

Audit of Sex- and Gender-Based Analysis Plus Implementation at the Public Health Agency of Canada

Final Report – June 12, 2025
Prepared by the Office of Audit and Evaluation



Public Health
Agency of Canada

Agence de la santé
publique du Canada

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Acronym List

BIP	Branch Integration Plan
CFOCMB	Chief Financial Officer and Corporate Management Branch
DP	Departmental Plan
DRR	Departmental Results Report
DSFB	Data, Surveillance, and Foresight Branch
G&Cs	Grants and Contributions
HEIT	Health Equity Integration Team
PHAC	Public Health Agency of Canada
PIP	Performance Information Profile
SGBA Plus	Sex- and Gender-Based Analysis Plus
SPB	Strategic Policy Branch
SPIB	Science and Policy Integration Branch

Executive summary

Audit overview

This audit aimed to assess whether activities at the Public Health Agency of Canada (PHAC, or the Agency) supported the systematic and consistent application and integration of Sex- and Gender-Based Analysis Plus (SGBA Plus). The audit covered the period of April 1, 2019, to July 31, 2023.

Good practices

Overall, there was a robust governance structure supporting SGBA Plus at the Agency. We found that the PHAC SGBA Plus Framework clearly outlined the Agency's SGBA Plus pillars, priorities, and outcomes. The SGBA Plus Planning Committee also guided the development and establishment of Branch Integration Plans (BIPs) aligning with the Agency-wide Action Plan. Roles and responsibilities were well defined and communicated in key documents, e-mails, and training courses, and oversight bodies at the corporate level received timely information to monitor progress towards SGBA Plus integration objectives.

We also found that processes and tools existed to support the collection, analysis, and reporting of disaggregated data used to conduct SGBA Plus, as well as consistently integrate it across the Agency's core functions. Monitoring and reporting initiatives at the Agency enabled evidence-informed decision making, and results for performance metrics were shared in various internal and external reports. We also found that the Health Equity Integration Team (HEIT), also known as the Agency's SGBA Plus Focal Point, played a key role in the ongoing review and improvement of SGBA Plus initiatives. For instance, they provided guidance on the development of BIPs, supported high-level reporting initiatives, including a renewal exercise for Performance Information Profiles (PIPs), and collected survey data aimed at continuous improvement.

Improvement opportunities

However, we found opportunities to standardize grants and contributions (G&Cs) processes to consider SGBA Plus factors more consistently across programs. In addition, we found opportunities to further standardize and improve data collection plans, though we noted initiatives underway in the Data, Surveillance and Foresight Branch (DSFB) to collect disaggregated data. We also found that documents like the SGBA Plus Action Plan and committee Terms of Reference would benefit from a review to ensure their continued relevance and the achievement of objectives. Lastly, there were opportunities to improve

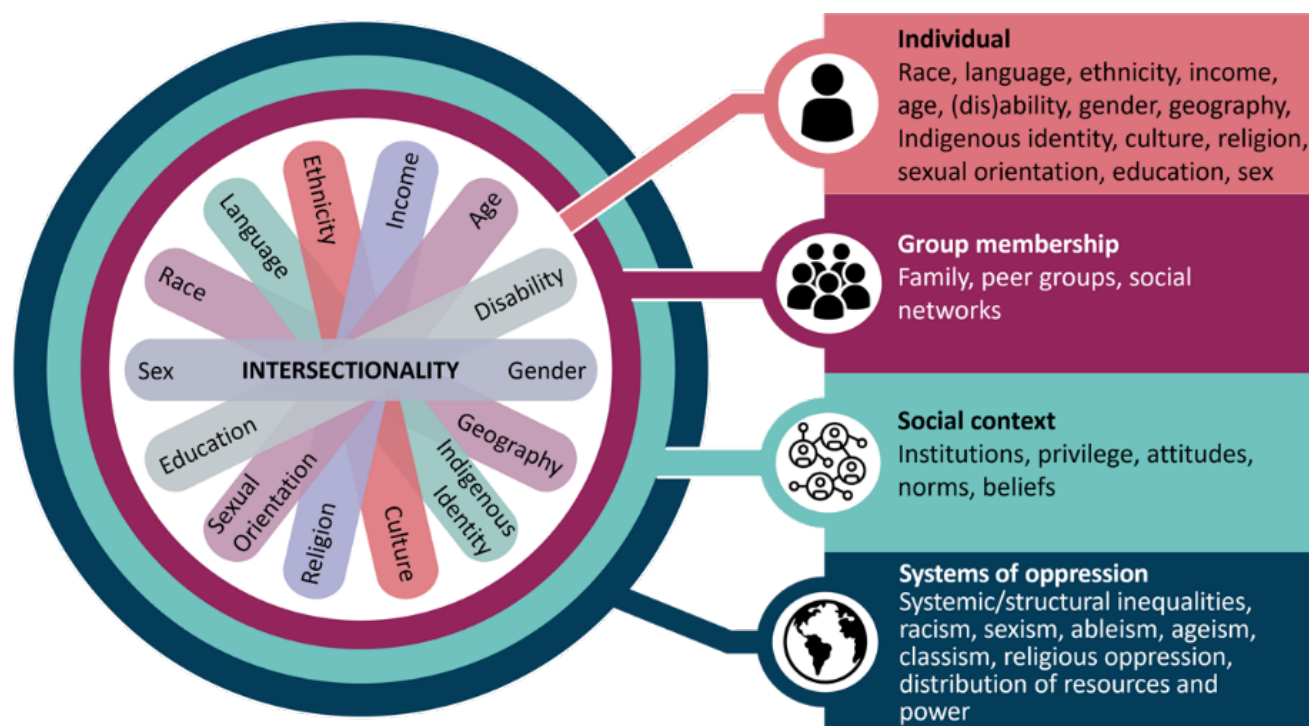
PHAC employees' understanding of how to practically apply SGBA Plus to their day-to-day work, as well as encourage more active participation at SGBA Plus Network meetings.

Introduction

The Government of Canada's Health Portfolio has a mandate to apply [SGBA Plus](#) to advance health equity, diversity, and inclusion in all its policies, programs, and initiatives. SGBA Plus is an analytical and intersectional approach that is used to assess how determinants of health interact and intersect with each other and broader systems of power. Applying it enables PHAC to formulate inclusive and responsive health research, policies, services and programs.

To support activities related to SGBA Plus, PHAC and other members of the Health Portfolio adopted the *Sex- and Gender-Based Analysis Plus Policy: Advancing Equity, Diversity and Inclusion* in 2009. In 2022, the Policy was revised to emphasize intersectionality, as shown in Figure 1, and clarify implementation responsibilities to strengthen the integration and application of SGBA Plus.

Figure 1: Intersectionality considerations in SGBA Plus



Source: [Chief Public Health Officer of Canada's Report on the State of Public Health in Canada \(2023\)](#)

SGBA Plus was further reinforced as a PHAC priority in 2022 when the Agency renewed its SGBA Plus Action Plan Framework and launched its first Implementation Strategy for 2022-23 to 2024-25. The Framework includes the various priorities, pillars, and intended outcomes of the SGBA Plus Action Plan, while the Implementation Strategy outlines specific objectives, actions, responsibilities, deadlines, and expected results for implementation of SGBA Plus across the Agency.

In support of the PHAC SGBA Plus Action Plan, employees at various levels have a responsibility to assist in the implementation and application of SGBA Plus across the Agency. Senior management is responsible for ensuring accountability, overseeing implementation, and guaranteeing meaningful execution of SGBA Plus, in line with the Action Plan. The PHAC SGBA Plus Champion acts as a driving force for awareness, capacity building, implementation in core functions and activities, and reporting, in collaboration with senior management. At the operational level, the Strategic Policy Branch's (SPB) Health Equity Integration Team (HEIT) serves as the Agency's SGBA Plus Focal Point, and leads, supports, and monitors the implementation of SGBA Plus across the Agency. Lastly, all employees have a responsibility to support the systematic implementation and application of SGBA Plus in their activities.

Despite the priority attributed to SGBA Plus in advancing health equity, its implementation has never been audited at PHAC. Given the importance of recognizing the diversity of people in Canada across health programs and services, this audit aimed to highlight opportunities for senior management to better integrate SGBA Plus in decision making, and support improvements in health outcomes for all people in Canada.

Criterion 1 – Governance

Context

The Health Portfolio's *SGBA Plus Policy*, which PHAC has committed to operationalizing, is founded on the guiding principles of accessibility, anti-racism, continuous improvement, equity, inclusiveness, respect, and shared responsibility. As part of its guiding principles, the Policy also aims to integrate a culturally relevant and "[One Health](#)" approach into organizational processes and practices. Of note, the Policy defines roles and responsibilities for all employees, deputy heads, designated Agency leads, managers and supervisors, and SGBA Plus responsibility centres for each organization.

What we expected to find

We expected to find policies, frameworks, and plans in place at the Agency and branch levels that clearly defined objectives and expected outcomes, in line with the Health Portfolio's *SGBA Plus Policy*. We expected that roles, responsibilities, and accountabilities for SGBA Plus implementation were clearly defined and communicated. We also expected that oversight bodies had received the information required for effective decision making.

Why it matters

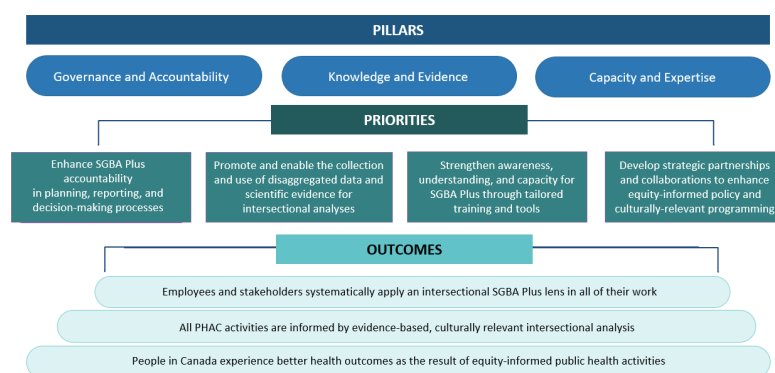
A strong governance structure is required to ensure that roles and responsibilities are defined, communicated, and understood. Governance mechanisms are also required to ensure that oversight bodies and senior management can make informed decisions in a timely way, thereby promoting health equity for people in Canada.

Key findings

Policies and frameworks

We found that the PHAC SGBA Plus Action Plan, including the Framework and Implementation Strategy, clearly outlined the Agency's SGBA Plus pillars, priorities, and outcomes, as shown in Figure 2. There were also supporting objectives, actions, and expected outcomes listed for each priority, and we found that the Action Plan was generally aligned with the Health Portfolio's *SGBA Plus Policy*. In addition, the SGBA Plus Action Plan required the implementation of BIPs to promote application of SGBA Plus at the branch level.

Figure 2: Pillars, priorities and outcomes outlined in the PHAC SGBA Plus Framework



Source: [PHAC SGBA Plus Action Plan](#) (PHAC intranet)

However, we found that certain action items in the SGBA Plus Action Plan's Implementation Strategy could benefit from greater clarity on deliverables and expected results. Of note, we found that items relating to improved uptake of SGBA Plus training, monitoring of policy implementation, collection and disaggregation of data, and the development of synthesis products could be more specifically defined and linked to expected outcomes. For example, expanding on the expected results of "monitor[ing] policy implementation progress through surveys and other mechanisms" could facilitate the tracking of progress on activities. In this case, though we note that SPB did monitor implementation of the Framework through progress reports and surveys, surveys were not mandatory, and PHAC's response rate to the Health Portfolio SGBA Plus Survey was only 11% in 2022. It was also not clear what other mechanisms SPB would employ to monitor policy implementation, beyond the aforementioned surveys. Specifying these deliverables, as well as explicitly stating the links between action items and expected results in the Action Plan, could help SPB better communicate the value of SGBA Plus initiatives and hold PHAC branches accountable for the Agency's commitments.

Roles and responsibilities

We found that roles and responsibilities for SGBA Plus were clearly defined in key policy documents like the Health Portfolio *SGBA Plus Policy* and the PHAC SGBA Plus Action Plan. We also found that roles and responsibilities were listed in the Terms of Reference (ToR) for the SGBA Plus Network and the SGBA Plus Planning Committee. Roles and responsibilities were also included in executives' Performance Management Agreements (PMAs), indicating that roles and responsibilities at the strategic level were well-defined.

At the working level, roles and responsibilities were communicated to employees through guidance documents like the "Towards Health Equity" guide, and via mechanisms like the Non-Executive PHAC Employee SGBA Plus Performance Objective and Indicators. HEIT also promoted documents and guidance via Agency-wide news broadcasts and newsletters.

However, we found that the SGBA Plus Network's terms of reference could be updated to outline the roles and responsibilities of new positions, including Executive-level SGBA Plus branch leads and coordinators. We also found that the terms of reference could be updated to do the following:

- outline new responsibilities related to BIPs;
- provide a more accurate meeting schedule; and

- clarify expectations for Network members to ensure SGBA Plus integration at the centre and division levels.

Oversight bodies

We found that many committees provided oversight for SGBA Plus at the Agency. Relevant committees included the PHAC Executive Committee, the SGBA Plus Network, and the SGBA Plus Planning Committee. All oversight bodies received information on a periodic basis to oversee progress towards SGBA Plus goals. Meetings provided progress updates on objectives, provided a review and challenge function, and acted as forums for input and guidance on integration.

Though decision-making committees received sufficient information to oversee SGBA Plus implementation, we found that there were opportunities to improve information sharing at the working level. For instance, SGBA Plus Network meetings had an average participation rate of about 60%, despite the mandatory attendance requirement described in the committee terms of reference. This means that strategies could be developed to encourage more active participation across the Agency.

Conclusion

Overall, we found that the governance structure outlined SGBA Plus objectives, defined roles and responsibilities, and adequately monitored the implementation of SGBA Plus across the Agency's core functions. However, we found that the deliverables and links between action items and expected results in the SGBA Plus Action Plan could be more specifically defined, and that some committee documents required updates. In addition, although oversight bodies reviewed progress towards SGBA Plus goals in a timely way, we found that there were opportunities to increase attendance at SGBA Plus Network meetings. While not resulting in a recommendation, these findings indicate that HEIT would benefit from regularly reviewing and updating key governance documentation, such as committee documents and the SGBA Plus Action Plan Framework and Implementation Strategy, to include measurable objectives and promote continued relevance.

Criterion 2 – Processes supporting SGBA Plus

Context

SGBA Plus is applied in the ten programs included in the Agency's program inventory. In addition, SGBA Plus is applied in various documents supporting decision-making. Notable

examples include Treasury Board submissions, Memoranda to Cabinet, budget proposals, and Grants and Contributions (G&Cs) programs.

What we expected to find

We expected to find that procedures and tools were in place and operating effectively to support systematic and consistent application of SGBA Plus across the Agency's core functions. Namely, we expected that processes enabled the collection, analysis, and reporting of disaggregated data to support SGBA Plus. We also expected that employees supporting SGBA Plus were trained on how to use these processes, and that this training was regularly monitored and improved in support of SGBA Plus objectives.

Why it matters

Clear processes for collecting disaggregated data to support SGBA Plus are crucial to the success of SGBA Plus application, as a lack of data could have ripple effects on strategic and evidence-informed decision-making. More specifically, a lack of accurate and disaggregated data could lead to misinformed decision-making on PHAC's research, programs, and services. This could, in turn, contribute to health disparities and inequities across communities in Canada and reduce PHAC's ability to achieve its mandate and advance health equity.

Key findings

Consistent application of SGBA Plus

We found that robust procedures and tools were in place to support systematic and consistent application of SGBA Plus across the Agency. For instance, the attestation review process for Cabinet and public health guidance documents was evidence-informed, integrated a variety of SGBA Plus considerations, and aligned with federal initiatives. We also found that SGBA Plus considerations were embedded in the G&Cs lifecycle, guidance was provided on how to integrate SGBA Plus into G&Cs, and SGBA Plus was applied when selecting funding recipients.

However, despite available guidance, we found opportunities to standardize SGBA Plus integration for G&Cs programs. For instance, G&Cs templates were not consistent from one program to the next, meaning that different assessment criteria were used across templates. We also found that agreements did not contain a standardized section on SGBA Plus, and that agreement work plans and reports contained varying degrees of SGBA Plus integration.

Collection and analysis of disaggregated data

We found that processes were in place to effectively collect, analyze, and report on disaggregated data to support SGBA Plus, as reflected in annual reports to PHAC's Executive Committee and in BIPs.

However, we found that there was a lack of standardization between data collection plans at the program level, as well as in the context of G&Cs. For instance, the majority of Invitations to Submit a Funding Request did not request that funding recipients collect disaggregated data. Furthermore, we found that six out of ten Programs in the Program Inventory did not collect disaggregated data in 2021-22 and 2022-23. However, we noted that, as of October 2024, there were multiple initiatives led by the Data, Surveillance and Foresight Branch (DSFB) to collect disaggregated data supporting SGBA Plus. This indicates efforts to integrate SGBA Plus into Agency-wide data collection initiatives.

SGBA Plus training

We found that tailored training was provided to SGBA Plus Network members and employees from high-priority areas, and that general SGBA Plus training courses were available to all staff members. In addition, HEIT provided several information sessions on various aspects of SGBA Plus, and they monitored the success of training initiatives through surveys.

Interviews determined that knowledge of SGBA Plus concepts was generally good and that resources were available, but that people sometimes struggled to apply SGBA Plus in their day-to-day work. This was corroborated by survey data collected by HEIT. The audit determined that HEIT was aware of this limitation and collecting additional data through the biennial Health Portfolio SGBA Plus Implementation Survey and annual WAGE GBA Plus Implementation Survey to inform future decision making on practical applications. In addition, HEIT's survey data demonstrated that PHAC employees' awareness and understanding of SGBA Plus concepts had increased during the audit period, thereby demonstrating a positive trend in the broader understanding and application of these concepts.

Conclusion

Overall, we found that there were effective processes in place to support the consistent application of SGBA Plus across PHAC, as evidenced by guidance documents, HEIT's review of SGBA Plus considerations in Cabinet and high-visibility public health documents, and the inclusion of SGBA Plus in data collection plans, reporting practices, and training.

However, we found that there were opportunities to better standardize the consideration of SGBA Plus factors throughout all phases of individual initiatives and in grants and contributions (G&Cs), especially regarding the collection of disaggregated data. We also found that additional support could be provided to employees to support them in applying SGBA Plus to their work.

We note that, though DSFB and SPB were separate branches during the audit, they will be combined under the Science and Policy Integration Branch (SPIB) as of April 1, 2025. As a result, the audit recommendations throughout this report are directed at the management team for the newly-formed SPIB.

Recommendation #1 (Medium Priority)

The Vice-President (VP) of SPIB should provide support to branch leads on the identification, collection, use, analysis, and reporting of disaggregated data required for SGBA Plus, with the expectation that all PHAC branches prioritize these activities in their policies, programs and initiatives. In addition, the VP of SPIB should promote branch participation and implementation through regular monitoring and reporting activities undertaken as part of the PHAC SGBA Plus Action Plan (see Recommendation #3).

Recommendation #2 (Medium Priority)

The VP of SPIB, with guidance from the VP of the Chief Financial Officer and Corporate Management Branch (CFOCMB), should review and share SGBA Plus requirements in the context of G&Cs to encourage consistent application.

Criterion 3 – Monitoring and reporting

Context

Reporting on SGBA Plus activities occurs at both the branch and Agency levels. Reports are provided internally, such as through the PHAC Executive Committee, the PHAC SGBA Plus Planning committee, or BIPs. Reports are also provided externally, such as through Treasury Board initiatives or departmental reports posted online.

What we expected to find

We expected that SGBA Plus performance indicators were identified and linked to planned results. We also expected that, at both the Agency and branch levels, performance related

to SGBA Plus was monitored and reported on regularly, and that this information was used for ongoing activity improvement.

Why it matters

Monitoring and reporting activities are important in the context of SGBA Plus, as they help inform decision making, identify trends, and respond proactively to challenges. The tracking of key metrics and outcomes also ensures that there is accountability and continuous improvement regarding SGBA Plus, thereby supporting PHAC in the achievement of its strategic objectives.

Key findings

We found that management had identified specific actions for SGBA Plus implementation in the Departmental Plan (DP) and Departmental Results Report (DRR). The *Report on Results for SGBA Plus and Gender Inclusive Services*, launched in 2022, reported on SGBA Plus indicators at a corporate level, and HEIT attempted to collect the data feeding into this report as part of a call-out for various corporate reporting initiatives. Though this pilot initiative was phased out after one year, it demonstrated attempts at innovation related to corporate reporting.

In addition, we found that PHAC monitored the consideration of SGBA Plus across program activities through the development of BIPs and the SGBA Plus Action Plan Implementation Strategy. Of note, the audit team confirmed that HEIT had received all BIPs from PHAC branches as of July 2024. We also found that HEIT reported to the PHAC Executive Committee on an annual basis regarding SGBA Plus, that Branch Leads reported to branch leadership, and that progress was communicated internally and externally through initiatives like the DRR, PIPs, Supplementary Information Tables, and the Management Accountability Framework. However, only 40% of programs in the Program Inventory collected disaggregated data in their PIPs for fiscal years 2022-23 and 2023-24. Despite a lack of disaggregated data collection and reporting during the audit scope, we noted that a PIP renewal process was completed in August 2023, with SGBA Plus factors added to PIP templates for fiscal year 2024-25. We also received evidence that PHAC was exploring possible modernization initiatives for the Agency's Departmental Results Framework as of December 2024, including further updates to the PIPs. Given that the SGBA Plus Action Plan Implementation Strategy deliverables only extend until the 2024-25 fiscal year, the Action Plan should be renewed beyond 2024-25 and aligned with PIPs to ensure that performance around SGBA Plus integration continues to be monitored moving forward.

Lastly, we found that G&Cs projects that required funding recipients to report on disaggregated data to support their SGBA Plus application successfully fulfilled their reporting requirements. However, the majority of reviewed G&Cs projects did not follow a consistent reporting model, and there was limited evidence that program officers directly reviewed SGBA Plus factors.

Conclusion

Overall, the audit found that PHAC had generally measured performance related to SGBA Plus, that it had monitored implementation through program PIPs and G&Cs funding recipient reports, and that timely reporting had occurred at the corporate level. However, we found that the majority of programs did not report on the collection of disaggregated data to support SGBA Plus application, and that deliverables in the SGBA Plus Action Plan Implementation Strategy were due for renewal starting in the 2024-25 fiscal year.

Recommendation #3 (Medium Priority)

The VP of SPIB should renew the PHAC SGBA Plus Action Plan, and work with SGBA Plus Branch Leads to ensure both continued accountability for initiatives and standardization of the information provided for internal reporting.

Management Response and Action Plan

Recommendation 1

The Vice-President (VP) of SPIB should provide support to branch leads on the identification, collection, use, analysis, and reporting of disaggregated data required for Sex- and Gender-Based Analysis Plus (SGBA Plus), with the expectation that all PHAC branches prioritize these activities in their policies, programs and initiatives. In addition, the VP of SPIB should promote branch participation and implementation through regular monitoring and reporting activities undertaken as part of the PHAC SGBA Plus Action Plan (see Recommendation #3).

Management Response and Planned Management Action

Management agrees with this recommendation.

SPIB will develop and update PHAC SGBA Plus tools, resources, and training to support the collection and use of disaggregated data and scientific evidence for SGBA Plus application in surveillance.

SPIB will support the prioritisation of disaggregated data within PHAC's data strategies, action plans, frameworks, and initiatives.

Deliverables

1. Surveillance programs are equipped with updated and newly developed SGBA Plus tools, resources, and training, designed to support the collection and use of disaggregated data for evidence-informed decision-making. Expected completion date: Q3 of 2025-26. Responsibility: SPIB
2. Provide timely and well-documented guidance and feedback to strengthen the application of SGBA Plus and prioritisation of enhanced disaggregated data collection and use in PHAC's data strategies, action plans, frameworks, and initiatives. Expected completion date: Q4 of 2025-26. Responsibility: SPIB

Recommendation 2

The VP of SPIB, with guidance from the VP of the Chief Financial Officer and Corporate Management Branch (CFOCMB), should review and share SGBA Plus requirements in the context of Grants and Contributions (G&Cs) to encourage consistent application.

Management Response and Planned Management Action

Management agrees with this recommendation.

SPIB will deliver SGBA Plus training tailored to G&Cs programs to support them in applying SGBA Plus to their work. This will complement the existing SGBA Plus tools tailored for G&Cs programs and applicants.

SPIB will collaborate with the Centre for Grants and Contributions and G&Cs programs to standardize SGBA Plus requirements in G&Cs processes and templates, emphasizing the collection and use of disaggregated data in reporting and monitoring.

SPIB will provide ongoing advice to G&Cs programs to support the application of SGBA Plus.

Deliverables

1. Deliver SGBA Plus tailored training for G&Cs programs to enhance their capacity to apply SGBA Plus in program design, implementation, and monitoring and evaluation. Expected completion date: Q3 of 2025-26. Responsibility: SPIB
2. In consultation with the Centre for Grants and Contributions and G&Cs programs, review and strengthen SGBA Plus requirements in G&Cs processes and templates, to support the G&Cs modernization exercise. Expected completion date: Q4 of 2025-26. Responsibility: SPIB
3. Based on the requirements determined by SPIB, the Centre of Grants and Contributions will update processes, guidance and templates within G&C delivery to integrate SGBA Plus requirements. Expected completion date: Q2 of 2026-27. Responsibility: CFOCMB

4. Provide timely and well-documented advice to G&Cs programs to strengthen the application of SGBA Plus. Expected completion date: Q4 of 2025-26.
Responsibility: SPIB
5. Regularly participate in the G&Cs Community of Practice to share insights, provide guidance, and support the integration of SGBA Plus across G&Cs programs.
Expected completion date: Q4 of 2025-26. Responsibility: SPIB

Recommendation 3

The VP of SPIB should renew the PHAC SGBA Plus Action Plan, and work with SGBA Plus Branch Leads to ensure both continued accountability for initiatives and standardization of the information provided for internal reporting.

Management Response and Planned Management Action

Management agrees with this recommendation.

SPIB will develop and implement a standardized annual reporting template for SGBA Plus Branch Integration Plans (BIPs), enabling Executive-level SGBA Plus Branch Leads to report progress on priorities and actions.

The Branch will renew the PHAC SGBA Plus Action Plan Framework and Implementation Strategy for 2025-26 to 2027-28.

SPIB will transform the SGBA Plus Employee Network into a Health Equity Community of Practice (CoP), convening SGBA Plus Branch Leads, Coordinators, and Network members to enhance accountability and facilitate progress in implementing BIPs.

Deliverables

1. Develop and launch an annual SGBA Plus reporting template, piloted with SGBA Plus Branch Leads, and fully integrated in the internal reporting process for BIPs.
Expected completion date: Q1 of 2025-26. Responsibility: SPIB
2. Obtain Executive Committee approval of the PHAC SGBA Plus Action Plan for 2025-26 to 2027-28, outlining priorities, pillars, intended outcomes, and an implementation strategy. Expected completion date: Q2 of 2025-26. Responsibility: SPIB

3. Establish the Health Equity CoP with defined terms of reference, regular meeting schedule, and documented progress reports. Expected completion date: Q3 of 2025-26. Responsibility: SPIB

Appendix A – Audit Methodology

Audit Objective

The objective of the audit was to assess whether the Agency's SGBA Plus process is designed, implemented, and operating effectively across the Agency to support the systematic and consistent integration and application of SGBA Plus in PHAC's core functions.

Audit Scope

The scope of the audit focused on SGBA Plus processes and activities at the corporate and branch levels. Specifically, the audit examined the following:

- governance structures;
- roles and responsibilities; and
- processes, tools, and procedures to identify, collect, analyze, monitor, evaluate, and report on SGBA Plus indicators to inform decision making.

The audit covered the period from April 1, 2019, to July 31, 2023, and considered the evolution of SGBA Plus implementation across the Agency.

The audit did not assess the appropriateness of SGBA Plus expertise provided in support of Cabinet documents, parliamentary reports, and other deliverables.

Audit Approach

The audit included, but was not limited to:

- Review of relevant documents;
- Interviews with management, committee members, staff, key stakeholders within corporate and branch organizational units;
- Walkthroughs of key processes, as required;

- Detailed testing; and
- Other analysis, as required.

Statement of Conformance

The Office of Audit and Evaluation conducted this audit engagement in compliance with the 2017 International Standards for the Professional Practice of Internal Auditing. The audit was also supported by an internal Quality Assurance and Improvement Program, thereby ensuring that the audit team collected sufficient and relevant evidence to address the audit criteria and to support audit conclusions.

Audit Criteria

Audit Criterion #1 – The governance structure operates effectively to inform, direct, manage, and monitor SGBA Plus implementation across the Agency’s core functions.

Audit Criterion #2 – Adequate processes are in place to support the systematic and consistent application of SGBA Plus across the Agency.

Audit Criterion #3 – SGBA Plus activities are measured, monitored, and reported on to inform ongoing decision making and promote continuous improvement.

Appendix B – Recommendation Rating

Recommendations are ranked to assist management in prioritizing their responses to audit findings. These ratings are intended to assist with resource allocation in order to address identified weaknesses and help improve internal controls and operating efficiency. Please note that ratings are for guidance purposes only. Management must evaluate ratings provided by OAE based on their own experience and risk tolerance.

Recommendations are ranked according to the following definitions:

- **High priority:** Item should be given immediate attention due to the existence of either a significant control weakness (i.e., a control does not exist, is not adequately designed, or is not operating effectively) or a significant operational improvement opportunity.
- **Medium priority:** This is a control weakness or operational improvement that should be addressed in the near term.
- **Low priority:** This is a non-critical recommendation that could be addressed to either strengthen internal controls or enhance efficiency, normally with minimal cost and effort. Individual ratings should not be considered in isolation and their effect on other objectives should be considered.