



HOUSE OF COMMONS
CHAMBRE DES COMMUNES
CANADA

FOLLOW-UP STUDY OF GENDER BASED PLUS ANALYSIS IN THE GOVERNMENT OF CANADA

Report of the Standing Committee on Public Accounts

John Williamson, Chair

**FEBRUARY 2026
45th PARLIAMENT, 1st SESSION**

Published under the authority of the Speaker of the House of Commons

SPEAKER'S PERMISSION

The proceedings of the House of Commons and its Committees are hereby made available to provide greater public access. The parliamentary privilege of the House of Commons to control the publication and broadcast of the proceedings of the House of Commons and its Committees is nonetheless reserved. All copyrights therein are also reserved.

Reproduction of the proceedings of the House of Commons and its Committees, in whole or in part and in any medium, is hereby permitted provided that the reproduction is accurate and is not presented as official. This permission does not extend to reproduction, distribution or use for commercial purpose of financial gain. Reproduction or use outside this permission or without authorization may be treated as copyright infringement in accordance with the *Copyright Act*. Authorization may be obtained on written application to the Office of the Speaker of the House of Commons.

Reproduction in accordance with this permission does not constitute publication under the authority of the House of Commons. The absolute privilege that applies to the proceedings of the House of Commons does not extend to these permitted reproductions. Where a reproduction includes briefs to a Standing Committee of the House of Commons, authorization for reproduction may be required from the authors in accordance with the *Copyright Act*.

Nothing in this permission abrogates or derogates from the privileges, powers, immunities and rights of the House of Commons and its Committees. For greater certainty, this permission does not affect the prohibition against impeaching or questioning the proceedings of the House of Commons in courts or otherwise. The House of Commons retains the right and privilege to find users in contempt of Parliament if a reproduction or use is not in accordance with this permission.

Also available on the House of Commons website
at the following address: www.ourcommons.ca

**FOLLOW-UP STUDY OF GENDER BASED PLUS
ANALYSIS IN THE GOVERNMENT OF CANADA**

**Report of the Standing Committee on
Public Accounts**

**John Williamson
Chair**

FEBRUARY 2026

45th PARLIAMENT, 1st SESSION

NOTICE TO READER

Reports from committees presented to the House of Commons

Presenting a report to the House is the way a committee makes public its findings and recommendations on a particular topic. Substantive reports on a subject-matter study usually contain a synopsis of the testimony heard, the recommendations made by the committee, as well as the reasons for those recommendations.

STANDING COMMITTEE ON PUBLIC ACCOUNTS

CHAIR

John Williamson

VICE-CHAIRS

Jean Yip

Sébastien Lemire

MEMBERS

Gérard Deltell

Anthony Housefather

Ned Kuruc

Stephanie Kusie

Tom Osborne

Kristina Tesser Derksen

OTHER MEMBERS OF PARLIAMENT WHO PARTICIPATED

William Stevenson

CLERK OF THE COMMITTEE

Natalie Jeanneault

LIBRARY OF PARLIAMENT

Research and Education

Joëlle Malo, Analyst

Dillan Theckedath, Analyst

STANDING COMMITTEE ON PUBLIC ACCOUNTS

44TH PARLIAMENT – 1ST SESSION

CHAIR

John Williamson

VICE-CHAIRS

Jean Yip

Nathalie Sinclair-Desgagné

MEMBERS

Kody Blois

Valerie Bradford

Blake Desjarlais

Iqra Khalid

Kelly McCauley

John Nater

Brenda Shanahan

Jake Stewart

OTHER MEMBERS OF PARLIAMENT WHO PARTICIPATED

Greg McLean

Karen Vecchio

CLERK OF THE COMMITTEE

Cédric Taquet

LIBRARY OF PARLIAMENT

Research and Education

Mahdi Benmoussa, Analyst

André Léonard, Analyst

Dillan Theckedath, Analyst

THE STANDING COMMITTEE ON PUBLIC ACCOUNTS

has the honour to present its

FIFTH REPORT

Pursuant to its mandate under Standing Order 108(3)(g), the committee has studied the Follow-up Study on Report 3, Gender-Based Analysis Plus, of the 2022 Reports 1 to 4 of the Auditor General of Canada and has agreed to report the following:



FOLLOW-UP STUDY OF GENDER BASED PLUS ANALYSIS IN THE GOVERNMENT OF CANADA

KEY FINDINGS OF THE AUDITOR GENERAL OF CANADA

- Actions taken to identify and address barriers to doing gender-based analysis plus did not go far enough.
- One of the challenges identified by most departments and agencies to applying gender-based analysis plus was data availability.
- Women and Gender Equality Canada conducted some monitoring and reporting on the progress of gender-based analysis plus implementation across all of government. However, the department did not use all the information sources that were available.
- Privy Council Office and the Treasury Board of Canada Secretariat did not share information with Women and Gender Equality Canada that would help it to monitor progress on implementation over time.¹

1 Office of the Auditor General of Canada (OAG), Follow-up on Gender-Based Analysis Plus, Report 3 of the 2022 Reports of the Auditor General of Canada, [At a glance](#).



SUMMARY OF THE COMMITTEE'S RECOMMENDATIONS AND TIMELINES

Table 1—Summary of the Committee's Recommendations and Timelines

Recommendation	Recommended Measure	Timeline
Recommendation 1	The Privy Council Office and the Treasury Board of Canada Secretariat should present the House of Commons Standing Committee on Public Accounts with a progress report about A) providing timely and documented feedback to departments and agencies on the application of gender-based analysis plus (GBA+) in their Memoranda to Cabinet and Treasury Board submissions; B) specific examples of how both organizations have improved their feedback processes and how this has led to departments and agencies strengthening the application of GBA+ in these cabinet approval processes; and C) how they are sharing this feedback with Women and Gender Equality Canada.	30 June 2026
Recommendation 2	WAGE should provide the Committee with a progress report regarding A) its efforts as a leader and centre of expertise to advance GBA+ across the federal government; and B) how this has improved advancing GBA+ across the federal government.	30 June 2026
Recommendation 3	PCO and TBS should provide the Committee with a progress report showing how they have improved, within their respective mandates, how departments and agencies are implementing the GBA+ Framework and how they have improved public reporting on their progress.	30 June 2026

Recommendation	Recommended Measure	Timeline
Recommendation 4	PCO, TBS, and WAGE should provide the Committee with a progress report about their work with departments and agencies (within their specific mandates) to ensure that disaggregated data is sought, compiled, and used in the design, delivery, and measurement of all policies, programs, and initiatives.	30 June 2026
Recommendation 5	WAGE, with the support PCO and TBS, should provide the Committee with a progress report about how they are, on a regular basis, comprehensively monitoring and publicly reporting on the status of GBA+ implementation across the federal government, including plans to advance GBA+ implementation.	30 June 2026
Recommendation 6	TBS should provide the Committee with a progress report about issuing guidance to departments and agencies for reporting GBA+ in their departmental results reports that requires complete, accurate, and consistent results that can contribute in a meaningful way to analysis on the progress of GBA+ implementation and impacts.	30 June 2026
Recommendation 7	WAGE should provide the Committee with a progress report about how, in collaboration with other responsible departments and agencies and central agencies, it has A) developed specific and measurable targets for the results frameworks that it leads and to which it contributes; and B) developed and implemented a plan and monitors results to improve the availability of data for all relevant intersectional identity factors.	30 June 2026



Recommendation	Recommended Measure	Timeline
Recommendation 8	When the Government of Canada introduces a bill in the House of Commons, it should include the results of the corresponding GBA+ assessment with the briefing materials provided to Parliament, while respecting all provisions for cabinet confidence.	N/A

INTRODUCTION

According to the Office of the Auditor General of Canada (OAG), gender-based analysis plus (GBA+) is “an analytical process used to assess systemic inequalities and determine how gender and other diverse identity factors could impact a person’s ability to access programs and services. Gender-based analysis was originally conceived to reveal and address the inequalities experienced by women and girls in the implementation of policies, programs, and initiatives. Gender-based analysis plus [+] emerged with the recognition that other diverse identity factors such as age, ethnicity, sexual orientation, disability, and geography also require analysis...[.]”² “It is “meant to identify and address existing and potential inequalities related to gender and other intersecting identity factors, to provide improved outcomes for all Canadians.”³

The Government of Canada applies GBA+ to inform decision-making by highlighting how different identity factors can impact the design and delivery of public policy as well as federal programs and initiatives, wherein a single lens cannot accurately identify, or adequately meet, the needs of the intended recipients. When driven by sound data collection strategies, GBA+ highlights inequalities and enhances decision-making; as a result, diverse perspectives and needs are better represented when departments and agencies design and adjust policy, programs, and initiatives.⁴

There are many examples of inequalities based on gender and other identity factors; for example, significant differences emerging from the COVID-19 pandemic have accentuated disparities experienced by women and men, including women and men living in rural and Indigenous communities. In fact, a 2021 [study by the Standing Committee on the Status of](#)

2 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.1.

3 Ibid., para. 3.16.

4 Ibid., para. 3.2.

Women “reported that women experienced isolation measures imposed to prevent the spread of the virus differently than men did. That committee heard that overall, women’s mental health levels were lower and stress levels were higher than men’s during the pandemic. Witnesses to the committee recommended making service delivery more responsive to the intersecting identity factors of those in need. The recommendation included the delivery of in-person services by local professionals who could tailor their approaches to the realities of women living in rural communities and provide culturally appropriate supports for Indigenous communities.”⁵

The Privy Council Office (PCO) and the Treasury Board of Canada Secretariat (TBS) are responsible for reviewing department and agency submissions, such as Memoranda to Cabinet (MC) and Treasury Board submissions (TB Subs), which are presented to Cabinet committees for approval. PCO and TBS analysts guide departmental and agency staff to add and adjust content when they are submitting funding requests or other proposals—this is referred to as the challenge function, which is designed to ensure that departments and agencies consider relevant factors such as GBA+ in their proposed policy, legislative, and program initiatives.⁶

TBS is also responsible for implementing the federal government’s Policy on Results, which includes the integration of GBA+ into program evaluations and performance measurement.⁷

Canada’s history of gender analysis goes back to 1967, when the federal government launched the Royal Commission on the Status of Women in Canada. In 1995, the government formally committed to gender-based analysis. In fact, there has been much progress over the last five years as the government has institutionalized its commitments to gender equality, diversity, and inclusion.⁸ Table 2 shows a 50-year historical summary of Canada’s actions and commitments on gender.

5 Ibid., para. 3.3.

6 Ibid., para. 3.9.

7 Ibid., para. 3.11.

8 Ibid., para. 3.4.



Table 2—Fifty Years of Action and Commitments Related to Gender Equality

Year	Action or Commitment
1970	The Report of the Royal Commission on the Status of Women in Canada makes 167 recommendations addressing critical issues for women.
1971	The position of Minister responsible for the Status of Women is created.
1981	Canada ratifies the United Nations Convention on the Elimination of All Forms of Discrimination Against Women.
1995	The Federal Plan for Gender Equality is released, and the Employment Equity Act comes into force. Canada adopts the Beijing Declaration and Platform for Action of the United Nations Fourth World Conference on Women, which requires all member states to “seek to ensure that before policy decisions are taken, an analysis of their impact on women and men, respectively, is carried out.”
2000	At the end of the 1995 Federal Plan for Gender Equality, the Government of Canada adopts a new plan in 2000: the Agenda for Gender Equality.
2005	The Standing Committee on Status of Women issues its second report, <i>Gender-based Analysis: Building Blocks for Success</i> , and makes recommendations to advance gender-based analysis in the federal government.
2009	The OAG releases an audit report (Chapter 1—Gender-Based Analysis) that finds that many departments had not met the federal commitment to analyze gender-based impacts in the design of public policies.
2011	Gender-based analysis is rebranded as gender-based analysis plus to highlight other diverse identity factors.
2015	A full Minister of Status of Women is appointed to Cabinet for the first time. The OAG releases a second audit (Report 1—Implementing Gender-Based Analysis), which finds that there are many barriers to implementing gender-based analysis plus.
2016	Status of Women Canada, the Privy Council Office, and the Treasury Board of Canada Secretariat develop the Action Plan on Gender-Based Analysis (2016–2020). Mandatory requirements are put in place to include gender-based analysis plus in Memoranda to Cabinet and Treasury Board submissions.
2017	The Federal-Provincial/Territorial Forum of Ministers Responsible for the Status of Women agrees to collaborate on the evaluation of gender-based analysis plus.
2018	The Canadian Gender Budgeting Act comes into force, and the federal budget includes a new focus on gender equity. Status of Women Canada, previously a federal government agency, is superseded by the creation of Women and Gender Equality Canada, which has full departmental status.

Year	Action or Commitment
2019	The government publishes Gender Report: Budget 2019, the first federal budget gender report to apply gender-based analysis plus to all new budget measures. Cabinet ministers are mandated to consider gender-based analysis plus in decision making.
2021	Cabinet ministers are encouraged to improve the quality and availability of disaggregated data.

Source: Office of the Auditor General of Canada, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, Exhibit 3.1.

In 2009 and 2015, the OAG conducted audits on the government’s use of gender-based analysis; both found that despite efforts to improve, significant barriers remained to GBA+ implementation, as shown in Table 3.

Table 3—Summary of Key Audit Findings, 2009 and 2015

Issue	Findings
GBA framework	Some departments have not implemented a GBA framework
Mandatory GBA requirements	The absence of mandatory government wide GBA requirements is a barrier to conducting GBA.
Limited capacity within departments	The degree of understanding of GBA, the lack of departmental leadership, and the use or availability of data and tools are barriers to conducting GBA.
No government-wide assessment and reporting	Status of Women Canada has not assessed the effectiveness of GBA practices in the federal government or reported on its assessments and has received no support from the Treasury Board of Canada Secretariat or the Privy Council Office to do so.

Source: Table prepared by the Library of Parliament using information obtained from the Office of the Auditor General of Canada, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, Exhibit 3.2.

Table 4 provides a summary of selected OAG recommendations stemming from the 2009 and 2015 audits.



Table 4—Selected Recommendations of the 2009 and 2015 Audits on Gender-based Analysis

2009 Audit Recommendations	Relevant 2015 Audit Recommendations
<p>1.56 The Treasury Board of Canada Secretariat and the Privy Council Office should provide support to Status of Women Canada to help the government meet its 1995 commitments to GBA.</p> <p>1.57 To enable the government to meet its commitments to GBA, Status of Women Canada, in consultation with the Treasury Board of Canada Secretariat and the Privy Council Office, should clarify expectations, particularly about when it is appropriate to perform GBA and how to report the findings; establish a plan for facilitating GBA implementation; and better communicate to departments and agencies their responsibilities.</p> <p>1.69 The Treasury Board of Canada Secretariat, the Privy Council Office, and the Department of Finance Canada should document the challenge function they exercise when they review spending initiatives and policy proposals submitted by departments and agencies for Cabinet consideration.</p> <p>1.79 To measure progress on fulfilling the government’s 1995 commitment to implementing GBA, Status of Women Canada, with the support of the Treasury Board of Canada Secretariat and of the Privy Council Office, should assess the implementation of GBA across the federal government and the effectiveness of GBA practices.</p>	<p>1.61 The Privy Council Office, Status of Women Canada, and the Treasury Board of Canada Secretariat, to the extent of their respective mandates and working with all federal departments and agencies, should take concrete actions to identify and address barriers that prevent the systematic conduct of rigorous GBA. Such actions should address barriers that prevent departments and agencies from taking gender-based analysis into consideration during the development, renewal, and assessment of policy, legislative, and program initiatives, so that they can inform decision makers about existing or potential gender considerations in their initiatives.</p> <p>1.62 Status of Women Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, to the extent of their respective mandates, should periodically assess and report on the implementation of GBA in federal departments and agencies and their impacts on policy, legislative, and program initiatives.</p>

Source: Office of the Auditor General of Canada, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, Exhibit 3.2.

In 2022, the OAG released a performance audit that determined whether PCO, TBS, and Women and Gender Equality Canada (WAGE) advanced the implementation of GBA+ in

government in their responses to selected recommendations from the 2015 OAG audit entitled [Report 1—Implementing Gender-Based Analysis](#).⁹

On 7 November 2023, the House of Commons Standing Committee on Public Accounts (the Committee) held a hearing on this audit, with the following in attendance:

- OAG—Andrew Hayes, Deputy Auditor General of Canada, and Carey Agnew, Principal
- WAGE—Frances McRae, Deputy Minister, and Leïla Boussaïd, Director General, Research (Data and Intersectionality)
- PCO—Kaili Levesque, Deputy Secretary to the Cabinet (Operations), and Jennifer Miller, Assistant Secretary to the Cabinet (Social Development Policy)
- TBS—Graham Flack, Secretary of the Treasury Board of Canada, and Annie Boudreau, Assistant Secretary (Expenditure Management Sector)¹⁰

Table 5 provides a glossary of the key terms used in this report.

Table 5—Definitions

Gender-based analysis plus (GBA+)	An analytical process used to assess systemic inequalities and determine how gender and other diverse identity factors could impact a person’s ability to access programs and services. Gender-based analysis was originally conceived to reveal and address the inequalities experienced by women and girls in the implementation of policies, programs, and initiatives. Gender-based analysis “plus” emerged with the recognition that other diverse identity factors such as age, ethnicity, sexual orientation, disability, and geography also require analysis, as they can intersect with sex and gender identity and reinforce gender inequalities.
Gender budgeting	A way for governments to promote equality in the budgeting process by conducting a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process, and restructuring revenues and expenditures to promote gender equality (see the <i>Canadian Gender Budgeting Act</i>).

9 Ibid., para. 3.13.

10 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#).



Gender-diverse person	A person who does not identify as exclusively as a man or a woman.
Disaggregated data	Within the context of GBA+, disaggregated data is data broken down by different identity factors such as sex, gender, age, ethnicity, income, and education. This type of detailed data is necessary to conduct GBA+ throughout the policy and program development cycle.
Indicator	A measure that provides information to monitor, track, and report on performance and progress toward targets. An indicator relies on consistent data collection and is used to measure progress over time against benchmarks or baselines.
Gender Results Framework	A tool designed by the Government of Canada to track federal government performance and measure progress toward established objectives for gender equality.
Specific or measurable	In the context of targets, “specific” means for whom or what level of performance is expected to be achieved, and “measurable” means the level of performance (for example, a point or a range) to be achieved as well as by what date or in what time frame.
Coronavirus disease (COVID-19)	The disease caused by severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2).

Source: Table prepared by the Library of Parliament using information obtained from the Office of the Auditor General of Canada, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, Definitions and para. 3.1.

FINDINGS AND RECOMMENDATIONS

Actions Taken to Identify and Address Barriers Were Insufficient

The OAG found that PCO and TBS removed the barriers within their control identified in the OAG’s 2015 audit—specifically, the absence of mandatory requirements and limited senior management review within departments. They also took actions to identify challenges to implementation of GBA+. However, they did not make full use of information gained through these actions to help advance implementation of GBA+ across government.¹¹

¹¹ OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.20.

Also, WAGE took action to build capacity among departments and agencies to perform GBA+ by delivering training, developing various tools and resources, and continued use of an interdepartmental committee. Yet, departments and agencies still face capacity challenges that limited their ability to apply GBA+.¹²

To assess the quality of GBA+ included in Memoranda to Cabinet and identify challenges to implementing it across government, PCO only undertook three sampling exercises since 2015. These exercises had inherent weaknesses in their sampling approach, as well as the frequency and clarity of review. Although PCO shared the results of two of the three exercises with WAGE, the weak sampling approach did not allow for meaningful conclusions to be drawn for individual departments or across government.¹³

Additionally, the OAG found similar results with TBS and the TB submission process.¹⁴ Although TBS reported the high-level results of the 2017 review of TB subs to WAGE, the OAG found no evidence that TBS shared knowledge gathered by its analysts on a consistent ongoing basis or in a manner that would allow WAGE to improve the support they offered as a centre of expertise or report regularly on GBA+ implementation in all of government. (TBS explained that most of its assessments are done informally through its challenge function and therefore are undocumented.)¹⁵

Consequently, the OAG recommended that PCO and TBS should provide timely and documented feedback to departments and agencies on the application of GBA+ in their MCs and TB Subs and should share this feedback with WAGE. Departments and agencies should then make future cycle improvements to strengthen the application of GBA+.¹⁶

The Government of Canada's Management Response and Action Plan (prepared jointly by PCO, TBS, and WAGE) stated that PCO will:

- provide WAGE with observations on the relevance and quality of GBA+;
- establish a process of providing proactive and targeted GBA+ support in the challenge-function role to strategically advance the quality of GBA+ early in the MC development process for select MCs; and

12 Ibid., para. 3.21.

13 Ibid., para. 3.27.

14 Ibid., para. 3.28.

15 Ibid., para. 3.32.

16 Ibid., para. 3.33.



- develop new tools and guidance that provide departments and agencies with direction on the application of GBA+ in the development of MCs, which tools will be updated regularly to ensure continuous improvement (by September 2023).¹⁷

TBS also committed to providing WAGE with observations on the relevance and quality of GBA+, which can help identify systemic barriers to the conduct or quality of GBA+ and inform recommendations for new or strengthened actions to improve it in future TB Subs. Consolidated feedback will be provided to WAGE annually, along with a meeting with the department (by September 2023).¹⁸

The government also stated it will aim for improvement by monitoring “departmental reporting under section 5 of the *Canadian Gender Budgeting Act* and updating the [Gender and diversity: Impacts of Programs](#) webpage, to share best practices on how to measure impacts on gender and diversity,” from which best practices on how to measure impacts are shared by end of June 2023.¹⁹

At the hearing, in response to a question about the government’s ability to meet the requirement to include GBA+ in MCs and TB Subs, Frances McRae, Deputy Minister, WAGE, provided the following:

We find that we are building quite strong capacity throughout the system. Our finding, though, is that it can't be just a small group of experts. I think, in the past, there was a view that if you had a few GBA experts in your organization, you could manage. I think, with the pace of government and business, there's been a strong recognition that we really need to have everyone who is doing policy and program work understand this, particularly, as I mentioned, given the changing nature of Canada.

With intersectionality, on the capacity piece, it's numbers, but I think it's really competency. It's that intersectional competency, which is another thing the Auditor General raised in her comments; we were not focusing enough on intersectionality.²⁰

Therefore, the Committee recommends:

17 Government of Canada, [Management Response and Action Plan](#), p. 1.

18 Ibid., p. 2.

19 Ibid.

20 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1120.

Recommendation 1—Feedback

That, by 30 June 2026, the Privy Council Office and the Treasury Board of Canada Secretariat present the House of Commons Standing Committee on Public Accounts with a progress report about A) providing timely and documented feedback to departments and agencies on the application of gender-based analysis plus (GBA+) in their Memoranda to Cabinet and Treasury Board submissions; B) specific examples of how both organizations have improved their feedback processes and how this has led to departments and agencies strengthening the application of GBA+ in these cabinet approval processes; and C) how they are sharing this feedback with Women and Gender Equality Canada.

Unclear Impacts of Increased Capacity

WAGE undertook various activities to identify barriers or challenges in implementing GBA+ across government and to monitor progress. These included activities of the GBA+ interdepartmental committee, events organized by the department such as the GBA+ Forum held in November 2018, discussions with central agencies, and the annual voluntary GBA+ Implementation Survey of various departments and agencies.²¹

Additionally, the OAG found that in order to increase capacity of departments and agencies to undertake GBA+, WAGE identified a need to strengthen the interdepartmental committee on GBA+ as a main forum for sharing information on its implementation and activities. This included sharing best practices and strategies, establishing networks of collaboration, and identifying and addressing barriers.²²

Despite WAGE's provision of additional training, tools, and guidance, and its continued reliance on interdepartmental committee collaboration and efforts, the OAG found that the capacity of many federal departments and agencies to perform GBA+ remained a challenge. The results from the latest GBA+ survey—conducted between January and May 2021—indicated that respondents identified a lack of time or capacity (77% of respondents) and a lack of training and availability of tools/resources (67% of respondents) as barriers to implementing GBA+.²³

21 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.34.

22 Ibid., para. 3.38.

23 Ibid., para. 3.39.



Not all departments and agencies reported that they completed implementation of the GBA+ Framework, which consists of six essential elements, updated over time, which together provide a foundation for an organization’s capacity to learn, apply, and monitor the use of GBA+. Currently, the six essential elements are:

- Committing through a policy statement, or statement of intent;
- Identifying a responsibility centre;
- Undertaking an organizational needs assessment;
- Developing training and tools;
- Implementing lessons learned from a GBA+ pilot initiative; and
- Continuing to monitor progress.²⁴

Additionally, despite efforts made by WAGE through its training, tools, and collaboration via the interdepartmental committee, the timing of when GBA+ was conducted continued to be a challenge for the majority of departments and agencies. (GBA+ is intended to be applied at all stages of policy and program development, most critically when defining the problem, which is at the beginning of the process.)²⁵

The results from the latest annual survey indicated that only 39% of surveyed departments and agencies performed GBA+ at this critical problem-definition stage more than 60% of the time. Thus, the majority of federal organizations surveyed reported not applying GBA+ in the initial design phase of policies, programs, and initiatives, thereby reducing the impact GBA+ could have to address or avoid inequalities experienced by diverse groups of men, women, and gender-diverse people.²⁶

Lastly, notwithstanding WAGE’s efforts to educate employees and officials, the OAG found that there was a risk that all departments and agencies may not fully understand the importance of the disaggregation of impacts both by gender and by other diversity factors. Officials at WAGE explained that they observed an inconsistent understanding of the intersectional aspects of GBA+ analysis.²⁷

24 Ibid., para. 3.40.

25 Ibid., para. 3.42.

26 Ibid., para. 3.43.

27 Ibid., para. 3.44.

The OAG also made similar observations in the reporting of gender and diversity-related impacts of government programs contained in the GBA+ supplementary tables of departmental results reports. Sometimes, gender and sex were the only identity factors used in departmental results reporting on GBA+ impacts, while other times, impacts were disaggregated by other diversity factors but not by gender and sex. WAGE recently adjusted their training materials to increase understanding of intersectional identity factors as it relates to GBA+.²⁸

Consequently, the OAG recommended that WAGE should ensure its efforts as a leader and centre of expertise help to advance GBA+ across the federal government.²⁹

In its Management Response and Action Plan, the Government of Canada stated its agreement with the recommendation and further clarified that WAGE will strengthen its role as a Centre of Expertise for advancing gender equality and supporting the application of GBA+ across government decision-making processes. As a centre of expertise, the department will

- fund, undertake, and disseminate research on gender equality that uncovers intersectional gender inequalities, their causes, and consequences. This evidence can be used to inform GBA+ by line departments;
- work with federal partners to identify and address barriers to the implementation of GBA+ in decision-making; and
- work with federal partners to develop and disseminate training, resources, and other materials to support the implementation of GBA+ in decision-making.³⁰

At the hearing, when asked whether WAGE could train staff in other departments and make sure that they have the necessary skills to implement the GBA+ framework, Frances McRae provided the following:

28 Ibid.

29 Ibid., para. 3.45.

30 Government of Canada, [Management Response and Action Plan](#), pp. 2–3.



[We] work very closely with the Canada School of Public Service. As you know, some departments are very large and have offices across the country. At the Department for Women and Gender Equality, we play a role in building their capacity.³¹

Therefore, the Committee recommends:

Recommendation 2—Advancing GBA+

That, by 30 June 2026, Women and Gender Equality Canada provide the House of Commons Standing Committee on Public Accounts with a progress report regarding A) its efforts as a leader and centre of expertise to advance GBA+ across the federal government; and B) how this has improved advancing GBA+ across the federal government.

The OAG also recommended that the “Privy Council Office and the Treasury Board of Canada Secretariat should, within their respective mandates, ensure all departments and agencies appropriately implement the GBA Plus Framework and report publicly on their progress.”³²

In the Management Response and Action Plan, the government stated its agreement with the recommendation in its Management Response and Action Plan; PCO stated that it will (by September 2023)

- engage Deputy Ministers (once annually) to encourage progress across federal departments and agencies on the implementation of GBA+ institutional capacity frameworks;
- create an internal GBA Plus Network to advance its own departmental GBA+ institutional capacity framework;
- focus efforts on improving the application of GBA Plus in the initial design phase of Cabinet documents (e.g., improved challenge-function role, tools and guidance); and

31 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1140.

32 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.46.

- continue to demonstrate senior leadership with the maintenance of a Deputy Secretary GBA+ champion.³³

TBS also added that it “will ensure that departmental results reports promote the implementation of [GBA+] institutional capacity frameworks and allow for monitoring of status across federal organizations” (by May 2023 for Departmental Results Reports and by November 2023 for the Departmental Plan).³⁴

At the hearing, in response to a question about the lack of progress in implementing the framework across the government, Annie Boudreau, Assistant Secretary, TBS, provided the following:

[We] do a lot of back and forth with departments and agencies when we are not comfortable with what we are receiving in terms of implementation.

The framework is evolving and we have programs that are becoming more and more complicated. We don't have a solution that fits all, so we really need to work in collaboration with departments to make sure we are doing the right analysis at the right level.³⁵

Therefore, the Committee recommends:

Recommendation 3—Government-wide GBA+ implementation

That, by 30 June 2026, the Privy Council Office and the Treasury Board of Canada Secretariat provide the House of Commons Standing Committee on Public Accounts with a progress report showing how they have improved, within their respective mandates, how departments and agencies are implementing the GBA+ Framework and how they have improved public reporting on their progress.

Lack of Disaggregated Data

Since 2018–2019, some disaggregated data has been used by departments and agencies in their annual analysis of the gender and diversity impacts of some of their existing programs, reported publicly in their GBA+ supplementary information tables of their

33 Government of Canada, [Management Response and Action Plan](#), p. 4.

34 Ibid.

35 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1150.



departmental results reports. However, departments could not provide disaggregated data in a consistent manner for all of their programs.³⁶

To address the challenges of program-specific data collection, starting in 2019, TBS worked with Statistics Canada and WAGE to develop standardized frameworks and tools to collect and report GBA+ disaggregated data. Data collection plans also became a required element of the supplementary information tables.³⁷

The OAG reviewed a non-randomized sample of six of the most recently available 2019–2020 supplementary information tables, which included information for 76 government programs and found that over half of these programs did not include defined data or did not report using a data collection strategy. Furthermore, a TBS preliminary review of the draft 2020–2021 GBA+ supplementary information tables for 33 departments found that roughly half of programs had data collection plans for reporting on impacts on gender and diversity.³⁸

The OAG also found specific examples of where gender and diversity outcomes for specific programs could not be measured because program-specific data was not collected. For example, in its fall 2021 audit report on protecting Canada’s food system, the OAG found that for three of the five programs it audited, data from recipients on progress toward gender and diversity outcomes was not requested or gathered. As well, in its spring 2022 audit of access to benefits for hard-to-reach populations, the OAG found that no tangible progress had yet been achieved in generating data to measure or analyze benefit take-up. Improving how benefit take-up is measured could contribute to developing approaches to better target vulnerable and hard-to-reach populations.³⁹

Consequently, the OAG recommended that the “Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada should, within their respective mandates, work with departments and agencies to ensure that disaggregated data is sought, compiled, and used in the design, delivery, and measurement of all policies, programs, and initiatives.”⁴⁰

36 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.54.

37 Ibid., para. 3.55.

38 Ibid.

39 Ibid., para. 3.56.

40 Ibid., para. 3.57.

In the Management Response and Action Plan, the three departments stated their agreement with the recommendation and provided the following:

WAGE—WAGE will continue to support efforts by federal partners to improve access to, and availability of, disaggregated data for GBA+. Moreover, WAGE will fund and undertake research and data collection related to intersectional gender equality to optimize the availability of data and evidence to inform GBA+ at all stages of an initiative. Furthermore, the department will continue to update its tools and resources to support the collection and use of disaggregated data and other information sources for the application of intersectional GBA+.

PCO—to support its challenge-function role, PCO will develop tools and guidance to facilitate the integration of disaggregated data considerations into policy proposals. As co-chair of the recently established Federal Advisory Committee on the Disaggregation of Data, PCO will also provide continued leadership with Statistics Canada to promote and improve collaboration and coordination among federal departments in identifying and addressing data needs to support government efforts to address systemic inequalities.

TBS—TBS will develop tools and guidance to encourage the development and use of disaggregated data, wherever feasible. This includes in ministerial decisions and in ongoing program administration and would support fulfilment of the analysis and reporting requirements of the *Canadian Gender Budgeting Act*.⁴¹

The action plan also committed to the following milestones:

WAGE:

- Through the Federal 2SLGBTQI+ Action Plan (launched August 2022), fund community-led research, and initiate new data collection and research (June 2024);
- Develop a three-year Gender Equality Research Plan (June 2023);

41 Government of Canada, [Management Response and Action Plan](#), p. 4.



- As a centre of expertise, work with key federal partners to develop a plan for making disaggregated data available and accessible to federal departments and agencies (December 2023);
- Work with key federal partners to support data collection, analysis, and publication of research (annually by December);
- Launch Call for Proposals for community-based research (December 2022);
- Disseminate research on gender equality and intersectionality and promote uptake through WAGE's existing Gender-based Violence Knowledge Hub and through a new Gender Equality Knowledge Hub/GBA+ Learning Hub (December 2023); and
- Through the Gender Equality Knowledge Hub/GBA+ Learning Hub, promote and disseminate knowledge on the impact of GBA+ application in policy or program decision-making (December 2023 and ongoing).

PCO:

- Will include considerations for disaggregated data into a tool with guidance for departments and agencies on the application of GBA+ in MCs. Initial review of tools/guidance by January 2023. Final review of tools/guidance by September 2023;
- Will use its co-chair position in the Federal Advisory Committee on the Disaggregation of Data to improve cross-government efforts to address systemic inequities using disaggregated data. Next meeting is January 2023 and work is ongoing; and
- Continue to promote awareness of approaches that leverage disaggregated data to identify systemic inequities in access to and benefit from government services. Next engagement event, November 2022 and work is ongoing.

TBS:

- Develop and refine guidance to enable departments and agencies to collect and use GBA+ disaggregated data at the program level (By end

of March 2023), including, for instance, by using a linkable file environment where feasible; and

- Identify initiatives which may provide best practices of how to measure impacts on gender and diversity, which will be highlighted on the [Gender and diversity: Impacts of programs](#) webpage (By end of June 2023).⁴²

At the hearing, there was much discussion around this issue. Graham Flack, Secretary to the Treasury Board, explained how data collection needs can vary across departments due to their specific mandates, and discussed some of the challenges around the collection of data:

You have to devote resources to collecting [data]. Important investments have been made on that front to do that, but it's not that you can do it with just one spend. You have to customize it to each program to figure out what the data is. In some programs you may want to focus particularly on some aspects of the GBA+ where you know that it's much more important for the program.

[Another] huge barrier historically has been privacy. I remember the time when parliamentarians criticized ESDC for creating what was then called a “big brother” database to try to link datasets—even though it was anonymized—to attempt to get better disaggregated data. That's why we have issued the guidance on how people can act in the privacy space.

The Secretary then elaborated with the following hypothetical scenario:

Parks Canada has a reservation service to reserve a park site. From a disaggregated data perspective, it would probably be very useful for us to know the racialized status and the sexual orientation of each individual who's applying, to understand if the service is being experienced the same by everyone. You can imagine that some of those communities might object to the notion that in order to reserve a park site, they have to provide all that information.⁴³

Frances McRae highlighted Statistics Canada's work, and how since the time of the audit, “they have done tremendous work, and they have a public annual report that they published last year on disaggregated data.”⁴⁴

42 Ibid., pp. 5–7.

43 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1155.

44 Ibid., 1120.



Graham Flack also noted that although “Statistics Canada has made some major investments to upgrade the capability of departments to interact with their site,” the government is “not yet at a point where 100% of programs all have disaggregated data. There are reasons for why it’s going to be challenging to get there,” including the aforementioned privacy concerns.⁴⁵

Given the importance of valid, timely, and accessible data for the sound development, implementation, and assessment of public policy, the Committee takes this matter very seriously, and thus recommends:

Recommendation 4—Disaggregated data

That, by 30 June 2026, the Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada provide the House of Commons Standing Committee on Public Accounts with a progress report about their work with departments and agencies (within their specific mandates) to ensure that disaggregated data is sought, compiled, and used in the design, delivery, and measurement of all policies, programs, and initiatives.

Insufficient Use of Available Information

In its [2015 audit report on GBA+](#), the OAG recommended that, with the support of PCO and TBS, WAGE should periodically assess and report on the implementation of GBA+ in federal departments and agencies and its impact on policy, legislative, and program initiatives. WAGE publicly reported once on the 2016–2017 results of its annual GBA+ implementation survey; however, it did not publish subsequent results. It also did not make use of other sources of information to comprehensively report on the federal government’s progress in implementing GBA+, such as:

- the department’s annual GBA+ Implementation Survey;
- insights from the challenge function of the Privy Council Office and the Treasury Board of Canada Secretariat on the quality of and impact of applying GBA+; and
- the GBA+ supplementary information tables included in departmental results reports, which provided information on departments’ and

45 *Ibid.*, 1145.

agencies' capacity to perform GBA+ and on the impacts GBA+ had on programs.⁴⁶

The OAG also found that PCO and TBS had access to key information about departments' and agencies' use of GBA+ through their challenge function. However, results of this work were not always shared with WAGE and the approach to reviewing submissions did not help to reveal whether departments and agencies improved the quality and use of GBA+.⁴⁷

Consequently, the OAG recommended that "Women and Gender Equality Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, should, on a regular basis, comprehensively monitor and publicly report on the status of [GBA +] implementation across the federal government, including plans to advance [GBA +] implementation."⁴⁸

In its Management Response and Action Plan, the government stated its agreement with this recommendation and provided responses, milestones, and timelines that were similar to those for this audit's previously mentioned recommendations. Additionally, WAGE stated that it will continue to improve monitoring and public reporting on the status of GBA+ implementation across government by

- identifying and implementing various tools to collect information in order to monitor and publicly report on the status of GBA+;
- improving the annual GBA Plus Implementation Survey by addressing the methodological and other concerns identified by the OAG;
- ensuring public reporting of information that demonstrates progress and challenges at a government-wide level and over time; and
- having one annual meeting on the monitoring and public reporting on GBA+ implementation involving senior officials.⁴⁹

46 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.64.

47 Ibid., para. 3.65.

48 Ibid., para. 3.66.

49 Government of Canada, [Management Response and Action Plan](#), pp. 7–8.



At the hearing, when asked about this responsibility, Graham Flack provided the following

Departments are ultimately responsible for that, but we [TBS] provide them with guidance on how to do that, and we have updated the guidance over time in response to what we found in terms of weaknesses. Ultimately, it's departments that will do the reporting, though it's within a frame that we provide to them.⁵⁰

Annie Boudreau elaborated on the Deputy Minister's testimony:

We provide guidance to departments and agencies on a regular basis ... on what we call the departmental plans ... as well as departmental results reports ... we also meet with all people involved in that process to make sure that they understand the requirements that we have.

Since 2017, we have included in those two documents specificities surrounding GBA+... we meet with them all the time and they have the chance to come back to us with questions and exchanges ...⁵¹

Therefore, the Committee recommends:

Recommendation 5—Monitoring and reporting on the status of GBA+

That, by 30 June 2026, Women and Gender Equality Canada, with the support of the Privy Council Office and the Treasury Board of Canada Secretariat, provide the House of Commons Standing Committee on Public Accounts with a progress report about how they are, on a regular basis, comprehensively monitoring and publicly reporting on the status of GBA+ implementation across the federal government, including plans to advance GBA+ implementation.

Treasury Board Guidance Did Not Allow for Accurate Conclusions on Progress

Since 2018–2019, TBS supported the President in meeting the responsibility under the *Canadian Gender Budgeting Act* by requiring all departments and agencies to report on the impact of their programs on gender and diversity in the supplementary information tables of their departmental results reports. It also issued annual guidance directing

50 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1125.

51 Ibid.

departments and agencies to disclose this and other GBA+ information, such as their institutional capacity to perform GBA+ and collect relevant data.⁵²

The OAG found that TBS attempted to address some of the shortfalls of the guidance in 2020–2021, such as requiring departments and agencies to report on gender and diversity impacts for all programs, or explain if not relevant, and to report on which pillars of the Gender Results Framework, if any, the programs contributed to.⁵³

Although improvements were made, the OAG concluded that all shortfalls it identified with the 2019–2020 guidance were not fixed in the updated 2020–2021 guidance. The OAG also found that changes to the guidance for reporting the impacts of GBA+ resulted in guidance that was less descriptive than in the prior year.⁵⁴

Consequently, the OAG recommended that TBS should issue guidance to departments and agencies for reporting GBA+ in their departmental results report that requires complete, accurate, and consistent results that can contribute in a meaningful way to analysis on the progress of GBA+ implementation and impacts.⁵⁵

In the government’s Management Response and Action Plan, TBS stated its agreement with the recommendation and committed to “reviewing and refining the guidance for departmental results reports to ensure meaningful information is made available to decision makers and the public” (by November 2023).⁵⁶

At the hearing, Graham Flack stated the following:

TBS will also continue to review and refine the guidance for departmental results reports to ensure that meaningful information is made available to decision-makers and the public.

In addition, TBS publishes best practices on GBA+ program impacts based on a review of the supplementary information tables in the departmental results report. We did this in 2021 and 2022, and next month we intend to publish an update that's significantly more comprehensive in terms of best practices. As part of this update, we will also be

52 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.71.

53 Ibid., para. 3.75.

54 Ibid.

55 Ibid., para. 3.76.

56 Government of Canada, [Management Response and Action Plan](#), p. 8.



providing a new analysis on government-wide program impacts on gender and diversity, and we'll be building on this in further updates.⁵⁷

Annie Boudreau added the following:

[We're] going to be issuing before the end of the calendar year a report that will highlight best practices that we have seen in departmental results reports—the supplementary information table, ... with all the good examples of GBA+. We're going to be showcasing those examples of GBA+ to make sure that everybody is aware of what people are doing out there, and we can always have exchanges among ourselves.⁵⁸

Therefore, the Committee recommends:

Recommendation 6—Guidance for GBA+ in departmental results reports

That, by 30 June 2026, Treasury Board of Canada Secretariat provide the House of Commons Standing Committee on Public Accounts with a progress report about issuing guidance to departments and agencies for reporting GBA+ in their departmental results reports that requires complete, accurate, and consistent results that can contribute in a meaningful way to analysis on the progress of GBA+ implementation and impacts.

Lack of Specific and Measurable Targets

The Gender Results Framework was created to measure gender equality progress across six key areas and track Canada's performance. However, the OAG found that important elements needed to drive progress were missing. For example, while the framework had indicators to track performance, many of the targets for these indicators were not specific or measurable, and thus, they could not be used to determine progress.⁵⁹

Moreover, the Canadian Indicator Framework shares some of the same indicators used in the Gender Results Framework. As a result, neither of the two frameworks using the same indicator had a specific or measurable target. Without these elements, it was difficult to determine what departments and agencies were trying to achieve and how they were assessing their success.⁶⁰

57 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1115.

58 *Ibid.*, 1130.

59 OAG, [Follow-up on Gender-Based Analysis Plus](#), Report 3 of the 2022 Reports of the Auditor General of Canada, para. 3.84.

60 *Ibid.*, para. 3.85.

The OAG found that the data WAGE used to track performance from the Gender Results Framework were mostly available by gender or sex, with only limited availability by other identity factors, such as disability, Indigeneity, and sexual orientation. Gender equality outcomes for diverse groups of women, men, and gender-diverse people were not identified for all indicators in the framework because disaggregated data was not available for every indicator, making the ability to track progress toward gender equality challenging.⁶¹

Consequently, the OAG recommended that WAGE, in collaboration with other responsible departments and agencies and central agencies, should

- develop specific and measurable targets for the results frameworks that it leads and to which it contributes; and
- develop and implement a plan and monitor results to improve the availability of data for the intersectional identity factors relevant to all indicators used in related frameworks.⁶²

In the Management Response and Action Plan, WAGE stated its agreement with the recommendation and that by December 2024 it will

- work with key delivery partners to develop specific and measurable indicators for Canada's Gender Results Framework and other federal frameworks related to gender equality; and
- work with key federal and other partners to develop a plan for the collection and reporting of disaggregated data related to Canada's Gender Results Framework.⁶³

At the hearing, in response to a question about GBA+ training, Frances McRae provided the following:

We've had tremendous uptake in our training. We mentioned the GBA awareness week, where we had over 2,000 public servants online. We have well over I think 250,000 to 300,000 public servants, parliamentarians and ministers' staff who have been trained on GBA+ courses that we work with the Canada School of Public Service to deliver. We've prepared a range of new products for folks on intersectionality. We did some work with

61 Ibid., para. 3.86.

62 Ibid., para. 3.88.

63 Government of Canada, [Management Response and Action Plan](#), p. 9.



people around COVID to make sure that the programs that were being developed during COVID were also applying a GBA+ lens.⁶⁴

The Deputy Minister also provided another consideration about this matter:

I do want to focus a bit on the systems. Intersectionality is often defined as a number of different identities that come together. I think one of the things we need to be careful about is ensuring that we are also looking at structures, institutions and systems that people interact with. The example that Graham mentioned, of 2SLGBTQI people perhaps not wanting data collection in certain areas, is a good example: Why is that? They may have worries of other things that they've experienced from various systems that actually create their experience of working with government.

I think it's really important that we focus not just on identity but also on the depth of the systems, institutions and structures that people interact with, and how that may be quite different from one subset of a group to another.⁶⁵

Therefore, the Committee recommends:

Recommendation 7—Performance measurement

That, by 30 June 2026, Women and Gender Equality Canada provide the House of Commons Standing Committee on Public Accounts with a progress report about how, in collaboration with other responsible departments and agencies and central agencies, it has A) developed specific and measurable targets for the results frameworks that it leads and to which it contributes; and B) developed and implemented a plan and monitors results to improve the availability of data for all relevant intersectional identity factors.

Additional Consideration

There was some discussion at the hearing regarding how Parliamentarians could better serve the legislative process if they had access to the GBA+ considerations of a bill before Parliament. For government bills, the Committee was informed that the GBA+ assessment forms part of the MC, and thus it is considered a cabinet confidence. This would “include the government response to private members' bills as well.”⁶⁶

64 House of Commons Standing Committee on Public Accounts, *Evidence*, 1st Session, 44th Parliament, 7 November 2023, [Meeting No. 83](#), 1130.

65 *Ibid.*, 1215.

66 *Ibid.*, 1150 (Kaili Levesque, Privy Council Office, Deputy Secretary to the Cabinet (Operations)).

Notwithstanding this implication, the Committee nevertheless proposes that the key findings of a GBA+ assessment could contribute greatly towards a better understanding of the implications of proposed legislation. Therefore, it recommends:

Recommendation 8—on providing GBA+ information to Parliamentarians for bills

That, when the Government of Canada introduces a bill in the House of Commons, it include the results of the corresponding GBA+ assessment with the briefing materials provided to Parliament, while respecting all provisions for cabinet confidence.

CONCLUSION

The Committee concludes that since the OAG's 2015 audit, the Government of Canada has displayed some progress in identifying and addressing barriers to implementing GBA+, though additional work is required.

The Privy Council Office, the Treasury Board of Canada Secretariat, and Women and Gender Equality Canada need to collaborate on a comprehensive and consistent approach to public reporting. The government needs to ensure that all departments and agencies fully integrate GBA+, including better use of disaggregated data, into the design of policies, programs, and initiatives, and to measure the progress of outcomes for diverse groups of women, men, and gender-diverse people.

In this report the Committee has made eight recommendations to help the Government of Canada improve its implementation of GBA+ to develop and administer better policies and programs for all Canadians.

APPENDIX A: LIST OF WITNESSES

The following table lists the witnesses who appeared before the committee at its meetings related to this report. Transcripts of all public meetings related to this report are available on the committee’s [webpage for this study](#).

44th Parliament – 1st Session

Organizations and Individuals	Date	Meeting
Department for Women and Gender Equality Leila Boussaid, Director General, Research, Data and Intersectionality Frances McRae, Deputy Minister	2023/11/07	83
Office of the Auditor General Carey Agnew, Principal Andrew Hayes, Deputy Auditor General	2023/11/07	83
Privy Council Office Kaili Levesque, Deputy Secretary to the Cabinet, Operations Jennifer Miller, Assistant Secretary to the Cabinet, Social Development Policy	2023/11/07	83
Treasury Board Secretariat Annie Boudreau, Assistant Secretary, Expenditure Management Sector Graham Flack, Secretary of the Treasury Board of Canada	2023/11/07	83

REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the committee requests that the government table a comprehensive response to this Report.

A copy of the relevant *Minutes of Proceedings* ([Meeting No. 16](#)) from the 45th Parliament, 1st Session and ([Meeting No. 83](#)) from the 44th Parliament, 1st Session is tabled.

Respectfully submitted,

John Williamson
Chair

