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• (1645)

[English]

The Chair (John Williamson (Saint John—St. Croix, CPC)):
Good day, everyone.

Let's get things started right away—apologies for the votes in the House of Commons.

[Translation]

I call this meeting to order.

Welcome to meeting number 38 of the House of Commons Standing Committee on Public Accounts.

[English]

Today's meeting is taking place in a hybrid format, pursuant to the Standing Orders. Members are attending in person in the room and possibly remotely using the Zoom application.

[Translation]

Pursuant to Standing Order 108(2) and the motion adopted by the committee on Monday, March 23, 2026, the committee commenced consideration of the report on “Modernizing the Pay System”, of the 2026 spring reports of the Auditor General of Canada.

[English]

I'd like to welcome all of our witnesses.

From the Office of the Auditor General, we have Karen Hogan, who's the Auditor General of Canada. Jean Goulet is joining her, along with Jocelyn Matthews. It's nice to see you all in today.

From the Department of Public Works and Government Services, we have Arianne Reza, deputy minister—nice to have you back—along with Kim Steele, assistant deputy minister. From the Treasury Board Secretariat, we have Jacqueline Bogden, chief human resources officer; and Vidya ShankarNarayan, senior assistant deputy minister, people and culture, office of the chief human resources officer.

There will be a few opening statements.

Ms. Hogan, we'll begin with you for approximately five minutes, please.

[Translation]

Karen Hogan (Auditor General of Canada, Office of the Auditor General): Thank you, Mr. Chair.

Mr. Chair, thank you for the opportunity to appear before the committee to discuss our report on modernizing the federal government's pay system, which was tabled this past March.

I would like to begin by recognizing that we are meeting on the traditional, unceded territory of the Algonquin Anishinabe people.

In 2016, the government launched the Phoenix pay system and centralized pay services for 46 departments and agencies. The underpayments, overpayments and delays in receiving pay experienced by many federal public servants have been well documented.

This audit focused on the human resources and pay transformation project, which aims to replace Phoenix and 30 human resources systems with a single integrated system called Dayforce. The Treasury Board of Canada Secretariat and Public Services and Procurement Canada have important roles in delivering this project, which is currently estimated to cost approximately \$4.2 billion.

Overall, we found that both organizations were managing the project to ensure that public servants' pay will be accurate and on time once the new Dayforce system is launched. While the audit identified three key risks, the secretariat and the department have an opportunity to address them because the project is still in its planning phase.

[English]

First, following the implementation of the Phoenix pay system, several lessons learned were identified. Among those was the need to simplify and standardize pay rules and processes before launching a new system to avoid costly and complex customizations. We found that the Treasury Board of Canada Secretariat's progress on simplifying pay rules has been slow. As a result, Public Services and Procurement Canada is customizing Dayforce to work without simplified pay rules, at an estimated additional cost of almost \$4 million per year.

Second, although there has been progress in clearing the backlog of requests to fix public servants' pay issues for the first two departments transitioning to Dayforce, progress in addressing the overall backlog has been limited. As of September 2025, more than 233,000 pay transactions remained unresolved, affecting over 133,000 public servants served by the Miramichi pay centre. If these errors are not cleared before the launch of Dayforce, there is a risk that they could be transferred into the new system, which would undermine its effectiveness from the start.

Third, in January 2026, Public Services and Procurement Canada cut three years from the schedule to complete the pay transformation project. This is intended in part to mitigate the cost and complexities of operating two pay systems in parallel for several years. However, it significantly shortens the time available to fix existing issues and prepare departments for the transition. It will be important for the department to regularly monitor and mitigate risks that could be caused by the shortened project schedule.

Mr. Chair, this concludes my opening remarks. We'd be pleased to answer any questions committee members may have.

Thank you.

• (1650)

The Chair: Thank you, Auditor General. I appreciate that.

We're turning now to Ms. Reza.

You have approximately five minutes.

[Translation]

Arianne Reza (Deputy Minister, Department of Public Works and Government Services): Thank you, Mr. Chair.

[English]

I'm joined today by my colleague Kim Steele, assistant deputy minister of the human capital management solutions branch.

[Translation]

We are here today to discuss the recommendations of the Auditor General in her recent report on pay modernization.

[English]

Mr. Chair, regarding the current pay system, its journey and history are well known—from the early days of promise to a middle period of error, and then the recent, more positive changes to address the backlog of cases and replace Phoenix with a more reliable and effective system that encompasses HR and pay functions.

[Translation]

In the early 2000s, the federal government was facing considerable pressures related to pay. At that time, the government was working with an aging and failing pay system as well as a compensation adviser community that was experiencing substantial turnover across a number of departments.

[English]

To address these issues, in 2009, the government launched the transformation of pay initiative. The initiative entailed two main projects: first, pay modernization to replace the 40-year-old existing system with a commercial off-the-shelf option; and second, pay consolidation that would transfer the pay services of individual departments to a single pay centre. By 2012, the new pay centre was up and running in Miramichi, New Brunswick, transferring the pay services of 46 departments to a smaller, more consolidated team.

Changing the service delivery model at the same time as we implemented a new system was, at that time, a massive undertaking. Ultimately, it was the underestimation of doing both transformations at once that led to failure.

[Translation]

As the Phoenix system took hold, an array of challenges quickly emerged, including issues around overtime, shift work, acting pay and employee transfers from one department to another.

PSPC took action, working with the Treasury Board of Canada Secretariat and other departments and agencies, to resolve outstanding pay requests and develop an HR-to-pay integrated plan to standardize business processes.

[English]

From the outset, PSPC has not relented in its effort to identify, address and eliminate pay disruptions, and we have taken several steps to improve the situation. These include hiring and training additional compensation advisers, expanding client support services, enabling priority and emergency salary advances, and introducing bulk processing. We have also improved automation and AI-enabled supports to reduce manual workloads and accelerate processing.

Mr. Chair, we've come a long way.

[Translation]

Today, we are here to assure the committee that PSPC is on track to implement a new pay solution that will better serve our hard-working public servants and meet the expectations of Canadian taxpayers.

• (1655)

[English]

In the last few years, as a result of targeted investments, operational reforms and enhanced tools, the total number of outstanding pay transactions has decreased by 66% since its peak in January 2018—a reduction of 412,000 transactions. Pay accuracy has also steadily improved, reaching an average of 98.6% as of this date.

At the same time, PSPC is focused on delivering a long-term solution that will improve data quality at the source, streamline processes and reduce the risk of errors. In May 2025, following extensive research, testing and a feasibility assessment, the government confirmed that Dayforce will replace Phoenix and more than 30 existing HR systems.

[Translation]

The approach being used is grounded in lessons learned, including strengthened governance, robust engagement with departments and bargaining agents, phased implementation and full transparency.

[English]

As we work toward these goals, external oversight is critical. I want to sincerely thank the Auditor General and her team for the recent study on pay modernization.

PSPC agrees with the Auditor General's recommendations that we must improve our approach to eliminating the backlog, work with the Treasury Board Secretariat to address gaps in service standards and, finally, develop key performance indicators that measure whether costs to process pay transactions with Dayforce will decrease compared with those of Phoenix. Our actions and planning will help reduce the backlog, bring greater predictability and uniformity to the new pay solution, and ensure accurate and transparent costing throughout.

[Translation]

We recognize that there have been real consequences for public servants and their families over the years. PSPC will continue to address those impacts with care, urgency and accountability.

[English]

Thank you, and I look forward to your questions.

The Chair: Thank you very much.

Ms. Bogden, you have about five minutes, please.

Jacqueline Bogden (Chief Human Resources Officer, Treasury Board Secretariat): Thank you very much, Mr. Chair.

I'm accompanied today by Vidya ShankarNarayan, our senior assistant deputy minister within the office of the chief human resources officer.

Mr. Chair, the Treasury Board Secretariat welcomes the Auditor General's recommendations on the modernization of the pay system.

[Translation]

The findings in the report support the government's ongoing efforts to ensure that federal public servants are paid accurately and on time for their work.

As the lead for human resources for the core public administration, TBS sets policy and provides leadership and guidance on HR tools and systems. As such, we provide oversight and support for the human resources and pay transformation project, complementing PSPC's efforts to transition to a new pay system.

[English]

My office—the office of the chief human resources officer—works on a range of initiatives to simplify HR and pay to reduce pay and processing errors and delays, as well as the administrative burden for departments.

One of our goals is to simplify pay rules to reduce manual interventions at the pay centre now and potentially reduce the need to customize the future HR and pay system.

The Treasury Board Secretariat acknowledges that a significant portion of this work relates to conditions of employment that are

negotiated with the 17 bargaining agents that represent employees in 28 different collective agreements.

[Translation]

This means that the public service has to administer thousands of pay rules, and most of them are embedded in collective agreements. In these instances, pay simplification requires the agreement of bargaining agents.

[English]

We have made some good progress in the previous rounds of collective bargaining, and we continue this work with bargaining agents towards additional pay simplification solutions. These changes are in addition to the many pay simplification outcomes that we have generated through policy and business processes changes under our own policy authorities, and we take that work seriously.

[Translation]

We are also leading efforts to standardize how HR and pay is delivered across departments and agencies to both optimize these operations and better prepare us for a transition to a future HR and pay operating environment. This includes, but is not limited to, working in close collaboration with PSPC to reduce the number of HR systems and improve oversight of any further customization or investment in legacy HR systems.

● (1700)

[English]

We're also working to support readiness for the transition from Phoenix to Dayforce, such as providing standardized HR and pay training to help managers and employees better understand and deliver on their HR and pay responsibilities.

Finally, I would like to acknowledge the Auditor General's recommendation that Treasury Board, in coordination with PSPC, address gaps in service standards for pay transactions.

[Translation]

We fully agree with this recommendation and have already started this important work to improve how we monitor performance.

[English]

While not related to the audit report, I do want to acknowledge the challenges that many employees have faced, either directly or indirectly, from the implementation of the Phoenix pay system.

[*Translation*]

Our priority continues to be to ensure that employees are paid accurately and on time while building a sustainable, long-term solution.

[*English*]

This concludes my remarks, Mr. Chair. I would now be pleased to answer questions.

The Chair: Thank you very much.

We'll begin the first round. Three members will each have six minutes.

Ms. Kusie, you'll start us off, please.

Stephanie Kusie (Calgary Midnapore, CPC): Thank you very much, Chair.

Thank you to our witnesses for being here today.

Madam Auditor General, your report shows that despite a decade passing since the failed implementation of the Phoenix pay system, which, as you noted at the conclusion of your audit, had pay backlogs affecting more than 133,000 federal public servants, the government still hasn't properly addressed the key issues at the heart of the Phoenix fiasco.

Why do you think this is so?

Karen Hogan: I'm often asked this question. I think it's great that you have two of the key players in terms of the other witnesses here today so that you can ask them that.

I do recognize that simplifying payrolls, which was one of the things identified early on by my office as well as independent companies that have supported the government in analyzing what happened with the transition to the Phoenix pay system, requires collaboration and coordination with many partners. I think everyone—unions as well as the government—is in agreement that paying people accurately and on time is everyone's ultimate goal, and I hope they'll find a way to simplify payroll soon.

Stephanie Kusie: Your audit states that the Treasury Board of Canada Secretariat made slow progress in simplifying the rules, meaning that delays and slow implementation from TBS were forcing the government to spend more annually on the new system.

Do you believe that the minimum cost estimate of \$4.2 billion for the new Dayforce system is accurate?

Karen Hogan: One thing that we highlighted in our audit is that we felt that this cost estimate is missing a really key element, which is the cost that it will take for departments and agencies to transition. It is a rough estimate right now. It is preliminary, and I know that it's being worked on to be a little more accurate and more comprehensive.

When a central system is changed, every organization that uses that system has an associated cost that comes with it. That's one element that's not being thought of here. This is really the cost of changing the box and the transitions within the two organizations that we audited. I think it's important to recognize that some of our previous work highlighted that many departments and agencies say they are slow to modernize, or choose not to modernize, because

they don't know how to find the funding or have the resources to do it.

Here's an opportunity for the public service to really take a step back and think globally. They should, in my opinion, factor in the costs of all departments and agencies to transition in addition to the costs that are already in the estimate.

Stephanie Kusie: There will be additional annual costs of at least \$4 million to customize cloud extensions to accommodate the government pay rules. In your audit, did you find if the department knew if these annual costs would be in place for the lifetime of the Dayforce system?

Karen Hogan: That additional \$4 million per year for the customization is factored into the preliminary costs that are already there. I think it stands to reason that it's there because rules had not been simplified, and some customization was necessary. Until the rules are simplified, those costs are going to be there. I think that would be an easy presumption to make.

Stephanie Kusie: Madam Reza, welcome back to public accounts.

The report states that your multi-billion-dollar estimate for the Dayforce system did not include important costs needed for all departments and agencies to transition to the new system. Why is that?

• (1705)

Arianne Reza: I think that the cost we're looking at right now is in flight. We have a contract with Dayforce for, I think, about \$360 million. As you know, we're shifting from a separate HR system and a separate pay system to integrating them. As we're rolling it out to enterprise, we're going to look at it through waves. As you noted in the report, we have to understand the enterprise cost of coming on board. Right now, we're looking at different models and different approaches to ensure that we don't repeat the mistakes and errors that we have already lived in previous generations.

Stephanie Kusie: Minister Lightbound has announced that the new system will be onboarded three years ahead of schedule. Does the change in schedule alter the cost of the project?

Arianne Reza: I think that the approach to the three years is because we had anticipated running both Phoenix and Dayforce concurrently so that we would have a backstop instead of switching over from one to the other, but there are costs involved in keeping two systems running from HR, the IT expertise and monitoring. What we're trying to do is reduce the dependency, to keep two systems up and running for a period of time that's still being defined, and then reduce it so we don't have a continued cost to bear.

Stephanie Kusie: You say that transitioning to the Dayforce system will lower the cost by operating one system at a time. If pay errors still exist in the Phoenix system at the time of transition or if one organization is delayed in moving to the new Dayforce system, how much do you estimate it will cost to run both systems at once?

Arianne Reza: We're still working out what that looks like, because they are both kind of in flight. We're just finalizing. I think we're in the planning stage right now. Over the next year, we'll be moving into testing the system. That will give us a better grounding to be able to come back to parliamentarians with what the full landscape looks like as well as the enterprise cost.

Stephanie Kusie: At this moment in time, would you have a final cost as to the Dayforce system?

Arianne Reza: I don't think we have that final cost as we speak. We have the current contract, which is about \$359 million.

Stephanie Kusie: Thank you.

The Chair: Thank you very much.

Next, we have Mr. Osborne for six minutes, please.

Tom Osborne (Cape Spear, Lib.): Thank you.

My questions are for the office of the chief human resources officer.

The Phoenix system created many challenges, and part of that, I believe, was because it was a waterfall system. The new system is agile.

Can you explain to us the difference in the two systems and the benefits of the new system versus a system that's more rigid?

Jacqueline Bogden: If you'll permit me, I'm going to ask my colleague, Vidya, to explain that. She's more the IT expert on the team here.

Vidya ShankarNarayan (Senior Assistant Deputy Minister, People & Culture, Office of the Chief Human Resources Officer, Treasury Board Secretariat): Thank you, Chair, for the question.

The Phoenix system was designed and implemented with a waterfall approach, where the system was fully built and then it was implemented in waves for departments. Once the system was implemented at that time, Phoenix was a pay consolidation system only, not an HR system consolidation. The Government of Canada continued with over 30 HR systems that fed into one pay system, which was Phoenix.

With the next generation of HR-to-pay, which is the Dayforce system right now, we are consolidating all of the HR systems into one, and the pay gets consolidated in an agile manner. When I say "agile", it is because as we are designing the standardized processes, we are going to test our design of the standardized process with three vanguard departments: the Canadian Nuclear Safety Commission, Shared Services Canada and Public Services and Procurement Canada itself.

The reason for the agile process is that we want to test our design of processes before we go into full-fledged implementation. If the testing results in issues, we can go back and change or pivot our design to update it. This is where the agility comes into play.

The three specific vanguard departments are very different. One is a separate employer. Shared Services Canada is a very unique department. Then we have Public Services and Procurement, which is almost a mini-government with a large number of job classifications.

I will pause there and go back to the chair.

• (1710)

Tom Osborne: If I understand it, in the pilot, you have the agility with the new system to make those changes, if changes are needed, as the system is operating. With the old system, that wasn't quite so easy.

Vidya ShankarNarayan: Yes, when we pilot with the three departments, we may receive a number of comments with regard to challenges in the processes. Some may go really well, some may need minor changes or some may need major changes in the design. We can actually make those changes and pivot in the new system before it moves into full-fledged implementation for the rest of the government.

Tom Osborne: Can you describe for us the accessibility passport? I believe that allows, if somebody changes from one department to another, if they take on a different type of employment or if there are changes in their employment contract.... Can you just walk us through the accessibility passport and what that will allow in the new system versus the old system?

Vidya ShankarNarayan: Absolutely. The accessibility passport was also in the recent report from the Auditor General that was published this week, on Monday.

We recently launched a new digital passport, which is centralized at the Treasury Board. Employees fill the passport out once to request their specific accommodations in their workplace. We do know there is still a lot of work for us to do with regard to accommodations, so we are far from declaring victory there. There are a number of processes that we need to be more efficient with.

However, by centralizing the accessibility passport, employees tell us once and when they switch departments, the passport gets switched with them. They do not have to inform their new department and start from scratch each time. We know that in the government, employees do switch departments, which we encourage as well, so they can get experience horizontally.

Fifty-five departments have already been onboarded to the new digital passport, which is step one for us to become more efficient in our processing of accommodation requests. We still have a ways to go to be as compliant as possible.

Tom Osborne: What are the benefits of HR being included in the new system? I think the old system was only payroll. The new system includes HR.

Can you explain to us the benefits of that, and where it may cut down on some of the challenges the old system had?

Vidya ShankarNarayan: Absolutely.

In the previous system, which was Phoenix, pay was centralized, but HR processes were not centralized. The chief human resources officer set the HR policies and directions, but each department set up its own HR IT system within the guardrails of the policies. Because you had each department and agency, under their deputy head, setting up individual HR systems, these were set up based on their own requirements for customization.

The Dayforce system is one HR system. What we are doing, as part of the office of the chief human resources officer, is standardizing the processes that departments will use to work with the new system. The upstream process, wherein pay actions start with each manager and their employees, will be standardized. Instead of having 30-plus processes, we will have one.

The Chair: Thank you. That is your time, I'm afraid.

[*Translation*]

Mr. Lemire, you have the floor for six minutes.

Sébastien Lemire (Abitibi—Témiscamingue, BQ): Thank you, Mr. Chair.

Thank you, Auditor General, for your report. It sheds light on the practices.

I'd like to thank all the witnesses who have travelled today to appear before us.

Ms. Reza, the Phoenix system was implemented in 2016. It was valued at \$272 million. Like many other IT systems, its cost was grossly underestimated. Now that the decision has been made to replace it, approximately \$5 billion is going to be thrown in the garbage, including \$2 billion that was invested simply to fix the problems with Phoenix.

The contract with Dayforce was signed in 2019. It was valued at \$57 million, another significant underestimate. On June 11 of last year, Minister Lightbound announced the awarding of a 10-year contract to Dayforce, valued at \$350 million, with a possible extension to 20 years.

In the Auditor General's report, we see that there is already a cost overrun less than a year after the initial amount of \$565.9 million was approved, for December 2026. We're already talking about an additional \$200 million.

How do you explain that, at the start of a project that was estimated at \$4.2 billion, there is already an overrun of the over \$500 million cost?

• (1715)

Arianne Reza: Thank you for the question.

I'll start by explaining that we've already spent \$4.2 billion to manage the Phoenix system, to try to get all the expenses in order and to see what's going on. As has been well described, there are 100 departments, and we're trying to manage the business costs related to human resources and all the people who have to work to pay employees.

Now, we awarded that contract to move forward. I think you note that the contract numbers have gone up. It's because Dayforce was selected through a competitive process in which other suppliers

took part. We had an initial contract for a short period of time, and everything that was added to it was planned.

To date, we have already spent all the funds related to the Phoenix system, whether for reports or for the people who help us manage the system. In fact, a question was asked about what we are doing about the agile system. Right now, if Phoenix needs to be updated, something very technical needs to be done at the same time. There's not enough flexibility in the system. To add some, we'll use digital means.

I'll leave it at that. Ms. Steele may want to add something.

Sébastien Lemire: We can assume that there will still be Phoenix-related expenditures, even though the software will soon be retired.

Is that correct?

Arianne Reza: Right now, the expenditures are related to Dayforce. As we discussed earlier, there will be a period when the systems will be launched in parallel. There will be additional costs in the future. I hope they are minimal.

Sébastien Lemire: Yes, we all hope so.

In annex 1 of budget 2025, on page 275, the government indicated that it invested \$786 million last year to modernize the pay system. However, the cost of the contract right now is \$565 million.

Where did the cost overrun of \$200 million come from?

What's more, as I understand it, an additional \$786 million will be invested this year, which will increase the total cost over two years to \$1.5 billion.

Arianne Reza: It's not just the contract that we have to manage. I think there are around 3,000 employees working to reduce the backlog and make sure that the rules we were talking about earlier are kept to a minimum and are consistent. We have to manage the entire program. There are a lot of employees working very hard, and that explains the other costs.

Sébastien Lemire: In budget 2023, Public Services and Procurement Canada invested \$1 billion to address your employees' pay issues. Simply put, when we look at the Auditor General's graph under exhibit 2 on page 9, you've gone from around 184,000 employees affected by the transactions to 134,000 employees. That means that it costs about \$20,000 per employee to resolve pay issues.

How do you explain that there are still payroll errors after a \$1 billion investment? What is the problem?

I think we would prefer to use the average of \$20,000 per employee to promote retention or job quality, rather than to make corrections or pay IT companies.

Arianne Reza: I can't speak to the \$20,000 because it's actually an inventory. That means that every time there's a new case, we have to address it. Cases include someone starting a position, holding an interim position or going on maternity leave. Of course, there will always be cases every day when someone makes a decision.

Some cases have been in the inventory for over a year. However, we are in the process of reducing that number every day. Since the graph was created, the number of cases has dropped to 88,000.

We can't equate one case with a cost per case. It doesn't necessarily work that way.

Sébastien Lemire: I understand, but the average is still \$20,000 per employee. I think that number speaks for itself.

Ms. Hogan, right now, we're obviously talking about Dayforce and Phoenix. We've talked a lot about Cúram, and I think we'll talk about it again. Today, in question period, we were talking about PrescribeIT. In the past, there was ArriveCAN and others.

Are you investigating or planning to investigate other IT programs, particularly when it comes to the aspect of cost estimates, which are obviously always underestimated?

Karen Hogan: A few years ago, we did an audit on the modernization of benefit programs, the Cúram system you mentioned. We plan to revisit the issue. We intend to table a report in 2027.

I know there are a lot of questions. A lot of people are asking us to do an audit on PrescribeIT. We have just received that request, and we will consider it when we plan future audits.

In 2027, we will review the file related to the Cúram system.

• (1720)

The Chair: Thank you.

[*English*]

I will now begin our second round, which will consist of five members with various times each.

[*Translation*]

Mr. Deltell, you have the floor for five minutes.

Gérard Deltell (Louis-Saint-Laurent—Akiawenrahk, CPC): Thank you, Mr. Chair.

Good afternoon to my colleagues.

Ladies and gentlemen, witnesses, welcome to this parliamentary committee of your Canadian Parliament.

I'd like to take a bit of my time, Mr. Chair, to ask you the usual question I ask at the start of every meeting.

Have we heard anything from the Minister of Finance and National Revenue, the hon. François-Philippe Champagne, about the request we made 58 days ago? The request was to get an explanation from the minister on the Laval scandal, now that the Canada Revenue Agency is demanding that the people of Laval pay \$1 million after being robbed by a corrupt former mayor.

The Chair: Mr. Deltell, so far, we've heard nothing. I'm sorry.

Gérard Deltell: That's quite incredible and disappointing, Mr. Chair. We made the request 58 days ago. We understand that the Minister of Revenue is also the Minister of Finance. We also understand that he recently tabled an economic update, but that was finished a week ago. He has time to come and answer to the people of Laval, who, again, were robbed by their mayor. I mean their former mayor. Their current one is a good mayor. Their corrupt former

mayor stole millions of dollars from people. Today, the Canada Revenue Agency, or CRA, is claiming the money from them. We want the minister to come and explain himself.

Now, Mr. Chair, before I talk about the Dayforce issue, my thoughts turn to the hundreds of thousands of government workers who have been victims of the government's negligence when it comes to the Phoenix system. These are moms and dads. These people went through very painful periods when they had no idea how to fix the problem.

Unfortunately, the managers at the time, 10 years ago, also had no clever way to fix the problem. We're going to talk about billions of dollars and hundreds of thousands of people, but these people are individuals. Behind the numbers are men and women who have suffered and are still suffering.

Before I talk about Dayforce, I'd like to ask you a question, Ms. Reza or Ms. Bogden.

How many cases related to the Phoenix system have not yet been resolved?

Arianne Reza: According to the data I have at the moment, there are 88,000 cases that have been in the inventory for over a year. Those are the cases you're referring to. Every month, we try to reduce the backlog. For July, we hope to reduce the number of cases to 76,000.

I would like to add that these reductions represent a 60% decrease from the height of the problem.

Gérard Deltell: Thank you for being concerned about the situation. I want to be frank with you, madam, because this has been a difficult ordeal for everyone, especially for you. I want to express my appreciation for your assessment of the situation and the fact that you recognize that every single case is one too many.

That said, regarding Dayforce, you have shortened the transition timeline by three years. I don't think anyone here wants the Phoenix tragedy to happen again. In my opinion, we shouldn't be focusing on doing things as quickly as possible, but rather on doing them as well as possible.

What assurance can you give public servants that there will be no negative impact related to the Dayforce transition by shortening the transition period by three years?

Arianne Reza: Thank you for the question. It is very relevant.

We think about this every day. We want to avoid repeating what happened before.

Our challenge is having two systems running in parallel. Currently, we have one system that covers payroll and 30 human resources systems. It is a burden for us to manage both systems simultaneously. If we see that the new system isn't working, that there are too many risks, we will of course decide to extend the transition period. The challenge for us is to find the right balance. We want to optimize the system while reducing and mitigating risks for employees and the people we pay.

Gérard Deltell: I understand, but you are also aware that if you shorten the testing periods and cut staff training—you just told us there are still tens of thousands of Phoenix-related cases you need to process—what assurance can you give to public servants and all Canadians who are paying billions of dollars for this transition?

How can you be sure that shortening the three-year period will make the system more efficient?

• (1725)

Arianne Reza: First, I want to say that this is not a reduction in terms of time. What we have proposed is to conduct a series of activities and training sessions, and to carry out tests at the same time. We have set up teams that will focus on reducing the identified risks.

I will stop here. Ms. Steele, would you like to add anything?

Kim Steele (Assistant Deputy Minister, Department of Public Works and Government Services): We have a plan where departments will use the system on a rotating basis.

[English]

We have different phases to onboarding. We will start with a very small organization, and we will test. If that test is successful, if we prove the onboarded pay goes well, we move on to the next phase, which will be PSPC and SSC. Again, that is more employees but still not the entire Government of Canada. Each phase, each wave, will give us an opportunity to learn, to adjust and to pivot if necessary. If things aren't going well, we don't onboard. We fix it before we move on to the next wave.

There are other pieces that are significantly different from when Phoenix went live. Every piece of functionality will be in place before we start onboarding. Every piece of functionality will be tested. The big difference is that we are going to be running parallel pays and testing those. We will run pay in Phoenix for all 400,000-plus employees, and we will run pay in Dayforce for the same group of employees. We'll be able to compare. We will have a high level of assurance that the system is working and that we have the right pay outcomes.

[Translation]

The Chair: I'm sorry, Mr. Deltell, but your time is up.

[English]

Up next is Mr. McKinnon.

You have the floor for five minutes, please.

Ron McKinnon (Coquitlam—Port Coquitlam, Lib.): Thank you, Chair.

Ms. Bogden, you mentioned that we have 17 bargaining agents and 28 collective bargaining groups, I believe, which represent a hugely complex pay environment. I'm wondering, to start with, as an ex-IT guy, why we think that one large, one-size-fits-all system will solve this problem, rather than, say, 28 smaller, individualized, customized systems. Why is that the right answer?

Jacqueline Bogden: You heard my colleague from PSPC mention, at the beginning, that we did a very large feasibility assessment before even making a decision to go to Dayforce, which meant basically pulling together all of our business requirements. By business requirements, what I mean are things like pay rules that are in collective agreements or policies.

Essentially, to date, I think we have about 6,500 of them. We did a fit gap analysis to determine whether or not a Dayforce tool will be able to do everything we need it to do and meet our business requirements. About 5,000 of the business requirements that we have can be met by Dayforce without any changes. What we're talking about is a delta of about 1,500.

We are in the midst of doing two things: We've identified gaps that need to be filled, and we've also identified some more assessment that needs to be done. Every time we find a gap, we need to do a little bit of triage there and ask ourselves, "Which are the rules that we can get rid of either by eliminating them or standardizing processes or rules?" As you mentioned, it might involve negotiating with the bargaining agents to ask, "Can we adopt a different way of doing this that simplifies the pay administration?"

The process we've undertaken with our colleagues at PSPC is to go through those thousands of requirements, put them in buckets and decide where we need to simplify and standardize.

The one thing I will reassure the committee about is that a *modus operandi* for us in thinking about the new system is learning from the lessons of the last time. That is to say, wherever we can, we should be adjusting and adapting the way we do our business in order to adopt the new system. That may be, like I said, changing a pay rule, negotiating a new pay rule or eliminating it entirely, which is part of the work we've been doing.

Sometimes, it's about business processes. You heard the Auditor General refer to about 200 different business processes. That is another big part of it. It is a massive exercise in simplifying and standardizing wherever we can before we adopt the Dayforce solution.

• (1730)

Arianne Reza: I'll give a recent example from the last six to nine months.

You have to start on a Thursday. Before, people in 105 different departments across the government were starting on any day of the week, and the system would struggle to figure out the pay period, because there are so many different inputs. You speak as an IT expert, so imagine 35 different systems trying to regularize that. Now we've standardized a lot of the rules. Where we've had success in that, it has been a real game-changer for us, and we're continuing to build in some of that optimization.

Ron McKinnon: The AG's report mentions that the progress in simplifying and standardizing pay rules has been limited, and this has been under way since the first rollout of Phoenix in 2012 at Miramichi. That's almost 15 years now.

Why do we think we're going to have better success going forward in that simplification so we can actually encompass this requisite simplicity within Dayforce?

Jacqueline Bogden: The question is, essentially, what I think our chances of success are.

We're making some progress, but maybe not as fast as we would like.

I would take this in two pieces. One is all of the rules that are within our control, and by "our," I mean the Treasury Board Secretariat or the Treasury Board. We are tackling those. This is an absolute priority for our organization. It is throughout the organization that we need to do everything possible to simplify and standardize. Really, the ones we're going after first and foremost are not just the ones that help us with Dayforce but the ones that make up the rule set that helps us with the administration of pay right now.

I'll give you an example. In the last year, there are a couple of changes we've made regarding executives. We changed the rules around carry-over of leave for executives to make them the same as for unionized employees, and then we automated those transactions in the pay centre so that manual processing was no longer required. That's a change that helps us today, and it's a change that will help us in the future. We've done the same with union dues. Those are things we can do within our own authorities.

Then there is the bucket of work areas that relate to collective agreements, and that's the part we need to negotiate with the bargaining agents. We don't have exclusive authority over this. This is something we do together in negotiating terms and conditions. You will have seen the Auditor General refer to a big change we made in 2018, on which the bargaining agents agreed with us. We no longer put in place allowances that require a retroactive pay; it would all be prospective. Allowances would come into place in a way that we would be able to pay them.

We have made other smaller adaptations with the bargaining agents. An example is that across the country, we had different rates of pay in some groups depending on where someone lived. In the last round of collective bargaining with one of the bargaining agents—I'll give you the example of our Department of Justice lawyers, who are called law practitioners—we had different rates across the country; we've now standardized those as one rate.

There are thousands of these rules. We are simplifying and streamlining wherever we can.

An example of a rule we got rid of is that civilians at the RCMP had different rates of pay compared with other employees in the public service who were doing the same work. The bargaining agent worked with us, and we were able to resolve it in favour of having the same standard as elsewhere in the public service.

These—

The Chair: That is the time. We'll pick it up again, but we're well over.

[*Translation*]

I yield the floor to Mr. Lemire for two and a half minutes.

Sébastien Lemire: Thank you, Mr. Chair.

Ms. Reza, I want to make sure I understand correctly. You said that the \$1.5 billion allocated in the 2025 budget will be used to address issues related to Phoenix, a system in which we have already invested over \$5 billion. We are now making changes to a contract that, following a testing phase, is valued at \$350 million. Ultimately, we will invest \$4.2 billion in the Dayforce system.

The \$1.5 million allocated in the budget for payroll modernization—which system will it be allocated to, Dayforce or Phoenix?

If it's for Phoenix, that means we're investing in something again even though we know the system will be phased out.

Are we going to announce yet again that the cost will exceed \$4.2 billion?

• (1735)

Arianne Reza: I suggest we provide a written response, as we may not have enough details. What we understand is that the \$4.2 billion had already been spent on the Phoenix system—to pay the people who worked on it and the civil servants, as well as for all the contracts awarded. I think that also includes Dayforce.

Regarding the additional funds, I'll get back to you on that. I believe they are still intended to help us reduce our workload in this area and to plan for the inspections and checks that need to be conducted. We'll be able to provide you with a much more precise response in writing.

Sébastien Lemire: I would appreciate it. I would even like a breakdown of the data on the total project estimate, as well as data on the actual expenditures incurred to date by type of cost. This includes the internal salaries; the professional services, particularly the professional service fees; the travel costs, which we know were quite high for the Cúram software; the software; the information technology infrastructure; the internal services; the additional costs for Shared Services Canada; and the sales tax.

In my opinion, these items are quite relevant. I would even add the contracts awarded to private firms as part of modernization programs. It seems that we're turning to the private sector to compensate for the loss of expertise in the public service. However, the private sector doesn't necessarily have the best understanding of our systems, particularly in Quebec.

Will the Dayforce software take into account the specific characteristics of Quebec? I'm thinking in particular of the Quebec parental insurance plan; the benefits from the Commission des normes, de l'équité, de la santé et de la sécurité du travail; the Quebec pension plan; or the simple fact that Quebecers must file two income tax returns.

Will this be taken into account in the creation of new programs?

Arianne Reza: I'll give the floor to Ms. Steele shortly.

Regarding the written response, I can try to take a closer look at what we have. However, we may not have all the details that you're looking for.

In terms of the amounts planned for the future, we can't tell you because we don't have the exact figures yet. However, we'll get back to you with the details.

Regarding the parallel system and Revenu Québec—

Kim Steele: I'm not—

Sébastien Lemire: Your microphone is off.

Arianne Reza: This falls under the purview of the receiver general, but we'll also get back to you on this technical issue.

Sébastien Lemire: Thank you.

[English]

The Chair: Thank you for your clarification on what we can expect from that response.

[Translation]

Mr. Stevenson is next.

[English]

You have the floor for five minutes.

William Stevenson (Yellowhead, CPC): Thank you.

Thank you to our guests for appearing today. A lot of the questions seem to be repeating themselves, and I will try not to exacerbate the repetitiveness.

In question period, the procurement minister stated that the backlog we had was reduced by 50%. Today, you said it has decreased by 66% since its peak, and you also said you expect it to be down to about 76,000 by July.

Do you have a date by which you expect the backlog to be done? I'm assuming and I'd like to hope that all of those are actually going to be cleared before you're 100% into Dayforce, but can you give me a date on that?

Arianne Reza: I'll start with the second half of your question. Our goal is to go into Dayforce with zero backlog in Phoenix, so we're working very hard on that. Yes, we've gone from 88,000 to

76,000. Every month, we use different automation and different approaches to try to reduce that.

In terms of that timeline, I'm also asking this question internally, because it helps us plan when we can onboard. I don't know if Kim has any further precision—I'm putting her on the hot seat. I know that we're planning for the end of this fiscal year at the latest, but I'm trying to see what we can do to accelerate it. I think March 2027 is the current plan, or up to...?

Kim Steele: Up to...yes. Maybe what I will say is that cases fluctuate over the course of the year when there's additional hiring and people are leaving. Those all create cases, so depending on circumstances within government, those case numbers go up and down. We are actively trying to manage it.

The goal, as the deputy said, is to eliminate the backlog before departments onboard. Again, we have a waved onboarding approach so we can focus in on those departments that are going first and ensure that their backlogs are cleared.

Arianne Reza: That's a good distinction. There are 214,000 open cases right now, because people join and people go on maternity leave, or whatever example you want to use. We focus a lot of our attention on those ones we've been talking about—the ones who have suffered or who have had outstanding pay issues for many years. Those are among the 88,000.

We will always have an inventory, but that means we have to pull resources from dealing with the new cases to deal with the backlogged cases. There's always a balance in how to manage it.

● (1740)

William Stevenson: Earlier, at the beginning of your presentations, Ms. Hogan talked about the problem of the missing costs of the transition.

I assume this question will be for Ms. Reza.

Do you have the numbers, or at least some estimates, of what this transition is actually going to cost? We've talked about a timeline. You're going to be doing these things in duplicate, but can you give us some numbers?

Arianne Reza: Currently, I can't quantify that. We certainly took it on as an interesting element for us to consider as we look to identify what the estimates are and what the methodology is as we move to Dayforce, which, as we know, is going to be enterprise-wide.

We talked earlier about 28 different systems. Because employees move between departments, we can't have different systems. Not having an integrated HR-to-pay is a non-starter now that we've lived it, seen it and compared ourselves to other jurisdictions in the private sector.

Now we've introduced this view of how much it will cost for departments to maintain a capacity to make sure that their data going into the HR system is accurate so we can pay our employees in an accurate and timely way. We're still working on what that looks like and being able to quantify it, so we're certainly reflecting on it. We haven't built the estimates, and we have to see what employees we have at PSPC who we would be helping to provide the bench strength. There are a lot of different models that are being considered.

William Stevenson: I'll go back to Ms. Hogan with a question.

Your office has repeatedly raised concerns about pay errors and backlogs over the years, yet the problems persist.

From your perspective, do you know the main reason for these issues not being resolved, despite the attention put on this? Has it been a process that was lacking, or just a failure to follow a process to resolve some of these issues?

Karen Hogan: I can tell you that I have personally been auditing Phoenix since 2016. I was working on the Government of Canada's financial statements at the time Phoenix was rolled out. The reasons pay errors occur have evolved from 2016 to today.

In the financial commentary we issue every year, we always track where things are at. The commentary we issued with the 2024-25 public accounts noted that two-thirds of the pay errors we were still seeing were data entry errors. That's sort of upstream. Pay is a whole HR-to-pay process. It's no longer the box not calculating. Now we have delays in entry. A third of the errors were because of that, and two-thirds were linked to data entry. That is why pay is still continuing to see issues.

If we look at the backlog of pay issues—I think the deputy minister explained it well—there are pay action requests every single day. It's about making sure you find the right balance between dealing with the easy ones and not forgetting all about the backlog. In our report, we highlighted that about 50% of what's there has been outstanding for over two years. What's concerning, for me, are the 16,000 cases that have been there for six years or more. Those are going to be challenging.

This all needs to be cleared up before a transition happens. I think it's a matter of having the right timing and having the pay expertise to get through the backlog.

The Chair: Thank you very much.

Next is Ms. Tesser Derksen for five minutes.

Kristina Tesser Derksen (Milton East—Halton Hills South, Lib.): Thank you, Mr. Chair.

Thanks to the witnesses.

I often ask questions about workplace culture—how it informs the different processes and policies, how these are implemented, how they affect how money is spent and how we get our best value for it.

I will ask a question of Ms. ShankarNarayan, if that's okay.

The Auditor General, in her report, identified problems and some significant gaps. She made some recommendations to TBS and

PSPC that if adopted—we presume—would position the project for success. If you could comment on the people and culture dimensions of that transformation, I'd really appreciate it—specifically on how TBS is supporting compensation advisers and public servants through the change.

• (1745)

Vidya ShankarNarayan: Thank you for the question.

Specifically, from a culture perspective—I mentioned this earlier when I was answering the question on business processes—we always set forth the requirements and the policy direction at the Treasury Board, of course. We had 30-plus systems across the government, so there was a fragmentation of culture in terms of that policy being implemented in different departments under different deputy heads.

What we're working on right now is the standardization of those processes. It's a significant undertaking. We started this a couple of years ago. This is the upstream—the Auditor General just mentioned the upstream. This is the culture change that happens between a supervisor and their employees. It starts right there for most pay actions. We are working across the Government of Canada to standardize those processes so that when they move to Dayforce, they're not moving as 30 different processes. They're moving as one process and, in parallel, also working on training.

The training is in two parts. There's training on the actual software, which my colleague Kim and her deputy are accounting for. Deputy Bogden and I are working on the content of that training. How do departments address the different HR processes based on HR policies? This is where culture comes in—in multiple forms. There is the business process standardization but also how we manage the change happening in each department. Change can be through training, but it can also be through the readiness of each department. How does each department get ready for these changes and processes while also getting the different groups in their HR department...? It's also about working with managers, because every manager plays a significant role in the upstream process before employees get paid by the pay centre.

Kristina Tesser Derksen: Thank you for that very thorough answer.

With the remainder of my time, Mr. Chair, I'd like to present a motion. I think there's been some discussion on this.

No, I retract that. I guess we're going to do that after the witnesses have left.

The Chair: Yes.

You have about two minutes, then. We'll give you those couple of seconds back.

Kristina Tesser Derksen: Perfect. I will ask a question about pay accuracy, because it looks like we're at about 98.4% pay accuracy. That sounds pretty good to me, but there are still a few percentage points where we can make improvements.

Can I ask how you might plan to close that gap of the final per cent and a bit?

Arianne Reza: I'm certainly happy to start and I'll then turn to Kim.

We're actually at 98.6% and are on things now to the right of the decimal. That is actually part of the industry standard that Dayforce has told us about. We're doing it for accuracy and timeliness.

We issue 12 million paycheques a year. There's that volume. We're the largest employer in Canada in a very complex environment. We're working on getting the best-case scenario for any industry of about 99%, so we're very close. We're already in the range, but there are lots of things we can do.

It goes back to the question you just asked and many of the things we've been talking about. When we talk about Phoenix, even within and outside of the government, and in Parliament, Phoenix is a continuum. How we look at our HR systems, how we feed in the data and what we do to make sure the data is clean—that's a big culture change.

As a deputy, I'm very lucky to have a significant workforce that does Phoenix. It's like going into a burning house every day. As you said earlier, we're dealing with people's lives. Behind that, you have to backstop and to think about what we're delivering, the services for Canadian that we deliver when we can't pay our own employees on time.

We're very proud to say that we're now at 98.6%. We're going to keep getting better. We're going to work on the backlog. I, too, think about the 16,000 people. I've looked at the complexity of those cases to understand them better, but we need to lead from an HR perspective. We will continue. To get it higher, we have to focus on those HR processes.

I don't know, Jackie, if you wanted to add anything.

Jacqueline Bogden: I would add that we still have lots of work to do to get people to where we need to be—to that 100%. Part of it is training. Part of it is, as you said, culture change. In some cases, we're not waiting for culture change. We're directing it and basically forcing it, so there are no more HR systems on your own. There's one. It's MyGCHR until Dayforce. We're directing the kind of change that we need to see.

It's the same thing with the accuracy of pay transactions. You heard the Auditor General refer to that when she said that their testing shows there's still some inaccuracy. Part of that is data entry errors. Some of it is about the lag time between the person who has entered it and getting it to the pay centre. We have to fix those things. It needs to be absolutely.... We're working on it through training and behaviour change.

In some cases, we have deputies, like my colleagues sitting beside me, who actually pick up the phone and call a manager and say, "Your name's on a list here and you haven't approved the transaction. Why?" That is going to make people sit up and take notice

and behave differently. It's been a matter of culture, but part of it is that we can't wait for culture anymore if we're going to look after those who really need to get accurate pay in a timely way.

Thank you for the question.

● (1750)

The Chair: Thank you. That is the time.

We're now going to do one last round. It will consist of questions by five individuals for various times, and then apparently we have some motions to consider, which we'll do after I excuse the witnesses.

Ms. Kusie, I believe you'll kick us off for five minutes once again.

Stephanie Kusie: Thank you.

Ms. Bogden, the AG found that delays and slow progress by Treasury Board on pay simplification has not only increased the total spend of the project, but has also put public servants at risk of continued pay errors after the transition from Phoenix to Dayforce.

From day one we knew what the issues were with Phoenix. However, a decade later your department still hasn't made sufficient progress in simplifying and standardizing pay processes across the government. Why would that be?

Jacqueline Bogden: As I mentioned earlier in my testimony, this is definitely a work-in-progress. There is a series of rules that are completely within our authority at the Treasury Board and the Treasury Board Secretariat, and we're making those changes as quickly as we can. In other cases, we're talking about simplifying rules that are in collective agreements, and we need to work with bargaining agents. We have, during rounds of collective bargaining, achieved some simplification, but we still have some room to go.

You will have seen in the audit report that the Auditor General enumerated the four areas that we're working on right now. Those are areas that right now require a manual transaction, so we are working with the bargaining agents to see if we can come up with solutions to resolve those. We tried to do it outside of the round of bargaining. We haven't yet been successful, and the bargaining agents have asked us to bring it to the table. We are right now in the next round of bargaining, so we will be discussing it there.

I am hopeful, let's just say. We have common cause with bargaining agents to try to make sure that we can pay our employees accurately and in a timely way. I will say that I'm hopeful.

Stephanie Kusie: What kind of ministerial support would you say you're receiving at this time?

Jacqueline Bogden: Is this question directed to me?

Stephanie Kusie: That's correct.

Jacqueline Bogden: I would say that there's 100% ministerial support.

For this file in particular, when we said to the government that we needed a mandate to be able to negotiate with the unions—because you do not negotiate these changes in collective agreements without negotiation; there has to be a bit of give-and-take—the government was very receptive to that and said that they agreed 100% that we needed to pursue these changes even if they were outside the round of collective bargaining. I feel that we've had the support we need.

Stephanie Kusie: Over the past decade, there have been eight different Liberal presidents of the Treasury Board, five in the last five years alone. I believe I am on my fourth.

Would you say that the lack of sustained ministerial attention has led to the slow simplification of the pay rules?

Jacqueline Bogden: No.

Stephanie Kusie: The audit states that Treasury Board had made a proposal to unions that would address some issues with pay simplification; however, at the end of the audit period, no agreement had been made.

Can you provide us with an update on this proposal now?

Jacqueline Bogden: Yes, for sure. I mentioned earlier that there are four different areas in particular that we've been discussing with the unions.

One example is what we call the 10-day rule. Basically, for certain allowances, you have to work 10 days in order for the allowance to be paid out, and the practical implication of that is that there's somebody at the pay centre who's doing the calculating for every single employee. These are all manual transactions, so we're discussing with the bargaining agent to see if there's a way we can resolve this so that it won't require that level of manual intervention. This is one of the things that we will be discussing with bargaining agents in the current round of collective bargaining.

• (1755)

Stephanie Kusie: Ms. Reza, is PSPC able to determine that they will be able to confidently and accurately process the surge in complex pay cases as a result of the ERI and WFA?

Arianne Reza: That's an excellent question. We are working on that, looking statistically at what's coming in. We're working hard for those who are looking at termination through CER or through ERI to make sure that their pay is clean and that there's no knock-on effect into their pension. Both from the viewpoint of pay and pension administration, we're looking at this, and the volumes so far have been manageable. We're constantly checking for severance and other issues.

As for the knock-on impact, we talked earlier about the number of cases that we have open and how we manage resources between dealing with the backlog—those that are over a year old—and those cases that are coming in. That will be a tension point, but because

the period is short, our focus will be on that as we're concurrently looking to reduce the backlog.

The Chair: Thank you very much. That is the time.

Ms. Yip, please go ahead for five minutes.

Jean Yip (Scarborough—Agincourt, Lib.): Thank you.

Thank you to the witnesses for coming today.

What was eliminated to shorten the schedule by three years?

Arianne Reza: I think the issue.... The problematique has been that running the two systems concurrently is an extremely difficult position. We don't know if we're going to run it for two years or three years, but what we've done is to say that we're going to work in waves. As you referred to, we're going to start with a little baby department. We're going to test it out, and then we're going to bring on bigger departments like Shared Services and PSPC, which is close to 20,000, just to have a sense of how we manage. We're going to continue to run both systems concurrently for a period of time that has yet to be defined.

Yes, we decided that what we had anticipated.... We can't continue to run for three years. Nothing was really eliminated. We will do a lot more testing, such as user acceptance testing, the system testing for Dayforce and the technical feasibility concurrently. We'll be running teams doing that, as opposed to sequentially, as we continue to work on the business role optimization.

Kim, did you want to add anything?

Kim Steele: The schedule that is referred to was a very early schedule that we put together: How are we going to actually deploy this new solution?

We put an initial schedule together. That was almost two years ago. As we've worked through some of the risks and looked at the processes, we've continued to adjust the schedule, and we will continue to do so. If we learn after our initial few departments that we're going to need maybe a bit more time and that maybe we need to adjust the next wave of departments, we will do so.

Again, as Vidya was mentioning, it's a bit of an agile approach. I don't necessarily like using the word "agile", but it's thinking of this as really iterative. As we learn, we will continue to adjust. I call the plan an evergreen plan. If something needs to change, we will make the changes. Maybe we can go faster. That's another alternative if things go well.

Arianne Reza: Or maybe we can go slower....

I also think that what is not always well understood is that the current system is an on-premises system. Every time we have to update the software to pay people, it's a heavy lift. That is then pulling away resources from other things, like getting ready for Dayforce. The longer we maintain the system, it's not just about, let's say, duplication of resources or inefficiencies. It's a tremendous technical lift to maintain it on premises, on site. There's also the security. That's also another risk that we have to balance.

Jean Yip: That affects the backlog...?

Arianne Reza: I don't think it impacts on the backlog, because there are different kinds of skill sets or technical teams. Whoever is bringing Dayforce on board, working in that cloud environment, in that kind of application layer, they are also the ones who will be sunseting the more technical transfer of software.

Kim, perhaps you'd like to describe what it's like setting up MyGCHR, because we're talking about pay. As we've also spoken about, on the HR systems that feed into it, we're going to go from I think 30 or 40 of them down to one, to get ready for Dayforce. Maybe you could describe that. That is a big lift going on concurrently, and it's where most of our efforts are.

• (1800)

Kim Steele: Right now, today, across the Government of Canada, there are about 30 separate, different HR systems. The main one is MyGCHR. By the end of this fiscal year, PSPC will have responsibility and management for 80% of those systems. All of those systems are on a product called PeopleSoft. What that will allow us to do is continue to increase that standardization in advance of going to Dayforce.

If there are HR processes that we want employees or managers to start thinking about—that early culture change—we can implement now, before they move. The other piece that it will allow us to do is.... We've talked a lot about data and clean data. We know that there are data issues within our environment. With having all of those 80 organizations, we will be able to help those organizations clean up the data in advance of moving to Dayforce. When there's a data issue, it doesn't always result in a case, but it can. The cleaner we are, the better off we are going to be from a data perspective.

Arianne Reza: Here's a simple example. I want to get it in under the clock.

All those HR systems that feed pay all have a different date format. You can say, well, that's easy, go back in and recode it and fix it, but those are all legacy systems across the Government of Canada. It's hard to go in and fix the date. They may need it in that date format for something else. A lot of Phoenix issues were caused by start dates not being consistent across the system when it hit pay. Those are things that we still deal with on a day-to-day basis.

Jean Yip: It seems like a lot—so many HR systems down to one. Are you sure it will work?

Arianne Reza: We know that the current system doesn't work, is inconsistent and isn't serving employees. If we can't pay our employees and be able to do it in an accurate way, they can't deliver services to Canadians very well. I think that this testing we've done on the feasibility—the viability—of Dayforce and the technical testing suggest a very strong chance and a high rate of success.

The Chair: Thank you very much. That is the time.

[Translation]

Mr. Lemire, you have the floor for two and a half minutes.

Sébastien Lemire: Thank you, Mr. Chair

Thank you again, Ms. Reza.

Obviously, our role is to ask questions. Thank you for participating.

You awarded a \$29 million contract to the McKinsey firm, from 2020 to 2023, to streamline processes and standardize the pay centre operations. Yet in her audit, the Auditor General clearly points out that the objectives of the pay streamlining process haven't been achieved.

How do you justify the contract awarded to the McKinsey firm?

Couldn't public servants have done something themselves, without turning to outside expertise? We could have relied on the public service's in-house expertise.

Arianne Reza: In the case of this contract, I think that we've made considerable use of this firm's expertise and that we can show the value of the company and what it brought to the table. I think that this is worth noting, because we asked ourselves the same questions. We awarded this contract. We need to see what we received and what the deliverables were.

I'll turn to Ms. Steele—

Sébastien Lemire: Can you perhaps show us this in writing as well, along with the other items?

Arianne Reza: Yes, but can we let Ms. Steele talk more about it?

Sébastien Lemire: Yes, certainly.

Arianne Reza: Ms. Steele, go ahead.

Kim Steele: At that point, at the pay centre, each compensation officer had various processes. We contracted the McKinsey firm because we wanted to standardize the processes for all compensation advisers. By doing so, we've certainly seen an improvement in the work and in accuracy.

[English]

We tracked it. We measured it. We could see the improvements over time.

[Translation]

That's why we extended the contract with the McKinsey firm.

[English]

There was definitely value for that.

[*Translation*]

In terms of the Dayforce system, the compensation advisers' work will change. However, we'll use the same practices to ensure consistency throughout the Government of Canada.

Sébastien Lemire: Thank you.

According to the 2025-26 departmental plan, 80,000 employees encountered potential pay errors at the pay centre.

Your departmental plan calls for the end of additional funding to stabilize pay-related activities and to reduce the backlog of problem cases. The funding also targeted the human resources and pay transformation project. This will cut spending by \$1.4 billion. However, a backlog remains.

Are we to understand that you plan to eliminate this backlog by the end of the year? Is that your deadline?

Arianne Reza: Are you talking about the target of 88,000 cases?

• (1805)

Sébastien Lemire: Yes, exactly.

Arianne Reza: We want to clear this backlog of 88,000 cases by the end of the fiscal year. We want to clear it to ensure the transition to Dayforce without any backlog of old cases.

Sébastien Lemire: Thank you, Ms. Reza.

The Chair: Thank you, Mr. Lemire.

Mr. Deltell, you have the floor for five minutes.

Gérard Deltell: Thank you, Mr. Chair.

First, Ms. Hogan, thank you for your remarks. You were personally a victim of Phoenix. Thank you for bringing this to our attention.

Is everything back to normal?

Karen Hogan: I said that I had been auditing Phoenix since 2016. I never had an issue with my pay.

At the Office of the Auditor General of Canada, we have our own compensation officers and we provide the information to Phoenix. I've been fortunate enough to not encounter any issues with my pay. However, I spent a decade auditing the system.

Gérard Deltell: Sorry for asking an irrelevant question.

Ms. Reza and Ms. Hogan, you said earlier that you're working to eliminate the backlog of cases before the launch of the other program. That's what you're hoping for.

Do you have a specific date or at least an idea of when this will happen?

Arianne Reza: I think that you're still talking about the backlog of cases.

When the Auditor General's report was released in September, there were about 155,000 cases. It's now May, and there are 88,000 cases. We're hoping for 76,000 cases in July. I'm trying to do the math a bit. I hope that, by the end of the fiscal year, in March 2027, we won't have any cases.

We had another question regarding cases that we don't know about. Now, with the early retirement incentive program, or ERI, and the comprehensive expenditure review, or CER, the inventory includes even more cases. It's always about striking a balance. That's our goal.

Gérard Deltell: Okay.

Ms. Hogan spoke earlier about data entry. When you give the wrong basic information, it's bound to create a problem. Phoenix or not, it happens.

How many of these types of situations do you think have come up?

Arianne Reza: Before turning to my colleague, I would like to tell you that I'm appearing today as a deputy minister.

Most cases are the result of incorrect data entered into the system. Once this happens, it's difficult to retrieve the data and work backwards to carry out the revision.

[*English*]

However, maybe I'm a little bit mistaken in my—

[*Translation*]

Kim Steele: The other challenge really comes into play when the transaction is entered in the system.

[*English*]

If the transaction is entered late, that is going to cause a challenge. We may need to do.... It requires manual intervention. Any time there's manual intervention, it takes more time, and there's a potential for increased risk of human error. Things being on time and things being accurate are extremely important.

[*Translation*]

Arianne Reza: I'll give you an example related to what Ms. Hogan said.

I've been speaking with my managers. One trend stands out in the reports that we receive. The most challenging cases are quite common. These cases involve people who are overpaid. They didn't work during working hours, but their manager failed to enter their leave or sick leave information in the system. This becomes a challenge.

We're currently working hard and providing a great deal of training to ensure that everyone—not just managers, but also employees—gives the system the accurate information on whether they worked. That said, we're trying to mitigate this challenge.

Gérard Deltell: My time is running out. I'll ask you one last question.

All this took place during the COVID-19 pandemic period. Did you take into account the concerns arising from COVID-19, the fact that people were working from home and all the other factors?

In your opinion, how has this affected Phoenix and the new program that you're setting up?

Arianne Reza: I'll answer that question. I'll then turn to my colleagues, who can give you further details.

It was interesting. During the COVID-19 pandemic, public servants didn't move around much. For us, it's a challenge when public servants change departments. They have a new system. Paperwork is involved, and information must be entered. During the pandemic, this slowed down a bit. We were a bit more stable.

With the new Dayforce system, we plan to have a master file to keep track of employees at all times. Dayforce will make it possible to keep track of employees throughout the government.

• (1810)

The Chair: Thank you, Mr. Deltell.

[*English*]

Mr. Ma, you'll have the last five minutes, please, with the witnesses.

Michael Ma (Markham—Unionville, Lib.): Thank you, Mr. Chair.

Thank you to the panel for being here.

My first question is for Auditor General Hogan.

You recommended external oversight. Could you share with us briefly what you have in mind, particularly what the mandate and authorities would be?

Karen Hogan: Everyone wants to turn me into a lawyer, but I'm very happy being an accountant.

Voices: Oh, oh!

Karen Hogan: I think any IT system should have some external oversight. It should be at least independent oversight. That is one of the concerns we flagged when we looked at the Phoenix pay system. This could be an internal audit group that is independent, looking at the system. It could be hiring an organization. For example, I believe the government hired Goss Gilroy to look at the system. It could be my office that comes in and takes a look.

It's important to have someone who is not vested in the system, the process or the outcome come in to just kick the tires and tell you honestly what's happening. That's why I came in early to look at this. I felt it was important. We're going to watch this and decide whether we look at it again after the first three departments have transitioned, so that we can provide some value added and make sure that this stays on the right course so that public servants are paid accurately and on time.

Michael Ma: That's great. I agree with that.

Leading to that, as a follow-up, you mentioned having this other organization to.... Is it managing this project? Who is accountable for delivering this project? Is it Dayforce? Is it the government?

This question is for Deputy Minister Reza.

Arianne Reza: It is the government that's responsible. Yes, it is PSPC and Treasury Board Secretariat together, but it's for PSPC to deliver. We're accountable for this.

You asked earlier about governance. If you'll permit, I think this is extremely important. Having that challenge function is really key. Obviously, as we've just spoken about for the last two hours, we can't manage with the status quo. It's extremely manual. It's ex-

remely expensive. We heard all kinds of different numbers. We need to move to something that is cloud-based, that's secure and that's both HR and pay. That's the first thing.

The second thing is what the governance around that looks like. One of the things we've done, which I think is relatively new in the last couple of years, is that we've put a deputy committee together for that endorsement oversight challenge. I can tell you there's probably no committee that is better attended, because we all now have a stake in this. We're moving from these different systems with different accountabilities, and we want to make sure there's strong oversight and a challenge function because it has to work.

For these questions around third party and independence when we bring in external expertise, it's all really focused on the delivery and the execution to minimize risk. This is a government transformation. We hear a lot about IT projects, but I actually think the nomenclature around IT projects should be diminished and we should talk about transformation projects. These are operationally large enterprise projects. We're moving from individual silos of departments to things that are enterprise-wide. A critical factor is governance and accountability.

Michael Ma: I'd like to follow up on that point.

Is Dayforce doing the delivery, or is there another third party system integrator that's doing the work?

Kim Steele: Our contract is with Dayforce, but we talk about Dayforce as "team Dayforce". It does have a number of subcontractors underneath it that are working with it and with us, but at the end of the day, this is a PSPC-TBS project. We are leading, and it is providing the supports to us.

Michael Ma: Is Dayforce accountable for the delivery?

Kim Steele: It's with us.

Arianne Reza: It is our contractor, but we are the Government of Canada. We have the accountability to deliver the project. It is an agent that will support us. We will say that we need X, Y and Z—that we need to adjust this, that we need this cloud extension and that we need to sunset this cloud extension because the rules have been simplified with the union negotiations.

• (1815)

Michael Ma: Thank you.

A little earlier, we heard from this panel about lessons learned from the Phoenix project. In considering the phased approach you shared with us, have you not considered doing just the payroll first to address the pain point and then implementing the HR side, so that you are addressing the biggest pain point while at the same time not increasing the risk of the delivery of this project?

Kim Steele: My colleagues here have talked about how every pay transaction starts with HR. That's the starting point. If the HR transaction activity doesn't come through on time or accurately, it will have a direct impact on the pay outcome. The separation of the 30 different HR systems feeding into one HR system is fundamentally one of the base problems we're trying to solve. By having one solution that is an integrated HR and pay solution—your HR transactions and your pay transactions are in the same system—we are going to eliminate a number of the pain points that we're experiencing today.

Separating them doesn't make sense. We talked about the standardization of those HR processes. That's all within one solution.

Yes, I would say that early on there was the question, “Could we do this differently?” Of course we looked at it. We've looked at a number of different approaches. Based on talking to a number of different organizations and communities, this is the best approach.

Michael Ma: That typically—

The Chair: I'm afraid that is the time, Mr. Ma. I gave you a little bit of extra time as well.

I want to thank the witnesses for coming in, for your testimony and for your patience, as well as for your participation in relation to the report, “Modernizing the Pay System”, from the 2026 spring reports of the Auditor General of Canada. You're all excused.

We are going to come back. I'm going to suspend for two minutes to allow the witnesses to leave. I do appreciate their patience with us today.

We'll suspend and come back in two minutes.

• (1815) _____ (Pause) _____

• (1820)

The Chair: I will bring this meeting back to order.

I'm going to recognize Ms. Tesser Derksen, please.

Kristina Tesser Derksen: Thank you so much, Mr. Chair. I have a motion that I want to move.

I want to acknowledge my friend, Monsieur Lemire, for inspiring this motion and for doing such great work in bringing this issue before the committee. I think it's very important.

To honour him, I'm going to read it into the record in French, so please bear with me.

[*Translation*]

I move that:

the committee invite Cliff Groen, associate deputy minister and senior officials from the Department of Employment and Social Development, from the Treasury Board Secretariat and from the Department of Government Transformation, Public Works and Procurement, for a period of two hours to answer parliamentarians' questions on the management of benefits payment modernization and its impact.

The Chair: Okay.

Mr. Lemire, you have the floor.

Sébastien Lemire: Mr. Chair, last week, on Monday evening, you adjourned the meeting at 8 p.m. because a vote was taking place in the House.

Shouldn't we start by debating the previous motion before addressing a complementary or replacement motion?

The Chair: Are you talking about a decision that I made a week ago?

Sébastien Lemire: A week ago, you adjourned the committee meeting.

We were talking about a motion that my Liberal colleagues enhanced a number of times. I think that this speaks to our interest, particularly in the much-discussed letter that the Clerk of the Privy Council wrote to Prime Minister Trudeau. We incorporated this item into the motion. We cut back on other items, particularly with regard to time. I think that we reached a stage where we were ready to vote on this motion, which does involve documents.

Without necessarily relaunching the debate, I think that we should take the honourable step of voting on this.

The Chair: Are you talking about the vote on the motion before us today?

Sébastien Lemire: No.

The Chair: Okay. You aren't talking about this motion.

So what are you asking for?

Sébastien Lemire: I would like us to vote on the motion that we were discussing when the meeting adjourned last Monday. Before we consider a new motion, I would like us to vote on that motion, which was amended eight times.

The Chair: I'll check with the clerk. Give me 30 seconds.

I don't know whether it's possible. It's a bit odd.

We have a motion before us. However, you would you like us to go back to the motion that we were discussing a few days ago.

Is that right?

• (1825)

Sébastien Lemire: It would only be for the vote, because the meeting was simply adjourned.

The Chair: However, we're currently talking about the motion that was just moved. If you want to go back to the other motion, the committee will need to vote.

If you think that the vote to go back to that motion will be favourable, you can propose it.

Sébastien Lemire: I think that it's a matter of principle. The debate took place earlier. The meeting was adjourned, but that isn't the end of a—

The Chair: When a meeting is adjourned, the debate is over for the time being. We can always go back to the motion at any time. However, we're currently talking about Ms. Tesser Derksen's motion. If we want to finish debating last week's motion, we can. That said, we'll need to vote. I can't just move us from one motion to the next.

Sébastien Lemire: When was Ms. Tesser Derksen's motion moved?

The Chair: It has just been moved. Perhaps I was mistaken, but I thought that the other motion had already received support. Ms. Tesser Derksen was ready to move her motion 30 minutes ago.

Sébastien Lemire: Exactly. I thought that this was more or less the same motion as the one moved last Monday, which you defeated earlier because of an amendment to the previous motion.

Anyway, I'm asking you to proceed to the vote on the previous motion, the one for which—

The Chair: That isn't how I see things, but we can have a quick debate.

I believe that a notice of motion was tabled, or a motion was moved, but that we're now discussing Ms. Tesser Derksen's motion.

Mr. Deltell, you have the floor.

Gérard Deltell: I just want to make an observation to try to find some common ground. Ms. Tesser Derksen's motion has been moved. We know that all the parties are in agreement. So it should be okay.

That said, Mr. Lemire made an important point. The last time that we met, a motion was under consideration. We ended the meeting, but this didn't mean that the debate on the motion was over.

Mr. Lemire is asking whether we can revisit this motion. I gather that we need to vote on this request. We can guess the outcome, but at least we'll have proceeded step by step.

The Chair: It isn't really a matter of proceeding step by step. When a meeting ends without a vote, it doesn't mean that the debate on the motion is over. However, this isn't the motion currently under consideration. We need to bring the debate back, even if we have a situation of this nature. This isn't about going in order, but rather about the need to revisit these motions.

Mr. Lemire, you have the floor.

Sébastien Lemire: I just want to get this straight. The motion before us addresses virtually the same topic and uses the same words as the previous motion, but with different components.

Does the motion put forward by my friend and colleague mean that the one that I moved earlier and that we debated last Monday becomes null and void?

[*English*]

The Chair: Let me consult with the clerk.

• (1830)

[*Translation*]

I'll start by giving the floor to Mr. Osborne.

Mr. Osborne, the floor is yours.

[*English*]

Tom Osborne: Thank you.

Mr. Chair, once again, I think I'm agreeing with the conclusion you came to earlier. There are two different motions—

The Chair: We should only say that in camera, but go ahead.

Tom Osborne: There are two different motions. This motion doesn't mean that the previous motion dies. If we pass this and all parties are satisfied with the information, we can let the other one die. If we pass this and Mr. Lemire is not satisfied with the information from this process, we can breathe life into his previous motion.

This doesn't nullify your previous motion. That's sitting in a cloud somewhere.

The Chair: I agree with that. That is what I was going to say.

[*Translation*]

Mr. Lemire, if the committee decides to pursue the study of the present motion, it doesn't mean that your motion is void.

Sébastien Lemire: That's perfect.

The Chair: I'll just need a second.

[*English*]

Mr. McKinnon, you had your hand up earlier. Do you wish to speak to this?

Ron McKinnon: I was fundamentally going to agree with you as well.

The Chair: You have to stop saying that in public.

Go ahead, Mr. McKinnon.

Ron McKinnon: This motion is what's before us right now. We need to debate or vote on it. If there's any other motion we want to deal with, we can do it at that time.

The Chair: As you know, I can't call a vote. The debate has to collapse.

[*Translation*]

Mr. Lemire, the floor is yours.

Sébastien Lemire: Thank you, Mr. Chair.

I need clarification on two items, unless the information was sent by email, and I didn't see it.

I just want to make sure the departments are named. Is Shared Services Canada a department?

Is this department among the departments mentioned in the motion?

[*English*]

Jean Yip: ESDC—

[*Translation*]

Sébastien Lemire: I have it here. Give me a second.

The Chair: Mr. Deltell, the floor is yours.

Gérard Deltell: I'm told that the paper version says "*la Comité*" instead of "*le Comité*".

The Chair: All right.

Any other questions?

Mr. Lemire, the floor is yours.

Sébastien Lemire: I'd like to raise a second issue. You'll note that there is unanimous consent to add the testimony of a witness who was mentioned in the original motion. It's John Ostrander, the former technical lead for the benefits delivery modernization program.

I'll explain why I think this is important. He was one of the main leaders of the modernization program. From 2017 to 2020, when the government chose the Cúram software, he was vice-president and general manager at IBM. He was vice-president at IBM when problems arose in Ontario in 2015. In the Auditor General's report, he is mentioned, in particular, in paragraph 1.66.

I think he's one of the people we'd like to ask many questions of.

The Chair: What exactly are you proposing as an amendment?

Sébastien Lemire: It is, indeed, an amendment.

I move that the motion be amended by adding, after the words "associate deputy minister", the words "John Ostrander, former technical lead, benefits delivery modernization".

The Chair: You mentioned Mr. Ostrander, but who's the other person mentioned?

Sébastien Lemire: Mr. Groen is already mentioned in the motion. My amendment would add Mr. Ostrander to the motion.

[*English*]

The Chair: It's Mr. Osborne and then Ms. Tesser Derksen.

Tom Osborne: Thank you, Mr. Chair.

I think our side is okay with adding this as an amendment.

The only caution I'd put to the group is that we can compel the first witness, but I believe Mr. Ostrander is retired. We can invite him, but I'm not sure we can compel him.

We're okay with adding that as an amendment.

The Chair: Okay.

Ms. Tesser Derksen, would you like to speak to that? I didn't mean to bypass you. I just saw Mr. Osborne's hand up first.

Is that agreed to in principle?

(Amendment agreed to [*See Minutes of Proceedings*])

(Motion as amended agreed to [*See Minutes of Proceedings*])

The Chair: I'm going to suspend....

• (1835)

[*Translation*]

Mr. Lemire, the floor is yours.

Sébastien Lemire: Mr. Chair, I would invite the committee to proceed to a vote on the preceding motion, which we debated until 8 p.m. on Monday, so that we can deal with it.

The Chair: In order to come back to this motion, which is a dilatory motion, we require a vote.

Sébastien Lemire: Before we do, I'd like to add—

The Chair: You asked to come back to this motion, which is a dilatory motion.

[*English*]

There's no debate, so I'm going to have the clerk turn to the vote, please.

You're voting yes to go back to Monsieur Lemire's motion right now, and no is to not.

(Motion negated: nays 5; yeas 4)

The Chair: That is defeated, but you are welcome to try again, Monsieur Lemire.

[*Translation*]

Sébastien Lemire: I'll do so with great pleasure, because I think the information we're seeking through this motion would be entirely relevant to the study we'll be undertaking soon.

I'll certainly bring it up again at the appropriate time.

[*English*]

The Chair: Without further ado, I will suspend this meeting again. We'll come back as quickly as we can—in, I hope, three to five minutes—for a short in camera session. Thank you.

This part of the meeting is suspended.

[*Proceedings continue in camera*]

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