

# 2008-2009 Annual Report to Parliament

## The Administration of the *Access to Information Act*



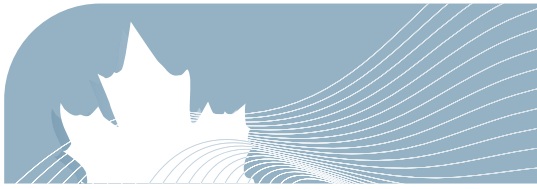
RC4415 Rev. 09



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada



## FOREWORD

This Annual Report to Parliament is prepared under the direction of the Minister of National Revenue and the Commissioner of the Canada Revenue Agency (CRA). It describes how the CRA administered the *Access to Information Act* (ATIA) for the 2008–2009 fiscal year.

Section 72 of the ATIA requires that the head of every government institution prepare and submit a report to Parliament each year, on the administration of the ATIA.

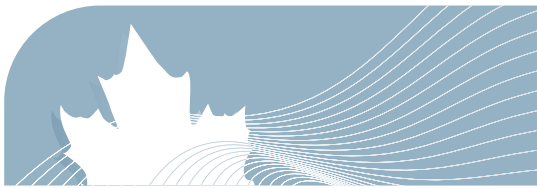
This report details how the CRA carried out and fulfilled its obligations under the ATIA during the period April 1, 2008, to March 31, 2009. It also includes information on changes to the access to information program within the CRA, the delivery of the program, and emerging issues that will require particular focus during the year ahead.

## ACCESS TO INFORMATION ACT

The ATIA was proclaimed on July 1, 1983. The ATIA gives Canadian citizens, as well as those persons and corporations present in Canada, the right to access federal government records that are not of a personal nature. The ATIA is just one channel through which information can be obtained and does not replace other existing procedures for obtaining government information. In accordance with this principle, the CRA encourages individuals to address informal requests for information directly to the appropriate branch or regional office, or to the general enquiries line at 1-800-959-8281.

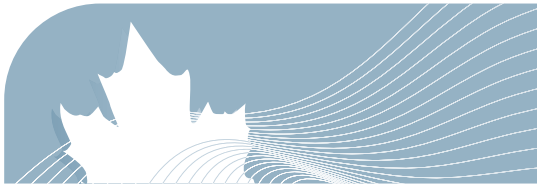
The main principles behind the ATIA are that government information should be available to the public, that necessary exemptions/exclusions to the release of information should be limited and specific, and that decisions on disclosure should be reviewed independent of government.





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## OVERVIEW OF THE CANADA REVENUE AGENCY

The Canada Revenue Agency (CRA) is responsible for the administration of tax programs, as well as the delivery of economic and social benefits. It also administers certain provincial and territorial tax programs. In addition, the CRA has the authority to enter into new partnerships with the provinces, territories, and other government bodies to administer non-harmonized taxes and other services, at their request and on a cost-recovery basis. The CRA promotes compliance with Canada's tax legislation and regulations and plays an important role in the economic and social well-being of Canadians.

The Minister of National Revenue is accountable to Parliament for all the CRA's activities, including the administration and enforcement of the *Income Tax Act* and the *Excise Tax Act*.

One of the key features of the CRA's innovative structure is a Board of Management, which is accountable to Parliament through the Minister of National Revenue. The Board consists of 15 members appointed by the Governor in Council, eleven of which have been nominated by the provinces and territories. The Board has the responsibility of overseeing the organization and management of the CRA, including the development of the Corporate Business Plan, and the management of policies related to resources, services, property, and personnel.

As the CRA's chief executive officer, the Commissioner is responsible for the day-to-day administration and enforcement of the program legislation that falls under the Minister's delegated authority. The Commissioner is accountable to the Board for the daily management of the CRA.

The CRA has a presence across the country. It is comprised of twelve Headquarters branches and five regional offices.

### Headquarters branches

- Appeals
- Compliance Programs
- Corporate Strategies and Business Development
- Human Resources
- Legislative Policy and Regulatory Affairs
- Taxpayer Services and Debt Management
- Assessment and Benefit Services
- Corporate Audit and Evaluation
- Finance and Administration
- Information Technology
- Legal Services
- Public Affairs

### Regional offices

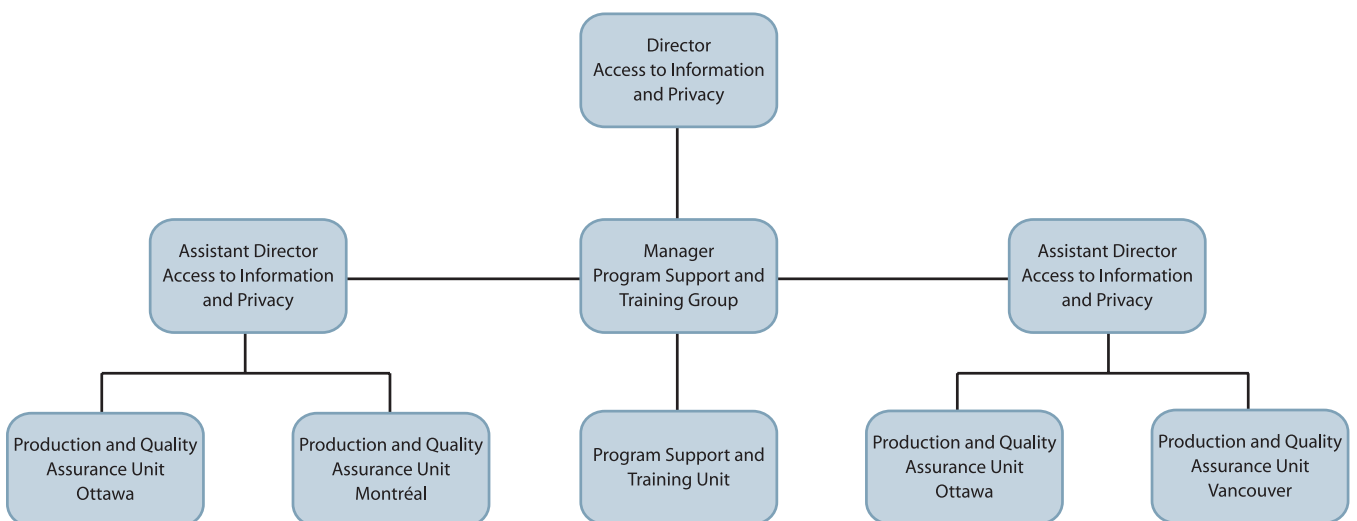
- Atlantic
- Pacific
- Quebec
- Ontario
- Prairie



## ACCESS TO INFORMATION AND PRIVACY DIRECTORATE

The primary responsibility of the Access to Information and Privacy (ATIP) Directorate is to fulfill all legislative requirements of the *Access to Information Act* (ATIA) and the *Privacy Act* (PA) for the CRA. In addition, the Directorate provides policy advice and training to CRA employees with respect to their responsibilities and obligations under the ATIA and the PA.

Reporting to the Assistant Commissioner of the Public Affairs Branch, the Director of the ATIP Directorate, Marie-Claude Juneau, is the ATIP coordinator for the CRA. The Directorate has a total of 74 employees and consists of three main units—two responsible for production and quality assurance and the other a Program Support and Training Group providing strategic planning and corporate support. Each production unit has a satellite office in its reporting structure—one in Vancouver, the other in Montréal.



The responsibilities of the ATIP Directorate include, but are not limited to, providing services to the public, CRA officials, and other federal institutions and liaising with the Treasury Board Secretariat and the offices of the Information and Privacy Commissioners of Canada. Additionally, CRA ATIP officials provide guidance, policy advice, and training to CRA employees with respect to their obligations and duties under the ATIA and the PA.



In particular, the ATIP Directorate:

- provides guidance on filing a formal request and explains the ATIP process;
- delivers a timely and complete response to each request;
- gives notice of the right of complaint regarding any matter related to the processing of a request;
- exercises leadership and direction in the execution and application of the ATIA and the PA;
- promotes awareness and provides training regarding the ATIA and the PA;
- gives advice regarding the release of records for an informal request;
- provides policy advice on ATIP-related CRA initiatives;
- develops corporate-wide ATIP-related policies and practices to guide access to information and records held by the CRA; and
- prepares the annual reports to Parliament on the CRA's administration of the ATIA and the PA.

## **DELEGATION OF RESPONSIBILITIES UNDER THE *ACCESS TO INFORMATION ACT***

The President of the Treasury Board is a member of the Ministry responsible for the government-wide administration of the ATIA. The Minister of National Revenue, as the head of the CRA, is responsible for the administration of the ATIA. The Minister is allowed, pursuant to section 73 of the ATIA, to use a Designation Order to delegate responsibilities under the ATIA to other officials of the CRA.

The Minister must sign the Designation Order, which authorizes certain officials to exercise the powers, duties, and functions on the Minister's behalf. The current Designation Order gives signing authority for all relevant sections of the ATIA and its Regulations to the Commissioner, Deputy Commissioner, Assistant Commissioners, Deputy Assistant Commissioners, Chief Audit Executive and Director General Program Evaluation, and the Director and Assistant Directors of the ATIP Directorate. The managers within the ATIP Directorate also have signing authority for the release of all documents to which access has been requested, except those on which discretionary exemptions of the ATIA have been applied. It should be noted that the current practice within the CRA is to have the ATIP Director, Assistant Directors, and the managers of the Production Quality Assurance Units in Ottawa sign off on the majority of ATIA and PA requests processed in Headquarters. However, in the Montréal and Vancouver satellite offices, the managers of the Production Assurance Units and their respective Assistant Commissioners will sign off based on their delegated authority.

Access to Information Act  
Designation Order

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

I, Jean-Pierre Blackburn, Minister of National Revenue and Minister of State (Agriculture and Agri-Food), do hereby designate, pursuant to section 73 of the *Access to Information Act*<sup>1</sup>, the officers or employees of the Canada Revenue Agency who hold the positions set out in the attached Schedule to exercise or perform the powers, duties or functions that have been given to me as head of a government institution under the sections of the *Access to Information Act* that are set out in the Schedule opposite each position.

Je, Jean-Pierre Blackburn, ministre du Revenu national et ministre d'État (Agriculture et Agroalimentaire), délègue par les présentes, en vertu de l'article 73 de la *Loi sur l'accès à l'information*<sup>2</sup>, aux cadres ou employés de l'Agence du revenu du Canada détenteurs des postes mentionnés à l'annexe ci-après les attributions dont je suis, en qualité de responsable d'une institution fédérale, investie par les articles de la *Loi sur l'accès à l'information* qui sont mentionnées dans la liste en regard de chaque poste.



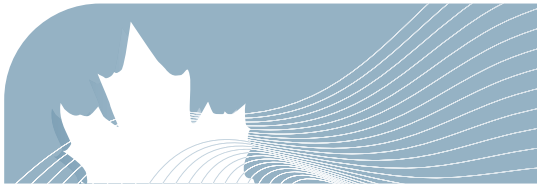
Jean-Pierre Blackburn  
Minister of National Revenue and Minister of State (Agriculture and Agri-Food) /  
Ministre du Revenu national et ministre d'État (Agriculture et Agroalimentaire)

Signed in Ottawa, Ontario, Canada this 27 day of August 2009  
Signée à Ottawa, Ontario, Canada le 27 août 2009

<sup>1</sup> R.S., c. A-1

<sup>2</sup> S.R., ch. A-1





## SCHEDULE

**Officers authorized to perform the powers, duties, or functions given to the Minister of National Revenue as head of a government institution under the provisions of the *Access to Information Act* and its regulations.**

**Subsection 4(2.1) and sections 7 to 16, 17 to 18, 18.1, 19 to 22, 23 to 29, 33, 35, 37, 43, 44, 52, and 71 of the *Access to Information Act* and sections 5 to 8 of the *Access to Information Regulations***

Commissioner  
Deputy Commissioner  
Assistant Commissioners  
Deputy Assistant Commissioner, Assessment and Benefit Services Branch  
Deputy Assistant Commissioner, Compliance Programs Branch  
Deputy Assistant Commissioner, Finance and Administration Branch  
Deputy Assistant Commissioner, Information Technology Branch  
Deputy Assistant Commissioner, Legislative Policy and Regulatory Affairs Branch  
Deputy Assistant Commissioner, Taxpayer Services and Debt Management Branch  
Chief Audit Executive and Director General Program Evaluation, Corporate Audit and Evaluation Branch  
Director, Access to Information and Privacy, Public Affairs Branch  
Assistant Directors, Access to Information and Privacy, Public Affairs Branch

**Section 16.5 of the *Access to Information Act***

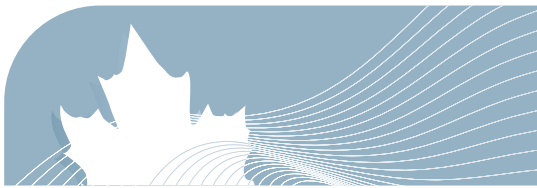
Commissioner  
Deputy Commissioner  
Chief Audit Executive and Director General Program Evaluation, Corporate Audit and Evaluation Branch  
Assistant Commissioner, Public Affairs Branch  
Director, Access to Information and Privacy, Public Affairs Branch  
Assistant Directors, Access to Information and Privacy, Public Affairs Branch

**Section 22.1 of the *Access to Information Act***

Commissioner  
Deputy Commissioner  
Chief Audit Executive and Director General Program Evaluation, Corporate Audit and Evaluation Branch  
Assistant Commissioner, Public Affairs Branch  
Director, Access to Information and Privacy, Public Affairs Branch  
Assistant Directors, Access to Information and Privacy, Public Affairs Branch

**Subsection 4(2.1), subsection 16(3) and sections 7 to 13, 19, 20, 24, 25, 27, 28, 29, 33, 35, 37, 43, and 44 of the *Access to Information Act* and sections 5 to 8 of the *Access to Information Regulations***

Managers, Access to Information and Privacy, Public Affairs Branch



## STATISTICAL REPORT – INTERPRETATION AND EXPLANATION

Appendix A provides a summarized statistical report on the ATIA for the 2008–2009 reporting period. The following is an explanation and interpretation of the statistical information.

### Requests under the *Access to Information Act*

During the reporting period April 1, 2008, to March 31, 2009, the CRA received a total of 1,770 new access to information requests. This represents a decrease of 133 requests from last year, when we received 1,903 requests. Altogether 690 requests were carried forward from the 2007–2008 fiscal year, giving us a total of 2,460 active requests, which represents a significant caseload with respect to numbers, scope, complexity, and volume. A total of 920 files are being carried forward to the next fiscal year. The following shows the number of requests received and completed by the CRA for the past five fiscal years:

Fiscal Year	New Requests	Requests Completed	Pages Reviewed
2004–2005	1,861	1,859	325,918
2005–2006	1,772	1,442	344,394
2006–2007	1,604	2,060	403,334
2007–2008	1,903	1,636	426,750
2008–2009	1,770	1,540	568,090

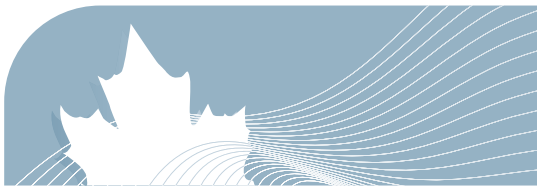
In addition to the ATIA requests completed, the CRA received 125 ATIA consultation requests, of which it completed 114.

Further, the Program Support and Training Group within the ATIP Directorate responded to approximately 700 email enquiries and 600 telephone enquiries from its various stakeholders, both internal and external to the CRA, concerning the ATIA and the PA. The group provides advice and guidance on ATIP processes and procedures as well as on the provision of appropriate alternate contact information.

### Sources of requests

The largest number of requests (1,107) was received from members of the public. The percentages follow:

Source	Number of Requests	Percentage (%)
Public	1,107	62
Business	531	30
Organizations	78	4
Media	49	3
Academia	5	1



## Disposition of requests

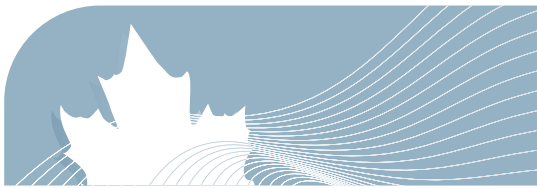
Of the total inventory, the Directorate completed 1,540 ATIA requests during the reporting period, with 568,090 pages of documents reviewed, a 33% increase from the previous reporting period. Disposition of the completed requests was as follows:

Disposition	Number of Requests	Percentage (%)
Fully disclosed	189	12.3
Partially disclosed	727	47.2
Excluded in their entirety	47	3.1
Exempted in their entirety	36	2.3
Transferred to another institution	8	0.5
Unable to process	224	14.5
Abandoned by applicant	301	19.5
Treated informally	8	0.5

## Exemptions invoked

The ATIP Directorate invoked exemptions under the ATIA a total of 1,338 times, as follows:

Sections	Description	Number	Percentage (%)
13	Records obtained in confidence from other levels of government	35	2.6
14	Records injurious to federal-provincial affairs	8	0.6
15	Records expected to be injurious to the conduct of international affairs and the defence of Canada or pertaining to subversive activities	19	1.4
16	Records containing law enforcement and investigation information or security of institutions	291	21.7
17	Records that could threaten the safety of individuals	2	0.1
18	Records expected to prejudice the economic interests of Canada	2	0.1



Sections	Description	Number	Percentage (%)
19	Records containing personal information	244	18.2
20	Records containing third-party business information	14	1.1
21	Records containing information related to the internal decision-making processes of government	224	16.7
22	Records containing audit and test procedures	20	1.5
23	Records related to solicitor-client privilege	77	5.8
24	Records pursuant to statutory prohibitions	398	29.8
26	Records to be published	4	0.3

### Exclusions cited

Exclusions were invoked a total of 11 times under section 69 for confidences of the Queen's Privy Council for Canada.

### Completion time and extensions

The 1,540 requests completed in 2008–2009 were completed in the following time frames:

Completion Time	Number of Requests	Percentage (%)
30 days or less	552	35.8
31 to 60 days	292	19.0
61 to 120 days	360	23.4
121 days or more	336	21.8

Of the 1,540 requests, 85.7% were completed within allowable time limits, which is approximately the same percentage as last year.

The Directorate sought an extension to the prescribed time limit in 286 instances in order to consult with other government institutions or if meeting the original time limit would unreasonably interfere with the operations of the CRA.



## **Translation**

No translations were required to respond to access to information requests during this reporting period.

## **Method of access**

Statistics compiled for this section are based solely on those 916 requests for which information was fully or partially disclosed. In nine cases, applicants obtained access through examination of records and, in four instances, applicants obtained access through a combination of copies and examination. In 903 cases, applicants received copies of the records they had requested.

## **Fees**

During the reporting period, the total fees collected were \$52,230. For more details, please refer to Appendix A.

## **Costs**

During 2008-2009 the ATIP Directorate's estimated total cost to administer the ATIA was \$2,739,045. For more details, please refer to Appendix A.

## **EDUCATION AND TRAINING**

During the 2008–2009 fiscal year, the ATIP Directorate continued to conduct training and awareness sessions for ATIP staff, CRA personnel, and representatives from other government departments. There were 20 training sessions delivered by the satellite offices in Montréal and Vancouver, with 400 participants. Headquarters staff conducted seven in-house ATIP training sessions for new and existing analysts and continued to deliver training to participants of the CRA Management Group Learning Program, providing 10 sessions to 200 participants. Informal ATIP-related training was also given throughout the year.

## **PROGRAM DEVELOPMENT**

The ATIP Directorate continuously strives to adjust and re-align its structure to ensure the provision of an efficient and effective service to its stakeholders. One of the initiatives of the Directorate underway in the 2008–2009 reporting period was the planning of an Intake Unit. The Intake Unit will help streamline the intake process and reduce the time spent on the initial preparation stage. Implementation of this unit will begin in the first quarter of the next fiscal year.



The Directorate also undertook an extensive review of its priorities, with a focus on an enhanced delivery of ATIP Awareness Training within the CRA. It has also made progress on improving the information-sharing protocol between the Security, Risk Management, and Internal Affairs Directorate and the ATIP Directorate.

## Overview

As experienced by many other members of the ATIP community, the Directorate is constantly faced with the challenge of retaining experienced employees with significant corporate knowledge. The 2008–2009 fiscal year saw a significant turnover of key members of the ATIP Directorate. Following a successful hiring process, 10 new analysts (13.5% of the total ATIP staff) joined the Directorate and were provided with in-house training and courses offered by the Treasury Board Secretariat. Formal training was followed by a period of mentoring by experienced Directorate staff. An additional selection process for junior analyst positions was launched to address the Directorate's staff shortage.

## COMPLAINTS, INVESTIGATIONS, AND FEDERAL COURT CASES

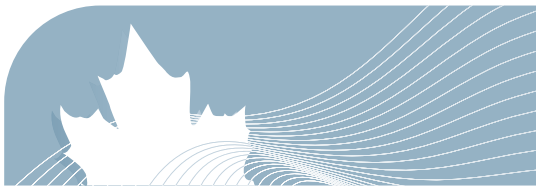
During the reporting period, the Office of the Information Commissioner received 302 complaints concerning requests for information received and/or responded to by the CRA; 60 of those complaints were received after the close of the 2008–2009 fiscal year, making the total complaints received by the CRA 242. During 2008–2009, 123 of the complaints were resolved: 83 were justified and 40 were not justified. Two frequent requestors generated 75.3% of these complaints.

No cases advanced to Federal Court.

## CONCLUSION

The CRA's goal for fiscal year 2009–2010 is to continue to improve upon its processes and procedures in order to meet its obligations and responsibilities under the *Access to Information Act* and the *Privacy Act*.

To achieve this goal, we will further expand on our ATIP training function so that an increased number of CRA personnel can enhance their understanding of their responsibilities inherent under these acts. In addition, procedural and structural changes will be implemented in the ATIP Directorate to ensure that the CRA is positioned to maximize its opportunities to meet existing demands and to effectively manage future challenges.



# APPENDIX A – STATISTICAL REPORT



Government of Canada / Gouvernement du Canada

## REPORT ON THE ACCESS TO INFORMATION ACT RAPPORT CONCERNANT LA LOI SUR L'ACCÈS À L'INFORMATION

Institution CANADA REVENUE AGENCY / AGENCE DU REVENU DU CANADA			Reporting period / Période visée par le rapport 2008-04-01 to/à 2009-03-31		
Source	Media / Médias 49	Academia / Secteur universitaire 5	Business / Secteur commercial 531	Organization / Organisme 78	Public 1107

### I Requests under the Access to Information Act / Demandes en vertu de la Loi sur l'accès à l'information

Received during reporting period / Reçues pendant la période visée par le rapport	1770
Outstanding from previous period / En suspens depuis la période antérieure	690
<b>TOTAL</b>	<b>2460</b>
Completed during reporting period / Traitées pendant la période visées par le rapport	1540
Carried forward / Reportées	920

### II Disposition of requests completed / Disposition à l'égard des demandes traitées

1. All disclosed / Communication totale	189	6. Unable to process / Traitement impossible	224
2. Disclosed in part / Communication partielle	727	7. Abandoned by applicant / Abandon de la demande	301
3. Nothing disclosed (excluded) / Aucune communication (exclusion)	47	8. Treated informally / Traitement non officiel	8
4. Nothing disclosed (exempt) / Aucune communication (exemption)	36	<b>TOTAL</b>	<b>1540</b>
5. Transferred / Transmission	8		

### III Exemptions invoked / Exceptions invoquées

S. Art. 13(1)(a)	17	S. Art. 16(1)(a)	12	S. Art. 18(b)	1	S. Art. 21(1)(a)	55
(b)	0	(b)	14	(c)	0	(b)	164
(c)	16	(c)	247	(d)	1	(c)	2
(d)	2	(d)	1	S. Art. 19(1)	244	(d)	3
S. Art. 14	8	S. Art. 16(2)	16	S. Art. 20(1)(a)	1	S. Art. 22	20
S. Art. 15(1) International rel. / Relations intern.	17	S. Art. 16(3)	1	(b)	7	S. Art. 23	77
Defence / Défense	1	S. Art. 17	2	(c)	6	S. Art. 24	398
Subversive activities / Activités subversives	1	S. Art. 18(a)	0	(d)	0	S. Art. 26	4

### IV Exclusions cited / Exclusions citées

S. Art. 68(a)	11	S. Art. 69(1)(c)	0
(b)	0	(d)	0
(c)	1	(e)	0
S. Art. 69(1)(a)	0	(f)	0
(b)	1	(g)	11

### V Completion time / Délai de traitement

30 days or under / 30 jours ou moins	552
31 to 60 days / De 31 à 60 jours	292
61 to 120 days / De 61 à 120 jours	360
121 days or over / 121 jours ou plus	336

### VI Extensions / Prorogations des délais

	30 days or under / 30 jours ou moins	31 days or over / 31 jours ou plus
Searching / Recherche	284	161
Consultation	2	8
Third party / Tiers	0	0
<b>TOTAL</b>	<b>286</b>	<b>169</b>

### VII Translations / Traduction

Translations requested / Traductions demandées		0
Translations prepared / Traductions préparées	English to French / De l'anglais au français	0
	French to English / Du français à l'anglais	0

### VIII Method of access / Méthode de consultation

Copies given / Copies de l'original	903
Examination / Examen de l'original	9
Copies and examination / Copies et examen	4

### IX Fees / Frais

Net fees collected / Frais net perçus			
Application fees / Frais de la demande	10,445.20	Preparation / Préparation	184.80
Reproduction	37,206.20	Computer processing / Traitement informatique	391.38
Searching / Recherche	4,002.80	<b>TOTAL</b>	<b>52,230.38</b>
Fees waived / Dispense de frais		No. of times / Nombre de fois	\$
\$25.00 or under / 25 \$ ou moins		52	\$ 255.00
Over \$25.00 / De plus de 25 \$		2	\$ 583.00

### X Costs / Coûts

Financial (all reasons) / Financiers (raisons)	
Salary / Traitement	\$ 2,601,325.34
Administration (O and M) / Administration (fonctionnement et maintien)	\$ 137,720.16
<b>TOTAL</b>	<b>\$ 2,739,045.50</b>
Person year utilization (all reasons) / Années-personnes utilisées (raison)	
Person year (decimal format) / Années-personnes (nombre décimal)	44

TBS/SCT 350-62 (Rev. 1999/03)





## APPENDIX B – SUPPLEMENTAL REPORTING REQUIREMENTS

### Supplemental reporting requirements *Access to Information Act*

In addition to the reporting requirements addressed on Form TBS/SCT 350-62, *Report on the Access to Information Act*, institutions are required to report on the following:

#### Part III – Exemptions invoked

Section 13

Subsection 13(e) \_\_\_\_0\_\_\_\_

Section 14

Subsections 14(a) \_\_\_\_8\_\_\_\_

14(b) \_\_\_\_0\_\_\_\_

#### Part IV – Exclusions cited

Subsection 69.1(1) \_\_\_\_0\_\_\_\_