

Reports of the Auditor General of Canada
to the Parliament of Canada

Professional Services Contracts with GCStrategies Inc.

Report 4



Independent Auditor's Report | 2025



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

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At a Glance



Overall message

From April 2015 through March 2024, federal organizations awarded 106 professional services contracts to GCStrategies Inc., an Ottawa-based staffing company in the information technology sector. The contracts were for services that included technology support and had a maximum total value of \$92.7 million, of which about \$64.5 million was ultimately paid out.

In 21% of contracts examined, we found that federal organizations lacked documentation on file that showed valid security clearances for contract resources. Having contract resources working on government networks without the required security clearance compromises the government's ability to protect sensitive information, assets, and work sites.

Federal organizations are required to monitor the work performed by contractors. However, we noted that federal organizations frequently disregarded government policies in this area. This included not having records showing which contracted resources performed the work, what work was completed, and whether the people doing the work had the required experience and qualifications. In addition, in 82% of examined non-competitive contracts and competitive contracts that received only 1 valid bid, federal organizations failed to verify that the fees paid did not exceed market rates.

Although this audit focused on contracts awarded to a particular contractor, it highlights gaps in basic requirements that all federal organizations should follow when procuring services. This report has no recommendations but confirms weaknesses raised in previous audits. Rather than repeat previous recommendations on procurement, this audit re-confirms that policy should be well understood and properly applied. We found in our [2024 audit of professional services contracts](#) that federal procurement policies promote fairness, transparency, and value for Canadians—when they are followed.

Key facts and findings



- From 13 April 2015 to 31 March 2024, 31 federal organizations had contracts with GCStrategies Inc.: 29 federal departments and agencies, 1 Crown corporation, and 1 agent of Parliament.
- Government spending on contracts with GCStrategies Inc. grew between the 2015–16 and 2021–22 fiscal years, at a time when government spending for outside professional services was on the rise.
- GCStrategies Inc. represented 0.37% of the total amount paid for informatics services across all federal organizations from 2015–16 to 2023–24.
- In 33% of contracts we examined, federal organizations could not show that contract resources had the experience and qualifications needed to complete the required work.
- In all the contracts examined, federal organizations provided justification for the contracts with GCStrategies Inc. Reasons cited included the need to procure specialized services or to temporarily supplement capacity.
- In 58% of the non-competitive contracts examined, federal organizations failed to assess whether there would be benefits to calling for bids.

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Introduction

Background

Professional services contracts

4.1 The Government of Canada uses a broad range of information technology (IT) professional services. Contracted services are used to help complete work in a timely manner or to obtain a specialized skill set that is not available internally or would not be cost-effective to maintain on a permanent basis. Examples of these services include

- software architects for IT platform development, support, and data migration management
- web designers to develop online product suites to improve online user experience
- surge capacity duties including supporting operations, planning, and administration

4.2 When internal capacity cannot meet all service needs and organizational goals, federal organizations may use contracts to temporarily expand capacity. Federal organizations are to make contracting decisions with a view to being respectful stewards of resources and ensuring that value for money is obtained.

Parliamentary motion for this audit

4.3 On 17 September 2024, the House of Commons unanimously passed a motion to concur with the February 2024 request by the House of Commons Standing Committee on Government Operations and Estimates. The committee requested that the Auditor General of Canada

. . . conduct a performance audit, on a priority basis, of all payments to GC Strategies, and other companies incorporated by the co-founders, and all contracts with the Government of Canada, including all departments, agencies, and Crown corporations, including all subcontracts which GC Strategies and the before mentioned have been awarded under those contracts. . . .

On 21 October 2024, the Auditor General decided to conduct a performance audit.

4.4 GCStrategies Inc. (referred to as “GCStrategies” in this report) is an intermediary IT staffing company. The company does not deliver IT services itself. GCStrategies provides contracted resources to the federal

government that can carry out work. In the [2024 Reports of the Auditor General of Canada to the Parliament of Canada, Report 1—ArriveCAN](#), we found that GCStrategies was a main contractor for ArriveCAN. In that audit, we had findings on 4 contracts that were awarded by the Canada Border Services Agency to GCStrategies. Although these 4 contracts were excluded from our testing in this audit and were not considered when concluding in this report, the contract values were included in [Exhibit 4.1](#) and [Exhibit 4.2](#) below.

Organizations in this audit

4.5 This audit included 31 organizations, specifically 29 departments and agencies, 1 Crown corporation, and 1 agent of Parliament, that reported contracts awarded or payments issued to GCStrategies or other companies incorporated by GCStrategies' co-founders ([Exhibit 4.1](#)).

Roles and responsibilities

4.6 **Federal organizations.** According to Treasury Board policies and directives, departments and agencies are expected to establish effective governance and oversight mechanisms to achieve sound stewardship and best value in their procurement actions and decisions. Actions related to procurement are also expected to be fair, open, and transparent and to meet public expectations in matters of prudence and probity. The deputy heads of individual departments and agencies and the heads of Crown corporations and agents of Parliament are accountable for their organizations' resourcing decisions, including contracting.

4.7 Departments and agencies are also responsible for following, to the extent applicable, the [Government Contracts Regulations](#) and domestic and international trade agreements. Agents of Parliament are subject to many of the same requirements as departments and agencies. Crown corporations are responsible for carrying out their operations effectively and efficiently and for safeguarding their resources. The Crown corporation included in this audit, the Canadian Broadcasting Corporation, has developed its own procurement policy and must comply with the [Broadcasting Act](#) and some sections of Part X of the [Financial Administration Act](#).

Focus of the audit

4.8 This audit focused on whether professional services contracts awarded and payments made by federal organizations to GCStrategies and other companies incorporated by its co-founders were in accordance with applicable policy instruments and whether value for money for these contracts was obtained.

4.9 This audit is important because the federal public sector spends billions of dollars of public funds on contracting each year. Canadians expect that federal organizations have controls, processes, and policies in place to support fair, open, and transparent procurements and to promote value for money.

4.10 More details about the audit objective, scope, approach, and criteria are in [About the Audit](#) at the end of this report.

Findings

Federal government spending increased for professional services

Why this finding matters

4.11 Parliamentarians requested a full account of all federal organizations' contracts and payments to GCStrategies and other companies incorporated by the co-founders.

Government contracts with GCStrategies amounted to over \$92 million

Findings

4.12 We found that 31 federal organizations issued 106 contracts to GCStrategies from 13 April 2015 to 31 March 2024. The total value of all contracts was approximately \$92.7 million before taxes ([Exhibit 4.1](#)). We identified other companies owned by the co-founders of GCStrategies as part of our audit work. We did not find any contracts or payments to these other companies.

4.13 In March 2024, Public Services and Procurement Canada suspended the security clearance of GCStrategies. This suspension prohibited GCStrategies from participating in all federal procurements with security requirements, and existing contracts were cancelled. No new contracts were awarded to GCStrategies in the 2024–25 fiscal year.

Exhibit 4.1—Thirty-one federal organizations issued 106 contracts to GCStrategies from 13 April 2015 to 31 March 2024

Federal organization	Total value of contracts (before taxes)	Total amount spent (before taxes) as of 31 March 2024	Total number of contracts	Number of competitive contracts	Number of non-competitive contracts
Canada Border Services Agency ¹	\$49,878,495	\$30,851,291	4	1	3
Treasury Board of Canada Secretariat	\$10,034,407	\$8,808,375	11	6	5
Innovation, Science and Economic Development Canada	\$9,913,134	\$5,113,638	8	8	0
Natural Sciences and Engineering Research Council of Canada and Social Sciences and Humanities Research Council of Canada ²	\$5,509,877	\$5,212,374	4	2	2
Agriculture and Agri-Food Canada	\$4,080,000	\$3,152,719	3	3	0
National Defence	\$3,624,582	\$3,085,749	12	11	1
Employment and Social Development Canada	\$2,771,985	\$2,393,491	3	3	0
Invest in Canada Hub	\$1,864,200	\$1,660,374	7	1	6
Housing, Infrastructure and Communities Canada	\$1,037,300	\$911,918	2	2	0

Federal organization	Total value of contracts (before taxes)	Total amount spent (before taxes) as of 31 March 2024	Total number of contracts	Number of competitive contracts	Number of non-competitive contracts
Natural Resources Canada	\$732,684	\$692,704	3	1	2
Global Affairs Canada	\$644,166	\$576,783	10	3	7
Fisheries and Oceans Canada	\$605,350	\$379,871	6	3	3
Environment and Climate Change Canada	\$328,600	\$327,199	5	4	1
Office of the Secretary to the Governor General	\$300,490	\$282,882	3	2	1
Courts Administration Service	\$234,995	\$144,750	4	3	1
Public Safety Canada	\$175,850	\$175,848	1	1	0
Transport Canada	\$158,761	\$158,761	4	2	2
Health Canada	\$127,100	\$93,970	2	1	1
Department of Justice Canada	\$93,615	\$84,929	1	1	0
Indigenous Services Canada	\$93,000	\$93,000	1	1	0
Office of the Superintendent of Financial Institutions Canada	\$88,200	\$60,957	1	1	0
Canadian Nuclear Safety Commission ³	\$75,000	\$0	1	1	0
Parks Canada	\$71,500	\$71,456	1	1	0

Federal organization	Total value of contracts (before taxes)	Total amount spent (before taxes) as of 31 March 2024	Total number of contracts	Number of competitive contracts	Number of non-competitive contracts
Federal Economic Development Agency for Southern Ontario	\$59,000	\$22,000	2	1	1
Library and Archives Canada	\$52,594	\$52,594	1	1	0
Statistics Canada	\$42,000	\$41,758	2	0	2
Office of the Chief Electoral Officer	\$34,790	\$16,434	1	0	1
Public Services and Procurement Canada	\$22,104	\$22,104	1	1	0
Canada Revenue Agency	\$18,130	\$18,130	1	0	1
Canadian Broadcasting Corporation	\$11,985	\$11,985	1	0	1
Total	\$92,683,894	\$64,518,044	106	65	41

¹ The Canada Border Services Agency was included in the table to show the total contract amount between GCStrategies and federal organizations. These 4 contracts were not examined as part of this audit.

² The Natural Sciences and Engineering Research Council of Canada and the Social Sciences and Humanities Research Council of Canada had a memorandum of understanding that sets out a cost-sharing agreement. It outlined predetermined allocation rates for contracts related to information technology services for both organizations. For this reason, these 2 federal organizations are grouped together.

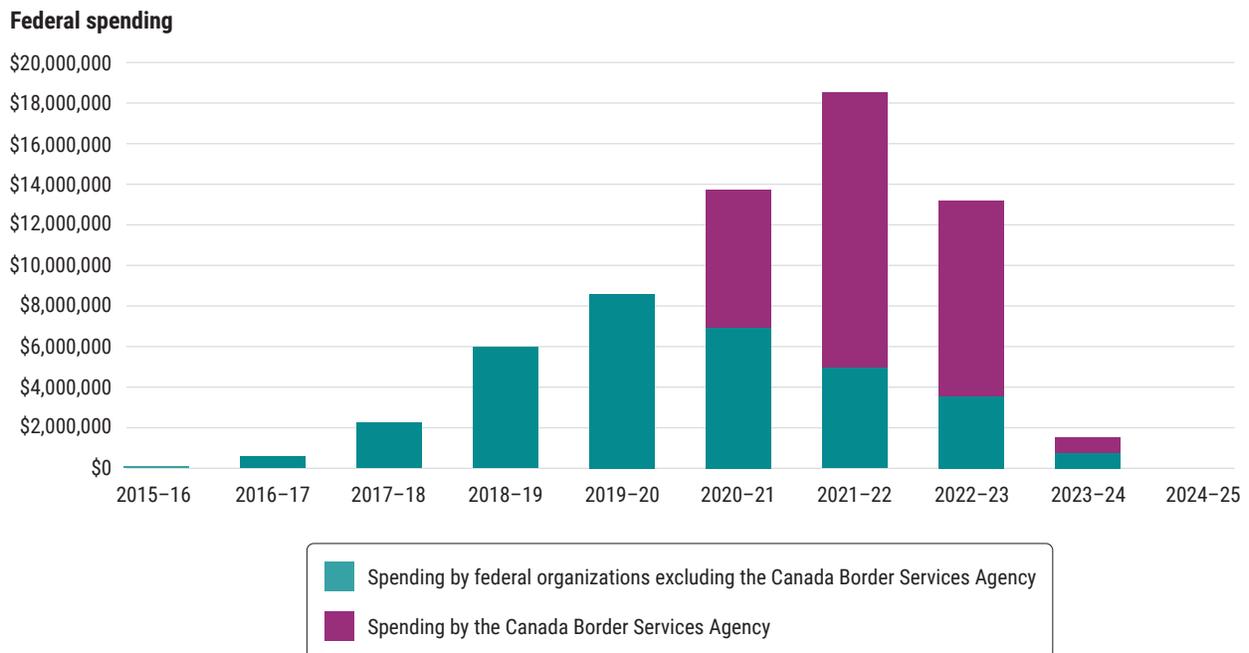
³ The Canadian Nuclear Safety Commission issued 1 contract to GCStrategies. The contract was cancelled before any payments were made to GCStrategies.

4.14 The Public Accounts of Canada details the amount spent on contracts by category of professional services by federal organizations. The categories included informatics services, management consulting, and various others. In the [2023–2024 Public Accounts of Canada](#), federal organizations reported that more than 89% of spending for GCStrategies services was under the informatics services category.

4.15 When it comes to spending, the Public Accounts of Canada reported that departments, agencies, and agents of Parliament spent approximately \$18.0 billion on informatics services between 2015–16 and 2023–24. During that period, spending on these services increased from \$1.3 billion in 2015–16 to \$2.8 billion in 2023–24. We found in our audit that about \$64.5 million in total was ultimately paid to GCStrategies, predominantly for informatics services. This represents approximately 0.37% of the total amount paid to all service providers for similar services.

4.16 We found that spending on contracts with GCStrategies peaked in 2021–22 primarily due to the company’s work for the Canada Border Services Agency. In total, those contracts accounted for 48% of the federal government’s total spending with GCStrategies. After that fiscal year, spending on contracts with GCStrategies declined and eventually stopped in 2024–25 when the company’s security clearance was revoked ([Exhibit 4.2](#)).

Exhibit 4.2—The years of highest federal spending with GCStrategies were because of contracts with the Canada Border Services Agency



[Read the Exhibit 4.2 text description](#)

4.17 From the total population of 106 professional services contracts issued to GCStrategies, we did not re-examine the 4 contracts included in our [2024 ArriveCAN audit](#).

Federal organizations did not follow procurement policies when awarding contracts

Why this finding matters

4.18 Procurement policies are intended to ensure that contracts are awarded in a manner that demonstrates fairness, openness, transparency, and sound stewardship, and results in value for money.

Context

4.19 For audit testing, we had a population of 102 contracts (excluding the 4 contracts between GCStrategies and the Canada Border Services Agency). We examined a randomly selected sample of 35 contracts awarded by 21 federal organizations to determine whether these organizations complied with applicable policies and whether the contracts provided value for money. Five contracts selected were issued more than 6 fiscal years ago and were therefore outside of government information retention periods. This means that some documentation was no longer available for us to review. These contracts were assessed to the extent that information was still available (see [About the Audit](#)).

Procurement methods were not consistently justified

Findings

4.20 The [Government Contracts Regulations](#) provide exemptions for the use of non-competitive contracts in specific circumstances, one of which is for services contracts valued at less than \$40,000 (or \$25,000 prior to June 2019). Most federal organizations were required to assess whether there would be benefits to calling for bids, even with this exemption. We found that in 58% (value of \$203,909) of non-competitive contracts in our sample where this requirement existed, federal organizations did not document this assessment.

4.21 We also found that in all contracts in our sample, federal organizations justified the need for the contract. Reasons given included acquiring specialized expertise, managing unexpected increases in workload, or filling in for public servants during temporary absences.

Security requirements were not enforced

Findings

4.22 In our sample, 33 of the 35 contracts required a security clearance. We found that in 50% (approximate value of \$6.0 million) of those contracts, federal organizations were not able to show that all contract resources had the appropriate security clearance prior to contract award. We also found that in 21% of the contracts with security requirements, contract resources were working throughout the contract period without the required security clearances on file. In 1 contract awarded by each of National Defence and Innovation, Science and Economic Development Canada, the departments did not have evidence of security clearances for most contract resources.

4.23 Federal organizations are responsible for assessing the level of security required for a contract and for verifying that resources working on contracts have the necessary clearance. Having contract resources working without the required security clearance weakens the government's ability to protect sensitive information, assets, and work sites.

There were weaknesses in contract monitoring

Findings

4.24 Contracting policies require federal organizations to monitor contract work and contractor performance. In 94% of the contracts we examined, federal organizations used timesheets as a monitoring tool. We found that in 58% (approximate value of \$5.0 million) of these contracts, federal organizations either accepted timesheets with poorly documented descriptions of work performed or failed to collect timesheets as required by the contract. For example, in a contract awarded by Innovation, Science and Economic Development Canada, the department was able to provide timesheets for only 1 out of 25 contract resources. Without ensuring receipt of timesheets from all contract resources, the department could not verify who worked on the contract and what work was completed by the contract resources. The total amount of this contract was \$3.3 million.

4.25 We found that in 33% (approximate value of \$3.7 million) of contracts in our sample, federal organizations could not show that contract resources had the experience and qualifications needed to complete the required work. The primary reasons for this were that federal organizations either had not specified what experience and qualifications were needed to do the work or did not evaluate the experience and qualifications of contract resources. Without this

information, federal organizations did not know whether contract resources provided by GCStrategies could perform the work in the contract or whether the rates paid were appropriate.

4.26 We found that the Treasury Board of Canada Secretariat had resources working without an active or amended contract in place. We found that the secretariat used 3 confirming orders to pay for services provided by those resources. The total value of the 3 confirming orders was \$93,476. If the secretariat had properly monitored the contracts and taken the required steps to ensure that approvals were in place and contracts were not expired, the use of confirming orders could have been prevented. A confirming order may be used only in exceptional circumstances when a contract was not in place prior to the delivery of work.

Information on suppliers' performance and rates was not collected and shared

Findings

4.27 We found that 83% of the contracts in our sample were awarded to GCStrategies under **supply arrangements**.¹ Starting in January 2017, Public Services and Procurement Canada pre-qualified GCStrategies as a supplier under 5 supply arrangements for a variety of professional services. Although suppliers may be on a pre-qualified list, it is still the responsibility of each federal organization to evaluate the suppliers and the qualifications of contract resources before entering into a contract. This helps to ensure that value for money is obtained.

4.28 We found that neither Public Services and Procurement Canada nor any other federal organization collects government-wide information on rates paid and supplier performance. This type of information would help federal organizations evaluate whether the supplier is qualified to perform the work and validate that the rates charged are not higher than market rates. The Office of the Comptroller General of Canada's 2025 [Horizontal Internal Audit of Procurement Governance](#) recommended that Public Services and Procurement Canada and the Treasury Board of Canada Secretariat, in collaboration with relevant organizations, should improve information sharing and explore options for strengthening government-wide procurement information.

¹ **Supply arrangement**—A non-binding agreement with pre-qualified suppliers that allows federal organizations to solicit bids and award contracts to the pre-qualified list of suppliers for specific requirements within the scope of work included in the arrangement.

Actions of federal organizations frequently did not demonstrate value for money

Why this finding matters

4.29 Federal organizations need to ensure that public funds are spent with due regard for value for money, including in decisions about the procurement of professional services contracts.

Support for contract prices frequently lacked justification

Findings

4.30 When contracting for services, federal organizations must ensure, where this requirement applied, that fees paid do not exceed market rates for the service provided. We examined the non-competitive contracts and competitive contracts that produced only 1 valid bid. We found that in 82% (approximate value of \$4.4 million) of the contracts examined, federal organizations could not demonstrate that fees paid did not exceed market rates.

4.31 We found that in 13% (value of \$91,464) of examined non-competitive contracts or where a competitive process produced only 1 valid bid, federal organizations took steps to obtain the market rates by requesting fair price declarations from suppliers. These declarations attest that a supplier's price is consistent with that of other suppliers for the same service and does not contain an element of profit in excess of that normally obtained for the service. In our opinion, this attestation is insufficient to demonstrate that fees paid did not exceed market rates. We expected federal organizations would have verified the accuracy of the supplier's price declaration and would not have accepted the declaration at face value.

Federal organizations made payments without evidence showing that all deliverables were received

Findings

4.32 Federal government officials are required to certify that all services and deliverables in the contract were received prior to release of payment to a contractor. We found that in 54% of contracts examined, federal organizations had evidence to show that all services and deliverables were received. In 46% of contracts examined, we found that federal organizations had little to no evidence to support that deliverables were received. Despite this, federal government officials consistently authorized payments. As a result, we were unable

to conclude whether these certifications by government officials were appropriate or amounted to a contravention of the [Financial Administration Act](#).

4.33 To demonstrate value for money from a contract, all required deliverables should be received by federal organizations. We found this was not always the case. For example, in a contract file with the Federal Economic Development Agency for Southern Ontario, there was no evidence that 2 of the 3 deliverables were received. These deliverables were intended to support the development of a data strategy roadmap. The agency paid GCStrategies the full contract value, \$22,000.

The Way Forward

4.34 We did not issue recommendations in this audit report. We encourage federal organizations to implement the recommendations from recent procurement audits, including the following:

- [2024 Reports of the Auditor General of Canada to the Parliament of Canada, Report 5—Professional Services Contracts](#)
- [2024 Reports of the Auditor General of Canada to the Parliament of Canada, Report 1—ArriveCAN](#)
- [Office of the Comptroller General of Canada's 2025 Horizontal Internal Audit of Procurement Governance](#)

Conclusion

4.35 We concluded that professional services contracts awarded and payments made by federal organizations to GCStrategies and other companies incorporated by its co-founders were not in accordance with applicable policy instruments and that value for money for these contracts was not obtained.

About the Audit

This independent assurance report was prepared by the Office of the Auditor General of Canada on professional services contracts with GCStrategies Inc. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government's management of resources and programs and to conclude on whether the procurement of professional services contracts complied in all significant respects with the applicable criteria.

All work in this audit was performed to a reasonable level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements, set out by the Chartered Professional Accountants of Canada (CPA Canada) in the CPA Canada Handbook—Assurance.

The Office of the Auditor General of Canada applies the Canadian Standard on Quality Management 1—Quality Management for Firms That Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the audit work, we complied with the independence and other ethical requirements of the relevant rules of professional conduct applicable to the practice of public accounting in Canada, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular audit process, we obtained the following from entity management:

- confirmation of management's responsibility for the subject under audit
- acknowledgement of the suitability of the criteria used in the audit
- confirmation that all known information that has been requested, or that could affect the findings or audit conclusion, has been provided
- confirmation that the audit report is factually accurate

Audit objective

The objective of this audit was to determine whether contracts awarded and payments made by federal organizations to GCStrategies and other companies incorporated by its co-founders were in accordance with applicable policy instruments and whether value for money for these contracts was obtained.

Scope and approach

The audit assessed whether the awarding and management of professional services contracts to GCStrategies and other companies incorporated by its co-founders complied with applicable procurement policy instruments that were in place at the time of the procurement.

The key elements of procurement policy that we examined were

- the decision to opt for a non-competitive rather than competitive procurement strategy
- security screening of contract resources
- contract management, such as approval of contracts and amendments
- certification of the receipt of services

We considered 4 elements to determine whether the organizations ensured that value for money was received for those contracts:

- whether the organization demonstrated that the contract was required
- whether the price was reasonable
- whether the contract clearly described the intended outputs
- whether the organization ensured it received what it paid for according to the contract

There was a total population of 106 professional services contracts awarded to GCStrategies from 13 April 2015 to 31 March 2024. We excluded 4 contracts between GCStrategies and the Canada Border Services Agency from our sampling because they were assessed in our [2024 ArriveCAN audit](#). These 4 contracts were excluded from our testing in this audit and were not considered when concluding in this report. The ArriveCAN audit provided findings for these 4 contracts.

From the remaining population of 102 contracts issued to GCStrategies, we randomly selected a sample of 35 contracts that included contracts from 19 departments and agencies, 1 Crown corporation, and 1 agent of Parliament. When selecting items for review, the audit team used purposeful random selection. Purposeful random selection is used to comment or conclude specifically on the items examined where all sampling units have a chance of selection. For these contracts, we assessed compliance with applicable policies and whether value for money was obtained.

We had limited visibility into GCStrategies' arrangements with its contracted resources. Our audit work focused on federal organizations' actions and contracts with GCStrategies.

Departments, agencies, Crown corporations, and agents of Parliament are responsible for establishing retention periods for information and data. Library and Archives Canada recommends that financial information of business value (including contracts) be maintained for 6 fiscal years. This affected the availability of information, as the period under audit spanned more than 9 years.

Criteria

We used the following criteria to conclude against our audit objective:

Criteria	Sources
<p>Contracts awarded and payments made to GCStrategies comply with applicable policy instruments.</p>	<ul style="list-style-type: none"> • Financial Administration Act • Government Contracts Regulations • Contracting Policy, Treasury Board, 2014 and 2019 • Contracting Policy Notice 2007-4—Non-Competitive Contracting, Treasury Board • Policy on Government Security, Treasury Board, 2009 and 2019 • Directive on the Management of Procurement, Treasury Board, 2021 • Applicable departments', agencies', agents' of Parliament, or Crown corporations' procurement-related policies and procedures
<p>Contracts awarded and payments made to GCStrategies provide value for money.</p>	<ul style="list-style-type: none"> • Financial Administration Act • Policy Framework for the Management of Assets and Acquired Services, Treasury Board • Policy on Investment Planning—Assets and Acquired Services, Treasury Board • Policy on the Management of Projects, Treasury Board • Contracting Policy, Treasury Board, 2014 and 2019 • Contracting Policy Notice 2007-4—Non-Competitive Contracting, Treasury Board • Policy on the Planning and Management of Investments, Treasury Board • Directive on the Management of Projects and Programmes, Treasury Board • Directive on the Management of Procurement, Treasury Board, 2021 • Supply Manual, Public Services and Procurement Canada • Applicable departments', agencies', agents' of Parliament, or Crown corporations' procurement-related policies and procedures

Period covered by the audit

The audit covered the period from 13 April 2015 to 27 September 2024. It started when GCStrategies was incorporated and concluded with the motion from the House of Commons that requested the Auditor General to conduct this performance audit. This is the period to which the audit conclusion applies. However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters that preceded the start date of this period.

Date of the report

We obtained sufficient and appropriate audit evidence on which to base our conclusion on 27 May 2025, in Ottawa, Canada.

Audit team

This audit was completed by a multidisciplinary team from across the Office of the Auditor General of Canada led by Sami Hannoush, Principal. The principal has overall responsibility for audit quality, including conducting the audit in accordance with professional standards, applicable legal and regulatory requirements, and the office's policies and system of quality management.

Appendix—Text Descriptions of Exhibits

Exhibit 4.2—The years of highest federal spending with GCStrategies were because of contracts with the Canada Border Services Agency—Text description

This stacked bar chart shows separately the approximate spending by federal organizations excluding the Canada Border Services Agency and the spending by the Canada Border Services Agency:

2015–16: \$87,000 and \$0

2016–17: \$587,000 and \$0

2017–18: \$2,244,000 and \$0

2018–19: \$5,977,000 and \$0

2019–20: \$8,576,000 and \$0

2020–21: \$6,912,000 and \$6,819,000

2021–22: \$4,946,000 and \$13,591,000

2022–23: \$3,533,000 and \$9,665,000

2023–24: \$749,000 and \$776,000

2024–25: \$0 and \$0

[Back to Exhibit 4.2](#)

