact will be measured through reduced process times, decreased manual effort, and improved quality and consistency of outputs, informed by feedback from structured pilots, user surveys and evaluations, and operational adoption.

### Decrease government operating costs

IAAC will leverage AI to reduce its operating costs and overall digital footprint. Through the Impact Lab, IAAC is identifying and implementing efficiencies using process mapping, automation pilots, and AI tools for drafting documents, analyzing documents, and transcribing meeting discussions. These initiatives reduce rework, minimize errors, accelerate turnaround times, and improve the quality of outputs. By enabling the rapid development of custom, license-free code, IAAC will also decrease reliance on low-code and Software-as-a-Service platforms, which will decrease licensing

and technology costs. These efficiencies will help minimize overtime, reduce dependence on temporary staffing, and enable employees to focus their efforts on higher-value work.

Savings will be measured through reduced licensing costs, overtime, and temporary help contracts, as well as avoided costs and time savings achieved through process optimization and automation initiative.

### **Improve service delivery**

IAAC will pilot AI solutions to improve the delivery of services across IAAC. Through the Impact Lab, AI will be integrated into workflows such as information synthesizing information, drafting documents, and creating records of decision, which will help IAAC reduce backlogs and turnaround times while improving the consistency and accessibility of information. IAAC will also support the development of user-centric tools and automation to enhance the experience of both internal clients and external partners. In 2026-27, IAAC will use AI to:

- Efficiently summarize lengthy reports, draft written content, detect patterns and trends across data, and automate routine, repetitive tasks, with the goal of shifting the focus of IAAC's work to more complex, high-value, analytical assays, rather than spending time on manual documentation, approvals, and administrative processes.
- Summarize comments from key IAAC stakeholders, scan the stakeholder landscape to identify emerging organizations and initiatives relevant to IAAC's mandate, and generate key messages to align with federal priorities for inclusion in briefing notes and speaking points for senior management.
- Leverage AI tools to enhance and streamline management of budgets and improve service standards related to the administration of the funding programs.

Impacts will be measured through reduced processing times, improved service quality as assessed through feedback, and the number of AI-enabled solutions deployed to support service delivery.

### **Delivery of our mandate**

IAAC will lead its human-centred approach to AI and the analysis of large volumes of complex information, which will ensure all AI use directly supports the delivery of its mandate. Through the Impact Lab, IAAC will develop departmental policy, tools, and guidance for the ethical and transparent use of AI, including standard language to report its use of AI to develop documents; build data readiness through improved governance and accessibility; and implement a structured training program in both official languages, that equips employees to use AI safely and effectively. IAAC will also lead change management activities to support the responsible adoption of AI across programs and operations. In 2026-27, IAAC will employ AI solutions to:

- Significantly increase the speed and efficiency of regional and strategic assessments, which involve the collection of large volumes of data and information on a variety of environmental, economic, social, and health related components. This will enable IAAC to increase its focus on value-added analysis and timely strategic planning and decision-making.
- Reduce the time spent on manual information gathering and synthesis, while ensuring compliance with regulatory and legal standards, and dedicate more time to building and

strengthening relationships with Indigenous groups engaged in assessment processes, rather than summarizing meeting notes for internal briefing purposes.

- Support meaningful public participation in impact assessments through the generation of plain language summaries or other products to help project teams to better engage with diverse audiences and deliver inclusive public engagement activities. By identifying key themes and tailoring products to audience needs, AI may help remove barriers to participation and foster more informed dialogue with members of the public participating in an impact assessment.

Progress will be measured through the number of employees trained, the integration of AI principles into policies and governance frameworks, and the successful completion of pilot projects that apply AI to core business areas.

## Key risks

Table 7: Key Risks

Key risks	Mitigation strategies
<p><b>Fluctuation of economic activity and commodity price</b></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 <a href="#">IAA</a> to make early decisions on impact assessments. As a result, over 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><b>Inadequate or ineffective Crown Consultations and Indigenous participation</b></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 continue to work with provinces to remove duplication between federal and provincial processes and leverage existing consultations for multiple purposes.</p>
<p><b>Lack of capacity among Indigenous Peoples to participate in assessments and Crown Consultations</b></p>	<p>The <a href="#">Participant Funding Program</a> 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.</p>

Key risks	Mitigation strategies
<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>IAAC’s <a href="#">Indigenous Capacity Support Program</a> provides funding to Indigenous groups and organizations, outside of the context of specific project-specific 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"> <li>• timely sharing of detailed information about the project or activity;</li> <li>• providing support as required; and</li> <li>• providing sufficient time for Indigenous Peoples to assess adverse impacts and present their concerns.</li> </ul> <p>IAAC will also continue to work with provinces to remove duplication between federal and provincial Indigenous consultation processes and leverage existing consultations for multiple purposes.</p>
<p><b>Duplication of effort due to shared responsibilities</b></p> <p>The <a href="#">IAA</a> is part of a larger regulatory landscape in Canada that includes shared responsibilities with provinces and territories under the <a href="#">Constitution Act, 1867</a>. 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 <a href="#">IAA</a> came into force in response to the <a href="#">October 2023 Supreme Court of Canada (SCC) Decision</a> on the constitutionality of the <a href="#">IAA</a>. 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>Further policy and operational efforts to advance “one project, one review,” including co-operation agreements with other jurisdictions, will mitigate risk within the amended legislative framework.</p>
<p><b>Non-compliance with conditions</b></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 <a href="#">Compliance and Enforcement Policy for designated projects subject to the Impact Assessment Act</a>, 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 vessel tracking 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</p>

Key risks	Mitigation strategies
<p><b>Not achieving deliverables or expected results due to the horizontal nature of the initiative</b></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-specific assessment, departments / agencies must provide expert advice to IAAC to inform its subsequent report.</p>	<p>predictable Post Decision engagement requirements for the engagement of federal authorities will help mitigate this risk.</p> <p>IAAC chairs the Assistant Deputy Minister and Deputy Minister Impact Assessment Committees, which provide oversight and management for the implementation of the <a href="#">IAA</a>, 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 impact assessment process, which increases the collective understanding of anticipated deliverables and timeframes.</p>
<p><b>Not meeting the expectations of Indigenous Peoples and stakeholders</b></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 <a href="#">UNDA</a>.</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 <a href="#">IAA</a> established advisory bodies (i.e., <a href="#">Indigenous Advisory Committee</a>, <a href="#">Technical Advisory Committee</a>, and <a href="#">Minister’s Advisory Council</a>) to gain input from Indigenous groups and stakeholders on implementation of the <a href="#">IAA</a>. IAAC will continue to consider the advice from these bodies to improve and adapt its practices, policies and 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"> <li>the Planning Phase to ensure early engagement of Indigenous Peoples and the public;</li> </ul>

Key risks	Mitigation strategies
	<ul style="list-style-type: none"> <li>• flexibilities to enhance cooperation with other jurisdictions;</li> <li>• improved transparency of process and decision-making supported by a renewed project Registry;</li> <li>• enhanced evidence and independent reviews of science; and</li> <li>• investments in supporting science and data.</li> </ul>
<p><b>Exposure or loss or damage resulting from cybersecurity threats</b></p> <p>Implementation of the <a href="#">IAA</a> involves the use of multiple online systems, including IAAC’s <a href="#">Registry</a>, 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>
<p><b>Exposure, compromise, or disruption resulting from security threats impacting departmental security controls</b></p> <p>The implementation and ongoing delivery of IAAC’s Programs and Internal Services rely on the effective performance of Government of Canada security controls, which are critical to ensuring the confidentiality, integrity, and availability of information, assets, and services. Insufficient performance or control failures may result in unauthorized access, loss of sensitive information, operational disruption, financial and reputational impacts, and reduced trust in IAAC’s ability to safeguard the Government of Canada’s interests.</p> <p>This risk is heightened by the evolving threat environment, including increased foreign interference activities and risks related to research collaboration and knowledge-sharing. In alignment with the <a href="#">Policy on Sensitive Technology Research and Affiliations of Concern</a>, <a href="#">National Security Guidelines for Research Partnerships</a>, <a href="#">Foreign Interference and Security of Information Act</a>, and TBS <a href="#">Policy on Government Security</a>, IAAC must ensure consistent due diligence, monitoring, and governance to prevent undue influence and protect departmental decision-making and program integrity.</p> <p>Capacity limitations may influence the pace at which IAAC’s security control maturity can advance.</p>	<p>IAAC continues to strengthen its security posture through updated governance structures, mandatory training, personnel screening, facility security enhancements, security awareness outreach, and coordinated cybersecurity monitoring and incident response in partnership with Shared Services Canada and other central agencies.</p> <p>The Departmental Security Plan and associated policy instruments are being reviewed and modernized to align with current requirements, and security considerations are being integrated into IAAC’s procurement processes, partnership agreements, and research-related activities.</p> <p>Prioritization of highest-risk activities, phased implementation, and targeted investment planning are being used to ensure continued progress, with periodic reporting to senior management to validate risk tolerance and confirm resource alignment.</p>

## Planned spending and human resources

This section provides an overview of IAAC’s planned spending and human resources for the next three fiscal years and of planned spending for 2026-27 with actual spending from previous years.

### In this section

- [Spending](#)
- [Funding](#)
- [Future-oriented condensed statement of operations](#)
- [Human resources](#)

## Spending

This section presents an overview of the department's planned expenditures from 2023-24 to 2028-29.

### Budgetary performance summary

**Table 8: Three-year spending summary for core responsibilities and internal services (dollars)**

Table 8 presents IAAC’s spending over the past three years to carry out its core responsibilities and for internal services. Amounts for the 2025-26 fiscal year are forecasted based on spending to date.

Core responsibilities and Internal services	2023-2024 Actual Expenditures	2024-25 Actual Expenditures	2025-2026 Forecast Spending
Impact Assessment	\$78,642,540	\$78,728,327	\$82,203,888
<b>Subtotal (s)</b>	<b>\$78,642,540</b>	<b>\$78,728,327</b>	<b>\$82,203,888</b>
Internal services	\$18,902,276	\$26,058,916	\$27,401,296
<b>Total (s)</b>	<b>\$97,544,816</b>	<b>\$104,787,243</b>	<b>\$109,605,184</b>

### Analysis of the past three years of spending

Expenditures have steadily increased since the [Fall Economic Statement 2022](#) announced new funding for IAAC.

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

**Table 9 Planned three-year spending on core responsibilities and internal services (dollars)**

Table 9 presents IAAC’s planned spending over the next three years by core responsibilities and for internal services.

Core responsibilities and Internal services	2026-27 Planned Spending	2027-28 Planned Spending	2028-29 Planned Spending
Impact Assessment	\$82,113,738	\$81,489,936	\$27,979,172
<b>Subtotal</b>	<b>\$82,113,738</b>	<b>\$81,489,936</b>	<b>\$27,979,172</b>

Core responsibilities and Internal services	2026-27 Planned Spending	2027-28 Planned Spending	2028-29 Planned Spending
Internal services	\$27,371,246	\$27,163,312	\$9,326,391
<b>Total</b>	<b>\$109,484,984</b>	<b>\$108,653,248</b>	<b>\$37,305,563</b>

**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.

The planned spending reflects IAAC’s alignment with the Comprehensive Expenditure Review announced in [Budget 2025](#). IAAC’s planned spending is expected to remain stable over the coming years. The decrease in planned spending in 2028-29 is due to program funding ending on March 31, 2028. Renewal of funding is subject to Government budget decisions. Funding decisions will be reflected in IAAC’s future budgets and estimates documents.

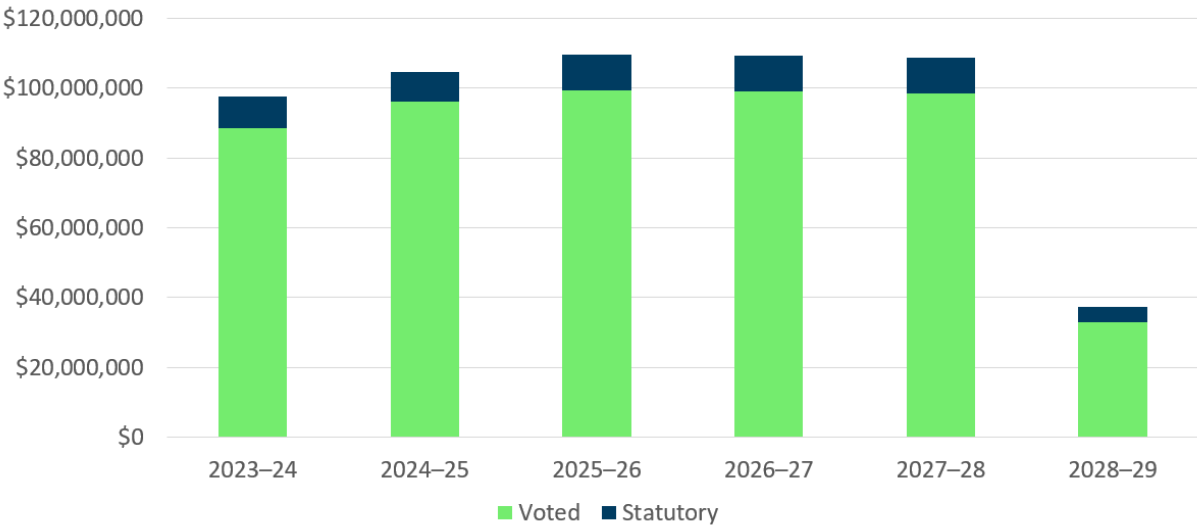
More [detailed financial information on planned spending](#) is available on the Finances section of GC Infobase.

**Funding**

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

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

Graph 1 summarizes the department's approved voted and statutory funding from 2023-24 to 2028-29.



Text description of graph 1

Fiscal year	Total	Voted	Statutory
2023-24	\$97,544,816	\$88,678,314	\$8,866,502
2024-25	\$104,787,243	\$96,195,608	\$8,591,635
2025-26	\$109,605,184	\$99,418,443	\$10,186,741
2026-27	\$109,484,984	\$99,229,889	\$10,255,095
2027-28	\$108,653,248	\$98,661,170	\$9,992,078
2028-29	\$37,305,563	\$32,862,978	\$4,442,585

For fiscal years 2023-24 and 2024-25, the amounts shown represent the actual expenditures as reported in the [Public Accounts](#).

### **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 2023-24 to 2028-29. In 2023-24, IAAC’s statutory spending was \$8.8 million, and the voted spending was \$88.7 million for a total spending of \$97.5 million. In 2024-25, IAAC’s statutory spending was \$8.6 million, and the voted spending was \$96.2 million for a total spending of \$104.8 million. In 2025-26, IAAC’s forecast statutory spending is \$10.2 million, and the forecast voted spending is \$99.4 million for a total forecast spending of \$109.6 million. In 2026-27, IAAC’s planned statutory spending is \$10.3 million and the planned voted spending is \$99.2 million for a total planned spending of \$109.5 million. In 2027-28, IAAC’s planned statutory spending is \$10.0 million and the planned voted spending is \$98.7 million for a total planned spending of \$108.7 million. In 2028-29, IAAC’s planned statutory spending is \$4.4 million and the planned voted spending is \$32.9 million for a total planned spending of \$37.3 million.

For further information on IAAC’s departmental appropriations, consult the [2026-27 Main Estimates](#).

### **Future-oriented condensed statement of operations**

The future-oriented condensed statement of operations provides an overview of IAAC’s operations for 2025-26 to 2026-27.

**Table 10 Future-oriented condensed statement of operations for the year ended March 31, 2027 (dollars)**

Table 10 summarizes the expenses and revenues which net to the cost of operations before Government funding and transfers for 2025-26 to 2026-27. The forecast and planned amounts in this statement of operations were prepared on an accrual basis. The forecast and planned amounts presented in other sections of the Departmental Plan were prepared on an expenditure basis. Amounts may therefore differ.

Financial information	2025-26 Forecast results	2026-27 Planned results	Difference (Planned results minus forecasted)
Total expenses	\$120,356,021	\$122,542,847	\$2,186,826
Total revenues	\$940,220	\$3,864,064	\$2,923,844
Net cost of operations before government funding and transfers	\$119,415,801	\$118,678,783	\$(737,0818)

### **Analysis of forecasted and planned results**

Total expenses are projected to increase by \$2.2 million in 2026-27 compared to the 2025-26 forecast. This variance reflects efforts to find efficiencies and implement restraint measures into daily operations, to align with the objectives of the Government of Canada’s Comprehensive Expenditure Review and renewed emphasis on expenditure control. As a result, IAAC expects that \$10.2 million of parliamentary authorities will be unspent in 2025-26, which reduces the basis of comparison for 2026-27 planned results.

Revenues are also expected to increase in 2026-27 due to an expected increase in impact assessments of designated projects being referred to review panels. IAAC has the authority to spend up to \$8 million in cost-recovery revenues, which further contributes to the increase in planned spending for 2026-27.

A more detailed [Future-Oriented Statement of Operations and associated Notes for 2025-26](#), including a reconciliation of the net cost of operations with the requested authorities, is available on [IAAC’s website](#).

### **Human resources**

This section presents an overview of the department’s actual and planned human resources from 2023-24 to 2028-29.

**Table 11: Actual human resources for core responsibilities and internal services**

Table 11 shows a summary of human resources, in full-time equivalents, for IAAC’s core responsibilities and for its internal services for the previous three fiscal years. Human resources for the 2025-26 fiscal year are forecasted based on year to date.

Core responsibilities and internal services	2023-24 Actual full-time equivalents	2024-25 Actual full-time equivalents	2025-26 Forecasted full-time equivalents
Impact Assessment	401	427	414
<b>Subtotal</b>	<b>401</b>	<b>427</b>	<b>414</b>
Internal services	107	140	167
<b>Total</b>	<b>508</b>	<b>567</b>	<b>581</b>

**Analysis of human resources over the last three years**

IAAC’s full-time equivalent count has steadily increased as a result of the funding received through the [Fall Economic Statement 2022](#). IAAC forecasts to use 581 full-time equivalents in 2025-26.

**Table 12: Human resources planning summary for core responsibilities and internal services**

Table 12 shows information on human resources, in full-time equivalents, for each of IAAC’s core responsibilities and for its internal services planned for the next three years.

Core responsibilities and internal services	2026-27 Planned full-time equivalents	2027-28 Planned full-time equivalents	2028-29 Planned full-time equivalents
Impact Assessment	413	402	145
<b>Subtotal</b>	<b>413</b>	<b>402</b>	<b>145</b>
Internal services	166	162	58
<b>Total</b>	<b>579</b>	<b>564</b>	<b>203</b>

**Analysis of human resources for the next three years**

Full-time equivalent figures are preliminary and will be finalized through the formal workforce adjustment process in alignment with the Comprehensive Expenditure Review announced in [Budget 2025](#). IAAC has reached its peak full-time equivalent level. Staffing levels are anticipated to remain stable over the next two years. The decrease in 2028-29 is a result of the sunseting funds ending on March 31, 2028. Renewal of funding is subject to Government budget decisions, which will be reflected in IAAC’s future budgets and estimates documents.

## **Supplementary information tables**

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

- [Details on transfer payment programs](#)
- [Horizontal Initiatives](#)
- [Regulatory and Permitting Efficiency for Clean Growth Projects](#)

Information on IAAC's departmental sustainable development strategy can be found on [IAAC's website](#).

## **Federal tax expenditures**

IAAC's Departmental Plan does not include information on 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 the Environment, Climate Change, and Nature

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](mailto:information@iaac-aeic.gc.ca)

Website(s): [www.canada.ca/en/impact-assessment-agency.html](http://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 performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

### **Departmental Plan** (plan ministériel)

A report on the plans and expected performance of an appropriated department over a 3-year period. Departmental Plans are usually tabled in Parliament each spring.

### **departmental result** (résultat ministériel)

A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

### **departmental result indicator** (indicateur de résultat ministériel)

A quantitative measure of progress on a departmental result.

### **departmental results framework** (cadre ministériel des résultats)

A framework that connects the department's core responsibilities to its departmental results and departmental result indicators.

### **Departmental Results Report** (rapport sur les résultats ministériels)

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

### **full-time equivalent** (équivalent temps plein)

A measure of the extent to which an employee represents a full person-year charge against a departmental budget. For a particular position, the full-time equivalent figure is the ratio of number of hours the person actually works divided by the standard number of hours set out in the person's collective agreement.

### **gender-based analysis plus (GBA Plus)** (analyse comparative entre les sexes plus [ACS Plus])

Is an analytical tool used to support the development of responsive and inclusive policies, programs, and other initiatives. GBA Plus is a process for understanding who is impacted by the issue or opportunity being addressed by the initiative; identifying how the initiative could be

tailored to meet diverse needs of the people most impacted; and anticipating and mitigating any barriers to accessing or benefitting from the initiative. GBA Plus is an intersectional analysis that goes beyond biological (sex) and socio-cultural (gender) differences to consider other factors, such as age, disability, education, ethnicity, economic status, geography (including rurality), language, race, religion, and sexual orientation.

Using GBA Plus involves taking a gender- and diversity-sensitive approach to our work. Considering all intersecting identity factors as part of GBA Plus, not only sex and gender, is a Government of Canada commitment.

**government priorities** (priorités gouvernementales)

For the purpose of the 2026-27 Departmental Plan, government priorities are the high-level themes outlining the government's agenda in the [2025 Speech from the Throne](#).

**horizontal initiative** (initiative horizontale)

An initiative where two or more federal departments are given funding to pursue a shared outcome, often linked to a government priority.

**Indigenous business** (entreprise autochtones)

Requirements for verifying Indigenous businesses for the purposes of the departmental result report are available through the Indigenous Services Canada [Mandatory minimum 5% Indigenous procurement target](#) website.

**non-budgetary expenditures** (dépenses non budgétaires)

Non-budgetary authorities that comprise assets and liabilities transactions for loans, investments and advances, or specified purpose accounts, that have been established under specific statutes or under non-statutory authorities in the Estimates and elsewhere. Non-budgetary transactions are those expenditures and receipts related to the government's financial claims on, and obligations to, outside parties. These consist of transactions in loans, investments and advances; in cash and accounts receivable; in public money received or collected for specified purposes; and in all other assets and liabilities. Other assets and liabilities, not specifically defined in G to P authority codes are to be recorded to an R authority code, which is the residual authority code for all other assets and liabilities.

**performance** (rendement)

What a department did with its resources to achieve its results, how well those results compare to what the department intended to achieve, and how well lessons learned have been identified.

**performance indicator** (indicateur de rendement)

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of a department, program, policy or initiative respecting expected results.

**plan** (plan)

The articulation of strategic choices, which provides information on how a department intends to achieve its priorities and associated results. Generally, a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead to the expected result.

**planned spending** (dépenses prévues)

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

**program** (programme)

Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes or service levels.

**program inventory** (répertoire des programmes)

Identifies all the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

**result** (résultat)

A consequence attributed, in part, to a department, policy, program or initiative. Results are not within the control of a single department, policy, program or initiative; instead they are within the area of the department's influence.

**statutory expenditures** (dépenses législatives)

Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

**target** (cible)

A measurable performance or success level that a department, program or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

**voted expenditures** (dépenses votées)

Expenditures that Parliament approves annually through an appropriation act. The vote wording becomes the governing conditions under which these expenditures may be made.