



# **Canada Revenue Agency Ministerial Transition Briefing Binder – November 2015**

## **Part 1**

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# **Canada Revenue Agency Ministerial Transition**

**November 2015**

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SECURITY INFORMATION



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Canada Revenue  
Agency Briefings

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# **SECTION 1**

Welcome

Bienvenue

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**1a**

**Commissioner's letter to the Minister  
(and Contact List)**

**Lettre du commissaire à la ministre  
(et Liste de personnes-ressources)**



Canada Revenue Agency Agence du revenu du Canada

Commissioner Commissaire

**CONFIDENTIAL**

The Honourable Diane Lebouthillier  
Minister of National Revenue  
Canada Revenue Agency  
7<sup>th</sup> Floor  
555 Mackenzie Avenue  
Ottawa ON K1A 0L5

Dear Minister:

On behalf of the over 42,000 employees of the Canada Revenue Agency (CRA), we would like to extend to you a warm welcome and congratulate you on your appointment as the Minister of National Revenue. Our management team is eager to discuss the new government's electoral commitments that relate to the CRA. We are also looking forward to learning about your interests and priorities and how the Agency can best support you as our new Minister.

The Prime Minister's specific expectations will be set out in a mandate letter to you, which will provide direction on our forward agenda and how we will be working together.

The coming weeks promise to be very busy. Much will depend on when Parliament is recalled, the Speech from the Throne and the timing and content of a possible fall fiscal and economic statement. Work on the next year's budget is typically launched through a fall call letter from the Minister of Finance. For the CRA, this involves collaboration with Finance Canada to implement tax and benefit changes flowing from the government's electoral commitments, revenue generation proposals, and Agency spending.

The new government's electoral platform contains a number of proposals to improve services to taxpayers and benefit recipients, to modernize the rules for charities, and to tackle international tax evasion. The Prime Minister has also indicated that he intends to move quickly with the reduction in taxes for the middle class. We look forward to working with you to move all of these proposals forward so that we are well positioned for Parliament's return and the upcoming 2016 federal budget.

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**Canada**

To help ensure a successful transition into your new role as our Minister, our staff has prepared a briefing package that provides an initial orientation to the Agency. The package provides an overview of Agency operations and includes a synopsis of the major issues and challenges currently facing the Agency. It also outlines how the Agency is governed and organized, and contains biographies on the members of Agency's Board of Management, the Ombudsman, and key members of our senior management team.

Based on your availability, we would like to sit down with you as soon as possible to map out a schedule of initial briefing sessions to begin the process of introducing you to the Agency. We have attached a proposed briefing plan for your consideration. As well, at your earliest convenience we would like to make arrangements for you to meet with our senior management team.

Once Parliament resumes, we would like to suggest the establishment of regular weekly briefings, where we would deal with three to five issues. It is our hope that these meetings will foster a strong working relationship. In addition, we would also like to propose regular weekly meetings with your office to help them stay abreast of current and emerging issues.

To facilitate the logistics of your transition, we have put in place a dedicated team to help with the establishment of your new offices. This team includes Ms. Adrianna McGillivray, the Agency assistant assigned to your office, and Ms. Genevieve Binet, the Commissioner's Chief of Staff. We have attached their contact information for your reference. They will provide any assistance you require and ensure your office quickly secures any supplies and equipment they may require, including computers, copiers, printers and Blackberries. We have also identified CRA employees who are ready to step into Minister's Office positions on a temporary basis while you are staffing up. I have also included my personal contact information and that of Mr. John Ossowski, our Deputy Commissioner. If you have any questions, problems or concerns, please feel free to contact either of us at any time.

#### ***The Agency's Strategic Priorities***

With 82 offices across Canada, the CRA is one of the largest federal organizations and our activities touch the lives of Canadians on a daily basis. The Agency is mandated to administer tax, benefits, and other programs for governments across Canada. These activities provide the government with the revenue needed to deliver the essential services to Canadians that help lay the foundation for continued economic growth. We also work in partnership with the provinces and territories to collect revenues and deliver benefit programs on their behalf. Last year, the Agency processed over \$469 billion in taxes and duties, dealt with over 31 million individual and corporate taxpayers, and issued almost \$22 billion in benefit payments to approximately 12 million recipients.

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The Agency is focused on the following five strategic priorities and we look forward to advancing these priorities with your support.

- **Service** – We strive to make it easier for taxpayers to meet their tax obligations. We provide multiple service channels to respond to a wide range of client service needs. The Agency is working to improve the service experience of taxpayers and benefit recipients.
- **Compliance** – We address serious and deliberate non-compliance with timely and targeted compliance enforcement actions. We are increasing our use of advanced analytics and graduated compliance interventions to resolve non-compliance issues, with a focus on serious cases of tax avoidance and evasion.
- **Integrity and Security** – We value the trust that Canadians place in our Agency. We have a strong corporate culture that places a high value on integrity and the protection and safeguarding of taxpayer information. Our centralized security management and sophisticated security infrastructure ensures taxpayer information is well protected.
- **Innovation** – We support an innovative environment that allows us to improve our service to Canadians and taxpayer compliance. This year we launched a mobile app that allows taxpayers to access their tax information from a mobile device. We have also created the Accelerated Business Solutions Lab to help deliver on Agency priorities, using advanced data analytics and behavioural economics techniques.
- **Our People** – We manage our workforce through strategic recruitment, ongoing employee development, and effective succession planning strategies. We are modernizing our human resources management in our headquarters operations and in all of our five regions.

Once again, congratulations on your new appointment, and we look forward to working with you and your team in the days and weeks ahead.

Sincerely,

Andrew Treusch  
Commissioner

John Ossowski  
Deputy Commissioner

Attachments

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Primary Contacts	Support
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**Short-term decisions**

**(and Floor Plan)**

**Décisions à court terme**

**(et Plan d'étage)**

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# Short Term Decisions\*

Canada Revenue  
Agency Briefings

Date	Key activities	Decisions
November 4, 2015	<ul style="list-style-type: none"> <li>• <b>Formation of Cabinet</b> – the new Cabinet will be sworn in at Rideau Hall followed by Cabinet meeting</li> <li>• <b>The CRA Commissioner to brief the Minister of Revenue</b></li> <li>• <b>Administrative matters</b> <ul style="list-style-type: none"> <li>○ Information required from Minister</li> <li>○ Immediate decisions from the Minister</li> <li>○ Minister of Revenue's communication – CRA's Website will be updated to announce the appointment of the new Minister immediately after the swearing in ceremony.</li> <li>○ Email from Minister to all CRA staff</li> </ul> </li> <li>○ <b>CRA Agency Management Committee (AMC) meeting</b> – the Minister may wish to meet the Agency's Senior Management.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish composition of Minister's office staff</li> <li>• Discuss briefing schedule and establish briefing priorities</li> <li>• Checklist provided</li> <li>• Approval of Minister's message to employees</li> <li>• 21(1)(a)</li> <li>• Approval of Minister's biography and photograph</li> <li>• Approval of signature and letter templates</li> </ul>
November 5 - 25, 2015	<ul style="list-style-type: none"> <li>• <b>CRA's Chair of the Board of Management call</b> – the Minister may wish to speak with the Chair Richard (Rick) Thorpe.</li> <li>• <b>Taxpayers' Ombudsman call</b> –The Taxpayers' Ombudsman, Sherra Profit.</li> <li>• <b>Outreach to key stakeholders</b></li> <li>• <b>Review of Canada Revenue Agency's Problem</b></li> </ul>	<ul style="list-style-type: none"> <li>• The Minister may wish to speak with the Chair and arrange to attend the meeting of the Board of Management on December 15-16, 2015.</li> <li>• The Minister may wish to speak with the Taxpayers' Ombudsman.</li> <li>• Approval of greeting letters to stakeholders, including provincial Ministers of Finance</li> <li>• Approval of PRP Information Bulletin to send to</li> </ul>

# Short Term Decisions\*

Canada Revenue  
Agency Briefings

Date	Key activities	Decisions
	<p><b>Resolution Program (PRP) Information</b></p> <p><b>Bulletin to Members of Parliament</b> – the bulletin provides MPs with an overview of the PRP services offered to them, useful CRA links, as well as designated Centres of Expertise regional contact information.</p>	Members of Parliament.

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**1c**

**Minister briefing plan**

**Plan de la séance de breffage du ministre**

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# Minister Briefing Plan

Canada Revenue  
Agency Briefings

**Note:** Dates and times are suggestions only; subject to the Minister's availability and preference.

## Day 1 – November 4, 2015

TIME	EVENT
10:30 AM	Swearing-in ceremony for new Ministers / Meet the Commissioner at Rideau Hall

## Day 2

BRIEFING TIME	TOPIC
1 hour	<b>Welcome to the Agency</b> <ul style="list-style-type: none"><li>• Coffee with the Commissioner and Deputy Commissioner</li><li>• Discuss Minister's priorities</li><li>• Discuss Briefing Plan</li></ul>
1 hour	<b>Concierge services</b> <ul style="list-style-type: none"><li>• Office orientation and administrative decisions.</li></ul>
30 minutes	<b>Confidentiality and Protection of Taxpayer Information</b>
1 hour	<b>Introduction to the CRA</b> <ul style="list-style-type: none"><li>• Agency Overview</li></ul>

## Day 3

BRIEFING TIME	TOPIC
1 hour	<b>Service to Canadians</b>

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# Minister Briefing Plan

Canada Revenue  
Agency Briefings

BRIEFING TIME	TOPIC
1 hour	Compliance
30 minutes	Safeguarding taxpayer information

## Day 4

BRIEFING TIME	TOPIC
1 hour	Expenditure Management Cycle and CRA Budget
1 hour	Electoral commitments

## Day 5

BRIEFING TIME	TOPIC
30 minutes	Appeals
30 minutes	Litigation
30 minutes	Collections and debt management
30 minutes	Corporate Branches
15 minutes	Teleconference: Regional Heads
15 minutes	Board Chair (briefing/arranged call)
15 minutes	Taxpayers' Ombudsman (briefing/arranged call)

## Day 6

BRIEFING TIME	TOPIC
30 minutes	Agency Management Committee (AMC) Meeting
90 – 120 minutes	Key Issues

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## **SECTION 2**

**Roles and Responsibilities**

**Rôles et responsabilités**

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**2a**

**Role of the Minister and Ministerial support**

**Rôle du ministre et soutien ministériel**

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## Role of Minister

Individually, Ministers are accountable to Parliament for the performance of their duties and functions. They are also responsible, collectively, for carrying out the government's policies as established by Cabinet.

### Governance Structure

The governance structure for the Canada Revenue Agency ("Agency" or "CRA"), as set out in the *Canada Revenue Agency Act* (CRA Act), is unique in Canadian government, comprising of the Minister of National Revenue, the Board of Management, and the Commissioner. The Minister is responsible to Parliament for the CRA, the Commissioner is the Agency's Chief Executive Officer and responsible for its day-to-day management and direction, and the Board of Management oversees the organization and administration of the Agency.

### **Confidentiality of Taxpayer Information (Section 241 of the Income Tax Act)**

Taxpayer information is the subject of rigorous confidentiality provisions set out in tax statutes, such as the *Income Tax Act* and the *Excise Tax Act* (GST). This includes information that directly or indirectly identifies the person to whom it relates. Taxpayer information must not be disclosed outside and within the CRA. It should not be used, accessed, or provided to another CRA official unless that official has a work related need ("need to know" rule).

Members of Parliament and their staff may be approached by constituents with inquiries on a tax issue. Tax statutes require the written consent of a taxpayer before their information is provided by the CRA to a Member of Parliament. When claims of specific tax grievances are raised in the media or Parliament, only general replies may be provided with no references to the circumstances of the aggrieved taxpayer even if the issue is misrepresented. This includes addressing information (or misinformation) already in the public domain. If a taxpayer's file held by the CRA includes information about them that is available to the general public, that public information becomes subject to the confidentiality rules for taxpayer information. Public information, in this context, can only be released provided its public nature is referenced, the source of the information is cited, and there is no reference to a CRA file.

When there is a question as to whether information is taxpayer information, and whether it may be disclosed, it should be treated as taxpayer information that cannot be disclosed until confirmed otherwise by a CRA official. More detailed information about Confidentiality of Taxpayer Information (Section 241 of the *Income Tax Act*) is available in Appendix A.

The CRA has put in place internal controls to safeguard taxpayer information, which is considered to be protected information. See Section 3k – Safeguarding Taxpayer Information, for a more detailed description of these controls.

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## **Cabinet Decision-Making**

The Cabinet decision-making process is a key mechanism for achieving overall coherence and coordination in government policies. Policies presented to Parliament and to the public must be the approved policies of the Cabinet. Ministers must work closely together to ensure that their proposals are considered within the broader objectives of the government's agenda and in relation to the proposals of other Ministers. The Cabinet Affairs Unit supports the Minister in this respect.

## **Cabinet Affairs**

The Cabinet Affairs Unit in the Strategy and Integration Branch supports the Minister in his/her duties as a member of Cabinet, and as a member or an invitee of any other Cabinet Committees. Cabinet Affairs also ensures that the Minister is able to represent the viewpoints of the CRA on Government initiatives.

## **Accountability to Parliament**

The Minister of National Revenue is accountable to Parliament for the operation of the CRA and matters relating to the collection of taxes and duties (set out in the *Income Tax Act*, the *Excise Tax Act*, and the *Excise Act*).

Ministers appear regularly before parliamentary committees seeking input into policy and spending priorities, and to discuss departmental performance and results (via reports tabled in Parliament such as the Estimates, the Report on Plans and Priorities, and Departmental Performance Reports). The Minister of National Revenue is supported in this capacity by members of his/her office, as well as Agency officials, including the Parliamentary Affairs Division within the CRA.

## **Parliamentary Affairs**

The Parliamentary Affairs Division in the Public Affairs Branch is the liaison office between the CRA and Parliament. Parliamentary Affairs supports the Office of the Minister of National Revenue in the fulfillment of the Minister's Parliamentary duties. Parliamentary Affairs also informs the Minister, Commissioner, Deputy Commissioner, and senior CRA officials of the business and activities of Parliament, its committees, and of the progress of legislation.

## **Appointments**

The Minister of National Revenue may be required to make recommendations to the Governor in Council on the appointment of the Agency's Board of Management members as well as the Taxpayers' Ombudsman.

## Ministerial Support

In performing his/her duties and functions, the Minister of National Revenue is supported by the Commissioner and other Agency officials, in addition to his/her own "exempt" or "political" staff.

When Parliament is sitting, weekly briefings are held with the Commissioner and key Agency officials. Otherwise, regular contact occurs between the Minister's Office and CRA staff who support the Minister's Office, as well as the Minister's Chief of Staff.

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## Appendix A: Confidentiality of Taxpayer Information (Section 241 of the *Income Tax Act*)

There is a limited need for the Minister and his/her staff to be provided with taxpayer information. However, should taxpayer information be provided, the following should be noted:

- Unless specifically authorized by statute, the Minister and his/her staff and all other current and former officials are prohibited from:
  - knowingly **providing**, or knowingly **allow to be provided**, to any person taxpayer information;
  - knowingly **allowing any person to have access** to taxpayer information; and
  - knowingly **using** taxpayer information other than in the course of the administration or enforcement of the Act.
- Breaches of the confidentiality provisions can lead to criminal prosecution with a fine of up to \$5,000 and imprisonment for up to 12 months upon conviction. In the case of officials who are employees, a breach is also subject to disciplinary measures up to and including termination.
- There are no statutory provisions that authorize the Minister and his/her staff to disclose taxpayer information to the media or to Parliament.
- Certain exceptions exist, for example, circumstances involving imminent danger of death or physical injury and communication to a police organization when there are reasonable grounds to believe that a serious crime has been committed.

**2b**

**Communications and issues management**

**Communications et gestion des enjeux**

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CRA's Public Affairs Branch (PAB) is responsible for providing media relations, media monitoring services, and managing ministerial events. PAB liaises with the regions and headquarters to develop communications products, plans, activities, and issues.

## Key Functions

### ***Media Relations***

- Responds to media enquiries and coordinates media responses with the branches and regions on national or high profile issues;
- Advises and oversees regional media relations specialists on responses to local issues when a local issue is sensitive, fast-changing, complex, or could have a national impact;
- Develops and implements media strategies and undertakes proactive media relations for CRA priority initiatives; and
- Provides daily media monitoring services and other issues-based reports as required.

### ***Ministerial Events***

- Organizes ministerial events, announcements, news conferences, and CRA office visits, including preparation and coordination of supporting materials (e.g., speeches, event logistics, and media requirements); and
- Identifies and proposes event opportunities, and collaborates with key stakeholders in designing and managing events for the Minister.

### ***Executive Correspondence***

- Tracks incoming executive correspondence and coordinates responses with the responsible branch or region within the Agency. Liaises with other federal agencies or departments as required;
- Prepares acknowledgment letters and standard letters of transfer, congratulations, or commendation;
- Reviews proposed replies and ensures they meet established standards of quality, style and tone ; and
- Monitors and reports on the timeliness of processing responses prepared for the signature of the Minister and the processing of files closed by telephone or other internal action.

**2c**

**How the Federal government works: An  
overview**

**Fonctionnement du gouvernement fédéral :  
Un aperçu**

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Government of Canada  
Privy Council Office

Gouvernement du Canada  
Bureau du Conseil privé

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**ADVICE TO MINISTERS**

# How the Federal Government Works: An Overview

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Canada™

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# Outline

## I. Democratic Foundations

- i. Canada's Constitutional Framework
- ii. Branches of Government
- iii. Institutions of the Government of Canada
- iv. Responsible Government: a Constitutional Principle
- v. Leading Government: the Role of the Prime Minister
- vi. The Ministry, Cabinet, and the Governor in Council

## II. Here for You: Supporting You as Minister

- i. Overview
- ii. Public servants and political staff
- iii. The Deputy Minister
- iv. The Ministerial Team, the Minister's Office and Managing your office
- v. Relations with Adjudicative Entities

Canada



# Outline (continued)

## III. Getting things done

- i. Shaping the Government's Agenda: Mandate Letters, the Speech from the Throne and the Budget
- ii. Driving Policy: Shaping Government Directions
- iii. Shepherding Policy: the "Central Agencies"
- iv. Developing Policy: the Memorandum to Cabinet Process
- v. Approving Policy: the Cabinet Committee System and How Issues Move through Cabinet
- vi. Deliberating Policy: Your Role at Cabinet
- vii. Implementing Policy: Post-Cabinet Approvals
- viii. Presenting Policy: the Minister in Parliament

## IV. The Days Ahead

- i. Key Short-term Milestones

## V. Annexes

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**ADVICE TO MINISTERS**

# I. Democratic Foundations

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Canada



# Canada's Constitutional Framework

- Canada is a federal state, a constitutional monarchy and a democracy with a system of responsible parliamentary government.
- The structure of Canadian government is set by Canada's written constitution (notably the *Constitution Acts, 1867-1982*) and by an "unwritten" constitution.
- The unwritten constitution establishes key elements of the Canadian constitutional framework, especially regarding judicial independence and executive authority in government as exercised by the Prime Minister and Ministers, who are accountable to the House of Commons, which is made up of the elected representatives of the people of Canada.

Canada



# Branches of Government

## The Legislative Branch (Parliament)

- The Queen, as represented by the Governor General
- The Senate
- The House of Commons

## The Executive Branch

- The Queen, as represented by the Governor General
- The Ministry

## The Judicial Branch

- The Supreme Court of Canada
- Provincial Courts
- Superior Courts and Courts of Appeal
- The Federal Courts
- The Courts Martial

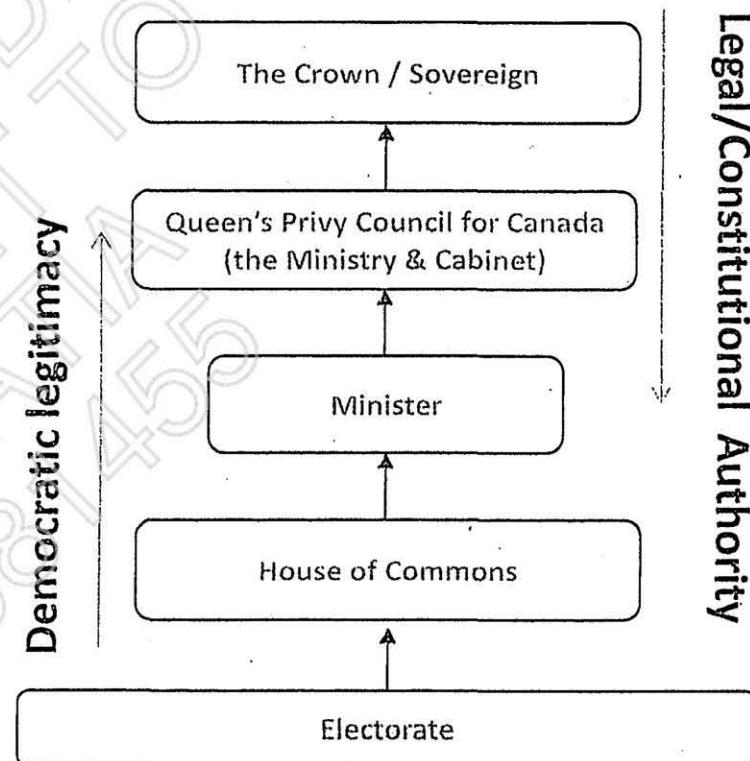
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# Responsible Government: a Constitutional Principle

- A core principle in Canadian constitutionalism:
  - Those exercising executive power are responsible to the House of Commons and can govern only as long as they have its confidence.
  - The Ministry is *collectively* responsible to the House, and Ministers are *individually* responsible.
  - Flowing from these accountabilities, Parliament is accountable to Canadians through elections.



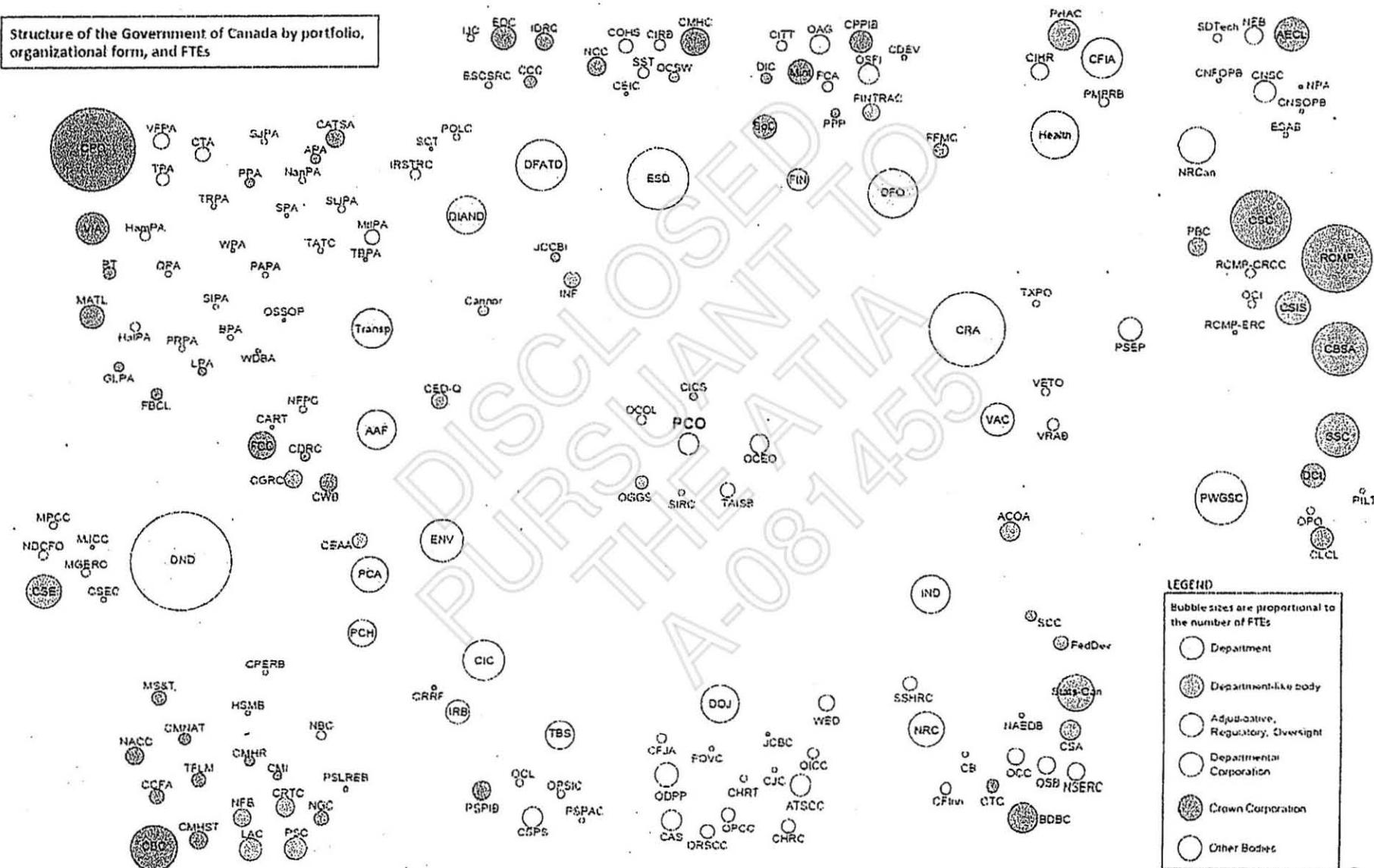
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Institutions of the Government of Canada – October 2015

## Structure of the Government of Canada by portfolio, organizational form, and FTEs



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## Leading Government: the Role of the Prime Minister

- Responsible for providing the direction necessary to maintain the unity of the Ministry.
- It is the Prime Minister's role to:
  - lead the process of setting the general direction of government policy;
  - choose the principal holders of public office;
  - decide on the composition, organization and procedures of the Cabinet;
  - determine the broad organization and structure of the government in order to meet its objectives, including allocating Ministers' portfolios, establishing their mandates, clarifying the relationships among them and identifying the priorities for their portfolios through mandate letters;
  - lead government in Parliament, including setting strategy and agenda;
  - overall responsibility for the government's relations with the Sovereign; and
  - establish standards of conduct for Ministers, Ministers of State and other public office holders.
- In addition, the Prime Minister has special responsibilities for national security, federal-provincial-territorial relations and the conduct of international affairs.



## The Ministry, Cabinet, and the Governor in Council

- **The Ministry** includes Ministers and Ministers of State, appointed by the Governor General on the Prime Minister's recommendation. The Ministry is tied to the Prime Minister's term in office.
- **The Cabinet** includes Ministers in the Ministry, has no standing in statute, but in practice is the fundamental and final forum for reaching a politically authoritative consensus on government issues under the Prime Minister's leadership.
- **The Governor in Council**, formally "the Governor General acting on the advice of the Queen's Privy Council for Canada", refers to Cabinet acting in a legal capacity.

Canada



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**ADVICE TO MINISTERS**

## **II. Here for You: Supporting You as Minister**

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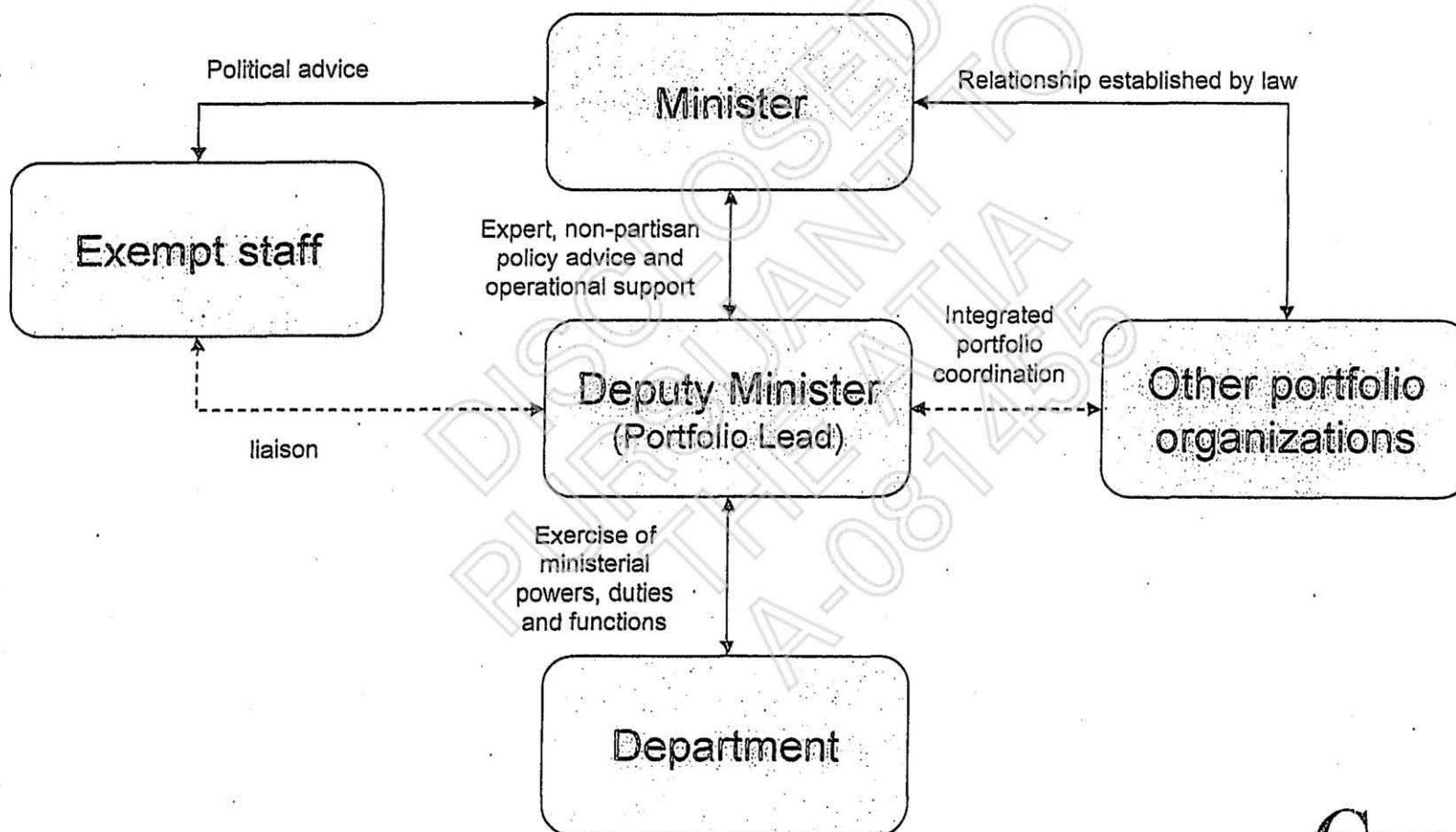
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# Overview



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# Public servants and political staff

- In the performance of their departmental duties, Ministers and Ministers of State receive support from two kinds of officials with distinct but complementary roles:
  - **public servants**, reporting in a clear chain of command to the deputy minister, provide professional, non-partisan policy advice to Ministers and conduct departmental operations, generally through the exercise of legal authorities flowing from the Minister; and
  - **ministerial “political” or “exempt” staff** provide advice that address the political aspects of the Minister’s functions but do not play a role in departmental operations.



# The Deputy Minister

- Deputy ministers (DMs) are professional, non-partisan public servants. They are appointed by the Governor in Council on the advice of the Prime Minister, as recommended by the Clerk of the Privy Council, who is also Head of the Public Service.
- DMs support both the individual and collective responsibilities of their Minister.
- They are accountable on a day-to-day basis to their Minister, and a cooperative relationship between the two is critical.
- Their role is to provide their Minister with the broadest possible expert advice and support needed for the Minister's portfolio responsibilities, and to undertake the day-to-day management of the department on behalf of their Minister, including:
  - policy advice;
  - program delivery;
  - internal departmental management; and
  - interdepartmental coordination.
- The DMs and deputy heads of other government entities are also the designated accounting officers for their organizations and are required to appear before parliamentary committees to answer questions regarding a specified range of responsibilities and duties relating to departmental management.

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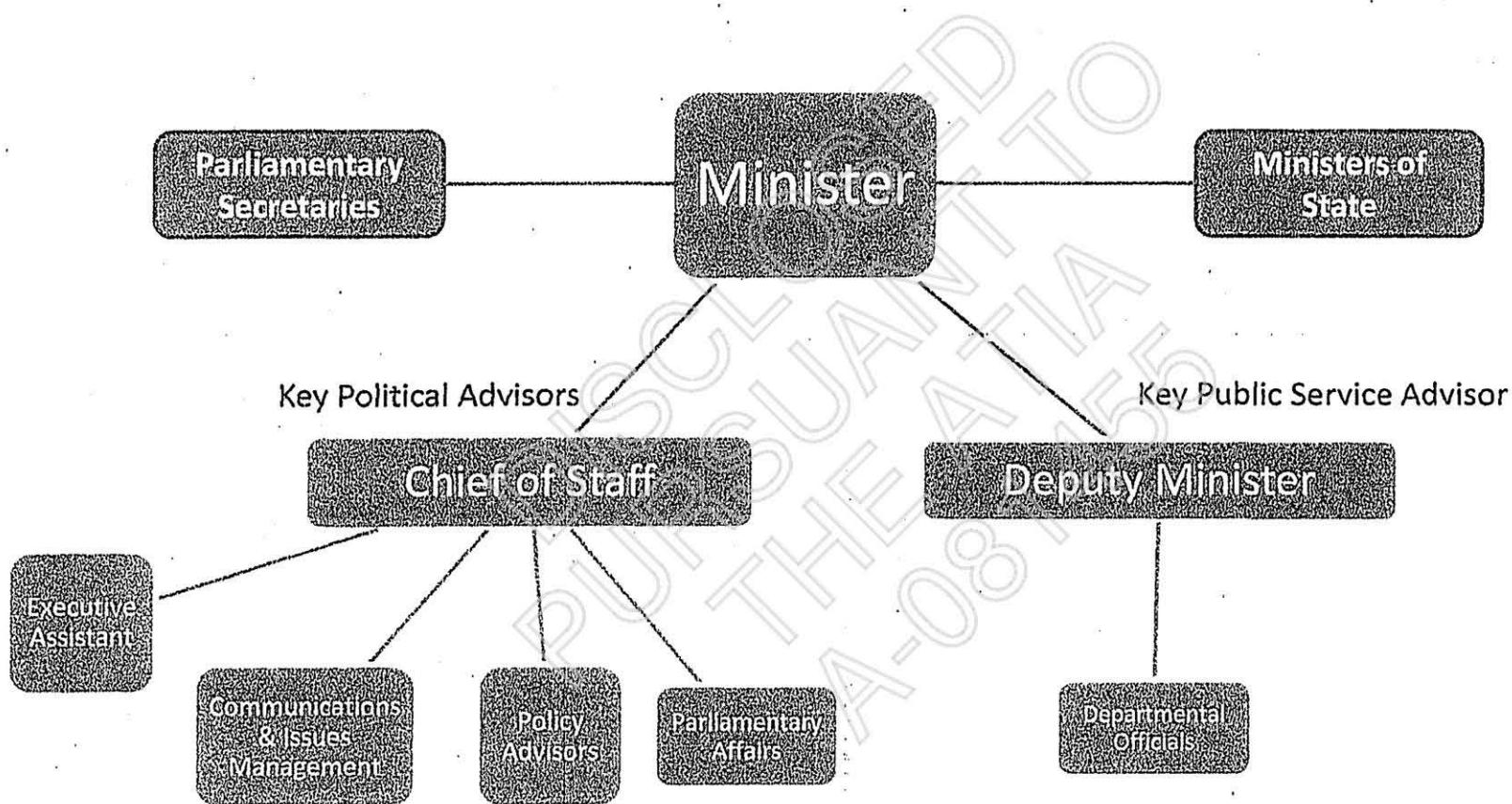
# The Ministerial Team

- Ministers of State
  - Appointed by the Prime Minister as part of the Ministry
  - Support provided may include:
    - demonstrating policy leadership on specific initiatives;
    - appearing on behalf of their Minister in Parliament;
    - representing the Minister at events; and
    - meeting with stakeholders and other groups.
- Parliamentary Secretaries
  - Not members of the Ministry, but chosen by the Prime Minister and are assigned to assist Ministers.
  - Support Ministers with respect to House and public duties as well as some department-related duties.

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# The Minister's Office



Canada



# Managing Your Office

- Human Resources and Financial Management
- *Access to Information Act and Privacy Act Considerations*
- Document Management
  - Flow of Information
  - Shared Services Canada
  - Library and Archives of Canada
- Litigation Considerations
- The convention on access to records of previous ministries



# Possible Entities within your Portfolio

- **Ministerial departments:** the primary vehicles for developing government policies and programs;
- **Department-like organizations:** generally having narrower mandates, with many focused on the performance of regulatory, service delivery, investigative and research functions. While some or all authorities may be vested in the organization or its deputy head, they are subject to the overall control and direction of the Minister.
- **Adjudicative, regulatory and oversight entities** (e.g., agencies, boards, commissions): authorities for these organizations are vested in the organization or its deputy head, with varying degrees of autonomy from and residual responsibilities for Ministers.
- **Departmental corporations:** distinct corporate entities to perform administrative, research, supervisory, advisory or regulatory functions of a governmental nature, and may employ a corporate governance structure that includes a governing board.
- **Crown corporations:** established as separate corporate entities, their governance structures include the use of a board of directors to oversee management. They operate with considerable operational autonomy under specific statutory authorities.



# Relations with Adjudicative Entities

- “Adjudicative”, “administrative” or “quasi-judicial” tribunals are part of the executive branch of government.
- You must not intervene, or appear to intervene, with tribunals on any matter requiring a decision in their adjudicative capacity, except as permitted by statute.
- Even where you or the Governor in Council has authorities to send back or overturn decisions once made, it is inappropriate to attempt to influence the outcome of a specific decision of a adjudicative nature.



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Gouvernement du Canada  
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### III. Getting things done

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# Shaping the Government's Agenda

- **Mandate Letters:**

- Developed by the Prime Minister's Office (PMO) and the Privy Council Office (PCO), mandate letters outline the Prime Minister's expectations for individual Ministers.

- **The Speech from the Throne (SFT):**

- Developed by the PMO and the PCO and one of the first items of business in a new session of Parliament, the SFT sets out the government's broad policy and legislative agenda and its key priorities.

- **The Budget:**

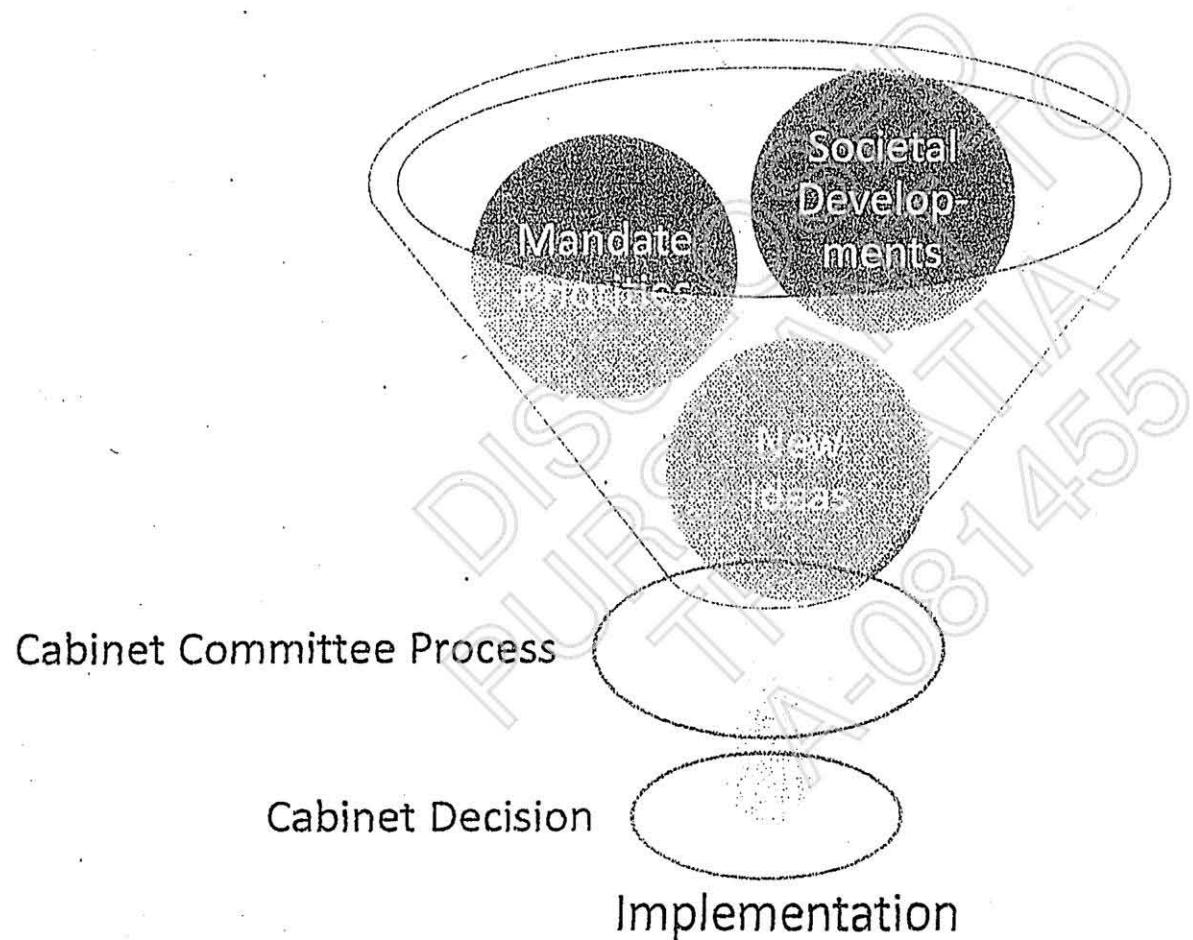
- Prepared by the Minister of Finance, with the approval of the Prime Minister, the Budget outlines the government's fiscal priorities, as well as annual revenue projections and spending obligations.

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# Driving Policy: Shaping Government Directions



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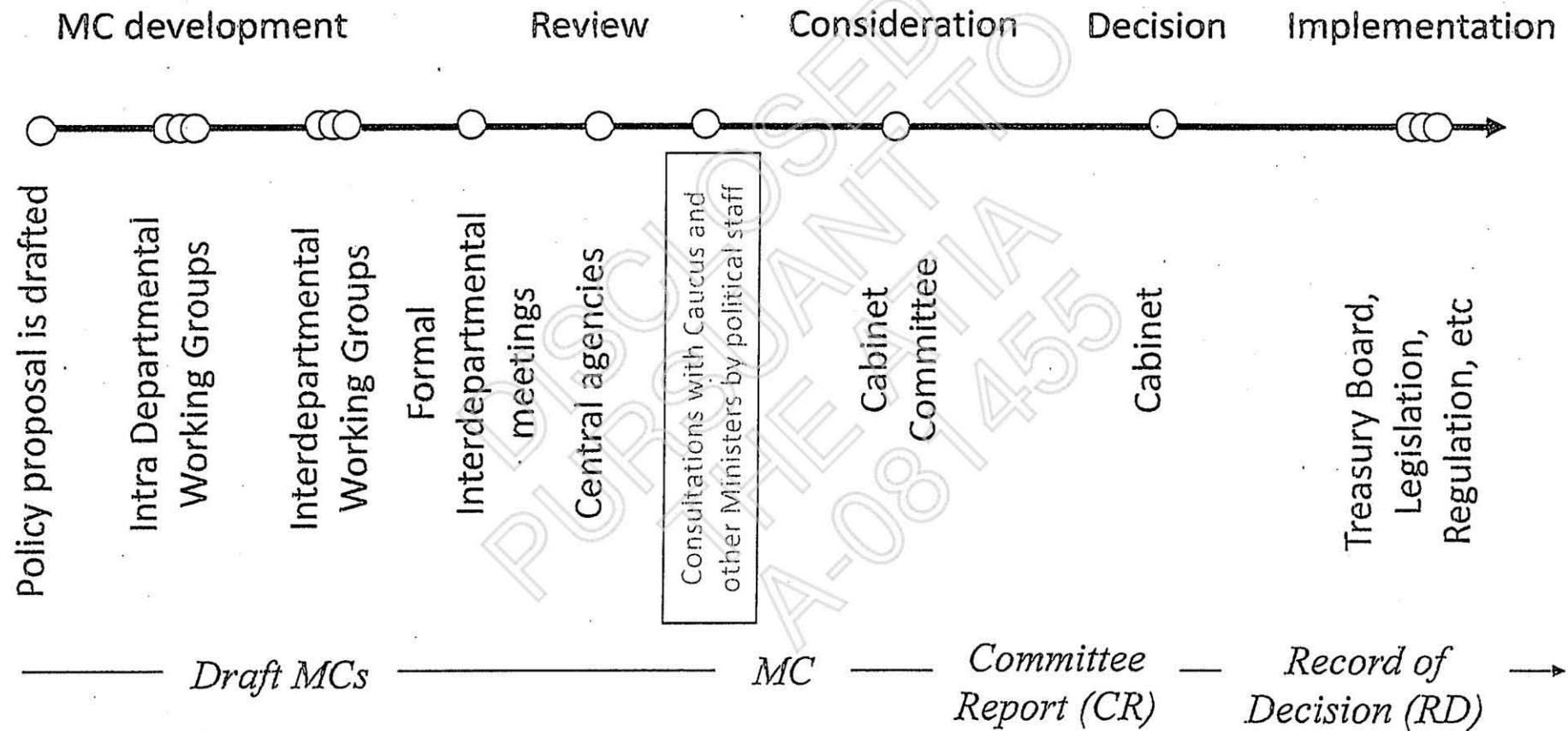
# Shepherding Policy: the “Central Agencies”

PCO	Finance	TBS
<p><b>Supports PM, Ministers in PM's portfolio, and Cabinet</b></p> <ul style="list-style-type: none"><li>• Coordinates government priorities and policy agenda</li><li>• Supports cabinet-decision-making system:<ul style="list-style-type: none"><li>– ensures that departmental submissions meet information needs of Cabinet and are coordinated with other departments and overall policy agenda</li></ul></li><li>• Responsible for overall intergovernmental relations</li><li>• Advises the PM on the machinery of government</li><li>• Supports Governor in Council Appointments</li></ul>	<p><b>Supports the Minister of Finance</b></p> <ul style="list-style-type: none"><li>• Develops government's macro-economic policy and fiscal framework</li><li>• Develops tax policy and legislation</li><li>• Manages and develops policy advice on federal financing operations</li><li>• Analyzes the economic and fiscal impacts of policy initiatives<ul style="list-style-type: none"><li>– Allocation of funds from fiscal framework for new initiatives</li></ul></li><li>• Prepares annual Budget</li><li>• Government-wide financial reporting</li></ul>	<p><b>Supports the Treasury Board and its President</b></p> <ul style="list-style-type: none"><li>• Responsible for the estimates and expenditure management system</li><li>– Reviews submissions from Ministers for funding</li><li>– Reviews existing programs</li><li>– Provides financial and performance information to Parliament</li><li>• Manages government-wide financial, administrative and HR policies</li><li>• Employer for core public service</li><li>• Supports the consideration of regulations</li></ul>

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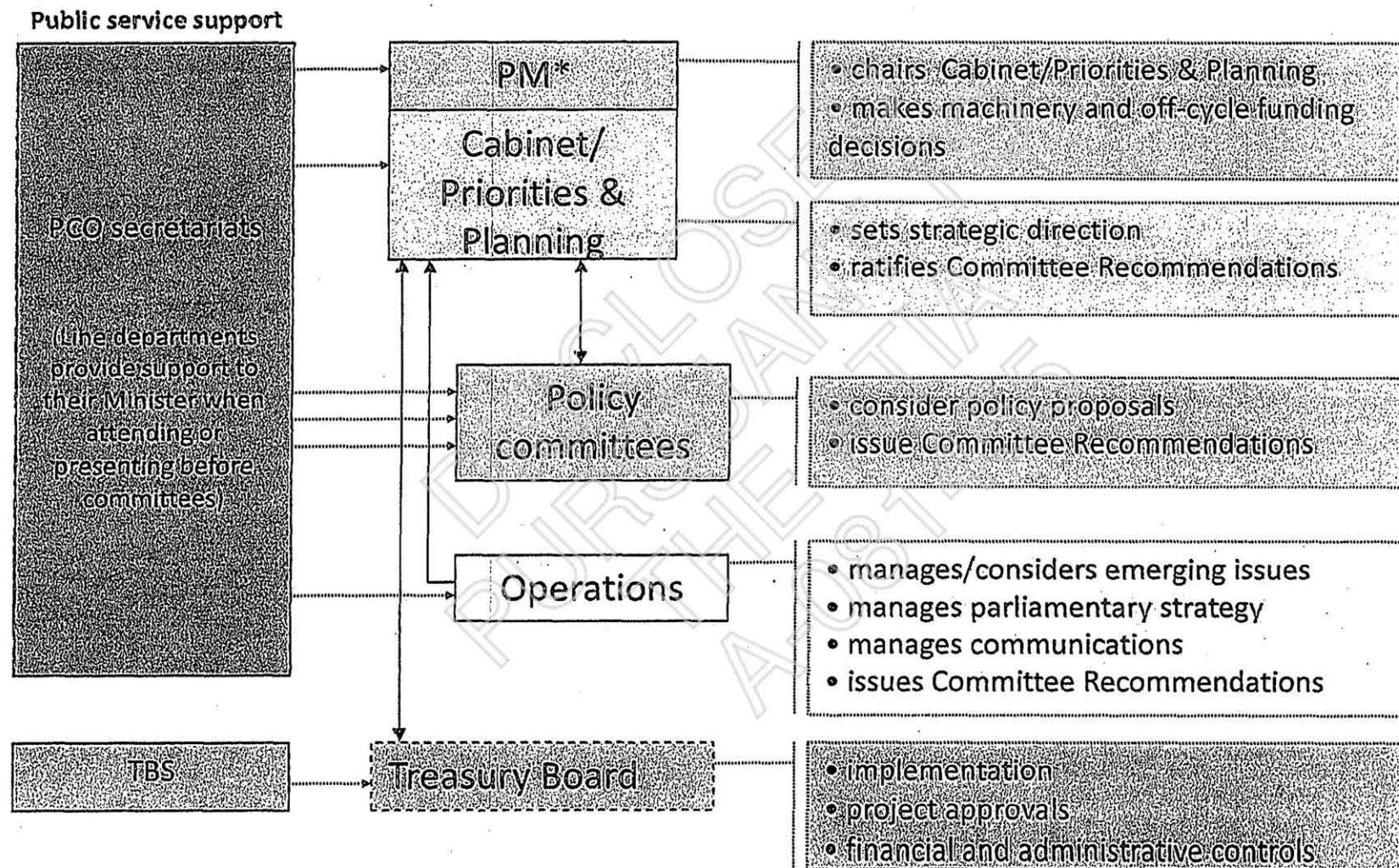


# Developing Policy: the Memorandum to Cabinet Process



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# Approving Policy: the Cabinet Committee System



\* The overall design of the Cabinet structure falls under the Prime Minister's prerogative.



# Deliberating Policy: Your Role in Cabinet

- As a Member of the Queen's Privy Council for Canada, you swore an oath/affirmed that:
  - "... I will in all things to be treated, debated and resolved in Privy Council, faithfully, honestly and truly declare my mind and my opinion. I shall keep secret all matters committed and revealed to me in this capacity, or that shall be secretly treated of in Council. Generally, in all things I shall do as a faithful and true servant ought to do for Her Majesty."
- Cabinet is the forum for you to weigh in on your perspective as:
  - a member of the Ministry;
  - the Minister of your department and portfolio;
  - a Member of Parliament;
  - a member of your caucus;
  - a representative of your constituency and region; and
  - a Canadian.



# Implementing Policy: Post-Cabinet Processes

- Funding Policy and Programs:
  - Program design and implementation plan approvals from Treasury Board before funds can be spent;
  - Consider reallocation before seeking net new resources;
  - Securing funding through the Budget process and Supply through estimates; and
  - Communications products approval involves consultation with PCO and PMO.
- Ongoing assessments
  - Evaluations to improve performance.
- Machinery implementation (if needed)
- Legislation and Regulations (if needed)

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# Presenting Policy: the Minister in Parliament

- Ministers have several duties in Parliament, including:
  - Piloting legislation through Parliament, including Committees;
  - Accounting to Parliament for departmental and portfolio spending;
  - Daily attendance at Question Period to respond to questions from Members of the House of Commons on issues relating to their portfolio;
  - Attendance in the House, as required;
  - Developing the Government's position on Private Members' business relating to their portfolio;
  - Maintaining constructive relations with Parliamentary Committees; and
  - Building working relations with parliamentarians, in particular with Opposition critics, and the government caucus.



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## IV. The days ahead

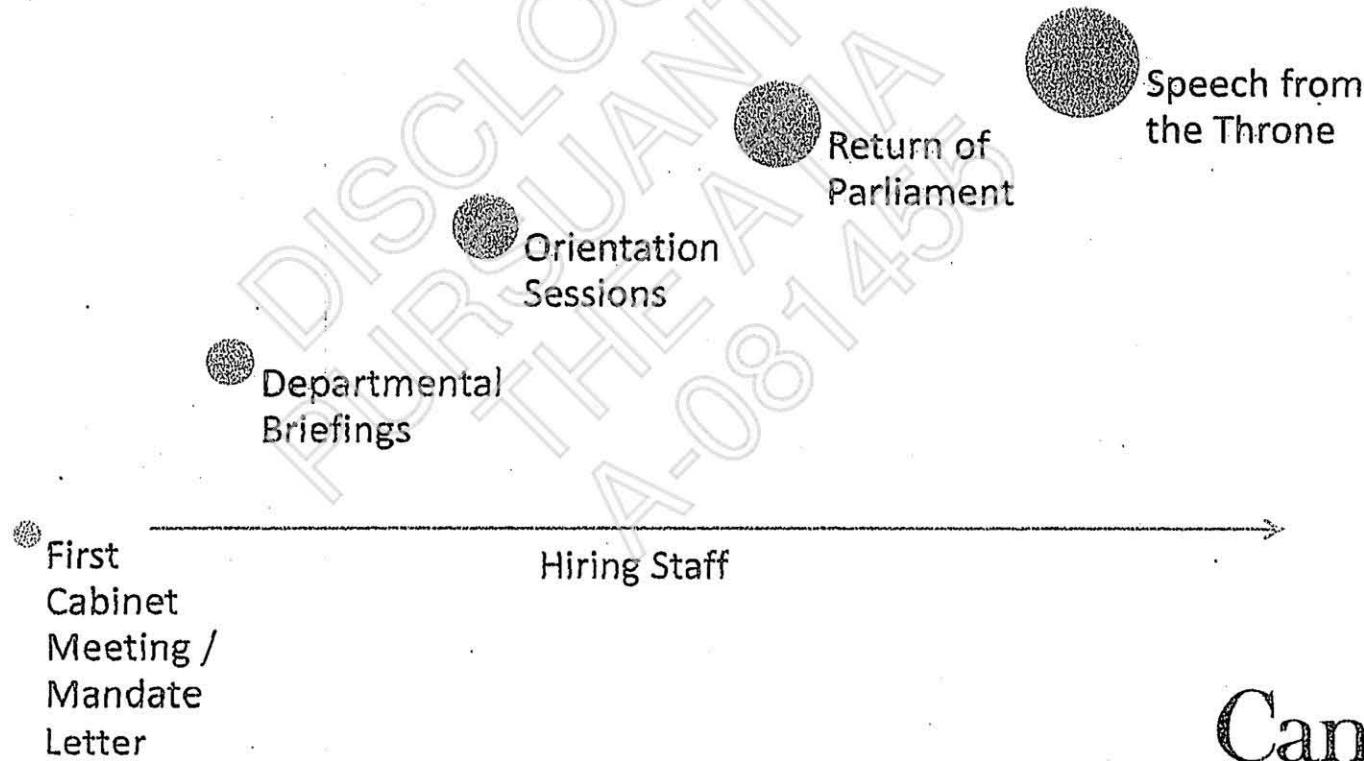
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# Key Short-term Milestones



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# Annexes

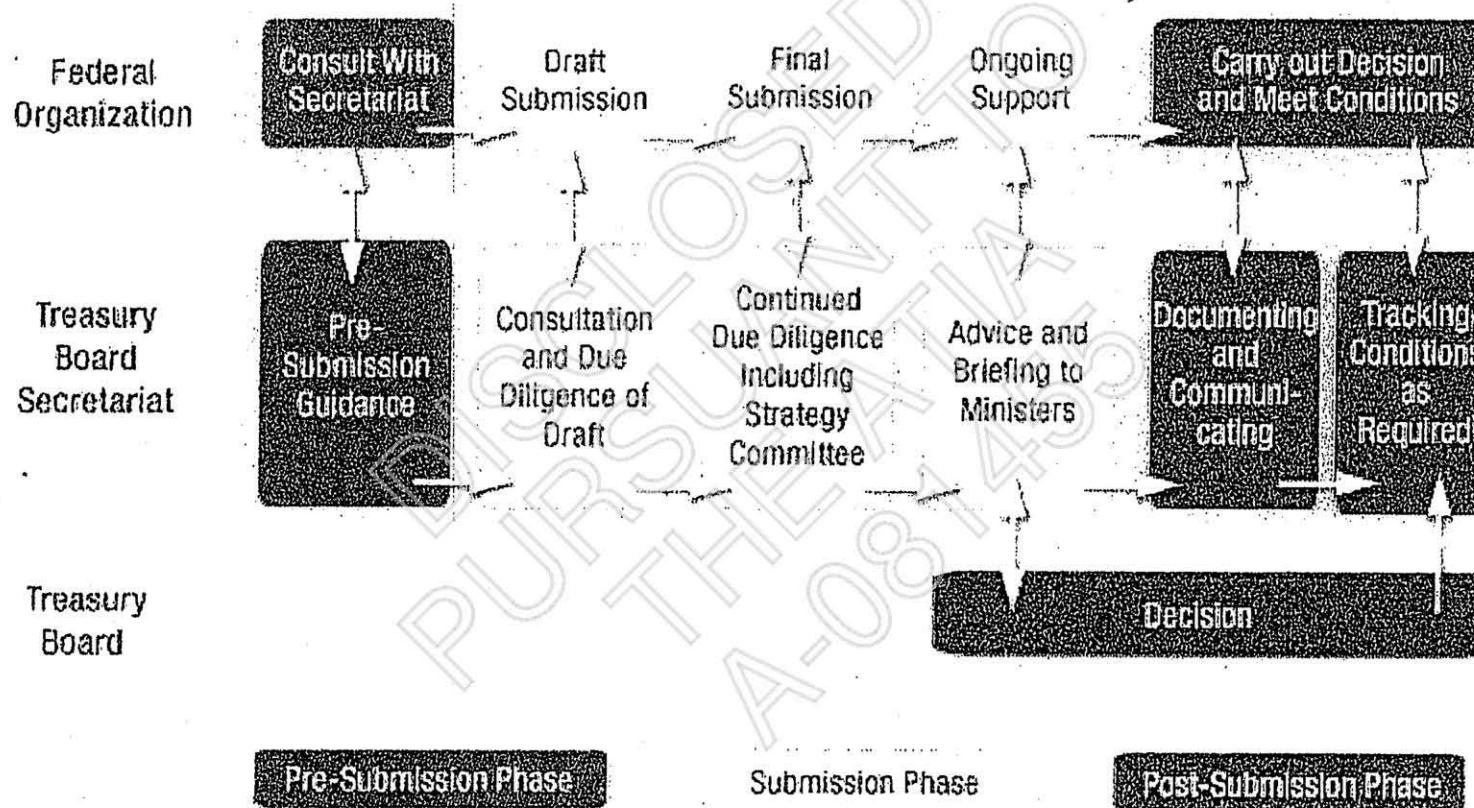
- The Treasury Board Submission Process
- How Machinery Decisions are Made Under the Prime Minister's Prerogative for the Machinery of Government
- The Parliamentary Process
- Reviewing Government: Agents and Officers of Parliament, and other review bodies
- Key Resources
- Acronyms

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# The Treasury Board Submission Process

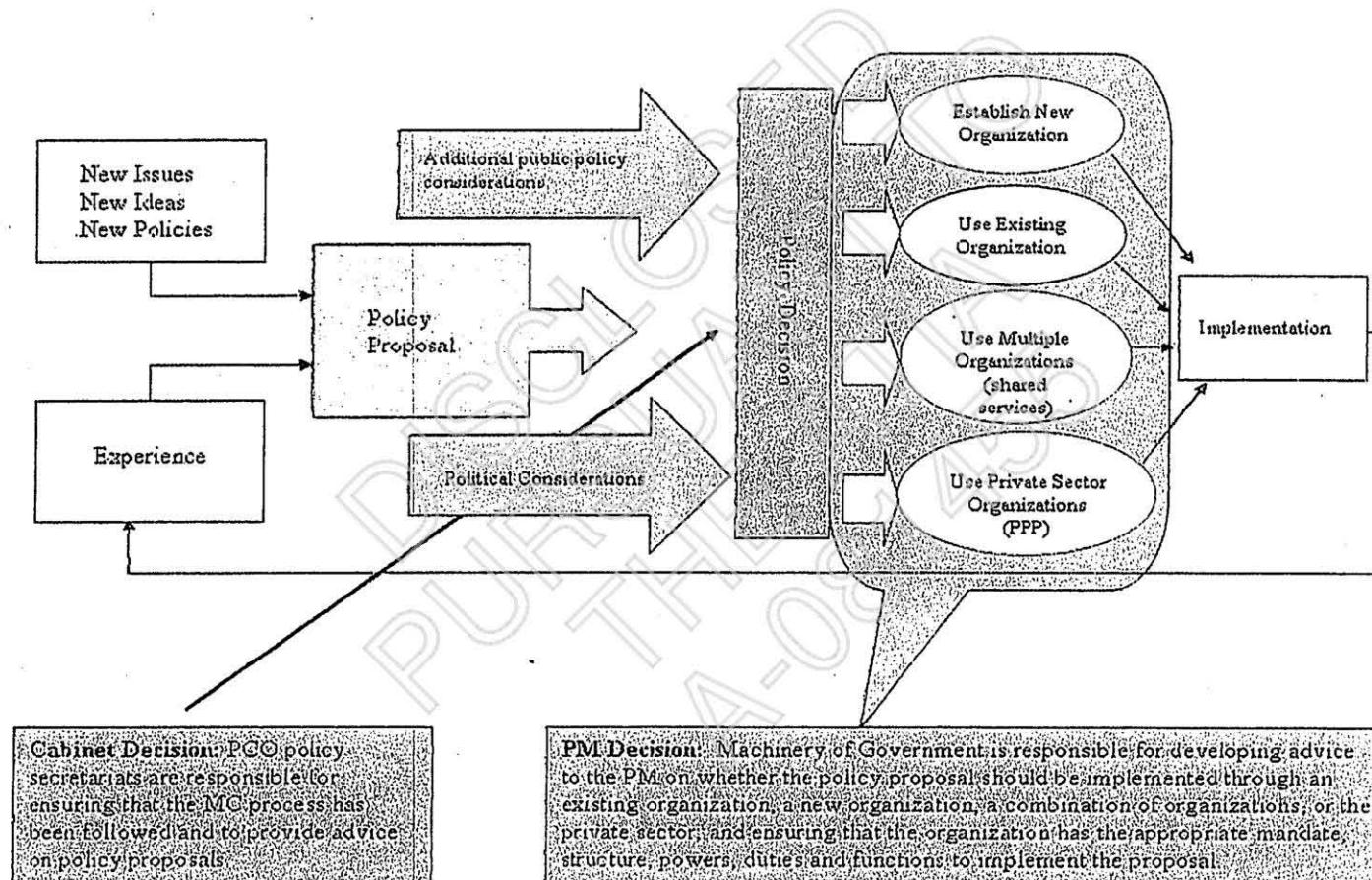


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## How Machinery Decisions are Made Under The Prime Minister's Prerogative for the Machinery of Government

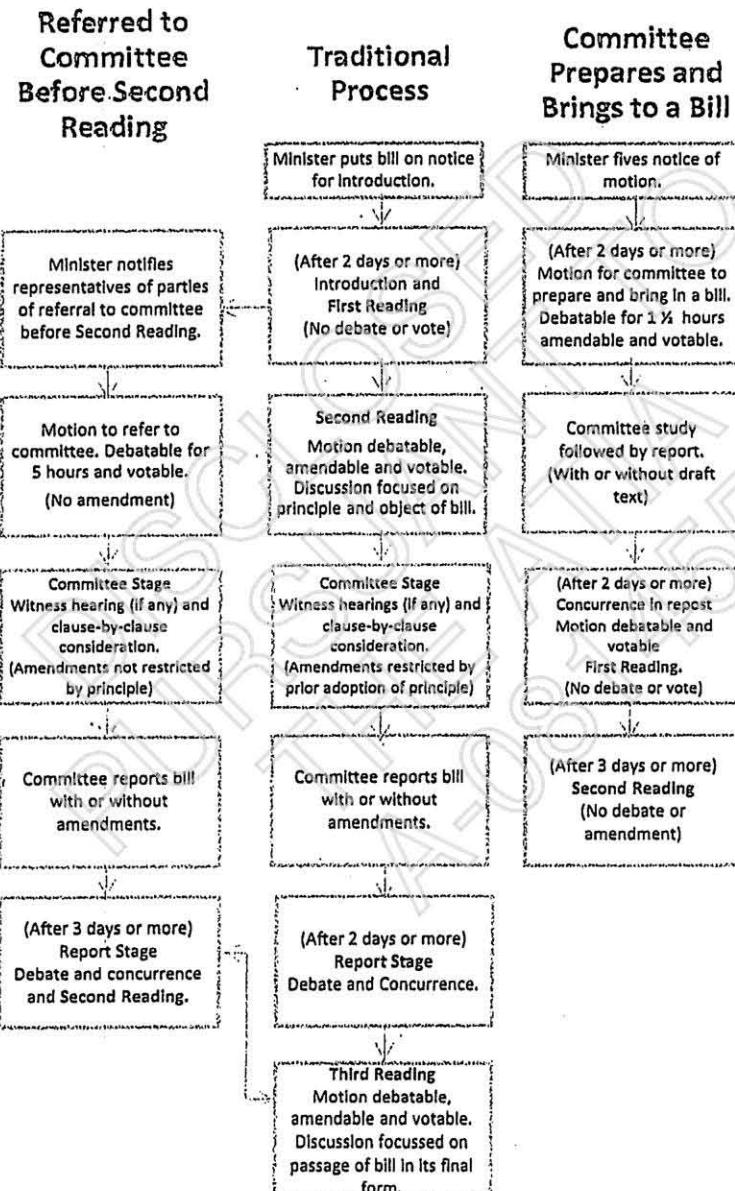
This process generally begins with a letter from the Minister to the Prime Minister, seeking approval for machinery changes.



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# The Parliamentary Process



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## Reviewing Government: Agents and Officers of Parliament, and other review bodies

- Agents of Parliament
  - Auditor General
  - Commissioner of Official Languages
  - Privacy Commissioner
  - Information Commissioner
  - Public Sector Integrity Commissioner
  - Commissioner of Lobbying
- Officers of Parliament
  - Clerks of the House of Commons and Senate
  - Conflict of Interest and Ethics Commissioner
  - Senate Ethics Officer
  - Parliamentary Librarian
  - Within the Library of Parliament, the Parliamentary Budget Officer
- Departmental Review Bodies



# Key Resources

- Deputy Minister and his or her staff
- Mandate Letter
- *Accountable Government: A Guide for Ministers and Ministers of State*
- On-boarding for Ministers and their staff
- *TBS Policies for Ministers' Offices*
- *Cabinet Directive on Law-making*
- *Guide to Making Federal Acts and Regulations*
- *Communications Policy of the Government of Canada*

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**List of Acronyms for the Portfolio Flower Chart**

<b>Entity Name</b>	<b>Acronym</b>
<b>Prime Minister's Portfolio</b>	
Privy Council Office	PCO
Office of the Governor General's Secretary	OGGS
Security Intelligence Review Committee	SIRC
Canadian Transportation Accident Investigation and Safety Board	TAISB
Canadian Intergovernmental Conference Secretariat	CICS
Office of the Chief Electoral Officer	OCEO
Office of the Commissioner of Official Languages	OCOL
<b>Agriculture and Agri-Food Portfolio</b>	
Department of Agriculture and Agri-Food	AAF
Canadian Agricultural Review Tribunal	CART
Canadian Dairy Commission	CDRC
Canadian Grain Commission	CGRC
Canadian Wheat Board	CWB
Farm Credit Canada	FCC
National Farm Products Council	NFPC
<b>Atlantic Canada Opportunities Agency Portfolio</b>	
Atlantic Canada Opportunities Agency	ACOA
<b>Canadian Heritage Portfolio</b>	
Department of Canadian Heritage	PCH
Canada Council for the Arts	CCFA
Canadian Broadcasting Corporation	CBC
Canadian Cultural Property Export Review Board	CPERB
Canadian Museum for Human Rights	CMHR
Canadian Museum of History	CMHST
Canadian Museum of Immigration at Pier 21	CMI
Canadian Museum of Nature	CMNAT
Canadian Radio-television and Telecommunications Commission	CRTC
Historic Sites and Monuments Board of Canada	HSMB
Library and Archives of Canada	LAC
Museum of Science and Technology	MS&T
National Arts Centre Corporation	NACC
National Battlefields Commission	NBC
National Film Board	NFB
National Gallery of Canada	NGC
Public Service Commission	PSC
Public Service Labour Relations and Employment Board	PSLERB
Telefilm Canada	TFLM

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Entity Name	Acronym
<b>Canadian Northern Economic Development Agency Portfolio</b>	
Canadian Northern Economic Development Agency	Cannor
<b>Citizenship and Immigration Portfolio</b>	
Department of Citizenship and Immigration Canadian Race Relations Foundation Immigration and Refugee Board	CIC CRRF IRB
<b>Economic Development Agency of Canada for the Regions of Quebec Portfolio</b>	
Economic Development Agency of Canada for the Regions of Quebec	CED-Q
<b>Employment and Social Development Portfolio</b>	
Department of Employment and Social Development Canada Employment Insurance Commission National Capital Commission Canada Mortgage and Housing Corporation Social Security Tribunal Canada Industrial Relations Board Canadian Centre for Occupational Health and Safety Office of the Co-ordinator, Status of Women	ESD CEIC NCC CMHC SST CIRB COHS OCSW
<b>Environment Portfolio</b>	
Department of the Environment Canadian Environmental Assessment Agency Parks Canada Agency	ENV CEAA PCA
<b>Finance Portfolio</b>	
Department of Finance Bank of Canada Canada Deposit Insurance Corporation Canada Development Investment Corporation Canada Pension Plan Investment Board Canadian International Trade Tribunal Financial Consumer Agency of Canada Financial Transactions and Reports Analysis Centre of Canada Office of the Auditor General Office of the Superintendent of Financial Institutions PPP Canada Inc. Royal Canadian Mint	FIN BoC DIC CDEV CPPIB CITT FCA FINTRAC OAG OSFI PPP Mint
<b>Fisheries and Oceans Portfolio</b>	
Department of Fisheries and Oceans Freshwater Fish Marketing Corporation	DFO FFMC

Entity Name	Acronym
<b>Foreign Affairs, Trade and Development Portfolio</b>	
Department of Foreign Affairs, Trade and Development Canadian Commercial Corporation International Development Research Centre International Joint Commission Export Development Canada Office of the Extractive Sector Corporate Social Responsibility Counsellor	DFATD CCC IDRC IJC EDC ESCSRC
<b>Health Portfolio</b>	
Department of Health Canadian Food Inspection Agency Canadian Institutes of Health Research Patented Medicine Prices Review Board of Canada Public Health Agency of Canada	Health CFIA CIHR PMPRB PHAC
<b>Indian Affairs and Northern Development Portfolio</b>	
Department of Indian Affairs and Northern Development Canadian Polar Commission Indian Residential Schools Truth and Reconciliation Commission Specific Claims Tribunal	DIAND POLC IRSTRC SCT
<b>Industry Portfolio</b>	
Department of Industry Business Development Bank of Canada Canada Foundation for Innovation Canadian Space Agency Canadian Tourism Commission Copyright Board Federal Economic Development Agency for Southern Ontario National Aboriginal Economic Development Board National Research Council of Canada Natural Sciences and Engineering Research Council Office of the Commissioner of Competition Office of the Superintendent of Bankruptcy Social Sciences and Humanities Research Council Standards Council of Canada Statistics Canada	IND BDBC CFInn CSA CTC CB FedDev NAEDB NRC NSERC OCC OSB SSHRC SCC Stats-Can
<b>Infrastructure, Communities and Intergovernmental Affairs Portfolio</b>	
Office of Infrastructure of Canada The Jacques-Cartier and Champlain Bridges Inc.	INF JCCBBI

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Entity Name	Acronym
<b>Justice Portfolio</b>	
Department of Justice Administrative Tribunals Support Service of Canada Canadian Human Rights Commission Canadian Human Rights Tribunal Canadian Judicial Council Courts Administration Service Judicial Compensation and Benefits Commission Office of the Information Commissioner of Canada Office of the Privacy Commissioner of Canada Office of the Commissioner for Federal Judicial Affairs Office of the Director of Public Prosecutions Office of the Federal Ombudsman for Victims of Crime Office of the Registrar of the Supreme Court of Canada	DOJ ATSSC CHRC CHRT CJC CAS JCBC OICC OPCC CFJA ODPP FOVC ORSCC
<b>National Defence Portfolio</b>	
Department of National Defence Communications Security Establishment Military Grievances External Review Committee Military Judges Compensation Committee Military Police Complaints Commission National Defence and Canadian Forces Ombudsman Office of the Communications Security Establishment Commissioner	DND CSE MGERC MJCC MPCC NDCFO CSEC
<b>National Revenue Portfolio</b>	
Canada Revenue Agency Taxpayers Ombudsman	CRA TXPO
<b>Natural Resources Portfolio</b>	
Department of Natural Resources Atomic Energy of Canada Limited Canada Foundation for Sustainable Development Technology Canada-Newfoundland Offshore Petroleum Board Canada-Nova Scotia Offshore Petroleum Board Canadian Nuclear Safety Commission Energy Supplies Allocation Board National Energy Board Northern Pipeline Agency	NRCan AECL SDTech CNFOPB CNSOPB CNSC ESAB NEB NPA
<b>Public Safety and Emergency Preparedness Portfolio</b>	
Department of Public Safety and Emergency Preparedness Canada Border Services Agency Canadian Security Intelligence Service Correctional Service of Canada Office of the Correctional Investigator Parole Board of Canada Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee	PSEP CBSA CSIS CSC OCI PBC RCMP RCMP-ERC

Entity Name	Acronym
Civilian Review and Complaints Commission for the Royal Canadian Mounted Police	RCMP-CRCC
<b>Public Works and Government Services Portfolio</b>	
Department of Public Works and Government Services	PWGSC
Canada Lands Company Limited	CLCL
Defence Construction (1951) Limited	DCL
Office of the Procurement Ombudsman	OPO
Payments in lieu of Taxes Dispute Advisory Panel	PILT
Shared Services Canada	SSC
<b>Transport Portfolio</b>	
Department of Transport	Transp.
Atlantic Pilotage Authority	APA
Belledune Port Authority	BPA
Canada Post Corporation	CPC
Canadian Air Transport Security Authority	CATSA
Canadian Transportation Agency	CTA
Great Lakes Pilotage Authority	GLPA
Halifax Port Authority	HalPA
Hamilton Port Authority	HamPA
Laurentian Pilotage Authority	LPA
Marine Atlantic Inc.	MATL
Montreal Port Authority	MtlPA
Nanaimo Port Authority	NanPA
Office of the Administrator of the Ship-Source Oil Pollution Fund	OSSOP
Pacific Pilotage Authority	PPA
Port Alberni Port Authority	PAPA
Prince Rupert Port Authority	PRPA
Quebec Port Authority	QPA
Ridley Terminals Inc.	RT
Saguenay Port Authority	SPA
Saint John Port Authority	SJPA
Sept-Iles Port Authority	SIPA
St. John's Port Authority	StJPA
The Federal Bridge Corporation Limited	FBCL
Thunder Bay Port Authority	TBPA
Toronto Port Authority	TPA
Transportation Appeal Tribunal of Canada	TATC
Trois Rivières Port Authority	TRPA
Vancouver Fraser Port Authority	VFPA
VIA Rail Canada Inc.	VIA
Windsor Port Authority	WPA
Windsor-Detroit Bridge Authority	WDBA

Entity Name	Acronym
<b>Treasury Board Portfolio</b>	
Treasury Board Secretariat	TBS
Canada School of Public Service	CSPS
Office of the Commissioner of Lobbying	OCL
Office of the Public Sector Integrity Commissioner	OPSIC
Public Sector Pension Investment Board	PSPIB
Public Service Pension Advisory Committee	PSPAC
<b>Veterans Affairs Portfolio</b>	
Department of Veterans Affairs	VAC
Veterans Ombudsman	VETO
Veterans Review and Appeal Board	VRAB
<b>Western Economic Diversification Portfolio</b>	
Department of Western Economic Diversification	WED

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**2d**

**Accountable government: A guide for  
Ministers and Ministers of State**

**Pour un gouvernement responsable : guide  
du ministre et du ministre d'État**

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The following contains excerpts of note from the Guide and the full table of contents. The complete document in PDF format can be found online: [http://www.pm.gc.ca/grfx/docs/guidemin\\_e.pdf](http://www.pm.gc.ca/grfx/docs/guidemin_e.pdf).

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## Introduction

This Guide sets out the duties and responsibilities of the Prime Minister, Ministers and Ministers of State, and outlines key principles of responsible government in Canada. This essential information will help members of the Ministry individually and collectively support the Prime Minister in managing the business of the Government of Canada. This Guide also includes information regarding the duties and responsibilities of Parliamentary Secretaries.

## I - Ministerial Responsibility and Accountability

Ministers of the Crown, including Ministers of State, are chosen by the Prime Minister and constitute the Ministry. They all serve at the pleasure of the Prime Minister. Government policy is established by the Cabinet, which does not include Ministers of State. The Ministry together helps carry out the mandate of the government.

Ministers of the Crown are responsible and accountable to the Prime Minister and Parliament in two fundamental ways:

- individually, for their performance in carrying out the responsibilities of the portfolio assigned to them by the Prime Minister; and
- collectively, in support of the Ministry team and decisions of Cabinet.

Ministers' individual and collective responsibility is an essential principle guiding the role of Cabinet government in Canada, and is at the core of the standards for ministerial behaviour.<sup>1</sup>

### *I.1. - Individual Ministerial Responsibility*

Ministers are accountable to the Prime Minister: they are appointed by the Governor General on the advice of the Prime Minister and the Prime Minister may ask for their resignation at any time.

Ministers are also accountable to Parliament. Most ministerial responsibilities are conferred on Ministers by Parliament through statutes that set out the powers, duties and functions for which the Minister is individually accountable. In addition, Ministers may also have other authorities in common law. They may also have responsibilities assigned to them by the Prime Minister. Ministers are accountable to Parliament for all areas of responsibility, whether they are assigned by statute or otherwise.

<sup>1</sup> Details may be found in *Responsibility in the Constitution*, Privy Council Office, 1993.

### ***I.2. Collective Ministerial Responsibility***

All members of the Ministry are collectively responsible for carrying out the government's policies as established by the Cabinet. They are therefore expected to work in close consultation with their ministerial colleagues. This principle is the foundation of a key constitutional convention known as Cabinet solidarity.

Policies presented to Parliament and to the public must be the agreed policies of the Cabinet. Ministers and Ministers of State cannot dissociate themselves from or repudiate the decisions of Cabinet or their Ministry colleagues unless they resign from the Ministry.

Cabinet solidarity is further reinforced by the Privy Councillor's oath requiring Ministers and Ministers of State to declare their opinion as decisions are being made, and to strictly uphold the confidentiality of Cabinet decision making.

The Cabinet decision-making process is a key mechanism for achieving overall coherence and coordination in government policy. Ministerial responsibilities may overlap or have implications for other Ministers. The increasing complexity of issues means that policies and programs must be reviewed in relation to each other. Ministers also have responsibilities for representing the different perspectives and interests of their regions, and these inevitably cut across departments. Ministers need to work closely together to ensure that their individual proposals are considered in the broader objectives of the government's agenda.

### ***I.3. Ministerial Accountability***

Ministers are accountable to Parliament for the exercise of the powers, duties and functions vested in them by statute or otherwise. Ministers must be present in Parliament to respond to questions on the discharge of their responsibilities, including the manner in which public monies were spent, as well as to account for that use. Whether a Minister has discharged responsibilities appropriately is a matter of political judgment by Parliament. The Prime Minister has the prerogative to reaffirm support for that Minister or to ask for his or her resignation.

It is critical to the principle of responsible government that all organizations within the executive be the responsibility of a Minister who is accountable to Parliament for the organization. A Minister is accountable to Parliament for the proper functioning of his or her department and all other organizations within his or her portfolio.

Ministers fulfill their accountability with respect to organizations by demonstrating appropriate diligence and competence in the discharge of their responsibilities. What constitutes appropriate ministerial oversight will depend on the nature of the organization and the Minister's role. In some cases, where arm's-length bodies are concerned and most powers, duties and functions are vested in a deputy head or governing body, the Minister's engagement will be at a systemic level—for example, making or recommending appropriate appointments, approving corporate plans, or examining the need for changes to the framework legislation.

Ministerial accountability to Parliament does not mean that a Minister is presumed to have knowledge of every matter that occurs within his or her department or portfolio, nor that the Minister is necessarily required to accept blame for every matter. It does require that the Minister attend to all matters in Parliament that concern any organizations for which he or she is responsible, including responding to questions. It further requires that the Minister take appropriate corrective action to address any problems that may have arisen, consistent with the Minister's role with respect to the organization in question. It is important that Ministers know and respect the parameters of their responsibilities with respect to arm's-length organizations.

## II Portfolio Responsibilities and Support

When a Minister is appointed to a portfolio, the Minister will have powers, duties and functions vested by statute, and the Prime Minister may assign a broad range of additional responsibilities. In exercising the powers conferred by Parliament and in implementing Cabinet decisions, Ministers are supported by a deputy minister and departmental officials. They are also provided with resources for exempt staff<sup>2</sup>, whom they personally appoint to assist them in their official responsibilities by providing political analysis, advice and support that the public service cannot provide.

As head of government, the Prime Minister has a responsibility for the effective operation of the whole of government and often has to answer in the House for the operation of all departments and agencies. This may mean that, in carrying out this overarching responsibility, the Prime Minister will be involved in matters within the responsibility of individual Ministers.

This chapter provides information on the framework and management of ministerial portfolios and on the public service resources that provide support to Ministers.

### ***II.1. Powers, Duties and Functions***

Under departmental statutes, it is the presiding Minister who is vested with powers, duties and functions. Many of the Ministers' powers are normally exercised on the Ministers' behalf by deputy ministers and departmental officials, who may in some cases act under formal delegations. Ministers are individually accountable to Parliament and the Prime Minister for their own actions and those of their department, including the actions of all officials under their management and direction.

Ministers' portfolio responsibilities may include a variety of arm's-length organizations, such as agencies, tribunals and Crown corporations. In the case of such organizations, the enabling legislation may vest powers, duties and functions directly in a deputy head or in a body such as a board or commission, although the Minister will in most cases have residual powers, duties and functions. Ministers' relationships with these organizations must

<sup>2</sup> See Annex E regarding exempt staff.

respect the parameters of their legal authorities. A discussion of Ministers' roles with respect to such bodies is found in Annex H, "Portfolio Organizations."

The Prime Minister may assign additional responsibilities to a Minister, either through an Order in Council<sup>3</sup> or as a result of a designation by the Prime Minister (for example, political regional responsibilities). Consequently, ministerial responsibilities can encompass a range of diverse activities, some based on statute, others on specific direction provided by the Prime Minister.

### ***II.2. Acting Ministers***

The Prime Minister establishes a standing roster of acting and alternate Ministers who assume additional duties when their colleagues are unable to perform their duties. The roster is formalized by a Minute of Council. The Prime Minister can act for any Minister, but normally does so only when the designated acting Minister or the alternate Minister is not available.

Ministers acting on behalf of their colleagues when unable to perform their duties may exercise the full powers of the Minister, but are advised not to make major decisions in the Minister's temporary absence. In urgent cases, they traditionally consult the Minister, the Prime Minister or other Cabinet colleagues as appropriate.

### ***II.3. Ministers of State***

Ministers of State are chosen by the Prime Minister to provide support to Ministers and to the government as a whole, with specific responsibilities. The support provided by Ministers of State may include: demonstrating policy leadership on one or more specific initiatives relating to their assignment at the direction of the responsible Minister; appearing on behalf of their Minister in Parliament, including Question Period, and before its committees as required; representing their Minister or the government at events; and meeting with stakeholders and other groups.

Although they are not members of the Cabinet, Ministers of State are part of the Ministry and participate in meetings of Cabinet committees relevant to their areas of assigned responsibility. They are bound by collective responsibility and must uphold the confidentiality of any Cabinet information to which they have access.

When Ministers of State are appointed to assist a portfolio Minister, the Minister may also outline specific priorities and tasks for which their assistance will be sought, which may include assistance with the Minister's parliamentary duties. However, Ministers of State do not exercise the statutory powers, duties and functions of the Minister, who remains accountable for the entire portfolio. Since Ministers of State do not themselves preside over a department or any other portion of the public service, the deputy minister of the Minister's department will provide them with departmental support. However, Ministers of State are accountable for the conduct of personal staff and advisors.

<sup>3</sup> See Annex D, section 5 regarding Orders in Council.

In certain instances, the Prime Minister may also appoint a Minister to additional duties in the portfolio of another Minister. In such cases, as in the case of Ministers of State, the portfolio Minister continues to be accountable for the entire portfolio.

#### **II.4. Parliamentary Secretaries**

Parliamentary Secretaries are chosen by the Prime Minister and are assigned to assist Ministers. They are key resources in a Minister's portfolio. Parliamentary Secretaries are not members of the Ministry, and their responsibilities are carried out within the policy and program frameworks set out by their Ministers. They may also be called upon to support other Ministers in the portfolio. For additional information, Parliamentary Secretaries should refer to the Guide for Parliamentary Secretaries, available from the Privy Council Office.

Parliamentary Secretaries are expected generally to support Ministers with respect to House and public duties as well as some department-related duties.

With respect to their House and public duties, Parliamentary Secretaries are a fundamental link between Ministers and Parliament. They help Ministers maintain contact with Senators and other members of the House of Commons in order to promote effective parliamentary decision making and to assist in the development of the legislative agenda. They play a liaison role within the caucus, the House of Commons and its committees. In committees, they help in sharing departmental information, and can work with committee chairs to plan appearances of Ministers and departmental officials. They are expected to facilitate departmental appearances by representing the Minister's views and intervening if necessary to address political issues that may arise. On Private Members' business, Parliamentary Secretaries are a link between the caucus and the Minister, and can also facilitate interaction with departments in the development of Private Members' business that the government chooses to support. Parliamentary Secretaries may also be called upon to answer policy questions during Question Period in the Minister's absence, although acting Ministers or Ministers of State may respond to particularly sensitive questions. Given that they work under the direction of a Minister, Parliamentary Secretaries do not introduce their own Private Members' bills or motions.

A Minister may delegate to a Parliamentary Secretary specific duties for policy development initiatives. Overall responsibility and accountability remain with the Minister, who also remains responsible for the direction of public servants and departmental resources, and has authority to initiate departmental actions.

### **II.5. Public Service and Exempt Staff Support**

In the performance of their departmental duties, Ministers and Ministers of State receive support from two kinds of officials with distinct but complementary roles:

- public servants, reporting in a clear chain of command to the deputy minister, provide professional, nonpartisan policy advice to Ministers and conduct departmental operations through the exercise of legal authorities flowing from the Minister; and
- ministerial “political” or “exempt” staff provide advice that can address the political aspects of the Minister’s functions but do not play a role in departmental operations.

The roles and responsibilities of deputy ministers and other public servants as well as those of exempt staff in supporting Ministers and Ministers of State are discussed at Annex E, *Support to Ministers and Ministers of State: The Role of the Public Service and Exempt Staff*.

### **II.6. Central Agencies**

The work of the Prime Minister and Cabinet is supported by a number of central agencies—the Privy Council Office, the Department of Finance and the Treasury Board Secretariat—which help to ensure consultation and coordination across government. The Prime Minister is also supported by the Prime Minister’s Office. The Prime Minister expects Ministers and their departments to work closely with all central agencies to establish an overall program supported by the Cabinet. Further discussion of the role of central agencies is found at Annex G.

**2e**

**CRA's Board of Management  
Conseil de direction de l'ARC**

**000077**

# CRA'S BOARD OF MANAGEMENT

DISCUSSED  
PURSUANT  
TO THE  
A-081453

Canada  
Revenue  
Agency  
Briefings

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# OVERVIEW

## Board of Management (Board) Composition

- **15 Directors**

- The Commissioner
- The Chair
- 10 provincial nominees
- 1 territorial nominee
- 2 federal nominees

### Nominees

- Appointed by Governor in Council (GIC) to serve "at pleasure", not more than three year term, no more than three terms

- Three Board members' terms will end in 2015 and two in 2016.

### The Chair

- Appointed by Governor in Council (GIC) to serve "at pleasure", not more than five year term, no more than two terms
- Must preside at meetings of the Board of Management, exercise powers or duties assigned by by-law of the Agency  
(The by-laws also apply to other directors)

# BOARD OF MANAGEMENT ROLE

## General

- Oversees the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts
- Approves corporate business plan
- May advise Minister of National Revenue on matters that relate to the general administration and enforcement of program legislation

## Practical

- Oversight of the management of the organization, assets, and administration of the matters under the Agency's jurisdiction
  - "Stewardship" role similar to that of Boards in Crown and private corporations
  - Challenge function: must satisfy themselves that Agency is properly managing exercise of its authorities
- However, responsibility for day-to-day management rests with the Commissioner and his officials

## LIMITATIONS

- May not direct Commissioner or an employee in the exercise of statutory power/duty/function or the administration or enforcement of program legislation
- Not authorized to be provided with personal/business information or information obtained under program legislation

# DIRECTORS: FIDUCIARY OBLIGATIONS

Directors must act honestly and in good faith with a view to best interests of the Agency.

- Compliance with a direction issued by the Minister is deemed to be in the best interests of the Agency

Not liable for a breach of duty which occurs by reason only of an act or omission of another person in respect of a matter on which the Board may not direct.

For example, if relying in good faith on:

- Financial statements represented in a report by AG or authorized employee of the Agency as fairly reflecting Agency's financial condition; or
- Report of an accountant, lawyer, notary or other professional whose profession leads credibility.
- The Board holds in-person meetings four times per year and regular teleconferences.
- For 2014-2015, the expenses relating to the Board's activities was approximately \$1M. Regular Board members receive an annual retainer of \$7,300-\$8,600 and a per diem of \$475-\$550 in accordance with Privy Council Office guidelines that govern Governor in Council appointments. The Board Chair and Committee Chairs receive a higher retainer and per diem.

# BOARD OF MANAGEMENT MEMBERSHIP

Nominated by	Name	Date of Original Appointment (Re-appointment Dates)	End Date of Term	Length of Term	Renewal Possible
New Brunswick	Robert Manning*	March 1, 2012	Feb. 28, 2015	3 years	YES
Alberta	Myles Bourke*	June 2, 2006 (September 9, 2009) (October 4, 2012)	Oct. 3, 2015	3 years	NO
Territories (NWT)	Margaret Melhorn*	November 1, 2012	Oct. 31, 2015	3 years	NO
Federal	Fauzia Lalani	April 11, 2008 (June 18, 2010) (June 18, 2013)	June 17, 2016	3 years	NO
Newfoundland & Labrador	Richard Daw	June 18, 2010 (June 18, 2013)	June 17, 2016	3 years	YES
Federal	Richard Thorpe	October 1, 2013	Sept. 30, 2017	4 years	YES
Saskatchewan	Norman Halldorson	July 30, 2008 (December 1, 2011) (December 1, 2014)	Nov. 30, 2017	3 years	NO
Federal	Joyce Sumara	December 1, 2014	Nov. 30, 2017	3 years	YES
Manitoba	Rossana Buonpensiere	December 1, 2014	Nov. 30, 2017	3 years	YES
Nova Scotia	Susan Hayes	March 5, 2015	Mar. 4, 2018	3 years	YES
Quebec	Francine Martel-Vaillancourt	March 26, 2015	Mar. 25, 2018	3 years	YES
British Columbia	Mark Dwor	May 28, 2015	May 27, 2018	3 years	YES
Ontario	Todd McCarthy	June 18, 2015	June 17, 2018	3 years	YES
Prince Edward Island	Gerard Fitzpatrick	September 9, 2009 (November 1, 2012) (November 1, 2015)	Oct. 31, 2018	3 years	NO

\*Terms for three members have expired; members continue to serve beyond the end of term until a replacement is appointed.

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Pages 000084 to 000085 exempted from disclosure pursuant to 23 of the ATIA