# Impact Assessment Agency of Canada

2019-20

# **Departmental Results Report**

The Honourable Jonathan Wilkinson, P.C., M.P. Minister of Environment and Climate Change and Minister Responsible for the Impact Assessment Agency of Canada

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## Minister's message

As the Minister responsible for the Impact Assessment Agency of Canada, I am pleased to present the Agency's 2019–20 Departmental Results Report.

Over the past year, the Agency continued to support the Government of Canada's commitment to protect the environment and grow the economy through delivering high quality environmental and impact assessments. These assessments, which include the contributions of the public and Indigenous groups, enable the Government to make evidence-based decisions about major projects.



In 2019, the Government passed the *Impact Assessment Act* into law, ensuring federal decisions on designated projects will be more transparent and informed by both science and Indigenous knowledge. These changes will restore public confidence that assessments of designated projects can move forward in a responsible and timely way.

Under the new Act, all assessments occur in collaboration with Indigenous peoples, as well as the provinces and territories. Canadians have the opportunity to express their views early in the process, and industry has more clarity about their requirements. Project assessments are more rigorous and more efficient, and timelines are more predictable.

The Agency and the Government of Canada are working hard to grow the economy, encourage investment, and protect the environment.

I encourage Canadians to read the Departmental Results Report and learn more about the Agency's accomplishments this past year, and look forward to building on these important achievements in the years to come.

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

## Institutional Head's message

The Impact Assessment Agency of Canada is pleased to present its Departmental Results Report, which outlines our achievements and results over the past year.

In 2019–20, the Agency's team of highly qualified employees supported the Minister of Environment and Climate Change in carrying out his responsibilities to conduct environmental and impact assessments as we transitioned from the *Canadian Environmental Assessment Act*, 2012 (CEAA 2012), to the *Impact Assessment Act* (IAA), which came into force in August 2019. This included conducting assessments for designated projects in a timely and predictable



manner; assessments that continued to protect the environment, foster economic growth and jobs, support sustainable development, and reflect expertise received from the public, Indigenous groups, and stakeholders.

In 2019–20, the Agency continued to support the Minister as the government advanced the IAA through the legislative process, including Royal Assent, and coming into force. Internally, we have strengthened capacity to provide effective and timely professional support in the delivery of the Agency's key priorities, including successfully transforming from the Canadian Environmental Assessment Agency to the Impact Assessment Agency of Canada.

The Agency has developed regulations and guidance documents, including the *Physical Activities Regulations* and the *Information and Management of Time Limits Regulations*. We have also developed and delivered training on impact assessments to practitioners, the public, and Indigenous peoples.

This past year our employees tackled a significant number of priorities, and I am proud of the professionalism and dedication they demonstrated every day.

David McGovern President Impact Assessment Agency of Canada



## Results at a glance and operating context

## Results at a glance

The Impact Assessment Agency of Canada (the Agency) reports to the Minister of Environment and Climate Change (the Minister). Following the legislative process, the new Impact Assessment Act (IAA) came into force on August 28, 2019, repealing the Canadian Environmental Assessment Act, 2012 (CEAA 2012), and transforming the Canadian Environmental Assessment Agency into the Impact Assessment Agency of Canada.

Under this new Act, the Agency's mandate and responsibilities have been expanded, making the Agency the single federal organization responsible for impact assessments and the Crown coordinator for consultations with Indigenous peoples on designated projects and regional or strategic assessments. In leading these assessments, the Agency is responsible for assessing the positive and negative environmental, economic, social, health and gender effects of designated projects.

An assessment (environmental or impact) is a planning and decision-making tool to assist project design and to ensure appropriate measures are in place to mitigate impacts.

## In 2019–20, the Agency:

- Delivered high-quality environmental and impact assessments of designated projects, and the first regional assessment;
- Built effective relationships with Indigenous peoples;
- Engaged Canadians, including the public, Indigenous peoples, and stakeholders, in the assessments of designated projects;
- Developed a modern, interactive and user-focused public registry that provides Canadians with greater insight into impact assessments and includes an online engagement platform;
- Supported the Minister in the legislative process for Bill C-69 and in enacting related regulatory and policy changes as required;
- Developed strategies and plans required to ensure a smooth organizational transition in support of the new impact assessment regime;
- Strengthened internal capacity to deliver effective and timely professional support in the delivery of the Agency's key priorities; and
- Expended \$63.4 million and managed 405 full-time equivalents.

## **Operating context**

The Agency operates in a continuously changing environment impacted by external factors such as markets and a socio-economic climate that can affect the type, timing, volume, and distribution of projects requiring assessment.

Protecting the environment while strengthening the economy and encouraging investment is a priority of the Government of Canada. Environmental and impact assessments support this priority by providing decision-makers with information that demonstrates how potential adverse effects can be eliminated, reduced, controlled, or offset through the application of mitigation measures.

The Agency ensures that opportunities are provided for meaningful Indigenous and public participation. For example, the Agency administers a Participant Funding Program, which supports Indigenous groups, individuals, and non-profit organizations interested in participating in federal environmental and impact assessments. Indigenous and public participation in federal assessments ensures an open, balanced process, and strengthens the quality and credibility of project reviews.

As environmental management is an area of shared responsibility between the federal and provincial governments, some projects may require both a federal and a provincial assessment. These may be coordinated so that a single assessment meets the legal requirements of both jurisdictions.

The federal Crown has a legal duty to consult and, where appropriate, accommodate Indigenous groups when it contemplates conduct that may adversely affect Aboriginal or Treaty rights. By recognizing and respecting the rights of Indigenous peoples, as well as their knowledge, cultures, and interests in project reviews, and by working in partnership with Indigenous peoples right from the start, the Agency advances Canada's commitment to reconciliation. The assessment process established under the previous CEAA 2012 and the current IAA coexists with other impact assessment requirements established under some land claims agreements, such as the James Bay and Northern Quebec Agreement, the Northeastern Quebec Agreement, the Nisga'a Final Agreement, Labrador Inuit Land Claims Agreement, Tsawwassen First Nation Final Agreement, the Maa-nulth First Nations Final Agreement, and the Inuvialuit Final Agreement. Close collaboration is required to ensure efficient coordination of these processes.

Project decisions are made transparently, guided by science, Indigenous knowledge, and evidence. Under the IAA, reviews include a gender-based analysis plus (GBA+) assessment, which allows for a better understanding of the impacts of projects on communities and different groups of individuals.

For more information on the Agency's plans, priorities and results achieved, see the "Results: what we achieved" section of this report.

## Results: what we achieved

#### Environmental assessment<sup>1</sup>

**Description:** The Agency provides high-quality assessments of environmental effects to support government decision-making. Environmental assessments ensure that adverse environmental effects are considered in a precautionary manner to maintain a healthy environment and to promote sustainable development.

#### Results:

In 2019–20, the Agency supported the Minister with the final stages of the legislative process for Bill C-69, culminating in Royal Assent and coming into force of the IAA on August 28, 2019. Following consultation periods, two regulations (*Physical Activities*) Regulations, and Information and Management of Time Limits Regulations) and a Ministerial order (Designated Classes of Projects Order) to support the IAA came into force at the same time as the new Act.

With the transition from CEAA 2012 to the IAA, in 2019–20, the Agency focused significant effort on education to ensure partners and stakeholders had an understanding of the new Act and to support an effective transition from environmental assessments to impact assessments. Working in collaboration with experts and practitioners, the Agency developed and implemented a free training program targeted at federal government employees, Indigenous groups, and the Canadian public. This training included an introduction to the IAA, advanced training on impact assessment processes, and technical knowledge and skills training on specific topics related to the

#### Training take-up in 2019-20

#### Introduction to the IAA:

14 sessions provided to more than 1,200 federal employees and over 760 members of the public

Advanced training on impact assessment processes:

- 69 sessions provided to almost 700 federal representatives in 15 locations across the country
- 25 public sessions with over 420 participants
- 8 sessions with more than 130 Indigenous representatives

conduct of impact assessments (e.g., GBA+, the Registry).

<sup>&</sup>lt;sup>1</sup> With the coming into force of the IAA on August 28, 2019, the Agency's Core Responsibility was updated to Impact Assessment: the Agency provides high-quality assessments of environmental, economic, social, health and gender effects to support government decision-making in the public interest. Assessments are evidence-based and ensure that positive and negative effects and impacts on Indigenous groups and their rights are considered in order to foster sustainability.

# Science, evidence and fact-based environmental assessments<sup>2</sup> resulting in mitigation measures that minimize significant adverse environmental effects

In 2019–20, the Agency conducted high-quality environmental and impact assessments in a timely and predictable manner. In doing so, the Agency played a central role in ensuring a robust and evidence-based federal assessment process, in accordance with legislated time limits, that protects the environment, encourages sustainability, and respects the rights of Indigenous peoples.

In particular, Agency staff worked with the public, Indigenous peoples, stakeholders, and other government departments to ensure the inclusion of science, and community and Indigenous knowledge in the assessment process, to produce comprehensive, evidence-based assessments and technologically feasible mitigation measures that minimize adverse effects. As well, all environmental assessment reports produced by the Agency or by Review Panels in 2019–20 contained an estimate of greenhouse gas emissions. Under the IAA, this estimate will be required in all impact assessment reports provided to decision makers.

As presented in the table below, in 2019–20, the Agency initiated nine environmental assessments under CEAA 2012, completed seven, and issued seven decision statements that included mitigation measures. In addition, three independent Review Panels for the Frontier Oil Sands Mine, Milton Logistics Hub, and Roberts Bank Terminal 2 projects completed their work and submitted reports to the Minister for consideration when making final decisions. Since the coming into force of the new Act, seven new projects started their respective 180-day planning phases under the IAA.

## Summary of assessments in 2019–20

Type and Number of Ass 2019, and March 31, 202		Assessment De Taken between 2019, and Marcl	Assessments on March 31, 2020		
Environmental Assessment Type	Ongoing on April 1, 2019	Initiated	Completed	Terminated	Ongoing
Transitional Screening	4	0	0	4	0
Transitional Comprehensive Study	6	0	0	6	0
Environmental Assessment Conducted by the Agency	42	7	7	1	41
Environmental Assessment Conducted by Review Panel	9	0	0	1	8

<sup>&</sup>lt;sup>2</sup> With the coming into force of the IAA on August 28, 2019, this Departmental Result was revised to include both environmental assessments and impact assessments.

Type and Number of Ass 2019, and March 31, 202		Assessment De Taken between 2019, and Marcl	Assessments on March 31, 2020		
Environmental Assessment Type				Completed Terminated	
Substituted	6	2	0	0	8
Environmental					
Assessment					
Impact Assessment	0	7	0	0	7

#### Definitions:

- Transitional Screening: projects initiated prior to CEAA 2012 that are continued and completed as if the former Canadian Environmental Assessment Act (1992) had not been repealed and replaced by CEAA 2012.
- Transitional Comprehensive Study: initiated prior to CEAA 2012, involves an in-depth assessment, usually reserved for large-scale projects having the potential for significant adverse environmental effects and that have been prescribed in the Comprehensive Study List Regulations.
- Environmental Assessment Conducted by the Agency: environmental assessments conducted by the Agency as a responsible authority under CEAA 2012.
- Review Panel: environmental assessments conducted by a group of independent experts appointed by the Minister of Environment and Climate Change and supported by the Agency.
- Substituted: a provincial environmental assessment process may be a substitute for a federal environmental assessment, but not federal decision-making, if the Minister is of the opinion that the provincial process is an appropriate substitute for an assessment under CEAA 2012.
- Impact Assessment: an assessment of the positive and negative environmental, economic, health, and social effects of designated projects. It includes five phases: planning, impact statement, impact assessment, decision, and post decision.

Under both CEAA 2012 and the IAA, the Agency has served as the Crown Consultation Coordinator for federal assessments conducted by the Agency or by a Review Panel. In this role, in 2019–20, the Agency worked with federal authorities to apply a whole-ofgovernment approach to consultation with Indigenous groups whose rights or interest could be potentially affected by the designated project. Agency staff worked collaboratively with Indigenous communities to ensure, where possible, that a project's potential impacts on Aboriginal or Treaty rights were identified and that appropriate mitigation or other accommodation measures were proposed to address potential impacts in advance of a decision on the project.

For projects that reached the decision-making phase, the Agency ensured that a meaningful two-way dialogue with Indigenous groups contributed to the recommended course of action. This included proposals for clear, measurable and enforceable conditions with which the project proponent would have to comply, including mitigation measures and follow-up program requirements.

The Agency also continued to consult with Indigenous groups on the Regional Assessment of Offshore Oil and Gas Exploratory Drilling East of Newfoundland and Labrador, the first regional assessment initiated under CEAA 2012. This regional assessment was completed under an agreement between Canada and Newfoundland and Labrador. Throughout the year, Agency staff supported the Regional Assessment Committee as it conducted its work, including related information gathering and analysis, and its engagement with federal and provincial authorities, and Indigenous and stakeholder groups. The Committee's Final Report was submitted to federal and provincial Ministers on February 29, 2020.

In 2019–20, the Agency developed a governance process for identifying priority regional assessments, which will continue to be conducted under the IAA. Priority regional assessments under the IAA will be selected based on their potential to inform or improve the conduct of impact assessments. In response to several requests received in fall 2019, the Minister of Environment and Climate Change determined that a regional assessment in the Ring of Fire region in Ontario would be conducted under the IAA. Additional planning for this regional assessment will be undertaken in 2020–21.

Moreover, in 2019–20, the Agency continued to work with other jurisdictions, including through the Environmental Assessment Administrators' Committee, to identify the most efficient and effective means of supporting the objective of "one project, one assessment." For instance, in August 2019, the federal Minister of Environment and Climate Change and British Columbia's Minister of Environment and Climate Change Strategy signed the Impact Assessment Cooperation Agreement Between Canada and British Columbia. This agreement is being implemented and overseen by the Cooperation Implementation Committee appointed by the Agency's Pacific and Yukon Regional Office. There are currently nine projects being assessed in British Columbia where the provincial assessment has been substituted for the federal assessment.

To support the implementation of the IAA, the Agency consulted with experts—including the Indigenous Advisory Committee, Technical Advisory Committee on Science and Knowledge, and Minister's Multi-Interest Advisory Committee—on a number of policy issues and guidance documents aimed at providing advice on conducting assessments under the IAA.

In addition, the Agency worked with other federal departments, industry, Indigenous groups and other stakeholders on the development of operational policies, procedures, service standards and guidance. This work included supporting Environment and Climate Change Canada on its strategic assessment of climate change, which will inform climate change considerations in impact assessments.

The Agency also continued to engage with expert federal departments to ensure assessments are informed by the most robust science and advice possible. To ensure decisions were informed by the best available information and knowledge, the Agency sought input from expert federal departments and lifecycle regulators on the information provided by proponents, as well as for proposed project designs, plans, and activities.

To support effective implementation of the IAA, the Agency collaborated and engaged with other federal departments on areas of particular relevance to the new Act, such as sustainability, assessing health, social and economic effects, GBA+, and new

requirements for the assessment of projects on federal lands. The Agency also signed memoranda of understanding with seven other federal departments and two lifecycle regulators: Health Canada, Fisheries and Oceans Canada, Environment and Climate Change Canada, Transport Canada, Crown-Indigenous Relations and Northern Affairs, Indigenous Services Canada, Natural Resources Canada, Canada Energy Regulator, and Canadian Nuclear Safety Commission.

As part of its commitment to science and evidence, the Agency delivered a research program that targeted research on topics such as monitoring and follow-up, strategic assessment, and assessing mental health impacts under the IAA. Through this program, the Agency also partnered with the Social Sciences and Humanities Research Council (SSHRC) to support the Informing Best Practices in Environmental and Impact Assessments Knowledge Synthesis Grants competition. In 2019–20, with funding from the Agency, SSHRC awarded 13 grants worth approximately \$30,000 each (for a total of \$390,367) to researchers from Canadian universities and their partners to facilitate research related to social sciences and humanities that will help inform best practices related to impact assessments.

To facilitate the exchange of information and best practices, the Agency actively participated in the International Association for Impact Assessment, and played a leadership role in capacity building events with officials from Chile, Peru, Columbia. Japan and Australia. The Agency also engaged with various offices from the United States (United States Council on Environmental Quality, the Environmental Protection Agency and the Department of State) on impact assessment related legislative and policy issues and to exchange information on projects with potential transboundary impacts.

In addition, the Agency worked closely with the Secretariat to the United Nations Economic Commission for Europe and actively engaged with other federal departments to ensure effective application of the Convention on Environmental Impact Assessment in a Transboundary Context (Espoo Convention) in Canada.

In 2019–20, the Agency also worked closely with Global Affairs Canada in the development of a new instrument under the Convention on the Law of the Sea on the conservation and sustainable use of Marine biological diversity of areas beyond national jurisdiction. The two organizations also collaborated on the development of Mining Code regulations for the exploitation of polymetallic nodules resources.

# Environmental assessments<sup>3</sup> that consider input from Indigenous peoples, the public and stakeholders

In 2019–20, the Agency continued to emphasize openness and transparency, as well as meaningful participation by the public, Indigenous peoples, and stakeholders with an interest in the impact assessment process. To that end:

- The Agency held over 30 public comment periods on projects undergoing environmental assessment under CEAA 2012 or that were in the planning phase under the IAA;
- The Review Panel for Roberts Bank Terminal 2 Project held public hearing sessions in eight different communities throughout the project area;
- The Review Panel for the Milton Logistics Hub Project held public hearing sessions, and the Agency also participated in a number of meetings to assist the Mississaugas of the Credit First Nation, Six Nations of Grand River and Huron Wendat First Nation with participating in the public hearings;
- The Joint Review Panel for the Frontier Oil Sands Mine Project held public hearing sessions in Fort Chipewyan, Alberta, which was the first time that a Joint Review Panel with the Alberta Energy Regulator held hearing sessions in an Indigenous community;
- The Saugeen Ojibway Nation undertook a community-led process that was held as part of the Deep Geological Repository Project, on whether the Nation would provide its consent for the project. The results of this process informed a request by the proponent to the Minister to withdraw the project from the federal impact assessment process; and
- The Agency's Participant Funding Program provided funding to support the
  participation and consultation of 122 different Indigenous groups, and the
  participation of 35 community groups or individual members of the public in
  dozens of different project reviews across the country, many of whom
  participated in multiple project assessments and received separate funding for
  each assessment.

In addition, the Agency and the Cree Nation Government entered into an Agreement under the *Canadian Environmental Assessment Act, 2012* concerning the environmental assessments of the Rose-Lithium-Tantalum and James Bay Lithium mine projects to create a Joint Assessment Committee, composed of representatives of the Agency and the Cree Nation Government. Under this agreement, the Committee would carry out the remaining steps of the environmental assessments, conduct consultations in Cree communities and prepare the final report to be submitted to the Minister. The Committee also delegated the responsibility to prepare the chapter of the report on impacts to Indigenous rights to the Cree Nation Government.

<sup>&</sup>lt;sup>3</sup> With the coming into force of the IAA on August 28, 2019, this Departmental Result was revised to include both environmental assessments and impact assessments.

For all designated projects entering the planning phase of the IAA, Agency staff engaged early with all potentially affected Indigenous groups and invested in pursuing a collaborative approach to consultation and impact assessment planning. In 2019–20. the Agency also integrated consultation considerations with Indigenous groups into the

analysis of five designation requests for proposed projects that were not subject to either CEAA 2012 or the IAA.

The first two projects subject to the IAA were the Marten Falls Community Access Road Project and the Webequie Supply Road Project. As part of the planning phase for these projects, extensive public, stakeholder and Indigenous consultation activities were undertaken. During the planning phase, the Agency consulted 15 Indigenous groups on Marten Falls Community Access Road Project and 14 on the Webequie Supply Road Project, through face-to-face meetings in their communities. The Agency also met virtually (using WebEx) with stakeholders. including municipalities, non-government organizations, academics, and industry. Members of the public were also consulted by the Agency through face-to-face and virtual meetings held in Thunder Bay and Geraldton.

For the Gazoduq Project, Agency representatives proactively met with a number of Indigenous groups prior to the submission of the initial project description to describe the new legislation and process. Engagement on this project also included 12 in-person community events across Quebec and Ontario, as well as two virtual sessions. In addition, as of March 31, 2020, the Agency's Crown Consultation team for this project had met with 27 of 28 Indigenous groups being consulted.

## Collaborative approaches to consulting **Indigenous Peoples**

Blackwater Mine: In support of innovative collaboration and a renewed nation-to-nation relationship, the Agency worked with 10 Indigenous groups to collaboratively draft sections of the environmental assessment report related to effects on these nations. This involved developing enforceable conditions and supporting consensus conclusions to address potential adverse effects of the Project on Aboriginal rights.

Goliath Gold: The Agency-led assessment included a transparent framework for discovering how the Project might lead to impacts on the exercise of rights. This framework was finalized using input from Indigenous groups in the environmental assessment report. The framework summarized the potential impacts the Project might have on Aboriginal or Treaty rights. It included the views of participating Indigenous groups.

Roberts Bank Terminal 2: In pursuing a collaborative environmental assessment and consultation process with Tsawwassen First Nation, the Agency collaborated on an assessment of potential impacts on rights. It also helped in identifying draft proposed conditions that would become legally binding on the proponent, should the project be allowed to proceed.

Gazodug: Throughout the planning phase, the Agency shared draft plans aimed at integrating Indigenous values and knowledge into Tailored Impact Assessment Guidelines and other plans.

In 2019–20, the Agency also launched the new Canadian Impact Assessment Registry (the Registry), which provides opportunities for online engagement in the assessment process by the public, Indigenous peoples, and stakeholders. The newly designed Registry also offers enhanced tools to enable users to access comprehensive information that is considered in impact assessments through an interactive user experience. Between the coming into force date of the IAA and March 31, 2020, 1,145 comments were received through the Registry.

In 2019–20, the Agency continued to build effective relationships with Indigenous peoples in support of high-quality environmental and impact assessments and to advance the Government of Canada's ongoing commitment to support reconciliation with Indigenous peoples. This included providing opportunities for greater collaboration with Indigenous peoples in the development of guidance documents, policies and regulations, such as:

- Participation in 26 technical sessions on policy with Indigenous regional organizations and communities;
- Collaboration with five Indigenous organizations and communities to develop and inform guidance related to collaboration with Indigenous peoples, and incorporating Indigenous knowledge;
- Provision of funding to 26 applicants through the Indigenous Capacity Support Program, which aims to increase awareness and understanding of federal impact assessment processes and the federal legislative framework in Indigenous communities, and increase community capacity to meaningfully participate in assessments;
- The Policy Dialogue Program, which supported the participation of 163 Indigenous organizations and communities in policy collaboration and workshops; and
- Collaboration with Indigenous groups, at their request, on consultation approaches to support community sessions, values-based and mapping exercises, and co-facilitated larger aggregate workshops.

In support of a renewed nation-to-nation relationship with Indigenous peoples, the Agency participated with Crown-Indigenous Relations and Northern Development Canada in 13 treaty negotiation and comprehensive land claim processes, self-government agreement negotiations and Recognition of Indigenous Rights and Self-Determination (RIRSD) discussion tables in 2019–20. This included work to support the consideration of assessment processes in modern treaty, governance and rights recognition processes in British Columbia, Saskatchewan, Ontario, Quebec and Newfoundland and Labrador. In addition, the Agency worked with treaty partners to support cooperation on impact assessments, including discussions with the Grand Council of the Crees, Nisga'a Lisims Government, and Inuvialuit.

## Environmental Assessment<sup>4</sup> Decision Statements are complied with

For projects approved to proceed, the environmental assessment process led to clear, measureable and enforceable conditions with which project proponents must comply. including mitigation measures and follow-up program requirements. In 2019–20. decision statements were issued for the following seven projects: Blackwater Gold, Goliath Gold, and five offshore oil exploration drilling projects (Flemish Pass, Eastern Newfoundland, CNOOC International Flemish Pass, Jeanne D'Arc Basin and Newfoundland Orphan Basin).

The Agency continued to promote and ensure compliance with CEAA 2012, including where decision statements contained enforceable conditions. In 2019–20, to promote compliance, the Agency focused on education and outreach with proponents and stakeholders. When a decision statement was issued allowing a project to proceed, Agency staff met with proponents to ensure they had a clear understanding of the requirements and expectations for the conditions set out in the decision statement. In addition, the Agency conducted outreach with the relevant partner regulatory agencies (i.e., Canadian Nuclear Safety Commission and the Canada Energy Regulator) to promote, monitor and facilitate compliance.

In 2019–20, the Agency conducted off-site inspections for 11 projects and on-site inspections for seven of these 11 projects. While these inspections identified issues of non-compliance, these have already been addressed, or are in the process of being addressed by project proponents to bring them back into compliance.

For all decision statements, the Agency continued to provide opportunities to proponents, Indigenous groups, stakeholders and the public to comment on the potential conditions before they were submitted for consideration for inclusion in the decision statement.

#### Gender-based analysis plus

Under CEAA 2012, the Agency carried out a GBA+ assessment on projects that required a Governor-in-Council decision as to whether the significant adverse environmental effects were justified in the circumstances. As such, in 2019–20, the Agency conducted GBA+ analysis to inform all Governor-in-Council decisions.

Under the IAA, impact assessments of designated projects must consider the intersection of sex and gender with other identity factors. As a result, the Agency must ensure that GBA+ is integrated throughout the impact assessment process, including the decision-making phase.

The Agency continues to review project descriptions and impact assessment statements to ensure projects demonstrate the application of GBA+, as informed by

<sup>&</sup>lt;sup>4</sup> With the coming into force of the IAA on August 28, 2019, this Departmental Result was revised to include both environmental assessments and impact assessments.

Agency guidance and best practices from the Government's Gender Results Framework.

#### **Experimentation**

In 2019–20, as a pilot project prior to the coming into force of the IAA, the Agency and the Canada-Newfoundland and Labrador Offshore Petroleum Board signed a Memorandum of Understanding for the Bay Du Nord Development project, for which aspects of the IAA were implemented. This included greater engagement of federal experts in the development of the proponent's Environmental Impact Statement to ensure a higher quality document on which the Agency can base its technical review, as well as public engagement and consultation with Indigenous groups. The Agency will use this document to implement the timelines outlined in the IAA to complete the remaining steps of the environmental assessment process.

In addition, the new Registry launched in 2019–20, and adopted an agile, user-focused approach. It was informed by stakeholder feedback after each design phase, which led to a series of experimental prototypes that reflected stakeholder needs and user research. Over time, the Registry design continually improved and focused on enhanced search ability as well as better public engagement capabilities. By providing more information on impact assessments and enabling public comments directly on the Registry, the Agency has improved transparency and timeliness, and has enabled more public engagement.

## **Key risks**

Key risks	Mitigation strategies
Fluctuation of economic activity and commodity price	The Agency has consistently maintained proactive relationships with proponents in order to obtain
The Agency operates in a continuously changing environment influenced by outside factors. In particular, economic factors affect the type, timing, volume and distribution of projects that will require assessments, including regional distribution.	early indications of potential projects so that project volume can be forecasted and adjustments made to the Agency's work plan (to the extent possible).
	The Agency will continue to maintain these relationships in order to manage and plan its workload.
	The Agency will continue to reallocate resources, where possible and necessary, to address fluctuations in project volume. It will also continue to develop strategies with central agencies to meet legislative responsibilities under the IAA.

#### **Key risks** Mitigation strategies Inadequate or ineffective Crown Consultations The impact assessment process includes and Indigenous participation activities aimed at exceeding the duty to consult by establishing partnerships and advancing the To fulfill the federal Crown's legal duty to consult, Government's reconciliation agenda. the Agency acts as the Crown Consultation Coordinator for the assessment process, including Indigenous consultation is being enhanced by for integrated reviews with lifecycle regulators. enabling Indigenous concerns to be heard and, Effective Crown consultation requires the through early planning, identified and addressed meaningful participation of potentially affected at an earlier stage in the assessment process. Indigenous groups as well as other federal Policy dialogue will also enable Indigenous organizations as measures proposed to avoid or peoples to shape the way in which assessments minimize potential impacts on Indigenous peoples are conducted, resulting in processes that better may rest within their areas of expertise or address their concerns and accommodate their iurisdiction. specific needs. The Agency's Participant Funding Program covers A lack of adequate consultation makes it difficult to identify potential project impacts on Indigenous a portion of the costs incurred by Indigenous peoples and ensure appropriate avoidance, groups to participate in assessments, and will help mitigation or other accommodation measures are reduce financial barriers for Indigenous proposed and implemented to address potential participation in consultations. impacts. Duplication of effort due to shared Under the Constitution Act, 1982, environmental responsibilities management is an area of shared responsibility between federal, provincial and territorial Shared federal and provincial responsibility for governments. As a result, some projects may environmental management leads to a risk of require both a federal and a provincial duplication between federal, provincial and assessment. territorial assessment processes. The Agency seeks to strengthen cooperation with provinces and territories through better coordination and alignment of assessment timelines and processes. Non-compliance with conditions Decision statements contain clear and measurable conditions, including mitigation Proponent non-compliance, including nonmeasures and follow-up program requirements. compliance with conditions identified in decision statements, could result in environmental, The Agency's Compliance and Enforcement

economic, social, and health impacts, and/or

undermine public confidence.

Program promotes and verifies compliance and

involving non-compliance.

determines an appropriate response to situations

## Results achieved

Departmental results	Performance indicators	Target	Date to achieve target	2019–20 Actual results	2018–19 Actual results	2017–18 Actual results
Science, evidence and fact based environmental assessments resulting in mitigation measures that minimize significant adverse environmental effects	Percentage of projects in which mitigation measures have proven to be effective	90%	2019–20	100%	100%	Not available
Environmental assessments that consider input from Indigenous peoples, the public and stakeholders	Percentage of environmental assessments in which Indigenous peoples have participated	100%	2019–20	100%	100%	Not available
	Percentage of environmental assessments in which the public and stakeholders have participated	100%	2019–20	100%	100%	Not available
Environmental Assessment Decision Statements are complied with	Percentage of projects that are in compliance with decision statement conditions	90%	2019–20	90%	82%	Not available

## **Budgetary financial resources (dollars)**

	Planned spending	Total authorities	Actual spending (authorities used)	2019–20 Difference (Actual spending minus Planned spending)
63,191,842	63,191,842	63,296,461	53,122,081	-10,069,761

## **Human resources (full-time equivalents)**

	Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
371	335	-36

Financial, human resources and performance information for the Agency's Program Inventory is available in GC InfoBase.i

## Internal Services

## **Description**

Internal Services are those groups of related activities and resources that the federal government considers to be services in support of programs and/or required to meet corporate obligations of an organization. Internal Services refers to the activities and resources of the 10 distinct service categories that support Program delivery in the organization, regardless of the Internal Services delivery model in a department. The 10 service categories are:

- Acquisition Management Services
- Communication Services
- Financial Management Services
- Human Resources Management Services
- ▶ Information Management Services
- Information Technology Services
- Legal Services
- Material Management Services
- Management and Oversight Services
- Real Property Management Services

#### **Results**

Delivery of the Agency's priorities, results and compliance with the Government of Canada's policy framework requires the provision of Internal Services in a cost-effective and timely manner. In 2019–20, as the Agency prepared for the coming into force of the IAA, the Agency increased its workforce significantly, with efforts made to ensure that new and existing resources were adequately allocated across the Agency. As part of its human resourcing strategy, the Agency identified skills gaps and targeted recruitment to find employees with the right qualification when they are needed.

In addition, in partnership with Public Services and Procurement Canada and Shared Services Canada, the Agency modified and equipped some of its facilities to accommodate increased staffing levels. In particular, the Agency started to relocate the team at the new Newfoundland and Labrador satellite office, ensuring they had the office space required to support operational needs. The accommodation fit-up project in Vancouver was also completed, which involved a full redesign and renovation of the workplace to support the operational needs of regional operations.

In 2019–20, the Agency continued to support the Joint Committee on Mental Health, the Wellness Champion, and the Diversity and Inclusion Committee and Champion in their work. The Agency continued to foster engagement with these committees in order to bring a diversity of perspectives to issues that affect employees.

A key priority for the Agency in 2019–20 continued to be fostering a healthy, respectful, diverse, accessible and inclusive workplace. In support of this, the Agency approved a Wellness Plan, informed by the recommendations of the Joint Committee on Mental Health, and delivered training across all regions. The Agency also continued to offer health and wellness services, including the Ombudsman, the Employee Assistance Program (EAP) and the Informal Conflict Management Service (ICMS).

2019–20 training provided to support a healthy, respectful, diverse, accessible and inclusive workplace

- Working Minds
- Mental Health First Aid
- Positive Space
- Harassment Prevention
- Civility in the Workplace
- Attention Deficit Hyperactivity Disorder (ADHD)

The integration of GBA+ into the Agency's work was a key feature of 2019–20, particularly with the coming into force of the IAA. As a result, GBA+ training became mandatory for all employees, and public guidance and a fact sheet on GBA+ in impact assessment were released.

The Agency also continued to implement its *Policy on Scientific Integrity*. To address any employee questions about this Policy or its supporting documents, a generic email inbox was created and fact sheets about the process to address breaches of scientific integrity were published online. In addition, the Agency consulted with staff and external

contractors and collaborators to increase their understanding of their responsibilities under this Policy.

In support of the IAA coming into force on August 28, 2019, the Agency implemented a number of changes. This included creating a new Federal Identity, updating the Agency's website and creating a new visual identity. The new Impact Assessment Practitioners' Guide was also finalized and released for use by project proponents. As well, to improve public communications related to the new Act, Agency staff engaged an external consultant to provide training, and hired a Plain Language English Editor to review external communications.

In 2019–20, the Agency took steps to improve its digital systems and functions. It renewed its Impact Assessment Registry, enabled digital collaboration, connected employees coast to coast with modern cloud-based tools, and enhanced its digital information and security practices—all in support of greater efficiency, better information security, and better communication, both internally and with the public.

With the coming into force of the IAA, in 2019–20 the Agency also collaborated with eight other federal partner departments and agencies to deliver the new impact assessment regime. Agency staff worked with these partners to ensure financial and performance information is collected according to the Horizontal Results Framework to support evidence-informed decision-making and transparent reporting to Parliament.

## **Budgetary financial resources (dollars)**

	2019–20 Planned spending	Total authorities	Actual spending (authorities used)	2019–20 Difference (Actual spending minus Planned spending)
10,983,171	10,983,171	11,331,958	10,324,816	-658,355

## **Human resources (full-time equivalents)**

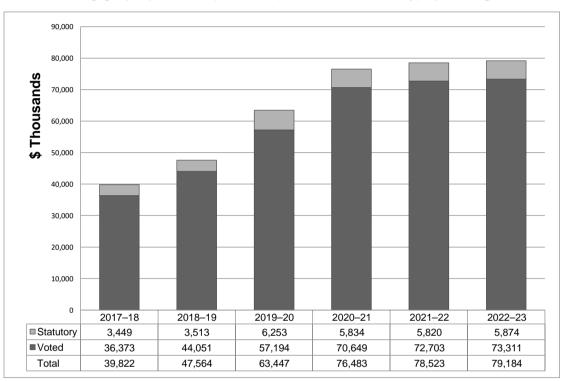
	Actual full-time equivalents	2019–20 Difference (Actual full-time equivalents minus Planned full-time equivalents)
75	70	-5

## Analysis of trends in spending and human resources

## **Actual expenditures**

## **Departmental spending trend graph**

The following graph presents planned (voted and statutory) spending over time.



Agency expenditures have steadily increased over past years primarily as a result of preparing for and implementing the expanded mandate of the Agency in delivering the new impact assessment process. The Agency's authorities increased following Budget 2018. Spending is expected to remain relatively stable throughout the initiative to 2023.

The following table depicts historic expenditures along with planned spending for the Agency Core Responsibility and Internal Services.

# **Budgetary performance summary for Core Responsibilities and Internal Services (dollars)**

Core Responsibilities and Internal Services	2019–20 Main Estimates	2019–20 Planned spending	2020–21 Planned spending	2021–22 Planned spending	2019–20 Total authorities available for use	2019–20 Actual spending (authorities used)	2018–19 Actual spending (authorities used)	2017–18 Actual spending (authorities used)
Environmental Assessment	63,191,842	63,191,842	66,651,607	68,432,566	63,296,461	53,122,081	37,406,567	33,101,049
Subtotal	63,191,842	63,191,842	66,651,607	68,432,566	63,296,461	53,122,081	37,406,567	33,101,049
Internal Services	10,983,171	10,983,171	9,831,788	10,090,172	11,331,958	10,324,816	10,157,454	6,721,111
Total	74,175,013	74,175,013	76,483,395	78,522,738	74,628,419	63,446,897	47,564,021	39,822,160

The total authorities available for use includes all items approved through the Estimates processes for fiscal year 2019–20. The variances between Main Estimates, Planned Spending, Total Authorities and Actual Spending are largely attributable to the timing of key elements of the fiscal cycle. The Main Estimates, as approved in the spring by Parliament in the initial appropriations, is the first step in the fiscal cycle.

Budget 2018 announced new funding for the Agency of \$259 million over five fiscal years to 2023 to support the implementation of the new impact assessment process. Total Authorities available for use in 2019–20 were \$74.6 million.

The \$11 million variance between 2019–20 Total authorities available (\$74.6 million) and Actual Spending (\$63.4 million) is primarily due to the delay with the mid-year (August 28, 2019) coming into force of the IAA. This new Act transformed the Agency into the Impact Assessment Agency of Canada with an expanded mandate. A significant portion of this variance (\$7.1 million) can be attributed to the gradual start to the Agency's expanded transfer payment program. The remaining variance is due to a steady hiring of new employees throughout the year.

#### **Actual human resources**

## **Human resources summary for core responsibilities and Internal Services**

Core Responsibilities and Internal Services	Actual full-time	Actual full-time	Planned full-time	Actual full-time	Planned	2021–22 Planned full-time equivalents
Environmental Assessment	226	252	371	335	373	369
Subtotal	226	252	371	335	373	369
Internal Services	45	57	75	70	74	73
Total	271	309	446	405	447	442

Full-time equivalents (FTEs) are a measure of the extent to which an employee represents a full person-year charge against the Agency's budget. FTEs are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

The Agency operated with 405 FTEs in 2019–20, an increase of 96 from 2018–19 levels. The increase is primarily due to the need for increased resources to support the expanded mandate of the IAA. Towards the latter half of the year, new employees and new hires joined the Agency across program areas, at both headquarters in the National Capital Region as well as across Canada in the Agency's five regional offices and one satellite office.

The delayed staffing explains the lower staff levels overall of the 2019–20 Actual FTEs when compared with the 2019-20 Planned levels.

## **Expenditures by vote**

For information on the Agency's organizational voted and statutory expenditures, consult the Public Accounts of Canada 2019–2020.

## **Government of Canada spending and activities**

Information on the alignment of the Agency's spending with the Government of Canada's spending and activities is available in GC InfoBase.iii

## Financial statements and financial statements highlights

#### **Financial statements**

The Agency's financial statements (unaudited) for the year ended March 31, 2019, are available on the departmental website.

## **Financial statement highlights**

# Condensed Statement of Operations (unaudited) for the year ended March 31, 2020 (dollars)

Financial information	2019–20 Planned results	2019–20 Actual results	2018–19 Actual results*	Difference (2019–20 Actual results minus 2019–20 Planned results)	Difference (2019–20 Actual results minus 2018–19 Actual results)
Total expenses	80,317,889	74,280,781	54,134,828	(6,037,108)	20,145,953
Total revenues	2,000,000	2,374,409	2,123,351	374,409	251,058
Net cost of operations before government funding and transfers	78,317,889	71,906,372	52,011,477	(6,411,517)	19,894,895

<sup>\* 2018-19</sup> actual results reflect restatement of financial statement.

- The increase in total expenses between 2018–19 and 2019–20 is primarily attributable to the mid-year coming into force of the new legislation.
- The \$2.0 million in planned revenues for 2019–20 was forecasted costrecoverable panel review activities; actual revenue collected was \$2.3 million.
- The \$19.9 million difference in net cost of operations between 2018–19 and 2019–20 actuals was largely attributable to the new expanded mandate of the Impact Assessment Agency of Canada.

## Condensed Statement of Financial Position (unaudited) as of March 31, **2020 (dollars)**

Financial information	2019–20	2018–19*	Difference (2019–20 minus 2018–19)
Total net liabilities	13,496,265	9,635,358	3,860,907
Total net financial assets	10,758,417	9,161,519	1,596,898
Departmental net debt	(2,737,849)	(473,839)	(2,264,010)
Total non-financial assets	503,320	568,911	(65,591)
Departmental net financial position	(2,234,529)	95,072	(2,329,601)

<sup>\* 2018-19</sup> actual results reflect restatement of financial statement.

The Agency's total net liabilities are comprised primarily of accounts payable and accruals for employee future benefits, vacation and compensatory leave. Liabilities increased by approximately \$3.9 million from 2018-19 to 2019-20, primarily due to the expansion of the Agency and the growth in the number of employees along with normal timing differences in regular accounts payable cycle.

The increase in net financial assets from 2018–19 to 2019–20, of \$1.6 million, was primarily due to an increase in amounts from the Consolidated Revenue Fund. The latter is the account into which the government deposits taxes and revenue, and from which it withdraws in order to defray the cost of public services.

## Additional information

## **Organizational profile**

Appropriate minister[s]: The Honourable Jonathan Wilkinson, P.C., M.P., Minister of

**Environment and Climate Change** 

Institutional head: David McGovern, President

Ministerial portfolio: Environment

Enabling instrument[s]: Canadian Environmental Assessment Act, 2012iv and the

Impact Assessment Act

Year of incorporation / commencement: 1994

**Other:** The *Canadian Environmental Assessment Act, 2012* was supported by three regulations: the Regulations Designating Physical Activities, the Prescribed Information for the Description of a Designated Project Regulations, and the Cost Recovery Regulations.

The *Impact Assessment Act* is supported by three regulations and a Ministerial order: the Physical Activities Regulations, the Information and Management of Time Limits Regulations, the Cost Recovery Regulations, and the Designated Classes of Projects Order. The Agency supports its President who is also the Federal Administrator under the *James Bay and Northern Quebec Agreement and the Northeastern Quebec Agreement*.

## Raison d'être, mandate and role: who we are and what we do

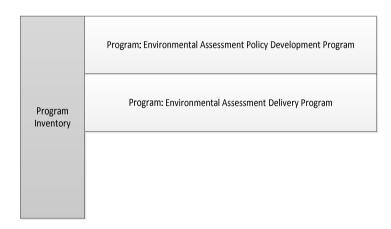
"Raison d'être, mandate and role: who we are and what we do" is available on the <u>Agency's website</u>.vi

For more information on the department's organizational mandate letter commitments, see the Minister's mandate letter. vii

## **Reporting framework**

The Agency's Departmental Results Framework and Program Inventory of record for 2019–20 are shown below.

	Core Res		
	Departmental Result: Science, evidence and fact based environmental assessments resulting in mitigation measures that	Indicator: Percentage of projects in which mitigation measures have proven to be effective	
	minimize significant adverse environmental effects.		
	Departmental Result: Environmental assessment that considers input from Indigenous Peoples, the public and stakeholders.	Indicator: Percentage of environmental assessments in which Indigenous Peoples have participated.	Internal Services
		Indicator: Percentage of environmental assessments in which the public and stakeholders have participated.	
	Departmental Result: Environmental Assessment Decision Statements are	Indicator: Percentage of projects that are in compliance with environmental decision statement conditions	
	complied with.		



## **Supporting information on the program inventory**

Financial, human resources and performance information for the Agency's Program Inventory is available in GC InfoBase.

## **Supplementary information tables**

The following supplementary information tables are available on the Agency's website:ix

- Departmental Sustainable Development Strategy
- Details on transfer payment programs of \$5 million or more
- Gender-based analysis plus
- Horizontal initiatives
- Response to parliamentary committees and external audits

## Federal tax expenditures

The tax system can be used to achieve public policy objectives through the application of special measures such as low tax rates, exemptions, deductions, deferrals and credits. The Department of Finance Canada publishes cost estimates and projections for these measures each year in the Report on Federal Tax Expenditures. This report also provides detailed background information on tax expenditures, including descriptions, objectives, historical information and references to related federal spending programs. The tax measures presented in this report are the responsibility of the Minister of Finance.

## Organizational contact information

#### Mailing address

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**Telephone:** 613-957-0700

Fax: 613-957-0862

Email: iaac.information.aeic@canada.ca

Website(s): https://www.canada.ca/iaac

## **Appendix: definitions**

#### appropriation (crédit)

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

## budgetary expenditures (dépenses budgétaires)

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

## core responsibility (responsabilité essentielle)

An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in one or more related departmental results that the department seeks to contribute to or influence.

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

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

#### departmental priority (priorité)

A plan or project that a department has chosen to focus and report on during the planning period. Priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

### departmental result (résultat ministériel)

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

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

A quantitative measure of progress on a departmental result.

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

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

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

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

#### **experimentation** (expérimentation)

The conducting of activities that seek to first explore, then test and compare the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works, for whom and in what circumstances. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

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

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

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

An analytical process used to assess how diverse groups of women, men and genderdiverse people experience policies, programs and services based on multiple factors including race ethnicity, religion, age, and mental or physical disability.

## **government-wide priorities** (priorités pangouvernementales)

For the purpose of the 2019–20 Departmental Results Report, those high-level themes outlining the government's agenda in the 2019 Speech from the Throne, namely: Fighting climate change; Strengthening the Middle Class; Walking the road of reconciliation; Keeping Canadians safe and healthy; and Positioning Canada for success in an uncertain world.

#### **horizontal initiative** (initiative horizontale)

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

## non-budgetary expenditures (dépenses non budgétaires)

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

#### performance (rendement)

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

## performance indicator (indicateur de rendement)

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

## **performance reporting** (production de rapports sur le rendement)

The process of communicating evidence-based performance information. Performance reporting supports decision making, accountability and transparency.

#### **plan** (plan)

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

#### planned spending (dépenses prévues)

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

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

#### program (programme)

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

## **program inventory** (répertoire des programmes)

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

#### result (résultat)

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

## statutory expenditures (dépenses législatives)

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

## target (cible)

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

## voted expenditures (dépenses votées)

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

## **Endnotes**

<sup>&</sup>lt;sup>i</sup> GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

<sup>&</sup>quot;Public Accounts of Canada 2019–2020, http://www.tpsgc-pwgsc.gc.ca/recgen/cpc-pac/index-eng.html

iii GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

iv Canadian Environmental Assessment Act, 2012, https://laws-lois.justice.gc.ca/eng/acts/C-15.21/index.html

V Impact Assessment Act, https://laws.justice.gc.ca/eng/acts/l-2.75/index.html

vi Agency's website, https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html

vii Minister's mandate letter, https://pm.gc.ca/en/mandate-letters/2019/12/13/minister-environment-andclimate-change-mandate-letter

viii GC InfoBase, https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start

ix Agency's website, https://www.canada.ca/en/impact-assessment-agency/corporate/transparency.html

x Report on Federal Tax Expenditures, https://www.canada.ca/en/departmentfinance/services/publications/federal-tax-expenditures.html