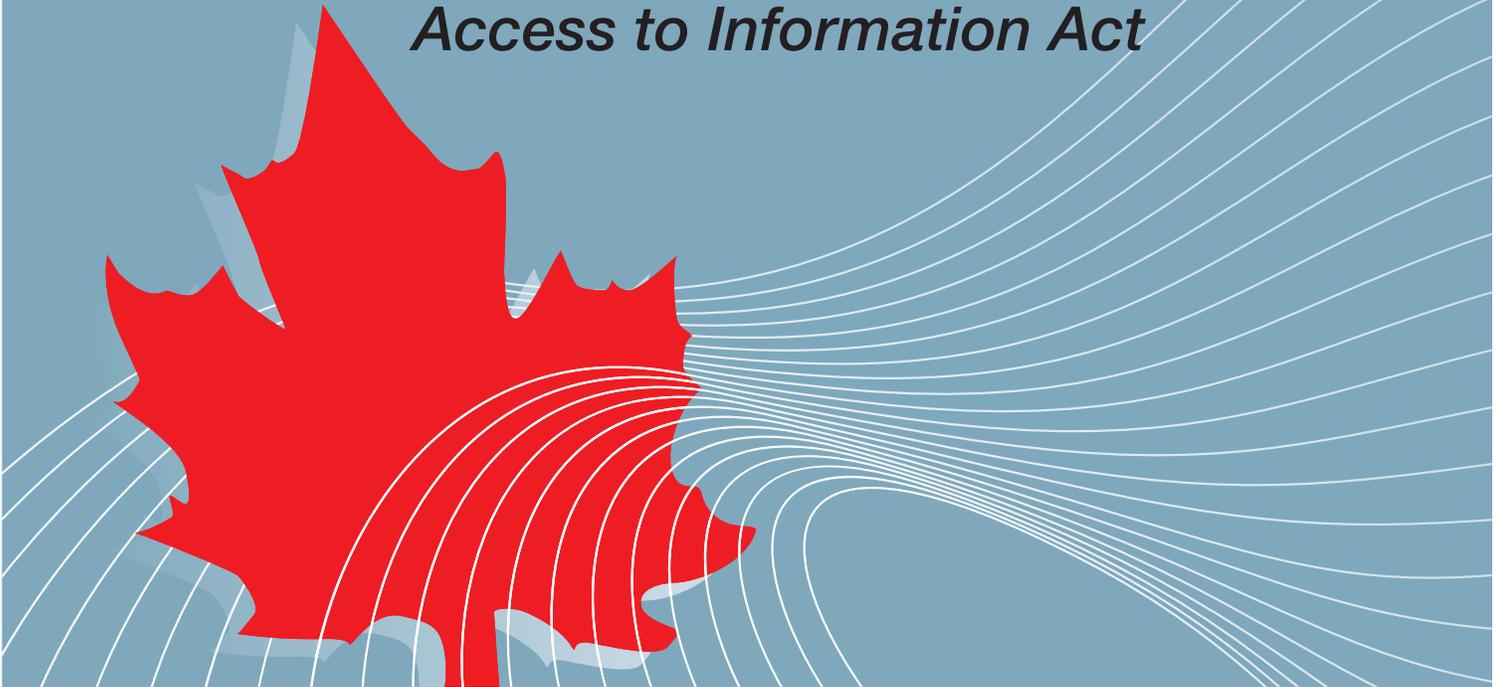


# 2014–2015 Annual Report to Parliament

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



RC4415(E) Rev. 15



Canada Revenue  
Agency

Agence du revenu  
du Canada

Canada





## Foreword

Each fiscal year, the head of every government institution prepares and submits an annual report to Parliament 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* between April 1, 2014, and March 31, 2015. It also discusses emerging trends program delivery 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 obtaining government information. The CRA encourages individuals, businesses, and other groups to consider getting information through the following informal methods:

- topical indexes on the CRA website: **[www.cra.gc.ca/azindex/menu-eng.html](http://www.cra.gc.ca/azindex/menu-eng.html)**
- individual income tax and trust 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**
- Part XIII tax and non-resident withholding accounts: **1-855-284-5946**
- 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 (Appendix A) – Interpretation and explanation.....	9
Operational environment.....	14
Monitoring request inventories.....	18
Policies, guidelines, and procedures.....	18
Complaints and investigations, and Federal Court cases.....	18
Collaboration with oversight bodies and other organizations.....	19
Conclusion.....	21
Appendix A – Statistical report.....	22



## 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

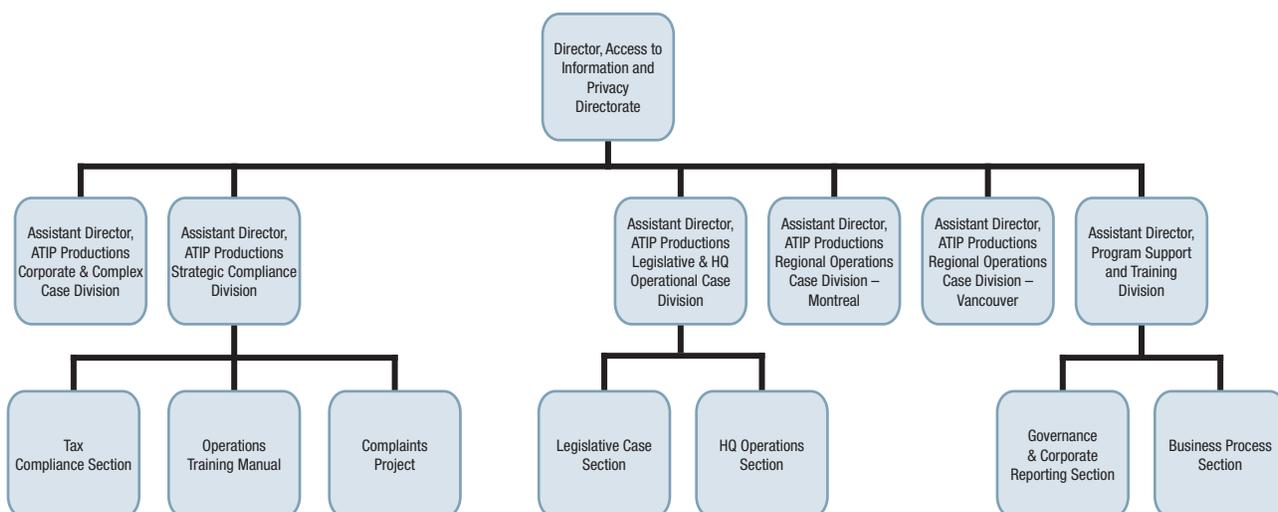
## The Access to Information and Privacy Directorate

The Access to Information and Privacy (ATIP) Directorate helps the CRA meet 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 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*.

The Director of the ATIP Directorate has the full delegated authority of the Minister of National Revenue under the *Access to Information Act* and the *Privacy Act*, manages and coordinates the ATIP program, leads strategic planning and development initiatives, and supports the Assistant Commissioner, Public Affairs Branch, and Chief Privacy Officer.

The ATIP Directorate is made up of two main divisions: process; 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. In 2014–2015, 117 full-time ATIP Directorate employees administered the *Access to Information Act* and the *Privacy Act*.





## The Access to Information and Privacy Oversight Review Committee

The Access to Information and Privacy Oversight Review Committee is an assistant commissioner-level committee, chaired by the Chief Privacy Officer. The committee was established to ensure horizontal consultation, collaboration, and decision-making on emerging ATIP issues at the CRA. Among other responsibilities, the committee reviews high-risk privacy impact assessments, identifies measures to support more effective administration of ATIP-related matters, and champions ATIP-related activities.

## 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 the *Access to Information Regulations* and 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 the Minister of National Revenue on March 6, 2014. 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 Access to Information and Privacy Director and assistant directors, as well as the managers of the processing 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 and Chief Privacy Officer, 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, Kerry-Lynne D. Findlay, Minister of National Revenue, do hereby designate, pursuant to section 73 of the *Access to Information Act*, 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.

This designation replaces all previous delegation orders.

Je, Kerry-Lynne D. Findlay, ministre du Revenu national, délègue par les présentes, en vertu de l'article 73 de la *Loi sur l'accès à l'information*, 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.

Le présent document remplace et annule tout arrêté antérieur.

La ministre du Revenu national,

Kerry-Lynne D. Findlay  
Minister of National Revenue

Signed in Ottawa, Ontario, Canada this 6th day of March, 2014  
Signé à Ottawa, Ontario, Canada le 6<sup>e</sup> jour de mars 2014

Canada



## Schedule – Access to Information Act

The CRA positions 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 are the following:

### **Commissioner**

- Full authority

### **Deputy Commissioner**

- Full authority

### **Assistant Commissioner, Public Affairs Branch (PAB) and Chief Privacy Officer**

- Full authority

### **Director, Access to Information and Privacy (ATIP) Directorate, PAB**

- Full authority

### **Assistant directors, ATIP Directorate, PAB**

- Full authority

### **Managers, ATIP Directorate, PAB**

- Subsection 4(2.1); paragraphs 7(a) and (b); subsection 8(1); section 9; subsections 11(2) to (6); section 10; paragraphs 12(2)(b) and 12(3)(b); sections 13 to 16; sections 17 and 18; section 19 and 20; section 21 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*.



## Statistical report (Appendix A) – Interpretation and explanation

Appendix A provides a statistical report on the CRA's activities under the Access to Information Act for the 2014–2015 reporting period. The following explains and interprets the statistical information.

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

During this reporting period (April 1, 2014, to March 31, 2015), the CRA received 3,006 new requests under the *Access to Information Act*. This is an increase of 255 requests (9%) over last year's total of 2,751 requests. With the 588 requests carried forward from 2013–2014, there were 3,594 active requests.

The breakdown of the source of the 3,006 requests received during the 2014–2015 reporting period is outlined in the following table.

Source	Number of requests	Percentage
Media	112	3.7%
Academia	12	0.4%
Business (private sector)	886	29.5%
Organization	55	1.8%
Public	1,809	60.2%
Decline to identify	132	4.4%

In 2014–2015, the CRA's ATIP Directorate processed the second-largest volume of material in the past five years: 1,306,661 pages. The following table shows a five-year trend.

### Requests received and completed in the past five fiscal years

Fiscal year	Requests received	Requests completed	Pages processed
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
2013–2014	2,751	2,795	1,636,782
2014–2015	3,006	2,668	1,306,661



## Other Requests

In 2014–2015, the ATIP Directorate closed 127 consultation requests from other government institutions and organizations. A total of 6,353 pages were reviewed to respond to these requests. Another 16 consultation requests were carried forward to the 2015–2016 reporting period. (For more details on the consultations received from other government institutions and organizations, including disposition and completion times, see Appendix A.)

During the same reporting period, as a result of the web posting of summaries of completed requests made under the *Access to Information Act*, the CRA also received 329 requests for previously released information, an increase of 32 (10%) over the previous year. These are informal requests that do not fall under the *Access to Information Act*.

The ATIP Directorate's Program Support and Training Division responded to 2,333 emails and 704 telephone enquiries from inside and outside the CRA. The responses included giving advice and guidance on processes and procedures related to the *Access to Information Act* and the *Privacy Act* and providing contact information.

## Disposition of completed requests

During the reporting period, the ATIP Directorate completed 2,668 requests related to the *Access to Information Act*.

- 555 were fully disclosed (20.80%)
- 1,367 were partially disclosed (51.24%)
- 4 were exempted in their entirety (0.15%)
- 15 were excluded in their entirety (0.56%)
- 152 resulted in no existing records (5.70%)
- 34 were transferred to another institution (1.27%)
- 541 were abandoned by requesters (20.28%)
- 0 were neither confirmed nor denied (0%)

For more details, see table 2.1 of Appendix A.

## Exemptions

The *Access to Information Act* allows an institution to sometimes refuse access to certain information (for example, the CRA cannot disclose information about a taxpayer if the taxpayer did not give consent). These types of refusals are called exemptions. They must be limited and relate to specific sections of the *Access to Information Act*.

In 2014–2015, the CRA used the following sections of the *Access to Information Act* to refuse access to information in full or in part for 1,922 (72%) of the 2,668 requests closed during the reporting period.

- Section 13 – Information obtained in confidence (76 requests)
- Section 14 – Federal-provincial affairs (18 requests)



- Section 15 – International affairs and defence (15 requests)
- Section 16 – Law enforcement and investigation, and security (897 requests)
- Section 17 – Safety of individuals (3 requests)
- Section 18 – Economic interests of Canada (5 requests)
- Section 19 – Personal information (870 requests)
- Section 20 – Third-party information (34 requests)
- Section 21 – Operations of government (280 requests)
- Section 22 – Testing procedures, tests, and audits (8 requests)
- Section 23 – Solicitor-client privilege (240 requests)
- Section 24 – Statutory prohibitions (1,153 requests)

## Exclusions

The *Access to Information Act* does not apply to information that is already publicly available, such as government publications and material in libraries and museums. It also excludes material such as Cabinet confidences.

In 2014–2015, the CRA applied exclusions 36 times: 25 times for information that is publicly available and 11 times for Cabinet confidences.

## Format of information released

Requesters can choose to receive their response package in paper, CD, or DVD format. Providing documents electronically significantly reduces manual processes and paper consumption. In 2014–2015, of the 1,922 requests for which information was disclosed in full or in part, 1,628 requests (85%) were released in electronic format. This is a 5% increase over the previous reporting period. Of the 1,064,147 pages fully or partially disclosed in 2014–2015, 1,046,728 (98%) pages were released in electronic format.

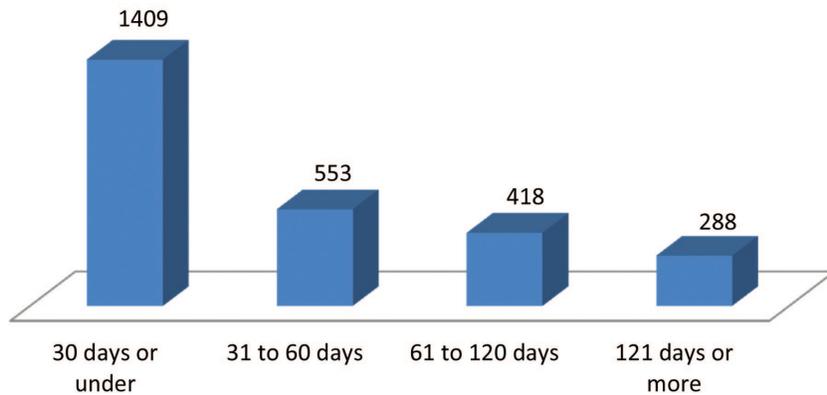
## Completion time and extensions

The *Access to Information Act* sets the timelines for responding to access to information requests and allows for time extensions to be taken when there is a large volume of records or a need for consultations (for example, if there is a need to consult another taxpayer or another government institution). Of the 2,668 requests closed in 2014–2015, the CRA took extensions on 1,104 (41%) of them. Extensions were taken 96% of the time because the requests involved large volumes of pages and meeting the original 30-day time limit would have resulted in an unreasonable interference with CRA operations. The remaining 4% of extensions were taken to consult with third parties or other government institutions.



The following chart shows the completion times for the 2,668 requests closed in 2014–2015.

### Completion time



The ATIP Directorate completed 2,320 (87%) requests within the timelines required by the law. This means that responses were provided within 30 calendar days or, when an extension was taken, within the extended deadline.

### Deemed refusals and complexities

A deemed refusal is a request that was closed after the deadline of 30 days set by law. Of the 2,668 requests closed during the reporting period, 348 were closed after the deadline, resulting in a deemed refusal rate of 13%. This is a slight increase from the deemed refusal rate of 12% in 2013–2014, but a decrease from previous reporting periods: 15% in 2012–2013 and 32% in 2011–2012.

Although the CRA continues to work toward a deemed refusal rate of zero, as recommended by the Office of the Information Commissioner, operational pressures make achieving this goal a continuing challenge.

The Treasury Board Secretariat developed criteria to determine if a request is complex. These criteria are: the number of pages to process; and the nature and sensitivity of the subject matter.

The CRA continues to handle a large number of requests that are considered complex based on the number of pages. (See table 2.5.3 of Appendix A for details.) For requests closed in 2014–2015, the CRA reviewed 1,306,661 pages, a decrease of 8% over the previous year, but the second-largest volume of pages processed in the past five years.



## Completion time of consultations on Cabinet confidences

Although Cabinet confidences are excluded from the application of the *Access to Information Act* (section 69), policies of the Treasury Board Secretariat require departments to process information that, if released, could reveal a confidence. Departments must consult their legal services to determine if the information should be excluded. If there is any doubt, or in cases when the records contain discussion papers, legal counsel must consult the Office of the Counsel to the Clerk of the Privy Council Office.

In 2014–2015, the CRA applied 11 Cabinet confidence exclusions. These exclusions were applied after the ATIP Directorate consulted the Legal Services Branch and received confirmation that the information qualified as a Cabinet confidence. Consultations with PCO were required on four requests.

## Requests for translation

In 2014–2015, the CRA translated records in response to two access to information requests.

Records are normally released in the language in which they exist; however, records may be translated in a particular official language when requested, and the institution considers it in the public interest to have the records translated.

## Fees

Fees collected during the reporting period amounted to \$13,012. For more details, see Part 4 of Appendix A.

## Costs

In 2014–2015, the ATIP Directorate's cost to administer the *Access to Information Act* was \$5,419,217. This excludes significant support and resources from the branches and regions. 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 continued to be the case in 2014–2015. The CRA received 255 (9%) more requests than the previous year. The number of pages processed was the second-largest volume in the past five years at 1,306,661 pages.

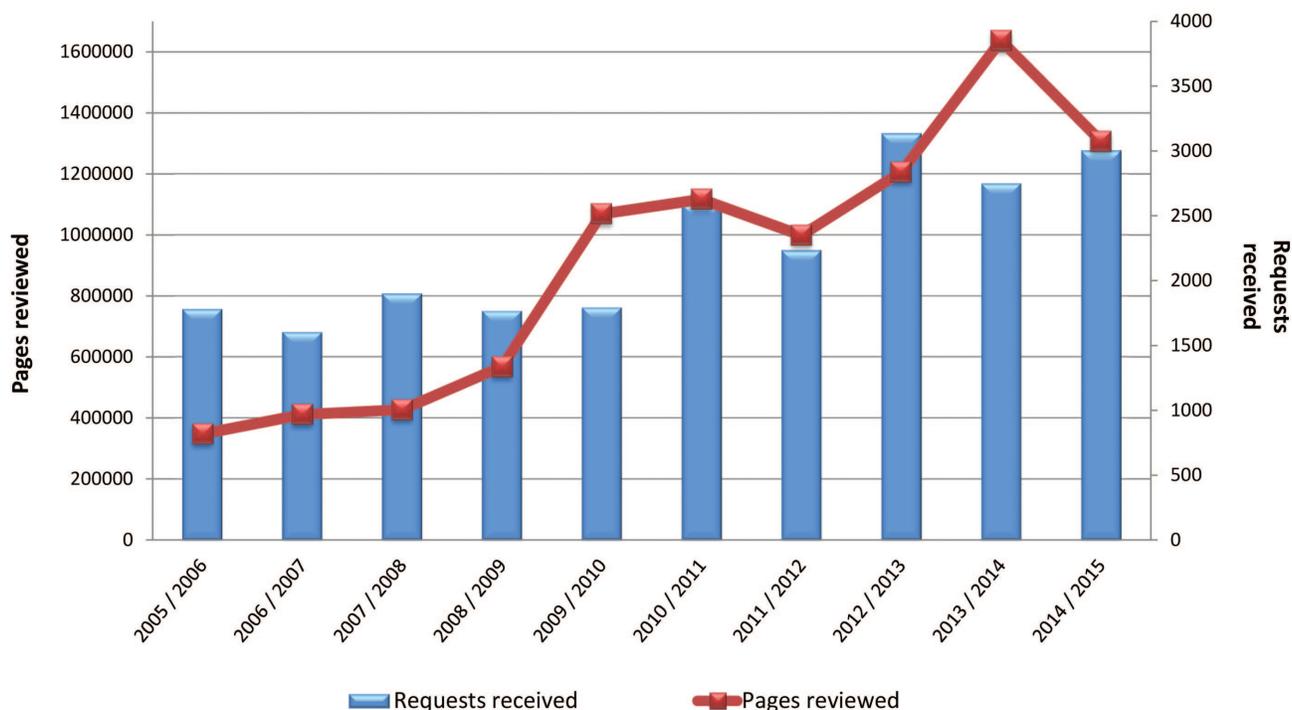
The following is a list of many of the information categories and associated documents that the CRA makes public through its website, other government department websites, and the Government of Canada website:

- **Acts and regulations** – the CRA provides a list of acts it administers and Regulations related to taxation and benefits. These documents are also available on the Justice Canada website
- **Board of Management documents** – the CRA Board of Management governance documents, including the Board's oversight framework, by-laws, and conflict-of-interest guidelines can be found on the CRA website.
- **Corporate reports** – includes report on management accountability at the CRA, quarterly financial reports, and internal audit and program evaluations.
- **Corporate procedures** – various corporate procedural documents on procurement in the CRA, sustainable development, service standards, and procedures for protecting taxpayer privacy.
- **Completed Access to Information requests** – the CRA posts summaries of all completed requests, excluding those that contain personal or business information. The CRA's summary lines are also available at Canada.ca.
- **Charities listings** – this is a searchable list of Canadian registered charities that includes information about the charity's status, contact information, information return, financial information, and activities.
- **CRA Code of Ethics and Conduct** – the Code provides all CRA employees with guidance on their obligations and expected standard of conduct.
- **Data sets** – the CRA posts data sets on the Government of Canada's open data website.
- **Disclosure documents** – the CRA posts disclosure documents on its website as required by law, and by Appendix B of the Directive on Open Government, including: annual travel, hospitality, and conference expenses; quarterly travel and hospitality expenses; contracts; grants; contribution awards; and job reclassifications.
- **Income tax information circulars** – the CRA's income tax information circulars, available on its website, provide information about administrative, enforcement, or procedural matters relating to income tax law, such as collections policies and the Voluntary Disclosure Program.
- **News releases** – the CRA regularly publishes news releases on its website that inform Canadians about government activities and priorities, public consultations, and compliance-related activities such as criminal charges and convictions under the *Income Tax Act*. These releases are also distributed via newswire services, mailing lists, and RSS feeds.



- **Privacy impact assessment summaries** – the CRA includes the summaries of all privacy impact assessments on its website.
- **Public consultations** – the CRA posts public consultation documents and reports on the Consulting with Canadians website.
- **Public Opinion Research Reports** – in accordance with the Public Opinion Research regulations as part of the *Federal Accountability Act*, the CRA posts its contracted public opinion research reports and associated data files to the Library and Archives Canada website. The CRA also posts the executive summaries of these reports on its own website.
- **Reports to Parliament** – the CRA posts corporate business plans, reports on plans and priorities, annual reports to Parliament, and departmental performance reports on its website.
- **Tax alerts** – the CRA publishes tax alerts on the CRA website and distributes them on channels such as newswire services, mailing lists, and RSS feeds. Information contained in the alerts includes protection from tax schemes and fraud and understanding the consequences of participating in tax schemes.
- **Taxation operation manuals** – the public can view copies of the CRA’s taxation operation manuals in public reading rooms.
- **Taxpayer Bill of Rights** – the CRA publishes the Taxpayer Bill of Rights on its website to make sure taxpayers understand their rights and what they can expect when dealing with the CRA.
- **Tax treaties** – Canada has tax conventions or agreements, commonly known as tax treaties, with many countries. The main purposes of tax treaties are to avoid double taxation and to prevent tax evasion. The CRA publishes information related to tax treaties on its website. The texts of the treaties themselves are available on the Finance Canada and Foreign Affairs, Trade and Development Canada websites.
- **Technical information** – the CRA posts a wide variety of technical information on its website, related to excise, GST/HST, income tax, and more. This information is intended to help taxpayers meet their tax obligations
- **Video gallery and webinars** – the CRA’s website offers a significant number of videos and recorded webinars that present information about CRA programs and initiatives as well as instructional information for taxpayers on how to meet their tax obligations to a variety of audiences including businesses, individuals, charities, students, and others. Many of these videos are also available on YouTube.

## Increase in workload



## ATIP action plan

In response to a privacy breach that occurred in the ATIP Directorate in November 2014, the CRA implemented an action plan strengthening privacy controls in three broad areas: operational processes, communications and training, and accountabilities.

Many of these activities have already been implemented, including the following:

- completion of role-specific training and mandatory security training by all ATIP Directorate staff
- introduction of additional quality assurance at the mail-out stage of the process for preparing and sending request responses
- additional tracking system gates to reinforce critical steps in processing a request

In addition to the action plan, the CRA also initiated a third-party independent review of its privacy management framework within the ATIP Directorate. The recommendations from this review will be implemented in 2015–2016.

## Right to Know Week

Right to Know Week is an international event that raises awareness about the public's right of access to information. Right to Know Week has been observed at the CRA every September since 2011.

The focus of the week's activities in 2014 was informal disclosure. The theme for the week's activities was, "Efficient. Proactive. Preferred." By highlighting the efficiency of informal disclosure, the CRA



reinforces its commitment to open information, a commitment also included in **Blueprint 2020**, a strategy that details a clear and shared vision of what Canada's public service should be, now and in the future. Participating in informal disclosure is proactive and reiterates the CRA's commitment to service and integrity.

## Training

The ATIP Directorate provides training to CRA employees about the requirements of, and their responsibilities under, the *Access to Information Act* and the *Privacy Act*. This training is tailored to the needs of specific audiences. For instance, employees who have little or no knowledge of the subject take course ATIP 101. Subject matter experts take more specific training, such as on how to respond to requests for records.

In 2014–2015, ATIP training was given to 1,908 participants in 69 sessions across Canada. Also, 144 managers received online ATIP training under the CRA's management learning program. The ATIP Director also presented awareness sessions to two CRA senior management committees and gave several presentations at ATIP Oversight Review Committee meetings.

The CRA's Legal Services Branch also provided eight training sessions to 90 employees. These sessions focused on preparing documents for release in CRA reading rooms, on ATIP legal awareness, and on ATIP information for technology specialists.

Also during the fiscal year, all employees in the ATIP Directorate completed the mandatory CRA security awareness course.

## Open Government Implementation Plan

Canada is a participant in the multilateral Open Government Partnership initiative to make governments more transparent, accountable, and responsive to citizens. The CRA is a significant contributor to the government's efforts for greater transparency, accountability, and responsiveness.

## Virtual Library

One initiative highlighted in the Open Government Implementation Plan is the virtual library project. During the fiscal year, the CRA continued its work on this project, which aims to post manuals listed in Info Source on the CRA website. Info Source is a series of annual publications in which government institutions describe their functions, programs, activities, and information holdings, including collections of personal information.

The CRA receives a high volume of access to information requests for its operational manuals and procedural guides. As a result, the CRA has made it a priority to place its manuals on the CRA website. Posting will begin in 2015–2016.



## Monitoring request inventories

The CRA's ATIP Directorate produces a monthly report that captures key statistical information about the CRA's inventory of ATIP requests. This report shows the average times for each of the key phases of request processing (for example, intake, search and locate records, and analysis). The report also provides statistical information about the number of time extensions taken, completion times, pages processed, complaints, and complaint disposition.

The ATIP Director uses this report to monitor trends, measure ATIP Directorate performance, and determine any process changes required to improve performance. The inventory is a regular agenda item for senior management meetings within the ATIP Directorate.

## Policies, guidelines, and procedures

The CRA continues to promote and support compliance with Treasury Board Secretariat policies, guidelines, and procedures through its communications and training. The ATIP Directorate also worked with the Strategy and Integration Branch to provide direction on access to information matters that relate to the disclosure of taxpayer information.

## Complaints and investigations, and Federal Court cases

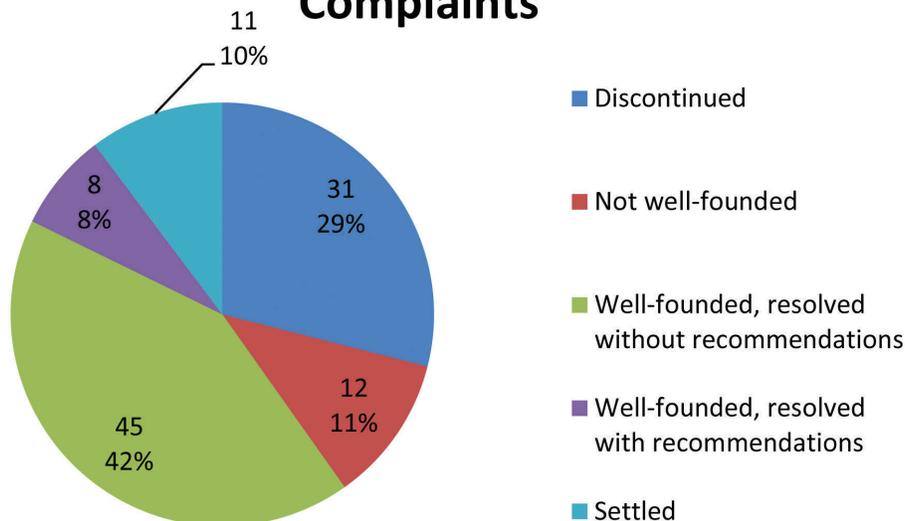
During 2014–2015, the CRA received 249 access to information complaints, which is a decrease of 95 complaints (28%) from the 344 complaints received in the previous reporting period. A challenge for the CRA is the number of complaints received from one frequent requester. These complaints in 2014–2015 were almost one-third (30%) of the complaints received. One and a half full-time employees were dedicated to responding to the complaints from this requester.

During the fiscal year, 157 complaints were subject to section 35 of the *Access to Information Act*. Section 35 ensures that the complainant and the CRA have a reasonable opportunity to make representations to the Information Commissioner. It also denies a right of access to such representations. The application of section 35 may apply to complaints made in previous fiscal years.

In 2014–2015, the CRA closed 107 complaints. The following chart shows the disposition of the complaints closed during the fiscal year. For definitions of the disposition categories, go to [http://www.oic-ci.gc.ca/eng/inv-inv\\_disposition-categories-des-plaintes.aspx](http://www.oic-ci.gc.ca/eng/inv-inv_disposition-categories-des-plaintes.aspx).



## Complaints



Thirty-seven cases involving the CRA went to Federal Court in 2014–2015. Of these, 36 cases were initiated by the requester and one was initiated by a third party.

### Office of the Information Commissioner certification letters

In 2014–2015, the Office of the Information Commissioner asked the CRA for certification to complete their investigation on missing records complaints for 25 requests. The purpose of certification is to make sure that all reasonable measures have been taken to properly identify responsive records, ensure they are provided, and prevent any lack of due diligence in the search for records. The CRA began issuing the letters at the end of March and findings will be reported in fiscal year 2015–2016.

### Collaboration with oversight bodies and other organizations

The CRA continues to work closely with the Office of the information Commissioner, the Treasury Board Secretariat, and other organizations to strengthen access to information at the CRA.

### Office of the Information Commissioner

The CRA worked closely with the Office of the Information Commissioner in 2014–2015, primarily with respect to managing the complaints of frequent requesters as well as coordinating the certification letter process.



## Treasury Board Secretariat

The CRA consulted with the Treasury Board Secretariat's Information and Privacy Policy Division on numerous occasions. CRA officials also participated in ATIP community meetings that the Treasury Board led throughout the fiscal year. The CRA's ATIP Coordinator participated in three panel discussions during these meetings.

The CRA also participated in the Treasury Board's director general-level ATIP Training Working Group. The group established six priorities for 2014–2015 to modernize ATIP training in the Government of Canada:

- privacy basics, including privacy impact assessments
- preventing, managing, and reporting privacy breaches
- ATIP awareness training for the executive cadre in government
- Cabinet confidences and the revised consultation process
- most-frequently invoked exemptions
- ATIP general awareness

Several ATIP Directorate employees participated on the sub-working groups to develop training products for these six priorities.

In April 2014, the CRA joined the ATIP “request and pay online” initiative. This initiative has significantly decreased the number of ATIP requests received by mail. The CRA is also a member of the request and pay online design working group. The CRA provides ongoing feedback to the group on the online request initiative to improve its functionality. The CRA also tracks the number of online requests received compared to the total number of requests received from all other methods to assess whether the public is receptive to this new method of access.

## House Standing Committee on Access to Information, Privacy and Ethics

In April 2014, three senior CRA officials, including the Chief Privacy Officer, appeared before the House Standing Committee on Access to Information, Privacy and Ethics. The CRA was one of several institutions invited to appear before the Committee to support its study on the growing problem and impact of identity theft.



## Conclusion

The CRA is committed to providing all Canadians with access to information in keeping with the Access to Information Act. In 2014–2015, 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 made by oversight bodies, the CRA will focus its efforts on the following actions in 2015–2016:

- promoting the use of informal disclosure internally;
- providing support to program areas that are transitioning toward releasing more information informally;
- launching the CRA virtual library;
- increasing quality assurance; and
- reviewing the complaint inventory to identify and make systemic changes that improve its processing operations.

## Appendix A – Statistical report

### Statistical Report on the *Access to Information Act*

**Name of institution:** Canada Revenue Agency

**Reporting period:** April 1, 2014 to March 31, 2015

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

#### 1.1 Number of requests

	Number of requests
Received during reporting period	3,006
Outstanding from previous reporting period	588
<b>Total</b>	<b>3,594</b>
Closed during reporting period	2,668
Carried over to next reporting period	926

#### 1.2 Sources of requests

Source	Number of requests
Media	112
Academia	12
Business (Private sector)	886
Organization	55
Public	1,809
Decline to identify	132
<b>Total</b>	<b>3,006</b>

#### 1.3 Informal requests

Completion time							
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	Total
169	24	71	35	5	24	1	329



## 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	69	285	120	61	8	10	2	555
Disclosed in part	37	346	402	338	138	76	30	1367
All exempted	1	1	0	1	1	0	0	4
All excluded	1	4	3	4	0	0	3	15
No records exist	23	87	23	11	5	3	0	152
Request transferred	32	2	0	0	0	0	0	34
Request abandoned	494	27	5	3	7	4	1	541
Neither confirmed or denied	0	0	0	0	0	0	0	0
<b>Total</b>	<b>657</b>	<b>752</b>	<b>553</b>	<b>418</b>	<b>159</b>	<b>93</b>	<b>36</b>	<b>2668</b>



## 2.2 Exemptions

Section	Number of requests	Section	Number of requests	Section	Number of requests	Section	Number of requests
13(1)(a)	18	16(1)(b)	237	16.4(1)(b)	0	20(1)(c)	6
13(1)(b)	0	16(1)(c)	607	16.5	0	20(1)(d)	0
13(1)(c)	58	16(1)(d)	0	17	3	20.1	0
13(1)(d)	0	16(2)	3	18(a)	0	20.2	0
13(1)(e)	0	16(2)(a)	0	18(b)	0	20.4	0
14	0	16(2)(b)	0	18(c)	0	21(1)(a)	94
14(a)	14	16(2)(c)	26	18(d)	5	21(1)(b)	180
14(b)	4	16(3)	0	18.1(1)(a)	0	21(1)(c)	1
15(1)	6	16.1(1)(a)	1	18.1(1)(b)	0	21(1)(d)	5
15(1) - International Affairs	7	16.1(1)(b)	0	18.1(1)(c)	0	22	7
15(1) - Defence of Canada	0	16.1(1)(c)	1	18.1(1)(d)	0	22.1(1)	1
15(1) - Subversive Activities	2	16.1(1)(d)	0	19(1)	870	23	240
16(1)(a)(i)	10	16.2(1)	0	20(1)(a)	2	24(1)	1,153
16(1)(a)(ii)	12	16.3	0	20(1)(b)	26	26	0
16(1)(a)(iii)	0	16.4(1)(a)	0	20(1)(b.1)	0		

## 2.3 Exclusions

Section	Number of requests	Section	Number of requests	Section	Number of requests
68(a)	198	69(1)(a)	8	69(1)(g) re (b)	0
68(b)	0	69(1)(b)	0	69(1)(g) re (c)	1
68(c)	0	69(1)(c)	0	69(1)(g) re (d)	0
68.1	0	69(1)(d)	0	69(1)(g) re (e)	10
68.2(a)	0	69(1)(e)	0	69(1)(g) re (f)	1
68.2(b)	0	69(1)(f)	0	69.1(1)	0
69(1)	0	69(1)(g) re (a)	12		



## 2.4 Format of information released

Disposition	Paper	Electronic	Other formats
All disclosed	178	377	0
Disclosed in part	116	1,251	0
<b>Total</b>	<b>294</b>	<b>1,628</b>	<b>0</b>

## 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	37,591	37,591	555
Disclosed in part	1,165,317	1,026,556	1,367
All exempted	42	0	4
All excluded	571	0	15
Request abandoned	103,140	13,991	541
<b>Neither confirmed nor denied</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed
All disclosed	461	12,136	82	16,167	9	5,683	3	3,605	0	0
Disclosed in part	387	16,159	501	129,185	214	150,139	236	465,776	29	265,297
All exempted	4	0	0	0	0	0	0	0	0	0
All excluded	15	0	0	0	0	0	0	0	0	0
Request abandoned	536	98	1	132	0	0	3	4,555	1	9,206
Neither confirmed nor denied	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>1,403</b>	<b>28,393</b>	<b>584</b>	<b>145,484</b>	<b>223</b>	<b>155,822</b>	<b>242</b>	<b>473,936</b>	<b>30</b>	<b>274,503</b>



### 2.5.3 Other complexities

Disposition	Consultation required	Assessment of fees	Legal advice sought	Other	Total
All disclosed	16	0	0	21	37
Disclosed in part	77	2	3	29	111
All exempted	0	0	0	0	0
All excluded	1	0	0	2	3
Request abandoned	0	0	0	19	19
Neither confirmed nor denied	0	0	0	0	0
<b>Total</b>	<b>94</b>	<b>2</b>	<b>3</b>	<b>71</b>	<b>170</b>

### 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
348	218	27	13	90



## 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	26	69	95
16 to 30 days	15	43	58
31 to 60 days	14	30	44
61 to 120 days	25	39	64
121 to 180 days	14	25	39
181 to 365 days	4	24	28
More than 365 days	5	15	20
<b>Total</b>	<b>103</b>	<b>245</b>	<b>348</b>

## 2.7 Requests for translation

Translation Requests	Accepted	Refused	Total
English to French	1	0	1
French to English	1	0	1
<b>Total</b>	<b>2</b>	<b>0</b>	<b>2</b>

## Part 3 – Extensions

### 3.1 Reasons for extensions and disposition of requests

Disposition of requests where an extension was taken	9(1)(a) Interference with operations	9(1)(b) Consultation		9(1)(c) Third party notice
		Section 69	Other	
All disclosed	145	0	13	2
Disclosed in part	877	0	19	3
All exempted	1	0	0	0
All excluded	4	1	0	0
No records exist	22	0	1	0
Request abandoned	16	0	0	0
<b>Total</b>	<b>1,065</b>	<b>1</b>	<b>33</b>	<b>5</b>

### 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	541	0	11	1
31 to 60 days	287	1	8	1
61 to 120 days	178	0	14	3
121 to 180 days	39	0	0	0
181 to 365 days	19	0	0	0
365 days or more	1	0	0	0
<b>Total</b>	<b>1,065</b>	<b>1</b>	<b>33</b>	<b>5</b>

### Part 4 – Fees

Fee Type	Fees Collected		Fees Waived or Refunded	
	Number of requests	Amount \$	Number of requests	Amount \$
Application	2,364	\$11,820	75	\$375
Search	0	\$0	0	\$0
Production	0	\$0	0	\$0
Programming	0	\$0	0	\$0
Preparation	0	\$0	0	\$0
Alternative format	0	\$0	0	\$0
Reproduction	11	\$1,192	0	\$0
<b>Total</b>	<b>2,375</b>	<b>\$13,012</b>	<b>75</b>	<b>\$375</b>



## Part 5 – Consultations received from other institutions and organizations

### 5.1 Consultations received from other government institutions and organizations

Consultations	Other government of Canada institutions	Number of pages to review	Other organizations	Number of pages to review
Received during reporting period	122	5,786	13	332
Outstanding from the previous reporting period	6	228	1	7
<b>Total</b>	<b>128</b>	<b>6,014</b>	<b>14</b>	<b>339</b>
Closed during the reporting period	113	3,636	14	339
Pending at the end of the reporting period	15	2,378	0	0

### 5.2 Recommendations and completion time for consultations received from other Government of Canada 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	21	22	13	2	1	0	0	59
Disclose in part	11	19	13	6	0	1	0	50
Exempt entirely	1	0	0	0	0	0	0	1
Exclude entirely	0	1	0	0	0	0	0	1
Consult other institution	1	0	0	0	0	0	0	1
Other	0	0	0	1	0	0	0	1
<b>Total</b>	<b>34</b>	<b>42</b>	<b>26</b>	<b>9</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>113</b>



### 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	3	5	1	0	0	0	0	9
Disclose in part	0	3	2	0	0	0	0	5
Exempt entirely	0	0	0	0	0	0	0	0
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
<b>Total</b>	<b>3</b>	<b>8</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14</b>

## Part 6 – Completion time of consultations on Cabinet confidences

### 6.1 Requests with Legal Services

Number of Days	Fewer Than 100 Pages Processed		101-500 Pages Processed		501-1000 Pages Processed		1001-5000 Pages Processed		More than 5000 pages Processed	
	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed
1 to 15	1	12	0	0	0	0	0	0	0	0
16 to 30	3	135	0	0	0	0	0	0	0	0
31 to 60	0	0	0	0	0	0	0	0	0	0
61 to 120	0	0	0	0	0	0	0	0	0	0
121 to 180	0	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4</b>	<b>147</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



## 6.2 Requests with Privy Council Office

Number of Days	Fewer Than 100 Pages Processed		101-500 Pages Processed		501-1000 Pages Processed		1001-5000 Pages Processed		More than 5000 pages Processed	
	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed	Number of requests	Pages disclosed
1 to 15	2	3	0	0	0	0	0	0	0	0
16 to 30	1	1	0	0	0	0	0	0	0	0
31 to 60	1	2	0	0	0	0	0	0	0	0
61 to 120	0	0	0	0	0	0	0	0	0	0
121 to 180	0	0	0	0	0	0	0	0	0	0
181 to 365	0	0	0	0	0	0	0	0	0	0
More than 365	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>4</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Part 7 – Complaints and investigations

Section 32	Section 35	Section 37	Total
249	157	107	513

## Part 8 – Court action

Section 41	Section 42	Section 44	Total
36	0	1	37

## Part 9 - Resources related to the Access to Information Act

### 9.1 Costs

Expenditures	Amount \$
Salaries	\$4,244,908
Overtime	\$52,138
Goods and Services	\$1,122,171
– Professional services contracts	\$959,552
– Other	\$162,619
<b>Total</b>	<b>\$5,419,217</b>



## 9.2 Human Resources

<b>Resources</b>	<b>Person years dedicated to access to information activities</b>
Full-time employees	63.00
Part-time and casual employees	0.00
Regional staff	0.00
Consultants and agency personnel	6.50
Students	1.00
<b>Total</b>	<b>70.50</b>