

2012-2013 Annual Report to Parliament

on the Administration of the *Access to Information Act*





Foreword

Each fiscal year, the head of every government institution has to prepare and submit to Parliament an annual report on the administration of the *Access to Information Act*.

This annual report is tabled in Parliament in accordance with section 72 of the *Access to Information Act* under the direction of the Minister of National Revenue and the Commissioner of the Canada Revenue Agency (CRA). It describes how the CRA administered and fulfilled its obligations under the *Access to Information Act* during the period April 1, 2012, to March 31, 2013. It also discusses issues of interest related to program delivery, emerging trends, and areas of focus for the year ahead.

The Access to Information Act

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

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

- Government information should be available to the public.
- Exceptions to the right of access should be limited and specific.
- Decisions about disclosures should be reviewable independently of government.

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

- topical indexes on the CRA Web site: www.cra.gc.ca/azindex/menu-eng.html
- individual income tax enquiries (including requests for forms and publications): 1-800-959-8281
- enquires from businesses and self-employed individuals (including requests for forms and publications): 1-800-959-5525
- universal child care benefit, Canada child tax benefit, and related provincial and territorial programs, child disability benefit, and children's special allowances enquiries: 1-800-387-1193
- Charities Client Assistance (information about registered charities): 1-800-267-2384
- international tax and non-resident enquiries: 1-855-284-5942 for individuals and non-resident trusts; 1-855-284-5944 for non-resident corporations and corporation accounts; and 1-855-284-5946 for Part XIII tax and non-resident withholding accounts
- TTY (teletypewriter for persons who are deaf or hard of hearing or who have a speech impairment): 1-800-665-0354



Table of Contents

Overview of the Canada Revenue Agency	4
The Access to Information and Privacy Directorate	5
The Access to Information and Privacy Oversight Review Committee	6
Delegation of responsibilities under the <i>Access to Information Act</i>	6
Schedule – <i>Access to Information Act</i>	8
Statistical report – Interpretation and explanation	9
Operational environment	13
Policies, guidelines, and procedures	17
Collaboration with oversight bodies	18
Public reporting	19
Complaints, investigations, and Federal Court cases	21
Conclusion	23
Appendix A – Statistical report	24



Overview of the Canada Revenue Agency

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

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

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

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

The CRA is made up of 12 branches and 5 regional offices across the country.

Branches

- Appeals
- Assessment and Benefit Services
- Audit, Evaluation, and Risk
- Compliance Programs
- Finance and Administration
- Human Resources
- Information Technology
- Legal Services
- Legislative Policy and Regulatory Affairs
- Public Affairs
- Strategy and Integration
- Taxpayer Services and Debt Management

Regions

- Atlantic
- Ontario
- Pacific
- Prairie
- Quebec



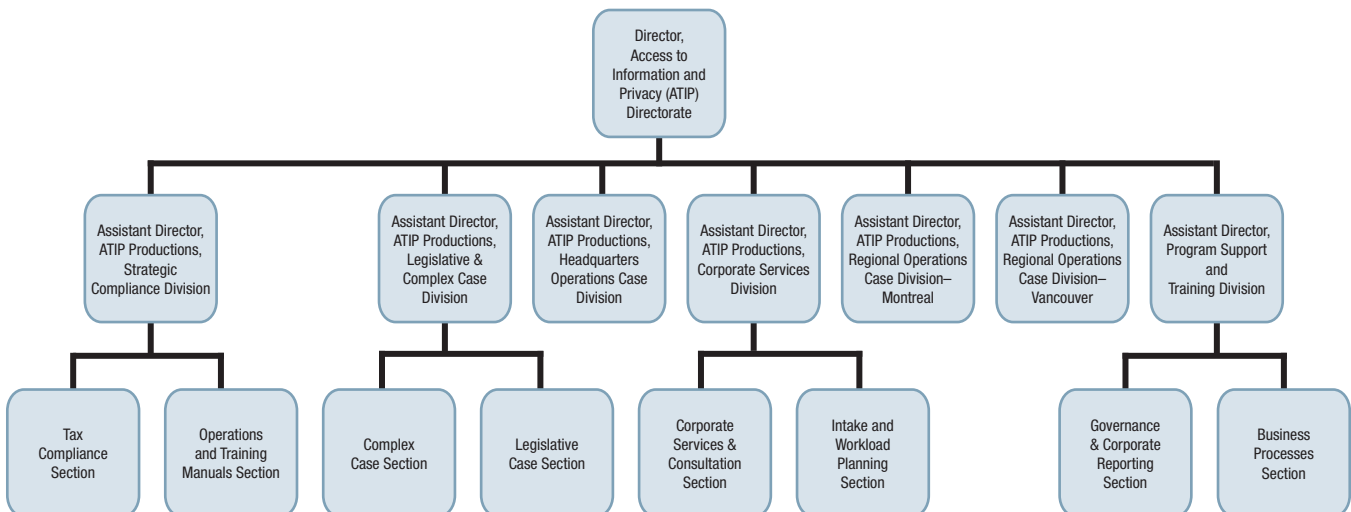
The Access to Information and Privacy Directorate

The Access to Information and Privacy (ATIP) Directorate supports the CRA in meeting its requirements under the *Access to Information Act* and the *Privacy Act*. To fulfill this mandate, the ATIP Directorate:

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

Marie-Claude Juneau is the Director of the ATIP Directorate. She reports to the Assistant Commissioner of the Public Affairs Branch.

In 2012-2013, 124 full-time employees were responsible for administering the *Access to Information Act* and the *Privacy Act*. The ATIP Directorate is made up of two main divisions: production, and program support and training (within the Directorate and CRA-wide). In addition to its Headquarters office in Ottawa, the ATIP Directorate has an office in Vancouver and an office in Montréal.





The Access to Information and Privacy Oversight Review Committee

The Access to Information and Privacy Oversight Review Committee is an executive-level committee with representatives from CRA branches. The Committee leads the senior horizontal review of emerging access to information and privacy issues that could affect the CRA. The Committee reviews privacy impact assessments and examines federal government policies and initiatives that pertain to access to information and privacy at the CRA. In 2012-2013, the terms of reference for the Committee were revised.

Delegation of responsibilities under the *Access to Information Act*

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

The CRA's current delegation order for the *Access to Information Act* was signed by Gail Shea, Minister of National Revenue and Minister for the Atlantic Canada Opportunities Agency, on March 28, 2013. It identifies specific provisions of the *Access to Information Act* and its regulations that the Minister has delegated to various positions within the CRA.

The delegation order was revised in 2012-2013 as per the Office of the Information Commissioner of Canada's recommendation to "*Ensure that the Minister of National Revenue further amend the delegation order to ensure greater autonomy of the access to information coordinator.*" The change involved removing delegated authority from all assistant commissioners with the exception of the Assistant Commissioner of the Public Affairs Branch.

The Access to Information and Privacy director and assistant directors, as well as the managers of the production units, approve responses to requests under the *Access to Information Act*. Delegations are also extended to the Commissioner, the Deputy Commissioner, and the Assistant Commissioner, Public Affairs Branch.



Minister
of National Revenue



Ministre
du Revenu national

Ottawa, Canada K1A 0A6

Access to Information Act
Delegation Order

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

I, Gail Shea, Minister of National Revenue, and Minister for the Atlantic Canada Opportunities Agency, do hereby designate, pursuant to section 73 of the *Access to Information Act*¹, the officers or employees of the Canada Revenue Agency who hold the positions set out in the attached Schedule to exercise or perform the powers, duties or functions that have been given to me as head of a government institution under the provisions of the *Access to Information Act* as set out in the Schedule.

Je, Gail Shea, ministre du Revenu national et ministre de l'Agence de promotion économique du Canada atlantique, délègue par les présentes, en vertu de l'article 73 de la *Loi sur l'accès à l'information*², aux cadres ou employés de l'Agence du revenu du Canada détenteurs des postes mentionnés dans l'annexe ci-jointe les attributions dont je suis, en qualité de responsable d'une institution fédérale, investie par les dispositions de la *Loi sur l'accès à l'information* qui sont mentionnées dans l'annexe.

La ministre du Revenu national et ministre de l'Agence de promotion économique du Canada atlantique,

Gail Shea
Minister of National Revenue and Minister for the Atlantic Canada Opportunities Agency

Signed in Ottawa, Ontario, Canada this 28th day of March, 2013
Signé à Ottawa, Ontario, Canada le 28^e jour de mars 2013

¹ R.S., c. A-1

² S.R., ch. A-1

Canada



Schedule – Access to Information Act

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

- Commissioner
- Deputy Commissioner
- Assistant Commissioner, Public Affairs Branch
- Director, Access to Information and Privacy (ATIP) Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch
- Managers, ATIP Directorate, Public Affairs Branch

Section 16.5 of the *Access to Information Act*

- Commissioner
- Deputy Commissioner
- Assistant Commissioner, Public Affairs Branch
- Director, ATIP Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch

Paragraph 52(2)(b) and subsection 52(3) of the *Access to Information Act*

- Commissioner
- Deputy Commissioner
- Assistant Commissioner, Public Affairs Branch
- Director, ATIP Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch

Section 72 of the *Access to Information Act*

- Commissioner
- Deputy Commissioner
- Assistant Commissioner, Public Affairs Branch
- Director, ATIP Directorate, Public Affairs Branch
- Assistant directors, ATIP Directorate, Public Affairs Branch



Statistical report – Interpretation and explanation

Appendix A is a statistical report on the *Access to Information Act* for the 2012-2013 reporting period. The following explains and interprets the statistical information.

Requests under the *Access to Information Act*

During the reporting period April 1, 2012, to March 31, 2013, the CRA received 3,137 new access to information requests. This represents an increase of 900 requests (40%) over the previous year. Since 582 requests were carried forward from 2011-2012, there was a total of 3,719 active requests.

The following table shows the number of requests the CRA received and completed in the past five fiscal years.

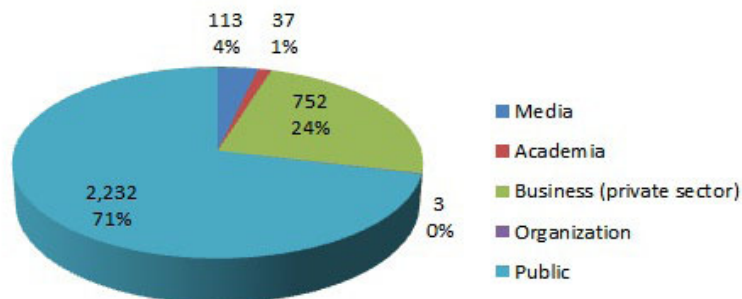
Fiscal year	Requests received	Requests completed	Pages processed
2008-2009	1,770	1,540	568,090
2009-2010	1,798	1,651	1,068,810
2010-2011	2,589	2,605	1,116,838
2011-2012	2,237	2,683	998,802
2012-2013	3,137	3,083	1,203,253

In addition, the ATIP Directorate's Program Support and Training Division responded to 1146 emails and 664 telephone enquiries from inside and outside the CRA. The responses to these enquiries included giving advice and guidance on processes and procedures relating to the *Access to Information Act* and the *Privacy Act* and providing alternate contact information.

Sources of requests

The following chart shows the sources of the requests received in 2012-2013.

Sources of requests





Disposition of requests

During the reporting period, the ATIP Directorate completed 3,083 access to information requests, which included reviewing 1,203,253 pages of records. The following table shows the disposition of the requests.

Disposition	Number of requests	Percentage
All disclosed	433	14.04%
Disclosed in part	1,649	53.49%
All exempted	34	1.10%
All excluded	16	0.52%
No records exist	172	5.58%
Request transferred	4	0.13%
Request abandoned	648	21.02%
Treated informally	127	4.12%

For more details, including completion times, see Appendix A.

Exemptions

The following table shows the number of requests in which the listed sections under the *Access to Information Act* were invoked. The percentage refers to the frequency with which a specific exemption was applied to files. The total percentage exceeds one-hundred percent, because more than one exemption may be applied to individual files.

Section	Description	Number	Percentage
13	Information obtained in confidence	127	5.45%
14	Federal-provincial affairs	19	0.82%
15	International affairs and defence	40	1.72%
16	Law enforcement and investigations	1,270	54.48%
17	Safety of individuals	5	0.21%
18	Economic interests of Canada	10	0.43%
19	Personal information	986	42.30%
20	Third-party information	27	1.16%
21	Operations of Government	453	19.43%
22	Testing procedures, tests, and audits	17	0.73%
23	Solicitor-client privilege	264	11.33%
24	Statutory prohibitions	1,374	58.94%
26	Information to be published	3	0.13%



Exclusions

In 2012-2013, exclusions were cited 97 times under section 68 and 17 times under section 69.

Format of information released

In 2011-2012, the Montréal ATIP office launched a pilot project that gave requesters the choice of receiving their response package on CD or DVD. In 2012-2013, this project was extended to the Ottawa and Vancouver ATIP offices. Providing documents electronically significantly reduced manual processes and paper consumption. Of the 2,082 access to information requests for which information was disclosed in full or in part, 74% had the information released electronically and 24% had the information released in paper format. Another 2% had the information released through other formats, for example, through public viewing of the material in a CRA reading room.

Complexity of requests

The Treasury Board Secretariat has developed criteria to determine the level of complexity associated with access to information requests. Based on these criteria, access to information requests that require large page volumes (more than 100 pages) to be processed and those that involve sensitive subject matter to be analyzed, such as, multinational audits, litigation, and secret or highly sensitive Government of Canada documents, are considered more complex to process.

Of the access to information requests for which records were disclosed during 2012-2013, 48% involved processing 100 pages or more, and 28 of these requests involved processing an average of 10,841 pages. Moreover, many requests involving 100 pages or less were also considered complex because of the subject matter and sensitivity of the file. For more details, see Appendix A.

Deemed refusals

Based on the requests closed during 2012-2013, the deemed refusal rate was reduced to 15%—448 of the 3,083 requests were closed past the statutory deadline for reasons including workload capacity and the need to carry out consultations. This significant reduction in the deemed refusal rate was largely achieved by eliminating the CRA's backlog of access to information requests in 2011-2012.

This deemed refusal rate is different than the one reported by the Office of the Information Commissioner (11.5%) because the Office of the Information Commissioner includes requests that are not closed at the end of the reporting period when calculating the deemed refusal rate.

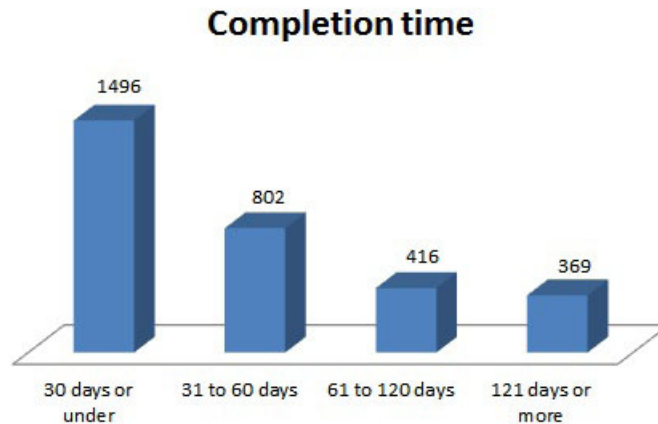
Requests for translation

No translations were needed to respond to access to information requests during the fiscal year.



Completion time and extensions

The following chart outlines the completion time frames for the 3,083 requests closed in 2012-2013.



The ATIP Directorate completed 2,635 (85%) requests within the time frame required by law. This means that responses were provided within 30 calendar days or, when an extension was claimed, within the extended deadline.

The ATIP Directorate claimed extensions on 1,368 requests in 2012-2013. Extensions were applied because meeting the original 30-day time limit would have interfered unreasonably with operations or because the CRA needed to consult with third parties or other government institutions.

Fees

Fees collected during the reporting period amounted to \$23,782.00. For more details, see Appendix A.

Consultations

During 2012-2013, the ATIP Directorate closed 70 consultation requests from other government institutions and organizations. A total of 5,845 pages were reviewed to respond to these requests. Another 20 consultation requests were carried forward to the 2013-2014 fiscal year.

For more details on the consultations received from other government institutions and organizations, including disposition and completion times, see Appendix A.

Completion time of consultations on Cabinet confidences

There was one consultation on Cabinet confidences in 2012-2013. The file was closed in 120 days.



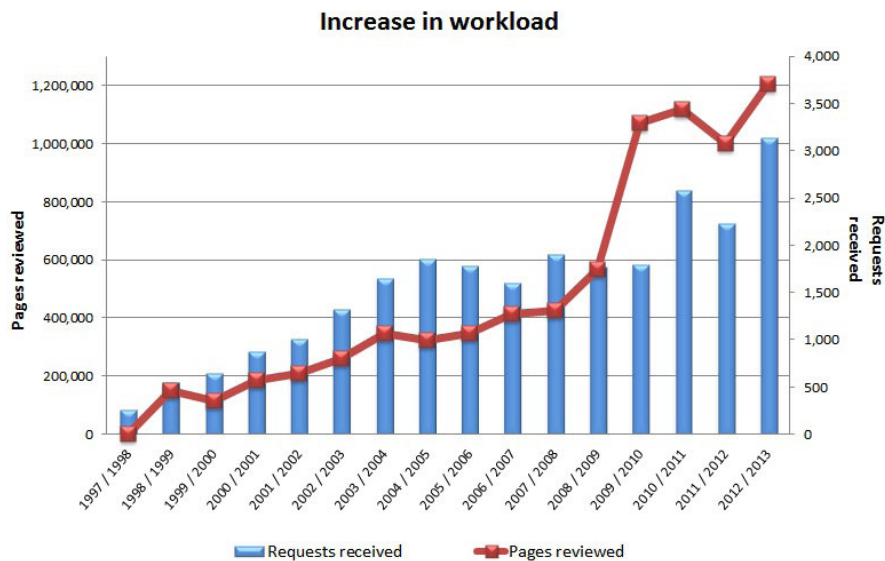
Costs

In 2012-2013, the ATIP Directorate's cost to administer the *Access to Information Act* was \$6,139,105.00, excluding coordination support from the branches.

For more details, see Appendix A.

Operational environment

Historically, the CRA's ATIP Directorate has processed a large volume of access to information requests. This trend continued in 2012-2013. The CRA received and processed more access to information requests and pages than ever before.



When compared to the workload of 190 other government institutions, the CRA's access to information workload is notable. Based on the most recent Treasury Board Secretariat statistics, the CRA processed the second largest volume of access to information requests among all government institutions in 2011-2012³, and it ranked third for pages processed.

Beyond the sheer volume of its workload, the CRA faces other concurrent challenges, including the following:

- **Frequent requesters:** 23% of the access to information requests received in 2012-2013 were from five requesters. And, 12% of these were from one requester.
- **Sensitive and complex requests:** these requests require more detailed analysis and multi-jurisdictional consultations or litigation.
- **Complaints:** 421 complaints were received by the ATIP Directorate. Of these, 313 (74%) were from two requesters.

³Info Source Bulletin Number 35B – Statistical Reporting (<http://infosource.gc.ca/bulletin/2012/b/bulletin35b01-eng.asp>).



To address these challenges, and to respond to the recommendations of oversight bodies, the CRA developed a multi-year action plan to improve its ATIP performance. The plan focuses on implementing specific activities in four key areas:

- Communications
- Training
- Staffing
- Efficiency measures

In 2012-2013, the CRA continued to roll out the key activities outlined in this plan.

Communications

In 2012-2013, the ATIP Directorate focused its communications activities on three key areas:

- expanding information on duty to assist obligations at the CRA;
- reaching key audiences within the CRA that can help fulfill the CRA's access to information obligations; and
- helping Canadians looking for information about the CRA formally through the ATIP Directorate and informally through other channels.

These efforts appear to be paying off. In 2012-2013, together, the number of unrelated pages (out of scope and duplicates) was the lowest it has been since 2007-2008.

A summary of some of the key activities completed in 2012-2013 follows.

Right to Know Week

Right to Know Week is an international initiative promoted in Canada by the Office of the Information Commissioner of Canada. The purpose of this week is to raise awareness about people's right to access government information. In September 2012, the CRA promoted informal and proactive disclosure during Right to Know Week. A wide range of activities were undertaken during the week, including the following:

- Roll-out of a customized intranet site to inform staff of ways to provide information informally and proactively. This site included a listing of CRA records available publicly; a document outlining the manager's role in informal disclosure; and a listing of useful informal and proactive disclosure links.
- Posting of a billboard on branch and regional intranet sites to bring more traffic to the internal Right to Know Week Web page.
- Distribution of a national email to all CRA staff to raise awareness of the week's activities.



Internal communications

In 2012-2013, the ATIP Directorate paid particular attention to key audiences within the CRA that can support the Directorate in achieving its mandate.

- **ATIP contacts:** these are the employees who are tasked with responding to ATIP requests. They play a significant role in making sure the ATIP Directorate receives all the information it needs to process requests on time. In 2012-2013, the ATIP contacts were given more support to help them fulfill this important role. Monthly emails and a quarterly teleconference were launched to share significant information with them and to let them seek clarification, voice their challenges, and share solutions with their colleagues.
- **Senior management:** fulfillment of legislative obligations related to the *Access to Information Act* and the *Privacy Act* is a shared responsibility that requires the ongoing support of all parts of the CRA. In this regard, senior management play a significant role in making sure that leadership is in place to address ATIP-related challenges at the CRA. In the fall of 2012-2013, as part of the CRA's efforts to address recommendations made by oversight bodies, the Public Affairs Branch began meeting with the senior management of branches and regions to highlight how these areas could help the CRA address its challenges related to formal and informal disclosure and privacy management at the CRA. Ten presentations were completed at the end of the fiscal year; the remainder will take place in the first quarter of fiscal year 2013-2014.

CRA intranet

An ongoing priority for the ATIP Directorate is to make sure all CRA employees have the tools they need to fulfill their access-related responsibilities. In 2012-2013, the ATIP Directorate continued to update its intranet site. This included:

- adding electronic versions of previously released communications (to provide easy access to them);
- adding more Treasury Board Secretariat guidance documents about access-related issues; and
- adding more guidance documents for offices of primary interest to help them respond to bulk email requests.

CRA Web site

To support Canadians in exercising their right to access CRA information, the ATIP Directorate monitors and continually revises the CRA Web site to make sure the public has the information they need to make an access to information or privacy request, to request information informally, and to make sure their personal information is protected.

In support of Canada's Open Government initiative, the CRA continues to post summary lines of completed access to information requests on its Web site every month. These summary lines tell Canadians about the kind of information that has been requested and give them an opportunity to access it informally. In 2012-2013, there were 82 requests for previously disclosed records as a result of the summary lines being posted.



Internal engagement

Fulfilling access to information obligations requires ongoing support from all parts of the CRA. In 2012-2013, the ATIP Directorate continued to work hard to engage with other parts of the CRA to support the fulfillment of the CRA's mandate in this area:

- **Access to Information and Privacy Overview Review Committee:** this committee played a large role in 2012-2013 in making sure the branches have input into access-related matters, including the planning of national awareness activities like Right to Know Week.
- **Information Technology Branch:** this branch consulted with the ATIP Directorate while revising the ATIP-specific content on its intranet site.
- **Legislative Policy and Regulatory Affairs Branch:** the ATIP Directorate and the Legislative Policy and Regulatory Affairs Branch's Charities Directorate started working more closely together to make sure people are aware of what can be disclosed informally and what is already available.
- **Strategy and Integration Branch:** the ATIP Directorate worked with the Strategy and Integration Branch to include content related to access to information for Information Management Awareness Week. In fact, both branches collaborated in creating the "IM, ATIP, and You" fact sheet that was launched during the week.

Training

The ATIP Directorate is responsible for raising awareness at the CRA about employees' responsibilities related to administering the *Access to Information Act* and the *Privacy Act*. Historically, training consisted mainly of "ATIP 101" training to give CRA employees a general overview of access to information and privacy legislation.

In 2012-2013, more targeted training was developed to address the recommendations of oversight bodies, including the Office of the Information Commissioner of Canada. This training focuses on key audiences that support the CRA in fulfilling its access to information obligations. As a result of this strategy, targeted access to information and privacy training was given to 3,961 employees in 159 sessions across Canada.

More training was also offered to management through the CRA's MG Learning Program: 15 sessions were given to 294 managers. In addition, the Legal Services Branch gave 18 training sessions to 252 employees on the application of the *Access to Information Act* and *Privacy Act* legislation and jurisprudence.

Finally, the ATIP Directorate gave extensive training to employees working within the Directorate. Most of this training was intended to familiarize employees with the functionality of the newly updated ATIP tracking system, which was launched in all three ATIP Directorate offices in October 2012. This new system combines the former version of the ATIP tracking system with the electronic redaction system. In addition to this training, analysts were trained on:

- applying exemptions and exclusions;
- responding to complaints; and
- claiming extensions.



Staffing

In 2012-2013, there was no change in resourcing levels; this is consistent with the Office of the Taxpayers' Ombudsman's recommendation to "*Ensure that the ATIP Directorate has efficient processes and adequate resources to reduce the backlog and process information requests in a timely manner.*"

In fact, resourcing to the ATIP Directorate has increased significantly over the past several years. In 2011-2012, the ATIP Directorate received significant resources to implement its multi-year improvement plan, resulting in 32 term employees being hired to focus on eliminating the Directorate's backlog. These employees' terms were extended in 2012-2013.

With this influx of staff, and through additional efficiency measures, the ATIP Directorate's performance has improved significantly. In 2012-2013, the ATIP Directorate completed 40% more access to information requests than were completed in 2011-2012.

In 2013-2014, the ATIP Directorate will be completing a business case to outline the resources and measures required to make sure its operations are sustained over the longer term.

Efficiency measures

Making its operations as efficient as possible remains an ongoing goal of the ATIP Directorate. Toward this end, the Directorate implemented several efficiency measures in 2012-2013. The most significant are outlined below:

- Roll-out of the new ATIP tracking system: in October 2012, the ATIP Directorate implemented a combined tracking and redaction system in its three offices. This case management tool supports end-to-end management of ATIP requests from intake to mail-out and allows for improved performance monitoring and management.
- Provision of request packages on CD and DVD: providing requested documents electronically drastically reduced manual processes and paper consumption at the CRA.
- Creation of a new *Access to Information and Personal Information Request Form*: this CRA-specific form supports more efficient processing of ATIP requests by the ATIP Directorate.
- Initiation of the virtual reading room project: this project supports more informal disclosure of information to Canadians by placing many CRA manuals on the CRA Web site.
- Drafting of revised ATIP processing manual: this manual gives ATIP Directorate employees step-by-step instructions for processing ATIP requests, including applying exemptions and exclusions.

Policies, guidelines, and procedures

The CRA did not roll out any policies, procedures, or guidelines related to access to information during 2012-2013. However, the CRA continues to promote and support compliance with Treasury Board Secretariat policies, guidelines, and procedures through its communications and training.



CRA Access to Information Policy

In 2012-2013, the ATIP Directorate started drafting the *CRA Access to Information Policy* as part of the CRA's information management policy suite renewal strategy, which is being led by the Strategy and Integration Branch. The main focus of this policy is to ensure that the CRA makes maximum use of informal disclosure methods for providing access to information, while continuing to respect the public's right to ask for information formally under the *Access to Information Act* and the *Privacy Act*.

This policy addresses recommendations by the Office of the Information Commissioner of Canada and the Office of the Taxpayers' Ombudsman—both of which recommended that informal and proactive disclosure be expanded by the CRA. The policy is expected to be sent for Agency Management Committee approval in 2013-2014.

Collaboration with oversight bodies

The CRA continues to work closely with the Office of the Information Commissioner of Canada and the Treasury Board Secretariat on matters related to access to information. In 2012-2013, the CRA's Commissioner and the Assistant Commissioner of the Public Affairs Branch met with the Office of the Information Commissioner of Canada to discuss the following challenges and initiatives:

- special delegation complaints (sections 13 and 15);
- the *Access to Information Act* Modernization Initiative;
- the effect of frequent requesters on the CRA's ATIP workload; and
- the Office of the Information Commissioner of Canada's systemic investigation into delays in administering the *Access to Information Act* (publication date to be determined).

The Office of the Information Commissioner of Canada also gave support to the CRA during Right to Know Week.

The CRA also consulted with the Treasury Board Secretariat's Information and Privacy Policy Division to fulfill its obligations and to strengthen its existing operations. For instance, CRA officials regularly participated in the Treasury Board Secretariat-led ATIP community meetings throughout the fiscal year, and representatives from the ATIP Directorate participated in the ATIP Coordinator's Working Group and the ATIP Functional Expert's Working Group established by the Treasury Board Secretariat to review functional requirements for a future "whole of government" ATIP case management system, an Open Government Action Plan commitment. As part of this engagement, the CRA gave a demonstration of their in-house ATIP tracking system to the Treasury Board Secretariat lead working group.



Public reporting

Info Source: Sources of Federal Government and Employee Information (Info Source chapter)

In 2012-2013, the CRA revised its Info Source chapter to make it more accurate. Through this process, classes of records were updated. It also created the architecture to add future Info Source chapters to its Web site.

Management Accountability Framework

Access to information and privacy at the CRA was not evaluated in the *2012-2013 Management Accountability Framework*.

Measuring Up: Improvements and ongoing concerns in access to information, 2008-2009 to 2010-2011

In 2012-2013, the Office of the Information Commissioner of Canada published a special report called *Measuring Up: Improvements and ongoing concerns in access to information, 2008-2009 to 2010-2011*. This report was the third in a series looking into delays in responding to access to information requests by federal institutions and assessing their overall compliance with the *Access to Information Act*.

The CRA received a “D” rating in the report card contained in the report; this is the same rating as in 2008-2009. This rating is largely linked to the deemed refusal rate, which was 33.5% in 2010-2011⁴.

In spite of its deemed refusal rate, the Information Commissioner recognized that the CRA's performance in 2010-2011 was a reflection of its enormous challenges, including the volume of requests received from frequent requesters.

Since receiving this report, the CRA has invested significant resources in the ATIP function and made a conscious effort to reduce the deemed refusal rate. As a result of these efforts, in 2012-2013, the ATIP Directorate's deemed refusal rate for its access to information request inventory was 11.5%. This is still significantly higher than the Office of the Information Commissioner of Canada's recommendation for a deemed refusal rate of zero, but it shows the CRA's commitment to improving its performance in this area.

The following chart summarizes the recommendations the Office of the Information Commissioner of Canada made and the actions the CRA took in response to those recommendations in 2012-2013:

⁴A file is said to be in deemed refusal when the records requested have not been provided to the requester within the time limits set out in the *Access to Information Act*.



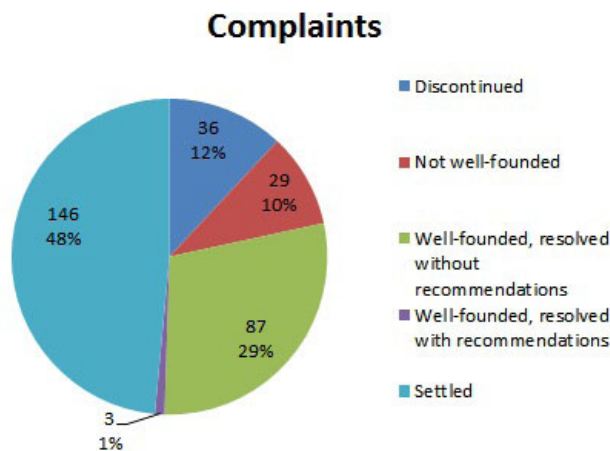
Recommendation	CRA actions taken
<ul style="list-style-type: none"> ■ Reduce deemed refusal rate to zero. 	<ul style="list-style-type: none"> ■ Targeted backlog and reduced deemed refusal rate from 33.5% to 11.5%.
<ul style="list-style-type: none"> ■ Ensure that the Minister of National Revenue further amend the delegation order to ensure greater autonomy of the access to information coordinator. 	<ul style="list-style-type: none"> ■ Changed the delegation order to remove delegated authority from all assistant commissioners with the exception of the Assistant Commissioner, Public Affairs Branch.
<ul style="list-style-type: none"> ■ Explore proactive disclosure measures that would eliminate the need for common and recurring access to information requests. 	<ul style="list-style-type: none"> ■ Focused Right to Know Week 2012 on informal and proactive disclosure. ■ Reminded senior management during the executive presentations delivered by the Public Affairs Branch that informal disclosure is the preferred method of disclosure at the CRA. ■ Improved communications with the ATIP contacts of the program areas through monthly emails and quarterly teleconference calls. ■ Initiated a virtual reading room project to put manuals (currently in the physical reading rooms) online.
<ul style="list-style-type: none"> ■ Process all records properly, specifying the precise part to which each exemption or exclusion applies at the point when they are being invoked. 	<ul style="list-style-type: none"> ■ Expanded training to make sure employees are aware of the need to give strong rationales and explanations to support the use of exemptions. ■ Reminded senior managers during the executive presentations delivered by the Public Affairs Branch that blanket exemptions are not acceptable and that the recommendations need a strong justifiable rationale. ■ Revised the ATIP tracking system to make sure justifications are included when applying exemptions or exclusions. ■ Hired an access to information and privacy expert who helped prepare a methodology, encompassing justifications and rationales that can be applied to specific complex requests and complaints. This will make sure the CRA applies exemptions and exclusions more consistently. ■ Drafted a revised ATIP processing manual. This manual gives ATIP Directorate employees step-by-step instructions for processing ATIP requests, including applying exemptions and exclusions.
<ul style="list-style-type: none"> ■ Report on its progress implementing these recommendations in its annual report to Parliament on access to information operations. 	<ul style="list-style-type: none"> ■ See above responses.



Complaints, investigations, and Federal Court cases

During 2012-2013, the CRA received 421 access to information complaints. A great challenge for the CRA is the number of complaints received by frequent requesters. Of the complaints received, 313 (74%) were from two requesters. In fact, two full time employees were dedicated to responding to the complaints made by these two requesters.

The following chart details the dispositions⁵ of the 301 complaints closed during the fiscal year.



The ATIP Directorate is drafting a business case to determine the measures and resources that will be required to support the sustainability of its operations over the longer term. The issue of optimal complaint management will be considered in this business case.

As recommended by the Office of the Information Commissioner of Canada, in 2012-2013, the CRA hired an expert with an access to information and privacy background. This individual made recommendations on best practices to deal effectively with large, complex files. The consultant also analyzed the effectiveness of the CRA's justifications in the complaint process. Furthermore, the consultant helped prepare a methodology, encompassing justifications and rationales that can be applied to specific complex requests and complaints. This document will be rolled out in 2013-2014; it will make sure the CRA applies exemptions and exclusions more consistently.

The CRA has also been working very closely with investigators from the Office of the Information Commissioner of Canada to resolve and reduce the number of complaints received related to special delegations (sections 13 and 15).

⁵The definitions of the disposition categories can be found at: www.oic-ci.gc.ca/eng/inv-inv_disposition-categories-des-plaintes_all-tous.aspx



Acting on ATIP: Service issues in the Canada Revenue Agency's Access to Information and Privacy processes

In 2012-2013, the Office of the Taxpayers' Ombudsman published a special report, *Acting on ATIP: Service issues in the Canada Revenue Agency's Access to Information and Privacy processes*. This report was written as a result of several complaints from taxpayers stating that they had trouble getting information from the CRA. The report acknowledges that the number of pages that needed to be reviewed by ATIP analysts responding to a request more than tripled since 2005, but the number of employees assigned to this task increased only moderately.

The following chart summarizes the actions taken in 2012-2013 to respond to the recommendations made by the Taxpayers' Ombudsman in this report.

Recommendation	CRA actions taken
<ul style="list-style-type: none"> ■ Ensure that the ATIP Directorate has efficient processes and adequate resources to reduce the backlog and process information requests in a timely manner. 	<ul style="list-style-type: none"> ■ Reduced backlog by 100% in 2011-2012. ■ Did not reduce the access to information and privacy workforce. ■ Renewed all term employees hired in 2011-2012.
<ul style="list-style-type: none"> ■ Promote the use of informal disclosure internally. 	<ul style="list-style-type: none"> ■ Focussed Right to Know Week 2012 on informal and proactive disclosure. ■ Reminded senior management during the executive presentations given by the Public Affairs Branch that informal disclosure is the preferred method of disclosure at the CRA. ■ Worked closely with the Charities Directorate of the Legislative Policy and Regulatory Affairs Branch to make sure people are aware of what can be disclosed informally and what is already provided proactively. ■ Improved communications with the program areas' ATIP contacts through monthly emails and quarterly teleconferences. ■ Initiated a virtual reading room project to put manuals (currently in the physical reading rooms) online.
<ul style="list-style-type: none"> ■ Develop and communicate to its personnel clear policies and procedures for informal disclosure. 	<ul style="list-style-type: none"> ■ Drafted the CRA Access to Information Policy which makes it clear that the CRA prefers to provide access to information using informal disclosure methods.
<ul style="list-style-type: none"> ■ Provide enhanced training to its personnel with regard to informal requests for information, particularly in the program areas that receive the most requests. 	<ul style="list-style-type: none"> ■ Solicited input from the CRA's executives to identify opportunities to engage with specific key audiences, with an emphasis on informal disclosure. ■ Gave training with an informal and proactive disclosure component to 3,961 employees.



Recommendation	CRA actions taken
<ul style="list-style-type: none"> ■ Provide more complete information publicly to taxpayers about informal requests for information through the CRA Web site, publications, and telephone enquiries lines. 	<ul style="list-style-type: none"> ■ Promoted informal and proactive disclosure through senior management executive presentations and training and awareness sessions for all staff. ■ Drafted revised text for the CRA Web site. ■ Provided guidance to CRA branches and regions to make sure their Internet and intranet sites had enhanced information on informal and proactive disclosure.
<ul style="list-style-type: none"> ■ Advise requesters when the extended deadline will not be met and it will fall into deemed refusal status. 	<ul style="list-style-type: none"> ■ Made sure that analysts maintained contact with requesters though the lifecycle of a file.
<ul style="list-style-type: none"> ■ Continue and enhance the release of completed access to information requests and update communication products in order to raise awareness of this service. 	<ul style="list-style-type: none"> ■ Posted access to information summary lines on the CRA Web site every month. There were 82 requests for previously disclosed records as a result of these summary lines being posted.

Cases advanced to Federal Court

No cases were advanced to Federal Court in 2012-2013.

Conclusion

The CRA is committed to providing all Canadians with access to information in accordance with the *Access to Information Act*. In 2012-2013, the CRA made significant progress in addressing its challenges and responding to the recommendations made by oversight bodies on its access to information performance. To continue to improve operations, and to fully respond to the recommendations the oversight bodies made, the CRA will focus its efforts on the following actions in 2013-2014:

- delivering targeted communications and training to key internal and external audiences with an emphasis on informal and proactive disclosure;
- monitoring and evaluation of performance to address access to information and privacy challenges promptly;
- completing a business case to highlight the resources and measures needed to support sustainable operations over the longer term; and
- implementing more efficiency measures.



Appendix A – Statistical report

Statistical Report on the *Access to Information Act*

Name of institution: Canada Revenue Agency

Reporting period: 2012-04-01 to 2013-03-31

PART 1 – Requests under the *Access to Information Act*

1.1 Number of requests

	Number of requests
Received during reporting period	3,137
Outstanding from previous reporting period	582
Total	3,719
Closed during reporting period	3,083
Carried over to next reporting period	636

1.2 Sources of requests

Source	Number of requests
Media	113
Academia	37
Business (Private sector)	752
Organization	3
Public	2,232
Total	3,137



PART 2 – Requests closed during the reporting period

2.1 Disposition and completion time

Disposition of requests	Completion time							Total
	1 to 15 days	16 to 30 days	31 to 60 days	61 to 120 days	121 to 180 days	181 to 365 days	More than 365 days	
All disclosed	29	194	122	45	13	16	14	433
Disclosed in part	32	381	616	350	83	72	115	1,649
All exempted	1	14	2	4	7	4	2	34
All excluded	1	9	2	2	1	1	0	16
No records exist	20	80	32	11	10	19	0	172
Request transferred	4	0	0	0	0	0	0	4
Request abandoned	479	127	26	4	7	1	4	648
Treated informally	1	124	2	0	0	0	0	127
Total	567	929	802	416	121	113	135	3,083

2.2 Exemptions

Section	Number of requests	Section	Number of requests	Section	Number of requests	Section	Number of requests
13(1)(a)	51	16(2)(a)	0	18(a)	0	20.1	0
13(1)(b)	2	16(2)(b)	0	18(b)	0	20.2	0
13(1)(c)	70	16(2)(c)	42	18(c)	0	20.4	0
13(1)(d)	4	16(3)	0	18(d)	10	21(1)(a)	109
13(1)(e)	0	16.1(1)(a)	0	18.1(1)(a)	0	21(1)(b)	313
14(a)	18	16.1(1)(b)	0	18.1(1)(b)	0	21(1)(c)	9
14(b)	1	16.1(1)(c)	0	18.1(1)(c)	0	21(1)(d)	22
15(1) - I.A.*	40	16.1(1)(d)	0	18.1(1)(d)	0	22	15
15(1) - Def.*	0	16.2(1)	0	19(1)	986	22.1(1)	2
15(1) - S.A.*	0	16.3	0	20(1)(a)	0	23	264
16(1)(a)(i)	19	16.4(1)(a)	0	20(1)(b)	14	24(1)	1,374
16(1)(a)(ii)	23	16.4(1)(b)	0	20(1)(b.1)	0	26	3
16(1)(a)(iii)	0	16.5	0	20(1)(c)	12		
16(1)(b)	319	17	5	20(1)(d)	1		
16(1)(c)	867						
16(1)(d)	0						

* I.A.: International Affairs Def.: Defence of Canada S.A.: Subversive Activities



2.3 Exclusions

Section	Number of requests	Section	Number of requests	Section	Number of requests
68(a)	97	69(1)(a)	0	69(1)(g) re (a)	10
68(b)	0	69(1)(b)	0	69(1)(g) re (b)	0
68(c)	0	69(1)(c)	0	69(1)(g) re (c)	2
68.1	0	69(1)(d)	0	69(1)(g) re (d)	1
68.2(a)	0	69(1)(e)	0	69(1)(g) re (e)	4
68.2(b)	0	69(1)(f)	0	69(1)(g) re (f)	0
				69.1(1)	0

2.4 Format of information released

Disposition	Paper	Electronic	Other formats
All disclosed	190	239	4
Disclosed in part	317	1,303	29
Total	507	1,542	33

2.5 Complexity

2.5.1 Relevant pages processed and disclosed

Disposition of requests	Number of pages processed	Number of pages disclosed	Number of requests
All disclosed	44,307	44,307	433
Disclosed in part	1,068,700	964,619	1,649
All exempted	6,860	0	34
All excluded	526	0	16
Request abandoned	82,860	29,025	648
Total	1,203,253	1,037,951	2,780



2.5.2 Relevant pages processed and disclosed by size of requests

Disposition of requests	Less than 100 pages processed		101-500 pages processed		501-1000 pages processed		1001-5000 pages processed		More than 5000 pages processed	
	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed	Number of requests	Number of pages disclosed
All disclosed	316	6,779	100	20,858	13	8,248	4	8,422	0	0
Disclosed in part	470	21,979	761	197,232	237	166,570	155	290,439	26	288,399
All exempted	34	0	0	0	0	0	0	0	0	0
All excluded	16	0	0	0	0	0	0	0	0	0
Request abandoned	622	179	15	3,248	4	2,849	5	7,607	2	15,142
Total	1,458	28,937	876	221,338	254	177,667	164	306,468	28	303,541

2.5.3 Other complexities

Disposition of requests	Consultation required	Assessment of fees	Legal advice sought	Other	Total
All disclosed	0	7	0	28	35
Disclosed in part	0	80	3	81	164
All exempted	0	0	0	2	2
All excluded	0	0	0	0	0
Request abandoned	0	5	3	20	28
Total	0	92	6	131	229

2.6 Deemed refusals

2.6.1 Reasons for not meeting statutory deadline

Number of requests closed past the statutory deadline	Principal reason			
	Workload	External consultation	Internal consultation	Other
448	289	4	25	130



2.6.2 Number of days past deadline

Number of days past deadline	Number of requests past deadline where no extension was taken	Number of requests past deadline where an extension was taken	Total
1 to 15 days	31	61	92
16 to 30 days	14	30	44
31 to 60 days	12	24	36
61 to 120 days	15	39	54
121 to 180 days	6	30	36
181 to 365 days	29	46	75
More than 365 days	24	87	111
Total	131	317	448

2.7 Requests for translation

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

PART 3 – Extensions

3.1 Reasons for extensions and disposition of requests

Disposition of requests	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
All disclosed	161	0	4	0
Disclosed in part	1,115	0	12	1
All exempted	16	0	1	0
All excluded	5	0	0	0
No records exist	39	0	0	0
Request abandoned	32	0	1	0
Total	1,368	0	18	1



3.2 Length of extensions

Length of extensions	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
30 days or less	815	0	9	1
31 to 60 days	292	0	7	0
61 to 120 days	204	0	2	0
121 to 180 days	40	0	0	0
181 to 365 days	16	0	0	0
365 days or more	1	0	0	0
Total	1,368	0	18	1

PART 4 – Fees

Fee type	Fee collected		Fee waived or refunded	
	Number of requests	Amount	Number of requests	Amount
Application	2,631	\$ 13,155	472	\$ 2,360
Search	4	\$ 1,930	0	\$ 0
Production	0	\$ 0	0	\$ 0
Programming	1	\$ 130	0	\$ 0
Preparation	0	\$ 0	0	\$ 0
Alternative format	0	\$ 0	0	\$ 0
Reproduction	73	\$ 8,567	0	\$ 0
Total	2,709	\$ 23,782	472	\$ 2,360



PART 5 – Consultations received from other institutions and organizations

5.1 Consultations received from other government institutions and organizations

Consultations	Other government institutions	Number of pages to review	Other organizations	Number of pages to review
Received during the reporting period	83	6,178	6	129
Outstanding from the previous reporting period	7	278	2	277
Total	90	6,456	8	406
Closed during the reporting period	70	5,845	7	131
Pending at the end of the reporting period	20	611	1	275

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

Recommendation	Number of days required to complete consultation requests							Total
	1 to 15 days	16 to 30 days	31 to 60 days	61 to 120 days	121 to 180 days	181 to 365 days	More than 365 days	
Disclose entirely	2	18	15	3	1	0	0	39
Disclose in part	1	2	7	5	3	2	0	20
Exempt entirely	1	1	1	0	0	0	0	3
Exclude entirely	0	0	0	1	0	0	0	1
Consult other institution	0	1	0	0	0	0	0	1
Other	2	1	0	0	0	0	3	6
Total	6	23	23	9	4	2	3	70



5.3 Recommendations and completion time for consultations received from other organizations

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

PART 6 – Completion time of consultations on Cabinet confidences

Number of days	Number of responses received	Number of responses received past deadline
1 to 15	0	0
16 to 30	0	0
31 to 60	0	0
61 to 120	0	1
121 to 180	0	0
181 to 365	0	0
More than 365	1	0
Total	1	1

PART 7 – Resources related to the *Access to Information Act*

7.1 Costs

Expenditures	Amount \$
Salaries	5,084,987
Overtime	71,583
Goods and Services	982,535
– Professional services contracts	758,812
– Other	223,723
Total	6,139,105



7.2 Human resources

Resources	Dedicated full-time to ATI activities	Dedicated part-time to ATI activities	Total
Full-time employees	76	0	76
Part-time and casual employees	0	0	0
Regional staff	0	0	0
Consultants and agency personnel	5	0	5
Students	1	0	1
Total	82	0	82

Previously released access to information packages released informally

Institution	Number of informal releases of previously released informally
Canada Revenue Agency	82