



Canada Revenue
Agency

Agence du revenu
du Canada



**2017–2018 ANNUAL
REPORT TO PARLIAMENT**
ON THE ADMINISTRATION OF
THE ACCESS TO INFORMATION ACT



FOREWORD

Each fiscal year, the head of every government institution prepares and submits an annual report to Parliament on the administration of the Access to Information Act.

This report is tabled in Parliament in accordance with section 72 of the Access to Information Act under the direction of the minister of national revenue and the commissioner of the Canada Revenue Agency (CRA). The report describes how the CRA administered and fulfilled its obligations under the Access to Information Act between April 1, 2017, and March 31, 2018. It also discusses emerging trends, program delivery, and areas of focus for the year ahead.

THE ACCESS TO INFORMATION ACT

The Access to Information Act came into force on July 1, 1983. It gives Canadian citizens, along with persons and corporations physically present in Canada, the right to request access to federal government records.

The Access to Information Act is based on three main principles:

- government information should be available to the public
- exceptions to the right of access should be limited and specific
- decisions about disclosures should be reviewable independently of government

The Access to Information Act's formal processes do not replace other ways of getting federal government information. The CRA encourages individuals, businesses, and other groups to consider getting information through the following informal methods:

- the CRA website: <https://www.canada.ca/en/revenue-agency.html>
- the CRA's charities and giving, A to Z index: <https://www.canada.ca/en/services/taxes/charities.html>
- individual tax enquiries (including requests for forms and publications): **1-800-959-8281**
- enquiries from businesses and self-employed individuals (including requests for forms and publications): **1-800-959-5525**
- Canada child benefit, the GST/HST credit, and related provincial and territorial programs, child disability benefit, and children's special allowances enquiries: **1-800-387-1193**
- Charities Client Assistance (information about registered charities): **1-800-267-2384**
- Part XIII tax and non-resident withholding accounts: **1-855-284-5946**
- TTY (teletypewriter for persons who are deaf or hard of hearing or who have a speech impairment): **1-800-665-0354**

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OVERVIEW OF THE CANADA REVENUE AGENCY

The Canada Revenue Agency (CRA) administers tax laws for the Government of Canada and for most provinces and territories. It also administers various social and economic benefit and incentive programs delivered through the tax system. In addition, the CRA has the authority to enter into new partnerships with the provinces, territories, and other government bodies (at their request and on a cost-recovery basis) to administer non-harmonized taxes and other services. Overall, the CRA promotes compliance with Canada's tax legislation and regulations and plays an important role in the economic and social well-being of Canadians.

The minister of national revenue is accountable to Parliament for all of the CRA's activities, including administering and enforcing the Income Tax Act and the Excise Tax Act.

The Canada Revenue Agency Act provides for the establishment of a board of management consisting of 15 directors appointed by the Governor in Council. They include the chair, the commissioner and chief executive officer, a director nominated by each province, one director nominated by the territories, and 2 directors nominated by the Government of Canada. Under the provisions of the Canada Revenue Agency Act, the Board of Management oversees the organization and administration of the CRA, including the management of its resources, services, property, personnel, and contracts. In fulfilling this role, the Board of Management brings a forward-looking strategic perspective to the CRA's operations, fosters sound management practices, and is committed to efficient and effective service delivery.

As the CRA's chief executive officer, the commissioner is responsible for the day-to-day administration and enforcement of the program legislation that falls under the minister's delegated authority. The commissioner is accountable to the Board of Management for managing the CRA, supervising employees, and implementing policies and budgets. Moreover, the commissioner must assist and advise the minister with respect to legislated authorities, duties, functions, and Cabinet responsibilities.

The CRA is made up of 13 functional branches and 5 regional offices across the country.

Branches

- Appeals
- Assessment, Benefit, and Service
- Audit, Evaluation, and Risk
- Collections and Verification
- Domestic Compliance Programs
- Finance and Administration
- Human Resources
- Information Technology
- International, Large Business, and Investigations
- Legal Services
- Legislative Policy and Regulatory Affairs
- Public Affairs
- Strategy and Integration

Regions

- Atlantic
- Ontario
- Pacific
- Prairie
- Quebec

THE ACCESS TO INFORMATION AND PRIVACY DIRECTORATE

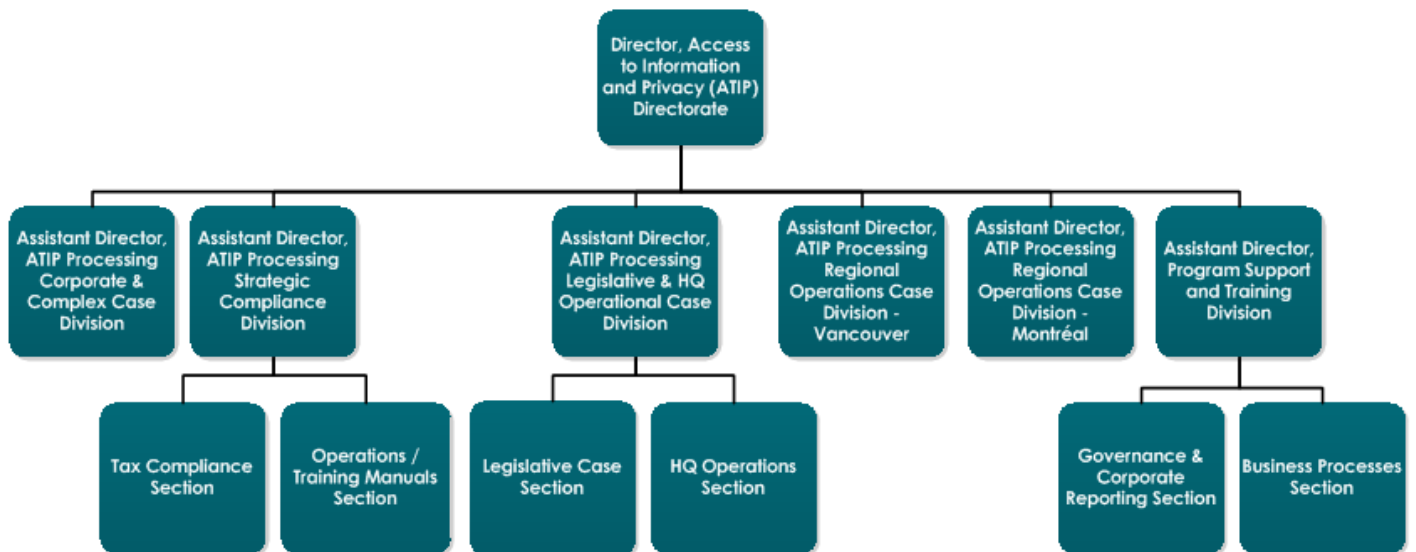
The Access to Information and Privacy Directorate helps the CRA meet its requirements under the Access to Information Act and the Privacy Act. To fulfill this mandate, the directorate:

- responds to requests and enquiries under the Access to Information Act and the Privacy Act
- provides advice and guidance to CRA employees on requests for, and the proper management and protection of, personal information under the CRA's control
- co-ordinates the privacy impact assessment process within the CRA, including giving expert advice to CRA employees on privacy implications, risks, and options for avoiding or reducing risks
- gives training and awareness sessions on the Access to Information Act and the Privacy Act and the practices and requirements for managing personal information
- communicates with the Treasury Board of Canada Secretariat and the offices of the information and privacy commissioners of Canada about policy and legislative requirements, complaints, and audits
- fulfills corporate planning and reporting obligations such as the CRA's annual reports to Parliament on the administration of the Access to Information Act and the Privacy Act

The director of the Access to Information and Privacy Directorate has the full delegated authority of the minister of national revenue under the Access to Information Act and the Privacy Act. The director also manages and co-ordinates the access to information and privacy program, leads strategic planning and development initiatives, and supports the assistant commissioner, Public Affairs Branch, and chief privacy officer.

The directorate is made up of 2 main divisions: processing; and program support and training (within the directorate and CRA-wide). In addition to its Headquarters office in Ottawa, there is an office in Vancouver and an office in Montréal. In fiscal year 2017–2018, an equivalent of 126 full-time employees administered the Access to Information Act and the Privacy Act.

The following chart shows the structure of the Access to Information and Privacy Directorate.



THE ACCESS TO INFORMATION AND PRIVACY OVERSIGHT REVIEW COMMITTEE

The Access to Information and Privacy Oversight Review Committee is an assistant-commissioner-level committee, chaired by the chief privacy officer. The Committee was established to ensure horizontal consultation, collaboration, and decision-making on emerging access to information and privacy issues at the CRA. Among other responsibilities, the Committee identifies measures to support more effective administration of access to information and privacy matters and champions related activities.

DELEGATION OF RESPONSIBILITIES UNDER THE ACCESS TO INFORMATION ACT

As head of the CRA, the minister of national revenue is responsible for how the CRA administers the Access to Information Act and complies with the Access to Information Regulations and Treasury Board of Canada Secretariat policy instruments. Section 73 of the Access to Information Act gives the minister the authority to designate one or more officers or employees of the CRA to exercise or perform all, or part, of the minister's powers, duties, and functions under the Act.

The CRA's current delegation order for the Access to Information Act was signed by the Minister of National Revenue on January 14, 2016. It identifies specific provisions of the Access to Information Act and its regulations that the Minister delegated to various positions within the CRA.

The access to information and privacy director and assistant directors, as well as the managers of the processing units, approve responses to requests under the Access to Information Act. Delegations are also extended to the commissioner, the deputy commissioner, and the assistant commissioner, Public Affairs Branch, and chief privacy officer.

Minister
of National Revenue



Ministre
du Revenu national

Ottawa, Canada K1A 0A6

Access to Information Act
Delegation Order

Arrêté sur la délégation en vertu de la
Loi sur l'accès à l'information

I, Diane Lebouthillier, Minister of National Revenue, do hereby designate, pursuant to section 73 of the *Access to Information Act*, the officers or employees of the Canada Revenue Agency who hold the positions set out in the attached Schedule to exercise or perform the powers, duties, or functions that have been given to me as head of a government institution under the provisions of the *Access to Information Act* as set out in the Schedule.

This designation replaces all previous delegation orders.

Je, Diane Lebouthillier, ministre du Revenu national, délègue par les présentes, en vertu de l'article 73 de la *Loi sur l'accès à l'information*, aux cadres ou employés de l'Agence du revenu du Canada détenteurs des postes mentionnés dans l'annexe ci-jointe les attributions dont je suis, en qualité de responsable d'une institution fédérale, investie par les dispositions de la *Loi sur l'accès à l'information* qui sont mentionnées dans l'annexe.

Le présent document remplace et annule tout arrêté antérieur.

La ministre du Revenu national,

Diane Lebouthillier
Minister of National Revenue

Signed in Ottawa, Ontario, Canada this 14th day of January, 2016
Signé à Ottawa, Ontario, Canada le 14^e jour de janvier 2016

Canada

SCHEDULE – ACCESS TO INFORMATION ACT

The CRA positions that are authorized to perform the powers, duties, and functions given to the minister of national revenue as head of a government institution under the provisions of the Access to Information Act and its regulations are the following:

Commissioner

- Full authority

Deputy Commissioner

- Full authority

Assistant commissioner, Public Affairs Branch, and chief privacy officer

- Full authority

Director, Access to Information and Privacy Directorate, Public Affairs Branch

- Full authority

Assistant directors, Access to Information and Privacy Directorate, Public Affairs Branch

- Full authority

Managers, Access to Information and Privacy Directorate, Public Affairs Branch

- Subsection 4(2.1); paragraphs 7(a) and (b); subsection 8(1); section 9; subsections 11(2) to (6); paragraphs 12(2)(b) and 12(3)(b); sections 13 to 16; sections 17 and 18.1; sections 19 and 20; section 21 to 26; subsections 27(1) and (4); paragraph 28(1)(b); subsections 28(2) and (4); subsection 29(1); section 33; paragraph 35(2)(b); subsections 37(4), 43(1), 44(2) and 71(1) of the Access to Information Act; subsections 6(1), 7(2) and 7(3); and sections 8 and 8.1 of the Access to Information Regulations.

OPERATIONAL ENVIRONMENT

The CRA's Access to Information and Privacy Directorate processes among the largest volume of access to information requests and pages of all federal institutions. In fact, the

CRA historically ranks among the top 5 federal organizations in this regard. According to the most recent Treasury Board of Canada Secretariat statistics, in 2016–2017 the CRA processed the fourth largest volume of pages of all federal institutions and received the fifth largest number of requests.

The CRA processed 1.6 million pages this fiscal, 17% more pages than last year.

In a 10-year span, there has been an increase from 1,770 requests received and 568,000 pages processed, to 2,750 requests received and 1.6 million pages processed in 2017–2018.

Beyond the 2,750 requests received under the Access to Information Act during the fiscal year, the CRA's access to information workload also included complaint files, Informal disclosure requests, and internal and external consultations.

Despite this challenging workload, through collaborative relationships and the continued implementation of the access to information and privacy inventory reduction plan, the CRA processed more requests than received and reduced the total deemed refusal rate of requests by 29% over the last reporting period. As well, significant efforts were also deployed leading to progress across virtually all indicators, including openness and transparency, training, awareness, and strengthening of the privacy framework.

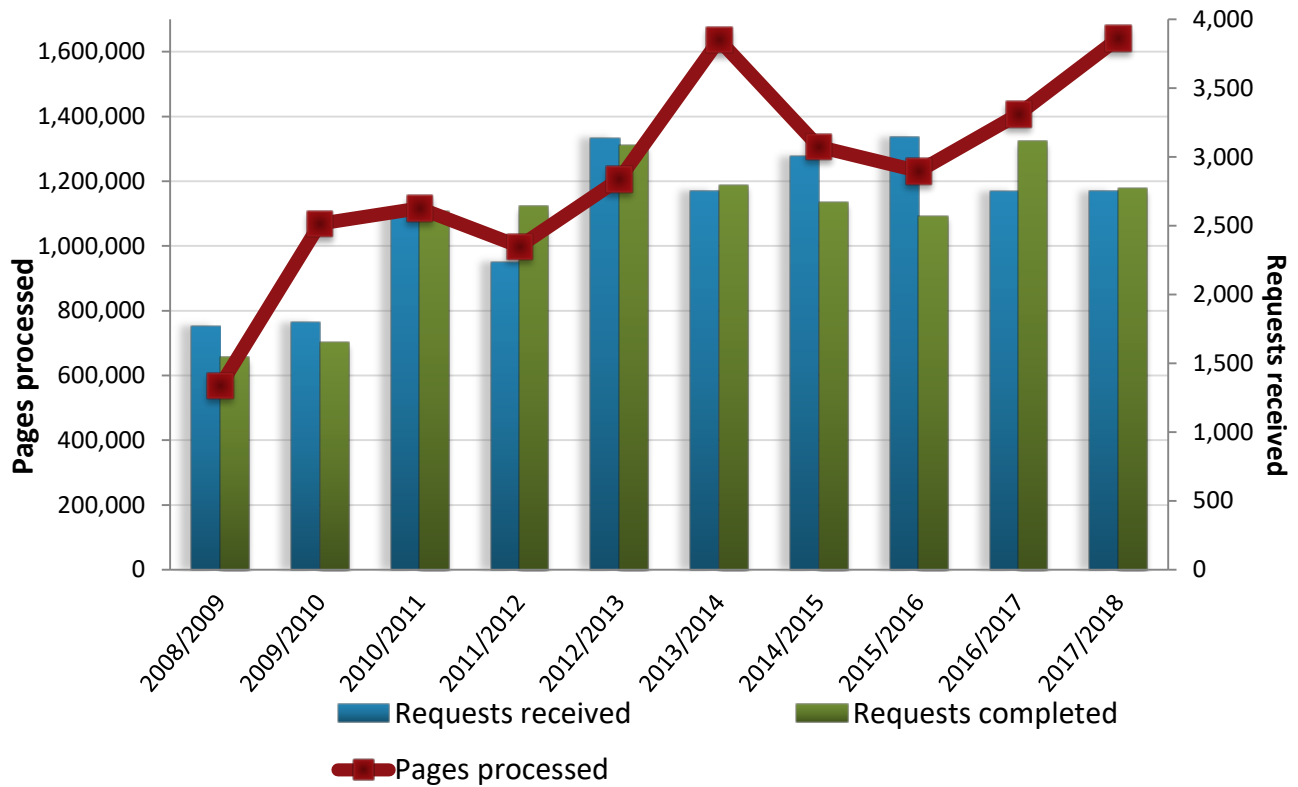
Request volume

Since 1,126 requests were carried forward from the previous reporting period, the Access to Information and Privacy Directorate's total inventory in 2017–2018 was 3,876 requests. With the 2,772 requests closed in 2017–2018, the CRA began 2018–2019 with 1,104 requests in its inventory.

The following table shows the directorate's workload over the past 10 fiscal years.

The CRA began the 2017–2018 fiscal year with 367 (25%) fewer carry-forward requests than in 2016–2017.

Workload Trends

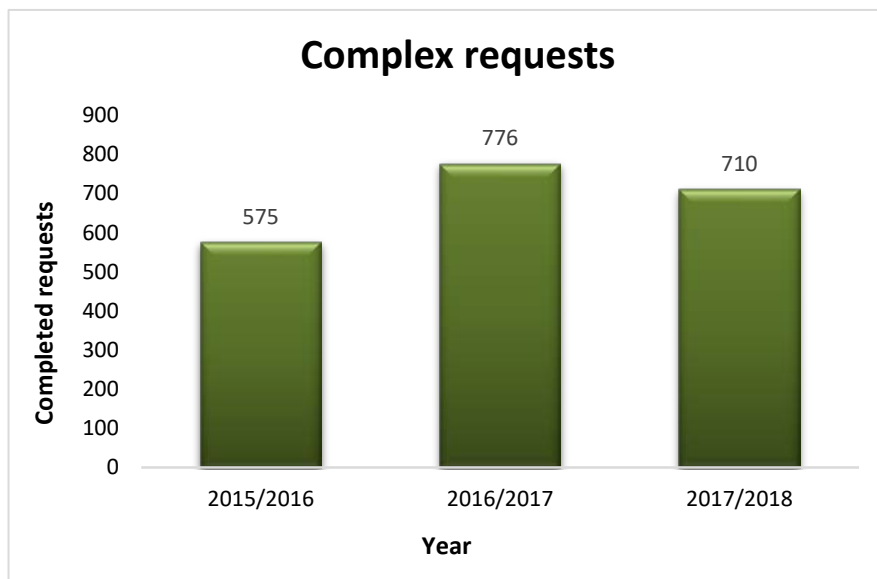


Complex requests

In addition to large volumes, the CRA processes many complex requests, including those involving tax litigation or consultation with third parties such as provincial, federal, or international bodies.

In 2017–2018, the CRA processed 9% less complex requests compared to the previous reporting period. However, this still represents an increase of 23% from fiscal year 2015–2016.

The following chart shows the volume of complex files processed over the past 3 years.



Staffing

In 2017-2018, the Access to Information and Privacy Directorate undertook many actions to manage the growing access to information and privacy workload including:

- creating a junior analyst position to support career progression and to streamline work activities
- centralizing more clerical activities into the intake unit
- supporting the CRA's service renewal initiative
- launching 3 selection processes
- addressing long-term acting positions
- providing developmental opportunities at the SP-07 level

Lean continuous improvement

In 2016–2017, the Access to Information and Privacy Directorate completed a Lean Six Sigma review of processes to identify ways to better use the directorate's resources, improve processes, and complete requests more efficiently. Lean is a continuous improvement methodology that maximizes efficiency and effectiveness in the life-cycle of a process.

During 2017–2018, a continuous improvement team was formed, with representatives from all teams and employee levels, the goal being to get continual feedback from employees. Also, the Access to Information and Privacy Directorate completed 17 improvement ideas this fiscal year, including: the switch to a paperless environment, the use of e-signatures, and the streamlined processing of mailouts.

During the Kaizen event, targets were established to reduce the processing time of levels 2, 3, and 4 complexity files. Due to the many improvements implemented during the fiscal year, the following results were achieved:

- Level 2 complexity files
 - Target 10% reduction / Actual 45% reduction
 - Processing time reduced from 108 days to 59 days.
- Level 3 and 4 complexity files
 - Target 10% reduction / Actual 38% reduction
 - Processing time reduced from 144 days to 90 days.

To make sure the Access to Information and Privacy Directorate is further positioned to support Lean continuous improvement during the fiscal year, two employees from the directorate participated in external Lean principles training.

Beyond the focus on Lean in the Access to Information and Privacy Directorate, other parts of the CRA are also looking at how to improve their processes to respond more efficiently to access to information and privacy requests. Of note, the Appeals Branch held a Kaizen event on their access to information and privacy process that Access to Information and Privacy Directorate employees participated in.

In 2018–2019, the directorate will review any new procedure under a Lean lens – to eliminate waste and steps that do not add value to the client.

Modernization of the Access to Information Act

Since the first reading of Bill C-58, An Act to amend the Access to Information Act and the Privacy Act and to make consequential amendments to other Acts, there have been extensive briefings across the CRA to ensure readiness upon royal assent. This includes meeting with offices of primary interest to identify leads and making sure processes are in place to support enhanced proactive disclosure.

The CRA worked very closely with the Treasury Board of Canada Secretariat on this initiative during the fiscal year and will continue to do so in 2018–2019 to make sure implementation of the revised legislation is as seamless as possible.

Open government

The CRA supports open government in many ways such as continually enhancing its services and web presence, and proactively disclosing information to the public, including the processing of 695 requests for previously released response packages.

In 2017–2018, the Access to Information and Privacy Directorate continued to work closely with the Strategy and Integration Branch to identify open information activities as part of the CRA's Open Government Implementation Plan.

POLICY AND GUIDANCE

Unrelated pages

In 2017-2018, the Access to Information and Privacy Directorate did a short study on the prevalence of out of scope and duplicate records received from offices of primary interest. Due to increased efforts by these offices, we saw a noticeable decrease in the number of out-of-scope and duplicate records. Despite this trend, the directorate has done the following:

- updated the CRA's formal disclosure KnowHow product to provide tips on how to avoid non-relevant records
- included links on the access to information and privacy request-for-records document to detail requirements for preparing, organizing, and sending documents
- provided helpful hints on the review of documents during quarterly teleconferences with the offices of primary interest

Internal procedures manual

The Access to Information and Privacy Directorate completed an updated version of its internal procedures manual. This release represents the first update to the manual since 2016 and serves as a guide for all major procedures related to access to information and privacy. The purpose of the manual is to promote consistent practices across the directorate when administering the Access to Information Act and the Privacy Act. The manual serves as a main resource tool for the directorate, and it reduces the time needed to train new employees.

TRAINING AND AWARENESS

Training

The Access to Information and Privacy Directorate provides training to CRA employees on the requirements of, and responsibilities under, the Access to Information Act and the Privacy Act. This training is tailored to the needs of the audiences. For instance, employees who have little or no knowledge of the subject are encouraged to take the ATIP Fundamentals course or the Access to Information in the Government of Canada courses offered by the Canada School of Public Service. Subject matter experts are advised to take more specific training, such as on how to provide complete recommendations to access to information and privacy analysts when they send records in response to requests.

The CRA's Legal Services Branch also provides specialized training on the Access to Information Act and the Privacy Act to advise CRA staff on how to prepare documents for

release in CRA reading rooms, as well as on the legal interpretation of the Access to Information Act and the Privacy Act for specialized CRA staff such as auditors.

In 2017–2018, close to 1,000 CRA employees across Canada participated in instructor-led and online training. In total, this fiscal year:

- 460 employees participated in 23 training sessions
- 392 employees took the Canada School of Public Service ATIP Fundamentals online course
- 20 employees attended the Canada School of Public Service "Access to Information in the Government of Canada" in-class course
- 91 employees participated in specialized training given by the Legal Services Branch

Due to a shift from instructor-led to online training, the number of employees who attended online training is likely much larger since these training sessions are frequently attended by large groups of employees under one registration.

The Legal Services Branch is developing a training module on informal disclosure that will complement program specific training. Training is scheduled to be provided in 2018-2019.

Online training and awareness

In 2017-2018, the CRA continued to look at innovative ways to reach wider audiences and provide more specialized training online by creating:

- the first of a suite of 10 web-based modules that offer specialized technical training and learning path products for access to information and privacy analysts
 - a presentation took place during the fiscal year to show this module to multiple government departments
- KnowHow products that complement program specific procedures – KnowHow provides user-friendly online instructions to CRA employees and managers
 - formal disclosure KnowHow product – this is designed to increase awareness of roles and responsibilities associated with how to respond to a request made under the Access to Information Act or the Privacy Act
 - informal disclosure KnowHow product – this is designed to increase awareness on basic considerations for disclosure and provide examples of what can and cannot be disclosed informally without a request received under the Access to Information Act or the Privacy Act
- a training module, to complement program-specific training, on the informal disclosure of taxpayer information, developed by the Legal Services Branch
 - planned to be piloted in 2018-2019 simultaneously using three channels: in class, webinar, and videoconference to maximize accessibility
 - the module can be customized for specific CRA programs, depending on the need

Raising awareness

Every year, about 40 countries and 60 non-government organizations celebrate Right to Know Week to raise awareness of an individual's right to access government information, while promoting freedom of information as essential to both democracy and good governance.

For the seventh consecutive year, the CRA celebrated Right to Know Week with the following activities:

- a login banner promoted the theme of the week
- a Q&A on informal disclosure was posted to the CRA's intranet site
- the Assistant Commissioner of the Public Affairs Branch sent a message to all CRA employees promoting the week
- the Commissioner tweeted during the week, promoting the importance of the right of access

Beyond Right to Know Week, the Access to Information and Privacy Directorate promotes access to information roles and responsibilities through monthly newsletters and quarterly teleconferences with access to information and privacy contacts in all CRA branches and regions. Additionally, the directorate provides briefings on matters related to access to information and privacy to CRA senior management, as required.

MONITORING

The CRA's Access to Information and Privacy Directorate produces a monthly report that captures key statistical information about the CRA's inventory of access to information and privacy requests. The report monitors active and completed requests including the number of requests received and completed, pages received and processed, requests carried forward, complexity, and deemed refusal.

Management regularly uses this report to monitor trends, measure the directorate's performance, and determine any process changes needed to improve performance. Also, the report is presented monthly to senior management at the commissioner-chaired Agency Management Committee.

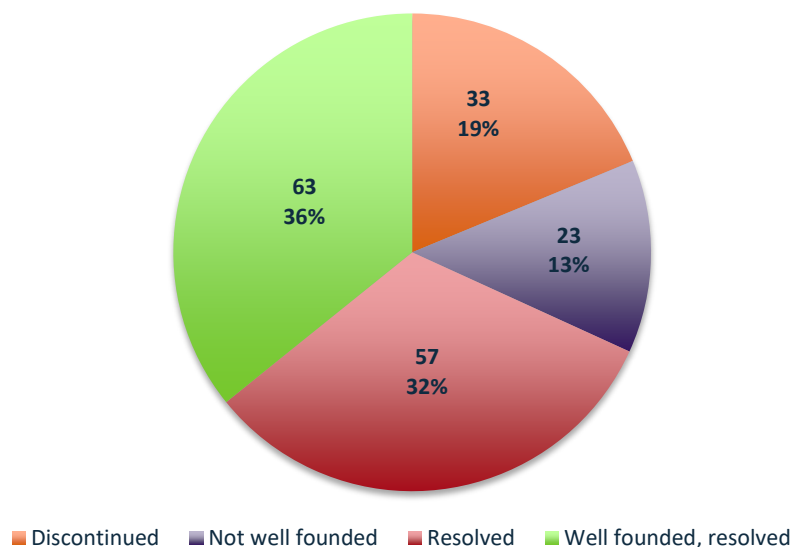
COMPLAINTS, INVESTIGATIONS, AND FEDERAL COURT CASES

Complaints closed

During the fiscal year there were 176 complaints closed. Although this is a 58% decrease compared to the previous year, it is consistent with the number of complaints closed in 2015–2016. This decrease is primarily attributed to an initiative in 2016-2017 where the CRA and the OIC collaborated to fast track complaints.

The following chart shows the disposition of the complaints closed during the fiscal year.

Complaint Dispositions



For definitions of the disposition categories, go to:
oic-ci.gc.ca/eng/inv-inv_disposition-categories-des-plaintes.aspx.

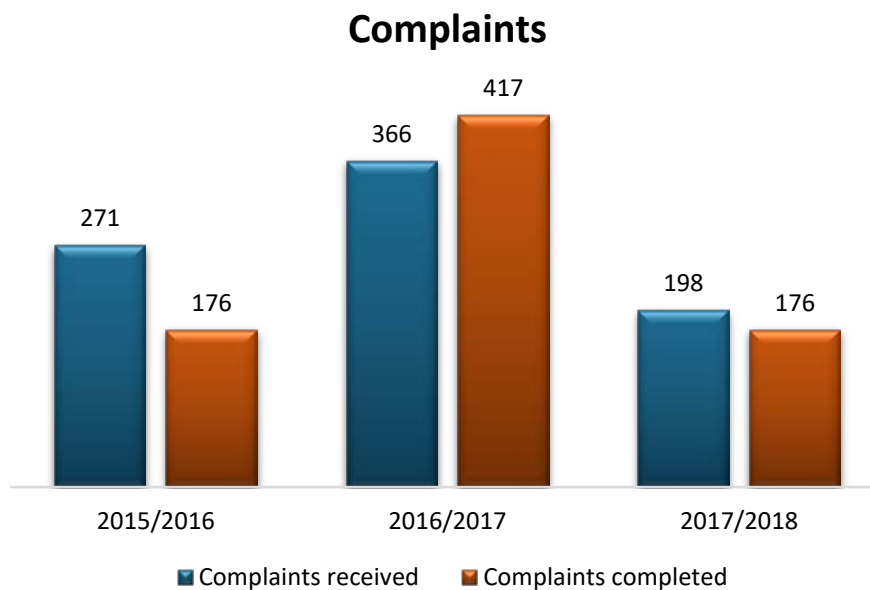
Complaints received

The total number of complaints received from the Office of the Information Commissioner decreased significantly during the reporting period, from 366 in 2016–2017, to 198 this fiscal year, representing a 46% decrease. In analyzing our statistics this is partially related to:

In 2017–2018, the CRA received the lowest number of complaints in over 10 years.

- a significant decrease in the number of complaints received from frequent requesters
- the emphasis on our inventory reduction plan

The following chart shows the number of complaints received and completed since 2015–2016.



Federal Court cases

There were no complaints pursued to the Federal Court in 2017–2018.

COLLABORATION WITH OVERSIGHT BODIES AND OTHER ORGANIZATIONS

The CRA continues to work closely with the Office of the Information Commissioner, the Treasury Board of Canada Secretariat, and other organizations to strengthen access to information at the CRA.

Office of the Information Commissioner of Canada

Historically the CRA has had a very collaborative relationship with the Office of the Information Commissioner. In fact the CRA has been commended on the excellent work done in support of access to information. In 2017–2018, the CRA continued to regularly collaborate with the Office of the Information Commissioner and both institutions worked together to resolve issues in a timely manner.

Treasury Board of Canada Secretariat

The CRA strengthened its relationship with the Treasury Board of Canada Secretariat throughout the fiscal year by:

- consulting with the Information and Privacy Policy Division of the Treasury Board of Canada Secretariat on a wide-range of subjects, such as policy and legal interpretation
- participating in access to information and privacy community meetings
- presenting to the director general and assistant deputy minister committees of the Treasury Board of Canada Secretariat on a community development initiative to develop a formal access to information and privacy network to further meet the growing needs of access to information and privacy offices across government
- working closely with the Treasury Board of Canada Secretariat to review the proposed changes to the Access to Information Act to assess the potential impact of any modifications on the CRA

INTERPRETATION AND EXPLANATION OF APPENDIX A – STATISTICAL REPORT

Appendix A provides a statistical report on the CRA's activities under the Access to Information Act for the 2017–2018 reporting period from April 1, 2017 to March 31, 2018. The following explains and interprets the statistical information.

Requests under the Access to Information Act

During the reporting period, the CRA received 2,750 new requests under the Access to Information Act. Including the 1,126 requests carried forward from the 2016–2017 reporting period, the CRA had 3,876 active requests in its inventory.

The following table shows the number of access to information requests the CRA received and completed, as well as the number of pages processed over the past 5 fiscal years.

Fiscal year	Requests received	Requests completed	Pages processed
2013–2014	2,751	2,795	1,636,782
2014–2015	3,006	2,668	1,306,661
2015–2016	3,139	2,572	1,233,194
2016–2017	2,747	3,112	1,406,334
2017–2018	2,750	2,772	1,641,339

The following table shows the breakdown of the sources of the 2,750 requests received during the 2017–2018 reporting period.

Source	Number of requests	Percentage
Media	106	3.9%
Academia	43	1.6%
Business (private sector)	902	32.8%
Organization	73	2.6%
Public	1,479	53.8%
Decline to identify	147	5.3%

Other requests

Beyond the 2,750 requests received under the Access to Information Act, the CRA processes a significant volume of other types of requests. The additional volume affects operations, since resources must be diverted to manage this workload. These additional requests include:

External consultations

In 2017–2018, the Access to Information and Privacy Directorate completed 152 consultation requests from other government institutions and organizations. To respond to these requests 13,741 pages were reviewed, an increase of 82% over the previous fiscal year. For more details on external consultations, including disposition and completion times, see Part 5 of Appendix A.

Internal consultations

The Access to Information and Privacy Directorate completed 16 internal access consultation requests received from CRA branches and regions in 2017–2018. These requests are informal reviews that comply with the CRA's informal disclosure prerequisites and do not fall under the Access to Information Act.

The total access consultation requests received has increased 18% from 2016–2017.

Informal requests

During the fiscal year, the Access to Information and Privacy Directorate completed 695 informal requests for previously released information. Informal requests are those that are not processed under the Access to Information Act.

General enquiries

The Program Support and Training Division of the Access to Information and Privacy Directorate responded to 4,433 emails and 919 telephone enquiries received through the general enquiries mailbox and 1-800 line. The enquiries concerned a wide range of matters, including:

- how to send an access to information or privacy request
- the status of a request
- the public reading room
- information not kept by the CRA (such as information about social insurance numbers, so enquiries had to be redirected)

Disposition of completed requests

During the reporting period, the Access to Information and Privacy Directorate completed 2,772 requests under the Access to Information Act.

- 500 were fully disclosed (18%)
- 1,533 were disclosed in part (55%)
- 12 were exempted in their entirety (0.4 %)
- 3 were excluded in their entirety (0.1%)
- 139 resulted in no existing records (5%)
- 24 were transferred to another institution (0.9%)
- 516 were abandoned by requesters (19%)
- 45 were neither confirmed nor denied (1.6%)

For more details, see Table 2.1 of Appendix A.

Exemptions

The Access to Information Act allows an institution to refuse access to specific information. For example, information about an individual other than the requester cannot be disclosed if the individual has not given his or her consent. Exemptions are applied by analysts to support non-disclosure in these cases.

In 2017–2018, the CRA applied the following exemptions, in full or in part, for requests closed during the reporting period:

- section 13 – Information obtained in confidence (106 times)
- section 14 – Federal-provincial affairs (11 times)
- section 15 – International affairs and defence (16 times)
- section 16 – Law enforcement and investigation, and security (1,089 times)
- section 17 – Safety of individuals (3 times)
- section 18 – Economic interests of Canada (10 times)
- section 19 – Personal information (1,074 times)
- section 20 – Third-party information (65 times)
- section 21 – Operations of government (428 times)
- section 22 – Testing procedures, tests, and audits (3 times)
- section 23 – Solicitor-client privilege (264 times)
- section 24 – Statutory prohibitions (1,299 times)
- section 26 – Information to be published (1 time)

Exclusions

The Access to Information Act does not apply to information that is publicly available, such as government publications and material in libraries and museums. It also excludes material such as Cabinet confidences.

In 2017–2018, the CRA applied exclusions 47 times: 33 times for information that was publicly available and 14 times for Cabinet confidences.

Format of information released

Requesters can choose to receive their response package in paper, CD, or DVD format. Persons with disabilities may also request information in alternative formats, such as braille, although no such requests were received this fiscal year. Providing documents electronically significantly reduces manual processes and paper consumption.

In 2017–2018, of the 2,033 requests for which information was disclosed in full or in part, 1,666 requests (82%) were released in electronic format.

Requests for translation

Records are normally released in the language in which they exist. However, records may be translated to an official language when requested and when the institution considers it in the public interest to do so.

The CRA did not receive any requests to translate records in response to access to information requests in 2017–2018.

Completion time and extensions

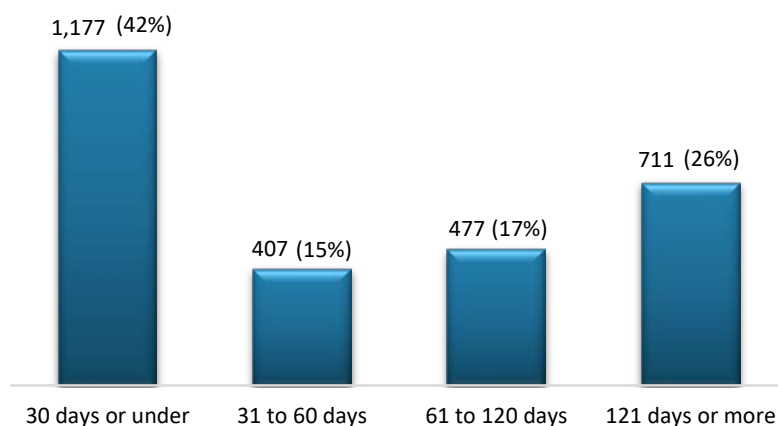
The Access to Information Act sets the timelines for responding to access to information requests and allows time extensions when there is a large volume of records to be processed or a need to complete consultations (for example, with a government institution or third party).

The backlog of requests was reduced this year by 23% from the previous reporting period.

Of the 2,772 requests closed in 2017–2018, the CRA applied extensions for 1,380 (50%) of them. Extensions were applied 94% of the time because of workload and meeting the original 30-day time limit would have resulted in unreasonable interference with CRA operations. The remaining 6% of the time was for consulting with third parties or other government institutions, as well as converting records into other formats.

The following chart shows the completion times for the 2,772 requests closed in 2017–2018.

Completion time



The Access to Information and Privacy Directorate completed 2,174 (78%) requests within the timelines required by law. This means that responses were provided within 30 calendar days or within the extended deadline when an extension was taken.

Deemed refusals and complexities

A deemed refusal is a request that was closed after the deadline of 30 calendar days, or if a time extension was taken, after the extended deadline.

Of the 2,772 requests closed during the reporting period, 598 were closed after the deadline, resulting in a deemed refusal rate of 22%.

The CRA has reduced its deemed refusal rate by 16% over the last reporting period.

The Treasury Board of Canada Secretariat uses 2 criteria to define complexity: the number of pages to process; and the nature and sensitivity of the subject matter. Based on these criteria, the CRA handles a large number of complex requests.

In 2017–2018, the directorate processed an average of 592 pages per request.

To process the 2,772 requests closed during the fiscal year, the CRA processed 1,641,339 pages. A significant number of requests involved large page volumes: 360 requests required the processing of more than 1,000 pages. Of these requests, 38 involved the processing of more than 5,000 pages and 2 required the review of more than 40,000 pages each. For more details, see Table 2.5.2 of Appendix A.

In addition to large page volumes, the CRA processed many sensitive requests, such as those involving tax litigation and consultation with third parties, including provincial, federal, and international bodies.

Other requests were considered complex because of the nature and sensitivity of the subject matter being processed. For more details, see Table 2.5.3 of Appendix A.

Completion time of consultations on Cabinet confidences

Although Cabinet confidences are excluded from the application of the Access to Information Act (section 69), the policies of the Treasury Board of Canada Secretariat require agencies and departments to consult their legal services to determine if the information should be excluded. If there is any doubt or if the records contain discussion papers, legal counsel must consult the Office of the Counsel to the Clerk of the Privy Council Office.

In 2017–2018, the Access to Information and Privacy Directorate consulted CRA legal services 9 times regarding Cabinet confidence exclusions. Consultations were completed within 30 days or less for all of these requests.

Fees

A total of \$11,711 in fees was collected during the reporting period. For more details, see Part 4 of Appendix A.

Costs

In 2017–2018, the Access to Information and Privacy Directorate's direct cost to administer the Access to Information Act was \$5,115,666. This does not include significant support and resources from the branches and regions. For more details, see Table 9.1 of Appendix A.

CONCLUSION

In keeping with the requirements of the Access to Information Act, the CRA is committed to providing all Canadians with access to information in a timely and efficient way.

In 2018–2019, the CRA will continue these efforts by:

- further promoting the use of informal disclosure
- promoting Lean continuous improvement initiatives
- reducing the inventory of requests
- enhancing awareness about access-related issues through new and innovative tools

APPENDIX A – STATISTICAL REPORT

Statistical Report on the Access to information Act

Name of institution: Canada Revenue Agency

Reporting period: April 1, 2017, to March 31, 2018

Part 1 – Requests under the Access to information Act

1.1 Number of requests

	Number of requests
Received during reporting period	2,750
Outstanding from previous reporting period	1,126
Total	3,876
Closed during reporting period	2,772
Carried over to next reporting period	1,104

1.2 Sources of requests

Source	Number of requests
Media	106
Academia	43
Business (Private Sector)	902
Organization	73
Public	1,479
Decline to Identify	147
Total	2,750

1.3 Informal requests

Completion Time in days							
1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	Total
315	126	145	44	21	37	7	695

Part 2 - Requests closed during the reporting period

2.1 Disposition and completion time

Disposition of Requests	Completion time in days							Total
	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	
All disclosed	110	215	79	67	13	9	7	500
Disclosed in part	23	242	294	375	151	215	233	1,533
All exempted	1	2	1	3	0	2	3	12
All excluded	0	2	1	0	0	0	0	3
No records exist	17	57	22	26	4	9	4	139
Request transferred	21	2	1	0	0	0	0	24
Request abandoned	417	27	8	5	2	8	49	516
Neither confirmed nor denied	25	16	1	1	1	0	1	45
Total	614	563	407	477	171	243	297	2,772

2.2 Exemptions

Section	Number of requests	Section	Number of requests	Section	Number of requests	Section	Number of requests
13(1)(a)	21	16(2)	0	18(a)	0	20.1	0
13(1)(b)	0	16(2)(a)	0	18(b)	1	20.2	0
13(1)(c)	84	16(2)(b)	0	18(c)	0	20.4	0
13(1)(d)	1	16(2)(c)	79	18(d)	9	21(1)(a)	120
13(1)(e)	0	16(3)	0	18.1(1)(a)	0	21(1)(b)	299
14	0	16.1(1)(a)	0	18.1(1)(b)	0	21(1)(c)	2
14(a)	8	16.1(1)(b)	0	18.1(1)(c)	0	21(1)(d)	7
14(b)	3	16.1(1)(c)	0	18.1(1)(d)	0	22	3
15(1)	1	16.1(1)(d)	0	19(1)	1,074	22.1(1)	0
15(1) - I.A.*	14	16.2(1)	0	20(1)(a)	0	23	264
15(1) - Def.*	0	16.3	0	20(1)(b)	34	24(1)	1,299
15(1) - S.A.*	1	16.4(1)(a)	0	20(1)(b.1)	0	26	1
16(1)(a)(i)	15	16.4(1)(b)	0	20(1)(c)	29		
16(1)(a)(ii)	10	16.5	0	20(1)(d)	2		
16(1)(a)(iii)	1	17	3				
16(1)(b)	235	* I.A.: International Affairs Def.: Defence of Canada S.A.: Subversive Activities					
16(1)(c)	749						
16(1)(d)	0						

2.3 Exclusions

Section	Number of requests	Section	Number of requests	Section	Number of requests
68(a)	33	69(1)(a)	1	69(1)(g) re (b)	0
68(b)	0	69(1)(b)	0	69(1)(g) re (c)	0
68(c)	0	69(1)(c)	0	69(1)(g) re (d)	0
68.1	0	69(1)(d)	1	69(1)(g) re (e)	1
68.2(a)	0	69(1)(e)	1	69(1)(g) re (f)	3
68.2(b)	0	69(1)(f)	2	69.1(1)	0
69(1)	0	69(1)(g) re (a)	5		

2.4 Format of information released

Disposition	Paper	Electronic	Other formats
All disclosed	182	318	0
Disclosed in part	185	1,348	0
Total	367	1,666	0

2.5 Complexity

2.5.1 Relevant pages processed and disclosed

Disposition of requests	Number of pages processed	Number of pages disclosed	Number of requests
All disclosed	28,664	28,664	500
Disclosed in part	1,509,532	1,320,266	1,533
All exempted	9,030	0	12
All excluded	979	0	3
Request abandoned	93,134	91,521	516
Neither confirmed nor denied	0	0	45
Total	1,641,339	1,440,451	2,609

2.5.2 Relevant pages processed and disclosed by size of requests

Disposition of requests	Less than 100 pages		101-500 pages		501-1000 pages		1001 -5000 pages		More than 5000 pages	
	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed
All disclosed	447	9,251	46	8,690	1	566	6	10,157	0	0
Disclosed in part	429	17,090	528	134,348	222	159,065	321	635,631	33	374,132
All exempted	12	0	0	0	0	0	0	0	0	0
All excluded	3	0	0	0	0	0	0	0	0	0
Request abandoned	501	158	3	855	2	1,464	5	12,047	5	76,997
Neither confirmed nor denied	45	0	0	0	0	0	0	0	0	0
Total	1,437	26,499	577	143,893	225	161,095	332	657,835	38	451,129

2.5.3 Other complexities

Disposition of requests	Consultation required	Assessment of fees	Legal advice sought	Other	Total
All disclosed	0	1	2	16	19
Disclosed in part	0	0	7	37	44
All exempted	0	0	0	0	0
All excluded	0	0	0	0	0
Request abandoned	0	0	1	13	14
Neither confirmed nor denied	0	0	0	1	1
Total	0	1	10	67	78

2.6 Deemed refusals

2.6.1 Reasons for not meeting statutory deadline

Number of requests closed past the statutory deadline	Principal reason			
	Workload	External consultation	Internal consultation	Other
598	487	8	7	96

2.6.2 Number of days past deadline

Number of days past deadline	Number of requests past deadline where no extension was taken	Number of requests past deadline where an extension was taken	Total
1 to 15	10	51	61
16 to 30	8	29	37
31 to 60	7	39	46
61 to 120	17	56	73
121 to 180	13	22	35
181 to 365	61	61	122
More than 365	103	121	224
Total	219	379	598

2.7 Requests for translation

Translation requests	Accepted	Refused	Total
English to French	0	0	0
French to English	0	0	0
Total	0	0	0

Part 3 - Extensions¹

3.1 Reasons for extensions and disposition of requests

Disposition of requests	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
All disclosed	141	0	12	0
Disclosed in part	1,049	1	53	6
All exempted	4	0	1	0
All excluded	1	0	0	0
No records exist	58	0	0	0
Request abandoned	41	0	10	0
Total	1,294	1	76	6

¹ Note that the CRA has an additional 3 requests not accounted for in sections 3.1 and 3.2, for the disposition of 'neither confirmed nor denied'. Of this disposition, 1 request was extended for 30 days and 2 requests were extended for 90 days under subsection 9(1)(a).

3.2 Length of extensions

Length of extensions	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
30 days or less	381	0	7	1
31 to 60 days	318	0	33	5
61 to 120 days	422	1	35	0
121 to 180 days	62	0	1	0
181 to 365 days	105	0	0	0
365 days or more	9	0	0	0
Total	1,294	1	76	6

Part 4 - Fees

Fee type	Fee collected		Fee waived or refunded	
	Number of requests	Amount	Number of requests	Amount
Application	2,319	\$ 11,595	115	\$ 575
Search	1	\$ 116	0	\$ 0
Production	0	\$ 0	0	\$ 0
Programming	0	\$ 0	0	\$ 0
Preparation	0	\$ 0	0	\$ 0
Alternative format	0	\$ 0	0	\$ 0
Reproduction	0	\$ 0	0	\$ 0
Total	2,320	\$ 11,711	115	\$ 575

Part 5 - Consultations received from other institutions and organizations

5.1 Consultations received from other government institutions and organizations

Consultations	Other government institutions	Number of pages to review	Other organizations	Number of pages to review
Received during the reporting period	151	31,288	6	164
Outstanding from the previous reporting period	12	710	2	338
Total	163	31,998	8	502
Closed during the reporting period	145	13,554	7	187
Pending at the end of the reporting period	18	18,444	1	315

5.2 Recommendations and completion time for consultations received from other government institutions

Recommendation	Number of days required to complete consultation requests							Total
	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	
Disclose entirely	29	34	13	2	0	0	0	78
Disclose in part	5	20	15	10	2	1	0	53
Exempt entirely	3	0	0	0	0	0	0	3
Exclude entirely	0	0	0	0	0	0	0	0
Consult other institution	2	3	0	0	0	0	0	5
Other	2	2	1	0	0	0	1	6
Total	41	59	29	12	2	1	1	145

5.3 Recommendations and completion time for consultations received from other organizations

Recommendation	Number of days required to complete consultation requests							Total
	1 to 15	16 to 30	31 to 60	61 to 120	121 to 180	181 to 365	More than 365	
Disclose entirely	1	3	1	0	0	0	0	5
Disclose in part	0	1	0	0	0	0	0	1
Exempt entirely	1	0	0	0	0	0	0	1
Exclude entirely	0	0	0	0	0	0	0	0
Consult other institution	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0
Total	2	4	1	0	0	0	0	7

Part 6 - Completion time of consultations on Cabinet confidences

6.1 Requests with Legal Services

Number of days	Less than 100 pages processed		101 to 500 pages		501 to 1000 pages		1001 to 5000 pages		More than 5000 pages	
	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed
1 to 15	5	29	0	0	0	0	0	0	0	0
16 to 30	4	44	0	0	0	0	0	0	0	0
31 to 60	0	0	0	0	0	0	0	0	0	0
61 to 120	0	0	0	0	0	0	0	0	0	0
121 to 180	0	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0	0
Total	9	73	0	0	0	0	0	0	0	0

6.2 Requests with Privy Council Office

Number of days	Less than 100 pages processed		101-500 pages		501-1000 pages		1001-5000 pages		More than 5000 pages	
	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed
1 to 15	0	0	0	0	0	0	0	0	0	0
16 to 30	0	0	0	0	0	0	0	0	0	0
31 to 60	0	0	0	0	0	0	0	0	0	0
61 to 120	0	0	0	0	0	0	0	0	0	0
121 to 180	0	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0

Part 7: Complaints and investigations

Section 31	Section 35	Section 37	Total
198	1	176	375

Part 8: Court action

Section 41	Section 42	Section 44	Total
0	0	0	0

Part 9: Resources related to the Access to Information Act

9.1 Costs

Expenditures		Amount
Salaries		\$ 3,913,036
Overtime		\$ 156,611
Goods and Services		\$ 1,046,019
- Professional services contracts	\$ 865,398	
- Other	\$ 180,621	
Total		\$ 5,115,666

9.2 Human Resources

Resources	Person years dedicated to access to information activities
Full-time employees	53
Part-time and casual employees	0
Regional staff	0
Consultants and agency personnel	5
Students	1.5
Total	59.5